



AGM Report 2021-2022

NĪ TU, O CHILD AND FAMILY
SERVICES SOCIETY

Annual General Meeting

NOVEMBER 1, 2022
9:30 AM - 12:00 PM
IN-PERSON & VIA ZOOM





Today's Agenda

9:30 am

1. Opening Prayer/Welcome
2. Introduction
3. Approval of the Agenda
4. Minutes of the 2020-2021 AGM
(approved at the December 6th, 2021 Board Meeting)
5. Audited Financial Statements
6. Appointment of Auditor for 2022-2023
7. Executive Director's Report
8. Closing Prayer/Adjournment

12:00 pm



2021 AGM Minutes





2021 AGM MINUTES

Meeting

Time & Date:

Location:

NIŁ TU,O Annual General Meeting

9:45 a.m.-10:55 a.m., November 22, 2021

Via Zoom

IN ATTENDANCE

NIŁ TU,O Board Members

Rose Dumont (Chair)
Kelli Telford
Abraham Pelkey
Stacey Charles
Chief Harvey Underwood
Lila Underwood

NIŁ TU,O Staff

Katharina Stocker
Ashley Morris
Alison Cassidy
Bob Pelling
Risako Ota
Alison Watson
Brooklyn Neuman
Maya Aird
Melanie Bennett
Michelle Anderson
Mike Washington
Nicole Cooper
Railey Mosquito
Sara Henry
Sarah Russ
Shannon Campbell
Victoria Havens
Recording: Leslie-Ann Paige

Guests

Raj Sigel, CPA, CGA, Schell & Associates
Ryan Tumber, Schell & Associates
Shannon Hayes

1. Welcome

Rose Dumont welcomed everyone to the NIŁ TU,O 2020-2021 Annual General Meeting. Introductions were made by all attendees on Zoom. The meeting was called to order at 9:45 a.m.



2021 AGM MINUTES

2. Approval of Agenda – additions/deletions

The Chair asked the Niĭ TU,O Directors to review the draft Agenda for the 2020-2021 Annual General Meeting

Motion:	To accept the agenda as presented
	The motion was moved by Abraham Pelkey and seconded by Stacey Charles. All in favour.

3. Minutes from the 2019-2020 Annual General Meeting

The minutes were reviewed by the Niĭ TU,O Directors.

Motion:	To approve the minutes from the 2019-2020 Annual General Meeting Minutes as presented
	The motion was moved by Stacey Charles and seconded by Abraham Pelkey. All in favour.

4. 2020-2021 Audited Financial Statements

Rose Dumont welcomed Raj Sigdel and Ryan Tumber from Schell & Associates, to present the 2020-2021 Audited Financial Statements.

Raj Sigdel, CPA CGA from Schell and Associated presented the 2020-2021 Audited Financial Statements to the Niĭ TU,O membership.

Mr. Sigdel presented the Independent Auditor's Report on page one of the Financial Statements, and described the role of the Auditor and Niĭ TU,O during the audit process.

Mr. Sigdel stated that, in the Auditor's opinion, the financial statements are presented fairly, and in accordance with the Canadian accounting standards for not-for-profit organizations.

Mr. Sigdel presented the Statement of Revenue and Expenditures and highlighted the following:

- Niĭ TU,O's revenue decreased from \$6,727,964 in 2010 to \$5,535,081 2021
- The net year end surplus decreased from \$1,603,676 in 2020 to \$384,015 in 2021. Mr. Sigdel noted that the this decrease is because the Niĭ TU,O Building Remediation Project reached completion in 2020.



2021 AGM MINUTES

Mr. Sigdel presented the Statement of Financial Position as of March 31, 2021 and highlighted the following:

- Mr. Sigdel stated that the Statement of Financial Position includes an overview of current assets, liabilities and net assets compared to the last fiscal year.
- Mr. Sigdel reviewed the Assets section, Total Assets equal \$9,883,992.

Mr. Sigdel reviewed the Notes to the Financial Statements, specifically Note 6 in regards to the Capital Project; Note 14 and 15 regarding Director's and Employees' Remuneration. Mr. Sigdel reviewed Note 16, COVID-19 Related, in which the Society did not claim a temporary subsidy for salaries and wages from the Canada Emergency Wage Subsidy program, nor did the Society claim a loan under the Canada Emergency Business Account program. Note 17 is in regards to the Public Service Pension Plan implemented April 1, 2019. Mr. Sigdel reviewed Note 18, Subsequent Events, related to the COVID-19 pandemic.

Abraham Pelkey made a note how inflation may impact the budget and expenditures in the future, NIL TU,O Management confirmed they will take this into consideration in the future.

Mr. Sigdel concluded his presentation of the Audited Financial Statements for the 2020-2021 fiscal year.

Motion: To approve the 2020-2021 Audited Financial Statements as presented.

The motion was moved by Abraham Pelkey and seconded by Stacey Charles.

All in favour.

5. Appointment of Auditor 2021-2022

The Executive Director and NIL TU,O Finance department recommended to appoint Schell & Associates as the Auditor for the 2021-2022 fiscal year.

Motion: To appoint Schell & Associates as the Auditor for the 2021-2022 fiscal year.

The motion was moved by Abraham Pelkey and seconded by Kelli Telford.

All in favour.



2021 AGM MINUTES

6. Executive Director Report: 2020-2021

Katharina Stocker presented NIL TU,O's AGM Report for the 2020-2021 year inclusive of file statistics and projections, and program updates in regards to Delegated, Family Strengthening, Cultural Camps, and Community Programs, as reflected in the AGM Report. Ms. Stocker noted that this is NIL TU,O's 24th year in operation, and next year NIL TU,O will be celebrating its 25th anniversary.

Rose Dumont thanked NIL TU,O staff for all of their amazing work in supporting Coast Salish children and families.

Motion:	To accept the Executive Director Report for the 2020-2021 year as presented
	The motion was moved by Chief Harvey Underwood and seconded by Abraham Pelkey.
	All in favour.

7. Other items:

No other items were identified.

8. Closing

Chair Rose Dumont adjourned the 2020-2021 Annual General Meeting at 10:55 a.m.





Audited Financial Statements



FINANCIAL STATEMENTS

NIL TU,O Child & Family Services Society

Financial Statements

March 31, 2022

Schell & Associates
Chartered Professional Accountants
204 - 2840 Nanaimo Street
Victoria, BC V8T 4W9



FINANCIAL STATEMENTS

NIL TU,O Child & Family Services Society

March 31, 2022

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FINANCIAL STATEMENTS

Independent Auditor's Report

To the Members of
NIL TU,O Child & Family Services Society

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of NIL TU,O Child & Family Services Society, (the "Society") which comprise the statement of financial position as at March 31, 2022, and the statement of revenue and expenditures, the statement of changes in net assets, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society 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.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the Society's financial statements have been prepared following Canadian accounting standard for not-for-profit organizations. Financial statements were prepared on a basis consistent with the basis on which the financial statements that related to the preceding period were prepared.

Emphasis of Matter

Without qualifying our conclusion, we draw attention to Note 18 in the financial statements, which identifies the presumed impact that COVID-19 will have on subsequent operations and resulting financial positions of the Society in the coming year.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian ASNPO, 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

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



FINANCIAL STATEMENTS

Independent Auditor's Report

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 auditor's 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 these 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 Society'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 Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the Society 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.

We 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.

