



2022-2023

GWICH'IN TRIBAL COUNCIL

ANNUAL REPORT





TABLE OF CONTENTS

Reflections of the Grand Chief	2
Chief Executive Officer Report	9
Chief Operating Officer Report	12
Chief Financial Officer Report	17
Lands and Resources Report	22
Health and Wellness Report	41
Education and Training Report	44
Indigenous Language Revitalization Report	49
Cultural Heritage Report	56
Gwich'in Services Report	63
Gwich'in Government Report	64
Government Affairs and Implementation Report	69
Consolidated Financial Statements and Audited Financial Report	74
Schedule of Remuneration and Expenses	108

REFLECTIONS OF THE GRAND CHIEF

Vanh/Drin Gwiinzii Shilak Kat,

A lot has changed at the Gwich'in Tribal Council (GTC) over the past year. As we work to standardize our processes, update policies and get the systems we need to manage our organization more effectively, we have also revised job descriptions and expectations for our staff. As a result, we have had a significant amount of turnover in various positions throughout the organization.

In January of 2023, we welcomed our new Chief Executive Officer (CEO) Angela Tripathy to the Gwich'in Tribal Council. In March of 2023, Hatem Sadek joined the GTC as the Director of Human Resources and Corporate Services. In June of 2023, we welcomed Participant Jamie Koe as our new Chief Operating Officer (COO). Jamie replaces Sharla Greenland who has taken on a new position as the Director of Nation Building and Self-Determination. Each of Angela, Hatem and Jamie join Sharla and our Chief Financial Officer (CFO) Jim Sand and myself on our Leadership Team that oversees the day-to-day operation of the GTC.





Opening of the new GTC office in Edmonton

We have focused a lot of our activity during the year on the update of our policies and procedures. As they are reviewed and approved by the Board of Directors, these policies are uploaded to our website at www.gwichintribal.ca in the Resources>Policies page. The updated documents include:

- GTC By-law No. 1
- Elections Policy
- Human Resources Policy and Procedure Manual
- Gwich'in Harvesters Assistance Policy
- Donations Policy
- Business Policy
- Conflict of Interest Policy
- Performance Review Process

This is especially important as we ready ourselves for potential Dinjii Zhuh or Gwich'in Government into the future.

As some of you will know we initiated a forensic audit of our Gwich'in Councils, or Designated Gwich'in Organizations – DGOs, last summer. This work started in the fall and a finalized draft report was completed this past spring. The purpose of this audit was to identify any gaps in the financial and operational administration of the Gwich'in Councils. Earlier this year, we advertised for new Executive Directors at some of our Gwich'in Councils and we are currently working to further update the DGO By-laws and Elections Policies. Again, this process is critical in ensuring that our GTC and Gwich'in Councils are operating in a more effective manner prior to our Nation assuming Gwich'in Government within the next few years.

Highlights of the year include:

1. Our attendance at the **Arctic Circle Assembly** in Reykjavik, Iceland in October with NWT Premier Caroline Cochrane and GTC Chief Operating Officer and GTC representative on the Gwich'in Council International, Sharla Greenland. The purpose of this visit was to highlight the current impacts of global man-made Climate Change in our region along with the more pressing issue of the current state of mental health and addictions in our communities.
2. The inaugural **Caribou (Vadzaih) Summit** in Teet'it Zheh where we were able to gather with some of our neighbours and discuss the critical issue of the Porcupine Caribou Herd.
3. The language gathering in Inuvik titled **lindòo Tr'eedàh (Moving Forward)** in April which convened about 75 of our language keepers, Elders, Youth and those who want to learn the Dinjii Zhuh language and work to protect it.

A personal highlight for me this year was partaking in the **Johnny D. Charlie Memorial Ski-Doo Trip** from Teet'it Zheh to Old Crow. Our late former Chief Johnny D. Charlie was a mentor to me during my teenage years and it was an honour to commemorate his memory and contributions, along with the many others who have participated in this trip that have since passed on. My Kyikavichik family roots also extend over to the Vuntut country so it has always been a goal of mine to take part in this trip to see the country that our ancestors travelled and utilized to provide for our people. I was so impressed with some of our young people who participated in this trip and displayed such respect and knowledge of our respectful harvesting practices.

I continue to focus on engaging with our Gwich'in Participants and communities as much as possible. Between September 2022 and June 2023, we held twenty seven (27) engagements in the Gwich'in Settlement Area. 12 of these were in Inuvik, 6 were in Teet'it Zheh, 5 were in Tsiigehtchic and 4 were in Aklavik. Outside of the GSA, we had 10 engagements with 3 visits to Participants in Edmonton, 2 visits to Yellowknife and Whitehorse each, and single visits to Vancouver, Fort Smith and Hay River. In total we had 37 engagements or activities throughout the year to provide updates on my activities and Gwich'in Government.

At the GTC Leadership Team level, we have also created a Donations budget to begin assisting local events in our communities along with being a good corporate citizen in the region. We allocated \$150,000 from this year's budget and will be looking to increase this to \$250,000 in the upcoming fiscal year. Some organizations that we supported throughout the year included:

- Gwich'in Cup Hockey Tournament - Inuvik (\$25,000)
- 10th Annual Northern and Dene Games - Inuvik (\$10,000)
- Muskrat Jamboree, Peel River Jamboree, Tsiigehtchic Canoe Days and Midway Lake Music Festival (\$5,000 each)
- Tetlit Gwich'in Dancers (\$5,000)
- Inuvik Sunrise Festival (\$3,000)
- Sponsorship of Yukon First Nations Hockey Tournament (\$2,700)
- New Year's Day Fireworks - Teet'it Zheh (\$2,500)
- Sponsorship of Fiddle & Flow Music Event - Inuvik (\$2,500)
- 2nd Annual Trapper Blake Memorial Hockey Tournament - Teet'it Zheh (\$2,500)

In the fall of 2022, the GTC had to make the difficult decision to suspend the core funding for the Gwich'ya Gwich'in Council (GGC) of Tsiigehtchic. This was not a decision that was taken lightly and in fact was the end of two years of offering support that was ultimately rejected by the GGC and its administration. We are working to establish a new President and Council through a duly convened election for the GGC. Once this is in place we can then work to re-establish the core operating funding of about \$480,000 per year and develop a plan to restore the financial situation of the GGC and its business arm, the Red River Development Corporation.

On April 15, we opened a new GTC office in Edmonton at 14220-112 Avenue NW. We had over 100 people in attendance and this office will serve to support the almost 450 Participants that we have in the Edmonton area. It took about 3 months to complete the necessary leasehold improvements and work required to prepare this office which will be where our CFO Jim Sand, COO Jamie Koe and Administrative Assistant Jenna Stewart will be located.

This year we finalized a new implementation funding model with Canada. It was the result of years of negotiations by the GTC with what is known as the M5 Group, which is five land claim agreement (modern treaty) holders that are not yet self-governing. The GTC will now benefit from an increase of almost \$4 million per year in additional implementation funding. This addresses the decades of insufficient implementation funding that has impacted the ability of our Tribal Council to fully implement the Gwich'in Comprehensive Land Claim Agreement (GCLCA). This has helped us put together our largest annual budget ever at almost \$30 million from the additional revenues that we have received.



Elder Ernest Vittrekwa and Grand Chief Ken Kyikavichik on the Johnny D. Charlie Memorial Ski-Doo Trip



MLA Caitlyn Cleveland (Ham Lake), Grand Chief Ken Kyikavichik, MLA Frieda Martselos (Tribacha), and NWT Premier Caroline Cochrane



Grand Chief Ken Kyikavichik meeting with Prime Minister Justin Trudeau

We also continue to progress discussions on updating the GCLCA known as **Treaty Modernization or Recognition of Indigenous Rights and Self-Determination (RIRSD)**.

Through this process we are looking to amend the GCLCA by working to remove the harmful Cede, Release and Surrender clauses in Chapter 3 along with updating processes such as Dispute Resolution, Board Appointments and Periodic Review. As a modern treaty, the GCLCA is intended to be a 'living agreement' which means that it should be updated to keep current with any changes in law and legislation.

Progress on our **Gwich'in Government Main Table** continues to occur. During the year, we held Main Table Sessions on:

- October 25 & 26 (Ottawa);
- November 24 (Virtual Session);
- December 14 & 15 (Inuvik);
- February 14 & 15 (Vancouver); and,
- May 24 & 25 (Edmonton).

Key focus areas of discussion at the current time are on Chapter 13 (Lands), Chapter 10 (Culture and Language) and Chapter 9 (Housing) of the Draft Final Agreement. We held nine (9) Open Houses between November 2022 and June 2023 with three inside the GSA and six outside the GSA.

In January, we hired new staff for the Gwich'in Government team. As of January 2023, we now have Andrea Tetlich of Teet'it Zheh and Deanna Bailey of Inuvik as Fieldworkers, Eugene Pascal of Aklavik as a Community Advisor and Grant Scott of Tsiigehtchic as a Community Coordinator. The new additions for the team will be working in the coming years to meet with our Participants, and future Gwich'in Citizens, face-to-face for in person meetings to review our progress and seek feedback into our potential Final Agreement on Self-Government.



At the **Gwich'in Development Corporation (GDC)**, we are forecasting our first profit in quite some time for the business arm of the GTC. CEO Roy Erasmus Jr. is building his team to set us up for success in the future which now includes Darrin Holmes as our Operations Manager. The focus of our activity at the GDC has been on assuming the Road Access Construction for the Inuvik Wind Project and our on-going participation in the extension of the airstrip at the Mike Zubko Airport in Inuvik through the Delta North Alliance which is a 50-50 joint venture between GDC and the Inuvialuit Development Corporation.

In the upcoming year, the GDC is developing business plans to assess opportunities to provide services and amenities to our Participants in the GSA. We will be looking to complete these plans in the coming months so that our GDC Board can make the necessary decisions on whether to pursue these business opportunities. The GDC Board is composed of myself as Chair and Directors include Gwich'in Participants Lenora McLeod of Inuvik and Geordie Hungerford of Vancouver, along with Fred Hunt of Thetis Island, BC and Wayne Huffman of Whitehorse. At the end of the day, the GDC although a for-profit corporation will look to develop these businesses to ensure that goods and services are provided to our Participants 'at cost' as much as possible to help reduce the cost of living in the GSA or improve access to required services.

This past spring has been yet another difficult time for our Nation. Between the flooding in Teet'it Zheh and the wildfire in Hay River that impacted about 25 of our Participants, and numerous sudden unexpected deaths in our communities, our families have been impacted greatly. Like other Indigenous communities and regions across the country, the condition of our people's mental health is at risk and manifests itself in the increasing rates of addiction. Suicide rates in the Beaufort-Delta region is the highest in the Northwest Territories by a wide margin and we must do what we can to better support our people.

As much as we should celebrate what we have achieved, we shouldn't forget those in need. After all, as Gwich'in we are only as strong as those in the greatest need in our communities. The culture of care and compassion is what we have worked to develop at the GTC over the past three years. Much of what we have done does not make it onto this report – nor should it. It is just what we do by supporting our people in confidence and at times with small acts of kindness. What may seem like small gestures make a world of difference to those in need. That is the type of organization we are working to build to uphold our Gwich'in values of Honor, Kindness, Laughter, Our Stories, Honesty & Fairness, Sharing & Caring and Respect.

Hai',

Ken Kyikavichik





CHIEF EXECUTIVE OFFICER ANNUAL REPORT

ANGELA TRIPATHY

Drin Gwiinzii,

I am honoured to address you as the somewhat recently appointed Chief Executive Officer of the Gwich'in Tribal Council (GTC). It was with great enthusiasm, humility and a deep sense of responsibility that I assumed this role at the beginning of this year, knowing the immense significance and potential that this organization holds in the Gwich'in communities.

Allow me to take a moment to introduce myself. My name is Angela Tripathy. And that, does not tell the whole story. I will take it upon myself to tell you a very small portion of my story and will look forward to further discussions when the opportunity arises.

I am the mother of two small boys, a Social Worker turned Corporate Lawyer turned Corporate Executive. I am passionate about and inspired by music, travel, food, design, fishing and the outdoors and...my most memorable and life defining moments generally involve getting to know people and learning from their stories. Its about listening, learning and contributing.

I had the privilege of growing up as the youngest daughter of an East Indian single mother who raised five children on her own at Pelican Lake Reserve in Saskatchewan. We were immersed in a community so very different from that in which my mother grew up. I witnessed in her an incredible strength and resilience that is not dissimilar from that of the Gwich'in. I am proud to be a member of the GTC Leadership team and my commitment to the continued progress of the Gwich'in Nation is now not only professional but also, personal.

My short time with the GTC has allowed me to understand that we embrace change and innovation, leveraging technology and strategic partnerships to amplify our impact and expand opportunities for our Participants. Together, we shape a future where our economic ventures thrive, our education system flourishes, our voice is heard at all levels of decision-making and we are consulted for our expertise and abilities along with our special and spiritual relationship with land, air and water.



An annual report such as this reflects on the past year and allows us to contemplate the many new chapters ahead of us. It is with great pride that we share the progress and achievements that have shaped our journey thus far. Despite the challenges faced (there have been many and there will continue to be), our resilience, determination and unwavering commitment to community and cultural heritage continues to propel us forward.

You will see as you browse through this annual report that we have showcased our collective accomplishments and highlighted the milestones and initiatives that have defined our path over the past year. It provides an opportunity to celebrate our successes, learn from our experiences and pave the way for a brighter future. The greatest thing I have experienced this year is the reality that is the future for the Gwich'in.

Of significance is the unwavering commitment to safeguarding the Gwich'in way of life. Throughout the year, this team, with the help of the community, has diligently worked to protect and promote the Gwich'in language, knowledge and heritage. By nurturing the connection between the Gwich'in and the land, we ensure that the many rich Gwich'in traditions have the opportunity to thrive and benefit the people for generations to come.

Additionally, our dedication to advocating for the rights and well-being of our community has yielded significant progress. We have actively engaged in critical discussions, advancing the cause of social and environmental justice while fostering mutually beneficial relationships with governments, organizations and other Indigenous communities and regions.

So for instance you will notice in our departmental reports that, despite the ongoing local and global challenges, we have made significant progress in **economic development initiatives**. You will have seen the GTC's efforts to promote

entrepreneurship and support local businesses has resulted in creating opportunities for our community members. We have forged strategic partnerships that have and will continue to make a difference.

From a **land and resources stewardship** perspective, our commitment to preserving and protecting Gwich'in private lands, the Gwich'in Settlement Region and resources remains the top priority. We have actively engaged with government agencies and industry stakeholders to ensure responsible resource development discussions that align with our cultural values and environmental sustainability. Through effective land management strategies and consultation processes, we continue to protect critical areas of harvesting, ecological importance and secure stronger land rights for our region.

We continue to invest in **social and cultural initiatives** that promote not only our well being but also the empowerment of our community members. Our programs and services have focused on education, healthcare, housing and cultural preservation. As you go through this report, please note the significant advancements in educational opportunities for Gwich'in youth including scholarships, vocational training and mentoring programs. These initiatives equip our future generations with the skills and knowledge they will need to succeed in this rapidly changing world and, what is more important than that?

There are so many more topics to comment on and draw your attention to and I will have to save many of them for another time. I would be remiss however if I didn't reiterate GTC's dedication to transparent governance and inclusive community engagement. Our teams have worked tirelessly this year to ensure that we have enhanced communication channels to provide effective information sharing, collaboration and active involvement of our Participants. We have held regular community engagement sessions, shared information through our available social media and

spent a great deal of time in the communities. All of these interactions have been instrumental in shaping our future priorities and decision-making processes. Mahsi to all of you that have attended and that have participated.

I would also like to express my heartfelt gratitude to the dedicated staff, board members, elders and community leaders who have worked and shared to make these achievements possible. All. Year. Long. They continue to make progress day by day. Their commitment and passion for a shared Gwich'in vision inspires others (including myself) on a regular basis. As a way to honor and encourage more of this, I invite each and every one of you to take an active role in this exciting

chapter of our journey. Let us engage in open dialogue, foster collaboration, build trust and empower one another to bring about positive change for this Nation. Together, we will ensure that the Gwich'in Tribal Council remains a beacon of strength, unity and progress for the Gwich'in now and into the future.

I look forward to using my experience and skills to continue to contribute to the vision of the GTC and to learn from all of the exciting and significant experiences to come.

Mahsi Cho,

Angela



CHIEF OPERATING OFFICER

SHARLA GREENLAND

Drin Gwinzii Shilak Kut,

I am honoured, as the Chief Operating Officer of the Gwich'in Tribal Council (GTC), to share this report with you on the activities of myself and the Departments that report to me.

The 2022-2023 Fiscal Year was one of growth for the GTC. It is my privilege to have contributed, along with a committed team, to deliver services to Gwich'in Participants, within the GSA and in locations outside our settlement area.

