

A journey towards self-determination,
economic independence, and reconciliation

syétsem tl'a syelánem
Annual Report 2022/2023



Skwxwú7mesh Úxwumixw
Squamish Nation

squamish.net



Skwxwú7mesh Úxwumixw
Squamish Nation

syétsem tl'a syelánem

Annual Report 2022/2023

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chet wa k'áyácht ta néwyap

Ta néwyap síiyá, síiyá, siiyúxwa7 iy ta s7ekw'í7tel-cht,

nilh ti syelánem t'l'a 2023 na7 tkwi nach'áwíhánexw, ta síiyácht t'l'a úpen i kwi t'ákach úxwumixwcht na mi kxwúsemwit ses men ánulhwit kwis mi nch'ú7mut t'l'a úxwumixwcht. nilh melh ses wa tsut ta stélmexw kwis men nch'u7s kwi welh tiná7chet. nekw nach'áwíhánexw ta úxwumixwcht.

wé7us chet kwi kwetk sts'its'áp' t'l'a swa7ámcht ti esxwexkw sts'its'áp' kwi ses mistaswit yewáhiwilh t'l'a nímalh ti stsi7s na húyutaswit ta Nexwsxwniw tm ta Úxwumixw ti stsi7s iy kwis chet mi áyatnéwas iy kwis chet mi shewáynewas na7 ta úxwumixwcht. na wé7us ta sts'its'áp' kwis mi shewáynit iy iyírentm t'l'a úxwumixw iy ta stélmexwcht ti stsi7s iy kwi he'í ek' stélmexw á7awt t'l'a nímalh, iy wé7us kwis chet nexwiyá'us na7 ta sts'its'áp'cht. ta skwálwenswit ta úxwumixwcht nilh an esxwéxkw. stl'i7cht kwis tkwáya7nnt kwis stl'i7swit t'l'a s7ulh lemlám iy ta skwulcht iy ta sníchimcht iy ta wa lh7tir'ácht. chet estétxw skwálwnt kwis nármstet ta úxwumixwcht tkwa tsixwnúmulh.

chet kw'enmántumiyap kwis kw'ú7tsutyap na7 ta skékxwcht. an ha7lh skwálwent kwis húynexwaswit ta syétsem t'l'a Eslhíhkw'íws Chet, ta Census t'l'a Skwxwú7mesh. kwi kwetk syelánem na yuultaswit ta úxwumixwcht stl'i7swit kwis k'ánatsuts ta skwulcht iy tsetsiyákwusta'iy ta skwálwenswit t'l'a syétsem ta lemlámcht. chet wa k'ánatsut na7 tkwa Sehákw Úxwumixw iy ti-lám chet na wa xwukws kwi kex tála tiná7 t'l'a Canada Mortgage iy ta Housing Corporation (CMHC). chet uutaswit kwi swataswit tiná7 t'l'a K'émk'emela'iy na ché'chenstumulh.

chet wa k'áyacht ta úxwumixwcht ti stsi7s iy kwi he'í ek' stélmexw á7awt t'l'a nímalh.





Welcome (We Raise Our Hands To You All)

To you all, respected leaders, friends, Elders, and relatives,

This year of 2023, one hundred years ago our chiefs of 16 villages came together and agreed to be one Nation, this is why people say that we come from one (Nation). Our Nation is now one hundred years.

We (Council) are continuing the past work of our ancestors. This important work is being brought to us today and is shaping our current Council, reconciliation, and prosperity. The work continues to grow and strengthen the Nation and our people today as well as the future generations.

We continue to be far-sighted in our work. The thoughts and feelings of our Nation are very important. We want to hear what they say about our housing, education, language, and culture. We are determined to take our people to the destination.

We thank you all for including yourself in our People's Assembly. We are pleased to see so many of our people complete Eshíhkw'íws Chet, the Sḵw̱wú7mesh Census. This past year our people voted yes to Reclaiming Education and shared their thoughts and feelings on housing. We are returning to the village of Se'áḵw and building our homes supported with funding from the Canada Mortgage and Housing Corporation (CMHC). We invite those from Vancouver to support us (in our work).