Victoria, BC
August 10, 2022

SHELL & ASSOCIATES
CHARTERED PROFESSIONAL ACCOUNTANTS
204 - 2840 Nanaimo Street
Victoria, BC V8T 4W9



FINANCIAL STATEMENTS

Statement of Revenue and Expenditures

Year Ended March 31, 2022

	2022	2021
Revenue		
Indigenous Services Canada (ISC)	\$ 4,941,868	\$ 3,377,139
Ministry of Children and Family Development (MCFD)	2,050,233	1,837,328
Government of Canada (CSA)	206,408	207,760
Revenue recognition - Deferred Capital Contributions [2c]	115,391	41,771
Other income [2c]	124,062	71,083
	7,437,962	5,535,081
Expenditures		
Advertising and promotion	47,616	980
Amortization	207,884	120,031
Automotive	24,391	17,762
Dues and memberships	497	259
Equipment rental	6,956	6,668
Honoraria	13,792	11,795
Insurance	27,503	18,628
Interest and bank charges	2,108	8,337
IT and communication	138,470	104,252
Land lease [6]	131,610	119,862
Meetings	8,565	17,604
Professional fees	137,894	113,530
Programs [11]	3,922,508	2,584,489
Property taxes	33,121	34,620
Recruitment and retention	66,968	22,276
Repairs and maintenance	50,282	43,683
Salaries and wages	1,963,411	1,817,655
Stationary and office expenses	36,901	27,320
Secretariat	22,690	22,690
Training and workshops	36,595	26,601
Travel expenses	19,929	14,906
Utilities	17,278	17,121
	6,916,969	5,151,066
Excess of Revenue Over Expenses	\$ 520,993	\$ 384,015

The accompanying notes are an integral part of these financial statements.



FINANCIAL STATEMENTS

Statement of Changes in Net Assets For the Year Ended March 31, 2022

	Invested in Capital Assets	Capital Reserves	Unrestricted	2022	2021
Balance, beginning	\$ 519,692	\$ 255,023	\$ 1,689,552	\$ 2,464,267	\$ 3,095,108
Excess of Revenue Over Expenses	-	-	520,993	520,993	384,015
Capital assets acquired	184,290	(61,175)	(123,115)	-	-
Disposal of capital assets	(9,650)	-	9,650	-	-
Revenue from amortization of Deferred Capital Contributions	115,391	-	(115,391)	-	-
Amortization	(207,884)	-	207,884	-	-
Capital reserves top- up [7]	-	61,175	(61,175)	-	-
Deferred revenue - prior period adjustments	-	-	-	-	(1,014,856)
Balance, ending	\$ 601,839	\$ 255,023	\$ 2,128,398	\$ 2,985,260	\$ 2,464,267

The accompanying notes are an integral part of these financial statements.



FINANCIAL STATEMENTS

Statement of Financial Position

March 31, 2022

	2022	2021
Assets		
Current Assets		
Cash	\$ 6,505,486	\$ 5,783,360
Accounts receivable	314,860	64,107
GST recoverable	21,561	117,330
Prepaid expenses [3]	53,109	53,149
	6,895,016	6,017,946
Capital Assets [2f & 4]	3,824,427	3,860,364
Intangible Assets [2f & 5]	8,374	5,682
	\$ 10,727,817	\$ 9,883,992
Liabilities		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 2,010,937	\$ 1,218,351
Payroll payable	171,032	175,556
Source deductions payable	22,235	22,483
Child tax benefits on hand [8]	728,533	645,760
Deferred revenue [10]	1,578,861	2,011,224
	4,511,597	4,073,373
Deferred Capital Contributions [9]	3,230,960	3,346,352
Net Assets		
Invested in Capital Assets [2b]	601,839	519,692
Capital Reserves [2b],[2h],[7]	255,023	255,023
Unrestricted [2b]	2,128,398	1,689,552
	2,985,260	2,464,267
	\$ 10,727,817	\$ 9,883,992

Approved on behalf of the Board

The accompanying notes are an integral part of these financial statements.



FINANCIAL STATEMENTS

Statement of Cash Flows For the Year Ended March 31, 2022

	2022	2021
OPERATING ACTIVITIES:		
Excess of revenue over expenses	\$ 520,993	\$ 384,015
Item not affecting cash:		
Amortization	207,884	120,031
Gain on disposal of capital assets	(4,850)	-
Changes in operating receivables and payables:		
Accounts receivables	(250,753)	39,295
GST recoverable	95,769	(16,543)
Prepaid expenses	40	(24,116)
Accounts payable and accrued liabilities	792,586	178,687
Payroll payable	(4,524)	41,365
Source deductions payable	(248)	(1,404)
Deferrals:		
Deferred revenue	(432,363)	958,978
Child tax benefits on hand	82,773	108,961
	1,007,308	1,789,269
INVESTING ACTIVITIES:		
Additions to capital assets	(184,290)	(3,582,830)
Proceeds from sale of capital assets	14,500	-
Capital project - building improvements	-	2,567,457
	(169,790)	(1,015,373)
FINANCING ACTIVITIES:		
Capital project - building improvements	(115,392)	(19,202)
	(115,392)	(19,202)
Increase in cash	722,126	754,694
Cash, at beginning of period	5,783,360	5,028,666
Cash, at end of period	\$ 6,505,486	\$ 5,783,360

The accompanying notes are an integral part of these financial statements.



FINANCIAL STATEMENTS

Notes to the Financial Statements For the Year Ended March 31, 2022

1. Purpose of the organization:

NIL TU,O Child and Family Services Society ("the Society") was incorporated on November 5, 1997 under the Societies Act of British Columbia. The Society is a not-for-profit organization as described in paragraph 149(1)(l) of the Income Tax Act. The Society has been designated to ensure the safety, protection, and well-being of First Nations' children and families. The Society strives to help families and children in a respectful, professional, caring and culturally relevant manner. The Society provides services to seven Coast Salish Nations that include Beecher Bay, Pauquachin, Songhees, Tsartlip, Tsawout, Tseycum, and T'Sou-ke.

2. Significant accounting policies

a. Basis of preparation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) in Part III of the CPA Canada Handbook.

b. Net assets

The Unrestricted net assets are used for the Society's program delivery and administrative activities. The internally restricted Invested in Capital Assets and Capital Reserves funds report the assets, liabilities, revenue and expenditures related to the Society's capital assets.

c. Revenue recognition

The Society follows the deferral method of accounting for restricted grants and contributions. Unrestricted contributions are recognized as revenue of the unrestricted fund when received or receivable, if the amount to be received can be reasonably estimated, and collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Revenue recognition of deferred capital contributions: Revenue recognition related to the Capital Project - Building Improvements is included in the income statement and amortized on a straight-line basis over 30 years matching with the building lease term. (see note 6).

Other income: Interest and rental income are recognized in the period in which they are earned. Other income also includes Surrounded by Cedar and VAFSS reimbursements which represents actual reimbursable costs that were spent for the children in care of the respective agencies.

d. Financial instruments

The Society's financial instruments consist of cash, accounts receivable, payables, and accruals. A financial asset or liability is recognized when the Society becomes party to contractual provisions of the instrument. All financial instruments are initially measured on the statement of financial position at fair value. The Society subsequently measures all its financial assets and financial liabilities at amortized cost less any reduction for impairment.

e. Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and funds on short-term deposits with financial institution including deposits in high interest rate saving accounts.



FINANCIAL STATEMENTS

Notes to the Financial Statements For the Year Ended March 31, 2022

2. Significant accounting policies

f. Capital assets, intangible assets, and amortization

Capital assets and intangible assets are recorded at cost less accumulated amortization. Capital assets acquired during the year but not placed into use are not amortized until they are placed into use. They are amortized on a straight-line basis over their expected service lives as follows;

Buildings improvements	30 years, maximum
Buildings	30 years, maximum
Computer equipment	4 years
Furniture and equipment	10 years
Vehicles	5 years
Intangible assets: website & software	4 years

The Capital Project - Building Improvements were completed and depreciation started in FY20-21 on a straight-line basis over 30 years, matching with the land lease term.

Expected service lives of future capital building improvements are adjusted to match with the remaining land lease term.

