



# Gwich'in Tribal Council

## Annual Report 2019-2020





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# A MESSAGE FROM THE GTC BOARD OF DIRECTORS - IMPLEMENTING THE GWICH'IN COMPREHENSIVE LAND CLAIM, GOVERNANCE, AND OPERATIONS

The Gwich'in Tribal Council (GTC) represents Gwich'in Participants living in the Gwich'in Settlement Area (GSA) and around the world.

The GTC Letters Patent outline the following GTC purpose:

- Protect and preserve the rights, interests, and benefits of Gwich'in in their use, ownership, and management of lands, waters, and resources in the GSA;
- Retain, preserve, and enhance the traditional and cultural values, customs, and language of the Gwich'in in a changing society;
- Develop and promote economic, social, educational, and cultural programs that will enable the Gwich'in to become self-sufficient and full participating members in a global society;
- Uphold the rights, interests, and benefits of the Gwich'in Comprehensive Land Claim; and
- Receive, preserve, and enhance the capital, lands, and other benefits transferred to the Gwich'in pursuant to the Gwich'in Comprehensive Land Claim Agreement signed on April 22, 1992.

## **Governance**

All Gwich'in Participants have a role to play in the governance of GTC.

The governance roles are:

- Assemblies (both Annual and Special) are the ultimate governing body of the Tribal Council, setting objectives in accordance with the Land Claim;
- Land Claim Participants are represented through community-based Designated Gwich'in Organizations (DGOs) at both the Annual General Assembly, Special Assemblies, and through representation on the GTC Board of Directors;
- GTC Board of Directors (BOD) set the overall direction for management and operation of the Tribal Council; and
- GTC Executive (the Grand Chief and Deputy Grand Chief) are responsible for overall management and operation of the Tribal Council in accordance with: By-laws, Assembly Resolutions, and the Land Claim through direction from the GTC Board.

The Gwich'in Tribal Council Board of Directors (the Board) sets the overall direction for the management and operation of the Gwich'in Tribal Council. The Board is comprised of eight Directors, two nominees from each of the four Gwich'in Community Councils (Tetlit, Gwichya, Ehdiitat and Nihtat) and the two elected executives being the Grand Chief and Deputy Grand Chief. The Board is responsible for the following:

- Review and approve quarterly financial statements, budgets, and reports of the Chief Financial Officer;
- Review and approve reports from Committees. There are four Committees that report to the Board including the Enrolment Committee, Audit and Finance Committee, Human Resources Committee, and Policy and Bylaws Committee;
- Review the financial statements of the previous fiscal year and monitor the financial position of the Tribal Council generally;
- Arrange for the management and operation of the business and the activities of the Tribal Council in accordance with the direction of the Annual General Assembly;
- Give direction and assign portfolios to the Executive (Grand Chief and Deputy Grand Chief) regarding the management and operation of the business and the activities of the Tribal council;
- Receive and approve reports from the Chief Operating Officer;
- Establish general policies and direction for the management and operation of the business and the activities of the Tribal Council; and
- Receive nominations of individuals for Council Members and present nominations to Annual General Assembly for election.

The Board plays a key role in reviewing and approving the annual budget for GTC and then monitoring the GTC performance compared to budget as the year progresses. The Board is pleased to report that GTC operations for the year ending March 31, 2020 were performed within the allocated budget and in fact, contributed a surplus at year end. The report of the Chief Financial Officer and audited financial statements are found in the last section of this Annual Report.

The Covid-19 Pandemic started to have a significant impact on GTC in March and the Inuvik head office closed on March 20th. GTC management and staff were prepared for this scenario and already had plans in place to continue GTC operations in a 'work from home' mode; they had planned on at least three months. The Gwich'in Settlement Corporation (GSC) suffered from the Pandemic almost immediately as stock markets lost over 30% of their value and GSC investments suffered accordingly. This impact is described in more detail in the report from the Chief Financial Officer and in the Audited Financial Statements. As of the writing of this report in July, GSC saw significant recovery from the initial losses due to the Pandemic that will be reflected in next year's Annual Report.

Prior to the Pandemic, the Gwich'in Tribal Council Board of Directors had a busy year serving the Gwich'in communities. With both accountability and progress at the forefront of the BOD agenda, they reviewed and passed By-law resolutions for 2019 AGA approval. Among other things, the General Assembly gave direction to the GTC Board to work on Fiscal Sustainability and to continue progress on Self-Government negotiations.

With respect to Fiscal Sustainability, GTC continues its efforts to negotiate a new funding formula with Canada that would see funding more reflective of the effort required to carry out its work; these negotiations are ongoing and while there is progress, the going is slow. This work is described in more detail in the M5 Process section of the Annual Report.

In preparing for the future, the BOD conditionally approved a 10-year Gwich'in Comprehensive Land Claim Agreement Implementation Plan; the approval is conditional on Canada agreeing to a new and increased funding formula for GTC; this is being pursued through the M5 Process.

Self-Government negotiations are another work in progress that saw significant accomplishments over the past year, including the completion of the Agreement-in-Principle implementing the community-driven approach reflective of Gwich'in values. They also authorized MVRMA and Government Consultation working groups to ensure that there was a standardized process aimed at protecting Gwich'in interests.

The GTC aims to protect Gwich'in interests through political representation on a variety of boards and councils, including: Porcupine Caribou Management Board, Beaufort Delta Education Council, Peel Planning Implementation, Intergovernmental Council, Land Claims Agreements Coalition, Bi-lateral Meetings with Government of the Northwest Territories, and more. Representatives of the GTC Board and Staff from a variety of departments attend these meetings on behalf of Gwich'in and report back to leadership and the Board.

The Board recognized the need for ongoing training in governance. Therefore they authorized the development of a Governance Orientation package for future directors at both GTC and Designated Gwich'in Organization levels. This is an important step towards ensuring that the future leaders of the Gwich'in are prepared for their important tasks.

As of March 31, 2020, the GTC Board of Directors consisted of:

- Leslie P. Blake (Tetlit Council);
- Douglas Wilson Sr. (Tetlit Council);
- Julie-Ann Andre (Gwichya Council);

- Mavis Clark (Gwichya Council);
- Michael Greenland (Ehdiitat Council);
- Danny Greenland (Ehdiitat Council);
- Barry Greenland (Nihtat Council);
- Robert Charlie (Nihtat Council);
- Jordan Peterson, Deputy Grand Chief; and
- Bobbie Jo Greenland-Morgan, Grand Chief.

### Operations

The overall direction and leadership provided by the GTC Board and elected Executive is translated into action through the various operational departments of GTC. These departments work hard all year to ensure that Gwich'in rights, interests, and benefits are protected, respected, and fulfilled. After a message from the Grand Chief and Deputy Grand Chief, you will find a summary report on the activities of the following operational departments:

- Lands and Resources;
- Culture and Heritage;
- Language;
- Health and Wellness;
- Education;
- Economic Development;
- Legal Counsel;
- Implementation of the GCLCA:
  - Implementation Plan Review;
  - Fiscal Negotiations;
  - Implementation Committee;
  - Treaty Modernization;
  - Academic Conference;
- Self-Government; and
- Chief Financial Officer's Report.

Lastly, we have provided the Audited Financial Statements issued by our independent auditors KPMG, for your information.

Adik'ànootih (Take care of yourselves),

## THE GTC BOARD OF DIRECTORS



# A WORD FROM THE GRAND CHIEF

Drin Gwiinzii Shilak kat,

I am now at the end of the four year term as the Grand Chief/President of the Gwich'in Tribal Council. I am pleased to provide my message as part of this annual report for 2020, the last report in my term. The past four years have been eventful, a lot has happened and I will never forget the experiences. I will be forever grateful for the opportunity. I have always been honoured to hold this elected position and represent the Gwich'in and I will carry the experiences with me always.

I truly do care for our Gwich'in people and I will always want the best for everyone. My reason for running for the Grand Chief position in 2016 was simple, I genuinely care for our people. I have a lot to offer and I wanted a chance to be involved at this level to help make changes and improvements for our people. I know that leadership will only ever be as strong as the team behind them. We must ensure that we continue to strengthen the GTC structure and that staff are happy and productive. We must also strengthen the elected Board of Directors by ensuring that all incoming directors are fully trained and prepared for the important work that they have to do. There has been some improvement, but there is always room for more. I encourage the new executive to continue to build a professional organization with internal unity and collaborative relationships with each of the community Gwich'in organizations. After my term ends, I will continue to encourage and promote team work and unity among GTC internal staff, among Gwich'in leaders, and among Gwich'in as a Nation. I will do so by supporting the newly elected Grand Chief and Deputy Grand Chief. I believe that as Gwich'in participants, we each have a duty to be informed and provide support to our leadership.

We have heard for many years about how Participants want to see greater unity, but we have also been waiting to see it happen. When Participants want to see unity, they have to be willing to support and be part of that desire. Unity must also be supported with good decisions by elected leadership; I encourage leaders to make decisions in the interest of all Gwich'in and to give direction to the staff who are the ones who will carry out all the technical work that implements the direction set by leadership.

There are many important files being worked on within the Gwich'in Tribal Council. Although all files are important, I do believe that the most crucial is health and wellness. There is so much healing still needed among our families and communities. We have seen a lot of work done over the past years and an increase in the amount of people reaching out for support, which is great, but there is still a lot more to be done. I encourage the GTC and the community DGOs to continue to promote and encourage our people to get back on the land as it is the best place for connecting, for therapy and for healing.

My 2016 campaign slogan was, "Let's Go, Let's Grow, Let's Vote Bobbie Jo". When I said this, I didn't mean for us to grow the Gwich'in Tribal Council, but I meant that we would work together and help the communities grow and we were able to make progress in that sense. The team at GTC, on the direction and approval of the Board of Directors and the Annual General Assembly, have been able to make the changes to the by-laws and change the financial formula so that communities receive equal and increased funding. This is about building capacity at the local level, which is critical as we go down the road to community self-governance.

The GTC team worked hard during my term to decrease core operational expenses (overhead) as well as increase the overall external funding. We worked to review outstanding issues and bring these legacy issues to rest, to identify gaps in and improve overall structure and accountability, and to improve internal processes. We developed the first ever Strategy for the GTC on Minerals and Resource Development within the Gwich'in Settlement Area.

We did these things despite the loss of ongoing funding from the now silent Mackenzie Gas Project, reduced royalties from Northwest Territories' mines and capacity challenges. Overall, I am proud of the team efforts and accomplishments. I can leave knowing that we have made positive changes. From a financial perspective, I am happy to say that GTC saw a movement from a deficit (loss) position to a surplus position during my term - we are in a stronger position now than we were four years ago.

As Grand Chief/President, I was also the Chairperson for the Gwich'in Development Corporation (GDC). I am proud of the progress that we made with the GDC. After four years working with a dedicated and qualified board of directors and a Chief Executive Officer, I walk away satisfied that there were many improvements made and overall the GDC also is in a healthier financial position.

There remains much work to be done on the relationship between the Development Corporations in each Gwich'in Community and GDC. I trust that the newly elected, incoming Grand Chief will continue on with the work in progress and help the GDC progress even further. We all want to see healthy changes, we know that healthy changes make for a better quality of life for all Gwich'in. In order to see such change, the people need to be open to, accept, and walk with change. Nothing will ever change if we as a people do not change. That is why healing is so important, as healing brings the balance we all need as well as positive change.

Our people are on the road to healing and it is through the holistic healing of the spiritual, mental, physical, and emotional that we will find balance and become a healthier people and thus revitalize our spirituality, culture, and language. We will one day be self-governing and move away from the current systems and be operating in a system that is based on Gwich'in fundamentals rather than colonial methods. That continues to be my vision for our future. A healthy people first, a strong Gwich'in Government second.

In this healing, we should return to the teachings of our grandparents. We should focus on doing things in a good way. As leaders, we need to strive for inclusiveness and fairness. We need to focus on the big picture and make decisions that best serve the people rather than any personal agendas. It is not the way of our people to get caught up in adversarial actions among our leaders. This colonial approach needs to be challenged. We need to return and focus upon the Gwich'in values of respect, honour, honesty, and fairness. It is my hope that all of our future leadership at all levels will continue to be mindful of these values and work towards helping our people, not personal agendas.

It has been an honour to serve the Gwich'in for the past four years. I will forever be grateful that I had the opportunity to do so and I will forever remember all of those who have given me support and encouragement along the way. Mahsi' Choo to each and every one who provided constructive criticism, and who gave advice or shared their ideas over the years. I especially thank my parents Freddie and Bella, my husband Wyatt and our daughter Elisha. They inspired me and supported me in every way. We sacrificed a lot of personal family time together so that I could tend to my duties to the Gwich'in Tribal Council and the Gwich'in people. We were a strong team in the face of these sacrifices for the important duties that came with my position. I am thankful for the understanding and support of all of my family, friends, and participants. I must also reference our dear Elders in the region who care about our people and our future.

Many of these Elders have passed on over the past few years and are greatly missed. These Elders truly gave from their hearts, they provided advice and encouragement. They also prayed for all people and all leadership at all levels. We must continue to utilize those elders who are still among us. We are incredibly fortunate to have them as teachers and supporters. We need them, they are critical to finding solutions reflective of our traditions.

I wish the new executive all the best in continuing with the good work happening at GTC as well as in any new initiatives that they may bring. A people that work together, succeed together. That is my hope for the Gwich'in, that there will be an ongoing effort to work together and succeed in the best interest of all Gwich'in. I hope that our people will find their strength and build on it. I hope that our people will continue down the road of healing, to learn to forgive and move forward to create a better future for our children today and for the generations yet to be born. I believe our people are on the brink of a major breakthrough for change and rejuvenation. There may be negatives and challenges, but there is also a lot of positives and possibilities. I continue to believe in our people and I wish nothing but the best for everyone.

I must also acknowledge and give honour and thanks to our creator, K'agwaadhat for the protection, strength, and spiritual guidance. We are a praying people and K'agwaadhat is always the top Boss. Adik'anootih (take care of yourselves), and K'agwaadhat nakhwah vili' (God bless you all).



A handwritten signature in black ink that reads "Bobbie Jo Greenland-Morgan".

**BOBBIE JO GREENLAND-MORGAN**  
GRAND CHIEF

# A WORD FROM THE DEPUTY GRAND CHIEF

Our pathway is never easy, but we must always move forward and continue building our Nation. Twenty-eight years ago, the Gwich'in took a new direction forward. Our people were united and with the strength of our leaders and wisdom of our Elders, we signed an agreement so the Gwich'in could remain strong in our homeland forever. We had signed Treaties before, only to be betrayed and forced into the shackles of the Indian Act. Canada tried to destroy who we are and the basic strength of our people. But Gwich'in are strong and our leaders and Elders led us to a new place - a new Gwich'in future, enshrined in a new Treaty, to make our own way. The inheritance of the strong mandate of our people remains with the younger generation, with the guidance of our knowledge holders and Elders who continue to provide us with the strength to break free of the shackles of colonial policies and laws.

Today, just as we look to parents, grandparents, and Elders to prepare the next generation, Gwich'in also look to our leaders from the Gwich'in Land Claim to prepare the next generation. It is a sacred honour and duty to support the next generation and we must ask ourselves if we are fulfilling the extent of this duty. On the signing of the Land Claim twenty-eight years ago, our people collectively agreed to develop an essential piece of the foundation for us to build our Nation. We have seen the efforts of those involved in their peoples' governance to build on the legacy of our Modern Treaty. Despite these efforts, we are experiencing great challenges in keeping united. Are these challenges a reflection of this new treaty approach not working for our people or a reflection of our people not working for this Treaty?

The history of Gwich'in has been one of warriors, survival, empowerment, and one in where a Nation has thrived. A history in which unwritten agreements amongst the different Gwich'in families, other Indigenous groups, and the land and animals have been building blocks in our nationhood. Our ancestors were strengthened by their connections and relationships with each other, the land and animals to make it through in the darkest of times. Although those agreements and treaties are of a different era, they have stood the test of time, because our people have worked to uphold those treaties. Some of these unwritten agreements were so important that they became encoded in our creation stories, legends, and spirituality and it is through our

interconnectedness as a collective that they remain alive (as we've always been). Those teachings provided to us from creator, are the basis of our inherent rights.

Our resiliency has been tested by the Canadian system since our people have been in contact with European settlers. Government and business of the 1800's placed our people in settlements to control who we are, they've provided a currency that has taken away from our traditional exchanges and then have taken our trading routes to benefit their mandate of assimilation and extinguishment. Implemented through the Indian Act, this system attempted to destroy us through making it illegal for Indigenous people across this country to have our own political systems. The same colonial system that put our families and friends in prison for practicing our cultural teachings, cultural gatherings and all that make us who we are. The same system that created residential schools and tried to take the Indian out of the child. This colonial system also allowed for the creation of a government that created the policies and institutions that attempted to assimilate us, which eventually lead to the creation of the 1969 White Paper of Prime Minister Pierre Elliot Trudeau's government. The White Paper would have effectively led the Canadian government down a deeper path of cultural genocide by proposing the Government end its relationship with Indigenous peoples and to gradually eliminate any existing Treaties such as Treaty 11, the establishment of our Nation-to-Nation relationship with the Crown. This proposal created an opportunity for our Indigenous leaders of the time to actively challenge such policies. They won with the recognition and affirmation of our rights in 1982. We must not go back, we must move forward to self-determination, far away from the Indian Act.

In my role as Deputy Grand Chief, the most surprising challenge I discovered to our unity was that these assimilation tactics have worked, our people have been divided and it has pitted our past leaders against our current and future leaders (youth). I have found this a significant obstacle in the implementation of our own legacy and our birthright as the future of the Gwich'in Nation. Some of these former leaders have been unwilling to teach or train the next generation. Some of these leaders have run for office on the claim of rebuilding their Indian Act bands - the offspring of the very system that tried to destroy us.

The vision and inspiration of those who led us to our Treaty lives on, even if they no longer believe in it. To those leaders who paved the way - we still believe in you. We respect you. You have earned your right to be above the fray of politics and to be voices of unity, and we invite you to take your place as keepers of wisdom. As younger Gwich'in, it is on us to prove we are worthy of the journey they started and to encourage them to rejoin us on it. We must utilize the tools that have been provided for us and break a clear

new trail for those that come after us. A trail that brings us to spaces where our Elders and knowledge holders can guide us to truth, the torch must be passed.

