



BRITISH COLUMBIA
ASSEMBLY OF FIRST NATIONS

2016 - 2017 ANNUAL REPORT







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BRITISH COLUMBIA
ASSEMBLY OF FIRST NATIONS



MESSAGE FROM THE ASSEMBLY OF FIRST NATIONS NATIONAL CHIEF PERRY BELLEGARDE

Greetings to all Chiefs, Grand Chiefs, Elders, Youth and Citizens!

On behalf of the entire AFN Executive, I extend our best wishes to all of you and acknowledge your work and accomplishments over the past 12 months. I want to lift up all BCAFN leadership for your efforts, support, wise counsel and contributions.

First Nations are firm in our efforts to push for a renewed, nation-to-nation relationship with Canada, one based on respect and recognition of rights. First Nations in B.C. have always been experts in innovation and ready to adopt new approaches, all the while standing firm for their rights. The opportunities facing you in B.C. with a new government are encouraging to all First Nations. The path forward requires a commitment to strengthen our relationships, and to engage in constructive dialogue and action. We are living in a time of great change, of great challenge and great opportunity for our peoples.

I look forward to continuing to work closely with BCAFN leadership towards the full adoption and implementation of the United Nations Declaration on the Rights of Indigenous

Peoples, a review of all federal laws and policies, closing the socio-economic gap, acknowledgement and respect for our inherent rights and our traditional territories, building our economies and strengthening our languages and cultures. We do this for our children, guided by the wisdom of our Elders and the energy and passion that all of you bring to the work you do every day.

I look forward to continuing our work together to build stronger nations for all our citizens.

National Chief Perry Bellegarde
Assembly of First Nations





MESSAGE FROM THE BCAFN BOARD OF DIRECTORS

Dear Chiefs, Grand Chiefs, Elders, Youth, and honoured guests,

We are proud to present this BCAFN Annual Report to the Chiefs-in-Assembly for the fiscal year 2016-17. This report provides an update on the work being undertaken by the BC Assembly of First Nations. We continue to strive towards reconciliation and recognition in the spirit of the 94 Truth and Reconciliation Calls to Action and upholding the standards articulated in the United Nations Declaration on the Rights of Indigenous Peoples, and we are pleased to have a partner in the provincial government who aligns with these commitments.

The federal government too, in announcing their 10 principles for guiding the Nation-to-Nation relationship with the Crown, has created a space for meaningful and lasting reconciliation to occur. Over the next year, we must not allow this window of opportunity to pass without

taking substantive action together in the advancement of our inherent rights and assertion of our title to our lands. We have faith in the resiliency of BC First Nations and we are certain this is a new era for our people. BCAFN, as a member of the First Nations Leadership Council looks forward to continued engagement with the executives of the Union of BC Indian Chiefs and the First Nations Summit. We would also like to thank Liz Logan and James Delorme for their service on the BCAFN Board of Directors, and wish them the best in their future endeavors.

All our relations,

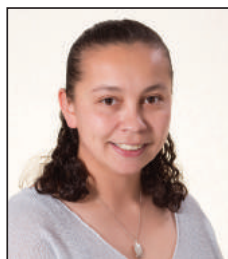
BCAFN Board of Directors

Chief Maureen Chapman, Chief Rebecca David, Chief Susan Miller, Chief James Delorme and Chief Liz Logan

2016—2017 BOARD OF DIRECTORS



Chief
Maureen Chapman



Chief
Rebecca David



Chief
James Delorme



Chief
Liz Logan



Chief
Susan Miller



MESSAGE FROM THE BCAFN CHIEF OF STAFF

Dear BCAFN Membership,

I am happy to report to you as the BCAFN Chief of Staff. BCAFN staff continue to work hard in fulfillment of our organizational mandate. Our office underwent significant transition over the past year with the resignation of Shane Gottfriedson as Regional Chief. Despite the challenges associated with this, BCAFN continues to build our team as we work towards implementing our organizational goals.

I look forward to continued engagement with BC First Nations as we work together to further implement the mandate provided by the Chiefs in Assembly through resolutions. The change in government in BC has generated much promise for BC First Nations. We

continue to engage with the government on a number of files, including children and families jurisdiction, gaming revenues, BCAFN's economic development strategy, and a number of other important files. Significant progress has been made over this past year, and I am confident this will only continue. On behalf of myself and the BCAFN staff, I thank you for your support over the past year.

Best Regards,
Melanie Debassige
BCAFN Chief of Staff



A YEAR IN REVIEW

VISION / MISSION / MANDATE / PHILOSOPHY

The BCAFN is committed to supporting First Nations in advancing community-driven, nation-based approaches, that are made in accordance with each Nation's customs, laws and traditions to address their own specific challenges and meet their own unique opportunities.

BC Assembly of First Nations Vision Statement:

BCAFN is unified towards self-sufficiency and vibrancy while never forgetting who we are. We envision a future where our inherent laws, lands, and traditions are recognized and respected by governments, industry and the general public.

BC Assembly of First Nations Mission Statement:

We are proud, progressive and innovative BC First Nations advocating for and implementing our Aboriginal Title and Treaty Rights through the exercise of our inherent laws and jurisdictions.