The organization regularly reviews its capital assets to eliminate obsolete items.

g. Use of estimates

The preparation of financial statements in accordance with ASNPO, 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 financial position date and the reported amounts of revenues and expenses during the year. Assumptions are based on a number of factors including historical experiences, current events and actions that the organization may undertake in the future, and other assumptions that are believed reasonable under the circumstances. Actual results could differ from those estimates under different conditions and assumptions. Estimates are used when accounting for the useful lives of tangible and intangible capital assets.

h. Capital reserves

The Society ensures a process for the planning and implementation of repairs or replacement of capital assets. The Society's Management develops a capital expenditure plan and makes recommendations at the beginning of each fiscal year for the amount to be allocated between four Capital Reserve accounts including Buildings, Computers and IT, Furniture and Equipment, and Vehicles. The Board of Directors of the Society provides an approval prior to Management proceeding with the establishment or top up of Capital Reserve accounts. Capital Reserves are internally restricted in nature.

3. Prepaid expenses

Prepaid expenses include vehicle insurance, non-cash items, general liability, and board insurance.



FINANCIAL STATEMENTS

Notes to the Financial Statements For the Year Ended March 31, 2022

4. Capital assets

Capital assets consist of the following:

	Cost	Accumulated Depreciation	2022 Net Book Value	2021 Net Book Value
Building Improvements (Note 2f)	\$ 3,388,123	\$ 157,163	\$ 3,230,960	\$ 3,346,352
Buildings	564,951	425,560	139,391	144,368
Computer equipment	187,784	140,997	46,787	52,978
Furniture and equipment	502,956	215,225	287,731	294,640
Vehicle	204,917	85,359	119,558	22,026
Total	\$ 4,848,731	\$ 1,024,304	\$ 3,824,427	\$ 3,860,364

5. Intangible assets

Intangible assets consist of the following:

	Cost	Accumulated amortization	2022 Net Book Value	2021 Net Book Value
Software	\$ 20,541	\$ 13,217	\$ 7,324	\$ 2,694
Website	7,754	6,704	1,050	2,988
Total	\$ 28,295	\$ 19,921	\$ 8,374	\$ 5,682

6. Lease commitments

The Society has entered into agreements to lease land and equipment for various periods. Minimum lease payable for the land and equipment for each of the next five years is as follows:

	Land	Equipment	Total
2023	134,820	6,310	141,130
2024	134,820	6,310	141,130
2025	134,820	6,310	141,130
2026	134,820	5,920	140,740
2027	134,820	3,947	138,767

Land lease agreement has been renewed for another 30 years commencing on July 1, 2020. The expected minimum lease payments including taxes have been shown for the next five years.

Land Lease cost includes payments made to the landlord and parking rental paid during the year.



FINANCIAL STATEMENTS

Notes to the Financial Statements For the Year Ended March 31, 2022

7. Capital reserves

	2022	2021
Building	\$ 95,000	\$ 95,000
Computer and IT	15,000	15,000
Furniture and equipment	75,023	75,023
Vehicles	70,000	70,000
	\$ 255,023	\$ 255,023

On an annual basis Management tops up the four Capital Reserves accounts as per the Society's Capital Expenditure policy. See note 2(h).

During the fiscal year, the spending of the Capital Reserves to purchase capital assets consists following:

	2022	2021
Building	\$ -	\$ 7,949
Computer and IT	-	47,759
Furniture and equipment	9,198	17,877
Vehicles	51,977	-
	\$ 61,175	\$ 73,585

8. Child tax benefits on hand (CTB)

The Society is acting as a guardian for certain children who are in care. The Society receives the CTB from the government of Canada. CTB is unrelated to other government funded programs and is restricted in nature.

	2022	2021
Child tax benefits on hand, beginning balance	\$ 645,760	\$ 536,799
Fund received during the year	293,992	331,421
Fund used during the year	(211,219)	(222,460)
	\$ 728,533	\$ 645,760



FINANCIAL STATEMENTS

Notes to the Financial Statements For the Year Ended March 31, 2022

9. Deferred capital contributions - building improvements

The Society received fundings from Indigenous Services Canada (ISC) for the Capital Project: Building Improvements in FY19-20. The project was completed in FY20-21. (See note 2c).

	Deferred	Accumulated Amortization to income	2022	2021
Deferred Capital Contributions	\$ 3,388,123	\$ 157,163	\$ 3,230,960	\$ 3,346,352

10. Deferred revenue

Deferred revenues are funds received by the Society but have not been reported as revenue yet:

	Opening balance	Fund received	Income recognized	2022	2021
Threshold and Transition Housing	\$ 871,254	\$ -	\$ 871,254	\$ -	\$ 871,254
Satellite Office	343,602	625,000	-	968,602	343,602
Mobile Offices	100,000	-	-	100,000	100,000
Scholarship for CICs and Voluntary Services	200,000	-	-	200,000	200,000
Substantive Equality	150,000	-	50,000	100,000	150,000
Canoe Projects	125,000	-	75,000	50,000	125,000
Language Implementation	100,000	-	-	100,000	100,000
Vehicles	79,878	-	79,878	-	79,878
Cultural Funding	37,100	43,400	24,631	55,869	37,100
Stop HIV AIDS Programs	4,390	-	-	4,390	4,390
	\$ 2,011,224	\$ 668,400	\$ 1,100,763	\$ 1,578,861	\$ 2,011,224

11. Programs

	2022	2021
Residential and Group Home	\$ 1,573,809	\$ 1,265,857
Other Delegated Cost	518,660	461,222
Coast Salish Specific Programs	442,220	450,700
Threshold and Transition Housing	871,254	-
Substantive Equality	101,545	-
Camps and Group Programs	57,120	45,922
Family Support	71,556	57,049
Program Facilitation Services	48,227	55,883
COVID-19 Response	-	11,647
Other Program Cost	238,117	236,209
	\$ 3,922,508	\$ 2,584,489



FINANCIAL STATEMENTS

Notes to the Financial Statements For the Year Ended March 31, 2022

12. Economic dependence

The Society is economically dependent on the government grants, which represent 97% (2021 - 98%) of the total revenue. The Society receives the majority of its revenues pursuant to funding arrangements with ISC and MCFD.

13. Financial instruments risk

With the exception of cash, it is management's opinion that the Society is not exposed to risks arising from its financial instruments. Credit risk is the risk that one party to a financial instrument will cause financial loss for the other party by failing to discharge an obligation. The Society's main credit risk relates to its cash. The Society places its cash deposits with a major Canadian chartered bank and accordingly, credit risk with respect to cash deposits is considered to be minimal. However, such cash deposits are in excess of the \$100,000 Canada Deposit Insurance Corporation Insurance limit.

14. Director remuneration

Board Members	2022	2021
Rose Dumont (T'Sou-ke)	\$ 2,475	\$ 2,719
Tanya Jimmy (Tseycum)	200	360
Bruce Underwood (Tsawout)	125	1,000
Rebecca David (Pauquachin)	-	2,206
Garry Sam (Songhees)	-	114
Maggie Charlie (Songhees)	735	2,093
Kelli Telford (Tseycum)	1,025	750
Stacey Charles (Beecher Bay)	825	1,421
Gordon Elliot (Tsartlip)	940	1,014
Joseph Seward (Tsartlip)	400	125
Lila Underwood (Pauquachin)	775	250
Lorna Bob (Pauquachin)	-	121
Samantha Etzel (Tsawout)	400	606
Harvey Underwood (Tsawout)	250	-
Alan Claxton (Tsawout)	125	-
Denise Chewka (Beecher Bay)	125	-
	\$ 8,400	\$ 12,779

Payments for Beecher Bay and T'Sou-ke board members were paid directly to their respective First Nation band offices.

15. Employees' remuneration

During the fiscal year, the Society paid a total of \$1,137,196 (2021 - \$1,129,035) in salary and benefits to 12 employees (2021 - 11 employees) who earned \$75,000 or more in salary and benefits.



FINANCIAL STATEMENTS

Notes to the Financial Statements For the Year Ended March 31, 2022

16. COVID-19 related

In March 2020, The British Columbia government declared a provincial state of emergency to support the provincewide response to the novel coronavirus (COVID-19) pandemic. During current period, the Society did not claim a temporary subsidy for salaries and wages from the Canada Emergency Wage Subsidy program. The Society also did not claim a loan under the Canada Emergency Business Account program.