I have had my share of struggles during my term, but my sense of responsibility helped me in overcoming my doubts and allowed me to see we have made significant accomplishments in our short time. This is a testament of our ancestors' teachings, being solutions oriented, and having strong relationships. We have seen the gaps in our Land Claim Agreement and have strengthened them by breathing life into our inherent rights and negotiating amendments that provide Gwich'in with direct board appointment powers, no more waiting for government to give us approval for our representation; the only land claim body without a self-government agreement in Canada to have such powers. I've lead our team in utilizing our traditional teachings in how we deal with conflict with our partners, we've done this by negotiating a new dispute resolution chapter that ensures we can empower ourselves to continue to be solutions oriented in dealing with any dispute amongst the signatories of the GCLCA and truly implement our agreement.

Our place in these lands, our traditional territory and our home has been secured through our inherent rights and our Nationhood. We must continue to fight against the injustices, past and present to ensure a bright future. There shall be no place on any square inch of Gwich'in territory for the assimilation of our people, but strength in each of us sharing our answer to the question: What does it mean to be proud to be Gwich'in? There will be no more shackles of colonialism, we will not stand behind the bars of assimilation and we will shine through the clouds of discrimination within our own communities. This is the true fight, the rebuilding of our Nation, and the collective pursuit of self-determination; we all must make this our priority. We need to gather, united, all communities, all Gwich'in young and old, to set the direction for renewed self-determination by standing together to negotiate a Gwich'in self-government agreement. We shall stand on the shoulders of giants, the likes of which are your relatives such as Chief Johnny Kaye, Chief Andrew Stewart, Chief Johnny Charlie, Chief Freddy Greenland, matriarch Sarah Jerome, matriarch Bertha Francis, and countless others.

We must not do a disservice of our people by continuing to hold ourselves back. We shall be successful in all this, when you live up to your responsibility!

As my time as Deputy Grand Chief draws to a close, I reflect on the boundless legacy left by our ancestors; I think about the possibilities for our youth together with their potential; I reflect on my own adolescence and thinking I had no future and I'm left with

hope because I realize everything is possible.

I'd like to thank the team that helped me in my campaign four years ago, especially the Elders who have continued to provide guidance since. Thank you to Grand Chief Greenland-Morgan and all of our staff over the last four years that have supported my grand visions. I will miss having worked with you all for the last seven years at the Gwich'in Tribal Council and wish you all continued success.

To the youth – don't wait for permission to step up!

To my family, thank you for the sacrifices you've made and all the love and patience that has allowed me to do this work.

Haii,



A handwritten signature in black ink, appearing to read 'J.P. Peterson'.

**JORDAN PETERSON**  
DEPUTY GRAND CHIEF



## LANDS AND RESOURCES

The Gwich'in Comprehensive Land Claim Agreement granted the Gwich'in Tribal Council fee simple title to 16,264 square kilometers of lands in NT excluding sub-surface rights, 6,065 square kilometers in NT including sub-surface Rights, 93 square kilometers in NT where only sub-surface Rights apply, and Gwich'in Municipal lands within the four Gwich'in communities in the NT, in addition to 1554 square kilometers of land in the Yukon – GTC is a very significant land owner in the Northwest Territories and Yukon.

A primary role of Gwich'in Lands and Resources (GLR) is to represent the land owner and administer access to these lands on behalf of all Gwich'in. Over the years, GLR has developed and GTC has approved Rules and Procedures for the administration of Gwich'in lands. In carrying out its work to administer Gwich'in owned land and protect waters and resources in the Gwich'in Settlement Area, GLR collaborates with the Gwich'in Community Renewable Resource Councils and Designated Gwich'in Organizations, the Gwich'in Renewable Resources Board, the Gwich'in Land Use Planning Board and the Gwich'in Land and Water Board in carrying out its responsibilities.

GLR developed a Strategic Plan to guide its work throughout the 2019-2020 fiscal year. This Strategic Plan allows for better collaboration, consultation and communication with the Designated Gwich'in Organizations (DGOs) and Gwich'in Renewable Resources Councils (RRCs) as well as other stakeholders with whom GLR works with collaboratively to achieve its set objectives.

GLR's high-Level goals and objectives for 2019-2020 are:

1. Gwich'in interest representation in matters pertaining to land, water, resources, and wildlife management provisions of the GCLCA.
2. To operationalize the new land management database system and use it as the main instrument for land and resource administration, use for Gwich'in Private Lands as

well as develop the capacity of DGO representatives by training them to use the system.

3. To engage and consult with DGOs in matters and issues related to land and resource management in their communities and within the Gwich'in Settlement Area (GSA).
4. To ensure that Transboundary Agreements (YTA) are realized.

### **Transboundary Negotiations - First Nation of Na-cho Nyäk Dun (NND)**

NND is currently negotiating a transboundary and overlap agreement with the Federal and Government of the Northwest Territories for traditional use rights for land within the GSA and Kasho Got'ine area of the Sahtu. GLR has been assisting in the transboundary negotiations for land selection process in the NWT for the NND.

There has been very good collaboration between GTC-GLR and the NND transboundary teams regarding negotiations on the NND land selection process. In early 2020, NND received approval from GTC to consult with the communities of Tsiigehtchic and Fort McPherson on this initiative. Consultation and engagement meetings were scheduled with these communities for March 16 and 17, 2020 but due to the COVID-19 pandemic, the meetings were cancelled.

### **Peel Watershed Land Use Plan Implementation**

On August 22, 2019, the Peel Watershed Regional Land Use Plan (the Plan) was approved and signed by the parties, the Yukon Government (YG) and Affected First Nations (Tr'ondëk Hwëch'in, First Nation of Na-cho Nyäk Dun, Vuntut Gwich'in Government and Gwich'in Tribal Council). By approving the Plan, the governments (YG and affected First Nations-AFN) committed to implement the Plan jointly, and the Peel Plan Implementation Committee (PPIC) was established to fulfill this objective.

PPIC members have been having ongoing collaborations with the GTC as well as the Yukon government and the Yukon Affected First Nations on the Peel Plan implementation. The PPIC has developed Terms of Reference as well as an Implementation Plan which have been circulated for approval by the affected First Nation leaderships as well as the Yukon Government. These documents would guide the smooth implementation of the Plan.



GTC's Executive leadership has been very supportive of this work. Grand Chief Greenland-Morgan alongside the other affected First Nation Chiefs have been participating regularly in conference calls during which updates on the work of the PPIC are provided. GTC leadership has already approved the PPIC's Terms of Reference as well as the implementation Plan.

### **Proposed Vuntut Gwich'in Land Exchange**

The Vuntut Gwich'in First Nation (VGFN), Yukon and Canada are proposing to correct the locations of four site-specific VGFN settlement lands located within the Gwich'in Secondary Use Area that were not accurately mapped at the time of VGFN's land claim negotiations. When an agreement was reached between the Parties, this triggered consultation duties with GTC for the four parcels located within the Gwich'in Secondary Use Area.

There is ongoing collaboration between the GTC and the VGFN on this initiative. On February 4, 2020, a delegation led by Chief Dana Tizya-Tramm of the Vuntut Gwitchin was in Fort McPherson to consult with community members regarding the parcels of land they would like to select for the exchange.

GTC facilitated the February 4th meeting and the community members have been supportive of the process. This meeting required future consultations on the issue for a suitable result for both Nations. The two First Nations have agreed in principle to establish a joint declaration that will mandate people from both Nations to think together, work together and survive together.



**Northern Contaminants Program (NCP)**

GLR continues to be a member of the Northwest Territories Regional Contaminants Committee (NWT RCC). The NCP is a federally funded program intended to sponsor research projects aimed at researching the effects of long-range contaminants brought to the north through ocean and air currents. Categories include Human Health, Communications, Capacity and Outreach, Environmental Trends and Community Based Monitoring projects.

In February 2020, GLR evaluated and provided written comments on NCP research proposals submitted for the 2020-2021 fiscal year and also participated in a three -day NWTRCC Steering Committee meeting in Yellowknife to finalize the evaluation of the research proposals.

GLR will continue to participate in the NCP, with greater emphasis being placed on jointly collaborating with researchers as well as community members to develop research proposals that potentially address wastes and contaminated sites within the GSA.

**NWT Cumulative Impact Monitoring Program (NWT CIMP)**

CIMP is a requirement of the GCLCA and the Mackenzie Valley Resource Management Act. Funding commitments from the Government of Canada Treasury Board are secured every year to fully implement CIMP. CIMP funded research work covers three pillars which are water, fish and caribou.

Research projects may be longer than one year but the researcher has to resubmit proposals for funding each year. CIMP guidelines recommend researchers enter into partnerships with other organizations for research projects and encompass an ecosystem approach to research rather than individual projects.

In February 2020, GRL evaluated and provided written comments on 16 CIMP research proposals submitted for 2020-2021 fiscal year as well as participated in a three-day CIMP Steering committee meeting in Yellowknife to finalize the evaluation of the research proposals.

GTC will continue to participate in the NWT CIMP, with greater emphasis being placed on jointly collaborating with researchers to develop research proposals that address concerns related to one or all of CIMP's three pillars within the GSA (such as monitoring water quality and quantity within the GSA).

**Chance Oil & Gas Exploration Permit Extension**

There is ongoing communication and consultation between the GTC and Chance Oil and Gas Limited. In March 2020, Chance Oil and Gas requested land tenure extension for its exploration permit 0020, located within the Gwich'in Secondary Use Area, for a period of 5 years from the Yukon Government (Yukon Minister of Energy Mine and Resources). GTC was included in the consultation process inherent to the request made in March 2020 seeking extension of the exploration permit.

The Government of Yukon indicated that maintenance work is required in order for Chance Oil and Gas to receive an extension of the suspended status of eight wells (the wells in question are M-59, M-08, J-19, G-08, A-25, B-73, H-28, and E-78).

In May 2020, Chance Oil and Gas engaged with GTC and Fort McPherson requesting for input/comments for the well maintenance projects. GLR reviewed the project, and provided comments with concerns ranging from wildlife/wildlife habitat, environmental and cultural heritage resources protection that need to be addressed. Chance Oil and Gas is currently developing a response to address GTC-GLR's identified concerns.

**Dempster Fibre Loop Engagement and Consultation with YG Officials**

Yukon Government led Project Team respected and pursued the sequential consultation strategy desired by GTC senior officials. Meetings held in April and May 2019 have allowed for collaborative work and sharing of information and updates. In March 2020, GTC participated in all of the proponent-led consultation activities held in the four Gwich'in communities.

In May 2020, Yukon Environmental and Socio-Economic Assessment Board (YESAB) requested for comments on the Dempster Fibre Optics Project. However, GTC sent a letter to YESAB raising concerns about not being included in the notice regarding this process and requested an extension of the deadline for comments to June 30, 2020. In its June 2020 letter to YESAB, GTC indicated that GTC is the collective Treaty rights holder on behalf of the communities and should therefore be included in matters that have the potential to adversely impact those collective rights.

### **Land Management Database System**

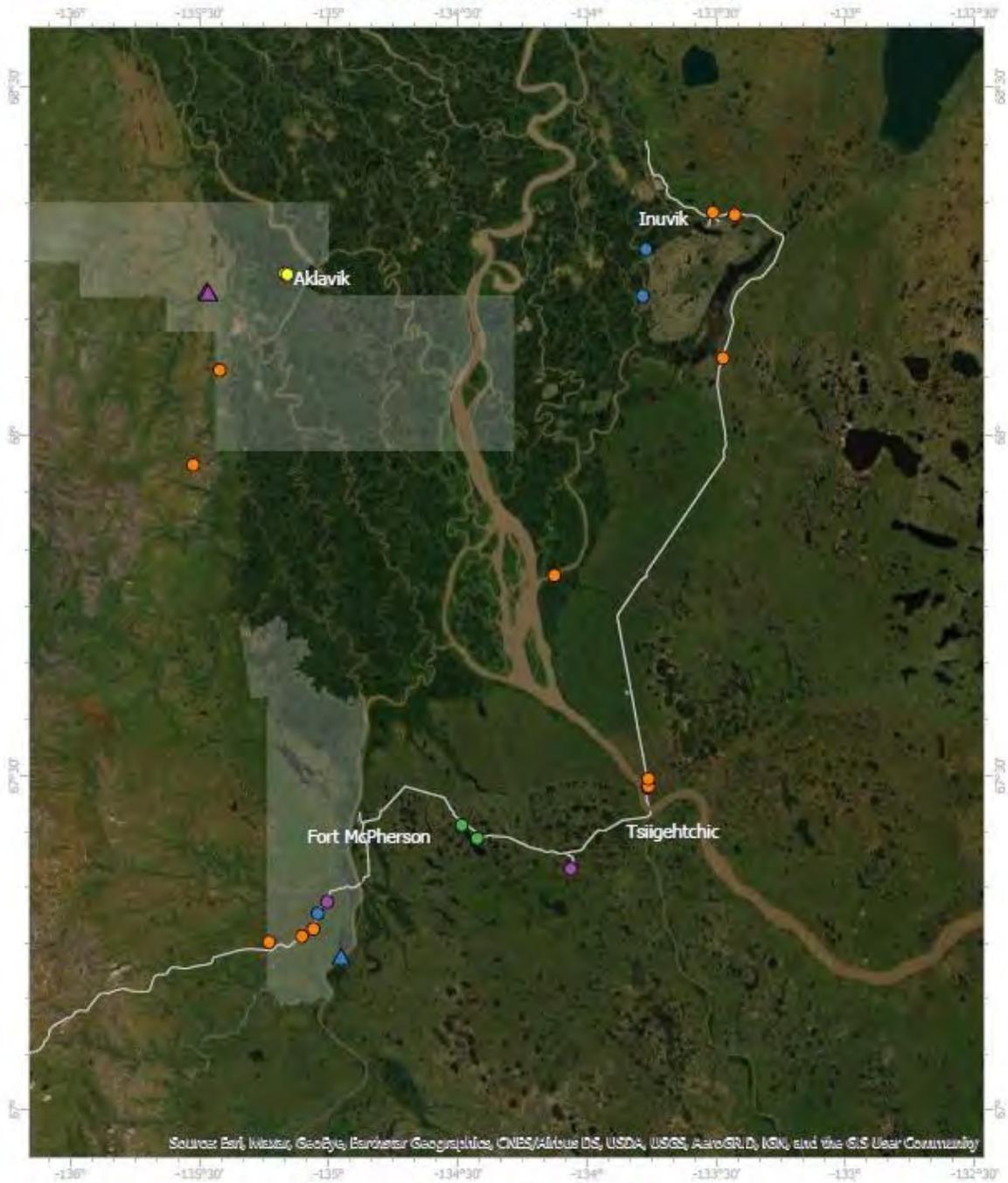
In 2019, GLR implemented a new digital land management database system in collaboration with 3 Pikas (a Whitehorse company). Having a centralized land management database system, allows multiple users, such as the DGO's, to connect to the system to view documents, make recommendations, comment on proposals, and view maps of project areas.

This system would also allow everyone to work with the same information necessary for decision making and consultation. This will save time for DGOs as they will no longer have to rely on GLR to distribute content as they would be able to connect directly to the system for notifications. Once implemented in the community, this database system would significantly improve the working relationships with DGOs and RRCs including communication and sharing of information leading to better management of land use activities.

GLR is currently collaborating with 3 Pikas and other technology companies to potentially implement the requested updates once restrictions due to COVID-19 have been fully lifted.



## Ongoing and Recently Ended Land Use Authorizations on Gwich'in Private Lands



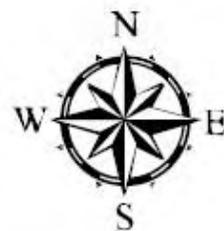
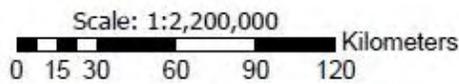
**Ongoing**

- Access to install a bridge
- Camp
- Lease
- Quarry
- Research
- Staging

**Recently Ended**

- ▲ Camp
- ▲ Quarry
- Research Area

— Dempster Highway



Source: Esri, DeLorme, GeoEye, Earthstar Geographics, CNES/Airbus DS, USDA, USGS, AeroGRID, IGN, and the GIS User Community



## CULTURE AND HERITAGE

The Department of Culture and Heritage (DCH) has had a busy year serving Gwich'in! Some projects include:

### **Na'kwendo Gwaiijit (for our future generations): Gwich'in Legacy Project 2017-2020**

This is a priority multi-year DCH/Northwest Territories (NWT) Archives partnership that will preserve Gwich'in research material to archival standards and transfer the collection to the NWT Archives.

### **Gwich'in Research Material Update Project 1992-Present**

Our department continues to actively work on the Gwich'in Social and Cultural Institute's (GSCI) research materials created over the last three decades: organizing, identifying and preparing materials that will be provided to the NWT Archives under the DCH Gwich'in Legacy Project Gift Agreement. They are also helping to fundraise.

NWT Archivist Elizabeth Ferch has been working with DCH intermittently since late 2018 on the photo logging project. To date, Elizabeth has created over ten gigabytes worth of scans to assist in identifications. Prince of Wales Northern Heritage Centre estimates that this is about 20% of the total content that requires scanning. The intent is for Elizabeth to complete the rest of the scans by the end of this calendar year.

This photolog project will be incredibly helpful in getting the correct identifications for people, place names, and activities conducted by the GSCI, and permitting current and future generations to access these photographs. Elizabeth has also been working on organizing all of the box lists of the donation, as well as consolidating and listing the previous GSCI deposits.

### **Aurora Research Institute**

The DCH and Aurora Research Institute (ARI) are collaborating on a project to build a language search function for use on the DCH's digital archives (which includes thousands of pages of Dinjii Zhuh knowledge, stories, and experience), in order to both streamline and enhance our ability to use our digital archives for license/permit reviews and research. The search tool will enable the DCH to use their full archives, instead of only data which has been geo-tagged, for these purposes. In moving away from basic indices and single-term search capacity, we will move towards using Dinjii Zhuh knowledge in the format it was provided to us: holistically, and contextualized. It will greatly enhance the DCH's ability to respond to information requests regarding species at risk, development, culture/heritage policy; and greatly enhance our ability to participate in research about climate change, ecology, and so on.

The ARI was able to assist the DCH in an interim solution for search software as part of this project, which has preserved and enhanced the DCH's current search functionality after our previous search software had technical issues due to obsolescence.

### **Deh-Cho: River Journeys – Arctic Inspiration Prize**

Dr. Frank Tester, B. Sc., D. Phil, M.E. Des, M.S.W., Emeritus Professor with the University of B.C. nominated the GTC DCH and Fort Simpson Historical Society for Arctic Inspirational Prize, Category 2 Grant. We won!

