



**BC Métis**  
FEDERATION

# 2020-21 Annual Report

APRIL 1, 2020 - MARCH 31, 2021

*Li taan paasii. Li taan ki vyayn.*

*From our past. For our future.*

## **TABLE OF CONTENTS**

About the BC Métis Federation .....	3
Executive Summary .....	4
Community Support.....	5
Governance .....	5
BCMF Team.....	6
Economic Development .....	9
Child Welfare .....	9
Land and Life Project.....	10
Michif Language Revitalization Project .....	12
COVID-19 Support and Financial Aid .....	14
Social Media and Website Statistics .....	15
Appendix A: Financial Statements of BCMF .....	17

# About the BC Métis Federation

The British Columbia Métis Federation (BCMF) is a non-profit association that works with Métis communities to ensure the well-being of grassroots BCMF members.

## VISION

A strong and engaged BC Métis population that is grounded in Métis knowledge, language, and culture.

## MISSION

BCMF works with integrity and collaboration towards the advancement of Métis knowledge, language, culture, wellness, and self-determination, today and for future generations.

## VALUES

The BCMF has identified values that will be honoured and respected in recognition of our grassroots Métis culture as the foundation:

- *Trust*
- *Honesty*
- *Integrity*
- *Accountable leadership*
- *Support for Métis Elders and youth*
- *Commitment*
- *Vision*
- *Empowerment of each Métis person*

# Executive Summary

The following BCMF 2020-21 annual report will highlight key areas of the organization such as consultation, culture, communications, government relations, economic development, and youth engagement.

This past fiscal year, the BCMF has continued to meet its objectives by addressing Métis rights through activities with industry and government including ongoing cultural activities. These areas of improvement included governance, organizational sustainability and growth, community engagement, membership, industry consultations, federal and provincial government engagements, and cultural events.

Our goal for this year was to improve community relations and membership engagement through:

- *Capacity building*
- *Member and community support*
- *Métis resurgence*

The following goals are spread across the three priority areas:

- *Collaborate effectively with a range of partners*
- *Advocate with provincial and federal government and industry for Métis rights*
- *Clear, timely, and effective communications with members, partners and governments, and the public*
- *Increase access to existing programs, services, and information*
- *Address gaps in programs, services, and information*
- *Create opportunities for members to access information and provide input*
- *Language revitalization*
- *Cultural revitalization*
- *Increase membership*

Throughout the fiscal year, COVID-19 has continued to challenge the BCMF Board members and employees to work from home while providing support to our communities.

BCMF continued our reconciliation work with our Land and Life Project. The Land and Life Project gathered knowledge about contemporary and historical Métis land use in,

around, and along the Trans Mountain Expansion (TMX) corridor in British Columbia (BC). The objective of the project was to identify that BCMF members have an ongoing interest in using the lands and resources along the TMX corridor. Detailed results and findings are in the Land and Life section of this report.

BCMF made advancements towards revitalizing Métis history, by continuing the Michif Language Project.

BCMF continues to strengthen its relationship in meetings with the Province of BC. These meetings represented positive steps toward a working relationship with the provincial government of BC.

BCMF would like to thank all partners that helped our organization grow and expand our knowledge of our membership. These partners include the Indigenous Advisory and Monitoring Committee (IAMC), as well as Natural Resources Canada. BCMF thanks them for their ongoing support to the organization.

## Community Support

BCMF continues to build relationships with Métis communities and service delivery organizations throughout BC. Statements of Cooperation or Memorandums of Understanding have been signed between the BCMF and Métis communities.

## Governance

BCMF recognizes their relationship with all Métis people throughout Canada and the evolving framework in the ongoing development of Métis Nation self-governance. BCMF will work with and through cooperative strategic alliances with Métis communities and other partners to ensure the economic, social, educational, language, culture and political well being of the grassroots BCMF members.