During current period, the Society spent expenses of \$7,754 (2021 - \$22,753) due to the COVID-19 pandemic.

17. Pension plan

The Society and its employees contribute to the Public Service Pension Plan (PSPP) (a jointly trustee pension plan) under British Columbia Pension Corporation effective April 1, 2019. The Public Service Pension Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan and the basic pension benefits are based on a formula.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability. The latest actuarial valuation is as at March 31, 2020 and the next valuation will be as at March 31, 2023, with results available in early 2024.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

	2022	2021
PSPP contribution: Society portion	\$ 122,438	\$ 108,125
PSPP contribution: Employee portion	103,793	91,660
	\$ 226,231	\$ 199,785



FINANCIAL STATEMENTS

NIL TU,O Child & Family Services Society

Notes to the Financial Statements
For the Year Ended March 31, 2022

18. Subsequent event

COVID-19

In March 2020, the World Health Organization followed by Canada and British Columbia declared a global novel coronavirus (COVID-19) pandemic. The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national, and global economics. The Society is aware of changes in its operations as a result of the COVID-19 crisis, including the suspension of some events and working hours temporarily.

The Society's programs and activities are funded up to 99% by the governments. During the fiscal year and subsequent months, the Society has been receiving the funds by the governments as scheduled and as agreed. The Society has been operating the programs and activities as effectively as possible. Management has acknowledged limited or temporary interruption and no known material adverse effects on the Society's financial position and future operations.

As a result, we are unable to estimate the potential impact on the society's operations as at the date of these financial statements.

19. Comparative figures

Certain figures have been reclassified to conform to the presentation adopted in 2022.



MANAGEMENT LETTER

Schell & Associates Chartered Professional Accountants

August 10, 2022

NIL TU, O Child & Family Services Society
1 - 2475 Mt. Newton X Rd
Saanichton, BC V8M 2B7

Attention: Board of Directors

Dear Sirs/Madams,

During the course of our audit of NIL TU, O Child and Family Services Society (the Society) for the year ended March 31, 2022, we identified matters that may be of interest to Board of Directors and Management. The objective of our audit was to express an opinion on the financial statements. Included in our audit was the consideration of internal control relevant to the preparation and fair presentation of the financial statements. This consideration of internal control was for the purpose of designing audit procedures that were appropriate in the circumstances. It was not for the purpose of expressing an opinion on the effectiveness of internal control or for identifying all significant control deficiencies that might exist.

The matters identified and our comments are as follows:

Cash in one bank is a risk: Cash balance has been growing each year and keeping all cash in one bank is a risk. The Society will lose some cash if the bank fails. We recommend that Management should spread cash between few banks, if possible. If cash is not needed in near future, it could be invested in a low risk investment such as Guaranteed Investment Certificate (GICs).

Dedicated bank account for CTB: Child tax benefits on hand is restricted in nature and is only for children in care. Having a separate bank account for the CTB fund will help to prevent accidentally utilizing the cash when there is a cash flow issue with the Society.

Appropriate supporting documents: During the audit, we found incorrect or mismatched supporting document attached to one of the invoices. We encourage to check all supporting documents carefully before attaching them to the invoices.

Audit package: We would like to thank the Finance staff as they put the audit package together, the package has been very helpful during our audit process.

Appreciation: During the audit and field work, the staff and management were very organized. We received an opportunity to have a tour and an update of the building project. We would like to thank the management and staff of the Society.

This communication is prepared solely for your information and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication. We trust you will implement our recommendations.

The financial statements should be signed by two directors to indicate that they have been approved by the Society. We are also enclosing the year-end trial balance and journal entries. Please post the journal entries on your books to ensure that our ending balances are the same.

If you have any questions or require further clarification to information, please feel free to contact us.

Yours very truly,

Schell & Associates, Chartered Professional Accountants

Name: M. DeWood Position: Chair

Date: 2022-08-10

NIL TU, O Child and Family Services Society



REPRESENTATION LETTER

NIL TU,O Child & Family Services Society
1 - 2475 Mt. Newton X Rd
Saanichton, BC
V8M 2B7

August 30, 2022

Raj Sigdel, CPA, CGA
Schell and Associates, CPA
204-2840 Nanaimo Street
Victoria, BC V8T 4W9

Dear Sir:

This representation letter is provided in connection with your audit of the financial statements of NIL TU,O Child & Family Services Society (the Society) for the period ended March 31, 2022 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

We have fulfilled our responsibilities as set out in the terms of the audit engagement dated June 23, 2022 for:

- The preparation and fair presentation of the financial statements and believe that the financial statements have been prepared and are present fairly in accordance with Canadian accounting standards for not-for-profit organizations;
 - a. Providing you with:
 - i. Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentations, and other matters;
 - ii. Additional information that you have requested from us for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
 - b. We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.
 - c. Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
 - d. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- The Society is a not-for-profit organization for Canadian income tax purposes and economically dependent on government grants. We have made an assessment of the Society's ability to continue as a going concern, taking into account all available information about the future. We have



REPRESENTATION LETTER

concluded that the use of the going concern assumption is appropriate in preparing the financial statements.

- We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
- The Society has satisfactory title to all assets, and any liens or encumbrances on the Society's assets have been disclosed in the financial statements.
- As at year-end and date of this letter, we have no doubtful accounts in our accounts receivable.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. During the year we re-evaluated the expected service lives of our building and equipment, and revised the expected service lives to 30 years based on our expectation that the related land lease will be extended.
- We confirm that there were no related-party relationships or transactions that occurred during the period. They have been appropriately accounted for and disclosed in accordance with the requirements of Canadian accounting standards for not-for-profit organizations.
- All events subsequent to the date of the financial statements and for which Canadian accounting standards for not-for-profit organizations require adjustment or disclosure have been adjusted or disclosed.
- All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.
- There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- We have reviewed and approved all journal entries you prepared or changed, account codes you determined or changed, transactions you classified, and accounting records you prepared or changed.

We have disclosed to you:

- a. All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
 - i. Management;
 - ii. Employees who have significant roles in internal control; or
 - iii. Others where the fraud could have a material effect on the financial statements;
- b. All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;
- c. All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;
- d. All known, actual, or possible litigation and claims, whether or not discussed with legal counsel, the effects of which should be considered when preparing the financial statements; and they



REPRESENTATION LETTER

have been accounted for and disclosed in accordance with Canadian accounting standards for not-for-profit organizations

- e. The results of our risk assessments regarding possible fraud or error in the financial statements.

Other matters

We have complied with the terms and conditions of restricted contributions; amounts disclosed as Child Tax Benefits on Hand and Deferred Revenue in our Statement of Financial Position include only those restricted contributions received that had not been expensed before the year-end.

The Board of Directors has approved the internal restriction of Invested in Capital Assets and Capital Reserves and related funds transfers during the year.

We confirm our belief that the Society is not exposed to risks rising from its financial instruments. Risks rising from substantial cash balances are minimal because the amounts are held on deposit at a major Canadian chartered bank.

We have obtained all consents that are required under applicable privacy legislation for the collection, use, and disclosure to you of personal information.

We hereby acknowledge that you have made us aware of your firm's legal obligations under the Proceeds of Crime (Money Laundering) and Terrorist Financing Act. We hereby acknowledge that we are aware of potential conflict of interest that may arise as a result of your legal obligations under this Act and authorize your firm to release and disclose information about the Society if and when required by statute.

We have disclosed to you that the Society has not applied yet any COVID-19 related subsidies, loans, or grants to the governments or to the financial institutions. The Society has been receiving the grants as scheduled from the governments.

Related Parties

We confirm that there were no related-party relationships or transactions that occurred during the period.

Estimates

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm that the significant assumptions and measurement methods used by us in making accounting estimates, including those measured at fair value, are reasonable.

Subsequent Events

All events subsequent to the date of the financial statements and for which Canadian accounting standards for not-for-profit organizations (ASNPO) requires adjustment or disclosure have been adjusted or disclosed.