The activities, celebrations, challenges, and lessons of the past year have in common a consistent theme of strengthening relationships. We have prioritized programs and services that build on the strengths of our people and the reclamation of our culture and values. Relationships have been foundational to our operations as we navigated both planned, and unexpected, transitions across the Departments of Early Learning & Language, Education & Training, Culture & Heritage and Health & Wellness.

These Departments are integral to the GTC and our communities and Participants. Enhancing program delivery in these important areas are essential steps toward decolonization and Gwich'in Government. My focus this past year has centred on the rewriting of job descriptions and the renewal of programs and services to allow for







COO Sharla Greenland, Governor General Mary Simon, and Gwich'in Council International ED Devlin Fernandes



COO Sharla Greenland and Sam Alexander

intergenerational healing as directed by our Gwich'in values, practices, and ways of life. Key positions such as the Jordan's Principle Coordinator, the Manager of Early Learning & Language as well as the Manager of Education & Training were filled. I am proud of the team we are building and appreciate the collaborative and adaptable mindset that guides our work moving forward.

Partnerships

Working in partnership with the Government of Canada, the Government of the Northwest Territories, the Inuvialuit Regional Corporation, and national and international organizations is key to our present work and future success. Considerable and ongoing effort has been made this year in strengthening relationships with partners and external funders at federal, territorial, and local levels. More importantly though, we have addressed 'head on' the vital matter of cooperation between our own Gwich'in governments and organizations. Open and transparent communication with our partners, and among ourselves, is necessary to improve processes and delivery of programming. To ensure that our Gwich'in perspective and voice informs discussions and direction, it is vital that our programs and services are responsive to the needs of our communities and Participants instead of simplistically meeting funding objectives as set by the government agencies.



COO Sharla Greenland, Bella Norman and Abe Henry Jr. (Judify from Venetie)



GWICH'IN WELLNESS CAMP

It is clear through discussions with our Participants that on-the-land activities need to be central to our programming efforts and that any initiatives be accessible to our people. The Gwich'in Wellness Camp will play a central role in the creation of programming that meets these needs. As we near completion of the Gwich'in Wellness Camp, I am excited at the possibilities that lie ahead, and I am pleased to provide an overview of key updates that have occurred over this past year.

- **Development of a Strategic Plan** - As infrastructure projects near completion, we are approaching the program development phase and the need to create a strategic plan that explores opportunities for the GTC Wellness Camp. As we do so, GTC's goal is to collaborate with governments, universities, researchers, and other stakeholders to build partnerships around program development and external funding possibilities. Engagement with our communities as well as other stakeholders is key in developing a plan of use that meets the needs of our people and region.
- **Partnerships** - Crown-Indigenous Relations and Northern Affairs Canada, Polar Knowledge, Government of the Northwest territories and the MakeWay foundation continue to support our efforts through funding partnerships and on-going support. These partnerships are vital to the continued growth and development of the camp and is an example of reconciliation in action.

- **Projects** - By Spring of 2024, projects in the following areas will be complete:

- Building renovation and systems upgrades;
- New infrastructure for staff and guest accommodation;
- IT and security systems, and
- The creation and implementation of an on-site maintenance team.

- **EcoTourism** - In collaboration with the Gwich'in Development Corporation, we are thrilled to announce the award of funding from the Government of the Northwest Territories Department of Industry, Tourism, and Investment (ITI) to develop a business plan focused on Indigenous eco-tourism. By engaging visitors in respectful, authentic interactions, we can foster a deeper understanding and appreciation of Gwich'in knowledge, intercultural dialogue and promote social cohesion. This plan will inform an initiative aimed to empower and promote sustainable tourism within Indigenous communities while preserving cultural heritage and protecting the environment. The intention of this project is to enhance the economic development opportunities for Indigenous communities by showcasing our cultural assets and offering sustainable tourism experiences.

Gwich'in Council International

In October of 2022, I was invited to the Arctic Circle Assembly in Reykjavik, Iceland in my role as the GTC representative and Co-Chair of the Gwich'in Council International (GCI). I participated in two speaking panels which focused on youth mental health and wellness and the collaborative work that has been done in partnership with GTC, GCI and the Western Arctic Youth Collective.

I was also invited to speak at the Arctic Frontiers 2023: Moving North conference in Tromsø, Norway January 30th – February 2nd, 2023. I participated in a speaker panel that focused on sharing community-led projects that advance energy security and sovereignty. I highlighted the energy efficiency and sustainable planning work currently underway at the Gwich'in Wellness Camp during this panel.

Representing our Nation at events such as this is truly a privilege. I welcome the opportunity to share our perspectives as this opens the door to other beneficial partnerships and collaborations, and most importantly amplifies the voices of the Gwich'in on a global scale.

Bringing Our People Together

I am most grateful for the connections we have been able to make and strengthen with our communities and with our people. To have been a part of the Caribou/Vadzaih Summit in January as well as the planning, coordination and execution of our Language Gathering in April was energizing. Both gatherings were coordinated from a Gwich'in mindset; we did not have a set agenda, instead we focused on creating a safe and inviting space that inspired respectful dialogue and relationship building. Connecting with our Elders, Youth and the community and region in this way is critical for a healthy path forward. The wisdom and

encouragement that was shared by our Elders during these gatherings provides such good medicine and it is this encouragement that keeps us focused on what lies ahead.

Closing

We are proud of the work that we were able to accomplish throughout the year. Please read each of the Department updates for further detailed information on our programming and operations. I encourage you to reach out to our Managers to learn more about specific opportunities and how you can become involved and contribute to this important work.

I look forward to the year ahead as the work that was done in 2022-2023 has provided a strong foundation that we will continue to build upon. As part of this foundation and as we progress toward Gwich'in Government I am pleased to share that I will be stepping into the newly created role of Director of Nation Building and Self-Determination. This role is designed to foster collective vision, unity, knowledge sharing, and the reclamation of Gwich'in strengths and values and for these strengths and values to be woven into the functions of Gwich'in Collaborative Government.

I am delighted to accept this new role and pleased to welcome Jamie Koe to the position of Chief Operating Officer. Jamie is a Gwich'in Participant and a Certified Professional Accountant with more than 15 years of experience in various roles at the Government of the Northwest Territories. I welcome these developments and the growth that it will bring to the GTC. What will remain the same is my commitment to continue to learn as much as I can, and to do my best for our organization and our people.

Haaii, Gwinzii Adik'anaantii (thank you and take good care of yourselves).

CHIEF FINANCIAL OFFICER

JAMES SAND, CA CPA

Drin Gwiinzii,

It has been a great year for me in leading the Finance, Human Resources and Gwich'in Services teams for the GTC. I joined the GTC in June 2022 and spent my first three months in Inuvik learning about the organization and the GTC team. I am based out of Edmonton and have lived in Alberta my whole life. I grew up in the Canadian Rockies, so I have been fortunate to have lived around beautiful country. When I first saw the Richardson Mountains and the Mackenzie Delta, I was instantly overwhelmed with its beauty.

During the year, we utilized an external consultant to help manage our Human Resources needs as we searched for someone to permanently lead our Human Resources team following the departure of Chris Schwartz in the Spring of 2022. In February 2023, we hired Hatem Sadek to be our Director, Human Resources and Corporate Services. Hatem joined the GTC Leadership Team who along with the Grand Chief, myself, CEO Angela Tripathy, COO Jamie Koe and Director of Nation Building and Self-Determination Sharla Greenland, manages the day-to-day operations of the organization. After a temporary secondment with the GNWT, Dayna Harrison returned to the GTC in April 2023 in her role as the Human Resources Assistant.

In January 2023, the GTC hired Neil Pascal as our Manager, Gwich'in Services. In this role, Neil works to support our Gwich'in Councils, or Designated Gwich'in Organizations (DGOs), by managing their annual contribution agreements. He also oversees essential programs such as the Gwich'in Harvesters Assistance Policy (GHAP) that was updated in February of this year.

The Finance team has continued its focus on process and controls which has significantly contributed to the success of the GTC. The team consists of:

- Evelyn DeBastien, Controller
- Silas Kpolugbo, Director Financial Reporting and Compliance
- Georgina Firth, Finance Officer



Projects

Payroll Modernization

The payroll system that the GTC was using in the past (Ceridian) was going to be discontinued in 2022. The GTC has since updated to Payworks, a cloud-based Payroll and Human Resources system. The system went live in January 2023 and we expect to have it fully functional by the end of July 2023. There are many features and tools within this system that will help drive efficiencies and improved reporting for the GTC.

Business System Upgrade

The Finance team has begun the work to implement a new business system, Sage Intact, a cloud-based accounting and reporting system. This work started in late 2022 and is expected to continue until late 2023 by the time it gets fully implemented.

This new system will help drive efficiencies in vendor payments, accounting transaction speed, internal reporting, performance of the annual financial audit and real-time visibility for Managers in executing on their programs within our Departments.

Edmonton Office

The GTC was able to secure a lease for office space in Edmonton in late 2022. Renovations started in January 2023 which were completed on time and on budget in late March 2023.

The GTC held an open house that was well attended on April 15, 2023.

The office, located at **14220-112 Ave NW**, will be used for board meetings, hosting travelling GTC employees and Board members, and most importantly, a place to connect for the over 400 Participants who reside in the Edmonton area.

Inuvik Office

Due to limitations in the Chief Jim Koe Building, the GTC has leased office space in Inuvik at the L.F. Semmler Building. The space is currently undergoing renovations, it is expected to be occupied later in 2023. It is anticipated that the GDC and the Workforce Development Coordinator and Health & Wellness Departments will be occupying the new office space. This office will be a GTC and GDC 'store-front' for our Participants seeking information on employment, business, and training opportunities.



The consolidated financial statements of the Gwich'in Tribal Council for the year ended March 31, 2023 will be provided under separate cover.

I believe that the current and upcoming fiscal years will continue to be transformational for the GTC and future generations of Participants who will benefit greatly from the work that is being done at

the current time. With our GTC team, we see great efficiency improvements implemented over the next few years as well. This will be beneficial to all Participants and to the organization now and into the future.

Mahsi cho,
Jim Sand CA CPA







Model Terayah Kay - Caribou Summit, Teett'it Zheh

LANDS AND RESOURCES

PETER CSICSAI

The *Gwich'in Comprehensive Land Claim Agreement* (GCLCA) provides the Gwich'in Tribal Council with fee simple title to various areas across the Northwest Territories (NWT) and the Yukon Territory (Yukon), including:

16,264 square kilometers of land in the NWT without sub-surface resource rights

6,065 square kilometers of land in the NWT with sub-surface resource rights

93 square kilometers of land in the NWT with only sub-surface resource rights

Gwich'in municipal lands within Gwich'in NWT communities (Aklavik, Fort McPherson, Inuvik, and Tsiigehtchic)

1,554 square kilometers of land in the Yukon

On behalf of Gwich'in Participants under the GCLCA, the GTC holds significant ownership of land and resources in the NWT and Yukon. The GTC's Department of Lands and Resources (GLR) is responsible for administering these assets in a manner consistent with the GCLCA.

In fulfilling its duties to administer Gwich'in owned lands and to protect waters and resources in the Gwich'in Settlement Region (GSR), GLR collaborates with community-level entities such as the Gwich'in Renewable Resource Councils (RRCs) and Designated Gwich'in Organizations (DGOs). GLR also works with the Gwich'in Renewable Resources Board (GRRB), the Gwich'in Land Use Planning Board (GLUP), and the Gwich'in Land and Water Board (GLWB) to carry out its responsibilities.



DEPARTMENTAL RESPONSIBILITIES

GLR is dedicated to fulfilling its obligation of safeguarding and preserving Gwich'in lands, waters, and resources, ensuring their protection for the benefit of current and future generations. To uphold this responsibility, GLR encompasses several key departmental responsibilities.

For example, GLR oversees the management of Gwich'in lands and resources, including monitoring harvesting activities and effectively communicating these activities to Gwich'in Participants. Additionally, GLR administers access to Gwich'in private lands and manages Gwich'in Municipal Lands within Gwich'in communities. Furthermore, GLR works closely with local Renewable Resource Councils (RRCs) to provide them with support and to collaborate on various initiatives.

GLR actively maintains a presence on Gwich'in private lands and throughout the GSR. This involves identifying cabin locations, tracing ownership, tracking harvesting activities (including caribou, timber, and forest products), and educating Gwich'in Participants, communities, and the general public about Gwich'in lands, waters, and resources, and related rights, including treaty rights under the GCLCA.

GLR plays a vital role in coordinating input from the GTC, DGOs, RRCs, and community Band Councils regarding proposed developments on Crown land within the GSR. It facilitates the provision of input and written submissions in response to requests from governments, industry, and non-governmental organizations. GLR is responsible for coordinating and administering transboundary Gwich'in interests, including those outlined in Appendix C of the GCLCA, specifically the Yukon Transboundary Agreement.

GLR also takes an active role in developing and implementing a Consultation and Accommodation Policy for the GTC, affecting all proposed land and resource activities within the GSR. Lastly, GLR provides support in the negotiation of the draft Gwich'in Self-Government Agreement and other agreements pursued by the GTC, further ensuring the protection of Gwich'in land and resource rights.

Overall, GLR's multifaceted responsibilities aim to safeguard Gwich'in interests, preserve the Gwich'in way of life, and facilitate sustainable land and resource management practices in the GSR.

KEY DEPARTMENTAL ACTIVITIES

During Fiscal Year 2022/2023, GLR worked closely with other GTC departments, as well as the RRCs, DGOs, GRRB, GLUP, and GLWB, to fulfill their responsibilities effectively and efficiently. Below are some highlights of key departmental activities during Fiscal Year 2022/2023.

- During this period, GLR had the privilege of **advocating for Gwich'in rights and interests** in the evaluation of various significant proposals. These proposals encompassed areas such as the regulation of onshore pipeline drilling, the establishment of the Dempster Fiber Optic Line, initiatives aimed at addressing abandoned oil and gas sumps in the GSA, the review of proposed water licenses essential for the Mackenzie and Peel River Ferry Operations, as well as the assessment of various legislative, policy and research proposals.
- GLR has dedicated significant efforts to **enhancing engagement and consultation** at the community level. This includes ensuring that Gwich'in communities and participants have meaningful opportunities to provide input into GLR goals, approaches, and priorities. This also includes creating a more effective approach to engaging with public government agencies on various proposed legislative and policy initiatives.
- GLR is proud to have played a key role in organizing the **inaugural Caribou Summit**, which took place in the community of Teet'it Zheh (Fort McPherson) in early 2023. The Caribou Summit brought together Indigenous harvesters from various regions in the NWT to engage in discussions about the importance of responsible hunting, particularly in a rapidly evolving world where practices and technology are constantly changing. Spanning three days, the Caribou Summit featured a diverse array of events and activities designed to provide a rich and immersive experience in Gwich'in culture for all attendees. Participants received a comprehensive update on the health of the caribou herd, engaged in a "fireside chat" with Gwich'in leadership, learned from experienced harvesters about some of the Gwich'in traditions regarding proper Caribou harvesting practices, and were treated to a variety of cultural events, including captivating displays of traditional dance and clothing.



KEY DEPARTMENTAL ACTIVITIES (CONT.)

- Another significant accomplishment in the past year was the active involvement of GLR staff in presenting at the Annual Harvest Meeting of the Porcupine Caribou Management Board in Dawson City, Yukon. During this presentation, GLR shared compelling narratives and insightful knowledge from a Gwich'in perspective, highlighting the immense value of the Porcupine Caribou Herd, referred to as Vadzaih. These annual meetings provide an opportunity to discuss and formulate effective management approaches for the Vadzaih, and GLR expresses sincere appreciation for the opportunity to participate in this year's event.
- GLR staff actively participated in several significant workshops and conferences, underscoring their commitment to staying informed and engaged. These events included the annual GeoWeek Workshop (Inuvik), the NWT Water Stewardship Strategy Workshop (Dettah), the Arctic Development Expo (Inuvik), the Indigenous Centre of Cumulative Effects Workshop (Dettah), the North Yukon Permafrost Conference (Dawson City), and the renowned ArcticNet conference (Toronto), an annual gathering of circumpolar scientists.
- In addition, GLR had the privilege of attending the COP 15 conference held in Montreal in December 2022. This momentous conference resulted in an international consensus to protect 30% of land and oceans by 2030, alongside the adoption of the Kunming-Montreal Global Biodiversity Framework. GLR's active participation in these events demonstrates the department's dedication to staying at the forefront of important environmental discussions and initiatives.