BC Assembly of First Nations Mandate:

- Advance the rights and interests of First Nations people in British Columbia;
- Restore and enhance the relationship among First Nations people in British Columbia, the Crown and people of Canada;
- Develop and promote policies and resources for the benefit of First Nations people in British Columbia including but not limited to governance, lands and resources, economic, social, education, health and cultural matters; and
- Work in coalition with other organizations that advance the rights and interests of Indigenous Peoples.

BC Assembly of First Nations Philosophy:

Honouring Our Ancestors

RESIGNATION OF SHANE GOTTFRIEDSON AND APPOINTMENT OF ACTING REGIONAL CHIEF MAUREEN CHAPMAN

In December 2016 former Regional Chief Shane Gottfriedson took a leave of absence.

Following this, in January 2017, the BCAFN Board of Directors passed a motion supporting Chief Maureen Chapman as Acting Regional Chief.

On March 27, 2017 at the 13th Annual BCAFN Special Chiefs Assembly, the Chiefs-in-Assembly voted on a number of resolutions, including a resolution to guide the organization following the resignation of Shane Gottfriedson as the Regional Chief.

The BCAFN Chiefs-in-Assembly further resolved to support Chief Chapman in the role of Acting Regional Chief until the BCAFN General Election, scheduled for October 12, 2017. The Chiefs also passed a resolution to strike a Governance Committee to review all BCAFN policy manuals, including the Constitution and by-laws contained in the Governance Manual, as the resignation demonstrated the need to update and improve the governing documents. Findings and recommendations from the Governance Committee will be presented at the October 2017 BCAFN Annual General Meeting.

YOUTH REPRESENTATIVES

Dear BCAFN membership, Chiefs, Councillors, Elders, and Youth,

It has been a year since I was elected BCAFN Male Youth Representative. This year has been eye opening, and the exposure I have been given through my role has been nothing short of inspiring. One of the many highlights for me was the opportunity to travel and see different landscapes across Canada. Not only was there magic in the land, but also in the cultural practices that are kept alive during all the meetings of the Assembly of First Nations. It is a pleasure to see so many different First Nations and other Indigenous people actively participating in their cultural roots across the country with such pride. I can still hear the pounding drums, intonation and harmonization of singing voices. It strikes a connection between modern times and our ancestors.

The main policy topics that have piqued my interest have been economic development and housing. These are fundamental parts of society that require a lot of attention. I am interested in these areas because of my professional work experience that I've had thus far in life. These are important because positive housing situations and improved economic conditions intertwine with and will improve First Nations quality of life.

It is important for youth to listen and to be heard. It speaks volumes when a youth representative can sit and listen quietly to whomever is speaking and finding an opportunity that can contribute to furthering the discussion or dialogue. I also think that it is important for youth representatives to be outspoken, and to bring challenging questions to the table for discussion that honour critical thinking. This is particularly important when we meet as a National Youth Council.

It has been truly an amazing opportunity to meet First Nations youth from across the country that all are really involved with their communities. The work and ideas that they contribute to their nations has been inspiring. An important connection that I have made has been listening to the Chiefs of the country speak and convey their dedication and work through words. Observing a connection that these people have to written and

verbal communication reaffirms the connection that I have to my work. People are important and life is complicated. The work that needs to be done is continuous. Everybody needs to listen and work together.

While it is often a balance act of juggling the work that I do for my community and my studies in business, I have thoroughly enjoyed my experience thus far as Male Youth Representative for the BCAFN. I also want to thank Kalila George-Wilson for her support during my first year, and wish her the best of luck moving forward.

The more that Indigenous people are involved with the decision making process the better the understanding will be for everyone. If they are not directly involved with making the decisions at least they are familiar with what issues are being focused on and implemented across the country. It is important to have youth represented in Indigenous political organizations because the needs of youth and the complex issues many youth face are important as we build and rebuild our many nations. I believe that when youth are in direct communication with youth the possibilities of moving forward might be more susceptible to a new way of organizing and implementing our efforts. This is what I have been doing, and this is what I commit to continuing as your BCAFN Male Youth Representative. Emote.

Johnny Hanuse, BCAFN Male Youth Representative



Johnny Hanuse



Kalila George-Wilson

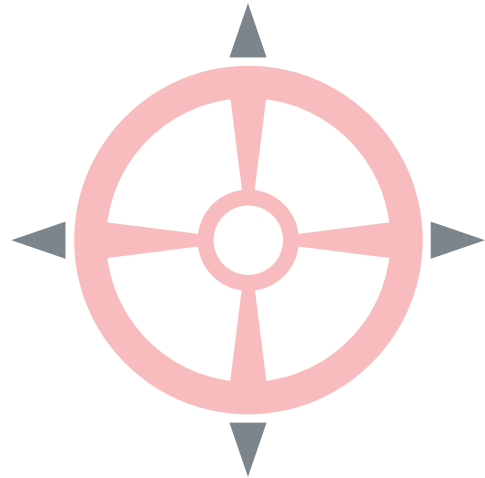




Dr. Gwen Point



Chief Dr. Robert Joseph



ELDER REPRESENTATIVES

Dear Chiefs, Grand Chiefs, Elders, Youth, leaders and honoured guests,

I have been privileged and honoured to “walk” with the BC Assembly of First Nations Chiefs as one of the BCAFN elder representatives. I have also represented BCAFN at the Assembly of First Nations Chiefs Elder’s Council. I witnessed “ey te yoyes” – “good work” at both the provincial and national level. “Work” in our Stó:lo tradition is a noun and not a verb. Work for our people becomes and is sacred work as our belief in all that we do is also the “work” of the spirit.