Accounting Policies

All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.

Future Plans

We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.



REPRESENTATION LETTER

Yours truly,

Katharina Stocker, Executive Director

NIL TU, O Child and Family Services Society

Date: 7 Sep '22



AGM Report

For the Period: April 1, 2021 to March 31, 2022





AGM REPORT

Executive Summary

NIL TU,O is a Coast Salish led organization dedicated to strengthening the families from the communities of the seven Nations we serve STÁUTW, W SIKEM, BOKEĆEN, W JOŁEŁP, SONGHEES, T'SOU-KE and SCIA'NEW

Welcome to the 25th year of NIL TU,O Child and Family Services Society being in existence. In 1996, representatives from eight communities began the planning process which occurred over a period of 2 years. There were 4 stages to this process: community awareness, community needs assessment, agency design and negotiation of formal agreements with the federal and provincial governments.

In March 1999, an agreement was signed between the Society and the provincial and federal governments. The "Collective Nations" who were signatories to this agreement were the communities of Beecher Bay, Pauquachin, Songhees, Tsartlip and Tsawout. A year later in September 2000, T'Sou-ke joined.

The first Annual General Meeting of the Society was in October 1999. In 2001, NIL TU,O began offering services to members of the "Collective Nations". Services were provided to children from birth to age 19 of member families in the Collective Nations.

Here is an excerpt from the AGM Report for 2009 – 2010 (my first year with the agency)

"... Welcome to the 13th Annual General Meeting of NIL/TU,O Child and Family Services. We are one of five Delegated Aboriginal Agencies on Vancouver Island...We undergo stringent requirements under the Aboriginal Operational and Practice Standards and Indicators (AOPSI) and also follow the Child, Family and Community Service Act (CFCSA)..."

I have been working with the Board of Directors since October 2009 to develop a stable, strong, and healthy agency. We are undergoing some restructuring in the areas of administration and human resources. The goal is to develop a sound administration and a healthy and empowering work environment for staff, children in care, and families requiring services, and our resource homes..."

Please accept our package of information which include, Financial Statements to March 31, 2022, our governance structure and reports from our Community Services Managers on the work that their social work and family support worker staff do.

On behalf of the Board of Directors and staff, it has been an honour to serve our communities over this past year.

Hychka Siem

Katharina Stocker, Executive Director



AGM REPORT

Governance Structure

The NIL TU,O Board consists of fourteen (14) Directors – two representatives from each of the seven Coast Salish Nations we serve. The Chiefs and Councils from each community appoint their two Board representatives – one Director and one alternate – for a term of one year. The current NIL TU,O Board members representation between April 2021 – March 2022 are provided in the table below.

MEMBER	POSITION	COMMUNITY
Stacey Charles	Board Director/Secretary	Beecher Bay
Vacant	Alternate	Beecher Bay
Lila Underwood	Board Director	Pauquachin
Alva Bob	Alternate	Pauquachin
Maggie Charlie	Board Director/Co-chair	Songhees
Vacant	Alternate	Songhees
Gordon Elliot	Board Director/Treasurer	Tsartlip
Joe Seward	Alternate	Tsartlip
Abraham Pelkey	Board Director	Tsawout
Samantha Etzel	Alternate	Tsawout
Chief Tanya Jimmy	Board Director	Tseycum
Kelli Telford	Alternate	Tseycum
Rose Dumont	Board Director/Chair	T'Sou-ke
Gordon Planes	Alternate	T'Sou-ke

The word “NIL/TU,O” comes from the Coast Salish *SENCOTEN* language. It implies “new beginning” and reflects the hopes and aspirations of the communities that have come together for the common goal of caring for their children and families.



AGM REPORT

Summary of NIŁ TU,O Staff Qualifications

The following table lists each NIŁ TU,O staff position by type and by team, and includes a description of their educational qualifications and years of experience.

POSITION	STATUS	DELEGATION	EDUCATION	YRS EXPERIENCE
Executive Director	Filled	Yes	Public Administration	27
Executive Manager	Filled	No	BA, MSW	7
Administrative Manager	Filled	No	BA, MA	13
Team Assistant	Filled	No	Certificate	20
Team Assistant	Filled	No		1
Team Assistant	Filled	No		1
Community Service Manager	Filled	Yes	BA, MA	30
Family Support Worker	Filled	No	Certificate	22
Family Support Worker	Filled	No	Certificates	20
Family Support Worker	Filled	No	Certificate, Diploma	14
Family Support Worker	Filled	No	BA	9
Family Support Worker	Filled	No	BA	4
Family Support Worker	Filled	No	Diploma, BCYC	10
Family Support Worker	Filled	No	BA in progress	10
Family Support Worker	Filled	No	BSW	10
Family Support Worker	Filled	No	Certificate, Diploma, BSW	6
Community Service Manager	Filled	Yes	BSW	35
Community Service Manager	Filled	Yes	BCYC	15
Community Service Mgr.	Filled	Yes	ECE, BSW	6
Social Worker	Filled	Yes	Diploma, BSW	18
Social Worker	Filled	Yes	BCYC	9
Social Worker	Filled	Yes	BSW	16
Social Worker	Filled	Yes	BA, BSW	9
Social Worker	Filled	Yes	BSW	7
Social Worker	Filled	Yes	BSW	6
Social Worker	Filled	Yes	Certificate, BA	3
Total Current Staff	26	12		327



AGM REPORT

Caseload Overview

NIŁ TU,O CFSS provides programs and services to seven (7) Coast Salish communities located in South Vancouver Island. A Band Council Resolution was received from Beecher Bay, Pauquachin, Songhees, Tseycum, Tsartlip, Tsawout and T'Sou-ke Nations to provide these services. As a Delegated Aboriginal Agency we serve Coast Salish children that are "affiliated" (see definition below) with the communities we have a Band Council Resolution (BCR) with.

A child or family shall be considered "affiliated" with a South Island First Nation* if:

1. The child is registered with a South Island First Nation.
2. One or both parents caring for the child are registered with a South Island First Nation.
3. One or both parents not caring for the child are registered with a South Island First Nation.
4. One of the child's siblings is registered with a South Island First Nation.
5. One of the child's grandparents, uncles and aunties is registered with a South Island First Nation.
6. The child's extended family caregiver is registered with a South Island First Nation.
7. The child's non-family caregiver is registered with a South Island First Nation.
8. The child's extended family caregiver is not registered with a South Island First Nation, but lives on the Reserve of a South Island First Nation.
9. The child's non-family caregiver is not registered with a South Island First Nation, but lives on the Reserve of a South Island First Nation."

**for the purposes of NIŁ TU,O CFSS South Island First Nation refers to the seven (7) Coast Salish communities under our umbrella who have provided us with a BCR – Beecher Bay, Pauquachin, Songhees, Tseycum, Tsartlip, Tsawout, and T'Sou-ke.*



AGM REPORT

Summary of Files by Coast Salish Nations

The following provides a snapshot for April 2021 to March 2022 by Coast Salish Nation.

BEECHER BAY				
Family Service Files	CIC	Residential Files	Out of Care Files	Youth Agreements
0 Delegated FS	0 Living On Reserve 0 Living Off Reserve	0 Living On Reserve* 0 Living Off Reserve	0	0

PAUQUACHIN				
Family Service Files	CIC Files	Residential Files	Out of Care Files	Youth Agreements
1 Delegated FS	1 Living On Reserve 1 Living Off Reserve	2 Living On Reserve* 2 Living Off Reserve	0	1

SONGHEES				
Family Service	CIC Files	Residential Files	Out of Care Files	Youth Agreements
0 Delegated FS	1 Living On Reserve 8 Living Off Reserve	2 Living On Reserve* 2 Living Off Reserve	0	0

T'SOU-KE				
Family Service Files	CIC Files	Residential Files	Out of Care Files	Youth Agreements
0 Delegated FS	0 Living On Reserve 1 Living Off Reserve	1 Living On Reserve* 0 Living Off Reserve	0	0

TSARTLIP				
Family Service Files	CIC Files	Residential Files	Out of Care Files	Youth Agreements
3 Delegated FS	5 Living On Reserve 7 Living Off Reserve	5 Living On Reserve* 1 Living Off Reserve	0	1

TSAWOUT				
Family Service Files	CIC Files	Residential Files	Out of Care Files	Youth Agreements
1 Delegated FS	4 Living On Reserve 10 Living Off Reserve	7 Living On Reserve* 0 Living Off Reserve	0	0

TSEYCU				
Family Service Files	CIC Files	Residential Files	Out of Care Files	Youth Agreements
0 Delegated FS	0 Living On Reserve 0 Living Off Reserve	3 Living On Reserve* 0 Living Off Reserve	0	0

* Those living on-reserve are all with extended family



AGM REPORT

Caseload Trends and Forecast

The following provides a snapshot of historic, previous and current caseloads by file type.