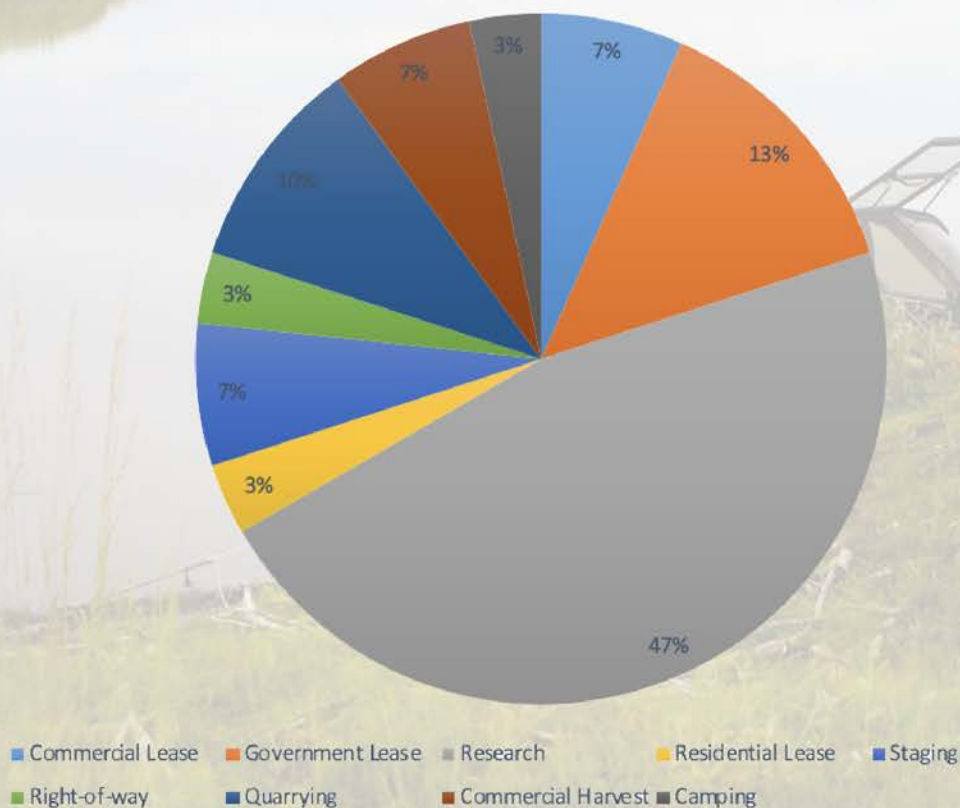
LAND AND RESOURCE AUTHORIZATIONS

During Fiscal Year 2022/2023, GLR participated in 30 **consultation and engagement** processes concerning various applications for land or resource use in the GSR. This represents a 125% increase from Fiscal Year 2021/2022 and includes 26 active applications as well as the closure (or pending closure) of 4 authorizations.

Please find below a summary of land and resource authorization for Fiscal Year 2022/2023:

- 14 research authorizations;
- 7 leases (e.g., government, commercial and residential leases);
- 6 general access authorizations (e.g., staging, right-of-way, commercial timber harvesting and camping); and
- 3 quarry authorizations.

Diagram 1: Land & Resource Authorizations in Fiscal Year 2022/2023



LAND AND RESOURCE AUTHORIZATIONS (CONT.)

GLR also participated in **reviews of applications** for twenty-one Participant gravel authorizations. Five were issued in the community of Teetl'it Zheh (Fort McPherson), and 15 in Tsiigehtchic, totalling an authorized use of 840 cubic meters of granular materials from the Frog Creek Pit. See Appendix A for a full list of proposed authorizations that GLR managed during Fiscal Year 2022/2023.

GLR has been participating in a **consultation process** with the Yukon government concerning an application to extend the terms of an existing oil and gas permit held by Chance Oil and Gas Limited. GLR has identified important strategic considerations associated with this consultation process and will continue to ensure Gwich'in rights and interests are meaningfully protected and safeguarded. During Fiscal Year 2022/2023, important foundations have been established between the parties to facilitate collaborative partnerships. GLR looks forward to building on these successes and developing meaningful and mutually-beneficial solutions with the parties during the next Fiscal Year.



LEGISLATION, POLICY AND RESEARCH PROPOSALS

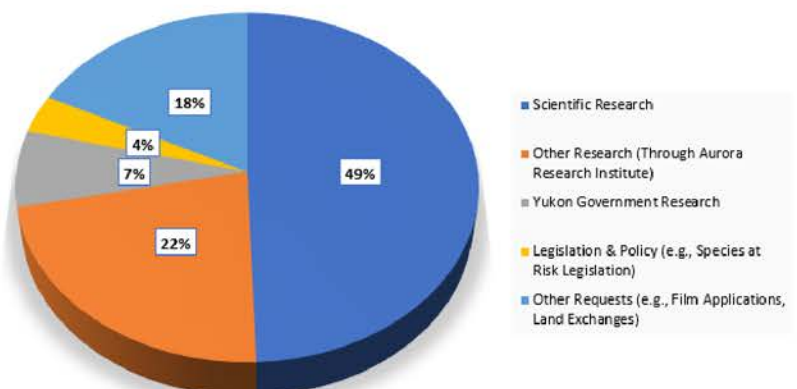
In addition to the evaluation of land and resource authorization applications, GLR undertakes the assessment of a diverse range of proposals that pertain to the GSR (Gwich'in Settlement Region) and our rights and interests. These proposals encompass a broad spectrum, including potential legislation and regulations, policy developments, and proposed research initiatives that are planned to be conducted within the GSR.

GLR consistently collaborates with the **GTC's Department of Culture and Heritage** to ensure that the GTC can effectively contribute their insights to these proposals. This integrated approach allows for the meaningful input from the GTC, taking into account the comprehensive interests of the Gwich'in people concerning lands, resources, communities, culture, language, and heritage.

The past year has been particularly eventful for the GLR team in terms of responding to requests for input on these various proposals. In total, GLR has addressed over 85 requests, actively engaging in the assessment and provision of feedback to support informed decision-making processes. These requests include providing input on proposed legislative, policy and research initiatives for Fiscal Year 2022/2023:

- 42 scientific research applications (through Aurora Research Institute);
- 19 'other' types of research applications (through Aurora Research Institute);
- 6 research applications in the Yukon (through the Yukon Government);
- 3 Species at Risk information/legislation reviews; and,
- 15+ 'other' documents (e.g., land exchanges, regulatory applications, film applications).

Legislation, Policy & Research





Belinda Robert - Gwich'in Culture Camp, Teet'it Zeh

CABIN REGISTRATION AND INVENTORY

GLR has dedicated significant capacity and focus on creating the foundation for a comprehensive **cabin management system**. Over the past year, GLR processed 40 cabin applications, including 6 for Inuvik, 15 for Midway, and 19 for Fort McPherson. GLR plans to continue conducting an inventory across the GSA for all cabins and develop a registration system for cabin tracking across the GSA.

In spring 2023, GLR and the Aurora Research Institute (ARI) initiated a partnership that will enable GLR staff to receive specialized cabin data management training using Geographical Information System (GIS) technologies. GLR looks forward to partnering with community RRCs and DGOs to learn how we can improve the cabin management system and to explore how GLR could potentially secure access to a modern, accurate cabin mapping system as part of building out its cabin management system over time.

If you have a cabin that is not registered or plan to build a new cabin on Gwich'in Private Lands, please contact your local Renewable Resource Council office or GTC for further information. Cabin registration forms can also be found on our website at <https://www.gwichintribal.ca/lands--resources.html>

WATER QUALITY MONITORING PROGRAM

GLR is pleased to share that it has successfully concluded the community-based **water quality monitoring program** in partnership with Wilfrid Laurier University (WLU). The purpose of the program was to train water quality monitors in Gwich'in communities.

The project was funded by the NWT Cumulative Impacts Monitoring Program and was successfully completed on budget and on time. Training with water monitors included sampling for parameters such as dissolved oxygen content, pH, temperature, turbidity, and invertebrate communities. Monitors were also encouraged to share and record their Indigenous knowledge related to water management and stewardship.

Project highlights are:

Free online introductory water quality monitor training courses open to the public

Hiring 8 Gwich'in Participants as water monitors across the GSA

Field training of water monitors in and around Gwich'in communities

Multi-week community-based water monitoring and reporting

The introduction of this program has played a crucial role in initiating water quality monitoring within Gwich'in communities. In the coming year, GLR will concentrate on leveraging the knowledge and insights acquired through this program to further enhance and integrate them into a new Community-Based Climate Monitoring Program, which will be elaborated on in the subsequent section. Mahsi cho to all the Gwich'in Water Monitors who actively participated in this program!

CLIMATE CHANGE

Drawing from the insights gained through the Water Quality Monitoring Program and driven by the goal of further advancing Gwich'in rights and interests concerning climate change mitigation and adaptation in the GSR, GLR focused its efforts during Fiscal Year 2022/2023 on the development of a **Community-Based Climate Change Monitoring Program**.

Furthermore, GLR has allocated significant resources during Fiscal Year 2022/2023 to actively participate in the NWT Climate Change Council. Through this engagement, GLR provided valuable input on the National Adaptation Strategy. Additionally, GLR played a substantial role in conducting a climate risk assessment for the NWT, which was successfully completed. GLR is pleased to witness the establishment of a Youth Advisory Group for the Council and the growing interest among Gwich'in members to contribute and get involved in this important work.



COMMUNITY-BASED CLIMATE CHANGE MONITORING PROGRAM

Throughout the past year, GLR has intensified its efforts in engaging more deeply with Gwich'in communities to better understand community values and priorities regarding the **monitoring of the changing climate**.

The ultimate goal of the new Community-Based Climate Change Monitoring Program is to have dedicated individuals on the ground, observing the land, water, and animal life, and serving as advocates for these vital components. On-the-ground monitors will also gather valuable information on how climate change is affecting Gwich'in communities and individuals. This information will support our leaders to make well-informed decisions on adaptation and mitigation strategies in order to address climate change impacts that pose a threat to the Gwich'in culture and ways of life.

GLR has appointed Nolan Rainville to spearhead the development of this program. Nolan is a young Anishinaabe/Cree leader from the Mushkegowuk territory. Nolan's primary responsibility in the upcoming fiscal year is to collaborate with Gwich'in communities, organizations, and institutions, including regional RRCs, in crafting a Community-Based Climate Change Monitoring Program that genuinely reflects the values, interests, and aspirations of the Gwich'in people.

ABANDONED OIL & GAS WELLS

In partnership with Arktis Solutions Inc. (Arktis), GLR has participated in a multi-year project to undertake a **review of abandoned oil and gas wells and associated sumps**, which are located across the GSA. The scope of the project is based on a review of historical environmental information, inspection records, community engagement, and site inspections.

This project has resulted in a draft report documenting the status of the sumps and the identification of relevant information gaps. The report also provides insight into the pace and extent of climate change in the region and the potential related impacts on sump performance and deterioration. Arktis is scheduled to present the draft report's findings during summer 2023. The final report will be made available on GLR's website in early fall 2023.

PEEL WATERSHED REGIONAL LAND USE PLAN

GLR plays an active role in the implementation of the Peel Watershed Regional Land Use Plan (the "Plan"). Collaborating closely with all five parties involved in the Plan, GLR works through the Peel Plan Implementation Committee to advance Gwich'in conservation goals within the Peel watershed. In the past year, the Committee has focused on two primary tasks: refining conformity check tools and planning Special Management Areas.



Conformity check tools are designed to evaluate proposed development activities within the Peel watershed to ensure they align with the objectives of the Plan. With respect to **Special Management Areas** planning, on February 23, 2023, the GTC Board of Directors passed a resolution instructing GLR to pursue National Park and Natural Environmental Park designations for the Special Management areas. Ongoing efforts are underway to secure funding for feasibility assessments and community engagements related to the designations. Administrative planning is also being conducted for Gwich'in private land parcels located within the boundaries of the Special Management Areas. These GLR efforts reflect the commitment to protecting the Peel watershed and ensuring the preservation of Gwich'in land and resources for current and future generations.

NWT PROJECT FOR FUNDING PERMANENCE

The GTC, together with various other Indigenous Governments, the GNWT, the Government of Canada, and donors, has been collaborating on the development of an NWT Project for Funding Permanence (NWT PFP). The primary objectives of the NWT PFP encompass safeguarding the land, conserving biodiversity, nurturing thriving cultures, enhancing community capacity, and fostering healthy and equitable economies.

The groundwork for the NWT PFP is firmly rooted in the principles and aspirations of the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP). This approach emphasizes the pursuit of pragmatic solutions that genuinely promote Indigenous self-determination while simultaneously ensuring the protection of our lands and waters and the cultivation of robust and resilient economies within our communities, regions, and territories.

The GTC is actively collaborating with other parties involved in the NWT PFP to finalize a Framework Agreement by the end of Summer 2023. This Framework Agreement will serve as a stepping stone to facilitate negotiations and the eventual conclusion of a final PFP agreement, with the aim of completing the process by the end of 2023.

MACKENZIE VALLEY RESOURCE MANAGEMENT ACT (MVRMA)

Comprehensive land claims agreements, including the GCLCA, played a fundamental role in establishing the integrated land and resource management system in the NWT. Federal legislation known as the Mackenzie Valley Resource Management Act (MVRMA) serves as the primary framework governing land and resource management throughout the NWT. Under the MVRMA, Land and Water Boards, including the Gwich'in Land and Water Board, were established as entities of public government, acting as essential mechanisms to enable co-management of land and resources between public and Indigenous governments.

Currently, there are proposed changes to the MVRMA aimed at facilitating the transition of land and resource management authorities from the federal government to the GNWT. Any such transfer of responsibilities must not adversely affect Gwich'in rights or interests and must adhere to the terms set forth in the GCLCA.

Over the past year, GLR has been engaging in a multilateral process involving the GNWT, the Canadian government, and other Indigenous governments. The purpose of this process is to take measured steps towards devolving legislative responsibilities for land and resource management under the MVRMA to the GNWT. It is important to note that this process is still in its early stages, and GLR will continue to actively

participate to ensure that any potential transfer of responsibilities to the GNWT safeguards Gwich'in rights and interests and does not cause any disruptions on the land.



TRANSBOUNDARY NEGOTIATIONS - FIRST NATION OF NA-CHO NYÄK DUN (NND)

GLR remains actively engaged in ongoing discussions with the First Nation of Na-Cho Nyäk Dun, the GNWT, and Canada regarding the First Nation's asserted rights and interests in the NWT. These negotiations have been progressing positively, and GLR is pleased with the collaborative efforts of all parties involved in advancing this process effectively and efficiently.

Throughout Fiscal Year 2022/2023, GTC's negotiation team convened multiple meetings to address the proposed land selections in the GSA and other crucial strategic matters. Additional negotiation sessions are scheduled for the next Fiscal Year, and GLR will continue to advocate for Gwich'in interests to ensure their protection and preservation during the development of an agreement with the involved parties.

Yukon Proposals

There are various pieces of proposed policies, legislation or regulation that have the potential to impact Gwich'in **transboundary rights and interests in the Yukon**. GLR has been actively working with the Yukon government and other partners to actively engage in the consultation and engagement processes associated with these proposals.

Yukon's Parks and Land Certainty Act

During Fiscal Year 2022/2023, GLR offered input on the modernization of the Yukon Park and Campground Regulations under the Parks and Land Certainty Act. GLR maintains actively involved with the Yukon's Department of Environment Parks Branch, working to ensure that the proposed regulations align with Gwich'in rights and interests in the Yukon, particularly concerning Gwich'in primary and secondary use areas. This engagement will persist as GLR strives to safeguard the harmonization of these regulations with Gwich'in priorities.

Extended Producer Responsibility Regulation (EPR)

The Yukon government has introduced the Extended Producer Responsibility Regulation to accomplish goals such as minimizing waste management expenses, increasing waste diversion from landfills, and fostering a circular economy. GLR has conducted a thorough analysis of this initiative and identified a crucial aspect concerning the informational responsibility of producers. Specifically, the transparency of current levies and fees has raised significant concerns. GLR has emphasized the obligation of making these costs transparent to consumers, including Gwich'in participants, and in our interactions with the Yukon government we continue to urge them to address this concern within the framework of the proposed regulation.

Pre-Submission Engagement Process

When providing feedback to the Yukon government, GLR brought attention to five noteworthy concerns related to the **pre-submission engagement process**. This process was implemented as a proactive measure to occur before the Executive Committee of the Yukon Environmental and Socio-Economic Assessment Board reviews a project proposal. GLR's comprehensive discussion on these five key issues has established them as focal points for continued engagement and further deliberation.

Two Other Key Pieces of Yukon Legislation

The devolution of land and resource related responsibilities from the federal government to the Yukon government requires that two significant new pieces of legislation be developed in the Yukon – a Yukon Mineral Act and a Yukon Public Lands Act. GLR represents the GTC on two Steering Committees established to develop these new pieces of legislation:

- **Yukon Mineral Act**

The ongoing development of new mineral legislation in the Yukon aims to replace Yukon's existing Quartz Mining Act and Placer Mining Act, integrating them into a single piece of legislation through the Yukon Mineral Act. This process involves public engagement and consultation with impacted Indigenous Nations. The Yukon Government has scheduled the completion of engagement within the GSA on this newly crafted legislation by the end of summer of 2023.