I know what “hope” for a better future for our families and communities looks like. This is in our BCAFN staff who work daily to support the initiatives taken on by leadership. Hope is in our Chiefs and leaders as they addressed issues on every level making a difference for our families and communities. “Ts’itholetstel” – I thank each of you for all your “good work” and for including me in this important work. I look forward to continued work with the BCAFN, with my fellow elder representative, Chief Robert Joseph, and with the AFN Elders Council.

Dr. Gwen Point, BCAFN Elder Representative

WOMEN'S REPRESENTATIVE

The purposes of the Women's Council are:

- To unify and create healthy, happy, and harmonious communities through cultural identity and cultural teachings based on: respect, love, courage, wisdom, honesty, humility and truth.
- To establish a gender-balanced perspective within First Nations communities, and within all entities dealing with First Nations, that honours the rights and aspirations of First Nations women.

The current Chair of the AFN Women's Council is Grand Chief Denise Stonefish. The BC Representative is Chief Marilyn Slett.

Activities:

- The National Women's Council is engaged in discussions regarding the National Inquiry into Missing and Murdered Indigenous Women and Girls.
- Participated in the 2017 National Indigenous Women's Summit, Toronto, March 6-8, 2017.
- Participated on the planning committee for the BC AFN Women's Dialogue Session on March 16-17th, 2017.
- Participated in women's leadership meetings coordinated by UBCIC Women's Representative during various special assemblies and First Nations Leadership Council meetings.

Reflecting on the BCAFN Women's Dialogue Session:

The BCAFN hosted a Women's Dialogue Session from March 16-17th, 2017. The session brought together women in leadership to dialogue around priorities and strategic approaches with respect to advocating and advancing the well-being of Indigenous women and girls, as well as promoting healthy families, communities and nations through engagement, activism, and advocacy.



Chief Marilyn Slett &
Minister of Justice Jody Wilson-Raybould

The dialogue session facilitated a safe space to share our vision for our women, girls and children. Action items include:

- The development of a draft Declaration by BC Indigenous Women; and
- The recommendation to host annual BCAFN Women's Dialogue Sessions.

The session was well attended, inspirational, and empowering. Many delegates expressed that they would coordinate Women's Dialogue Sessions in their home communities with individual dialogues to support each other in leadership and advance the wellbeing of our communities at a local level.

Chief Marilyn Slett, BCAFN Women's Representative





SKIDEGATE



COMMUNITY HALL

**NO
PARKING**

ECONOMIC DEVELOPMENT

The BCAFN remains steadfast in its commitment to supporting communities and Nations in their economic pursuits by delivering timely and relevant information, building capacity through education, and creating windows of business and economic opportunity through ongoing advocacy. BCAFN has set the goal of economic reconciliation, as evidenced by the historic signing of a Memorandum of Understanding (MOU) with the British Columbia Business Council (BCBC). Building on this MOU, the Champions Table, consisting of 11 First Nations leaders and 11 corporate CEOs, was created and met for the first time in March 2017. A fulsome workplan and working groups have been developed, and the Champions Table will continue to meet over the next several months to develop actions to increase Indigenous participation in the economy.

In addition to this, BCAFN hosted the second round of regional sessions, travelling to eight regions of BC to meet and dialogue with economic development technicians and specialists, as well as community leaders. Findings from the regional sessions has culminated in the development of the BCAFN community and regional profiles (available on www.bcafn.ca) as well as the online resource center, a tool to assist in filling capacity gaps for communities, which will be updated



Chief James Delorme, Ktunaxa Nation Council Chair
Kathryn Teneese, ?aq'am Chief Joe Pierre Jr.

quarterly. A comprehensive economic toolkit, the 'Black Books,' is currently under development, and will be available in the 2017-18 fiscal year.

BCAFN hosted the first annual BCAFN-Nation2Nation Indigenous Business Forum on March 30, 2017, in Vancouver, BC, which was well attended and saw a range of panel topics discussed including major projects, advancing economic reconciliation, sharing best practices, governance, and economic impacts. The BCAFN anticipates this forum to be an annual event.



BCAFN Regional Session, Pauquachin Nation, February 14, 2017



POLICY REPORT APRIL 2016 - MARCH 2017

BACKGROUND

BCAFN strives to advance the rights and interests of First Nations in BC as well as restore and enhance the relationship among First Nations people in BC, the Crown and peoples of Canada. BCAFN further supports, develops and promotes policies for the benefit of First Nations in BC including but not limited to governance, lands and resource, economic, social, justice, education, health and cultural matters. BCAFN also works in collaboration with other organizations that advance the rights and interests of Indigenous Peoples. The BCAFN Policy team plays an integral role in fulfilling these central purposes of the BCAFN.

The BCAFN Policy team supports BC First Nations at local, regional, national and international forums. We strive to provide BC First Nations with analysis and recommendations related to the legal landscape, legislation, policies, regulations and other related matters on an ongoing basis. We have successfully undertaken a number of projects, initiatives and meetings which fulfill the mandate, purpose and resolutions of the organization. These activities range from:

- supporting work at the national table for reforming the fiscal relationship between First Nations and the Crown;
- furthering the conversation on the National Inquiry into Missing and Murdered Indigenous Women and Girls;
- coordinating, planning and preparing policy related materials for housing reform;
- supporting and connecting Indigenous women through our Women's Dialogue Sessions;
- advocating for children and family issues at the Provincial and Federal level;

- supporting information sharing for emergency management and lobbying for financial commitments for First Nations in rebuilding their communities;
- supporting the BC Aboriginal Justice Council and making submissions on justice reform issues;
- advancing reconciliation work with the Province of BC and Federal Government;
- supporting First Nations organizations with expertise in fisheries, forestry and other resource related matters;
- providing technical advice to the BCAFN Governance Committee in reforming internal manuals and by-laws to ensure clarity and consistency for internal governance.