We raise our hands to our people today as well as those who have come before and those who will come after.



syétsem tińá7 ta CAO

Message from the Chief
Administrative Officer



I have been working as the Chief Administrative Officer (also known as CAO) since tem welhxs (February) 2022. This is a new role for Skwxwú7mesh Úxwumixw. I provide strategic, financial, and governance oversight to the Nation's programs and services as delivered by departments and administrative staff. I also work closely with elected Nexwsxwníwntm ta Úxwumixw (Council) members. I am inspired with the way leadership and staff are dedicated to the betterment of the Nation and the Squamish People. I am humbled to be part of the amazing team here at the Nation.

One of the highlights of 2022 was the completion of Skwxwú7mesh Úxwumixw 2026, our Strategic Plan. It outlines an ambitious roadmap for the future and builds on the important work of those who came before us. The Nation is on an exciting journey. We are rethinking what it means to be a modern Skwxwú7mesh government: rooted in the past and striving for excellence.

To that end, I have worked with Nexwsxwníwntm ta Úxwumixw to strengthen the Nation's capacity to undertake these ambitious plans while improving the programs and services delivered to community. As an example, we unveiled a new organizational structure in the fall, realigning the existing departments into four divisions. Each division is overseen by an Executive Director who will ensure greater coordination, communication, and collaboration between departments. My goal is that this change results in improved support for all Squamish People. I look forward to sharing the results of our work throughout the year.

Until then I encourage you to dig deep into this Annual Report for fiscal year 2022/2023. I am proud of our work and I hope you are too.

Sheldon Tetreault





s7u1h úxwumixw Overview of the Nation





s7ulh úxwumixw

Overview of
the Nation



nilh ta nímalh

About Us

We are the Sk̓wx̓wú7mesh – descendants of the original Sk̓wx̓wú7mesh speaking villages throughout the watersheds of the Squamish River, Mamquam River, Howe Sound, English Bay, False Creek, and Burrard Inlet.

Our people's history spans many millennia of living on and governing our territory. Our oral literature speaks to our origins as a people in our lands through the stories of these first ancestors. ha7lh stélmexw kwelh tiná7 chet (we come from good people).

In 1923, the partitioned Sk̓wx̓wú7mesh Indian Bands joined together to better protect the interests of the people and amalgamated to become the Sk̓wx̓wú7mesh Úxwumixw. The Prayer of Amalgamation document was signed by 76 Squamish People and sixteen chiefs for each of the Indian Bands at the time.

"...for the good government of the tribe, which would have as an ultimate result the abolishment of ill feeling that has arisen in past transactions, and which we know will henceforth bring about a brotherly feeling among each and every member of the Squamish people."

The Amalgamation created the conditions for the success of Sk̓wx̓wú7mesh Úxwumixw. Today, with nearly 4100 Members, Sk̓wx̓wú7mesh Úxwumixw is one of the largest First Nations in

British Columbia and a dynamic force in the region. The majority of our people live in three communities in West Vancouver and North Vancouver while approximately 10 percent of our population lives in communities along the Squamish River.

The Sk̓wx̓wú7mesh Sníchim (Squamish language) is spoken today by dozens of our people as a second language. It has been learned from our Elders who held onto the knowledge after a significant decline in the population of first-language speakers. The Nation is committed to re-establishing Sk̓wx̓wú7mesh Sníchim as the primary language. Although unique from the language of neighbouring Nations, Sk̓wx̓wú7mesh Sníchim is one of 10 in the Coast Salish branch which is part of the wider Salish language family.

Sk̓wx̓wú7mesh culture has been created from our lands, waters, and people over generations. Our people continue to practice and pass on many of the traditions, customs, and ways of our ancestors. wa iyím ta Sk̓wx̓wú7mesh (Squamish strong).