Our team will travel to schools along the Mackenzie, from the Dehcho to the Delta. In each community, one group of students will create a short film using historic photos and audio interviews, recorded in the 1970s, with Elders who were present at the signing of Treaty 11 in 1921.

Another group of students will travel on the river with present-day Elders who will explain incremental changes they have seen over the course of their lives. These students will interview the elders to create videos that comprise a contemporary journey along the river. Both sets of short films will be placed on a website.

One recreates a journey along the Mackenzie in 1921, the other a journey on the Mackenzie River today. The proposal Deh-Cho: River Journey which was submitted to the Arctic Inspiration Prize was successful and received \$358,900.00.

### **Elder's Biography Book - draft book written by Leslie McCartney for GTC**

A full manuscript was submitted to the University of Alberta Press on June 1, 2017. DCH is assisting Leslie McCartney with edits on the book in order for it to be published in the Fall of 2020.

### **Fort McPherson National Historic Site (NHS) Plaque Installation with Parks Canada**

DCH will continue to work with the Teet'it Gwich'in Council and Parks Canada with the goal of installation of the NHS plaque this summer 2019 in Fort McPherson. DCH to provide assistance. The plaque was to be installed on August 13, 2020. Parks Canada staff did a site visit to the community on June 20th to look at the preferred location of the plaque to be installed. This plaque has not yet been installed due to the COVID-19 Pandemic.

### **National Historic Site**

DCH was contacted by the Historic Sites and Monument Board of Canada's Secretariat on the file for the national historic site nomination that was opened in 2003 for Teetl'itnjik and Tsuu tr'adaojuch'uu on behalf of the Gwich'in Social and Cultural Institute. According to the criteria and guidelines of the Historical Sites and Monuments Board of Canada (HSMBC), in order to allow the designation of a site as a national historic site, the permission of the owner is requested. At that time, it was not possible to obtain approval from the Yukon government, which owns the land, to proceed. A rejection letter came from the Department of Energy, Mines and Resources. The DCH Director has made contact with the Lands Department of the GTC to request that this file be opened and revived. The Lands Department contacted the Gwich'in Land Use Planning Board on the nomination and there is no conflict with the GLUP nor with the Peel River Watershed Land Use Plan. Once the nomination is completed, GLUPB will suggest that the zoning in the GSA be done taking into account these historic sites. Now that the Peel Watershed Regional LUP complete, this nomination is possible. As such, Kristi Benson (GTC Heritage Specialist with DCH) will work with the Yukon Government on the spatial data of the proposed sites.



Photo credit: I Kritsh/A. Andre, Department of Cultural Heritage

### **Tsiigehnjik Story Map Project**

The department and contractors will identify around ten places along Tsiigehnjik (Arctic Red River) and draft short stories about each place from the department's digital archives. The department will also provide photographs and other media about these places, all to be provided in order to create a Canadian Heritage River Story Map.

The DCH provided the place names, stories, and locations, along with photos, of a series of important places up the Tsiigehnjik (Arctic Red River). The Canadian Heritage River will create a story map on-line from this information and publish it, to showcase the river and its important history. The story map is ready and was reviewed by the DCH, who provided feedback about several issues and errors. DCH participated on a webinar workshop on November 20, 2019 sponsored by Canadian Heritage Rivers Systems.



Photo credit:

I Kritsh/A. Andre, Department of Cultural Heritage



## LANGUAGE

This year has seen some very important steps forward for Dinjii Zhuh ginjik (Gwich'in language) revitalization. With the hard work of some very committed Elders and community members, we have started two new immersion language nests, developed learning resources for teachers, children, and adult learners, and we have worked with translators to help bring language into the broader community. We continue to provide funding to the four Gwich'in communities to support their language programs. We also work with GNWT Education, Culture, and Employment (ECE) to develop materials and programs for use in our schools and community programs. This year we worked closely with ECE and the University of Victoria to create and run immersion language teacher program training.

### **Children**

At the beginning of the year we secured enough federal funding to launch a full-time language nest in Inuvik in collaboration with Children First Society. This funding allowed for a week long training program delivered by the University of Victoria for our Elders and staff.

In Inuvik, the nest (immersion daycare) was launched in September and ran until we had to close due to COVID-19. We support two non-fluent teachers, two fluent Elders, and about 8 preschool aged children.

In Tsiigehtchic, we worked with the DGO and Charter Community, as well as GTC's Education and Training department to launch a daycare and part time immersion language nest there.

As the nests got underway, it became apparent the Elders and non-fluent teachers needed resources such as storybooks and games to use with the children.

### Children Program Resources

Last year we began work on two original books; this year we had one of these printed, with audio, in both Teet'it and Gwichyah Gwich'in. Accompanying this book is a basic language learning app that can be used on your phone or any device and helps to learn all the vocabulary and sentences from the story. The book was converted to a movie format and uploaded to our website and social media pages.

Since then we have made very good progress on five new translations of English books and two updates to older Gwich'in books: Goldilocks and the Three Bears (Chiighee Nit'yaa Zraii Ts'àt Shoh Tik), and the Flood (Natanùuhaii).

In addition to these, we have developed some posters teaching emotions, numbers and colours; we have a card game that teaches animal names and all kinds of actions; and a learning app for non-fluent teachers to download onto their phones to help learn useful commands for use in the classroom.

Although the programs are still quite new, we are already seeing the children beginning to understand basic commands and sentences. They are bright and keen to learn. We have been fortunate enough to secure another year of funding for our language nests! Mahsi' choo to the Elders and teachers of these ground breaking programs.



## Adults

We had an exciting year for our Mentor Apprentice Program (MAP), which focuses on one-on-one teaching. Along with the Dehcho and Tł'ıchǫ, the GTC was invited to collaborate with ECE in a pilot program. Nineteen participants from our four communities were brought to Yellowknife to receive training in this teaching and learning method. Since then we have held some great meetings in McPherson where MAP participants gathered to share stories and resources, eat, and learn. We look forward to a new year with some innovative strategies to gather that will keep our Elders safe.

We also held a three-day workshop in Inuvik learning the Total Physical Response method from Adrianna Ramirez, a noted revitalization teacher trainer. We had participants from all four communities.

To help learners and teachers, we have a website (<https://www.gwichinlanguage.ca>) where all newly developed resources are uploaded and made available to the public. These resources are in multiple formats, including texts, videos, and links to our language learning app.

With the generous permission of the Old Crow Language department, we have launched a new project to adapt a very impressive series of Vuntut Gwich'in text books for our Teet'it and Gwichyah speaking communities.

## Translation

Just before the COVID-19 shut down, a large group of Elders from all four communities and translators from McPherson, Yellowknife, and Whitehorse gathered in McPherson for a terminology workshop. We were joined by representatives from GTC departments of Lands and Intergovernmental Relations who led us through lists of terms specific to their work. It was a fascinating two days of discussion and collaboration. We look forward to many more such meetings.

Unfortunately, because of the COVID-19 shut down, we had to cancel our annual large gathering in Fort McPherson, but as restrictions are relaxed, we look forward to gathering in communities to share our hopes, thoughts and plans for Dinjii Zhuh ginjik revitalization.





## HEALTH AND WELLNESS

The GTC Health and Wellness team aims to support Gwich'in individual and community health and wellness through meaningful community participation, collaboration, and stewardship. We recognize that there is more to health and wellness than our individual DNA or healthcare. In fact, there are many other kinds of influential factors such as culture, education, food security, colonialism, and self-determination. For this reason, we collaborate with other service areas at GTC to ensure that there is a wellness perspective across programs. In all our work, we place a strong emphasis on healing, culture, and being on the land.

Here are some highlights from the 2019-2020 fiscal year:

### **Resolution Health Support Program**

The Resolution Health Support Program provides mental health, emotional, and cultural support services to former residential school students and their families, as well as to the wider public in communities impacted by residential schools. Throughout the year, four Cultural Support Workers in Inuvik, Fort McPherson and Aklavik interacted daily with clients throughout the GSA to ensure they had access to professional counsellors, non-insured health benefits, and other support programs in Northwest Territories and southern Canada. They also followed up with clients returning from treatment programs down south to coordinate their aftercare and ensure they have support. The confidential and sensitive work that they do is a core part of the program.

The Resolution Health Support Worker, working in the main GTC office in Inuvik, oversees the administration of the program and maintains open communication with Indigenous Services Canada, the program funder. The Resolution Health Support Worker also collaborates with the Cultural Support Workers on program delivery. This past year, they delivered several grieving workshops in the communities. The participants of these workshops requested additional workshops, particularly men's workshops. The Resolution Health Support Worker also conducted workshops

and community visits to promote Jordan's Principle and the Child-First Initiative, referring community members to federal funding.

### **Healthy Communities on the Land**

GTC collaborates with the DGOs to support health and wellness in each community. This work involves support for activities that preserve Gwich'in culture, transfer Traditional Knowledge, nurture supportive relationships between Elders or other Knowledge Keepers and youth, and ensure that community members have food and other supplies they need to be well.

For example, GTC secured \$15,000 in territorial anti-poverty funding, which was disbursed in equal amounts among each of the DGOs in support of community hunts. The funds were necessary to cover costs of equipment, gas, groceries, and other supplies. Wages were also given to hunters and community members hired to butcher or dry the meat that was harvested. The meat was then distributed among Elders, families in need and school lunch programs.

GTC secured additional funds (\$400,000) from GNWT Health and Social Services at the onset of the COVID-19 pandemic to support Gwich'in to go out on the land as a positive, healthy form of physical distancing—an important measure in preventing and reducing the spread of the virus. These funds were disbursed among the DGOs according to the number of Gwich'in Participants registered in each community. The purpose was to support NWT residents and their families who would not otherwise be able to be on the land because of the financial burden of paying for necessary provisions such as wood, fuel, food, transportation, or safety equipment. A secondary purpose was to provide food bundles to Elders or other individuals who are homebound and unable to go on the land.

### **Land-Based Healing**

In February, GTC secured funds (\$191,350) from GNWT Health and Social Services to implement a land-based healing program from March 16-27, 2020. The program was held at a private camp approximately 20 km outside Aklavik. In total, 16 participants (7 women, 9 men) from Fort McPherson (7), Inuvik (6) and Aklavik (3) registered for the program. Of these, 11 self-identified as Gwich'in, 4 as Inuvialuit and 1 as a member of another First Nation. In total, 6 participants (3 women, 3 men) from Fort McPherson (3) and Inuvik (3) completed the full program. Of these, 3 self-identified as Gwich'in, 2 as Inuvialuit and 1 as a member of another First Nation.

Four Elders (3 women, 1 man) participated throughout the full program, overseeing traditional Gwich'in cultural practices and supporting participants in their journeys. A team of accredited counsellors, led by Donald Prince, was also hired to serve as facilitators and therapists. Therapy groups were complemented by one-on-one counselling, cultural teachings/ceremony, and recreation on the land. Individual aftercare plans were drawn up with each participant outlining their stages of progress

and areas for continued personal work. The lead counsellor and another member of the counselling team provided follow-up directly to participants even after the close of the program.

Overall, participants, counsellors and GTC consider the program to have successfully met its objective to support Gwich'in in their mental health and recovery from addictions. The counsellors said that they were able to see noticeable positive changes among the participants upon completion of the program. Program evaluation forms provided similarly positive data about the program.

A considerable challenge during this program was the onset of the COVID-19 pandemic. Unfortunately, due to the pandemic we had to close the program early on March 22 to ensure everyone could return home safely. The early close of the program left GTC with a balance of approximately \$54,000 which will be carried over into the 2020-2021 fiscal year to support future land-based healing in the GSA.

### **Hotii ts'eeda**

Hotii ts'eeda (HT) is a territory-wide program, funded by the Canadian Institutes for Health Research (CIHR) under their Strategic Patient-Oriented Research (SPOR) Strategy that aims to support community members, organizations and researchers involved in health and health research in Northwest Territories. HT is hosted by the Tłı̄chǫ Government, but also has staff members placed in other Indigenous governments, including GTC. The HT-GTC staff member during the 2019-2020 year transitioned to another GTC position in August 2019. Following a review of the position, GTC launched recruitment for a replacement. We hope to fill this position by summer 2020.

### **Notable activities during the 2019-2020 year include the following:**

- Inuvik Cancer Support Group: HT provided financial support to allow two representatives from the Inuvik Cancer Support group to attend evaluation training in May 2019. HT is also collaborating with the support group and will provide funds for a Book of Hope project, which will take place in 2020-2021.
- Yakeh Naa'ih Program: The aim of this program was to develop youth health leaders through training and mentorship. However, in response to feedback and need, the resources for this program (\$100,000 per year) are being reprofiled and put toward youth mental health initiatives in the GSA. The HT-GTC Research and Capacity Building Officer position, once filled, will have a leading role in the reprofiled initiative.
- CIHR Health System Impact Fellowship: In April 2019, GTC and HT supported an application by a University of Toronto doctoral student from Yellowknife to complete a part-time placement within the Health and Wellness team. The application was successful. Throughout the 2019-2020 year, the student supported the team through program management, evaluation and reporting tasks. In addition, GTC requested that the student conduct a small research project related to Gwich'in experiences with medical travel, which began in May 2020.

### Looking Forward

GTC began a thorough review this year of the Health and Wellness team, looking at how to ensure the effectiveness of our staff, programs, and funding. In 2020-2021, we will be working to enhance the structure and sustainability of the team through relationships and collaboration across Gwich'in Services, DGOs, communities and other partners or stakeholders. We have developed new job descriptions for new staff positions that will be recruited in the next year. We are also focused on diversifying our funding and partnerships and interlinkages with others in Gwich'in Services, so that we can deliver sustainable programs and services that meet Gwich'in individual and community needs.





## EDUCATION AND TRAINING

### **Career Development Services**

Gwich'in Tribal Council continues to co-fund employment officer positions in each of the Gwich'in Settlement Area communities to assist with program recruitment efforts and to assist participants in job search, resume development, career planning, post-secondary funding applications and access to computer, fax, printer, job postings, and other resources.

Employment and Career Development Officer(s) are located in the following locations:

- Tetlit Gwich'in Council - Fort McPherson
- Aklavik Indian Band Office - Aklavik
- Gwichya Gwich'in Council Office - Tsiigehtchic
- Nihtat Gwichin Council - Inuvik
- Gwich'in Tribal Council Office - Inuvik

The Gwich'in Tribal Council continues to partner with other service providers such as the Inuvialuit Regional Corporation (IRC) and GNWT Education Culture & Employment (ECE) where possible, to maximize delivery of career development workshops such as resume writing, cover letter, and student financial assistance applications.

### **Capacity Development**

GTC Education and Training staff completed training on the Venn One Database in Inuvik in November 2019.

GTC Education and Training staff including community employment officers attended the career coach certificate training offered through the Winnipeg Transition Center in February and March 2020 in Inuvik.

## Partnerships

The Gwich'in Tribal Council continues to partner with organizations to plan and deliver regional programming, which allows the Gwich'in Tribal Council to maximize training dollars associated with participant opportunities. Partnerships include:

- Aurora Research Institute;
- Aurora College;
- Beaufort Delta Education Council;
- Education, Culture, and Employment;
- Industry, Tourism, and Investment;
- Inuvialuit Regional Corporation;
- Western Arctic Business Development Services;
- Yukon Government; and
- Artists Hub.

The Gwich'in Tribal Council continues to be a member of the Yukon University President's Advisory Committee on First Nations Initiatives (PACFNI). Meetings are held quarterly throughout the year to discuss program development and community deliveries, and updates on Yukon University Initiatives.

## ISETP Program

Indigenous Skill and Employment Training Program (ISETP) funding is administered by the Gwich'in Tribal Council on behalf of Employment and Skills Development Canada (ESDC).

In April 2019, the Gwich'in Tribal Council signed a ten-year (2019-2029) funding agreement for the ISETP funding. The funding allows the Gwich'in Tribal Council to continue offering programming and financial supports to Participants residing both inside and outside of the Gwich'in Settlement Area.

In an effort to maximize ISETP funds, the Gwich'in Tribal Council partners with other regional organizations to deliver programming that supports labour market demand as well as anticipated training needs throughout the region.



For 2019-2020, the ISETP Agreement Holder activity plan identified ten activity areas to deliver programming based on existing and new initiatives:

- Trades;
- Safety Training;
- Marine Safety Training;
- Training on the Job (TOJ);
- Occupational/University College Access Programs;
- Post-Secondary;
- Tourism and Self-Employment;
- Youth;
- Wellness Supports; and
- Childcare.





### Trades

During 2019-2020, the GTC provided financial supports to twenty-four Participants who pursued trades related training in such programs as heavy equipment operator, class 1 drivers, building trades helper, carpentry, electrician, pre-apprenticeship welding, and hairstylist.

### Safety Training

GTC hosted safety training and covered course costs for the following:

- Eleven participants June 10-14, 2019 in Fort McPherson
- Twelve participants July 8-12, 2019 in Tsiigehtchic
- Seven participants April 29-May 30, 2019 in Inuvik

GTC funded seven participants to attend Heavy Equipment Operator Training hosted by the Government of the NWT at the Tsiigehtchic Ferry Landing in May 2019.

GTC funded four participants to attend the Mine Training Society Safety Boot Camp in November 2019. All participants completed.

### Marine Safety

GTC funded ten participants to take the Small Vessel Operator Proficiency (SVOP) course hosted by Marine Transport Services, GNWT Department of Infrastructure. GTC provided funds to cover training allowances and transportation expenses. Participants received SVOP certification; a requirement to work at local ferry operations

### Training on the Job

GTC funded five participants from the Taii Trigwatsii program to obtain work experience under the Training on the Job program in collaboration with the Aklavik Indian Band from May to August 2019.

In addition, the GTC provided Training on the Job funds to the following organizations:

- Artists Hub;
- Inuvik Native Band;
- Tetlit Native Band;
- Tetlit Gwich'in Council; and
- Tsiigehtchic Charter Community Daycare.

### Tourism

The GTC partnered with the Aurora College in vinyl cutting workshop in Fort McPherson in July 2019. A total of twenty-four participants attended the week long workshop.

The GTC partnered with Aurora College and the Tsiigehtchic Charter Community to deliver a three-week introductory arts/crafts technology program in March 2020. The program was cancelled due to the COVID-19 pandemic.

The GTC provided financial supports for one participant to access programming at the Arts, Crafts, and Technology Manufacturing Centre in Inuvik.