The BCAFN Policy team is comprised of three staff members who are involved in policy engagement and reform to support the BCAFN membership, Board of Directors, Elder representatives, Youth Representatives, and the BC Regional Chief.

NATIONAL PORTFOLIOS

The office of the BC Regional Chief currently holds three portfolios including Justice, AFN Management Committee, and Economic Development, and previously held the Murdered and Missing Indigenous Women and Girls portfolio from 2015 until January 2017.

JUSTICE

Work on the Justice portfolio includes on-going dialogue with Attorney General and Federal Justice Minister Wilson-Raybould to discuss a new Federal Reconciliation Framework including the federal law and policy review. This is intended to begin the dialogue around ensuring that any standing



legislation, regulations, or policies are in line with the standards laid out in the United Nations Declaration on the Rights of Indigenous Peoples and Truth and Reconciliation calls to action to ensure government laws and policies do not undermine our Aboriginal Title and Rights.

Additional advocacy related to Justice is promoting the safety of encouraging our Nations on emergency planning. This involved advocating for Minister Goodale of Public Safety and Emergency Preparedness to ensure that gaps in emergency preparedness planning for our communities are addressed and that this work is done in partnership and collaboration within regions and provinces. Further, the AFN has been working with the RCMP to revitalize and reform that relationship, and in July 2016 at the AFN Annual General Assembly a Protocol was signed that intends to:

- a) promote relationship building and cooperation in policing matters;
- b) provide mechanisms for interested First Nations to work with the RCMP on issues of public safety within their communities as they see fit;
- c) develop strategies to jointly and effectively identify and address incidents and issues of discrimination found in RCMP conduct and policing services.

SAFETY AND SECURITY OF INDIGENOUS WOMEN & GIRLS

Following the announcement by the Federal Government for the creation of the National Inquiry into Missing and Murdered Indigenous Women and Girls, AFN and BCAFN have been advocating for the requirement for open communication, transparency, and strong engagement and support for families and survivors; as this will be central to the Inquiry process. The safety and security of Indigenous women and

girls continues to be a national crisis, and is a tragedy that must be addressed in a meaningful and thoughtful way. In light of the fact the portfolio is held by the AFN Women's Council, the BCAFN office has refocused our attention back to our communities and to Indigenous women who actively work on the ground. In March 2017, BCAFN held the inaugural Women's Dialogue Session which was intended to bring together women in leadership who are Chiefs, Councilors, Tribal leaders, appointed/elected leaders and those who work directly with Chief and Councils to dialogue around priorities and strategic approaches with respect to advocating and advancing the well-being of Indigenous women and girls, as well as promoting healthy families, communities and nations through engagement, activism, and advocacy. This work is intended to support women and provide a safe and supportive space to bring their strong voices together and strategize around priorities for moving forward collectively. BCAFN will be hosting the 2nd Women's Dialogue Session on November 1-2, 2017 in Harrison Hot Springs, BC.

ECONOMIC DEVELOPMENT

The BCAFN remains steadfast in its commitment to support communities and Nations in their economic pursuits by delivering timely and relevant information, building capacity through education, and creating windows of business and economic opportunity through ongoing advocacy. BCAFN has partnered with the Canadian Council of Aboriginal Business to undertake work related to the national strategy which seeks to engage a deeper cross section of Aboriginal business, political and community leaders, government stakeholders and non-Indigenous businesses. Understanding what each of these critical stakeholder groups requires is imperative for improving outcomes in economic development for First Nations citizens and communities.

The Acting Regional Chief engaged with the AFN Chiefs Committee on Economic Development, which is composed of Chiefs and leaders from across Canada.

FIRST NATIONS LEADERSHIP COUNCIL

During the period from April 2016 to March 2017, the First Nations Leadership Council (FNLC) engaged with the Provincial Government to complete the Joint Concrete Actions and the Vision, Guiding Principles, and Goals and Objectives related to the endorsement of the Commitment Document, which articulates the joint commitments to a government-to-government relationship based on respect, recognition and accommodation of Aboriginal Title and Rights, including the reconciliation of Aboriginal and Crown Titles and jurisdictions. During this period, the working group met on a number of occasions to begin framing out the work from the Concrete Actions and Vision, Guiding Principles, and Goals and Objectives. Throughout this process, the FNLC has strongly advocated for robust language and a collective understanding that this work will steer a path forward that includes principles such as consent, self-government, expanded jurisdiction, and the recognition of our inherent rights.

The work on the Commitment Document includes a commitment to child welfare reform in BC. From May 30 - 31, 2016 the Province of British Columbia and FNLC co-hosted the First Nations Children and Families Gathering in Vancouver, BC. The purpose of the Gathering was to engage First Nations leaders, community organizations and service agencies, and provincial and federal government representatives in a dialogue on short, medium and long-term opportunities to improve outcomes for First Nations children and families. At the close of the Gathering, the

Province and the First Nations Leadership Council committed to initiate a working group focused on addressing current policy and legislative frameworks related to First Nations children and families. The Working Group will focus on identifying opportunities to influence and realize systemic change to British Columbia's child welfare system, including the development of recommendations related to governance and jurisdiction, and planning for the implementation of Grand Chief Ed John's report: Indigenous Resilience, Connectedness and Reunification.