BCMF continues to maintain and develop a system of non-profit corporate governance, while remaining accountable to our members and partner communities. BCMF held five Board meetings in the past year and minutes from those meetings are available on the BCMF website: <https://BCMmetis.com/board-minutes/>

# BCMF Team

## BOARD OF DIRECTORS

**KEITH HENRY**

President

**RENE THERRIEN**

Vice President

**JOE DESJARLAIS**

Secretary

**BETTY FISHER**

Treasurer

**EARL BELCOURT**

Director

**JEREMY LAVALLEE**

Director

**CINDY WILGOSH**

Director

**ANGEL FISHER**

Director

**GREG MAZUR**

Director

**JACQUIE SWAISLAND**

Director

## STAFF AND CONTRACTORS

**KEITH HENRY**

Chief Executive Officer

**SHERRY DANIELS**

Office Manager

**BETTY FISHER**

Director of Finance

**RON BARDUTZ**

Director of Child Welfare

**RENE THERRIEN**

Director of Michif Language

**DRAKE HENRY**

Project Coordinator

**MALCOLM MACPHERSON**

Legal Council, Clark Wilson LLP

**KASSANDRA SISON**

Communications Specialist

**EARL BELCOURT**

IAMC Committee Representative

**JJ LAVALLEE**

Admin Assistant

**ANGEL FISHER**Membership Clerk, Canadian Coast  
Guard Coordinator**JEANIE CARDINAL**Michif Language Development  
Coordinator**GREG MAZUR**

Project Coordinator

**JOE DESJARLAIS**

TCEI Project Director

**VALERIE PAICE**Ground Birch / Foothills Project  
Coordinator**TAYLOR MCLEOD**

Procurement Coordinator

**KAREN ANDREWS**

Employment Coordinator

**BRUCE SHELVEY PhD**

Métis Land Use Project Advisor

**THE UPDATE COMPANY**

Technical Support

## ORGANIZATIONAL STABILITY

The sustainability of BCMF is an important part of our continued progress. This past year, sustainability was supported by BCMF's relationship with industry. Looking forward, BCMF plans to increase our internal capacity through the addition of new team members. The additional staff and contractors will allow BCMF to more effectively deliver programs and services to our community partners and members throughout the province.

# PROPOSED 2021-22 ORGANIZATIONAL CHART



## Economic Development

The 2020-21 fiscal year proved to be a challenging yet rewarding year for BCMF. Faced with the uncertainty of COVID-19, BCMF was able to mitigate risks by adapting to the challenges we faced, including building our team's capacity through recruitment of team members, increasing Board meetings to maintain communication with our Board and team members, and further communicating with our membership and communities through the diverse work that we achieved.

As Métis people in BC, we have been faced with barriers in our quest for economic independence and prosperity. This year we were able to use funding in our economic development portfolio to host a series of community-based career fairs across the province.

## Child Welfare

It has been a very busy and rewarding year for the Child Welfare Department. The department, under the guidance of the Director, is tasked with the protection of children, and support of families, who are members of BCMF. As is universally accepted in child service organizations, the guiding principle is centered on the best interests of the child.

Unlike statutory organizations, the best interest's test, in addition to ensuring the emotional, psychological, and physical wellbeing of the Indigenous child, demands a culturally sensitive approach consistent with the values, ideals, and traditions of what forms the core values of BCMF. Preservation of Métis culture through the immersion of successive generations in that culture is the mandate under which the department operates.

BCMF continues to advance our laws to protect the interests of our Métis children and families in our membership. BCMF amended the Métis Child Protection Act and in result of these changes we were pleased to share it with the public.

Every day there are new challenges and exciting rewards as we work toward empowering our people and protecting our families. If you are interested in being part of the child protection team or supporting us financially, please contact us at **ChildWelfare@BCMetis.com**.

If you have a concern for yourself, your family, or your unborn child, please email **ChildWelfare@BCMetis.com** or call and leave a message on our secure line at **604-341-5559**.