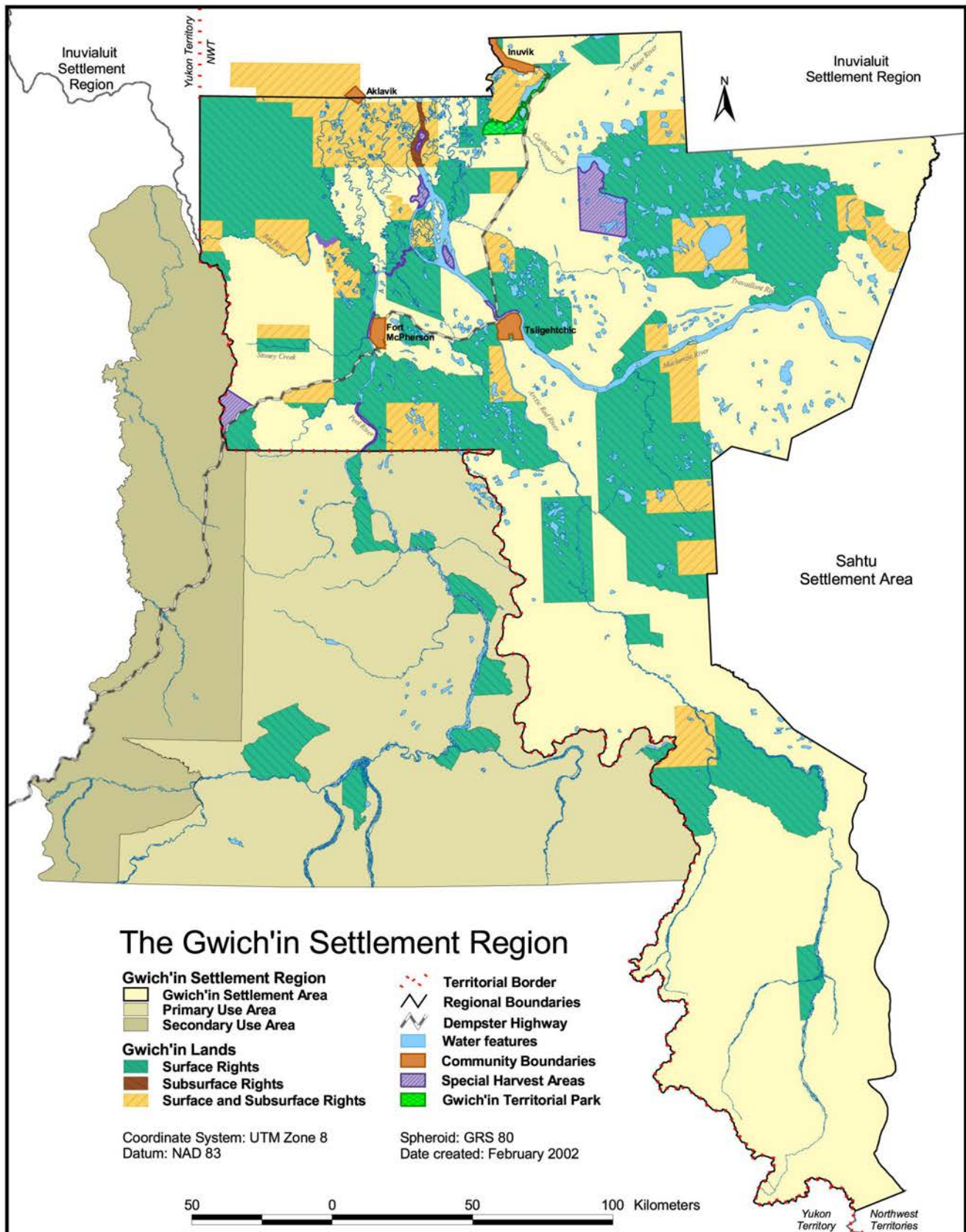
During the Fiscal Year 2022-2023, as part of developing this new mineral legislation in the Yukon, GLR actively participated with the Steering Committee and several technical working groups associated with the development of the proposed Yukon Mineral Act. These technical working groups conducted a comprehensive analyses of crucial policy matters and presented various options to the Steering Committee for consideration. The technical working groups addressed topics such as mineral tenure disposition and acquisition, decision-making processes, financial security, compliance monitoring and enforcement, reclamation procedures, and closure and abandonment protocols.

- **Yukon Public Lands Act**

Efforts towards the proposed Yukon Public Lands Act began in late 2022. The process remains in its initial stages, where key policy issues are being identified. The contemplated new legislation is expected to consolidate and replace the Territorial Lands (Yukon) Act and the Yukon Lands Act.

Similar to the Yukon mineral legislation, GLR participates in a number of technical working groups supporting this work, including with respect to the management of activities on the land, tenure, and permitting. GLR will continue to be actively involved in this initiative to ensure Gwich'in rights and interests in the Yukon are protected, promoted, and preserved.





COMMITTEES, WORKING GROUPS AND OTHER STRUCTURES

GLR staff members actively participate in a multitude of **committees, working groups, and other collaborative governance structures**, ensuring the representation of Gwich'in interests in a diverse range of activities throughout the GSR. GLR's dedicated staff members regularly engage in workshops, review funding proposals, and advance significant discussions through the following committees, working groups, and other structures:

- NWT-Cumulative Impact Monitoring Committee (NWT-CIMP) Steering Committee
- NWT-CIMP Steering Committee, Environmental Audit Sub-committee
- Northern Contaminants Program, NWT Regional Contaminants Committees (NCP, NWTRRC)
- NWT Water Stewardship Strategy, Indigenous Steering Committee (WSS ISC)
- NWT Climate Change Adaptation Committee (CCAC)
- NWT Climate Change Council
- Waste Sites Management Committee (WSMC)
- Gwich'in Forest Management Plan Working Group
- Porcupine Caribou Management Board
- Boreal Caribou Range Planning Working Group
- Arctic Security Working Group
- Project for Finance Permanence Working Group
- First Nation of Na-Cho Nyäk Dun Land Selection Working Group
- Yukon New Mining Legislation Steering Committee
- Yukon New Lands Act Steering Committee
- Mackenzie Valley Resource Management Act Review Committee
- Peel Plan Implementation Committee (PPIC)



Appendix A: List of Proposed Authorizations Managed by GLR During FY 22/23

* Authorizations in a lighter gray colour were closed or had initiated closure during this year*

Authorization	Holder	Project	Location	Term
GTC03L02 Commercial Lease	NWTeI	Microwave tower	KM 106.7 Hwy 8 Parcel 26	2003 - 2028
GTC03L06 Government Lease	Hamlet of Fort McPherson	Water pump house	Deep Water Lake Parcel 26	2019 – 2022 (renewal underway)
GTC03R09 Research	Geological Survey of Canada	Permafrost monitoring	Between East Channel & Highway 8; Hill Lake, Wood Bridge, Travaillant Lake Parcels 15 & 17	2003 - 2024
GTC13L004 Residential Lease	Non-Participant	Cabin	East Branch, Mackenzie River Parcel B	2013 - 2028
GTC12L004 Government Lease	GTC	Rachel Reindeer Wellness Camp	East Branch, Mackenzie River Parcel B	2015 - 2040
GTC15L002 Government Lease	GNWT, ENR	Tloo Geeghanh Look- out	KM 64, Highway 8 Parcel 22	2015 - 2040
GTC16R003 Research	GNWT, ITI Geological Survey	Permafrost monitoring	Parcels A, 5, 8, 22 and O	2016 - 2026
GTC17A008 Staging	GNWT, INF	Load, haul, stockpile granular materials for highway resurfacing	KM 66, Highway 8 Parcel 22	2017 - 2023
GTC17S005 Staging	Hamlet of Aklavik	Staging for bridge, culvert and pit run materials	Traditional trail west of Aklavik Parcel A	2017 – 2023 (closing)
GTC17A009 Right-of-way	Hamlet of Aklavik	Access to install a bridge and culvert	Traditional trail west of Aklavik Parcel A	2018 – 2023 (closing)

GTC18R003 Research	GRRB	Dall's sheep monitoring	Richardson Mountains, SW of Aklavik Parcels 5 and A	2018 - 2023
GTC18Q001 Quarrying	GNWT, INF	Quarrying for highway work	KM 126, Highway 8 Parcel 27	2018 - 2023
GTC18Q002 Quarrying	GNWT, INF	Quarrying for highway work	KM 147, Highway 8	
GTC20R002 Research	Anglia Ruskin University	Beaver distributions / population change	Jackfish Creek Parcels 13 & 14	2020 - 2024
GTC21A001 Commercial Harvest	Participant	Commercial timber harvest permit	Swan Lake area Parcel 27	2021-2022 (closed)
GTC21A002 Camping	Non-Participant	Recreational camping	Horn Lake Parcel 5	2022 (closed)
GTC21A004 Commercial Harvest	Participant	Commercial timber harvest permit	Stoney Creek to Highway 8 Parcel 8	2021 – 2022
GTC21Q001 Quarrying	LJ's Septic	Quarrying for various purposes	KM 126, Highway 8 Frog Creek Pit Parcel 27	2021-2022
GTC21R001 Research	University of Alberta	Permafrost / thaw slumps	Willow River, Stony Creek, Vittrekwa River, Rengling River Parcels A, 5, 8, 22 and K	2021-2026
GTC22L001 Government Lease	GNWT, Industry, Tourism & Investment	Tetlit Gwinjik Lookout	Peel Plateau lookout, Hwy 8 Parcel 22	2022-2047
GTC22L002 Commercial Lease	Bob's Welding	Camp at Frog Creek Pit	KM 126, Hwy 8 Parcel 27	2022
GTC22R001 Research	Dartmouth College	Alluvial fans and small lakes	Aklavik Range Parcels A & 5	2022-2027
GTC22R002 Research	GNWT Lands	Permafrost monitoring station	Near Aklavik Parcel A	2022-2027
GTC22R003 Research	ETH Zurich	Delta lake ecosystems	Near Aklavik and Mackenzie Delta Parcels A & 13	2022

GTC22R004 Research	University of Wuerzburg	Remove permafrost dataloggers	Near Yukon border, off Highway 8 Parcel 20	2022
GTC22R005 Research	Aurora Research Institute	Wind Monitoring	North-east of Inuvik Parcel 1	2022-2023
GTC22R006 Research	Shell Canada Ltd.	Wellsite environmental investigations	Bank of Peel River Yukon Parcel R-4FS	2022
GTC22R007 Research	University of Toronto	Fire and climate change	Parcels A, 5 and B	2022-2023
GTC22R008 Research	Alfred Wegener University	Boreal forests, treeline dynamics	Parcels O, 22, 26, 27, 15, J and B	2022-2024
GTC22R010 Research	Geological Survey of Canada	Seismic monitoring	Richardson Mountains Parcel 5	2022-2027



HEALTH AND WELLNESS

SHARLA GREENLAND

The 2022-2023 fiscal year was one of transition for the Gwich'in Tribal Council (GTC) Health and Wellness department.

Among the challenges of the past year are vacancies in several positions, including that of the Manager of Health and Wellness.

This has provided occasion to reflect on how current programs and services are delivered by the GTC. The Department has focused on

gathering the strengths present across the GSA to find opportunities to grow and evolve Health and Wellness programming for our Participants.

Intergenerational Programming

The GTC has heard from Participants about a need for intergenerational healing spaces and programs. Acting on this, the GTC piloted an on-the-land family camp in February 2023 at Reindeer Station. *Strengthening Families Through Gwich'in Values* was meant to provide land-based healing, through intergenerational connections with Elders and, guidance by facilitators to support family healing. There was response from across the GSA by families interested in the program. The pilot contributed to a foundation for future such camps that allow for inclusive, land-based programming for families and not just individuals.



Along the same lines and with similar goals, the GTC funded community programs run through the Gwich'in Councils, such as the Rock River Camp in late March which focused on youth, adults and younger Elders with the opportunity to heal, learn and connect to their culture. Together, Participants learned to set camp, hunt, cut wood and harvest caribou. Activities presented our Participants, especially the youth, opportunities to connect to their culture and identity.

Youth programming

During Spring and Summer of 2022, Holly Jones, the Youth Program Coordinator mentored two youth in development and leadership of community-based wellness programs. The Youth independently facilitated monthly activities in their communities with remote assistance from the project team (the other Youth mentee and the Youth Program Coordinator). Paid training sessions were made available to acquire and practice skills related to program delivery and identify personal development goals for learning. The Youth were guided to analyze, prepare and disseminate the learning gained through the knowledge exchange project to all Gwich'in communities.

Resolution Health Support Program & Cultural Support Workers (CSW)

The GTC Resolution Health Support Program and Cultural Support Workers (CSW) are active in Teet'it Zheh and Aklavik. The Cultural Support Workers - Susie Firth, Julie Anne Blake, and Lorna Storr - attended two gatherings meant to deepen their knowledge and expand skillsets; a gathering in Yellowknife in December 2022 where they toured the award-winning Arctic Indigenous Wellness Camp and a second at the Indian Residential School training session in Edmonton, Alberta in February 2023. Through the 2022-2023, vacancies remained for the Tsiigehtchic and Inuvik CSW positions.

The CSW program is evolving its programming and supports to be more grounded in Gwich'in traditional activities. There is work being done to decolonize our approach to wellness and healing, including over-representation of western psychological and bio-medical interventions. For example, the CSWs are collaborating to enact or expand culturally-based healing programs, such as beading, berry picking or duffle making.



**Elder Support Worker (ESW)**

Elder Support Workers Helen Wilson and Leon Cardinal were present in Teet'it Zheh and Tsiighetchic this year. The program was created as a response to the need for additional support for Elders in the community during the COVID 19 pandemic. Due in part to feedback from the ESWs, the GTC has recognized the need for ongoing, community-based support for Elders at home.

Jordan's Principal Coordinator

The Jordan's Principal program run by Janelle Pascal has assisted or orchestrated the submission of 43 individual applications and 1 group application from October 2022-March 2023. 93% of applications are made by Participants from within the Gwich'in Settlement Area. The program has experienced challenges related to delays by the funder. Of the 44 applications 20 have been approved and 24 are awaiting review. The program has supported 50 individuals/ families with system navigation and information. Open houses have been provided in each of the four communities.

Interdepartmental Collaboration

During the last quarter of 2022-2023, the Department of Health and Wellness has worked closely with the GTC Departments of Education and Training and Early Learning and Language Revitalization to realize greater integration and collaboration across departments. Integration of programs and services is important to improving, and sustaining service delivery to, and simplifying access for, our Participants.



EDUCATION AND TRAINING

JANNA WOLKI

Drin Gwiinzii,

Before I begin my formal Education and Training Department Report, I would like to take the opportunity to introduce myself and share an overview of what I hope to contribute to the Gwich'in Tribal Council (GTC). My name is Janna Wolki, and I am the Manager of Education and Training for the GTC, having joined the team on February 6, 2023.

I am originally from London, Ontario, but have called the Beaufort Delta region home for many years. Like many long-term northerners, I moved north to Tuktoyaktuk for a two year adventure and fell in love with the people, places, sense of community, and lifestyle of living here. Fast forward 22 years, and while I still maintain a connection to Ontario as "home" in the sense that my family is there, Inuvik is my home where I choose to live and raise my child, West. My first experience in Tuktoyaktuk was as the Recreation Coordinator for the Hamlet of Tuk. I held that position for 6 years before returning to school at the University of Windsor where I received my Bachelor of Education. Since then, I have been a classroom teacher and subsequently a program support teacher for almost 15 years – 6 years at Mangilaluk School in Tuktoyaktuk and almost 9 years at East Three Secondary School in Inuvik. During that time, I also received my Master of Education in Curriculum Studies, with a focus on Indigenous Education, from Western University.

The knowledge and strength that I bring to this position is very much based in the JK-12 education system, with a focus on inclusive schooling. I am currently learning to navigate the world of post-secondary funding and training which is key in the Manager of Education and Training role for the GTC. My experience has allowed me to see and understand unique challenges that are faced by Northern students and explore creative ways to reduce barriers and increase academic outcomes.

I am passionate about ensuring education is rooted in Indigenous values and finding ways to assist students to overcome barriers and find success. I hope to bring that passion, along with my background in education, to build relationships with the Beaufort Delta Divisional Education Council (BDDEC) and schools in the Gwich'in communities to increase the presence of Gwich'in language, culture, and values within the JK-12 education system with a goal of increasing graduation outcomes and readiness for post-secondary studies and trades training. In supporting post-secondary education and adult learning opportunities, I hope to employ a holistic approach that focuses not only on the education and training aspect of these opportunities, but that also includes wraparound supports for health and wellness.





Indòo Treed'áh Gwich'in Language Gathering, Inuvik

CORE PROGRAM SERVICES

In 2022-23, the GTC continued to co-fund the Employment Officer positions in Aklavik and Teet'it Zheh, along with the Career Development Officer in Inuvik. The Employment Officers, along with the Career Development Officer, assist in recruiting program participants, career planning, job searches, resume development, and accessing post-secondary funding. Through the Employment and Career Development Officers, clients also have access to computers, fax, printers, job postings, and other resources.