Sustained collaboration respecting First Nations child and family well-being is intended to support the mutual goal of improving outcomes for First Nations children and families. With a commitment from the Federal Government, the Tripartite Working Group will contribute to this goal by:

- Supporting improved relations and engagement between First Nations, the Province and Canada as they relate to child and family well-being;
- Identifying potential governance models for First Nations communities relating to child and family well-being; and
- Identifying equitable and impactful investment approaches for governance relating to child and family well-being in First Nations communities.

The Working Group has established and endorsed a Reconciliation Charter, Terms of Reference, and a draft workplan which outlines short, medium, and long-term objectives. This work has been supported by resolutions at the UBCIC, BCAFN and FNS.

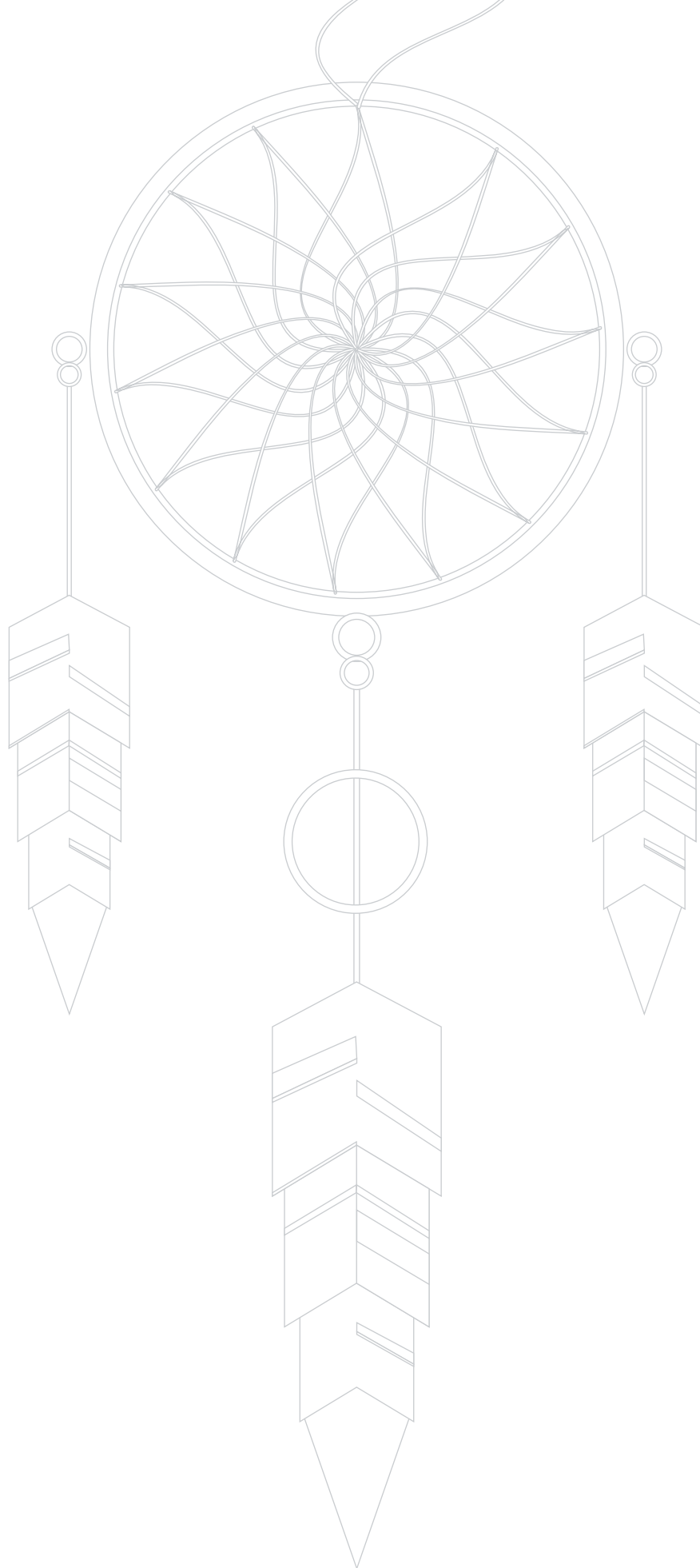






BCAFN FINANCIAL STATEMENTS

The pro forma financial statements for the organization, including full audit documents and findings, are contained within this section of the Annual Report. As identified in the Financial Findings, in the 2016-2017 fiscal year BCAFN had an organizational surplus.



Financial Statements of

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Year ended March 31, 2017

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Financial Statements

Year ended March 31, 2017

Financial Statements

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MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the British Columbia Assembly of First Nations ("BCAFN") are the responsibility of management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The BCAFN's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

The BC Regional Chief and Board members meet with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the BCAFN. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the BCAFN's financial statements.