# Land and Life Project

BCMF was pleased to take part in a ground-breaking traditional land-use study. The ten-month Métis community-led and community-based study examined the long-standing relationships that Métis peoples had with each other, with Canada, and with the land.

The Land and Life Project, a terrestrial reference study explored how to recognize existing Métis practices along the TMX corridor and how to appropriately protect existing Métis harvesting and living patterns. The project's goal was to better understand how we can understand our Métis relationships to the land.

BCMF has partnered with the Department of Natural Resources Canada to examine the impact of the TMX project on our member communities. BCMF participated in two research projects between April 2, 2020 and March 31, 2021.

## TERRESTRIAL LAND USE STUDY

Between April and July 2020, BCMF was in final stages of completion of the terrestrial land use study and final report for members and partner communities to review, demonstrating contemporary and historic land use as it relates to the TMX and the impacts on our members. The terrestrial land use study was a community-based, community-led, and community-owned research project facilitated by the project team<sup>1</sup>.

The Land and Life Project opened up an important conversation on the existence of self-determining communities in BC. We learned that self-determining Métis communities existed in BC prior to and after any declaration of effective control by the British Crown. These self-determining Métis communities contributed to the early economic, social, political and cultural colonial and early provincial development of BC. Métis self-determining communities were systematically targeted by all levels of government in order to remove them from the political and economic landscape of the province.

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<sup>1</sup> Contributors included Joe Desjarlais, Project facilitator and Author; Dr. Bruce Shelvey PhD, Academic facilitator, Author; Drake Henry, Project assistant, Contributing Author as well as Angel Fisher, Project assistant, as well as Community Liaisons Earl Belcourt (Vancouver Island), Marie March (BC Interior East), Cindy Wilgosh (BC Interior Central), and Elizabeth Pearce (BC Coastal), the BCMF leadership and Board, and the individual Elders and knowledge keepers within each community.

The report stated, “Given the longstanding negligence towards and oppression of self-determining Métis peoples, the Crown has a fiduciary obligation to support the ongoing work of the BCMF that includes the recognition, repatriation and reconstitution of its member communities. The informed consent of these historically unique peoples for developments like the TMX pipeline depends upon rebuilding their community capacity through continuous and open dialogue on co-existence, providing core funding to build knowledge partnerships, and initiating economic enterprises for future self-sufficiency.”

## TERRESTRIAL CUMULATIVE EFFECTS INITIATIVE

Officially known as the Terrestrial Cumulative Effects Initiative (TCEI)<sup>2</sup>, the impact study is one of the accommodation measures available to our communities as part of the TMX approval. The project includes Capacity Funding and a Work Plan that will support “Indigenous groups to improve understanding of cumulative effects and provide opportunities to benefit their communities.”

To commence the process, Department of Natural Resources Canada sought input on a discussion document as a starting point for discussion as well as inviting BCMF along with other Indigenous groups to participate in Zoom workshop presentations to shape a delivery model for communities. In July of 2020, BCMF responded to the TCEI Discussion document and in the fall participated in the presentations.

In November through January 2021, the BCMF Project Lead and Academic Consultant conducted assessment and evaluation of the Land and Life Project to identify areas of strength and pinpoint places where capacity needs to be developed.

In January the team focused on community inventory work. The goal through this inventory work is to understand and build capacity for communities to contribute to community based cumulative effects research. The team introduced BCMF member communities to the Land and Life Project, and began a process to identify and appoint community liaisons to participate in developing current knowledge inventory, as well as to identify and work with potential community researchers.

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2 Joe Desjarlais was the Project Coordinator for the Terrestrial Cumulative Effects Initiative. Bruce Shelvey PhD was the academic coordinator. Community partners include: North Thompson Aboriginal Cultural Center Society (Clearwater); Skeena River Métis Community Association (Terrace); South Island Métis Nation (Victoria); River of the Peace Métis Society (Hudson’s Hope); Old Fort Métis (Fort Nelson); Peyak Li Moond Métis Society (Prince George).