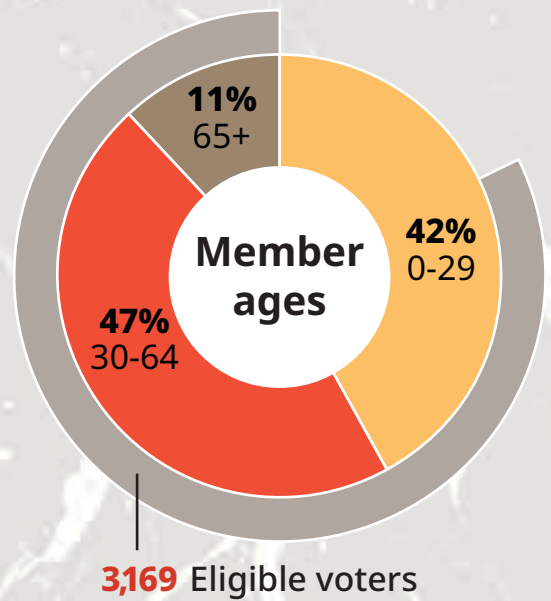
chet wa

Demographics



Traditional territory:
6,732 km²

- 23 Village sites
- 24 Reserves



4,071 Members	
2,002 Living off-reserve	2,063 Living on-reserve
417 Squamish Valley	1,644 North Shore

wa kwelkwálwen chet

Our Strategy

As a Nation, it is essential that our work be guided by values and a plan that ensures we are all moving in the same direction together, that the work of each department complements the work of others, and that we hold a shared vision of what we strive to achieve. Our Strategic Plan defines who we are, where we want to go, and how we will measure our success.

Skw̓wú7mesh Úxwumixw 2026 was developed over the first half of 2022 as an update to the Strategic Plan 2020–2023. It communicates what the priorities are for this Nexwsxwníwntm ta Úxwumixw (Council) over the course of their four-year term. It contains a new section on values to help our staff and external partners understand how we act on our guiding principles and is monitored via key performance indicators (KPIs).

Much of the work done this year can be linked to the following four strategic visions.

Read the Strategic Plan at
reports.squamish.net/strategic-plan



ta s7ulh skwelkwálwen kwi esch'éch'ewát

Our Strategic Plan

txwnám ta stélmexw

For The People

The Skw̓wú7mesh Úxwumixw is s7ekwí7tel, úxwumixw, and stélmexw. We honour our ancestors by continuing their work for our people to have a better quality of life than the previous generation. We use, create, and borrow the tools we need for our people to care for themselves and their loved ones. We offer knowledge of our ancestors to create ha7lh skwálwen and nexwníw that can be passed on to our descendants.

wa ta ts'its'áp'nitumulh chet

For Our Government

Our government excels at performing our governance responsibilities. We deliver services now and into the future while maintaining Skw̓wú7mesh values and ways of being. We continue to assert our rightful place as decision-makers with the power to influence and control what happens on our lands, waters and in the delivery of quality services for our people.

txwnám ta temíxwcht iy ta stákwcht

For Our Land and Waters

What we do on our lands and waters define who we are. We protect, take care of, and respect our land and waters. We fulfill our responsibilities to our lands and waters so that future generations can have a healthy relationship with each other and our territory.

txwnám tkwétsi na nchémusntúmulhaswit

For External Relations

We seek to work with external relations who respect our Skw̓wú7mesh values and our inherent rights as Indigenous People. We value relationships initiated in good faith and maintained through collaboration, meaningful engagement, and accountability. We cherish our relations with Indigenous neighbours.

wa ays ti syétsem

Guide to this Report

syétsem tl'a syelánem (Annual Report) 2022/2023 is a publication which highlights the successes and challenges of the previous year. It reports on goals set in the annual budget and the Strategic Plan. These three publications work together to inform Membership how the Nation as an organization functions as well as how it is progressing towards its overall strategic objectives.

Skw̄wú7mesh Úxwumixw 2026

Skw̄wú7mesh Úxwumixw 2026 defines who we are, where we want to go, and how we will measure our success. The four visions of our Strategic Plan are: txwnań ta stélmexw (For The People), wa ta ts'its'áp'nitumuh chet (For Our Government), txwnań ta temíxwcht iy ta stákwcht (For Our Land and Waters), and txwnań tkwétsi na nchémusntúmulhaswit (For External Relations).

Budget 2022/2023

The budget is a document that looks ahead by outlining the Nation's forecast for operating revenue and expenditure, cash flow, and capital expenditures for the upcoming fiscal year.