B.C. Regional Chief


Chief of Staff



KPMG LLP
200-206 Seymour Street
Kamloops BC V2C 6P5
Canada
Telephone (250) 372-5581
Fax (250) 828-2928

AUDITORS' REPORT

To the Members of British Columbia Assembly of First Nations

We have audited the statement of financial position of British Columbia Assembly of First Nations ("BCAFN") as at March 31, 2017 and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to BCAFN's preparation and fair presentation of the financial statements 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 BCAFN's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of BCAFN as at March 31, 2017 and its results of operations, its changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants

Kamloops, Canada
July 6, 2017

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Statement of Financial Position

March 31, 2017, with comparative information for 2016

	2017	2016
Financial assets:		
Cash and cash equivalents	\$ 86,538	\$ 179,138
Accounts receivable (note 2)	647,952	167,970
	734,490	347,108
Liabilities:		
Accounts payable and accrued liabilities	396,330	212,800
Deferred revenue (note 3)	253,985	83,333
	650,315	296,133
Net financial assets	84,175	50,975
Non-financial assets:		
Tangible capital assets (note 4)	97,242	87,496
Prepaid expenses and deposits	-	10,028
	97,242	97,524
Accumulated surplus (note 5)	\$ 181,417	\$ 148,499

See accompanying notes to financial statements.

Chapman

Chieftain

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Statement of Operations

Year ended March 31, 2017, with comparative information for 2016

	Budget	2017	2016
Revenue:			
Indigenous and Northern Affairs Canada ("INAC")	\$ 483,600	\$ 1,168,307	\$ 483,615
Ministry of Aboriginal Relations and Reconciliation ("MARR")	166,667	847,439	504,102
National Indian Brotherhood - AFN	168,500	449,442	178,439
Canadian Council for Aboriginal Business ("CCAB")	-	254,234	-
Other income	-	45,060	1,384
Rental revenue	-	33,214	38,078
Donation revenue	-	31,049	-
New Relationship Trust	-	16,666	66,667
Union of British Columbia Indian Chiefs ("UBCIC")	-	14,348	-
Ministry of Jobs and Training	-	-	46,000
Recovery - MARR	-	-	(2,456)
Total revenue	818,767	2,859,759	1,315,829
Expenses:			
Administration	639,558	1,152,419	928,540
First Nations Leadership Council	164,454	221,445	224,393
New Relationship Trust	-	-	35,666
Regional Sessions	-	775,398	323,370
Economic Development	-	199,710	-
Housing Forum	-	298,178	-
Climate	-	36,960	-
Women's Dialogue Session - Strategic Planning	-	142,731	-
Total expenses	804,012	2,826,841	1,511,969

Segmented information (note 6)

Annual surplus (deficit)	\$ 14,755	\$ 32,918	\$ (196,140)
Accumulated surplus, beginning of year	148,499	148,499	344,639
Accumulated surplus, end of year	\$ 163,254	\$ 181,417	\$ 148,499

See accompanying notes to financial statements.

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Statement of Change in Net Financial Assets

Year ended March 31, 2017, with comparative information for 2016

	Budget	2017	2016
Annual surplus (deficit)	\$ 14,755	\$ 32,918	\$ (196,140)
Acquisition of tangible capital assets	(18,160)	(42,077)	(90,822)
Amortization of tangible capital assets	-	32,331	6,242
	(18,160)	(9,746)	(84,580)
Acquisition of prepaid expenses	-	-	(10,028)
Use of prepaid expenses	-	10,028	18,112
	-	10,028	8,084
Change in net financial assets	(3,405)	33,200	(272,636)
Net financial assets, beginning of year	50,975	50,975	323,611
Net financial assets, end of year	\$ 47,570	\$ 84,175	\$ 50,975

See accompanying notes to financial statements.

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Statement of Cash Flows

Year ended March 31, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 32,918	\$ (196,140)
Items not involving cash:		
Amortization	32,331	6,242
Gain on disposal of tangible capital assets	-	(3,651)
	65,249	(193,549)
Change in non-cash operating assets and liabilities:		
Accounts receivable	(479,982)	(52,372)
Accounts payable and accrued liabilities	183,530	161,121
Deferred revenue	170,652	25,881
Prepaid expenses and deposits	10,028	8,084
	(50,523)	(50,835)
Capital activities:		
Acquisition of tangible capital assets	(42,077)	(90,822)
Proceeds on sale of tangible capital assets	-	3,651
	(42,077)	(87,171)
Decrease in cash	(92,600)	(138,006)
Cash, beginning of year	179,138	317,144
Cash, end of year	\$ 86,538	\$ 179,138

See accompanying notes to financial statements.

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Notes to Financial Statements
Year ended March 31, 2017

British Columbia Assembly of First Nations ("BCAFN") was incorporated as a non-reporting society under the Society Act (British Columbia) on April 2, 2003 and is a Political Territorial Organization that represents the 203 First Nations in British Columbia.

1. Basis of presentation and significant accounting policies:

These financial statements include the assets, liabilities and results of operations of BCAFN. The financial statements of the BCAFN are prepared by management in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada, which encompasses the following principles:

(a) Revenue recognition:

Revenue is recognized as it becomes receivable under the terms of applicable funding agreements and contracts. Funding received under the funding arrangements which relates to a subsequent fiscal period is reflected as deferred revenue in the year of receipt and classified as such on the summary statement of financial position.

Government transfers are recognized as revenues in the period in which events giving rise to the transfers occur, providing the transfers are authorized, any eligibility criteria is met, and reasonable estimates of the amounts can be made. If the transfer contains stipulations that create a liability, the transfer is recognized as revenue in the period in which the liability is extinguished.