SERVICE REQUESTS				
Type	Historic	Previous	Current	Notes
	2019-20	2020-21	2021-22	
Delegated Service Requests	2	5	5	Total number of new requests over 12 mo.
Non Delegated Service Requests	57	90	100	Total number of new requests over 12 mo.
Total Files	59	95	105	

- Delegated Service Requests was decreased compared to the previous fiscal year as most of the requests were rerouted to family support stream (non-delegated service requests).
- Non Delegated Service Requests increased from 57 to 90 in 2020-21 and are projected to increase to 100 in the coming fiscal year.

DELEGATED SERVICES				
File Type	Historic	Previous	Current	Notes
	2019-20	2020-21	2021-22	
Delegated Family Service	2	2	2	Average open per month
Voluntary Care Agreements	0	0	0	Average open per month
Youth Agreements	6	4	5	Average open per month
Out of Care Options	0	0	2	Average open per month
Guardianship (CCO)	41	38	40	Average open per month
Residential Resources	43	32	34	Average open per month
Total Files	92	76	93	

- Delegated Family Service files decreased to 2 files during the last fiscal year and are projected to increase to 5 in the coming fiscal year.
- Guardianship files increased from 35 to 41 files during the last fiscal year and are projected to increase by an additional 2 files next year, due to the transfer in of files from MCFD.
- Youth Agreements decreased to 4 files during 2020-21. We estimate that there may be an increase to the number of files in the upcoming year.
- NiL TU,O Residential Resource files decreased from 43 to 32 files and are expected to grow by an additional 2 files this coming fiscal year.



AGM REPORT

NON DELEGATED SERVICES				
File Type	Historic	Current	Projected	Notes
	2020-21	2021-22	2022-23	
Support for High Risk Families	33	33	60	Average open per month
Support for High Risk Youth	42	39	42	Average open per month
Complex Behaviour (FASD)	3	2	5	Average open per month
Kinship Support	2	2	5	Average open per month
Aboriginal HIPPY	8	7	12	Average open per month
Early Intervention	0	29	40	Cumulative Sessions for: Triple P, Nurturing Relationship, Family Fundamentals and Cultural Parenting
Family Violence Program	377	230	300	Cumulative one-on-one sessions (12 Mo.)
Supported Visitation	2	1	5	Average open per month
Cultural Camps	0	16 / 8	20 / 10	Camp days / average participants per day
Total Files	90	84	129	Only adds up the average files per month

- Supports for High Risk Families were 33 in 2020-21 and are projected to increase to 35 in the coming fiscal year but were actually 33 again.
- Supports for High Risk Youth were 39 this fiscal year compared to 42 files in 2020-21 and are projected to remain the same in the coming fiscal year.
- Complex Behaviour files were 2 in 2021-22 and are projected to increase to 5 in the coming fiscal year.
- Kinship Support files were 2 in 2020-21 and are projected to increase to 3 in the coming fiscal year.
- The Aboriginal H.I.P.P.Y. (Home Instruction for Parents of Pre-School Youngsters) program replaced the Building Blocks in 2020-21, serving 8 families in 2020-21 and are projected to serve 20 families in the coming fiscal year.
- Through our Early Intervention programming we delivered a total of 112 sessions during 2021-22, and are projected to deliver 164 sessions in the coming fiscal year.
- Through our Family Violence counselling programming we delivered a total of 300 one on one sessions with men and women during 2021-22 and are projected to deliver 380 sessions in the coming fiscal year.
- We provided Supported Visitation to 1 family during 2021-22.
- We were able to deliver Cultural Camps during 2021-2022 and the children were happy to return and see each other again.



AGM REPORT

Summary of Services and Programs

DELEGATED PROGRAM

GUARDIANSHIP

Guardianship Social Workers are responsible for the day to day guardianship decisions for a child while he or she stays in care and these social workers work with the child/youth, their family when appropriate, the band(s) that the child belongs to, and the caregivers to develop a permanency plan for the child. Throughout the pandemic, the Guardianship Social Workers stayed connected with the children they care for by engaging in creative ways. They sometimes met in a park and other outdoor areas, and other times they met virtually over Zoom/Facetime. The technology allowed the workers to see a number of children in one day but they also missed personal connections that are present when face to face contacts happen.

Some examples of the work a Guardianship Social Worker does:

The pandemic slowed down the process around adoption and permanency planning as travel wasn't available. One social worker attempted to travel three times to Ontario to meet with Chief and Council and members of the band that the child also belongs to, as part of the adoption process. They were finely able to connect.

A social worker managed to expand the family visit with new extended family members for five children in care. Two children started to visit with their biological parents and paternal aunt. Other children started to see a grandmother that they have never seen before. Some of these visits took place in our office building as it provides a comfortable and safe place for everyone to meet.

Another child in care was able to move in with their paternal grandfather. The child came from a home with lots of animosity among the family members and was placed under the care of an MCFD caregiver initially without being connected to extended family members. When our social worker started to work with this child, she reached out to their paternal grandfather and sat down with him for several hours and learned about the family and their wishes for this child. In short, the child started to visit their grandfather, and those visits became overnight visits, and now they are placed under the grandfather's care. The child and the grandfather bonded and they enjoy going hunting, fishing, and golfing together. The child also met and bonded with the paternal great grandmother and she cares for the child on a respite basis. The social worker also ensured that extra support was placed in their school and the child's health needs are also supported by a pediatrician.



AGM REPORT

RESOURCES

Resource Social Workers are responsible for recruitment, retention, and supporting caregivers who provide the day to day care of children in care (C.I.C.'s). The pandemic brought many challenges doing our work but we were creative in ways to support and connect with our caregivers. Prior to the pandemic, we hosted in-person monthly dinner with our caregivers and children in care. It was an opportunity for caregivers to connect with each other as well as learn from various guest speakers. When COVID state of emergency was declared, our monthly events moved to a virtual format and we provided caregivers with gift cards so they could order takeout dinner on the night of the event. We also offered various workshops virtually including a caregiver recruitment presentation to potential caregivers.

We also received a number of inquiries from Caregivers who work for MCFD and other agencies that are interested in becoming our caregivers. This is the result of the team's good work in the ways we support and communicate with our caregivers. The majority of our children in care are placed with extended family members. Our team of Resource Social Workers continue to strive for recruiting indigenous caregivers who live on-reserve or off-reserve.





AGM REPORT

NON DELEGATED SERVICES, FAMILY STRENGTHENING, PREVENTION PROGRAMS

FAMILY SUPPORT WORKERS (FSW)

During the year our team continued to adapt to the prevailing circumstances presented by COVID and public health restrictions. We adapted by delivering our support services on line via zoom and adapting our mechanisms for providing practical support in the form of funding to purchase basic items for clients in the spirit of our evolving substantive equality program.

It was a busy year for the staff as we began to emerge from COVID and begin to start in-person contacts with clients while keeping client and staff safety at the forefront of our decision making and delivery of services.