### Youth

GTC, in partnership with the Inuvialuit Regional Corporation, provided class 5 drivers training in March 2020 for two participants.

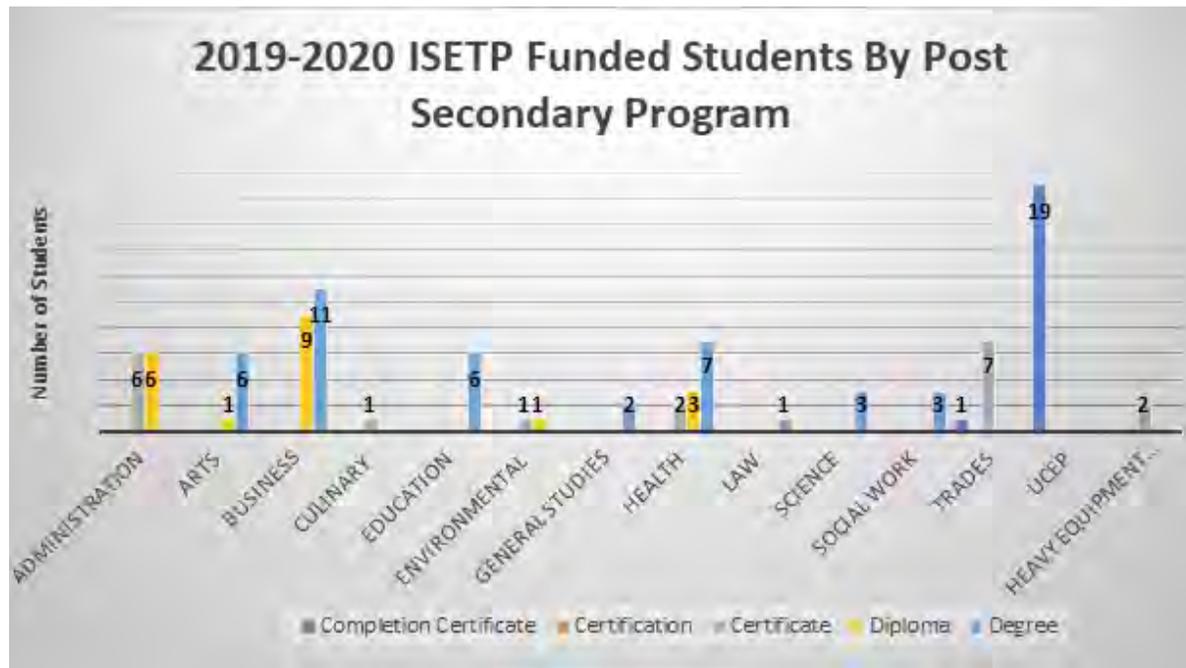
### Childcare

The GTC provided financial supports for thirteen post-secondary participants to assist with childcare expenses.



## Post-Secondary

The Education and Training Department have been able to fund a total of approximately ninety-eight full time post-secondary Students from April 01, 2019 to March 31, 2020 from ISEPT for bursaries and tuition. A total of thirteen students were also provided with funds to assist with childcare expenses.



## Education Foundation

The Education and Training Department have been able to fund a total of one hundred and three full time post-secondary Students from April 01, 2019 to March 31, 2020 under the Gwich'in Education Fund. The GTC issued approximately \$142,100 in top up bursaries to post-secondary students. Graduation gifts were issued to six high school students and thirteen post-secondary students. Twenty students were recognized and issued a scholarship payment for achieving an overall grade point average of eighty percent or more during their program of studies. Eligible Gwich'in students were from within the GSA and all provinces and territories.

Gwich'in Education Foundation Expenditures	Expensed	# of Students Funded
Bursaries	\$142,100	103
Graduation Gift Post-Secondary	\$2,600	13
Graduation Gift High School	\$600	6
Scholarship	\$ 4,000	20

During the 2019-2020 academic year, GTC funded thirty-four students in certificate programs, seventeen students in diploma programs and thirty-seven students in degree programs.



## ECONOMIC DEVELOPMENT

The GCLCA's economic objectives are to maintain and strengthen the traditional Gwich'in economy and to achieve Gwich'in economic self-sufficiency. Several economic development initiatives were undertaken by GTC's Economic Development Officer (EDO) in the past year which meet those objectives.

Implementation of the Minerals and Mining Strategy began in 2019, with several initiatives undertaken. GTC's efforts to bring the Introduction to Prospecting course to Inuvik finally bore fruit, with classroom training and on-the-land activities taking place in August 2019. Participants received prospecting licenses and basic gear in addition to learning the business of prospecting.

GTC participated in three minerals and mining conferences during this fiscal year. At the Geosciences Forum in November 2019 in Inuvik, GTC was invited to make a presentation outlining the Minerals and Mining Strategy to industry, Indigenous, and government leaders from across the North. The presentation was well-received, resulting in favourable publicity and networking opportunities.

At the AME Roundup in Vancouver in January, GTC formally announced the Minerals and Mining Strategy. NWT Premier Caroline Cochrane and Minister of ITI, Katrina Nokleby joined us in celebrating this milestone, which received extensive press coverage and attention from the industry.

At the Prospectors and Developers Association of Canada Convention (PDAC, the world's premier international event for the minerals and mining industry) in Toronto in March, GTC's EDO discussed the new Strategy with prospectors, mine operators, and industry suppliers. A new, 20-page Guide to Mineral Opportunities in the Gwich'in Settlement Area was produced to complement GTC's presence at these conventions, was widely distributed, and is available online at [https://gwichintribal.ca/sites/default/files/minerals\\_booklet\\_jan\\_2020.pdf](https://gwichintribal.ca/sites/default/files/minerals_booklet_jan_2020.pdf)

The Economic Development Officer provided consulting assistance to 11 entrepreneurs and existing businesses in the past year, over the course of 26 appointments. This assistance included help in responding to procurement opportunities, development of business plans, and general business guidance. Sectors served were contracting, services, arts & crafts, and tourism. The EDO also maintains the database of Gwich'in registered businesses at [www.gwichin.biz](http://www.gwichin.biz)

A supplier database of artisans for the Gwich'in Craft Shop was established this year, and funding was obtained for new shop display cases.

GTC's voice was represented on several committees and boards by the EDO, including the Northwest Territories Tourism Board of Directors, the Arctic Development Expo, the Beaufort Delta Business Trade Show, Inuvik Tourism Stakeholders, and the Northern Aboriginal Economic Opportunities Program (NAEOP).

The GTC EDO was able to obtain funding to participate in national Indigenous conferences such as Cando. In a competition sponsored by the Banff Centre's Indigenous Leadership Program, she was awarded the second-place prize for her submission outlining implementation of GTC's Minerals and Mining Strategy.





## LEGAL COUNSEL

The General Counsel and Corporate Secretary of the Gwich'in Tribal Council ("GTC"), has two main areas of responsibilities. As General Counsel, I am responsible for the proper management of all legal affairs involving GTC according to the GTC bylaws. As Corporate Secretary, I am also responsible for ensuring that GTC board procedures are followed and that GTC complies with all relevant laws and regulations relevant to its operations. I attend all Assemblies, board meetings, executive meetings, and committee meetings. I am also responsible for ensuring proper and accurate records and minutes are kept and for the safekeeping of these records.

A significant part of my role is to ensure that GTC follows the best corporate governance practices to facilitate the work of the board of directors in an efficient, transparent, and ethical way. For example, I am often asked to provide legal opinions on the bylaws and policy documents which provide the legal framework in which GTC operates. I also advise the board and senior management on amendments and updates to be made to the different bylaws, policies and agreements to ensure GTC complies with all relevant laws and regulations.

It is my duty to minimize and manage the legal risks an organization like GTC may face. I spend a substantial portion of my time reviewing and advising the board, senior management and colleagues about the legal consequences of certain actions undertaken by GTC. In doing so, I ensure the best interests of GTC and its membership are protected at all times. For example, I have advised GTC board of directors and senior management in different aspects of dealing with the management COVID-19 including the closure of the office, the holding of elections during the pandemic, and by providing general advice of different issues related to COVID-19 pandemic.

The General Counsel is often called upon to provide timely legal advice to the Executive, senior management and colleagues in matters dealing with employment law, contracts, litigation, aboriginal and treaty law, administrative law and corporate law. I

am also regularly asked to provide legal advice, draft agreements and negotiate transactions on behalf of GTC's subsidiaries like the Gwich'in Settlement Corporation or the Gwich'in Development Corporation. I constantly meet with a wide array of stakeholders like government officials, business partners, politicians and interest group to advocate for and defend the interest of GTC and its people.

Another part of my duties is to advocate on behalf of and advance the interests of the Gwich'in people before the different levels of governments. GTC is constantly negotiating with the territorial and the federal governments to improve the provisions of our land claims and to ensure GTC gets proper funding to implement and enforce its land claims. I often advise GTC and participate in negotiations involving treaty implementation, treaty modernization, and self-government issues in concert with colleagues and outside advisors retained by GTC.





## MONITORING THE IMPLEMENTATION OF THE GCLCA

In addition to the ongoing operations of the specific GTC Departments described in the previous sections of the Annual Report, GTC is more generally responsible for monitoring the implementation of the GCLCA and in doing so, advocating in the interests of Gwich'in Participants. GTC does this through a several forums including:

- GCLCA Implementation Plan Review;
- Fiscal Negotiations - Modern Treaty Fiscal Policy Development;
- GCLCA Implementation Committee;
- Treaty Modernization; and
- Academic Conference.

These important GTC functions are described in more detail in the following sections.

### **GCLCA Implementation Plan Review**

Diane Baxter, Senior Implementation Advisor, and David Wright, Legal Advisor, have been on the file on behalf of GTC working alongside the Government of the Northwest Territories, Yukon Government, and Government of Canada. The GTC has been continuously pushing for changes that better reflect the challenges, constraints, and resources necessary for the full implementation of the Gwich'in Comprehensive Land Claim Agreement (GCLCA).

The previous Implementation Plan (IP) lacked the detail required to seek sufficient funding for the fulfillment of activities. By increasing the amount of information within the IP regarding the activities surrounding Designated Gwich'in Organizations (DGOs), Recognition of Treaty 11, the Gwich'in Renewable Resource Board, Yukon Transboundary Agreement, and Consultation, there is a stronger foundation for funding requests.

The 2003-2013 IP is still in effect until a new IP has been complete. The new draft IP is almost done and will begin when new fiscal funding arrangements have been completed. The goal is for the IP to be completed by fiscal year end 2020-2021. This has been said previously, but the work has been completed on the activity sheets and all that is outstanding are the fiscal negotiations.

The new draft IP aims to make it easier for the GTC and DCOs to secure the funding needed to serve the Gwich'in communities along with clarifying obligations of all parties.

### **Modern Treaty Fiscal Policy**

Modern Treaty Fiscal Policy (M5FP) is a process involving five modern treaty parties without self-government working in collaboration with Crown Indigenous Relations and Northern Affairs Canada (CIRNAC) to develop a new funding policy for treaty implementation. Most of the Indigenous signatories to modern treaties, as well as the Deline Got'ine Government and three First Nations with stand-alone self-government arrangements recently worked with Canada to develop a new fiscal policy for comprehensive self-government. As well, two additional signatories, Nunavut Tunngavik Inc. (NTI), and the Grand Council of the Crees (Eeyou Istchee) have their own unique governance arrangements. However, five Indigenous parties were left out of the self-government policy and did not have the unique arrangements as in the NTI and Eeyou Istchee circumstances. The five are the Gwich'in Tribal Council along with the Inuvialuit Regional Corporation (IRC), Sahtu Secretariat Inc. (SSI), Makivik Corp and the Naskapi Nation of Kawawachikamach. These five are now referred to as the M5.

The Self-Governing Indigenous Governments (SGIGs) began working with Canada in mid-2016 to develop a new fiscal policy to address the costs of self-government. This resulted in some progress, including a policy framework, governance expenditure need methodology<sup>[1]</sup>, a structure for lifecycle capital replacement funding for SGIG assets and an interim land and resource methodology. During this time, the GTC was engaged in efforts to secure a new, long-term Implementation Plan funding contract. As part of these efforts, the GTC undertook a fiscal gap analysis—showing that current Implementation funding covered only 5% of the true cost of implementing the Gwich'in Comprehensive Land Claim Agreement (GCLCA). In addition, as Canada and SGIGs worked on developing their interim land and resource methodology, the GTC worked with CIRNAC Minister Bennett's staff in an effort to have the interim methodology apply to all comprehensive land claims.

When the current government was first elected, they embarked on numerous collaborative or joint process with Indigenous governments. Many of these process have yet to produce a final result; however, two examples of progress were the treaty loan forgiveness and repayment worked out with the British Columbia First Nation Summit and the SGIG collaborative fiscal policy process. In subsequent dealings with

[1] Governance is defined as the political and executive bodies of a government as well as those departments providing central support to the entire organization such as Human Resources, Legal, Communication, Finance and Corporate Services.

Indigenous governments, Canada has pointed to the SGIG process as the standard for collaboration on fiscal matters and has taken steps to institutionalize the process through a secretariat. While the SGIG process has been pointed to as a success story to be emulated, this has not produced systemic changes within CIRNAC or, to the extent they are involved, Central Agencies[2]. Instead, the efforts to transport the SGIG success have focused more on process over substance.

As the M5FP process evolved, the M5 members have moved the policy discussion forward in one key area—Institutional Capacity. At the outset, Canada saw treaty implementation as a narrow set of land related obligations. However, the M5 members have made it clear that there has to be a party on the other side of the table to sign and implement the treaty. While Canada’s representatives do not recognize the GTC as an Indigenous government, they acknowledge that the GTC does carry out some “government type” functions and therefore does need institutional capacity analogous to the SGIG governance capacity in order to function. This began with a very limited recognition of the need for policy and intergovernmental capacity to address consultation and accommodation to a much broader scope. Canada has generally agreed that the majority of functional needs identified in the SGIG governance methodology are also required by the M5.

The next step in this part of the process is to confirm exactly how far Canada is willing to go in recognizing the true workload of the M5 parties to carry out their ‘government type’ functions. If the parties are able to arrive at a workable compromise on these issues, CIRNAC would seek approval for new funding that could be incorporated into the implementation contract as the first step of a long-term fiscal agreement.

Treaty implementation is a broad and complex matter covering a wide range of areas of jurisdiction—from simple land tenure questions to environmental management and language preservation and revitalization. Current federal policies for funding treaty implementation do not properly address these matters. In the SGIG process, efforts were made to begin to develop a methodology, but with a federal election looming and the complexity of both the breadth of issues and variation amongst the treaties and self-government arrangements, the parties agreed to develop an interim approach, to be replaced by a full expenditure need model after the election. This interim approach and questions over its application was a catalyst for the M5FP process.

Canada has agreed to move forward on an M5 specific timeframe to address land and resource issues. The specifics of this timeline will be developed over the summer and early fall. Given the internal federal approvals required, it will likely be an 18 to 24-month process to complete the expenditure need methodology, obtain approval for new funds and incorporate those resources into the funding contracting.

[2] Central Agencies in the Federal Government are those departments that provide a central check/balance function such as the Department of Finance, Treasury Board Secretariat, the Department of Justice etc.

### **GCLCA Implementation Committee**

The Senior Implementation Advisor is the lead technical representative and accompanied Deputy Grand Chief Jordan Peterson at the Implementation Committee meetings.

The IC had the following meetings in this fiscal year:

- April 30-May 1, 2019 (Inuvik, NT)
- October 2-3, 2019 (Yellowknife, NT)
- December 3, 2019 (Ottawa, ON)
- March 17-18, 2020 (Whitehorse, YT) - cancelled due to COVID-19.

Members of the Implementation Committee are the GTC, Government of Canada (GOC) and the Government of the Northwest Territories (GNWT).

The Yukon Government (YG) also participates when matters involving the Yukon Transboundary Agreement (Appendix C of the GCLCA) come up for discussion that needs their input. However, it is the opinion of the GTC that the YG should be at every IC meeting in person.

This is because lands were devolved to the Yukon Territory on April 1, 2003, and the GCLCA is a constitutionally protected modern treaty that includes Lands in the Yukon. So far, the YG has been at the IC via teleconference to answer or participate in YTA discussions, questions and comments.

Besides the functions described in 28.2.3 of the GCLCA, the IC shall:

- Make recommendations respecting the implementation of the GCLCA; and
- Pursuant to paragraph 8, determine when obligations have been filled.

### **Treaty Modernization**

The Gwich'in Tribal Council team has been working hard over the past year in collaboration with the Government of the Northwest Territories and the Government of Canada to revise and modernize the GCLCA for the benefit of Gwich'in Participants.

We have made great progress in developing a new Dispute Resolution Chapter for Assembly approval that more clearly outlines the procedure to be followed in case of a disagreement among the parties. The previous Dispute Resolution Chapter was outdated and never utilized.

The new stages are:

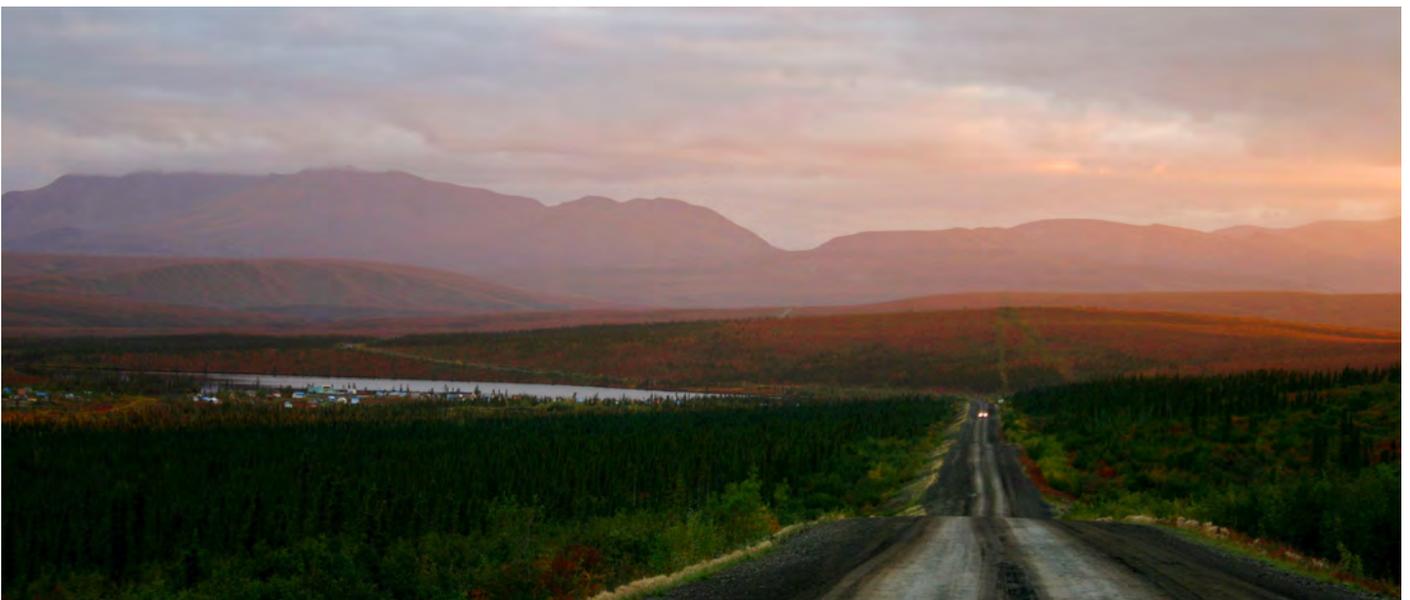
- **Stage 1: Non-facilitated Discussions** - if parties have been unable to resolve a dispute through informal discussions, a notice identifying a dispute can be served requiring the parties to agree to a formal process and identify representatives who will work to resolve the dispute in a timely fashion.