By tem lhawt' (March) 31, Nexwsxwníwntm ta Úxwumixw (Council) reviews and approves the budget for the next fiscal. The budget process is greatly shaped by operational planning which allows Nexwsxwníwntm ta Úxwumixw and senior leadership to set clear goals and forecast the anticipated resources, revenue, and expenditure required to achieve the initiatives. This approach links annual budgets with yearly goals and ultimately, the long-term goals outlined in Skw̄wú7mesh Úxwumixw 2026.

syétsem tl'a syelánem (Annual Report) 2022/2023

Published annually in tem cháylhen (September), syétsem tl'a syelánem is a document that reports back on the previous year's operational and financial performance, sharing how well the Nation did in meeting its goals.

It is divided into sections ranging from high level highlights to more detailed summaries to help Members find the information they are interested in as well as understand the nature of the work that the Nation has completed over the past year.

The table below demonstrates how different parts of the organizational structure contribute to sections of the report.

	Squamish Nation Council		Chief of Staff	Chief Administrative Officer	Division Executive Directors	
	Finance & Audit Committee				Director of Finance	All Directors
s7ulh úxwumixw (Overview of the Nation) <i>A readily accessible introduction to the Nation's performance last year.</i>						
wa kwelkwálwen chet Our Strategy	X		X	X		X
ta ha7lh syétsem Operational Highlights						X
syétsem tl'a tála Financial Highlights		X			X	
men kwíyíntsut (Performance) <i>How the Nation used our know-how, people, and resources.</i>						
kwi tpánu The Year in Review				X		X
nilh ti tála Financial Overview		X			X	
tińá tti wa chéńchenstway Division Overviews						X
nexwníw (Governance) <i>Insights into the key decisions made by Council and the environment we work in.</i>						
s7ulh nexwníw Our Values	X		X	X		
swa7s skwálwen chet Our Structure				X		
nexwnewéyelh Governance Overview	X		X	X		
syétsem tl'a tála (Financial Statements) <i>The Nation's financial performance and position.</i>						
syétsem tl'a tála Financial Statements		X			X	



cha7s chet melh

Highlights





ta ha7lh syétsem

Operational Highlights

Our people are at the heart of everything we do. The Nation continued to deliver services and programs to Members while making progress on the four pillars of Sḱwḱwú7mesh Úxwumixw 2026, our Strategic Plan. You can learn more about these highlights below in the tíh'á tti wa ché'chenstway (Division Overviews) section of this Report (pages 40–91).



wa ta ts'its'áp'nitumulh chet

For Our Government

We assert our rightful place as decision-makers with influence and control over what happens on our lands, waters, and in the delivery of services to our Members.



1380 Members

completed Eshíhkw'íws Chet, the Skwxwú7mesh Census.

64 Members

promoted into senior level roles with the Nation, including Director, Chief of Staff, and Manager positions.

1.50 acres

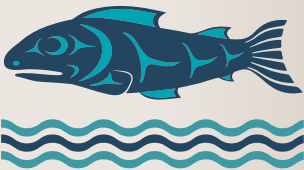
added to Seńákw IR No. 6



txwnám ta temíxwcht iy ta stákwcht

For Our Land & Waters

We protect, take care of, and respect our land and waters.



24/7

snagging and treble hook fishing ban put in place at Cheakamus Frog Pond and Moodyville fishing sites.

The purchase, possession, and discharge of fireworks is no longer permitted on reserve lands.

txwnám tkwétsi nanchémusntúmulhaswit

For External Relations

We seek to work with external parties who respect our Skwxwú7mesh values and our rights as Indigenous People.



MST Nations

to welcome the world for Invictus Games 2025 and FIFA World Cup 2026.

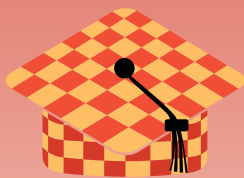
txwnám ta Stélmexw

For The People

We honour our ancestors by continuing their work to ensure our people have a better quality of life than the previous generation.