The TCEI team also enlisted a GIS technician in planning to institute a robust database and GIS system, a powerful special tool that will allow us to archive, store data, to communicate important findings.

This local inventory work informs the actual study proposal, the Métis Terrestrial Investigations Project (MTIP). The BCMF's MTIP will incorporate historic and contemporary kinship mapping (wahkohtowin) to confirm our member community's fishing and hunting territories, uncover seasonal movements and yearly harvesting patterns, explore tertiary economic activities and social/cultural movements, and repatriate our networks to the land and resources.

The collaborative work will shape a curriculum commenced in the summer of 2021 to equip local Indigenous researchers how to do local research as they gain experience in Indigenous Research Methods related to terrestrial studies.

BCMF believes that these projects can represent Métis in ways that benefit partner communities, where they can begin to take steps toward controlling their own knowledge. The BCMF's goal is to equip our communities with self-determining skills and knowledge, a capacity that will enable them to undertake individual studies of their own communities in ways that reflect an enhanced understanding of the cumulative effects of industrial development and empower them to participate as partners in the decision-making process that shapes economic development in the province

Lead research coordinator Joe Desjarlais concluded, *“These studies are on the cutting edge of repatriation efforts in Canada. Governments and their various institutions, are increasingly acknowledging our connection to the land. The BCMF is working on behalf of our members and local community partners to secure a sustainable future for all Métis in BC. Thank you to the Government of Canada for the funding of this important terrestrial research project.”*

## **Michif Language Revitalization Project**

BCMF is proud to be in partnership with Heritage Canada in a new Michif language initiative titled *“The Revitalization of Our Michif Language in BC Project.”*

Métis people in BC are in desperate need to maintain the Michif language, and this program has been created to commit to revitalizing the Michif language. The Michif language has heavily influenced our Métis culture. BCMF recognizes the integral importance of the Michif language, which is at risk of being lost forever.

The Michif Language Revitalization Project is a committed effort that will contribute and commit to the revitalization of the Michif language. The Michif Language Revitalization Project goals within the BCMF Strategic Plan have been progressively developed to align together.

In year 1, BCMF researched Michif language capacity and consulted and surveyed Métis people in BC for consultation on their relationship and experience with Michif language and their kinship ties. Feedback from this consultation with the Métis community provided the selection of the Michif-French dialect as well as the methods of facilitating materials and progressive developments of Michif language revitalization in the short and long term.

In year 2, BCMF lead the Michif Language through Stories curriculum development<sup>3</sup> of 102 individual lessons of progressive Michif language word learning for kindergarten to Grade 6 learners. All story content was developed by local Métis people who generously submitted their stories of Métis culture and family experiences to draft curriculum content to share and embrace our culture within the learning. The Michif curriculum was developed to be adaptable for all learners in community, at home and in school and child care settings. Written curriculum content has been supported with illustrations with Michif words and Michif audio recordings of words and full story translations.

Bonus materials that were developed include a Michif language dictionary with illustrations and transcribed Michif, English and French. The Michif language dictionary is extensive in length and captures the content of many daily and cultural items with phrases and photo illustrations. Additional materials included Michif language transcribing with illustrations for: numbers; months of the year; body parts; recipes; La Barouche card game instructions; Pemmican recipe; and links to Métis culture, jigging, fiddle music and history.

The Michif Language through Stories curriculum for kindergarten to Grade 6 is in process of being made accessible and available online. Our goal is to facilitated a pilot project with communities and schools to take on the Michif Language through Stories curriculum to learn about Métis culture and language through stories of the Métis people.

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<sup>3</sup> Michif Speakers Rene Therrien and Francis Fisher generously provided the direction and Michif language translations for the curriculum.

We are currently in the final stages of the Volume 1, 2 and 3 content with Linguistics Professor Nicole Rosen who is orchestrating materials into teaching format with instructional directions on applying Michif language learning.