- **Stage 2: Facilitated processes** – if the parties are not able to resolve a dispute under Stage 1, the parties will select a neutral party to assist in resolving the dispute. The default in Stage 2 would be to conduct a mediation, but the amendment would also allow for other types of non-binding dispute resolution, including:
  - Neutral evaluation, in which a qualified neutral person/panel shall be appointed to consider without-prejudice evidence and submission froms the Disputants and provide a non-binding opinion on the dispute;
  - Technical advisory panel, in which a qualified neutral person/panel shall be appointed to consider a dispute, conduct non-binding fact finding and provide technical expertise to aid the Disputants in resolving the dispute;
  - Disputants in resolving the dispute; or Gwich'in dispute resolution, in which non-binding Gwich'in dispute resolution practices will be used to assist the Disputants in resolving the dispute.
- **Stage 3: Adjudicative process** – if Stage 2 fails, then the parties would be able to pursue other processes that will issue binding decisions. Depending on the nature of the dispute, this may result in arbitration proceedings, or may allow the parties to initiate court proceedings.

For the Gwich'in, having these additional options would allow for the use of dispute resolution without the expense and uncertainty of arbitration (while still preserving the ability to arbitrate or litigate a particular dispute).

We have also proposed revisions to the Board Appointment Process within the Wildlife Harvesting and Management Chapter. Pending Assembly approval, the amendment will provide GTC with the power to directly appoint Board members to the Gwich'in Renewable Resources Board. Previously, GTC was only permitted to recommend members for approval by Government.

Following this amendment, the GTC Team will begin working on amendments to the Mackenzie Valley Resource Management Act (MVRMA) that would allow for direct appointments to the Gwich'in Land and Water Board, and the Gwich'in Land Use Planning Board as well.



Another important task undertaken by the GTC team is the revision and removal of existing cede, release, and surrender provisions in the GCLCA. At the time of drafting the original agreement, the policy of the Canadian government was to require Treaty parties to surrender certain rights in exchange for others. However, in today's political climate and with the adoption of the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), there is the possibility to regain previously surrendered rights. The GTC has argued that in the era of Reconciliation, it is inappropriate for the Gwich'in to continue to be denied previously existing rights held with Treaty 11.

Furthermore, Gwich'in people require more clarity on their harvesting rights within the areas overlapping between the Gwich'in Settlement Area (GSA) and Inuvialuit Settlement Region (ISR). We are proposing language that focuses on affirming, recognizing, and implementing rights in a clear way for the benefit of all Gwich'in. This will be developed in collaboration with the Inuvialuit Regional Corporation to ensure that all traditional rights are preserved.

With the Government of Canada increasingly emphasizing the importance of Nation-to-Nation relationships with Indigenous peoples, they are considering a New Recognition and Living Agreement Approach. This approach would require the Government to recognize, respect, and implement Gwich'in pre-existing rights that were previously surrendered as well as allow these rights to evolve and expand in the future. The GTC Team will continue to advocate for the restoration of Gwich'in rights and work diligently to remove any barriers to the fulfilment of previously existing, current, and future rights.

### **2019 5th Academic Conference**

This year's Academic Conference occurred from May 6-10, 2019 at the University of Saskatchewan which is located in Saskatoon. The theme for this year was on Public Policy & Energy Sovereignty in Arctic Communities.

We had ten youth participate at this year's conference and they were: Geraldine Blake, Stephanie Cardinal-Clark, Joelle Charlie, Jasmine Firth, Madison Francis, Daniel Kaye, Joseph Kaye, Dustin Neyando, Lauren Ross and Katelyn Storr. Our Nation should be proud as these youth exemplified poise and respect and were a joy to have at this year's conference. Chaperone was Michelle "Diddoh" Peterson and Elder Eileen Koe, both of Fort McPherson, were also part of the contingent and connected greatly with the youth and loved the experience of travelling with the youth.

We also had several panelists and researchers giving presentations during the first two days and the last three days involved workshops on Climate Change. There were also visits to various faculties, off-site visit to the Coteau Creek Hydro Facility (Dam), signing of the MOU, and another off-site visit to do a walking tour at Wanuskewin. This ended with a presentation by our own staff member Verna Pope from the Education Department followed by a dinner for all of the participants and staff.

Gwich'in Testimonials were given by Jordan Koe, Amy Amos, and Lindsay Bodnar-McLeod. Once again, these testimonials were a great inspiration to the youth. Our last Gwich'in Testimonial was scheduled to be from Michelle but was cancelled due to a family tragedy that involved Diane Baxter, Michelle and Eileen having to leave early on Friday, May 10th. As a result, the last day ended up becoming a sharing circle with the Elder's, U of S staff and students on Friday morning. We were so very grateful for the quick response of the U of S and GTC staff to organize and come to our aid during our time of loss. Although this was an unexpected loss, it showed the youth that, when tragedies occur when you are away from home, there is support no matter where you are and all you have to do is reach out. Once again, thank you from the bottom of our hearts for all that was done for Diane, Diddoh, and Eileen.

We are looking forward to comments from the youth for this year's conference and to see how many of them we have impacted or encouraged to return to school. In saying that, thank you to the youth for your application, participation and the way you conducted yourselves during the trip. You made us very proud and we smile knowing our future is in great hands. Keep up with your goals and continue to be great and respectful people!





## SELF-GOVERNMENT

Over the year, the GTC made steady progress through the Regional Gwich'in Self-Government negotiations in collaboration with the Designated Gwich'in Organizations (DGOs), the Government of Canada and the Government of Northwest Territories. The GTC annual report enables Gwich'in to review of the Gwich'in Self-Government negotiations advancement based on the 2019-2020 work plan, which outlines the Gwich'in Self-Government meetings and activities for the fiscal year held in Yellowknife, Tsiigehtchic, Whitehorse, Yellowknife, Ottawa, Vancouver, and Inuvik. These types of meetings will continue to occur in subsequent years until the Gwich'in Self Government Agreement is concluded. A total of seven meetings annually are scheduled for the Gwich'in Self-Government Main Table negotiation sessions. Table 1 indicates the Gwich'in Self-Government Main Table negotiation meetings schedule for the fiscal year of 2019-2020.

<b>April 29-30, 2019</b>	<b>In-person - Yellowknife</b>
<b>June 12-13, 2019</b>	<b>In person - Tsiigehtchic</b>
<b>July 30-31, 2019</b>	<b>In-person - Whitehorse</b>
<b>September 9-10, 2019</b>	<b>In-person - Yellowknife</b>
<b>December 5-6, 2019</b>	<b>In-person - Ottawa</b>
<b>January 21-22, 2020</b>	<b>In-person - Vancouver</b>
<b>March 2-3-4, 2020</b>	<b>In-person - Inuvik</b>

First and foremost, the GTC wants to highlight the tremendous progress accomplished toward the completion of the Agreement-in-Principle (AiP). The Gwich'in self-government team continued the effort to successfully restructure the AiP in order to implement the community-driven approach and foster the understanding, consultation, and accessibility of the Gwich'in Nation. Importantly, we also took concrete steps to improve the previous version of the AiP in order to reflect the Gwich'in needs, values, and principles.

The first part of the AiP refers to the Gwich'in community government with a specific focus on power, authority, and jurisdictions. The second part of the AiP places emphasis on the regional government. For ease of reading, the technical legal aspects are included at the end of the AiP. In May 2020, the reordered AiP was approved and adopted by the Government of Canada and the Government of the Northwest Territories through the Regional Gwich'in Self-Government Negotiations Main Table.

Furthermore, the Regional Gwich'in Collaborative is continuing to make efforts to consult the Gwich'in communities towards the self-government negotiations advancement on a regular basis. Therefore, the GTC is currently working on establishing the most effective communication strategy to ensure the involvement of the Gwich'in participants through the self-government process. In February 2020, the Gwich'in negotiation team organized self-government community visits both within and outside of the Gwich'in Settlement Area (GSA) to provide updates and inform the Gwich'in participants about the self-government process. In this regard, the negotiating team undertook action to raise self-government awareness in the GSA and also encouraged the youth to complete post-secondary studies in order to gain academic qualifications and work experience. The GTC will continue to work closely with the Gwich'in nation toward self-government achievement.



# CHIEF FINANCIAL OFFICER'S REPORT

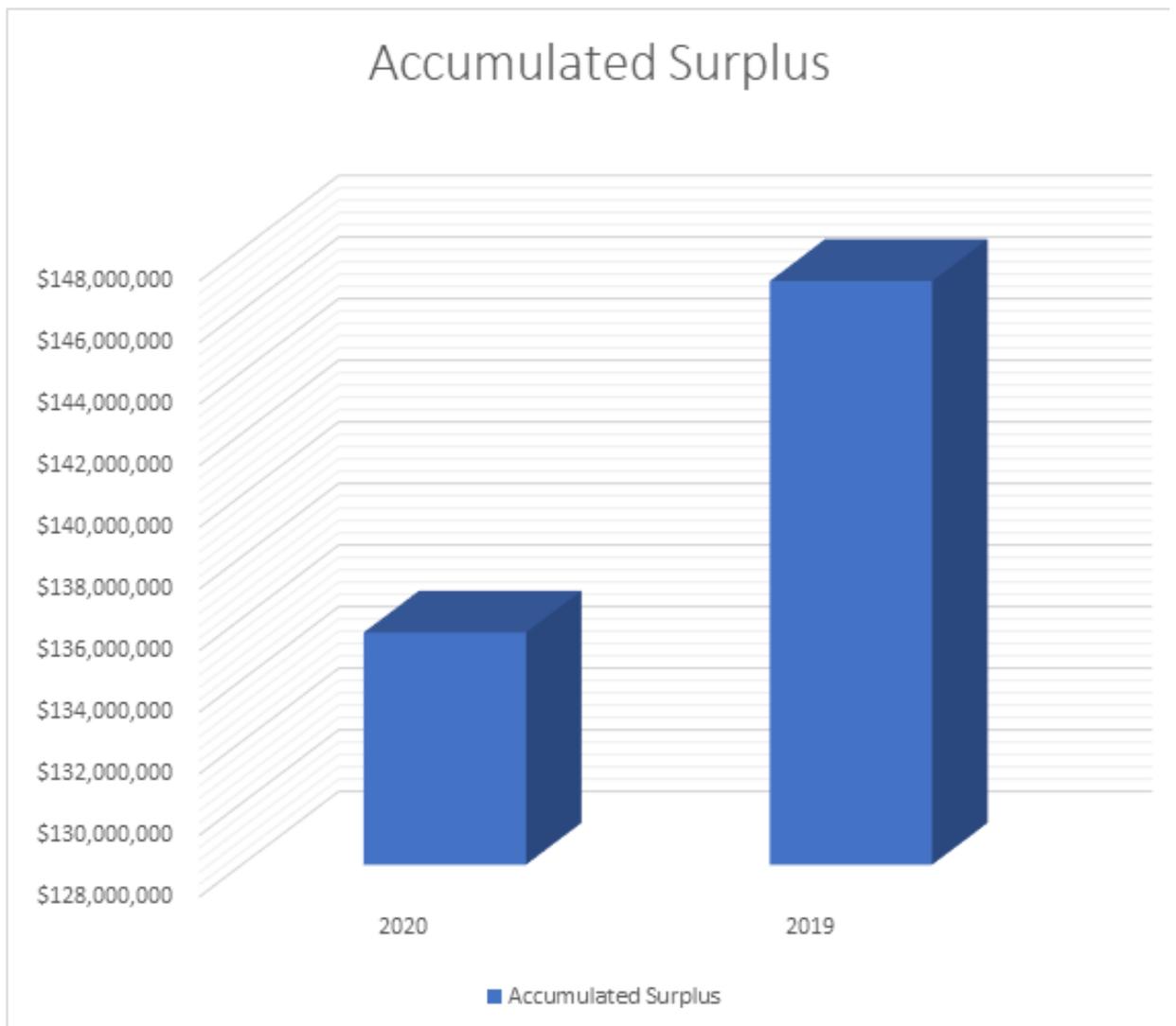
Year ended March 31, 2020

## Our Mandate

Gwich'in Tribal Council ("GTC") is committed to the economic, social and cultural development of its membership. We manage the resources received through the Gwich'in Comprehensive Land Claim Agreement and we deliver programs and services for the benefit of all Gwich'in participants.

## Financial Position

Accumulated surplus decreased by \$11.4 million from \$146,957,241 in 2019 to \$135,540,640 in 2020, or -7.77%, solely due to the negative returns in all major equity markets as result of the global COVID-19 outbreak.

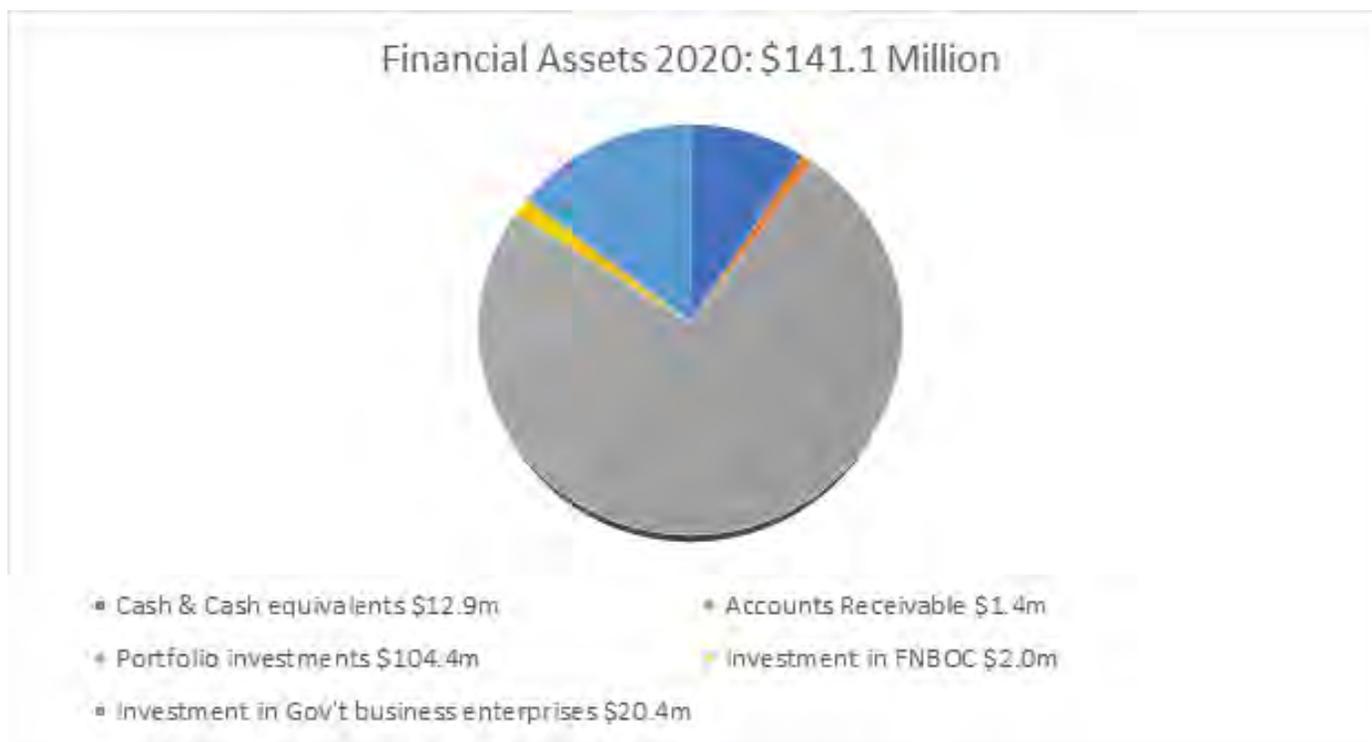


### Financial Position Summary

	2020	2019
Financial assets	\$ 141.1 million	\$ 149.6 million
Liabilities	(7.2 million)	(5.0 million)
Net financial assets	133.9 million	144.6 million
Non-financial assets	1.6 million	2.4 million
<b>Accumulated surplus</b>	<b>\$ 135.5 million</b>	<b>\$ 147.0 million</b>

Non-financial assets of \$1.6 million in 2020 (\$2.4 million in 2019) are comprised primarily of tangible capital assets, the most significant of which are municipal lands held in Inuvik valued at \$1,462,000.