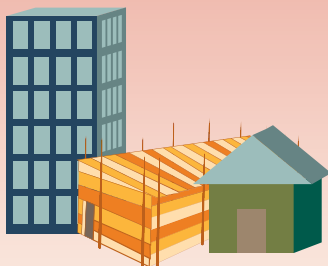
Engaged with 336 Elders

so far as part of the project to reimagine the Elders Program.



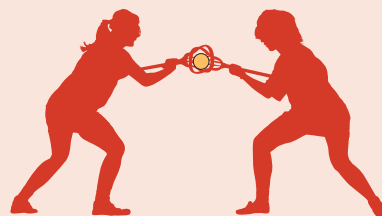
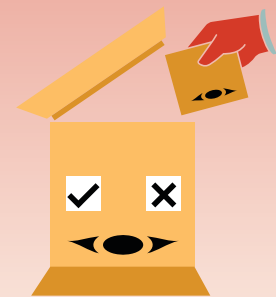
179 post-secondary students
supported with funding.

2SLGBTQIA+
Inclusion Initiative launched.



116 Members
received assistance with rent.

87.5% of Members
who voted **said yes to reclaiming education.**

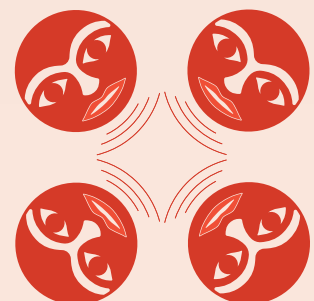


\$177,130 distributed
in sports and recreation grants.



\$1.4 billion loan
received by Nch'kaý West partnership from Canada for the first two phases of the Seńák development.

17
Skwkwú7mesh Sníchim Program Graduates.



184 Members
supported with cultural project grants.

syétsem tl'a tála

Financial Highlights

The Nation's total revenue in 2022/23 was \$215.6 million, exceeding the original projection by \$113 million. The majority of our revenue was Own Source Revenue (OSR), which includes revenue streams generated directly by the Nation (eg. from taxes and land leases). In the last fiscal year this accounted for 79 percent of the Nation's revenue. The remaining 21 percent of our revenue last year came from government transfers.

Total expenditure was \$121.6 million. In 2021/22 the Nation saw its operations begin to rebound from the impacts of COVID-19, and in 2022/23, we expanded the scope and scale of our programs and services to Members which resulted in expenses exceeding the original budget.

Operating surplus

2022/23 saw a \$94 million surplus, an increase of \$56.6 million from the surplus in 2021/22. This increase in operating surplus was primarily driven by the receipt of the Phase 1 Nation Amenity Contribution for the Sehákw development.

The Nation remains dedicated to responsible financial management by seizing sustainable growth opportunities and adapting to ever-changing circumstances. As such, a substantial portion of this surplus has been allocated towards strategic initiatives that align closely with our organizational goals.

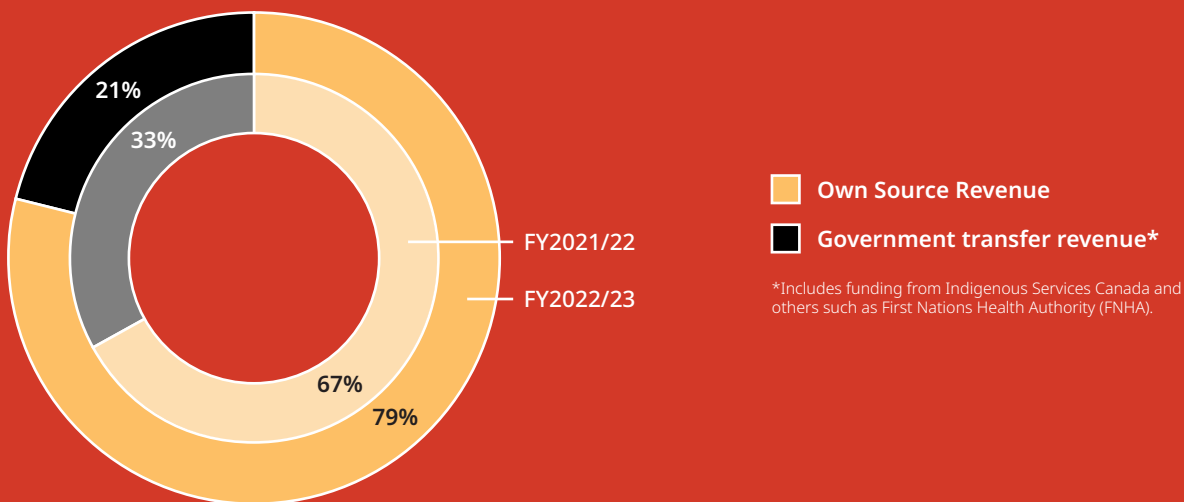
You can learn more about strategic initiatives in Sḱwḱwú7mesh Úxwumixw 2026, the Nation's Strategic Plan, on page 9 of this document. With foresight and purpose, we will channel this financial success back into our community, building a legacy of resilience and prosperity for generations to come.