With the end of travel restrictions related to the COVID-19 pandemic, we were able to resume community visits within the Gwich'in communities this fiscal year. In February, the Department travelled to Teet'it Zheh, Aklavik and Tsiigehtchic as well as meet with Nihtat Gwich'in Council in Inuvik. These meetings

provided valuable insights into training and education needs within the communities. We were also able to follow up immediately on concerns that were brought forward with a student wellness engagement session at Yukon University and the offering of a round of safety training courses. We look forward to resuming regular travel this year to the Gwich'in communities and will ensure that members of our Department visit each school and community throughout the year.



FUNDED PROGRAM ACTIVITIES

The GTC identified the following program areas as priorities to support through funds received from the Indigenous Skills Employment Training Program (ISET), the Post Secondary Student Support Program (PSSSP), and the Gwich'in Education Fund (GEF):

- Trades
- Safety Training
- Environmental/Wildlife Monitoring
- Post-Secondary
- Occupations and College Access Program (OCAP)
- University and College Access Program (UCAP)
- Youth
- Targeted Wage Subsidy
- Tourism and Self Employment
- Wellness Support

Trades

The GTC partnered with the Inuvialuit Regional Corporation and Aurora College to host a twenty week Fundamentals of Carpentry program. This program started in October 2022 and was set to finish in March 2023. Unfortunately, we did not have any Gwich'in Participants successfully complete this program. We are currently engaged in meetings with Aurora College to determine what we can do in the future to see improved success in these program offerings in the future.

Post-Secondary:

In 2022-23, the GTC was able to approve 219 applications for post-secondary support, with the following breakdown:

- 95 applications approved under Indigenous Skills and Employment Training for post-secondary funding;
- 91 under the Gwich'in Education Fund; and,
- 33 under the Post-Secondary Student Support Program.



Youth

Through ISET funding, the GTC was able to support the Youth Mentorship Program in partnership with the Department of Health & Wellness.

This program provided current and aspiring Youth workers with training and education to improve their current skills and future career mobility. The training included *Active for Life* Aboriginal Coaching modules delivered by the Aboriginal Sport Circle, Mental Health Wilderness First Aid, and other courses related to youth leadership and wellness.

Safety Training

The GTC arranged and covered the costs of two rounds of safety training in the 2022-23 Fiscal Year as well as surveyor training, chainsaw safety training, and firearm safety training. The details of these offerings are as follows:

Course	Service Provider	Date Offered	Number of Participants
Standard First Aid, WHMIS, Firearm Safety	Aurora College	June-July 2022	19
Surveyor Training	Challenger Geomatics	July 2022	3
Chainsaw Safety Training	Blyth and Bathe	October 2022	11
Firearm Safety Training	Blyth and Bathe	March 2023	20
Standard First Aid, WHMIS, Food Safe	Aurora College	March 2023	14

INDÒO TR'EEDÀH - MOVING FORWARD

The Department of Education & Training is committed to reducing barriers and increasing access to education and training opportunities for Participants, and have identified the following priorities:

- **Program Review** - The major priority of the Department is to conduct a thorough review of our programs, policies, and funding, with the goal of improving the accessibility of our funding programs. We have hired an external consultant who will:
 - a) review our policies and how they relate to the guidelines set by our funders;
 - b) conduct an environmental scan for best practice in Indigenous education policy and programming as well as other funding opportunities that may exist; conduct engagements with community, staff, and students who currently access funding; and,
 - c) provide recommendations on how GTC can better serve our clients.
- **Inuvik Office** - We are opening a new office in the downtown core of Inuvik to increase client accessibility to education and training support. This office will provide a space for clients to obtain career counselling, get assistance with resumes, job searches, and applications, and possibly receive tutoring or academic support.
- **Increased Student Engagement** - We plan to increase engagement with students to understand the challenges they face in accessing post-secondary education. We will do this through onsite visits where possible, through email check-ins, and through the new Education and Training Facebook page. With a better understanding of the challenges, we can more effectively help students navigate post-secondary education and provide advocacy when needed and required.
- **Wellness Support** - In all programming we endeavour to implement a holistic approach that includes wrap around services to support student/client wellness founded within Gwich'in values and perspectives. In doing this, we will work in partnership with the Department of Health & Wellness and look forward to utilizing the Gwich'in Wellness Camp as a venue for education and training opportunities.
- **K-12 Schools** - We are building stronger relationships with BDDEC and in our schools. I currently sit on BDDEC as a representative of the GTC and bring to this role both an understanding of the education priorities of the GTC and experience as an educator in this region.



Participating on this Board improves our awareness of school programming and priorities to determine where opportunities exist for partnership. By working together to strengthen educational programming starting with early learning, we can improve academic outcomes for students in our communities, thereby increasing future access to post-secondary opportunities.

Partnerships - the Department of Education & Training continues to work in partnership with:

- Aurora College
- Beaufort Delta Divisional Education Council
- GNWT Department of Education Culture and Employment
- Inuvialuit Regional Corporation
- NWT ISETs Managers
- Yukon University
- Other training institutions (NAIT, SAIT, --- Building Trades of Alberta etc.)

and we continue to seek new partnerships with other institutions that share our values and can offer or support programming that is responsive to the needs of our Participants.

Mahsi Cho.



INDIGENOUS LANGUAGE REVITALIZATION AND EARLY LEARNING

MICHELLE WRIGHT

Drin Gwiinzii,

Michelle Wright vilzhiih. Shahanh Mary McRae ts'at shiti' Mike Cardwell vaazhih. Shitsuu Rowena Edwards (Neyando) ts'at shitsii William Edwards vaazhih. Shidunji' Adam Wright vaazhih, ts'at shiyeetsi' Caitlyn vaazhih ts'at shizhuu Dylan vaazhih.

My name is Michelle Wright. My mother is Mary McRae and my dad is Mike Cardwell. My Jijuu is the late Rowena Edwards (Neyando) and my Jijii is the late William Edwards. My husband is Adam Wright and my daughter is Caitlyn and my son Dylan.

I grew up in Whitehorse, Yukon and later moved to Inuvik in 1998 to join my mom and sister. After graduating from Samuel Hearne Secondary School in 1999, I moved to Victoria, BC to pursue my college and university education. I earned a Bachelor of Arts degree and a Bachelor of Education degree. In 2010, I returned home with my husband Adam and began my teaching career at East Three Elementary School. Through my teaching experience, I realized the value and impact of building positive relationships with students and the community and bridging culture and curriculum. I feel fortunate to be part of the GTC team and have this opportunity to work for and



with our people to strengthen our efforts for language revitalization and learning.

As the Manager of Early Learning and Language I am responsible for providing leadership, guidance, and direction on all programs and services delivered by the Language Revitalization department and establish strategic action plans and priorities for language programming within and outside the GSA. The Manager also leads and oversees the development, delivery, and evaluation of Gwich'in early learning programs and services.



EARLY LEARNING AND CHILDCARE

The Gwich'in Tribal Council receives childcare funding from two sources: Indigenous Early Learning and Childcare (IELCC) contributed \$610,855, and First Nations and Inuit Child Care Initiative (FNICCI) contributed \$224,880. These funds are directly distributed to daycare programs in the GSA communities.

In September of 2022, the Gwich'in Tribal Council enlisted the services of Continuum North to assist in the creation of a Gwich'in early learning and childcare framework. The framework will be rooted in Gwich'in culture and values and incorporates the perspectives and experiences of parents, grandparents, community members, and educators. In March, engagement sessions were held in the communities to gather feedback from Participants on early learning experiences, program successes, and required supports. Some of the key themes that came from the engagement sessions were the need to include Elders in activities, integrate culture and language into childcare programming, and to secure multi-year funding for consistent programming and personnel. The information gathered from these sessions will be used as a blueprint to guide early learning and childcare services within the Gwich'in Settlement Area and will guide GTC in supporting communities with funding and programming.



Elder Annie B. Gordon at the Indòo Treed'ah Gwich'in Language Gathering, Inuvik

LANGUAGE REVITALIZATION

The language department receives both federal and territorial language funding. The federal funding through the Department of Canadian Heritage-Indigenous Languages Component contributed \$826,171 and was allocated over two years, from 2021 to 2023. The territorial funding from the Department of Education, Culture and Employment (ECE) falls under language revitalization initiatives. The GTC received \$613,000 last year and allocated monies to the Gwich'in Councils (DGOs).

The GTC uses federal funding to support the Tr'iinin Tsal Ginjik Ge'tr'oonahatun language nest programs at the Children First Society in Inuvik and the Gwich'in Children's Program in Teet'it Zheh. Both programs embed language into daily activities, whether in the classroom during play or participating in on-the-land fun. The language nest in Inuvik is in its fourth year and currently has eight children, one fluent instructor, and one early childhood practitioner who is also developing their dinjii zhuh ginjik fluency. The Gwich'in Children's Program in Teet'it Zheh ran their program with the help of six staff, a fluent instructor and drop-in support from an Elder. Since language takes a community effort, language lessons were offered to children, families, and to increase participation, men-only lessons. To help with the on-the-land immersion component, another Elder supported language lessons with cultural activities.

The territorial funding from ECE is shared between the GTC and Gwich'in Councils.

The GTC allocated funds to develop a series of children's books by Elders and Gwich'in illustrators in partnership with Andrew Cienski, previous GTC Language Revitalization Specialist who is now an external consultant for GTC. The books are written in dinjii zhuh ginjik and translated into English and demonstrates how dinjii zhuh ginjik is translated into English. The books are available in the Gwichya and Teet'it dialects and can be found at the GTC Office in Inuvik. The children's books are accompanied by CD and online audio. They will soon be delivered to each Gwich'in Council office and Participants outside the GSA can request books to be mailed to them or made available in the GTC offices in Yellowknife or Edmonton.



Peter Greenland Jr. at the Indoo Treed'ah Gwich'in Language Gathering, Inuvik



Elders Annie B. Gordon, Peter Ross and John Norbert at the Indòo Treed'áh Gwich'in Language Gathering, Inuvik

"Gwich'in Geenjit Ihłak Ge'tr'oonahntan" are Gwich'in learning textbooks that have beginner language lessons and were printed last year. These textbooks were developed by local Elders and external consultant, Andrew Cienski. Mary Effie Snowshoe and Hannah Alexie, with support from Grace Martin and Louisa Kay, developed the Teet'it version, and John Norbert with support from George Niditchie, Agnes Mitchell, Peter Ross, Lisa Andre and James Andre developed the Gwichya textbook.

Schools and interested participants received copies and more textbooks were printed for distribution to Gwich'in Councils. Our Department is working on a second edition and developing a teacher guide to accompany the resource for language learning classes.

Mentor-Apprentice Program

The Gwich'in Tribal Council continues to partner with the GNWT to offer the Mentor-Apprenticeship Program (MAP). It involves fluent speakers pairing with a committed language learner through immersive learning.

The aim of the program is to increase an apprentice's understanding and speaking their dinjii zhuh language with the hopes of learners becoming language teachers and mentors. The mentor and apprentice get compensated for their time in the program. Each pair aims to complete 200 hours of language immersion over the course of nine months and they submit monthly reporting logs to demonstrate their language learning.

The GTC distributed copies of the *Gwich'in*

Geenjit Ihlak Ge'tr'oonahstan textbooks for pairs to use as a resource. This year we had five pairs complete the program. The program will be expanding next year to include more MAP pairs. The GTC is working to strengthen the relationship with ECE to ensure that the programming adequately reflects the needs of our Gwich'in language learners.

INDÒO TR'EEDÀH - MOVING FORWARD

In February of 2023, the language department and advisory committee started planning for the Iindòo Tr'eedàh Gwich'in Language Gathering held in April in Inuvik. The three-day gathering brought Gwich'in Elders, Youth and language enthusiasts together from communities in the GSA and across Canada and was a huge success. The purpose of the gathering was to come together as language speakers and learners and share ideas to guide initiatives for the GTC Department of Early Childhood and Language for the 2023-24 Fiscal Year and beyond.

The main priorities for the Department for 2023/24 in the area of language are:

1. Developing language learning classes in each community;
2. Holding summer and winter language immersion camps;
3. Hiring language program coordinators for each community;
4. Revamping the language revitalization website; and,
5. Establishing a translation/vocabulary committee.

In closing, the Department submitted a proposal for long-term, multi-year federal funding to support our programs and initiatives to revitalize *dinjii zhuh ginjik*. What we hope this will provide is increased language learning resources that are accessible for all Gwich'in Participants, increased communication and networking between communities to share ideas on language and early learning, and, with the end objective being as stated by Elder Mary Effie Snowshoe "keep our language for the future generations".



Gladys Alexie and Rosalie Adams



Velma Illisiak and Gladys Alexie



CULTURE AND HERITAGE

SHARON SNOWSHOE

The GTC Department of Culture and Heritage has continued to carry out projects based on the lindòo Khelok Tr'eedàh (Moving as Forward as One) plan. We continue to search for funding to implement the strategic goals and recommendations made in the initial five-year plan, as well as to create a revised plan.

The Department of Culture and Heritage (DCH) is responsible for reporting on their projects. The primary categories requiring funding are:

- **Gwich'in Culture and Heritage:**

Administration and project activities relating to culture and heritage, including responsibilities surrounding the implementation of the Gwich'in Comprehensive Land Claim Agreement (GCLCA), and providing input and recommendations on GTC policies, guidelines and regulations relating to culture and heritage.



Arlin Charlie - Gwich'in Culture Camp, Teet'it Zheh

Reviews and On-going Tasks

In 2022-2023, the Department of Culture and Heritage reviewed and participated in numerous reviews as noted below. In addition, the Department is currently undertaking the following larger-scale projects:

Natural Resources Canada, Place Names

A handbook detailing how the Gwich'in Place Names project was carried out. This can be used as a "best practices" guide for achieving official recognition of Indigenous place names. This handbook will be put on the Natural Resources Canada website.

Carleton University, Best Practices in Modern Treaties in Canada

Alestine Andre and Ingrid Kritsch attended the Land Claims Coalition Conference in Ottawa and made a power point presentation on Anjoo kat Diigininji'a - Elders Led the Way.

DCH wrote a chapter on the history of the Gwich'in Social and Cultural Institute (GSCI) for the University of Carleton and Hotii Ts'eeda for a book on Treaty.

Na'kwendo Gwaiijit (for our future generations): Gwich'in Legacy Project

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 in Yellowknife.

Aurora Research Institute (ARI) – Gwich'in Knowledge Search Function

Partnership with Aurora Research Institute to create software to search through our Gwich'in knowledge archives. This software will allow for increased accessibility for people to access Gwich'in traditional knowledge (TK) within the archives.

Deh-Cho: River Journeys – Arctic Inspiration Prize

DCH and the Fort Simpson Historical Society have partnered to create a website and an exhibition to showcase life on the land prior to European contact, the signing of Treaty 11, and provides a focus on issues that affect Indigenous communities after land claim implementation. The website incorporates games and art for a user experience. A section on climate change will be added as well as changes to the Nagwichoonjik (Mackenzie River) after 100 years after the signing of Treaty 11. The exhibition launched on the first floor of the Fort Simpson Historical Society on September 9, 2022 and the launch of the second floor took place on January 17th, 2023. The website will be launched in the Fall of 2023.





Grace Martin – Gwich'in Culture Camp, Teet'it Zheh

Environment and Climate Change Canada

This is a partnership with University of Alberta (U of A) and Brenda Parlee with the Tracking Changes Project. The project is entitled, confronting climate change on the “Big River” – Nagwichoonjik – Deh / Des Cho – Sipi. DCH worked with the U of A to draft content for fish camp modules and a story in July 2022.

Traditional Gwich'in Knowledge of Divii

In partnership with the Gwich'in Renewable Resources Board (GRRB), the DCH worked on a Dall Sheep Traditional Knowledge (TK) project. In 2022-2023, the Department conducted interviews, prepared a final report, and reviewed the final report with the interviewees. The DCH will continue to work closely with the GRRB on their work on the project, with the aim of helping to protect Dall Sheep and their habitat in the Gwich'in Settlement Region.



Gwich'in Research Council

To best meet the needs and research orientation of the Gwich'in communities, the Department is considering the creation of a Gwich'in-specific and Gwich'in-appropriate research oversight body, similar to the Ne K'ə Dene Ts'ijl Forum in the Sahtu Region. The DCH proposes that the Gwich'in Forum will have knowledgeable Elders, Youth, academics, land-users, and those with familiarity with policy and governance.

Boreal Caribou Range Plan

A consultant for the DCH compiled existing TK, consulted with Renewable Resource Councils, carried out Habitat TK-Science Mapping Workshops in both Teet'it Zheh and Inuvik, prepared a report, and verified the report. The report will be used by the GNWT for their boreal caribou range planning processes related to species at risk conservation. Two Youth assisted with conducting interviews and logistics on this project. DCH participated in the Boreal Caribou Workshop that took place on March 8 and 9 sponsored by the GNWT in conjunction with the Gwich'in and the Inuvialuit Regional Corporation.

ON-GOING AND FUTURE PROJECTS

The DCH has numerous important future projects that have been funded or we will continue seeking funding for projects such as, such as Lessons from our Elders, which won the Arctic Inspiration Prize.