Donation and other revenue are recognized when the cash is received.

(b) Deferred revenue:

Deferred revenue represents grants and other fees which have been collected, but for which the related expenses or services have yet to be incurred or performed. These amounts will be recognized as revenues in the fiscal year the services are performed or related expenses incurred.

(c) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Contributed tangible capital assets are recorded at fair value at the time of the donation with a corresponding amount recorded as revenue. Expenses for repairs and maintenance that do not materially add to the useful life or service potential of the asset are not capitalized, but expensed as incurred. The cost, less residual value, of the tangible capital assets, excluding land, are amortized over their estimated useful lives as follows:

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Notes to Financial Statements (continued)

Year ended March 31, 2017

1. Basis of presentation and significant accounting policies (continued):

Asset	Basis	Rate
Furniture and equipment	Straight-line	5 years
Computer equipment	Straight-line	3 years

Additions during the year have been amortized using the above annual rates prorated for the month of purchase. Assets under construction are not amortized until the asset is available for productive use. When a tangible capital asset no longer contributes to BCAFN's ability to provide services, its carrying amount is written down to its residual value.

(d) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Actual results could differ from these estimates.

(e) Financial instruments:

Unless otherwise noted, it is management's opinion that BCAFN is not exposed to significant interest, currency, or credit risks arising from financial instruments. The fair values of financial instruments approximate their carrying values, unless otherwise noted.

(f) Pension plan:

BCAFN contributes to a private defined contribution pension plan. Contributions are expensed as incurred.

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Notes to Financial Statements (continued)

Year ended March 31, 2017

2. Accounts receivable:

Accounts receivable by funding source is summarized as follows:

	2017	2016
UBCIC	\$ 268,333	\$ -
Assembly of First Nations	245,627	757
CCAB	63,559	-
GST/HST rebate receivable	51,066	34,553
Other	19,367	3,327
INAC	-	83,333
Ministry of Jobs and Training	-	46,000
	\$ 647,952	\$ 167,970

3. Deferred revenue:

Deferred revenue consists of the following:

	2017	2016
UBCIC	\$ 253,985	\$ -
INAC	-	83,333
	\$ 253,985	\$ 83,333

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Notes to Financial Statements (continued)

Year ended March 31, 2017

4. Tangible capital assets:

		Furniture & Equipment	Computer Equipment	Total
2017				
Cost:				
Balance, beginning of year	\$	26,997	\$ 74,037	\$ 101,034
Additions		9,105	32,972	42,077
Balance, end of year		36,102	107,009	143,111
Accumulated amortization:				
Balance, beginning of year	\$	3,341	\$ 10,197	\$ 13,538
Amortization		5,418	26,913	32,331
Balance, end of year		8,759	37,110	45,869
Net book value	\$	27,343	\$ 69,899	\$ 97,242
2016				
Cost:				
Balance, beginning of year	\$	18,565	\$ 99,886	\$ 118,451
Additions		24,902	65,920	90,822
Disposals		(16,470)	(91,769)	(108,239)
Balance, end of year		26,997	74,037	101,034
Accumulated amortization:				
Balance, beginning of year	\$	18,356	\$ 97,179	\$ 115,535
Disposals		(16,470)	(91,769)	(108,239)
Amortization		1,455	4,787	6,242
Balance, end of year		3,341	10,197	13,538
Net book value	\$	23,656	\$ 63,840	\$ 87,496

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Notes to Financial Statements (continued)

Year ended March 31, 2017

5. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves as follows:

	2017	2016
Unrestricted surplus	\$ 84,175	\$ 61,003
Invested in tangible capital assets	97,242	87,496
	\$ 181,417	\$ 148,499

6. Segmented information:

Segmented information has been identified based upon lines of service provided by the BCAFN. BCAFN services are provided by departments and their activities are reported by functional area in the body of the financial statements. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

(i) Administration:

Administration provides the functions of corporate administration, finance, human resources, legislative services, and any other functions not categorized to a specific department that are required for carrying out the BCAFN's mandate.

(ii) First Nations Leadership:

First Nations Leadership is responsible for policy analysis, advice and development with respect to First Nations, Provincial and Federal initiatives including: children and families, title and rights, water, forestry, mining, missing & murdered indigenous women & girls, health, education, fisheries, environment and climate change, energy and general engagement with provincial and federal representatives.

(iii) New Relationship Trust:

New Relationship Trust works towards increasing authority and jurisdiction of First Nations governments and thereby improving the quality of life of First Nations citizens in British Columbia. In addition, provides policy coordination and capacity for First Nations organizations.

(iv) Economic Strategic Action Plans:

These strategic plans provide First Nations with access to leadership and expertise to develop regionally-based economic strategic action plans. These strategic plans will encourage and enhance economic investment and progress in First Nation territories across British Columbia.

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Notes to Financial Statements (continued)

Year ended March 31, 2017

6. Segmented information (continued):

(v) Economic Development:

The Economic Development strategy works towards enabling First Nations to develop their own institutions, implement their own tax regimes and fiscal arrangements, build their own decision making structures, and create economic self-sufficiency.

(vi) Housing Forum:

The Housing Forums provide awareness to First Nations about funding available for housing. The forum discussed how the First Nations Market Housing Fund is responsible for supporting market housing arrangements between First Nations and lenders. The fund's vision being "every First Nation family has the opportunity to have a home on their own land in a strong community".