\$215.6m
total revenue

Up \$90.5 million from 2021/22

\$121.6m
total expenditure

Up \$33.9 million from 2021/22



Expenditure by department

(\$ millions)

2021-22 Total: \$82.1 million
 2022-23 Total: \$106.3 million

		\$0	\$5m	\$10m	\$15m	\$20m
Nexwsxwníw ntm ta Úxwumixw (Council) & Nation Administration	Ta na wa Cheńtm Chair & Council Office	\$4.4	\$5.9			
	Strategic Operations and the Office of the CAO	\$0.9	\$1.2			
K'iyáxan Ch'áwch'aw Community Services	Nexwsp'áyaken ta Úxwumixw Community Operations	\$6.7	\$8.4			
	Ta na wa Ch'áwat ta Seńákw Seńákw Operations	--	\$0.1			
	Ta na wa Ch'áwat ta Sxwéxwel Squamish Valley Operations	\$4.1	\$5.0			
	Ta na wa Shéway I7xw ta Úxwumixw Planning & Capital Projects	\$0.9	\$1.0			
	Ta na wa Téywilháylhem Public Safety	--	\$0.9			
Nexwnínlhewá7nem Ch'áwch'aw People Services	Ayás Ménmen Child & Family Services	\$10.7	\$14.3			
	Ta7lnewás Education, Employment & Training	\$14.0	\$19.4			
	Ts'ixwts'ixwnítway Member Services	\$3.4	\$5.9			
	Yúustway Health & Wellness	\$4.9	\$6.6			
Nexwníw mamin Ch'áwch'aw Territory & Culture Services	Ta na wa Ns7éyxnitm ta Snewíyelh Language & Cultural Affairs	\$2.6	\$2.3			
	Ta na wa Yúus ta Stitúyntsam Rights & Title	\$5.0	\$3.3			
ǂetǂítayus Ch'áwch'aw Corporate Services	Chéńchenstway Human Resources	\$2.1	\$3.1			
	Nexwsyétsem Communications	--	\$1.0			
	Estxwáyusem Finance & IT	\$12.5	\$15.8			
	Wa Ch'áwalhenta Chiyáxw Legal Services	--	\$0.6			
Distribution	Distribution	\$4.1	\$4.1			
Hiyám Housing, Nch'káy & Others	Hiyám Housing, Nch'káy & Others	\$5.8	\$7.4			



men kwíyíñtsut Performance



kwi tpánu

The Year in Review

2023 marks the 100th year since 16 villages amalgamated to become Skwxwú7mesh Úxwumixw. Over the past year, the Nation has been building on the work of the ancestors and defining a new era of self-determination, reconciliation, and economic independence. You can read about these initiatives and more in the *timá tti wa chéichenstway* (Division Overviews) section of this Report (pages 40–91).

tem kw'eyus Spring 2022



In tem tsá7tskaý (April) 2022, **Nexwsxwníw ntm ta Úxwumixw (Council) approved the appointment of nine Commissioners to sit on Paháyikwup, the Language Commission.** Nominated by Members, the Commissioners provide guidance on Skwxwú7mesh Sníchim (Squamish Language) including certifying teachers, determining speaker proficiency levels, and creating a strategic plan for language revitalization. This work is guided by a Terms of Reference and the Skwxwú7mesh Sníchim Policy which was approved in 2021.