Books and publications

The DCH continues to publish and update our numerous award-winning books, including: Our Whole Gwich'in Way of Life Has Changed / Gwich'in K'yuu Gwiidandà' Tthak Ejuk Gòonlih and the following books soon to be published:

- Ethno-astronomy book;
- Fort McPherson community history book; and
- COPE Stories book

Provide Input to Other GTC Departments

The DCH provides input as needed relating to Gwich'in TK, culture and heritage to other GTC Departments, NWT and Yukon territorial governments, and federal government initiatives. For example, the Department helped GNWT to update interpretative sign panels at Tetlit Gwinjik Lookout to show more updated and appropriate information about the area. The Department also participated in the Caribou Summit in January, the Airport Virtual Inuvik, and other heritage projects.

Other Projects:

- Pandemic Stories Project with Dr. Crystal Fraser
- GRRB/Science Projects (luk dagaii habitat, permafrost, others)



DCH Operations

DCH staff participate in a variety of activities and meetings intended to assist in the preservation of Gwich'in culture. These include, among many others:

1. Attending Arctic Advisory Circle meetings. The grand opening of the Arctic/Northern Exhibition was installed at Telus World of Science – Edmonton on September 15, 2022.
2. Providing editorial and logistical services to the production of COPE Storybook.
3. Maintaining regular communication with Participants via social media and information requests.
4. Collaborating with the Gwich'in Renewable Resources Board on numerous projects and initiatives.
5. Developing and completing strategic and other plans.
6. Reviewing permits and licensing agreements as well as negotiating research and filming agreements.

List of Academic and Practical Research Projects that the DCH also participated in:

- Whitefish in the Peel
- Permafrost TK
- Ethno-Astronomy Project and Boy in The Moon book
- Permafrost degradation
- Mackenzie River Basin Project
- Organizational Learning / Health Research
- Delta ethnography
- Arctic PASSION/Historic Effects
- Árramät Project
- Best Practices in Modern Treaties in Canada.
- The history of infectious disease in the North from 1860 to 1940.
- Grizzly Bear Workshop
- Permafrost Thawing
- Unsettling Colonial Science: Modern Architecture and Indigenous Claims to Land 1954-1998
- Caribou Antlers
- Permafrost thaw slumps in the Richardson Mountains
- Indigenous Clothing Ensembles
- Evolution of alluvial fans
- Indigenous Knowledge of Berries in the Northwest Territories.
- "How I survived": Recreation at Northern Residential and Day Schools
- Eagle Plains Exploration Project
- Prince of Wales Northern Heritage Centre COPE recordings online
- Gwich'in Tribal Council Strategic Plan and Land Based Program
- Hotii Ts'eeda NWT SPOR Support Unit
- Teet'it Gwich'in National Historic Site Project
- Arctic Borderlands Ecological Knowledge Society (ABEKS)
- Porcupine Caribou Management Board (PCMB)
- Residential School Brochure
- Tsiigehnjik (Arctic Red River) Canadian Heritage River
- Yukon Place Names submission
- "Thalweg."
- Nomination of the Dehcho/Deho/Fleuve Mackenzie/ Grand Rivière/Kuukpak/Mackenzie River/Nagwichoonjik to the Canadian Heritage River System
- Teet'it Gwich'in cookbook utilizing Gwich'in Recipes

Proposals submitted for 2022-2023

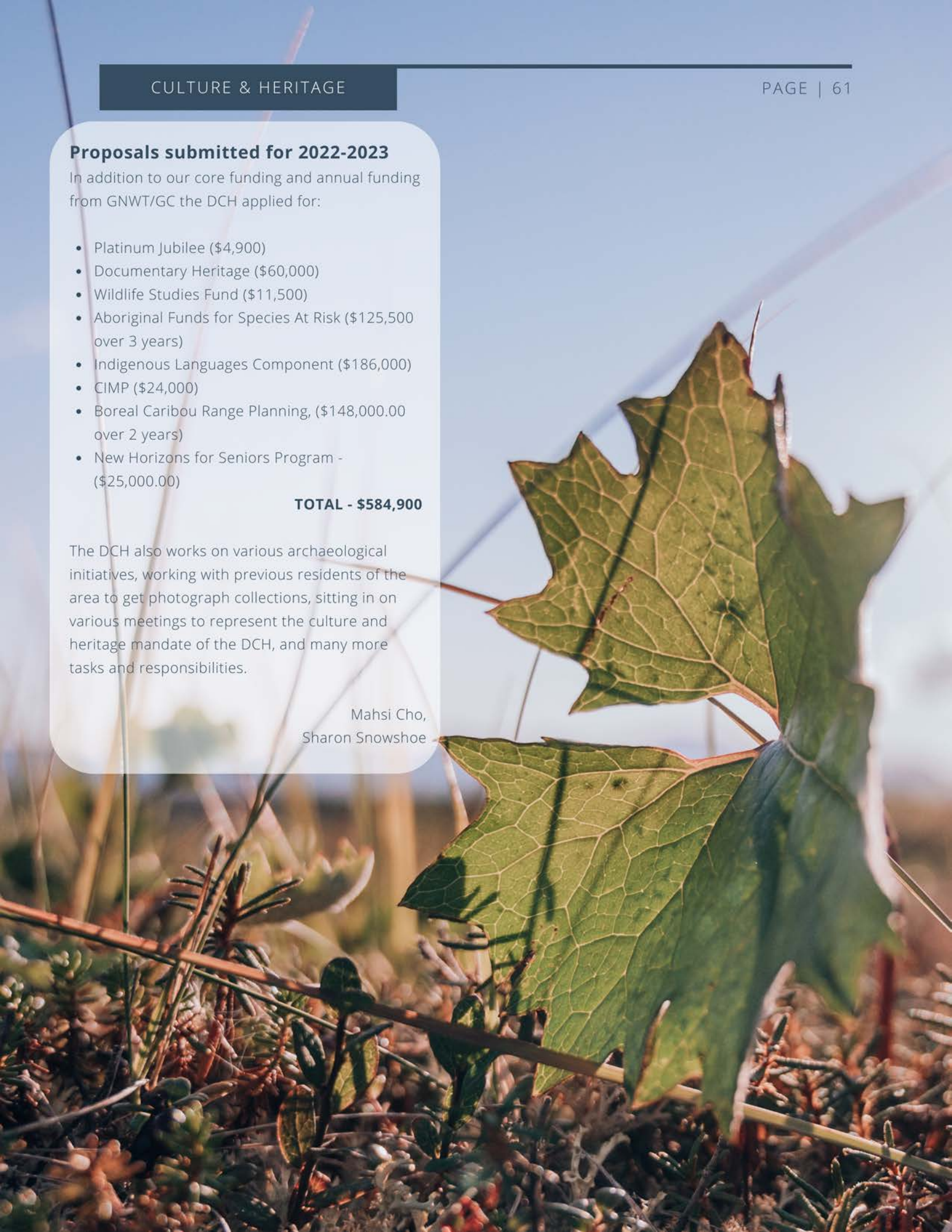
In addition to our core funding and annual funding from GNWT/GC the DCH applied for:

- Platinum Jubilee (\$4,900)
- Documentary Heritage (\$60,000)
- Wildlife Studies Fund (\$11,500)
- Aboriginal Funds for Species At Risk (\$125,500 over 3 years)
- Indigenous Languages Component (\$186,000)
- CIMP (\$24,000)
- Boreal Caribou Range Planning, (\$148,000.00 over 2 years)
- New Horizons for Seniors Program - (\$25,000.00)

TOTAL - \$584,900

The DCH also works on various archaeological initiatives, working with previous residents of the area to get photograph collections, sitting in on various meetings to represent the culture and heritage mandate of the DCH, and many more tasks and responsibilities.

Mahsi Cho,
Sharon Snowshoe





Elder Annie Jane Tetlich-Charlie working with Vadzaih at the Caribou Summit in Teet'it Zheh

GWICH'IN SERVICES

NEIL PASCAL

Drin Gwinzii,

My name is Neil Pascal and my hometown is Teet'it Zheh (Fort McPherson). My parents are the late Ronnie and Laura Pascal. I joined Gwich'in Tribal Council (GTC) on January 11, 2023, as Manager, Gwich'in Services.

ENROLMENT

Gwich'in Services is responsible for Enrolment Records of all Gwich'in Participants, and is administered by the Coordinator, Esther Ross Kendi. The Coordinator is responsible of all newborns, deceased and Participants who transfer into or out of the *Gwich'in Comprehensive Land Claim Agreement* and Designated Gwich'in Organizations. Our Coordinator spends part of her time travelling to register new participants along with renewing membership cards. We ask Participants to update their change of address, marital status transfers, withdrawals, name changes or deceased persons - or those who live outside the Gwich'in Settlement Area.

As of May 5, 2023, the following is the enrolment data of Participants by Gwich'in Council:

Nihtat Gwich'in Council	1,056
Gwichya Gwich'in Council	451
Tetlit Gwich'in Council	1,480
Ehdiitat Gwich'in Council	480
TOTAL	3,467

GWICH'IN HARVESTER ASSISTANCE POLICY (GHAP)

In September 2022, the GTC, alongside the Renewable Resource Councils (RRCs), undertook a revision of the GHAP and Procedure documents. The revision of the GHAP and Procedure documents were presented to the GTC Board at its October 2022 meeting. In the meeting the Board directed the GTC to recirculate the documents for further feedback and to expressly include the Gwich'in Councils. During this meeting, references to Designated Gwich'in Organizations (DGOs) in the revised versions were deemed to be inconsistent with the Trust and revisions were suggested by the Board. During the February 23, 2023 meeting, the GTC Board approved the revised Policy and Procedure documents.

Some of the major changes to the GHAP included the following:

- Eligibility age changed from nineteen (19) years old to sixteen (16) years old
- Developing a Zero Tolerance Policy including a suspension clause.
- Change the category of harvesters from part-time and full-time harvesters to simply harvesters, under which a distinction between Elder harvesters is included in the definition.

Harvesters are eligible for up to \$2,500 per fiscal year (or \$1,250 per season) provided that the applicant can contribute a minimum of 25% of the total cost of capital asset purchase(s) and/or proof of approved financing once confirmation of a 25% deposit. Individuals who are over the age of sixty (60) years will be eligible for up to \$4,000 per fiscal year (or \$2000 per season.) Harvesters over the age of sixty (60) years are not required to contribute a minimum (25%) amount for this assistance.

All other changes to the GHAP will be available at the RRC Coordinator's office in the Gwich'in communities and on the GTC website.

GWICH'IN GOVERNMENT

WHITNEY ALEXIS

Over the year, the Gwich'in Government Team galvanized efforts to advance the Gwich'in Government negotiations in collaboration with the Government of Canada and the Government of Northwest Territories.

For this fiscal year, the Gwich'in Government Team held Main Table Negotiations in Edmonton, Ottawa, Yellowknife, Inuvik, and Vancouver. Scheduled meetings will occur in the same manner in subsequent years until the Gwich'in Government Agreement is concluded. Five meetings were planned for the Gwich'in Government Main Table negotiation meetings.

Table 1 sets out the Gwich'in Government Main Table negotiation meetings schedule for the fiscal year 2022-2023.

Table 1

Gwich'in Government Main Table Negotiations Meetings Schedule for 2022-2023	
Date	Location
July 27-28, 2022	Edmonton, AB / Virtual
October 25-26, 2022	Ottawa, ON / Virtual
November 24, 2022	Yellowknife, NT / Virtual
December 14-15, 2022	Inuvik, NT
February 14-15, 2023	Vancouver, BC

For the 2022-2023 fiscal year, the Gwich'in Tribal Council (GTC) received a total amount of \$1,271,858. This includes \$728,260 under Inherent Right/Self-Government and \$543,598 under Governance Capacity Development programs to support the Gwich'in Government process, including community support, meetings, and activities.



Gwich'in Government Engagement Session, Fort Smith

First and foremost, we would like to highlight the tremendous progress made towards the completion of the Gwich'in Government Agreement.

The Gwich'in Government negotiations are focused on specific core jurisdictions, including financial relations, economic development, housing, taxation, lands, governance and culture and language. The Gwich'in Government Team worked to include the communities of Aklavik, Inuvik, Tsiigehtchic and Teet'it Zheh (Fort McPherson) in every possible manner in compliance with the 2022 Annual General Assembly (AGA) direction. The AGA adopted Resolution #7, which directed us to move forward on two significant aspects:

1. Work collectively towards the regional self-government model and,
2. Advance the Agreement-in-Principle (AiP) into the Final Agreement negotiations.



GWICH'IN
COLLABORATIVE
GOVERNMENT

Equally important was the development of an effective communication plan to share consistent information on our negotiations both inside and outside the Gwich'in Settlement Area (GSA). Our main priority was also to engage with Participants about the Gwich'in Government process, keeping them well-informed of all activities, while providing updates in the communities and asking for valuable input and feedback towards the Gwich'in Government Agreement.

We highly encouraged Elders and Youth to be involved in and participate in each negotiation meeting so as to enhance the Gwich'in Government Agreement with their insights and feedback.

In addition, community engagement sessions were organized in Aklavik, Teet'it Zheh, Inuvik, Tsiigehtchic, Yellowknife, Fort Smith, Hay River, Whitehorse, Edmonton and Vancouver. We utilized multiple methods in order to consult with our Participants, including social media platforms, website (www.gwichincollaborative.ca), community meetings, radio, questionnaires, reports, and newsletters.

These methods reinforced our communications plan, which enabled Participants to receive consistent and updated messages regarding the overall progress of our negotiations effort in a timely manner. Table 2 outlines the community meetings held inside and outside the GSA:

Table 2

Community Meetings Schedule for 2022-2023 Inside and Outside of the GSA	
Date	Location
May 26, 2022	Inuvik, NT
June 28, 2022	Tsiigehtchic, NT
November 7, 2022	Yellowknife, NT
November 8, 2022	Fort Smith, NT
November 9, 2022	Hay River, NT
December 1, 2022	Whitehorse, YT
February 16, 2023	Vancouver, BC

Subsequently, the Gwich'in Government Team prepared a report entitled "Community Engagement Session: Learning Together." This report summarizes the Gwich'in participants' perspectives about Gwich'in Government in Fort Smith, Yellowknife, Hay River, Whitehorse, Edmonton, and Vancouver. The statistical analysis demonstrates that 118 people attended the Community Engagement Sessions, and 80 people completed the survey and provided feedback. As a result, 87% of the Gwich'in participants support the Gwich'in Government, and 13% of the Gwich'in participants are unsure about the Gwich'in Government. Statistics also demonstrated that only 1% of Participants oppose our efforts toward the achievement of Gwich'in Government.

Furthermore, the Grand Chief/ Lead Negotiator strived to create new job opportunities to extend the Gwich'in Government team within each Community of Aklavik, Teet'it Zheh, Tsiigehtchic and Inuvik by hiring Community Advisors, Field Workers and a Community Coordinator. These positions were created to:

- support the overall negotiations process and the work required in each Gwich'in community;
- disseminate information related to the negotiations process;
- support the implementation of the communications plan with a specific focus on engaging with Gwich'in participants in the Gwich'in communities to support the consultation efforts of the team; and
- to ensure that input and feedback are gathered and consolidated for review and incorporation by the Gwich'in Government team.

In the spirit of reconciliation and recognition, we continue to make significant efforts to represent our rights and interests through the Gwich'in Government negotiations process. Importantly, we are constantly working on building a strong Gwich'in Government with the most effective communication strategy to ensure the involvement of all Participants and continues to pursue community meetings inside and outside the GSA to regularly consult with the people.



The Gwich'in Government team is composed of the following team members:

- Ken Kyikavichik, Grand Chief/Lead Negotiator;
- Michael Greenland, Assistant Negotiator and President of the Ehdiiat Gwich'in Council in Aklavik;
- Abe Wilson, Assistant Negotiator and President of the Tetlit Gwich'in Council in Teet'it Zheh;
- Kelly McLeod, Assistant Negotiator and President of the Nihtat Gwich'in Council in Inuvik;
- Bobbie Jo Greenland-Morgan, Gwich'in Government Strategic Advisor;
- Whitney Alexis, Regional Gwich'in Government Advisor;
- Tony Devlin, Gwich'in Government Communications Advisor;
- Eugene Pascal, Gwich'in Government Advisor - Aklavik;
- Deanna Bailey, Gwich'in Government Fieldworker - Inuvik; and,
- Andrea Tetlichi, Gwich'in Government Fieldworker - Teet'it Zheh





GOVERNMENT AFFAIRS AND IMPLEMENTATION

DIANE BAXTER

This year has seen us make progress at a historical pace. GTC has experienced a strong leadership presence and departmental teams that move the dial on a day by day basis. Implementation activities for this past year will be summarized under the following headings:

- Implementation
- Treaty Modernization
- Other Tasks/Events

Implementation

Members of the Implementation Committee (IC) are the Gwich'in Tribal Council (GTC), Government of Canada (GOC), the Government of the Northwest Territories (GNWT) and the Yukon Government (YG).