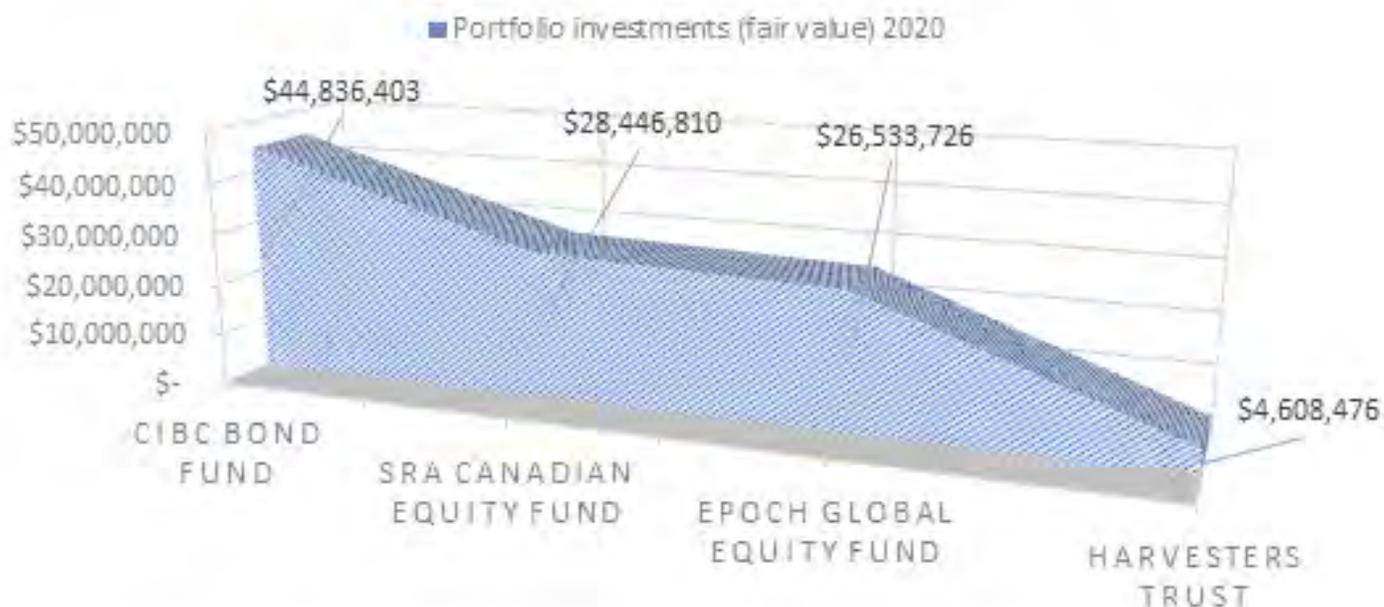
The financial assets of \$141.1 million are summarized in the below chart:



The Investments in business enterprises of \$20.4 million are primarily related to our wholly owned subsidiary, Gwich'in Development Corporation ("GDC"). Overall GDC earned a profit in 2019 of \$739,795 (\$943,987 in 2018). In addition, GDC has improved results by consecutive year-over-year reductions in General and Administrative (G&A) expenses: (2019: \$713,971, 2018: \$914,631, 2017: \$1,000,203, 2016: \$1,217,148).

The investment in First Nations Bank of Canada (FNBOC) consists of 888,891 common shares purchased in 2007, representing approximately 6% of the total outstanding shares.

## PORTFOLIO INVESTMENTS (FAIR VALUE) 2020

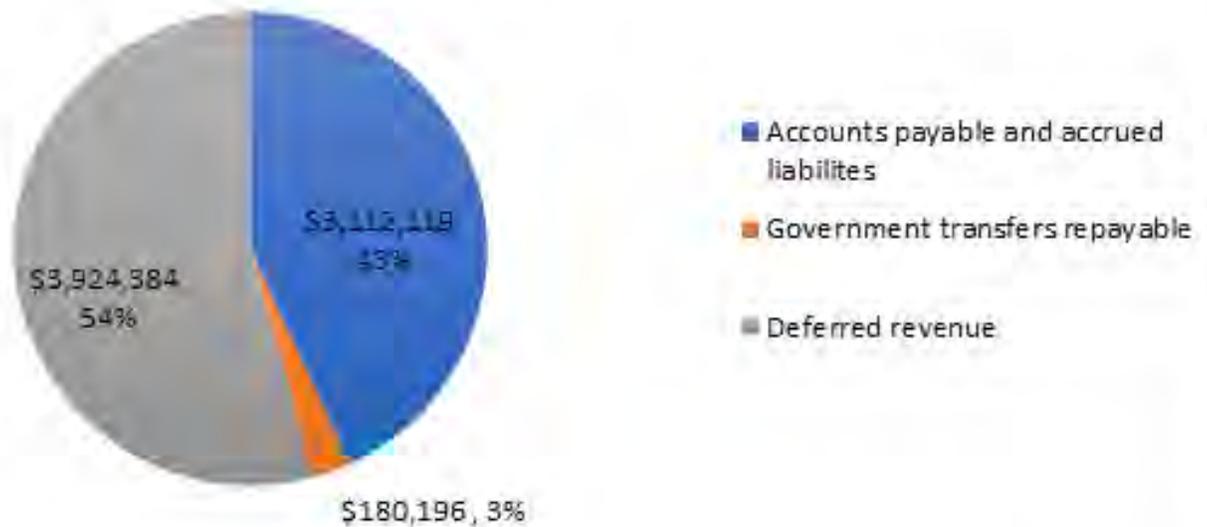


The portfolio investments are represented by pooled funds quoted and traded in active markets. Overall, our portfolio investments decreased by 8.89% from \$114,617,187 in 2019 to \$104,427,782 in 2020 after investment management fees, administration and operational costs and distributions made to GTC and Designated Gwich'in Organizations ("DGO"). Details of the plan structure and performance are as follows:

Asset Allocation	Target Allocation	Actual March 31, 2020
Canadian Equity	32.5%	28.5%
Global Equity	27.5%	26.6%
Bonds	40.0%	44.9%
Other	TBD	N/A

Plan Performance	Benchmark	Actual March 31, 2020
Canadian Equity	-14.2%	-17.2%
Global Equity	-4.5%	-12.1%
Bonds	4.5%	3.4%
Other	TBD	N/A
<b>Total Fund 1 Year Performance (Gross)</b>	<b>-4.0%</b>	<b>-7.5%</b>

### Liabilities 2020

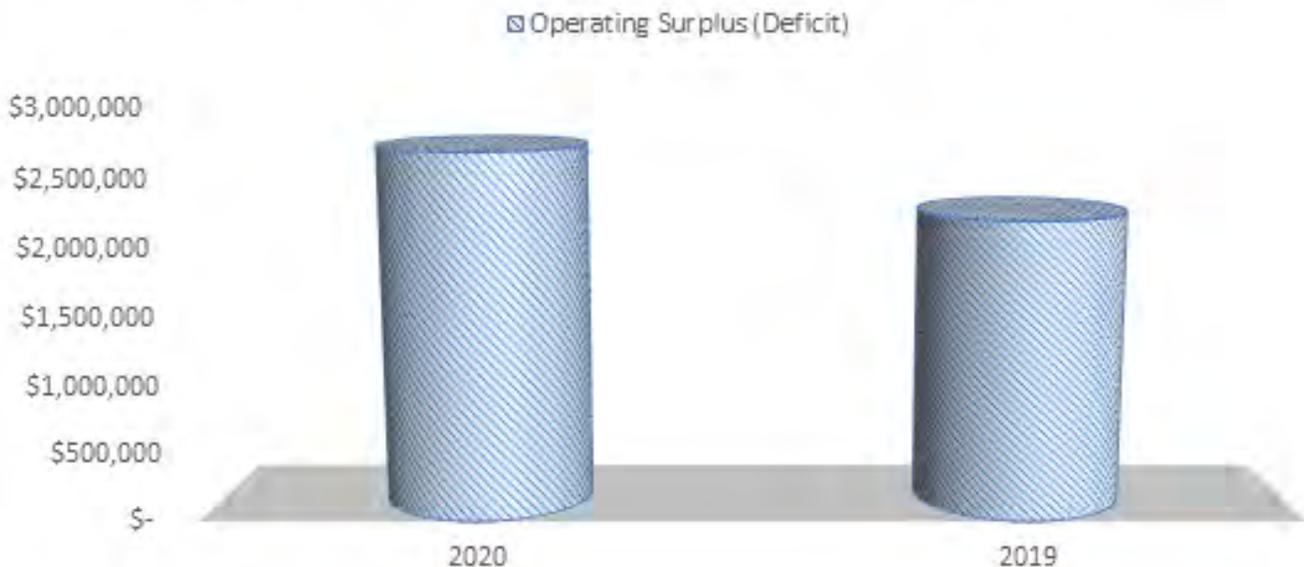


Total liabilities mainly consist of deferred revenue and amounts owing as a result of Gwich'in Tribal Council's ordinary course of business. Total liabilities increased by \$2.5 million resulting in total liabilities of \$7,216,699 as at March 31, 2020. This increase is mainly attributed to an increase in deferred revenue of \$1.5 million and trade payables of \$900k.

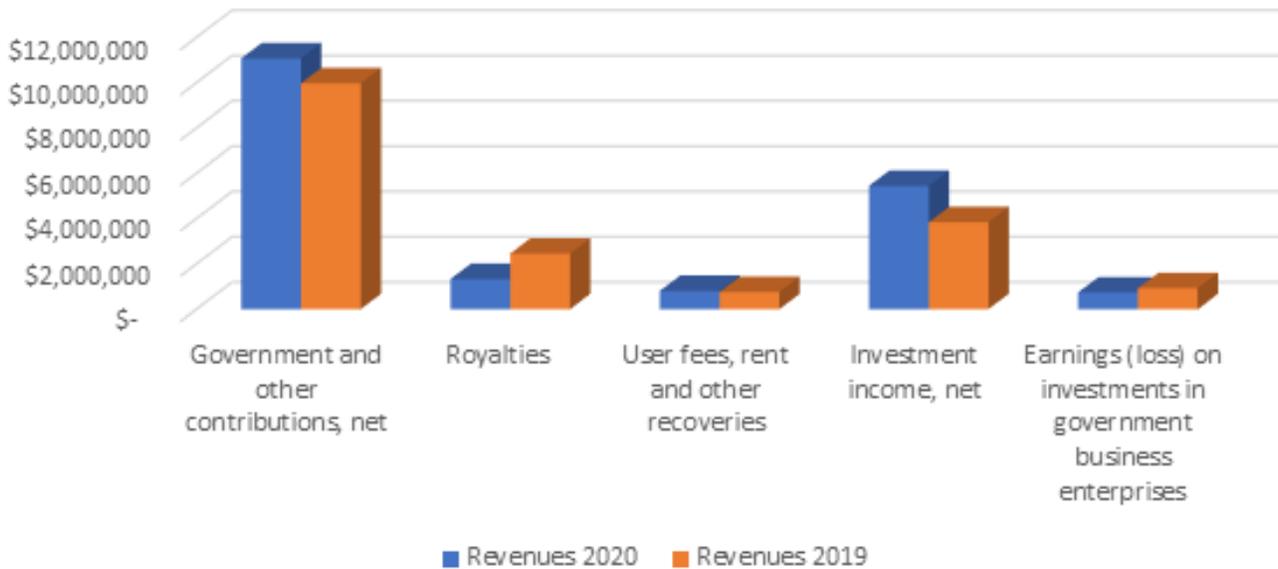
### Results of Operations

The March 31, 2020 year-end financial results for GTC achieved an annual operating surplus of \$2,682,316 compared to \$2,195,342 in 2019 resulting in a year-over-year increase of \$486,884. This increase is mainly attributed to a \$1.6 million increase of net revenue offset by higher operating expenses of \$953k.

### ANNUAL OPERATING SURPLUS



Net revenues and earnings on investments in government business enterprises totalled \$19.4 million in 2020 compared to \$18.0 million in 2019 as depicted in the following chart.



Revenues	2020	2019
Government & other contributions, net	\$ 11.1 million	\$ 10.0 million
Royalties	1.3 million	2.5 million
User fees & other	0.8 million	0.8 million
Investment income	5.5 million	3.8 million
Earnings (loss) on investments in government business enterprises	0.75 million	0.9 million
<b>Total revenue</b>	<b>\$ 19.45 million</b>	<b>\$ 18.0 million</b>

Net government & other contributions increased by \$1.1 million from \$10.0 million in 2019 to \$11.1 million in 2020 as a result of additional funding under Intergovernmental affairs related to self-government.

Approximately \$413 thousand of the 2020 royalty revenues relate to royalty entitlements of the Gwich'in Tribal Council in accordance with the Gwich'in Comprehensive Land Claim Agreement (GCLCA); and approximately \$743 thousand of the 2020 royalty revenues relate to resource revenues under the Northwest Territories Intergovernmental Resource Revenue Sharing Agreement through Devolution.

The 2020 investment income of \$5.5 million is net of investment management fees and made up of approximately \$3.0 million from interest, dividends and pooled investment income, and \$2.5 million of realized gains on portfolio investments.

The earnings of \$0.7 million on our investments in government business enterprises are primarily related to our wholly owned subsidiary, Gwich'in Development Corporation ("GDC").

**Profit on investments in government business enterprises**

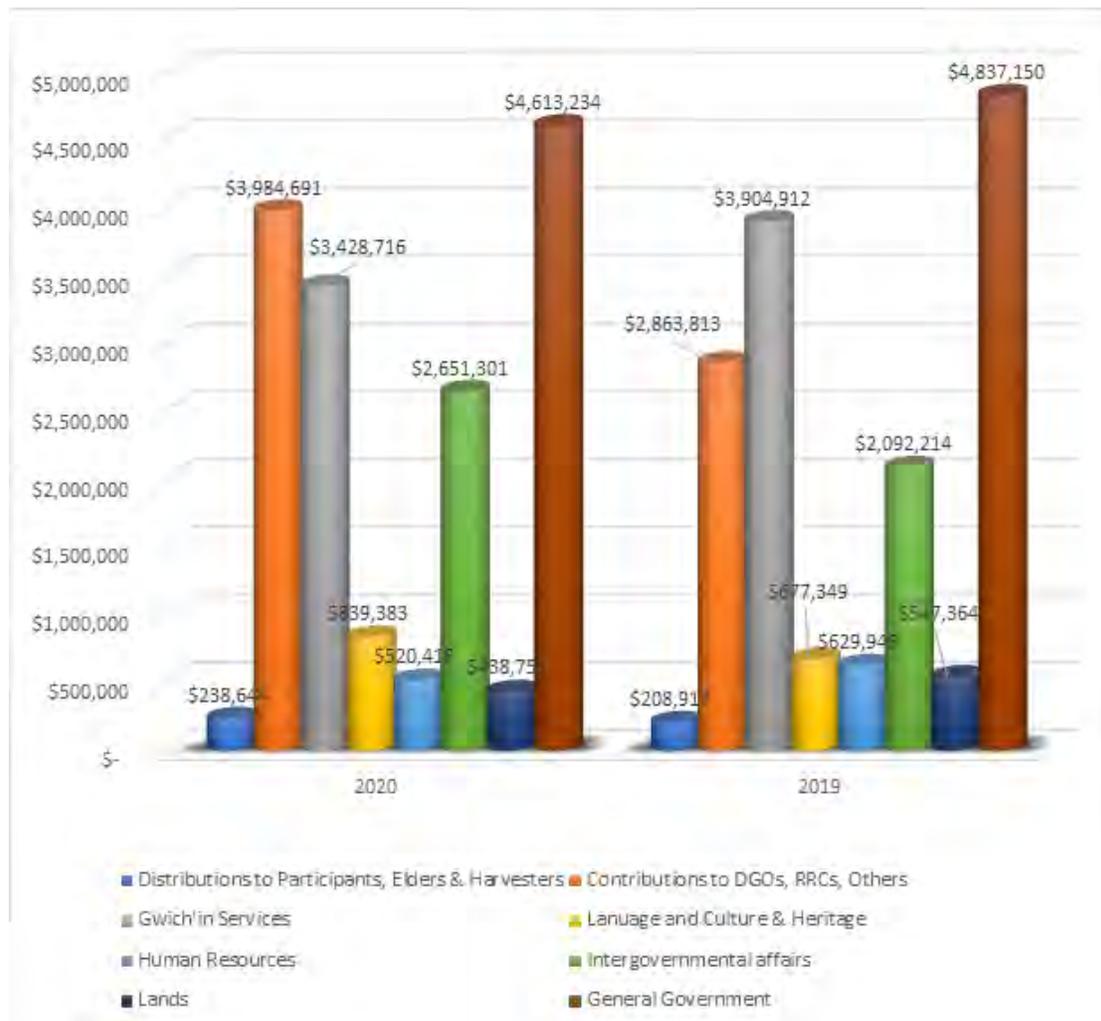
**December 31, 2019**

GDC Summary of key contributors on profit

Results from operating activities	(\$0.5 million)
Share of profit of equity-accounted investees	\$0.8 million
Insurance settlement: proceeds and gain on disposal	\$0.45 million
<b>Total Profit</b>	<b>\$ 0.75 million</b>

**Expenses**

Expenses totalled \$16.7 million in 2020 compared to \$15.8 million in 2019 as illustrated in the following graph. The overall increase of the \$953 thousand in expenses can be attributed to the increased funding to the Designated Gwich'in Organizations of \$1.2 million from 2019 (\$450k for self-government negotiations and \$660k for COVID-19).



Own source expenses are operating costs offset with our own source revenues as a result of the chronically deficient implementation funding that is nowhere adequate or reflective of the costs associated with implementing the GCLCA. Own source revenues primarily stem from the GCLCA, and primarily consist of annual withdrawals from our Gwich'in Settlement Corporation of \$3.0 million, resource royalties of \$1.2 million, and gravel, user fees and other revenue of \$1.8 million. Own source expenses decreased by \$73k from \$5.6 million in 2019 to \$5.5 million in 2020. The Gwich'in Tribal Council has made significant improvements in reducing own source expenses. We have cumulatively reduced own source expenses by \$1.6 million since 2016.

**Reflecting on 2020:**

Fiscal 2020 ended amid the COVID-19 pandemic which brought significant negative returns in the first quarter of 2020 not seen since the 2008 financial crisis. Year-over-year reductions in withdrawals from the portfolio have contributed to ensure growth of the fund for future generations but were overshadowed by the COVID-19 impacts resulting in the Gwich'in Settlement Corporation portfolio being valued at \$99.8 million at March 31, 2020. The fund has since grown to \$108.7 million as at June 30, 2020.

We have been managing our financial risk by protecting our financial position, increasing financial capacity and decreasing dependency of own source revenues. However, this has not come without its challenges. We had to overcome a \$1.5 million reduction of resource royalties as a result of oil and gas proponents forfeiting their outstanding deposits from their work commitments bids. This highly volatile and fluctuating revenue source only reinforces the need to remove our dependency from own source revenues.

We have come from an accumulated deficit in our general government operations of \$2 million in 2016 to an accumulated unrestricted surplus of \$3.7 million in 2020. These are successes to remember and achievements to build upon as we enter uncertainty in fiscal 2020-21 concerning COVID-19 and overcome the challenges of operating under the constraints of such chronic underfunding for implementation.