Several Seńákw project milestones were reached in the last fiscal year. On tem yetwán (May) 25, 2022, **the Nation and the City of Vancouver signed a Services Agreement**, ensuring the site will have access to municipal services, infrastructure, and amenities. The agreement also outlined significant upgrades and investments to pedestrian, cycling, transit, and road infrastructure.



The **Elders Program Engagement Project** connected with Elders, youth, community, and staff throughout 2022 to hear what they wanted for the future of the Skwxwú7mesh-ulh síyuxwa7 (Squamish Nation Elders) Program. The engagement informed several documents, including a preliminary vision framework, which will assist in creating a meaningful and inclusive Elders Program rooted in Skwxwú7mesh values and culture.

tem kw'eskw'ás Summer 2022

Between tem kw'elemexw (July) and tem p'ítway (October) 2022, **every Member over 18 years of age was invited to answer questions for Eslhíhkw'íws Chet, the Skwxwú7mesh Census.** 1 in 3 Members responded, including 23% of off-reserve, 41% of on-reserve, and 53% of Squamish Valley.



On tem cháylhen (September) 6, 2022 Council Chairperson Khelsilem was joined by the Prime Minister, Justin Trudeau, for the announcement that **the federal government provided a \$1.4 billion loan to the Nch'káy West partnership to support the first two phases of the Seńákw development.** This is the largest loan from the Canada Mortgage and Housing Corporation (CMHC) in Canadian history and is provided through the Rental Construction Financing Initiative (RCFI).

Yúusnew'as, the Skwxwú7mesh community-led project to research and document the residential school experiences of our people, entered Phase Two, Truth, in tem cháylhen (September) 2022. The intent is to provide a safe space to listen to our truth-tellers and to take care of one another with cultural, emotional, and spiritual wellness support. This process has our ancestors, truth-tellers, and people at its heart as we highlight pathways of healing for today and generations to come.



tem ekwáyanexw Autumn 2022

The Nation successfully transitioned from a Bylaw to a Financial Administration Law (FAL). Enacted by Nexwsxwníwntm ta Úxwumixw (Council) on tem p'í7tway (October) 20, 2022 and certified by the First Nations Financial Management Board, the FAL is a set of governance and finance practices that inform financial decision making. Having a FAL means that the Nation can also apply for longer-term and more streamlined funding opportunities.



Throughout 2022, **several actions were taken to ensure the safety and enhance the resilience of our people and communities through prevention, advocacy, and education strategies and tools.** In addition to allocating funding for a new department and a Task Force focused on public safety, a Public Safety Commissioner was hired in of tem ekwáyanexw (November) 2022 to oversee this important work.

87.5% of Members who voted in a referendum said yes to reclaiming education and building a Skwú7mesh education law and system for on-reserve schools. The etl'ím lhkaych' (December) 2022 vote was the culmination of the efforts of those who have been working towards reclaiming our inherent right to reclaim the education of our community for decades. The s7ulh wa nexwníwéyalh (Our Ways of Education) project continues its work on developing the education law.

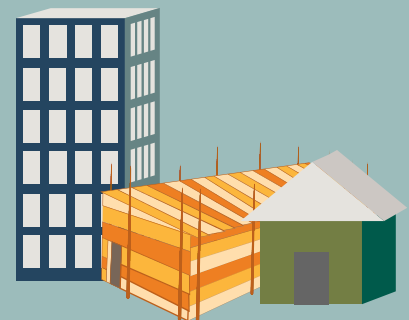


tem t'ikw Winter 2023



The na wáyatsut chexw ta askwálwen (Explore your Talent) Internship Program was launched in tem welhxs (February) 2023 for Members and individuals with significant connections to the community. The paid internship assignments provide on the job experience, insight into different areas of the workforce, and help establish meaningful career paths for our people within the Nation administration.

Following engagement with community on updating the Housing Policy, it became clear that a single policy could no longer incorporate all the updates required to make it fit for purpose for the future. **It was decided to create, in phases, 13 individual policies divided by topic and guided by one overarching Housing Policy Framework.** In tem lhawt' (March) 2023, the Housing Policy Framework, the Home Construction Policy, and the Maintenance and Renovations Policy were presented to Nexwsxwníwntm ta Úxwumixw (Council) for approval.