## **COVID-19 Support and Financial Aid**

With the first round of COVID-19 funding completed in the fall of 2020, the focus of providing support and financial aid to BCMF members continued. This second round of support funding became available in the winter of 2021 and allowed BCMF to continue to both meet and exceed expectations and to prioritize increasing support to members, their families, and BCMF Métis partner communities impacted by the ongoing global COVID-19 pandemic.

Further, this second round of funding improved upon previous communication strategies by BCMF to its membership and partner communities through the creation of an online application process. This online application allowed for more BCMF members throughout BC to apply for COVID-19 support funding. This online form also allowed for improved public transparency of this project, as well as clarifying funding expectations and informing our team of who needed COVID-19 financial support.

Conversations were also facilitated with BCMF partner communities, increasing their capacity to support their local members who have been affected by the global pandemic. As a result, BCMF's partner communities were provided financial aid to meet their individual community needs. Community partner leaders were provided some funding guidelines from BCMF, however they had full control of how their funding was used.

# Social Media and Website Statistics

## WEBSITE

Users: **22,596**

New Users: **22,657**

Sessions: **30,837**

Page Views: **110,336**

Pages per Session: **3.58**

Average Session Duration: **1:52**

Bounce Rate **4.05%**

New Visitor: **88.3%**

Returning Visitor: **11.7%**

The top five cities that viewed the BCMF website were:

**Vancouver, Surrey, Toronto, Calgary, Kelowna.**

BCMF is pleased with the success of our organization's website. Many visitors from across the country accessed the website throughout the year. A significant portion of these people were new visitors, demonstrating the organic growth of the website. This is evident as our **new users of the BCMF website has increased from 12,848 users to a total of 22,625 users this year.**

## TWITTER

Impressions: **49,194**

Engagements: **1,071**

Total Followers: **1,427**

Followers gained: **76** (5.3% increase)

Tweets Sent: **179**

Mentions received: **527**

Link clicks: **246**

## FACEBOOK

Impressions: **1.1M** (4.7% increase)

Engagements: **68,727**

Total Fans: **12,316** (1.9% increase)

Fans gained: **175** (1.4% increase)

Posts sent: **2,099**

Link clicks: **14,891** (10.1% increase)

### Fan Demographics (Facebook)

Top 5 cities: **Vancouver, Victoria, Surrey, Prince George, Kelowna**

Gender: **Female 65%, Male 33%**



**Appendix A:  
Financial Statements of BCMF**

Financial Statements of

**BC MÉTIS FEDERATION**

And Independent Auditors' Report thereon

Year ended March 31, 2021



KPMG LLP  
PO Box 10426 777 Dunsmuir Street  
Vancouver BC V7Y 1K3  
Canada  
Telephone (604) 691-3000  
Fax (604) 691-3031

## INDEPENDENT AUDITORS' REPORT

To the Board of Directors of BC Métis Federation

### Report on the Audit of Financial Statements

#### *Opinion*

We have audited the financial statements of BC Métis Federation (the "Entity"), which comprise:

- the statement of financial position as at March 31, 2021
- the statement of operations and changes in net assets (debt) for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Financial Statements**" section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.



### ***Other Matter – Comparative information***

The financial statements for the year ended March 31, 2020 were audited by another auditor who expressed an unmodified opinion on those financial statements on September 24, 2020

### ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*KPMG LLP*

Chartered Professional Accountants

Vancouver, Canada  
October 4, 2021

# BC MÉTIS FEDERATION

## Statement of Financial Position

March 31, 2021, with comparative information for 2020

	2021	2020
<b>Assets</b>		
Current assets:		
Accounts receivable	\$ 125,570	\$ 49,641
Prepaid expenses (note 3)	88,880	-
GST receivable	13,930	4,332
	<u>228,380</u>	<u>53,973</u>
Computer equipment	11,863	4,966
	<u>\$ 240,243</u>	<u>\$ 58,939</u>

## Liabilities and Net Assets (Deficit)

Current liabilities:		
Cheques issued in excess of funds deposited (note 4)	\$ 52,981	\$ 12,971
Bank line of credit (note 4)	-	60,000
Accounts payable and accruals	46,377	32,808
Deferred revenue (note 5)	47,337	-
	<u>146,695</u>	<u>105,779</u>
Net assets (deficit)	93,548	(46,840)
	<u>\$ 240,243</u>	<u>\$ 58,939</u>

See accompanying notes to the financial statements.