(vii) Climate:

The Climate Sessions work towards enabling First Nations to continue to exercise their laws and jurisdictions to protect their lands, waters, coasts and rivers.

(viii) Women's Dialogue Session - Strategic Planning:

This project's work is to advance a comprehensive action plan for the BCAFN Women's Council and the BCAFN Women's Representative to advocate for the protection of women's rights, eradication of poverty and social injustice in our communities.

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Notes to Financial Statements (continued)

Year ended March 31, 2017

6. Segmented information (continued):

2017	Administration	First Nations Leadership Council	New Relationship Trust	Regional Sessions	Economic Development	Housing Forum	Climate	Women's Dialogue Session - Strategic Planning	Total
Revenues:									
MARR	\$ -	\$ 199,983	\$ -	\$ 522,456	\$ 125,000	\$ -	\$ -	\$ -	\$ 847,439
INAC	595,999	-	-	250,000	83,333	238,975	-	-	1,168,307
National Indian Brotherhood									
AFN	219,794	-	-	10,000	-	40,000	36,960	142,688	449,442
New Relationship Trust	-	-	16,666	-	-	-	-	-	16,666
UBCIC	-	14,348	-	-	-	-	-	-	14,348
Rental income	33,214	-	-	-	-	-	-	-	33,214
Donation revenue	31,049	-	-	-	-	-	-	-	31,049
Other income	16,400	9,464	-	-	-	19,196	-	-	45,060
CCAB	254,234	-	-	-	-	-	-	-	254,234
Total revenues	1,150,690	223,795	16,666	782,456	208,333	298,171	36,960	142,688	2,859,759
Expenses:									
Salaries, benefits and consultants	590,155	97,763	-	-	-	-	-	-	687,918
Advisory, technical and professional	76,430	68,480	-	568,165	169,277	38,538	-	25,727	946,617
Office	197,437	2,583	-	10,025	6,600	41,002	4,071	14,547	276,265
Travel	214,169	22,107	-	-	-	164,231	23,449	87,982	511,938
Amortization	32,331	-	-	-	-	-	-	-	32,331
Meetings and assemblies	41,897	30,512	-	197,208	23,833	54,407	9,440	14,475	371,772
Total expenses	1,152,419	221,445	-	775,398	199,710	298,178	36,960	142,731	2,826,841
Annual surplus (deficit)	\$ (1,729)	\$ 2,350	\$ 16,666	\$ 7,058	\$ 8,623	\$ (7)	\$ -	\$ (43)	\$ 32,918

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Notes to Financial Statements (continued)

Year ended March 31, 2017

6. Segmented information (continued):

2016	Administration	First Nations Leadership Council	New Relationship Trust	Regional Sessions	Total
Revenues:					
MARR	\$ -	\$ 224,102	\$ -	\$ 280,000	\$ 504,102
INAC	483,615	-	-	-	483,615
National Indian Brotherhood AFN	178,439	-	-	-	178,439
New Relationship Trust	-	-	66,667	-	66,667
Ministry of Jobs & Training	-	-	-	46,000	46,000
Rental income	38,078	-	-	-	38,078
Other income	1,384	-	-	-	1,384
Recoveries	-	-	-	(2,456)	(2,456)
Total revenues	701,516	224,102	66,667	323,544	1,315,829
Expenses:					
Salaries, benefits and consultants	296,439	75,117	-	16,593	388,149
Advisory, technical and professional	92,753	58,833	3,448	108,731	263,765
Office	228,069	12,158	-	3,999	244,226
Travel	132,739	35,889	-	1,406	170,034
Amortization	6,242	-	-	-	6,242
Meetings and assemblies	172,298	42,396	32,218	192,641	439,553
Total expenses	928,540	224,393	35,666	323,370	1,511,969
Annual surplus (deficit)	\$ (227,024)	\$ (291)	\$ 31,001	\$ 174	\$ (196,140)

BRITISH COLUMBIA ASSEMBLY OF FIRST NATIONS

Notes to Financial Statements (continued)

Year ended March 31, 2017

7. Pension:

BCAFN provides a defined contribution plan for eligible members of its staff. Members are required to contribute 6% of their of their basic salary. BCAFN contributes 6% and the contributions are directed to the member's contribution account. During the year, BCAFN contributed \$28,208 (2016 - \$10,791).

8. Indirect funding:

During the year, the National Indian Brotherhood - Assembly of First Nations provided additional funding of \$nil (2016 - \$1,434) directly to recipients and for travel and insurance premiums on behalf of the BCAFN. Of the funding received, the Regional Chief received \$nil (2016 - \$nil) in salary for the year. These amounts are not reflected in these financial statements.

9. Credit facility:

Under its credit facility agreement with the Royal Bank of Canada dated February 2, 2016, BCAFN has an authorized revolving demand facility in the amount of \$25,000. The revolving demand facility is due on demand and bears interest at the bank's commercial prime lending rate plus 2.0% (March 31, 2017 - 4.7%, in aggregate). The credit facility was not utilized as at March 31, 2017.

10. Related party transactions:

During the year, a related person of the former Regional Chief was paid \$26,218 (2016 - \$19,619) for contract services.

These related party transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related party.

11. Comparative figures:

Certain 2016 comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year.







BRITISH COLUMBIA
ASSEMBLY OF FIRST NATIONS