GTC is represented by Grand Chief Ken Kyikavichik and myself. Our CEO, Manager of Lands, and Manager of Government Affairs also attend as required.

The functions of the IC are to conform to the GCLCA and the Implementation Plan (IP) and operate on a consensus basis. Besides the functions described in Section 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 fulfilled.



Committee Meetings were held during the last fiscal year as follows:

- May 17, 2022 (Virtual);
- November 2, 2022 (Yellowknife, NT); and,
- March 30, 2023 (Whitehorse, YT).

Implementation Plan Review

Since 2012 we have engaged in a complete review and update of the Implementation Plan for the GCLCA:

- The GTC, Canada, GNWT and Yukon Government (YG) completed the review and update of the next 10-year implementation plan in December 2019. This work has been conducted by the multi-party Implementation Plan Working Group (IPWG) with the oversight of the IC, both of which are comprised of representatives from Canada, the GNWT and the GTC.
- Work was guided by direction from AGA resolutions, informed by input from GTC Departments and co-management boards, and overseen by GTC Executive and senior officials.
- In January 2020, the GTC Board of Directors passed a resolution approving the full IP in principle, but this approval was subject to two conditions:

1. The GTC review any further text-level changes that come from parties; and
2. The GTC and Canada negotiate satisfactory implementation funding.

- With respect to the Board condition (1), the text has been further polished and formatted without significant changes except for two areas: inclusion of new activity sheets to guide parties in implementing the amended Chapter 12 appointments provisions, and soon-to-be developed IP content (in the form of activity sheets and a new appendix) to guide parties in implementing

amended Chapter 6 dispute resolution provisions. The new dispute resolution sheets are expected to be completed during this fiscal year (2023-2024).

- With respect to the Board condition (2), funding negotiations with Canada have been finalized. We did sign off on the Institutional Capacity (IC) Funding component in March 2023 and funding started as of April 1, 2022. Roughly \$3,840,931.00 is the new annual funding going forward for IC. Now that the IC funding has been finalized, the focus is now on developing a policy basis and methodology for additional funding increases to support treaty-based lands and resources (LRTM) roles and responsibilities. Further streams of funding may also be negotiated in years to come, including for language, culture and heritage reclamation.



Implementation is led by Diane Baxter, Senior Implementation Advisor and David Wright, external Legal Advisor. They draw on information provided by various GTC Departments from time to time as they collaborate on the fiscal policy process.

Treaty Modernization

The work of the Treaty Modernization (also known as the Recognition of Indigenous Rights & Self-Determination – RIRSD) Table focuses on five main issues:

1. The rights aspect of the “cede, release and surrender” clauses of Chapter Three of the GCLCA;
2. Treaty implementation funding support levels;
3. Treaty Loan Cost Reimbursement;
4. Dispute resolution procedures; and
5. Appointments to co-management boards

The GCLCA Modernization Table, which paused during 2020 and 2021 due to the COVID-19 pandemic, resumed in April 2022. The following items were on the table for 2022-2023 fiscal year and will continue into the 2023-2024 fiscal year:

- **Cede, Release & Surrender:** Canada has received the mandate to negotiate the removal of cede, release, surrender provisions in Chapter 3 of the GCLCA and to replace them with negotiated text in line with the principles of recognition and predictability. Discussions commenced in 2022 and are on-going.
- **Board Appointments:** The parties (GTC, Canada & GNWT) reached an agreement for direct appointment to the Gwich'in Renewable Resource Board (GRRB) in 2020, which was approved by the Board of Directors and signed off in April 2022 and we are still waiting for approval by Canada. Hopefully in the 2023-2024 fiscal year, further discussions will occur for direct appointments to the Gwich'in Land & Water Board (GLWB) & Gwich'in Land Use Planning Board (GLUPB) that are linked to the MacKenzie Valley Resource Management Act (MVRMA).



Members of the GCLCA Modernization Table are the Gwich'in Tribal Council (GTC), Government of Canada (GOC) and the Government of the Northwest Territories (GNWT). GTC Representatives are lead negotiator Grand Chief Ken Kyikavichik and Diane Baxter as the Senior Implementation Advisor. Other GTC staff, consultants or legal advisors are brought in as and when required.

The following meetings occurred in 2022-23 for the Modernization Table:

- June 7-8, 2022 (Yellowknife, NT)
- October 13, 2022 (Virtual)
- December 15-16, 2022 (Inuvik, NT)
- February 1, 2023 (Virtual)
- March 28, 2023 (Whitehorse, YT)

Other Tasks/Events

Other projects that are attended to on a regular basis by Implementation include:

Board Appointments

Until we receive direct appointments to our co-management boards, we are still required to advertise and send our nominees names into Canada for appointment. Advertisements for vacancies went out in November 2022 and again in January 2023.

Notary Public Services

Diane Baxter is a Notary Public in and for the Northwest Territories and her services are offered free of charge to our registered Participants between the hours of 8:30 am to 5:00 pm from Monday to Friday at the GTC Inuvik office in the Chief Jim Koe Building.

Special Events, Workshops, Conferences:

We organized and hosted a variety of events, including:

- Gwich'in Day (hosted with the Tetlit Gwich'in Council (TGC) on April 22, 2022 - Teet'it Zheh);
- National Indigenous Day (hosted with the Nihtat Gwich'in Council (NGC): June 21, 2022 - Inuvik);
- Moose Hide Tanning Camp (hosted with the Western Arctic Youth Collective: August 4-11, 2022 - Midway Lake)
- Annual General Assembly (August 16-18, 2022 - Teet'it Zheh)
- RRC/GHAP Workshop (all RRC's participated: September 27-28, 2022 - Inuvik). We also went to the communities of Inuvik and Aklavik in March 2023 to provide information on the new GHAP that was developed out of this workshop. Sessions in Tsiigehtchic and Teet'it Zheh were postponed until April 2023 due to a death of an Elder in the community of Teet'it Zheh.
- Community Christmas Dinner (hosted with NGC: December 16, 2022 - Inuvik)
- Caribou Summit (hosted with TGC: January 17-19, 2023 - Teet'it Zheh)
- Gwich'in Cup (March 10-12, 2023 - Inuvik).
- Land Claims Agreement Coalition (LCAC) 20th Anniversary National Modern Treaties Conference and Leadership Meeting (Ottawa: February 27-March 2, 2023)

For these special events, our presence would not be possible if it weren't for all of our staff and other volunteers stepping up to get involved. With the COVID-19 restrictions lifted last year, we all enjoyed participating in or hosting the events, workshops and conferences, and look forward to continuing to maintain a presence in the upcoming year!

Mahsi cho!



Consolidated Financial Statements of

GWICH'IN TRIBAL COUNCIL

And Independent Auditors' Report thereon

Year ended March 31, 2023

GWICH'IN TRIBAL COUNCIL

Consolidated Financial Statements

Year ended March 31, 2023

Management's Responsibility for the Consolidated Financial Statements

Independent Auditors' Report

Consolidated Statement of Financial Position	1
Consolidated Statement of Operations and Accumulated Operating Surplus	2
Consolidated Statement of Remeasurement Gains and Losses	3
Consolidated Statement of Changes in Net Financial Assets	4
Consolidated Statement of Cash Flows	5
Notes to Consolidated Financial Statements	6

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 16, 2023



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, 2023
- 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, 2023, 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 "2022-2023 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 "2022-2023 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

Edmonton, Canada
August 16, 2023

GWICH'IN TRIBAL COUNCIL

Consolidated Statement of Financial Position

March 31, 2023, with comparative information for 2022

	2023	2022
Financial assets:		
Cash and cash equivalents (note 2)	\$ 31,204,243	\$ 23,843,547
Accounts receivable (note 3)	8,590,836	5,891,127
Inventories for resale	95,987	45,847
Portfolio investments (note 4)	130,152,387	135,089,730
Investment in First Nations Bank of Canada (note 5)	2,000,000	2,000,000
Investments in government business enterprises (note 6)	21,659,098	20,452,772
	<u>193,702,551</u>	<u>187,323,023</u>
Liabilities:		
Accounts payable and accrued liabilities (note 7)	4,342,632	2,807,834
Government transfers and contributions repayable (note 8)	159,892	264,249
Deferred revenue (note 9)	22,537,649	14,104,409
	<u>27,040,173</u>	<u>17,176,492</u>
Net financial assets	166,662,378	170,146,531
Non-financial assets:		
Tangible capital assets (note 10)	4,464,088	3,072,662
Prepaid expenses and deposits	60,492	65,229
	<u>4,524,580</u>	<u>3,137,891</u>
Accumulated surplus (note 11)	\$ 171,186,958	\$ 173,284,422
Accumulated surplus is comprised of the following:		
Accumulated operating surplus	\$ 152,492,974	\$ 153,100,445
Accumulated remeasurement gains	18,693,984	20,183,977
Accumulated surplus	\$ 171,186,958	\$ 173,284,422

Credit facility (note 12)
 Commitments (note 13)
 Land claim negotiation loans reimbursements (note 14)

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, 2023, with comparative information for 2022

	Budget	2023	2022
Revenues:			
Government transfers:			
Government of Canada - CIRNAC	\$ 12,897,404	\$ 19,001,643	\$ 16,605,226
Government of Canada - Other	2,074,332	3,199,113	2,812,181
Government of Northwest Territories	991,500	1,592,033	1,982,643
Other contributions and transfers	484,320	1,200,398	520,196
	16,447,556	24,993,187	21,920,246
Net amounts recognized (deferred)	5,576,343	(8,433,240)	(7,768,694)
Government transfers and contributions recovered (repaid)	-	(106,054)	(240,498)
	22,023,899	16,453,893	13,911,054
Royalties	1,780,000	2,072,534	1,849,581
User fees, rent and other recoveries	319,144	346,682	272,784
Land reclamation fees	24,000	7,392	21,756
Investment income (note 15)	2,770,232	948,477	8,523,537
	26,917,275	19,828,978	24,578,712
Expenses (note 16):			
Corporate services	3,687,338	2,996,379	2,092,709
General government	7,002,529	3,805,338	1,626,403
Intergovernmental relations	1,925,000	1,788,475	1,786,332
Lands and resources	1,016,369	1,330,895	866,935
Gwich'in services	1,188,920	544,192	438,957
Health and wellness	950,932	999,298	1,005,210
Culture and heritage	884,898	893,696	582,462
Gwich'in language	770,280	349,200	789,514
Education	2,742,126	1,776,950	1,943,357
Wellness Camp	2,344,782	541,132	-
Contributions to other organizations:			
Designated Gwich'in Organizations	5,052,368	5,389,870	2,752,429
Renewable Resource Councils	-	749,794	726,123
Others	-	270,190	-
Distributions:			
Harvesters	-	180,727	246,222
Elders	-	207,000	50,000
	27,565,542	21,823,136	14,906,653
Annual operating surplus before the undernoted	(648,267)	(1,994,158)	9,672,059
Earnings on investments in government business enterprises (note 6)	-	1,386,687	297,863
Annual operating surplus	(648,267)	(607,471)	9,969,922
Accumulated operating surplus, beginning of year	153,100,445	153,100,445	143,130,523
Accumulated operating surplus, end of year	\$ 152,452,178	\$ 152,492,974	\$ 153,100,445

See accompanying notes to consolidated financial statements.

GWICH'IN TRIBAL COUNCIL

Consolidated Statement of Remeasurement Gains and Losses

Year ended March 31, 2023, with comparative information for 2022

	Budget	2023	2022
Accumulated remeasurement gains (losses), beginning of year	\$ 20,183,977	\$ 20,183,977	\$ 15,061,037
Change in unrealized remeasurement gains and losses	2,471,081	(1,489,993)	5,122,940
Accumulated remeasurement gains, end of year	\$ 22,655,058	\$ 18,693,984	\$ 20,183,977

See accompanying notes to consolidated financial statements.

GWICH'IN TRIBAL COUNCIL

Consolidated Statement of Changes in Net Financial Assets

Year ended March 31, 2023, with comparative information for 2022

	Budget	2023	2022
Annual operating surplus (deficit)	\$ (648,267)	\$ (607,471)	\$ 9,969,922
Purchase of tangible capital assets	-	(1,575,473)	(1,512,301)
Proceeds from disposal of tangible capital assets	-	-	32,302
Gain on disposal of tangible capital assets	-	-	(26,807)
Amortization of tangible capital assets	36,000	184,047	61,113
	36,000	(1,391,426)	(1,445,693)
Change in prepaid expenses and deposits	-	4,737	(14,267)
Change in unrealized remeasurement gains and losses	-	(1,489,993)	5,122,940
Decrease (increase) in net financial assets	(612,267)	(3,484,153)	13,632,902
Net financial assets, beginning of year	170,146,531	170,146,531	156,513,629
Net financial assets, end of year	\$ 169,534,264	\$ 166,662,378	\$ 170,146,531

See accompanying notes to consolidated financial statements.

GWICH'IN TRIBAL COUNCIL

Consolidated Statement of Cash Flows

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating transactions:		
Annual operating surplus	\$ (607,471)	\$ 9,969,922
Items which do not involve cash:		
Earnings on investments in government business enterprises	(1,386,687)	(297,863)
Amortization of tangible capital assets	184,047	61,113
Gain on disposal of tangible capital assets	-	(26,807)
Change in non-cash operating working capital:		
Accounts receivable	(2,669,709)	(5,243,224)
Inventories for resale	(50,140)	(24,946)
Accounts payable and accrued liabilities	1,534,798	284,301
Government transfers and contributions repayable	(104,357)	(198,137)
Deferred revenue	8,443,240	7,768,694
Prepaid expenses and deposits	4,737	(14,267)
	5,308,458	12,278,785
Investing transactions:		
Proceeds from disposition of portfolio investments, net of purchases and reinvested investment income	3,447,350	(4,698,834)
Decrease in investments in government business enterprises, net	180,361	266,970
	3,627,711	(4,431,864)
Capital transactions:		
Purchase of tangible capital assets	(1,575,473)	(1,512,301)
Proceeds from disposal of tangible capital assets	-	32,302
	(1,575,473)	(1,479,999)
Increase in cash position	7,360,696	6,366,922
Cash and cash equivalents, beginning of year	23,843,547	17,476,625
Cash and cash equivalents, end of year	\$ 31,204,243	\$ 23,843,547
Supplemental cash flow information:		
Interest and bank charges paid	\$ 19,566	\$ 18,900

See accompanying notes to consolidated financial statements.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements

Year ended March 31, 2023

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, 2023

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.

(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.

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.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

(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.

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.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

(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.

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	10 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%

Tangible capital assets under development are not amortized until they are available for use.

(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.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

(f) Non-financial assets (continued):

(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.

(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.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

(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, 2022, PS3400 Revenue - effective April 1, 2023, PSG-8 - Purchased Intangibles - effective April 1, 2023 and PS3160 Public Private Partnerships - effective April 1, 2023. The Council's management is currently assessing the impact of these new accounting standards on its consolidated financial statements.

2. Cash and cash equivalents:

	2023	2022
Cash on deposit	\$ 28,307,783	\$ 21,010,038
High interest savings accounts (see note 11)	2,896,460	2,833,509
	<u>\$ 31,204,243</u>	<u>\$ 23,843,547</u>

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

3. Accounts receivable:

	2023	2022
Amounts due from non-arm's length entities:		
Gwich'in Tribal Council Society	\$ 4,000	\$ 4,000
Mackenzie Valley Construction Ltd.	184,908	184,808
Gwich'in Investments Limited Partnership	86,620	86,620
Tetlit Gwich'in Council	3,263	-
Gwich'in Renewable Resource Board	6,197	-
Gwichya Gwich'in	160	-
	285,148	275,428
Less allowance for doubtful accounts	(275,428)	(275,428)
	9,720	-
Amounts due from non-related entities:		
Government transfers and other amounts receivable	8,618,499	5,933,240
Goods and services tax recoverable	364,419	195,156
	8,982,918	6,128,396
Less allowance for doubtful accounts	(401,802)	(237,269)
	8,581,116	5,891,127
	\$ 8,590,836	\$ 5,891,127

4. Portfolio investments:

		2023	2023	2022	2022
	Level	Cost	Fair value	Cost	Fair value
Cash		\$ 81,051	\$ 81,051	\$ 35,506	\$ 35,506
Fixed income:					
Short term investments	2	2,273,412	2,273,412	2,273,294	2,273,294
Accrued earnings	2	22,882	22,882	1,355	1,355
		2,296,294	2,296,294	2,274,649	2,274,649
Pooled funds:					
Canadian fixed income	2	41,258,175	41,397,125	45,808,504	42,052,116
Canadian equities	2	49,381,076	47,738,845	48,359,585	54,157,413
Global equities	2	18,447,316	38,637,457	18,426,379	36,568,916
Accrued earnings	2	1,615	1,615	1,130	1,130
		109,088,182	127,775,042	112,595,598	132,779,575
		\$ 111,465,527	\$ 130,152,387	\$ 114,905,753	\$ 135,089,730

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

5. 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% (2022 - 6%) of the total outstanding common shares at March 31, 2023.