Approved on behalf of the Board:

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Treasurer

## BC MÉTIS FEDERATION

### Statement of Operations and Changes in Net Assets (Deficit)

Year ended March 31, 2021, with comparative information for 2020

	2021	2020
<b>Revenue:</b>		
Contributions from government	\$ 1,294,687	\$ 858,446
Corporate donations	267,007	35,000
Membership fees	4,015	2,094
Merchandise	-	439
Other revenue	3,850	22,841
	<u>1,569,559</u>	<u>918,820</u>
<b>Expenses:</b>		
Amortization	5,084	2,128
Annual general meeting and elections	-	66,260
Bank charges and interest	2,579	4,514
Board meetings and travel	42,317	46,989
Consultants and technical fees (note 6)	1,018,927	493,820
COVID-19 support for members	130,750	-
Culture	4,500	12,494
Office and supplies	29,215	22,609
Bad debts	6,352	-
Printing	3,125	5,603
Professional fees	4,100	24,995
Rent	23,678	12,552
Salaries and benefits	17,040	29,882
Social media	101,694	12,062
Telephone and fax	1,978	1,901
Community governance	2,500	-
Travel, meetings and hospitality	35,332	186,423
	<u>1,429,171</u>	<u>922,232</u>
Excess (deficiency) of revenue over expenses	140,388	(3,412)
Net deficit, beginning of year	(46,840)	(43,428)
<b>Net assets (deficit), end of year</b>	<b>\$ 93,548</b>	<b>\$ (46,840)</b>

See accompanying notes to financial statements.

# BC MÉTIS FEDERATION

## Statement of Cash Flows

Year ended March 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operations:		
Excess (deficiency) of revenue over expenditures	\$ 140,388	\$ (3,412)
Add amortization, which does not involve cash	5,084	2,128
	145,472	(1,284)
Changes in non-cash working capital items:		
Accounts receivable	(75,929)	6,598
GST receivable	(9,598)	(3,887)
Prepaid expenses	(88,880)	-
Accounts payable and accruals	13,569	(20,923)
Deferred revenue	47,337	-
	31,971	(19,496)
Investing:		
Purchase of equipment	(11,981)	-
Financing:		
(Decrease) increase in bank line of credit	(60,000)	30,000
(Decrease) increase in cash position	(40,010)	10,504
Cheques issued in excess of funds deposited, beginning of year	(12,971)	(23,475)
Cheques issued in excess of funds deposited, end of year	\$ (52,981)	\$ (12,971)

See accompanying notes to financial statements.

# BC MÉTIS FEDERATION

Notes to Financial Statements

Year ended March 31, 2021

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## 1. General:

The BC Métis Federation (the "Federation") was established to build working relationships with Métis communities and service delivery organizations throughout British Columbia. The Federation was incorporated under the Society Act of British Columbia. The Federation is a qualifying not-for-profit organization as defined in the Income Tax Act (Canada) and is exempt from income tax.

## 2. Significant accounting policies:

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

### (a) Capital assets:

Capital assets are recorded at cost and amortized 30% per year using the declining balance method.

### (b) Revenue recognition:

The Federation follows the deferral method of accounting for contributions. Under this method, contributions with specific external restrictions are recorded as deferred contributions and recognized in the period the related expenses are incurred or the restrictions are met. Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

### (c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently measured at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Association has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs. These costs are amortized using the straight-line method.