**In closing:**

I want to congratulate and commend the hard work and efforts of the Executives. Their diligence and heart do not go unnoticed: Bobbie Jo Greenland-Morgan, Grand Chief/President; Jordan Peterson, Deputy Grand Chief/Vice President; and James Thorbourne, Interim Chief Operating Officer.

I would like to personally thank the hard work and the dedication of the finance staff. Their value and contribution to GTC is second to none: Evelyn DeBastien, Financial Controller; Silas Kpolugbo, Director of Financial Reporting & Compliance; Vicky Alexie, Acting Assistant Controller; and Sarah Andre, Finance Officer.

I look forward to the year ahead, building upon our successes and endeavoring to implement our potential. Mahsi' Cho,

**STEVEN LARKIN, CPA, CGA**  
CHIEF FINANCIAL OFFICER

Consolidated Financial Statements of

**GWICH'IN TRIBAL COUNCIL**

Year ended March 31, 2020

# **GWICH'IN TRIBAL COUNCIL**

Consolidated Financial Statements

Year ended March 31, 2020

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Management's Responsibility for the Consolidated Financial Statements

Independent Auditors' Report

Consolidated Statement of Financial Position	1
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## **MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS**

The accompanying consolidated financial statements of Gwich'in Tribal Council are the responsibility of management.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards and as such include amounts that are the best estimates and judgments of management.

Management is responsible for the integrity and objectivity of these statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the consolidated financial statements and the external auditors' report.

The external auditors, KPMG LLP, conduct an independent examination in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to management and meet when required. Their report to the members of Gwich'in Tribal Council, stating the scope of their examination and opinion on the consolidated financial statements, follows.

Chief Operating Officer

Chief Financial Officer

Inuvik, Canada

August 13, 2020



KPMG LLP  
2200, 10175 – 101 Street  
Edmonton, AB T5J 0H3  
Telephone (780) 429-7300  
Fax (780) 429-7379  
www.kpmg.ca

## INDEPENDENT AUDITORS' REPORT

To the Members of Gwich'in Tribal Council

### *Opinion*

We have audited the consolidated financial statements of Gwich'in Tribal Council (the Entity), which comprise:

- The consolidated statement of financial position as at March 31, 2020
- the consolidated statement of operations and accumulated operating surplus for the year then ended
- the consolidated statement of remeasurement gains and losses for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at March 31, 2020, and its consolidated results of operations, its consolidated remeasurement gains and losses, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

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

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



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

### ***Other Information***

Management is responsible for the other information. Other information comprises the information, other than the consolidated financial statements and the auditors' report thereon, included in a document likely to be entitled "2019-2020 Annual Report".

Our opinion on the consolidated financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit and remain alert for indications that the other information appears to be materially misstated.

The information, other than the financial statements and the auditors' report thereon, included in a document likely to be entitled "2019-2020 Annual Report" is expected to be made available to us after the date of this auditors' report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian 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.

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

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

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

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



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

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

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

We also:

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

**DRAFT**

Chartered Professional Accountants

Edmonton, Canada

August 13, 2020

# GWICH'IN TRIBAL COUNCIL

## Consolidated Statement of Financial Position

March 31, 2020, with comparative information for 2019

	2020	2019
<b>Financial assets:</b>		
Cash and cash equivalents (note 2)	\$ 12,858,502	\$ 9,553,556
Accounts receivable	1,390,986	1,327,560
Inventories for resale	12,849	8,927
Portfolio investments (note 3)	104,427,782	114,617,187
Investment in First Nations Bank of Canada (note 4)	2,000,000	2,000,000
Investments in government business enterprises (note 5)	20,430,189	22,069,818
	<u>141,120,308</u>	<u>149,577,048</u>
<b>Liabilities:</b>		
Accounts payable and accrued liabilities	3,112,119	2,208,780
Government transfers and contributions repayable (note 6)	180,196	325,155
Deferred revenue (note 7)	3,924,384	2,436,707
	<u>7,216,699</u>	<u>4,970,642</u>
Net financial assets	133,903,609	144,606,406
<b>Non-financial assets:</b>		
Tangible capital assets (note 8)	1,572,510	2,258,544
Prepaid expenses and deposits	64,521	92,291
	<u>1,637,031</u>	<u>2,350,835</u>
Accumulated surplus (note 9)	<u>\$ 135,540,640</u>	<u>\$ 146,957,241</u>
Accumulated surplus is comprised of the following:		
Accumulated operating surplus	\$ 139,579,134	\$ 136,896,818
Accumulated remeasurement (losses) gains	(4,038,494)	10,060,423
Accumulated surplus	<u>\$ 135,540,640</u>	<u>\$ 146,957,241</u>

Credit facility (note 10)  
Commitments and contingencies (note 11)  
Contractual rights (note 12)  
Subsequent event (note 19)

See accompanying notes to consolidated financial statements.

On behalf of the Council:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

# GWICH'IN TRIBAL COUNCIL

## Consolidated Statement of Operations and Accumulated Operating Surplus

March 31, 2020, with comparative information for 2019

	Budget	2020	2019
<b>Revenues:</b>			
Government transfers:			
Government of Canada - CIRNAC	\$ 4,994,225	\$ 6,800,855	\$ 5,306,713
Government of Canada - Other	3,214,631	2,912,824	3,352,107
Government of Northwest Territories	1,083,181	1,798,402	1,661,741
Other contributions and transfers	143,456	1,005,293	398,550
	9,435,493	12,517,374	10,719,111
Net amounts recognized (deferred)	919,454	(1,487,676)	(593,612)
Government transfers and contributions recovered (repaid)	-	46,599	(152,598)
	10,354,947	11,076,297	9,972,901
Royalties	878,179	1,332,937	2,454,851
User fees, rent and other recoveries	367,761	736,670	672,535
Land reclamation fees	-	69,858	84,964
Investment income, net (note 13)	3,734,226	5,440,049	3,841,355
	15,335,113	18,655,811	17,026,606
<b>Expenses (note 14):</b>			
Finance and executive	5,786,226	4,613,234	2,706,201
Intergovernmental affairs	1,252,541	2,651,301	1,919,388
Lands	458,389	438,751	1,169,497
Gwich'in services	3,520,627	3,428,716	3,835,575
Corporate services	721,438	520,418	2,416,090
Culture and heritage	271,107	254,465	195,025
Language	621,435	584,918	447,161
Contributions to other organizations:			
Designated Gwich'in Organizations	1,992,784	3,239,091	2,039,098
Renewable Resource Councils	700,600	700,600	797,715
Others	321,300	45,000	27,000
Distributions:			
Participants	-	8,211	4,303
Elders	-	39,000	40,000
Harvesters	212,358	191,433	164,614
	15,858,805	16,715,138	15,761,667
Annual operating surplus (deficiency) before the undernoted	(523,692)	1,940,673	1,264,939
Earnings (loss) on investments in government business enterprises (note 5)	(343,419)	741,643	930,493
Annual operating surplus (deficiency)	(867,111)	2,682,316	2,195,432
Accumulated operating surplus, beginning of year	136,896,818	136,896,818	134,701,386
Accumulated operating surplus, end of year	\$ 136,029,707	\$ 139,579,134	\$ 136,896,818

See accompanying notes to consolidated financial statements.

# GWICH'IN TRIBAL COUNCIL

## Consolidated Statement of Remeasurement Gains and Losses

Year ended March 31, 2020, with comparative information for 2019

	Budget	2020	2019
Accumulated remeasurement gains, beginning of year	\$ 10,060,423	\$ 10,060,423	\$ 7,352,781
Change in unrealized remeasurement (losses) gains	2,007,653	(14,098,917)	2,707,642
Accumulated remeasurement (losses) gains, end of year	\$ 12,068,076	\$ (4,038,494)	\$ 10,060,423

See accompanying notes to consolidated financial statements.

# GWICH'IN TRIBAL COUNCIL

## Consolidated Statement of Changes in Net Financial Assets

Year ended March 31, 2020, with comparative information for 2019

	Budget	2020	2019
Annual operating surplus (deficiency)	\$ (867,111)	\$ 2,682,316	\$ 2,195,432
Amortization of tangible capital assets	-	686,034	701,043
Change in prepaid expenses and deposits	-	27,770	(64,778)
Change in unrealized remeasurement (losses) gains	2,007,653	(14,098,917)	2,707,642
(Decrease) increase in net financial assets	1,140,542	(10,702,797)	5,539,339
Net financial assets, beginning of year	144,606,406	144,606,406	139,067,067
Net financial assets, end of year	\$ 145,746,948	\$ 133,903,609	\$ 144,606,406

See accompanying notes to consolidated financial statements.

# GWICH'IN TRIBAL COUNCIL

## Consolidated Statement of Cash Flows

Year ended March 31, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operating transactions:		
Annual operating surplus	\$ 2,682,316	\$ 2,195,432
Items which do not involve cash:		
Earnings on investments in government business enterprises	(741,643)	(930,493)
Amortization of tangible capital assets	686,034	701,043
Change in non-cash operating working capital:		
Accounts receivable	(63,426)	(94,510)
Inventories for resale	(3,922)	12,201
Accounts payable and accrued liabilities	903,339	358,000
Government transfers and contributions repayable	(144,959)	89,000
Deferred revenue	1,487,677	593,612
Prepaid expenses and deposits	27,770	(64,778)
	4,833,186	2,859,507
Investing transactions:		
Proceeds from disposition of portfolio investments, net of purchases and reinvested investment income	(3,909,512)	(247,089)
Decrease in investments in government business enterprises, net	2,381,272	80,275
	(1,528,240)	(166,814)
Increase in cash and cash equivalents	3,304,946	2,692,693
Cash and cash equivalents, beginning of year	9,553,556	6,860,863
Cash and cash equivalents, end of year	\$ 12,858,502	\$ 9,553,556
Supplemental cash flow information:		
Interest and bank charges paid	\$ (22,677)	\$ (26,383)

See accompanying notes to consolidated financial statements.

# GWICH'IN TRIBAL COUNCIL

## Notes to Consolidated Financial Statements

Year ended March 31, 2020

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Gwich'in Tribal Council (the "Council") is incorporated under the Canada Corporations Act and is not subject to any federal, territorial or local government taxes or similar charges. The objectives of the Council include the following:

- i. to protect and preserve the rights, interest and benefits of the Gwich'in in reference to their use, ownership and management of lands, waters and resources in the Gwich'in Settlement Area;
- ii. to retain, preserve and enhance the traditional and cultural values, customs and language of; the Gwich'in in a changing society;
- iii. to develop and promote economic, social, educational and cultural programs that will enable the Gwich'in to become self-sufficient and full participating members in a global society;
- iv. to uphold the rights, interest and benefits of the Gwich'in in reference to the Constitution Act, Treaty 11 and the Gwich'in Comprehensive Land Claim Agreement; and
- v. to receive, preserve and enhance the capital and the lands and other benefits transferred to the Gwich'in under the Gwich'in Comprehensive Land Claim Agreement signed on April 22, 1992.

### 1. Significant accounting policies:

These consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Council are as follows:

#### (a) Reporting entity:

The Council is comprised of a number of controlled entities that are accountable to the Council for the administration of their financial affairs and resources. They include the following:

Entity	Year end
Gwich'in Settlement Corporation	March 31
Council of Gwich'in Chiefs (inactive)	March 31
Gwich'in Harvesters Assistance Trust (2017)	March 31

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

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## 1. Significant accounting policies (continued):

### (a) Reporting entity (continued):

Investments in business subsidiaries are accounted for on a modified equity basis, consistent with the generally accepted accounting treatment for government business enterprises. Under the modified equity basis, the business enterprises' accounting principles are not adjusted to conform to those of the Council, and inter-organizational transactions and balances are not eliminated. Business subsidiaries accounted for in this manner are:

Entity	Year end
Gwich'in Development Corporation	December 31
Zheh Gwizuh (G.P.) Limited	December 31
6354 NWT Ltd.	December 31
Aboriginal Contractors Corporation	December 31

The Council administers the Gwich'in Children's Trust on behalf of its beneficiaries (see note 15). In addition, the Council has the ability to appoint a portion of the members of the Board of Directors of the Gwich'in Land Use Planning Board, Gwich'in Land and Water Board, Gwich'in Renewable Resource Board and the Gwich'in Wildlife Studies Fund. The activities of these entities are not included in the consolidated financial statements of the Council.

### (b) Revenue recognition:

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except where the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation which meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

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## 1. Significant accounting policies (continued):

### (b) Revenue recognition (continued):

Investment income is recognized as revenue when earned. Royalties, user fees, rent, other recoveries and land reclamation fees are accounted for in the year in which the transactions or events occurred that gave rise to the revenue if the collection of the amount to be received is reasonably assured.

### (c) Cash and cash equivalents:

Cash and cash equivalents includes cash on hand, balances with banks and term deposits having a maturity of three months or less which are held for the purpose of meeting short-term cash commitments.

### (d) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Derivative instruments and equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value. Management has elected to record all portfolio investments at fair value as they are managed and evaluated on a fair value basis.

Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized and they are transferred to the statement of operations.

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

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and any unrealized gain is adjusted through the statement of remeasurement gains and losses.

When the asset is sold, the unrealized gains and losses previously recognized in the statement of remeasurement gains and losses are reversed and recognized in the statement of operations.

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

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## 1. Significant accounting policies (continued):

### (d) Financial instruments (continued):

Fair value measurements are classified using a fair value hierarchy, which includes three levels of information that may be used to measure fair value:

- Level 1 - Unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - Observable or corroborated inputs, other than level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

### (e) Foreign currency:

Foreign currency transactions are recorded at the exchange rate at the time of the transaction. Assets and liabilities denominated in foreign currencies are recorded at fair value using the exchange rate at the financial statement date. Unrealized foreign exchange gains and losses are recognized in the statement of remeasurement gains and losses. In the period of settlement, the realized foreign exchange gains and losses are recognized in the statement of operations and the unrealized balances are reversed from the statement of remeasurement gains and losses.

### (f) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

### (i) Tangible capital assets:

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to the acquisition, construction, development or betterment of the asset.

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

## 1. Significant accounting policies (continued):

(f) Non-financial assets (continued):

(i) Tangible capital assets (continued):

The cost, less residual value, of tangible capital assets is amortized over their expected useful lives using the following methods and annual rates:

Asset	Basis	Rate
Gwich'in Wellness Camp	Straight line	5 years
Machinery and equipment	Declining balance	20% - 30%
Furniture and fixtures	Declining balance	20%
Vehicles	Declining balance	30%
Computer hardware and software	Declining balance	30%
Tradeshow booth	Declining balance	20%
Tent	Declining balance	10%

(ii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of the receipt and also are recorded as revenue.

(iii) Gwich'in Settlement Lands and natural resources:

Gwich'in Settlement Lands received as part of the Gwich'in Comprehensive Land Claim Agreement and natural resources that have not been purchased are not recognized as assets in these consolidated financial statements.

(iv) Works of art and cultural and historic assets:

Works of art and cultural and historic assets are not recorded as assets in these consolidated financial statements.

(v) Interest capitalization:

Interest is capitalized whenever external debt is issued to finance the construction of tangible capital assets.

(vi) Leased tangible capital assets:

Leases which transfer substantially all the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

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## 1. Significant accounting policies (continued):

### (g) Contaminated sites:

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and it is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

### (h) Allocation of expenses:

The Council records a number of its expenses by program. The cost of each program includes the personnel, premises and other expenses that are directly related to providing the program. The Council allocates certain of its general support expenses by identifying the appropriate basis of allocating each expense.

### (i) 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 year. Actual results could differ from those estimates.

### (j) Related party transactions:

The Council enters into transactions with related parties in the normal course of operations and on normal trade terms. These transactions are measured at the exchange amount which is the amount of consideration established and agreed by the related parties. Unallocated costs, comprising materials and services contributed by related parties in support of the Council's operations, are not recognized in the consolidated financial statements.

### (k) Budget information:

The budget information has been approved by the Council.

### (l) Future accounting changes:

The following summarizes upcoming changes to Canadian public sector accounting standards: PS3280 - Asset Retirement Obligations - effective April 1, 2021, and PS3400 Revenue - effective April 1, 2022. The Council's management is currently assessing the impact of these new accounting standards on its consolidated financial statements.

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

## 2. Cash and cash equivalents:

	2020	2019
Cash on deposit	\$ 9,848,779	\$ 6,870,347
High interest savings accounts (see note 9)	3,009,723	2,683,209
	<u>\$ 12,858,502</u>	<u>\$ 9,553,556</u>

## 3. Portfolio investments:

		2020	2020	2019	2019
	Level	Cost	Fair value	Cost	Fair value
Cash		\$ 25,874	\$ 25,874	\$ 36,641	\$ 36,641
Fixed income:					
Short term investments	2	2,271,688	2,271,688	1,297,946	1,297,946
Accrued earnings	2	1,072	1,072	257	257
		<u>2,272,760</u>	<u>2,272,760</u>	<u>1,298,203</u>	<u>1,298,203</u>
Pooled funds:					
Canadian fixed income	2	45,365,204	44,836,403	43,931,729	43,366,336
Canadian equities	2	41,480,473	30,271,751	39,630,403	37,195,122
Global equities	2	18,190,908	27,019,868	19,657,615	32,718,712
Accrued earnings	2	1,126	1,126	2,173	2,173
		<u>105,037,711</u>	<u>102,129,148</u>	<u>103,221,920</u>	<u>113,282,343</u>
		<u>\$ 107,336,345</u>	<u>\$ 104,427,782</u>	<u>\$ 104,556,764</u>	<u>\$ 114,617,187</u>

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

## 4. Investment in First Nations Bank of Canada:

On October 26, 2007, the Council acquired 888,892 common shares of First Nations Bank of Canada representing approximately 6% (2019 – 7%) of the total outstanding common shares at March 31, 2020.