6. Investments in government business enterprises:

	2023	2022
Gwich'in Development Corporation, 100% subsidiary	\$ 21,339,255	\$ 20,158,620
Zheh Gwizuh (G.P.) Limited, 100% subsidiary	57,746	48,187
Aboriginal Contractors Corporation, 67.67% subsidiary	262,097	245,965
6354 NWT Ltd., 100% subsidiary	-	-
	<u>\$ 21,659,098</u>	<u>\$ 20,452,772</u>
	2023	2022
Earnings on investments in government business enterprises:		
Gwich'in Development Corporation	\$ 1,390,191	\$ 288,518
Zheh Gwizuh (G.P.) Limited	1,188	6,217
Aboriginal Contractors Corporation	(4,692)	3,128
6354 NWT Ltd., net of reductions of provisions for impairment (note 6(d))	-	-
	<u>\$ 1,386,687</u>	<u>\$ 297,863</u>

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

6. 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 Gwich'in beneficiaries, mainly within the Gwich'in Settlement Area in the Northwest Territories. The following table provides condensed supplementary financial information for the year ended December 31:

	2022	2021
Financial position:		
Assets	\$ 21,798,187	\$ 20,251,810
Due to Gwich'in Tribal Council	(16,726,438)	(16,680,929)
Other liabilities	(249,081)	(138,404)
Total equity attributable to the Council	4,822,668	3,432,477
Results of operations:		
Revenues	2,473,905	980,395
Expenses and other amounts	(1,083,714)	(691,877)
Earnings for the year attributable to the Council	1,390,191	288,518

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

	2023	2022
Due from Gwich'in Development Corporation at December 31 st	\$ 16,726,438	\$ 16,680,929
Total equity attributable to the Council	4,822,668	3,432,477
Net advances between January 1 st and March 31 st	(209,851)	45,214
	\$ 21,339,255	\$ 20,158,620

Interest on the amount due to the Council has been included as part of investment income, net (see note 15). In addition, Gwich'in Development Corporation paid an administration fee of \$50,000 (2022 - \$50,000) to the Council that is included as part of user fees, rent and other recoveries.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

6. 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:

	2023	2022
Financial position:		
Assets	\$ 12,155,263	\$ 10,043,738
Due to Gwich'in Tribal Council	(237,909)	(225,156)
Other liabilities	(111,761)	(116,215)
Total equity	11,805,593	9,702,367
- attributable to the non-controlling interest	11,983,287	9,882,540
- attributable to the Council	(177,694)	(180,173)
Results of operations:		
Revenues	\$ 2,130,168	\$ 1,443,679
Expenses	(26,943)	(89,926)
Earnings for the year	2,103,225	1,353,753
- attributable to the non-controlling interest	2,102,037	1,347,536
- attributable to the Council	1,188	6,217

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

	2023	2022
Due from Zheh Gwizuh (G.P.) Limited at December 31 st	\$ 237,909	\$ 225,156
Total deficiency attributable to the Council	(177,694)	(180,173)
Net advances between January 1 st and March 31 st	(2,469)	3,204
	\$ 57,746	\$ 48,187

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

6. 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:

	2022	2021
Financial position:		
Assets	\$ 383,280	\$ 413,827
Due to Gwich'in Tribal Council	(1,116,740)	(1,114,240)
Other liabilities	(1,904,399)	(1,894,502)
Total deficiency	(2,637,859)	(2,594,915)
- attributable to the non-controlling interest	(1,733,905)	(1,726,640)
- attributable to the Council	(903,954)	(868,275)
Results of operations:		
Revenues	\$ 133	\$ 178
Expenses	(12,077)	(9,366)
Loss for the year	(11,944)	(9,188)
- attributable to the non-controlling interest	(7,252)	(12,316)
- attributable to the Council	(4,692)	3,128

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

	2023	2022
Due from Aboriginal Contractors Corporation	\$ 1,116,740	\$ 1,114,240
Total deficiency attributable to the Council	(903,954)	(868,275)
March 31 st and other adjustments	49,311	-
	\$ 262,097	\$ 245,965

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

6. 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:

	2022	2021
Financial position:		
Assets	\$ 1,334,600	\$ 1,368,931
Due to Gwich'in Tribal Council	(1,377,040)	(1,375,703)
Other liabilities	(205,080)	(188,214)
Total deficiency attributable to the Council	(247,520)	(194,986)
Results of operations:		
Revenues	\$ 59,131	\$ 54,339
Expenses	(107,591)	(59,817)
Loss for the year attributable to the Council	(48,460)	(5,478)

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

	2023	2022
Due from 6354 NWT Ltd.	\$ 1,377,040	\$ 1,375,703
Total deficiency attributable to the Council	(247,520)	(194,986)
Net advances between January 1 st and March 31 st	-	-
Provision for impairments in value of the net assets of 6354 NWT Ltd.	(1,129,520)	(1,180,717)
	\$ -	\$ -

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 \$48,460 (2022 - \$5,478) 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, 2023

7. Accounts payable and accrued liabilities:

	2023	2022
Amounts due to non-arm's length entities:		
Designated Gwich'in Organizations	\$ 1,162,533	\$ 838,089
Renewable Resources Councils	751,589	-
Band Councils	-	-
	1,914,122	838,089
Amounts due to non-related entities:		
Payroll liabilities	217,464	257,399
Other accounts payable and accrued liabilities	2,211,046	1,613,503
	2,428,510	1,870,902
Finance contracts secured by vehicles with a net book value of \$nil (2022 - \$122,586)	-	98,843
	\$ 4,342,632	\$ 2,807,834

8. Government transfers and contributions repayable:

	2023	2022
Government of Canada - CIRNAC	\$ 53,895	\$ 53,895
Government of Canada - Other	2,629	13,584
Government of the Northwest Territories	103,368	196,770
	\$ 159,892	\$ 264,249
	2023	2022
Balance, beginning of year	\$ 264,249	\$ 462,386
Net amounts to be repaid (recovered)	106,055	240,498
Repayments during the year	(210,412)	(438,635)
Balance, end of year	\$ 159,892	\$ 264,249

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

9. Deferred revenue:

	2023	2022
Government of Canada - CIRNAC	\$ 18,465,014	\$ 11,589,624
Government of Canada - Other	2,560,106	1,765,170
Government of the Northwest Territories	571,497	247,601
Other contributions and transfers	941,032	502,014
	<u>\$ 22,537,649</u>	<u>\$ 14,104,409</u>

10. Tangible capital assets:

	2023		
	Cost	Accumulated amortization	Net book value
Gwich'in Wellness Camp	\$ 6,277,258	\$ 5,740,835	\$ 536,423
Machinery and equipment	218,946	215,778	3,168
Furniture and fixtures	236,376	222,169	14,207
Vehicles	707,811	182,462	525,349
Computer hardware and software	1,202,445	1,155,456	46,989
Tent	208,156	114,227	93,929
Tenant improvements	115,312	38,437	76,875
Municipal lands, Inuvik	1,462,000	-	1,462,000
Tangible capital assets under development	1,705,148	-	1,705,148
	<u>\$ 12,133,452</u>	<u>\$ 7,669,364</u>	<u>\$ 4,464,088</u>

	2022		
	Cost	Accumulated amortization	Net book value
Gwich'in Wellness Camp	\$ 5,740,835	\$ 5,740,835	\$ -
Machinery and equipment	218,946	214,833	4,113
Furniture and fixtures	236,376	218,789	17,587
Vehicles	191,052	68,047	123,005
Computer hardware and software	1,202,445	1,135,146	67,299
Tent	138,365	107,668	30,697
Municipal lands, Inuvik	1,462,000	-	1,462,000
Tangible capital assets under development	1,367,961	-	1,367,961
	<u>\$ 10,557,980</u>	<u>\$ 7,485,318</u>	<u>\$ 3,072,662</u>

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

10. Tangible capital assets (continued):

Tangible capital assets under development of \$1,791,412 (2022 - \$1,341,133) relate to the Gwich'in Wellness Camp and include building, machinery and equipment and vehicles are not available for use and have not been amortized.

Amortization of tangible capital assets of \$184,047 (2022 - \$61,113) has been included as part of facility and equipment costs. In addition, a gain on disposal of tangible capital assets of \$nil (2022 - \$26,807) has been included as part of facility and equipment costs.

The Council engaged external, independent property valuation professionals (the "Appraisers") to determine the fair value of the Gwich'in Wellness Camp on March 8, 2021. The Appraisers have appropriate recognized professional qualifications and recent experience in the location and category of the property being valued. The Appraisers are an independent valuation firm not related to the Council, who employ valuation professionals who are members of the Appraisal Institute of Canada. The fair value of the Gwich'in Wellness Camp was determined to be \$2,400,000, excluding the value of tangible capital assets under construction, on that date which exceeds its carrying value at March 31, 2023 and 2022.

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, 2023

11. Accumulated surplus:

	2023	2022
Unrestricted surplus	\$ 1,781,391	\$ 4,556,823
Restricted reserves:		
Gwich'in Education Fund	874,775	684,017
Business Capacity Fund	892,094	892,094
Land Reclamation Fund	1,143,160	1,135,768
Land Claim Negotiation Loan Fund	7,884,744	5,256,496
Gwich'in Harvesters Assistance Program Fund	5,474,410	5,691,037
Gwich'in Settlement Fund	127,112,042	131,641,596
	143,381,225	145,301,008
Investments in government business enterprises	21,659,098	20,452,772
Invested in tangible capital assets	4,365,244	2,973,819
	\$ 171,186,958	\$ 173,284,422

At March 31, 2023, the Council has \$2,896,460 invested in high interest savings accounts (2022-\$2,833,508) relating to its restricted reserves (see note 2).

12. Credit facility:

The Council has a demand revolving line of credit available for use, up to a maximum of \$5,000,000, bearing interest at prime rate per annum and is secured by a Council Resolution. At March 31, 2023, no amounts were drawn against the available demand revolving line of credit.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

13. Commitments:

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:

2024	\$	712,795
2025		572,280
2026		209,731
	\$	1,494,806

14. Land claim negotiation loans reimbursements:

As a result of the Government of Canada forgiving all outstanding land claim negotiation loans and reimbursing Indigenous governments, a total of \$13,141,239 is expected to be paid to the Council. During the year, the Council received \$2,628,428 and the remaining balance is expected to be received by the Council over the next 2 years, subject to the annual appropriation of funds and Canada's funding policies, on the following schedule:

2024	\$	2,628,248
2025		2,628,248
	\$	5,256,496

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

15. Investment income, net:

	2023	2022
Portfolio investments:		
Pooled investment income, including net realized gains	\$ 1,248,539	\$ 9,012,976
Investment management fees	(371,637)	(563,749)
	876,902	8,449,227
Dividends from First Nations Bank of Canada	26,667	26,667
Interest on amount due from Gwich'in Development Corporation	44,908	47,643
	\$ 948,477	\$ 8,523,537

Interest from Gwich'in Development Corporation was recognized as part of expenses and other amounts by Gwich'in Development Corporation (see note 6 (a)).

16. Expenses by object:

	Budget	2023	2022
Salaries, wages and benefits	\$ 5,734,342	\$ 5,318,707	\$ 4,986,850
Honoraria	247,144	226,501	119,828
Program delivery contracts and external consultants	1,444,035	2,961,999	1,381,744
Professional fees	2,250,332	840,690	836,445
Travel and events	816,278	1,147,045	437,610
Program materials and supplies	6,996,465	258,043	251,048
Office and administration	680,243	762,891	513,624
Facility and equipment costs	797,741	1,206,011	910,747
Provision for allowances (recoveries)	36,000	178,571	(128,025)
Interest and bank charges	8,147	19,566	18,900
Assistance and donations	692,500	813,489	382,727
Education, training and childcare	2,245,971	1,292,042	1,420,381
Contributions to other organizations:			
Designated Gwich'in Organizations	5,052,368	5,389,870	2,752,429
Renewable Resource Councils	-	749,794	726,123
Others	563,976	270,190	-
Distributions:			
Harvesters	-	180,727	246,222
Elders	-	207,000	50,000
Total expenses by object	\$ 27,565,542	\$ 21,823,136	\$ 14,906,653

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2023

17. 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	Closing balance
Gwich'in Children's Trust	\$ 1,481,527	\$ (230,943)	\$ 11,015	\$ 1,261,599

	2023	2022
Cash and cash equivalents	\$ 1,389,090	\$ 1,584,772
Accounts payable and accrued liabilities	(127,491)	(103,245)
	\$ 1,261,599	\$ 1,481,527

18. 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, 2023 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.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

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

(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 under both normal and stressed conditions. 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.

(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.

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. The Council is exposed to this risk through its investments bearing interest. The Council does not use derivative instruments to mitigate these risks.

19. 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.

GWICH'IN TRIBAL COUNCIL

Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2022

20. 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. KMP include individuals who are part of the governing body with authority over the planning, directing and controlling the activities of the Council. In addition, KMP include employees with day-to-day responsibilities over actions and operations. These are considered to be routine transactions.

21. Comparative information:

During the year, the Council reclassified certain programs within its functional reporting of expenses. Certain other comparative information has been reclassified to conform with the consolidated financial statement presentation adopted in the current year.



Schedule of Remuneration and Expenses
(Grand Chief and Directors) of

GWICH'IN TRIBAL COUNCIL

Year ended March 31, 2023



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INDEPENDENT AUDITOR'S REPORT

To the Directors of Gwich'in Tribal Council

Opinion

We have audited the Schedule of Remuneration and Expenses (Grand Chief and Directors) of Gwich'in Tribal Council (the "Entity") for the year ended March 31, 2023, and note, comprising a summary of significant accounting policies and other explanatory information (Hereinafter referred to as the "Schedule").

In our opinion, the accompanying Schedule of the Entity is prepared, in all material respects, in accordance with the financial reporting provisions in Section 7.3 and Annex B of the Departments of Crown-Indigenous Relations and Northern Affairs Canada (CIRNAC) and Indigenous Services Canada (ISC) 2019-2020 Financial Reporting Requirements (the "Reporting Requirements").

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 "***Auditor's Responsibilities for the Audit of the Schedule***" section of our auditor's report.

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

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

Emphasis of Matter – Financial Reporting Framework

We draw attention to the Note to Schedule, which describes the applicable financial reporting framework and the purpose of the Schedule.

As a result, the Schedule may not be suitable for another purpose.

Our opinion is not modified in respect of this matter.

***Responsibilities of Management and Those Charged with Governance for the Schedule***

Management is responsible for the preparation of the Schedule in accordance with the Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of a Schedule that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

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

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 Schedule, 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.



- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, flowing style. Below the signature is a long, horizontal, slightly wavy line.

Chartered Professional Accountants

Edmonton, Canada

September 12, 2023

GWICH'IN TRIBAL COUNCIL

Schedule of Remuneration and Expenses (Grand Chief and Directors)

Year ended March 31, 2023

	Number of months	Remuneration	Expenses	2023 Total
Grand Chief:				
Ken Kyikavichik	12	\$ 255,727	\$ 87,470	\$ 343,197
Directors:				
Abe Wilson				
Tetlit Gwich'in Council	10	-	2,193	2,193
Grace Martin				
Tetlit Gwich'in Council	12	6,500	5,512	12,012
Mavis Clark				
Gwichya Gwich'in Council	7	1,500	2,556	4,056
Angela Koe				
Gwichya Gwich'in Council	10	5,250	3,449	8,699
Barry Greenland				
Nihtat Gwich'in Council	10	9,000	4,246	13,246
Chris Smith				
Nihtat Gwich'in Council	2	2,000	4,901	6,901
Kelly McLeod				
Nihtat Gwich'in Council	12	-	19,186	19,186
Danny Greenland				
Ehdiitat Gwich'in Council	12	10,850	6,871	17,721
Michael Greenland				
Ehdiitat Gwich'in Council	12	12,500	16,186	28,686
		\$ 303,327	\$ 152,570	\$ 455,897

Note to Schedule

The Schedule summarizes the Remuneration (Salaries, Honoraria and Other Benefits) and Expenses (transportation, accommodation, meals, hospitality and incidental expenses) for the Grand Chief and Directors of Gwich'in Tribal Council. The Schedule has been prepared by management based on the financial reporting provisions in Section 7.3 and Annex B of the Departments of Crown- Indigenous Relations and Northern Affairs Canada (CIRNAC) and Indigenous Services Canada (ISC) 2019- 2020 Financial Reporting Requirements.

Other Benefits include the northern living allowance paid to the individual as well as any RRSP contributions made by Gwich'in Tribal Council to the individual's RRSP.

Anjòo kat ganakhwatr'onahtan tthak
tahgohnjih. Jjuudin ohkii ts'at nijin gwits'
àt ohkii geenjit khasrijidhòo'aii.

From the Elders - always remember to
be proud of who you are and where
you come from.

MARY EFFIE SNOWSHOE
TEET'IT ZHEH





GTC
GWICH'IN TRIBAL COUNCIL