# BC MÉTIS FEDERATION

Notes to Financial Statements

Year ended March 31, 2021

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## 2. Significant accounting policies (continued):

### (c) Financial instruments (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indications of impairment. If there is an indicator of impairment, the Association determines if there is a significant adverse change in the expected amount or timing of future cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Association expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future year, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial impairment charge.

### (d) Use of estimates:

The preparation of financial statements requires that management make estimates and assumptions that impact the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the recognized amounts of revenues and expenses during the reporting period. Actual amounts may differ from these estimates.

### (e) Contributed materials and services:

Volunteers contribute their time each year to the Federation. Because of the difficulty of determining the fair value of these services, the value of contributed services are not recognized in the financial statements.

Contributed materials and supplies are not recognized in these financial statements.

## 3. Prepaid expenses:

Prepaid expenses consist of advance payments to consultants for program support in the next financial year (2020 - nil).

## 4. Bank line of credit:

The Federation has a banking facility that provides for a line of credit with a maximum limit of \$60,000, and which bears interest at bank prime plus 3%. No amount was drawn under the loan facility as at March 31, 2021 (2020 - \$60,000).

The line of credit is repayable on demand and is secured by a General Security Agreement over all property.

The Federation has also issued cheques in excess of the bank balance and/or the line of credit limit. Any cheques not yet cleared by in excess of the bank balance are separately disclosed.

# BC MÉTIS FEDERATION

Notes to Financial Statements

Year ended March 31, 2021

## 5. Deferred revenue:

Deferred revenue represents unspent externally restricted amounts received by the Federation for specific purposes. \$47,337 deferred balance relates to unfulfilled obligations from the Coast Guard project (2020 - nil).

## 6. Related party transactions (Key management personnel):

A number of key management personnel also carry out paid services to fulfill terms of the contracts with funders including program support in other instances. The terms and conditions of these transactions were no more favourable than those available, or which might reasonably be expected to be available, in similar transactions with non-key management personnel on an arm's length basis.

The aggregate value of transactions and outstanding balances related to key management personnel were as follows:

Transaction	Transaction values for the		Balance outstanding	
	year ended March 31		as at March 31	
	2021	2020	receivable (payable)	
			2021	2020
Professional fees	\$ 358,178	\$ 299,129	\$ 64,900	\$ 1,656
Travel	12,490	40,664	-	-
Other expenses	34,450	16,472	(4,609)	(319)
	\$ 405,118	\$ 356,265	\$ 60,291	\$ 1,337

## 7. Financial assets and liabilities:

The Federation has a comprehensive risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The Federation's financial instruments consist of cash, accounts receivable and accounts payable.

### (a) Credit risk:

The Federation is subject to credit risk on its cash and accounts receivable. This risk is minimized as there is no undue concentration of credit risk, and cash is held by a major Canadian financial institution.

# BC MÉTIS FEDERATION

Notes to Financial Statements

Year ended March 31, 2021

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## 7. Financial assets and liabilities (continued):

### (b) Liquidity risk:

Liquidity risk is the risk that the Federation will encounter difficulty in meeting obligations for financial liabilities. The Federation maintains budgets to ensure it can meet its obligations as they become due.

There has been no change to the risk exposures outlined above from 2020 other than the pervasive impact of the ongoing COVID-19 pandemic which may lead to adverse changes in cash flows, assets, and liabilities, which may also have a direct impact on the Federation's operating results and financial position in the future. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on operations is not known at this time.

## 8. Economic dependence:

During 2021, approximately 82% (2020 - 94%) of revenue came from government funding. Future operations depend on continuance of this funding or replacement from alternate sources.

## 9. Comparative information:

Certain of the comparative information has been reclassified to conform to the current year's presentation. There is no impact on net assets or excess of revenue over expenses from these reclassifications.



390 - 3665 Kingsway, Vancouver, BC, V5R 5W2

BCMetis.com | Info@BCMetis.com | 604-638-7220