## 5. Investments in government business enterprises:

	2020	2019
Gwich'in Development Corporation, 100% subsidiary	\$ 20,176,476	\$ 21,812,200
Zheh Gwizuh (G.P.) Limited, 100% subsidiary	35,309	46,329
Aboriginal Contractors Corporation, 67.67% subsidiary	218,404	211,289
6354 NWT Ltd., 100% subsidiary	-	-
	<u>\$ 20,430,189</u>	<u>\$ 22,069,818</u>
	2020	2019
Profit (loss) on investments in government business enterprises:		
Gwich'in Development Corporation	\$ 739,795	\$ 943,865
Zheh Gwizuh (G.P.) Limited	6,234	7,367
Aboriginal Contractors Corporation	(4,386)	(4,757)
6354 NWT Ltd., net of reductions of provisions for impairment (note 5(d))	-	(15,982)
	<u>\$ 741,643</u>	<u>\$ 930,493</u>

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

## 5. Investments in government business enterprises (continued):

### (a) Gwich'in Development Corporation:

Gwich'in Development Corporation is a private company whose principal activities include business and investment activities on behalf of the Gwich'in beneficiaries, mainly within the Gwich'in Settlement Area in the Northwest Territories. The following table provides condensed supplementary financial information for the Gwich'in Development Corporation for the year ended December 31:

	2019	2018
Financial position:		
Current assets	\$ 1,821,060	\$ 2,361,628
Portfolio investments	4,504,916	5,960,692
Equity-accounted investees	9,721,552	9,385,280
Investment properties	4,257,000	4,257,000
<b>Total assets</b>	<b>20,304,528</b>	<b>21,964,600</b>
Current liabilities	96,402	197,305
Due to Gwich'in Tribal Council	17,306,321	19,605,285
<b>Total liabilities</b>	<b>17,402,723</b>	<b>19,802,590</b>
<b>Total equity attributable to the Council</b>	<b>\$ 2,901,805</b>	<b>\$ 2,162,010</b>
Results of operations:		
Revenues	\$ 197,129	\$ 759,545
Operating and administrative expenses	(722,531)	(1,328,819)
Net finance income (costs)	32,783	(135,917)
Share of profit of equity-accounted investees	791,333	1,404,050
Gains (impairments) and other amounts	441,081	245,128
Income tax expense	-	(122)
<b>Profit for the year attributable to the Council</b>	<b>\$ 739,795</b>	<b>\$ 943,865</b>

The Council's investment in Gwich'in Development Corporation is comprised of the following:

	2020	2019
Due from Gwich'in Development Corporation at December 31 <sup>st</sup>	\$ 17,306,321	\$ 19,605,285
Total equity attributable to the Council	2,901,805	2,162,010
Net advances (repayments to Gwich'in Development Corporation between January 1 <sup>st</sup> and March 31 <sup>st</sup> )	(31,650)	44,905
	<b>\$ 20,176,476</b>	<b>\$ 21,812,200</b>

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

## 5. Investments in government business enterprises (continued):

### (b) Zheh Gwizuh (G.P.) Limited:

Zheh Gwizuh (G.P.) Limited is a private company and is the general partner of Zheh Gwizuh Limited Partnership and Gwich'in Investments Limited Partnership. The following table provides condensed supplementary financial information for Zheh Gwizuh (G.P.) Limited for the year ended December 31:

	2019	2018
Financial position:		
Current assets	\$ 526,416	\$ 585,614
Equity-accounted investees	7,174,976	6,811,000
Investment properties	530,000	530,000
<b>Total assets</b>	<b>8,231,392</b>	<b>7,926,614</b>
Current liabilities	303,689	297,724
Due to Gwich'in Tribal Council	225,164	242,419
<b>Total liabilities</b>	<b>528,853</b>	<b>540,143</b>
<b>Total equity (deficiency)</b>	<b>\$ 7,702,539</b>	<b>\$ 7,386,471</b>
- <i>attributable to the non-controlling interest</i>	7,895,589	7,585,756
- <i>attributable to the Council</i>	(193,050)	(199,285)
Results of operations:		
Revenues	\$ 25,020	\$ 17,020
Expenses	(63,997)	(66,896)
Net finance costs	(8,931)	(11,419)
Share of profit of equity-accounted investees	564,256	445,008
Unrealized fair value changes	-	(40,000)
<b>Profit for the year</b>	<b>\$ 516,348</b>	<b>\$ 343,713</b>
- <i>attributable to the non-controlling interest</i>	510,113	336,346
- <i>attributable to the Council</i>	6,234	7,367

The Council's investment in Zheh Gwizuh (G.P.) Limited is comprised of the following:

	2020	2019
Due from Zheh Gwizuh (G.P.) Limited at December 31 <sup>st</sup>	\$ 225,164	\$ 242,419
Total deficiency attributable to the Council	(193,050)	(199,285)
Net advances to (repayments by) Zheh Gwizuh (G.P.) Limited between January 1 <sup>st</sup> and March 31 <sup>st</sup>	3,195	3,195
	<b>\$ 35,309</b>	<b>\$ 46,329</b>

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

## 5. Investments in government business enterprises (continued):

### (c) Aboriginal Contractors Corporation:

Aboriginal Contractors Corporation is a private corporation whose principal activity was to develop a made in the North solution to meet the construction requirements of the Mackenzie Gas Project. The following table provides condensed supplementary financial information for the Aboriginal Contractors Corporation for the year ended December 31:

	2019	2018
Financial position:		
Current assets	\$ 7,737	\$ 7,745
Investment properties	406,000	406,000
<b>Total assets</b>	<b>413,737</b>	<b>413,745</b>
Current liabilities	2,676	2,677
Due to non-controlling interest	1,891,825	1,891,825
Due to Gwich'in Tribal Council	1,092,101	1,081,143
<b>Total liabilities</b>	<b>2,986,602</b>	<b>2,973,555</b>
<b>Total deficiency</b>	<b>\$ 2,572,865</b>	<b>\$ (2,561,900)</b>
- <i>attributable to the non-controlling interest</i>	<i>(1,692,756)</i>	<i>(1,686,225)</i>
- <i>attributable to the Council</i>	<i>(880,109)</i>	<i>(875,675)</i>
Results of operations:		
Revenues	\$ 42	\$ 63
Expenses	(11,007)	(60,984)
<b>Profit (loss) for the year</b>	<b>\$ (10,965)</b>	<b>\$ (60,921)</b>
- <i>attributable to the non-controlling interest</i>	<i>(6,579)</i>	<i>(56,164)</i>
- <i>attributable to the Council</i>	<i>(4,386)</i>	<i>(4,757)</i>

The Council's investment in Aboriginal Contractors Corporation is comprised of the following:

	2020	2019
Due from Aboriginal Contractors Corporation	\$ 1,092,101	\$ 1,081,143
Total deficiency attributable to the Council	(880,109)	(875,675)
Net advances to (repayments by) Aboriginal Contractors Corporation between January 1 <sup>st</sup> and March 31 <sup>st</sup> and other adjustments	6,412	5,821
	<b>\$ 218,404</b>	<b>\$ 211,289</b>

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

## 5. Investments in government business enterprises (continued):

(d) 6354 NWT Ltd.:

6354 NWT Ltd. is a private company that was established to acquire and hold a 100% interest in Mackenzie Valley Construction Ltd. The following table provides condensed supplementary financial information for the 6354 NWT Ltd. for the year ended December 31:

	2019	2018
Financial position:		
Current assets	\$ 52,099	\$ 57,683
Property, plant and equipment	1,446,393	1,495,684
Total assets	1,498,492	1,553,367
Current liabilities	235,825	235,875
Due to Gwich'in Tribal Council	1,375,703	1,374,365
Total liabilities	1,611,528	1,610,240
Total deficiency attributable to the Council	\$ (113,036)	\$ (56,873)
Results of operations:		
Revenues	\$ 106,092	\$ 73,569
Expenses	(162,255)	(184,616)
Loss for the year attributable to the Council	\$ (56,163)	\$ (111,047)

The Council's investment in 6354 NWT Ltd. is comprised of the following:

	2020	2019
Due from 6354 NWT Ltd.	\$ 1,375,703	\$ 1,374,365
Total deficiency attributable to the Council	(113,036)	(56,873)
Net advances to (repayments by) 6354 NWT Ltd. between January 1 <sup>st</sup> and March 31 <sup>st</sup>	-	1,338
Provision for impairments in value of the net assets of 6354 NWT Ltd.	(1,262,667)	(1,318,830)
	\$ -	\$ -

The Council is uncertain about the value of the net assets of 6354 NWT Ltd. and, as a result, has recorded a reduction of its provision for impairment of \$56,163 (2019 – \$95,065) as part of its overall earnings on investments in government business enterprises.

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

## 6. Government transfers and contributions repayable:

	2020	2019
Government of Canada - CIRNAC	\$ 38,143	\$ -
Government of Canada – Other	65,624	62,998
Government of the Northwest Territories	76,018	137,865
Other	411	124,292
	<u>\$ 180,196</u>	<u>\$ 325,155</u>

	2020	2019
Balance, beginning of year	\$ 325,155	\$ 236,155
Net amounts to be repaid (recovered)	(46,599)	152,598
Repayments during the year	(98,360)	(63,598)
Balance, end of year	<u>\$ 180,196</u>	<u>\$ 325,155</u>

## 7. Deferred revenue:

	2020	2019
Government of Canada - CIRNAC	\$ 1,671,258	\$ 844,739
Government of Canada - Other	849,518	1,215,794
Government of the Northwest Territories	452,480	163,825
Other contributions and transfers	951,128	212,349
	<u>\$ 3,924,384</u>	<u>\$ 2,436,707</u>

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

## 8. Tangible capital assets:

				2020
	Cost	Accumulated amortization	Net book value	
Municipal lands, Inuvik	\$ 1,462,000	\$ -	\$ 1,462,000	
Gwich'in Wellness Camp	5,740,835	5,740,835	-	
Machinery and equipment	218,945	212,000	6,945	
Furniture and fixtures	220,632	208,628	12,004	
Vehicles	156,440	146,857	9,583	
Computer hardware and software	1,107,060	1,065,443	41,617	
Tent	138,365	98,004	40,361	
	<b>\$ 9,044,277</b>	<b>\$ 7,471,767</b>	<b>\$ 1,572,510</b>	
				2019
	Cost	Accumulated amortization	Net book value	
Municipal lands, Inuvik	\$ 1,462,000	\$ -	\$ 1,462,000	
Gwich'in Wellness Camp	5,740,835	5,087,845	652,990	
Machinery and equipment	218,945	209,870	9,075	
Furniture and fixtures	220,632	205,627	15,005	
Vehicles	156,440	142,751	13,689	
Computer hardware and software	1,107,060	1,047,607	59,453	
Tent	138,365	92,033	46,332	
	<b>\$ 9,044,277</b>	<b>\$ 6,785,733</b>	<b>\$ 2,258,544</b>	

The Council has received title to various lands within the Gwich'in Settlement Region including 16,264 square kilometers of land excluding mines and mineral rights; 6,065 square kilometers of land including mines and mineral rights; and 93 square kilometers of land only for mines and mineral rights. No value has been assigned to these lands in the consolidated financial statements.

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

## 9. Accumulated surplus:

	2020	2019
Unrestricted surplus	\$ 3,698,389	\$ 2,757,786
Restricted reserves:		
Gwich'in Education Fund	956,746	1,077,561
Business Capacity Fund	905,760	890,027
Land Reclamation Fund	1,081,609	991,710
Gwich'in Harvesters Assistance Program Fund	4,738,976	5,271,787
Gwich'in Settlement Fund	102,156,461	111,640,008
	109,839,552	119,871,093
Investments in government business enterprises	20,430,189	22,069,818
Invested in tangible capital assets	1,572,510	2,258,544
	\$ 135,540,640	\$ 146,957,241

At March 31, 2020, the Council has \$3,009,723 invested in high interest savings accounts (2019 - \$2,683,209) relating to its restricted reserves (see note 2).

## 10. Credit facility:

The Council has a demand revolving line of credit available for use, up to a maximum of \$5,000,000 (2019 - \$5,000,000), bearing interest at prime rate per annum and is secured by a Council Resolution. As at March 31, 2020, \$nil (2019 - \$nil) was drawn against the available demand revolving line of credit.

## 11. Commitments and contingencies:

The Council leases its premises under operating leases. Under the current lease arrangements, the Council has the option to renew the leases upon expiry. Minimum annual lease payments to the end of the lease terms are as follows:

2021	\$	254,062
2022		46,805
2023		46,805
2024		41,539
	\$	389,211

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

## 11. Commitments and contingencies (continued):

The Council and certain of its controlled subsidiaries and related entities are defendants in various lawsuits as at March 31, 2020. Where the occurrence of future events is considered likely to result in a loss with respect to an existing condition, and the amount of the loss can be reasonably estimated, amounts have been included within accounts payable and accrued liabilities. Where the resulting losses, if any, cannot be determined, or the occurrence of future events is unknown, amounts have not been recorded and management believes there will be no adverse effect on the financial position of the Council.

## 12. Contractual rights:

As a result of the Government of Canada forgiving all outstanding land claim negotiation loans and reimbursing Indigenous governments, \$13,141,239 is expected to be paid to the Council over the next 5 years, subject to the annual appropriation of funds and Canada's funding policies, on the following schedule:

2021	\$	2,628,428
2022		2,628,428
2023		2,628,428
2024		2,628,428
2025		2,628,427
	\$	13,141,239

## 13. Investment income, net:

	2020	2019
Portfolio investments:		
Pooled investment income, including net realized gains	\$ 5,878,898	\$ 4,313,826
Investment management fees	(514,329)	(546,267)
	5,364,569	3,767,559
Dividends from First Nations Bank of Canada	22,222	17,778
Interest from Gwich'in Development Corporation	53,258	56,018
	\$ 5,440,049	\$ 3,841,355

Interest from Gwich'in Development Corporation was recognized as part of net finance costs by Gwich'in Development Corporation (see note 5 (a)).

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

## 14. Expenses by object:

	Budget	2020	2019
Salaries, wages and employee benefits	\$ 5,894,255	\$ 5,581,593	\$ 5,650,268
Honoraria	171,800	235,165	206,680
External consultants	637,040	679,281	538,252
Professional fees	650,800	1,044,206	997,515
Travel and events	710,471	873,046	869,040
Program materials and supplies	-	121,769	106,623
Office and administration	1,140,519	655,621	816,129
Facility and equipment costs	1,590,832	726,887	1,018,270
Provision for allowances (recoveries)	-	(140,035)	(843)
Interest and bank charges	30,746	22,708	27,225
Education, training and child care	1,685,300	1,856,012	1,652,792
Assistance and donations	120,000	149,515	109,628
Amortization of tangible capital assets	-	686,035	697,358
Contributions to other organizations:			
Designated Gwich'in Organizations	1,992,784	3,239,091	2,039,098
Renewable Resource Councils	700,600	700,600	797,715
Others	321,300	45,000	27,000
Distributions:			
Participants	-	8,211	4,303
Elders	-	39,000	40,000
Harvesters	212,358	191,433	164,614
Total expenses by object	\$ 15,858,805	\$ 16,715,138	\$ 15,761,667

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2020

## 15. Trusts under administration:

The Council administers the following trust on behalf of its beneficiaries. Activities of the trust for the year ended December 31 is summarized as follows:

	Opening balance	Distributions	Net investment earnings and contributions	Closing balance
Gwich'in Children's Trust	\$ 2,139,538	\$ (245,953)	\$ 24,855	\$ 1,918,440
	\$ 2,139,538	\$ (245,953)	\$ 24,855	\$ 1,918,440

	2019	2018
Cash and short-term investments	\$ 1,919,899	\$ 2,220,558
Accrued interest receivable	43,709	9,091
Accounts payable and accrued liabilities	(45,168)	(90,111)
	\$ 1,918,440	\$ 2,139,538

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements

Year ended March 31, 2020

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## 16. Financial risks and concentration of credit risk:

### (a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Council is exposed to credit risk with respect to the accounts receivable, cash and portfolio investments.

The Council assesses, on a continuous basis, accounts receivable and provides for any amounts that are not collectible in the allowance for doubtful accounts. The maximum exposure to credit risk of the Council at March 31, 2020 is the carrying value of these financial assets.

The carrying amount of accounts receivable is valued with consideration for an allowance for doubtful accounts. The amount of any related impairment loss is recognized in the statement of operations. Subsequent recoveries of impairment losses related to accounts receivable are credited to the statement of operations.

There have been no significant changes to the credit risk exposure from 2019.

### (b) Liquidity risk:

Liquidity risk is the risk that the Council will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Council manages its liquidity risk by monitoring its operating requirements. The Council prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. The Council also has access to a demand revolving line of credit of \$5,000,000 to help fund additional working capital requirements as they may arise.

Accounts payable and accrued liabilities are generally due within 60 days of receipt of an invoice.

There have been no significant changes to the liquidity risk exposure from 2019.

# GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements

Year ended March 31, 2020

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## 16. Financial risks and concentration of credit risk (continued):

### (c) Market risk:

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates will affect the Council's income or the value of its holdings of financial instruments. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return on investment.

### (i) Foreign exchange risk:

The Council is exposed to financial risks as a result of exchange rate fluctuations and the volatility of these rates. The Council does not currently enter into forward contracts to mitigate this risk.

There has been no change to the risk exposure from 2019.

### (ii) Interest rate risk:

Interest rate risk is the risk that the fair value of future cash flows or a financial instrument will fluctuate because of changes in the market interest rates.

Financial assets and financial liabilities with variable interest rates expose the Council to cash flow interest rate risk.

There has been no significant change to the interest rate risk exposure from 2019.

## 17. Segment disclosures:

The Council provides a wide range of services to its members. Services are delivered through a number of different programs and departments. All services are evaluated collectively and not reported in separate segments. Overall activities of the Council are evaluated regularly by the Board of Directors and management in allocating resources and assessing results.

## 18. Related party transactions:

Related parties are those entities consolidated or accounted for on a modified equity basis in the Council's consolidated financial statements.

Related parties also include key management personnel and members of the Board of Directors of the Council. Salaries, wages and employee benefits and honoraria expense includes a total of \$1,135,526 (2019 - \$976,616) paid to key management personnel.

# **GWICH'IN TRIBAL COUNCIL**

Notes to Consolidated Financial Statements

Year ended March 31, 2020

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## **19. Subsequent event:**

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. The current challenging economic climate may lead to adverse changes in cash flows and working capital levels which may have a significant impact on future operations. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial impact on the Council is not known at this time.

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- Culture and Heritage - Sharon Snowshoe, Department Director
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- Legal Counsel - Alain Chiasson, Legal Counsel/Board Secretary
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- Georgina Firth, Administrative Assistant
- Jonean Greenland, Enrollment Coordinator
- Marjorie Blake, Resolution Support Worker
- Sarah Jerome, Cultural Support Worker
- Julie Anne Blake, Cultural Support Worker
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