We saw a lot of FSW personnel changes and new hiring in the later part of the year with staff responding positively to take on a higher caseload while staffing shortages were addressed- thank you to the dedication of our FSW staff. Some changes in the management personnel in the new year as NILTU,O saw the retirement of two managers. These managers were replaced by two qualified Indigenous women who have helped the FSW staff adapt to well to the many changes.

An internal service delivery change was undertake later in the year which involved splitting off the specialized program delivery FSWs from FSWs delivering direct client support with the goal of advancing and expanding the delivery of specialized programs to the communities we provide services to.

All in all it was a busy year in which we averaged taking on 6 new referrals for family support services per month.

- FSWs carried on average of 10 cases at any one time per worker
- FSW team carried an average of 33 files per month relating to working with families at risk
- FSW team carried an average of 39 files per month relating to working with youth at risk

With COVID still a concern throughout the year and limiting our ability to offer specialize groups our trained staff started to deliver Triple P parenting and Ready to Rent programming to individual families – sometimes on line – as a way to maintain access to these important and beneficial programs.

We streamlined our ability to quickly offer limited financial support to our clients in need of groceries due to financial hardship by organizing an online method for tracking and approving expenditures that did not require face to face contact. For a number of our clients we assisted with arranging and funding services such as pest management or garbage removal as a way of helping clients create safer home environments and meet



AGM REPORT

expectations in MCFD safety plans. We continued to assist clients with a variety of tasks such as: filling out applications for housing, completing applications for status, obtaining government ID or birth certificates, completing applications for the “Sweet Dreams” bed program, dealing with child tax credit issues, providing transport, completing Family Maintenance Program forms and attending key medical or counselling appointments, as well as providing emotional support and consultation with regard to problem solving and building motivation to deal with difficult challenges such as going to treatment or dealing with MCFD expectations. FSWs also continued to attend virtual Family Case Planning Conferences to support and assist clients involved with the MCFD. We also continued to offer assistance on a one to one basis for parenting training, FASD support and training in the Ready to Rent program through the video communication platform Zoom.



Niĭ TU,O CULTURAL SPRING AND SUMMER CAMPS

The springbreak Culture camp ran for two weeks: March 21 – 24th and 28th – 31st. Mondays (9:00 am – 1:30 pm) were local day trips. Tuesdays through Thursdays were overnight trips in Qualicum. The camps included both our children in care and children from the community that are connected to our family support worker program. The camp had space for 10 kids for each event and the age ranged from 7 – 17 years. The camps were interactive and introduced new activities to the kids. One of the most memorable moments of our spring break camp was moving the roughed out cedar canoe from outside of Luke Marston’s carving workshop and into the workshop. It involved all of the children present and adults to move this work of art which involved logs, ropes and strength.

The kids were able to go the flying squirrel, spring gardening with Satin Flower Nursery learning about native plants from this area, visits to Horne Lake caves, and hanging out at the carving shed of Master Carver, Luke Marston in Kulleet Bay.

Our specialized program delivery staff include contracted members from the community who are hired to drive and lead the camp. When a child in care is too old for the camp they are then able to become a junior camp leader (which in many cases is their first job) and stay in contact with the other children in care and those from community.

PRO D DAY CULTURE CAMPS:

- October 22, 2021: Galey Farms
- November 12, 2021: Tree/Canoe Blessing in Dididaht First Nation
- December 22, 2021: Canoe teachings and carving with Luke Marston
- February 18, 2022: Paddle and cedar teachings with Doug and Kathy Lafortune





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INDIGENOUS HOME INSTRUCTION FOR PARENTS OF PRESCHOOL YOUNGSTERS (H.I.P.P.Y.) AND SUPPORTING MOTHERS AND RAISING TODDLERS (S.M.A.R.T.) PROGRAMS

Indigenous H.I.P.P.Y. is an early literacy development program offered through NIL TU,O which recognizes parents as being the first teachers of children and also honours local traditions, culture and language. The curriculum is easy to modify to fit in the teachings from each unique Coast Salish family and to mould it into their own, along with infusing preschool literacy. This program hires a community member as a home visitor, trains them to teach parents how to teach their children using role modeling and provides resources and tools for parents and children to bond over learning.

In this past year, Vanessa offered the S.M.A.R.T. and H.I.P.P.Y. program directly to four families with a total of six children. Two of the families came from Tsartlip Nation and two of the families came from Songhees Nation. Two of the children received the curriculum for the S.M.A.R.T. program and four of the children were enrolled in the H.I.P.P.Y. program. The program ran during the school year and concluded in June.

The next year, 2022 – 23, the program will be delivered in Tseycum First Nation community and monthly dinners will start up again bringing in a guest speaker to teach on a topic of the families interest. NIL TU,O will continue to deliver the program directly to community members and reconnect with the families from the previous year.

PARENTING PROGRAMS, READY TO RENT PROGRAM, FASD KEY WORKER

In 2021, to offer support and programs to our clients, NIL TU,O continued to run programs on a one to one basis due to the concerns with COVID-19. Prior to the pandemic, all of our programs were offered in-person. This year, we continued to run parenting programs in a safer, physically distanced one-on-one format which was often done outside or in small groups inside with participants wearing masks. Five one- to-one Ready to Rent programs and 12 Triple P one-to-one programs (Triple P Indigenous program, Triple P Family Transitions, Triple P Stepping Stones) were delivered. Our FASD Key Worker, continued to assist and support clients and families who were impacted by FASD and other brain based disabilities on a one to one basis, meeting with them in their homes or at the NIL TU,O office.

HEUIST TFE KELAQ: HONOUR THE BABIES CELEBRATION

Over the last several years, we invited newborn babies and their parents to Saanich Fairground to honour their sacred lives. These in-person events included cultural work, lunch, presentation tables by many community agencies and organizations who also donated door prizes and had gifts at their tables for the babies and their parents.



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Due to the pandemic, we held our 8th annual HEUIST TFE KELAŁ: Honour the Babies Celebration virtually on zoom and we honoured the babies who were born in 2021. We had 25 babies registered for the event.

Following the opening remark by Katharina Stocker, Executive Director, Joe Seward warmly welcomed the babies and their parents in SENTOCEN and in English. Michelle Anderson, Family Support Worker, spoke about the parenting programs and Vanessa Boylan, Family Support Worker, spoke about HIPPY/SMART programs offered by the agency. A number of community partners including Parents' Legal Centre from Legal Aid BC, Bridges for Women, Saanich Peninsula COHI (children's dental program), 1000x5 book program, CCRR Child Care Resource and Referral, Beacon Community Services, Ready to Rent BC, Peninsula Early Years, Indigenous Services Canada, and a Diabetes Nurse from VIHA attended the event. We had great speeches, prayers and presentation, including Sadie Underwood and May Sam speaking about the sacredness of children. The Board Chair, Rose Dumont spoke on behalf of the NIL TU,O Board, and Maggie Charlie, the Board Vice-Chair made the closing comments.

The babies and their parents had fun watching a wheel of fortune spin as the door prizes were distributed. NIL TU,O had larger door prizes such as playpen, stroller, baby monitor and other items that new parents would enjoy. Following the virtual celebration, staff delivered all the door prizes and gifts to families at their home.

SWEET DREAMS SAFE SLEEP PROGRAM

Sweet Dreams Safe Sleep Program launched in 2016, the program aims to provide children under the age of 19 years with a safe and clean bed to call their own. The program promotes health and wellness through safe sleep and healthy bed practices. It is also a way to prevent children from going into the care of the Ministry as it is considered neglect if a child does not have proper sleeping conditions. Most of the children receiving services from the program have been without proper beds for a long time. Many children did not have their own bed before the program. Some slept on the floor on air mattresses, or on a ripped mattress with the springs exposed. Since 2016, NIL TU,O Child and Family Services Society provided over 100 bed deliveries to the 7 communities we work with. Each bed delivery typically contains a mattress, a bed frame, a mattress protector, pillows and a set of bedding. In the fiscal year 2021-2022, we provided the program to 12 families.

SWEET DREAMS SAFE SLEEP PROGRAM	
April 1, 2021 to March 31, 2022	
Total # of Families supported through the program	12
Total # of Bed Frames delivered	24
Total # of Mattresses delivered	24
Total # of Bedding Items delivered	22
Total # of Children in the families received the program	32
Total # of Adults in the families received the program	23



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COMMUNITY BASED PREVENTION INITIATIVES

Niĭ TU,O COMMUNITY PROGRAMS

Niĭ TU,O supports each nation we serve in prevention programming, working directly with service providers in community to support domestic violence awareness and prevention, youth programs, and many other community based initiatives. The goal with our Community Programs is to support prevention initiatives that are rooted in the needs of the community, and to fill in potential gaps in funding.



T'SOU-KE:

- **Youth Cultural Drummaking and Crafts:** Led by Jeff Welch and Brandy Daniels, this program brought youth together following the COVID-19 pandemic to share in cultural crafts including drums, dreamcatchers and beading.
- **T'Sou-ke Health and Wellness Series:** Led by Rose Dumont and Brandy Daniels, this program promoted health and wellness. This series brought community together to create awareness on overdose prevention, sexual health, Mental Health First Aid, Safe Talk, and ASIST (Suicide Awareness and Prevention program).
- **Community Engagement through Cultural Activities:** This series brought community together through cultural activities one night per week.



BEECHER BAY (SCIA'NEW):

- **Beecher Bay After School Program:** This supported part-time wages for community Youth Leaders, Elder Honoraria, snacks and supplies for the daily After School Program for Beecher Bay children and youth.
- **Sc'ianew Community Lateral Kindness-Work Projects:** An integrated program across departments, which supported wrap-around services for community members. They gained work experience, contributed to a number of community driven projects such as constructing bear-proof garbage bins. This work experience was augmented with weekly life-skills and wellness workshops.
- **Sc'ianew Community Building:** Jointly funded with CSETS, this program addressed pest infestations in 15 homes.
- **Sc'ianew Community Garden:** This funded the building of a Picnic and BBQ area surrounding the community gardens, as well as storage sheds for the garden supplies, and tents for community programming during heat waves.
- **Sc'ianew Community Smokehouse:** This supported labour and lumber associated with maintaining the community smokehouse, so children and families could continue to have a safe space to gather for cultural activities.



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SONGHEES:

- **Songhees Youth Empowerment:** Youth aged 11-18, had the opportunity to participate in weekly life-skills activities at the Songhees Wellness Centre, and monthly large events with guest speakers, and excursions to see live theatre.
- **Breaking Barriers-Building Strength:** This supported a Women's and Men's Support Group which featured weekly life-skills workshops on healthy relationships, self-care, hunting, exercise and other activities.
- **Songhees Community Building Blocks:** This program was held to engage Songhees children and families in experiential, outdoor activities. An activity 'passport' was created, in which each family was challenged to complete to qualify for prizes such family passes to the Flying Squirrel, Butchart Gardens, and local restaurants for family dinners.



PAUQUACHIN:

- **Family Fun Gift Card Program:** This supported families to engage in activities together; each family was allocated gift cards for family activities, and a restaurant gift card to share in a meal together. Activities for families included bowling, swimming, movie theatre, the Butchart Gardens, Malahat Skywalk, Flying Squirrel, LaserCity, the museum and kayaking.
- **Skateboard Club:** A 16-week session with a skateboard instructor so youth can engage in healthy activities and experience new sports.
- **Community Medicine Garden:** Supported the development of an Indigenous Plant garden for land-based workshops. This included ensuring there was signage in both SENĆOŦEN and Hul'q'umi'num' dialects.
- **Community Safety Support Fund:** Supported the purchase of grocery gift cards, furniture and beds for families who are experiencing domestic violence, and the purchase of cell phone and call minutes so parents or caregivers can access support services.
- **Community Smokehouse Project:** Community members had the opportunity to build a smokehouse for processing traditional foods such as salmon and wild game.
- **Get Growing Pauquachin:** Supported Pauquachin members to access plants and soil to start a garden to promote food security, and the revitalization of Indigenous plants on the land.



TSAWOUT:

- **Women's Craft Group:** A weekly group for women centered on connecting to culture and teachings, and promote empowerment and wellness. Facilitators, and Elders were brought in weekly, with a craft activity to follow.



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- **Ask Aunty Program:** A weekly group for girls aged 10-17 to foster life-skills, healthy boundaries and communication through a cultural lens. Facilitators and Elders were brought in weekly, with an activity to follow.
- **Youth Gatherings:** Supported two workshops on land-based teachings, and health and wellness for Tsawout Youth.



TSEYCUM:

- **Women's and Men's Group:** Supported weekly session with each group, to foster life-skills through facilitated workshops.
- **Focusing on Wellness:** Supported the workshop series which included wellness, intergenerational trauma and food sovereignty workshops, as well as talking circles and one-to-one sessions offered as needed for the broader Tseycum community.
- **Tseycum Youth Group:** Supported community outings for healthy activities, cooking and arts & crafts workshop, as well as recreational activities.



TSARTLIP:

- **Youth Road to Wellness Program:** This ten-week program fostered health and wellness through fitness challenges with Tsartlip Youth.
- **Geronimo Water Festival:** This supported the children's races of the annual Geronimo Water festival, a weekend dedicated to revitalizing Coast Salish war canoe as a sport, and healthy family activity.





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NiĪ TU,O DESIGNATED REPRESENTATIVE: MEMBER NATION SUPPORT

NiĪ TU,O recognizes the integral role of the Designated Representative (Band Designate) in advocating for each respective Nation's children and families. NiĪ TU,O supported the Designated Representative role in six of our Member Nation's communities, in recognizing the time and resources this role requires of the Designated Representative. NiĪ TU,O supported the role of a Family Advocate in communities as well, which could be paired with Designated Representative role upon the direction of the Nation's administration. NiĪ TU,O was one of the first Delegated Aboriginal Agency in B.C. to request support for this role, despite it being a part of the Child, Family and Community Service Act.

COAST SALISH LAWS RELATING TO CHILD AND CAREGIVER NURTURANCE AND SAFETY: NiĪ TU,O AND UVIC INDIGENOUS LAW RESEARCH UNIT (I.L.R.U.) PARTNERSHIP

In March 2022, NiĪ TU,O and the Indigenous Law Research Unit published the Toolkit, Casebook, and Activity Books following four years of research: Coast Salish Laws Relating to Child and Caregiver Nurturance and Safety. NiĪ TU,O Child and Family Services (NiĪ TU,O), in partnership with the Indigenous Law Research Unit (ILRU), created a Toolkit on Child and Caregiver Nurturance and Safety centred on Coast Salish knowledge and law. The Toolkit hopes to educate and empower families, children, service providers, and agencies to have a better understanding of how to be supportive in community while respecting and honouring Salish law. It is accompanied by a casebook and two activity books.



NiĪ TU,O DONATION TO CHILDRENS CHRISTMAS PARTY:

Each year NiĪ TU,O delivers a Cheque for \$2,500 to each Band Office to assist with their annual childrens Christmas party. Our hope is that every child is able to be celebrated and remembered during the winter months.





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PROFESSIONAL DEVELOPMENT

Niĭ TU,O Staff have been supported to access a number of professional development opportunities online. Some staff have attended the following trainings:

- Team Building Workshops including Staff Day/Dug Out Canoe at Kulleet Bay
- Understanding Bill-C92
- Suicide Prevention Workshop
- Family Support Worker Training offered by Indigenous Perspectives Society
- Delegation Training offered by Indigenous Perspectives Society
- Problematic Substance Use
- Various Triple P certifications
- FASD Key Worker Training
- ICM/MIS trainings
- Mental Health for Leaders online seminars

The agency continues to support management and staff to learn and expand their skills in order to more effectively support our clients and community partners.





NĪĒ TU, O CHILD AND FAMILY
SERVICES SOCIETY

HÍ, SW_KE Huy ch q'u Thank you

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