On tem lhawt' (March) 29, 2023, **the Nation and Nch'kay Development Corporation announced an immediate one-year moratorium on third-party development proposals** so that long-range capital plans and land use strategies could be developed for high priority areas of Skwxwú7mesh territory in North Vancouver, West Vancouver, Squamish, and Gibson's Landing. This will open the door to socio-economic growth for the Nation in a way that reflects our values, culture, and worldview.

nilh ti tála

Financial Overview

As the fiscal year drew to a close, the Nation reflected on a period shaped by remarkable accomplishments and significant progress. Through the diligent pursuit of our commitment to strategic financial management and grow our Own Source Revenue (OSR), we achieved a surplus of \$94 million, representing a substantial increase of \$56.6 million over the prior year's surplus.

The surplus of \$94 million is the result of capitalizing on a few non-recurring revenue streams explained in further detail in the OSR revenue section. Of our surplus, \$30 million was the result of recognition of previously-received deferred funding and did not result in an increase in cash reserves.

These unique opportunities allowed us to strengthen our financial position and unlock potential for transformative growth within our community. We are committed to utilizing this surplus to make profound investments back into our Nation to support the long-term vision of generating wealth back into our community and for the benefit of our people.

Financial Summary Overview

Statement of Operations (\$ millions)	FY 2022/23			FY 2021/22	
	Budget	Actual	vB	Actual	vPY
Revenue					
Government Transfers	32.3	45.4	13.1	41.2	4.2
Own Source Revenue	70.3	170.2	99.9	83.5	86.7
Total Revenue	102.6	215.6	113.0	124.7	90.9
Expense					
Program Costs	106.1	107.5	1.4	79.5	28.0
Interest and Other Expense	5.9	14.1	8.2	8.3	5.8
Total Expense	112.0	121.6	9.6	87.8	33.8
Operating Surplus (deficit)	(9.4)	94.0	103.4	37.4	57.1

kwi tála wa p'í7nexwat

Revenue

Where our revenue comes from

Our financial strength comes from two key revenue sources, categorized as Own Source Revenue (OSR) or government transfers.

OSR consists of revenue earned directly by programs and services run by the Nation, such as taxes, leases, and other internally generated sources. The other source of revenue the Nation earns is government transfers. This includes funding from government bodies such as Indigenous Service Canada (ISC), First Nations Health Authority (FNHA), and the Province of British Columbia.

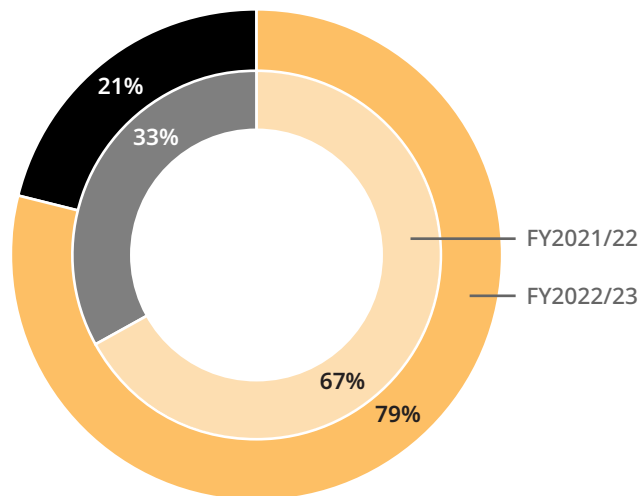
Own Source Revenue (OSR)

The following table illustrates the major elements of OSR, and their contribution to the increases from the originally budgeted revenue.

Own Source Revenue (\$ millions)	FY 2022/23			FY 2021/22	
	Budget	Actual	vB	Actual	vPY
Leases	34.1	36.5	2.4	35.1	1.4
Taxation	10.7	10.8	0.1	11.3	(0.7)
Nation amenity contribution	5.0	57.8	52.8	--	57.8
Capital contributions recognized	--	29.6	29.6	2.7	26.9
Other income	20.5	35.6	15.1	34.7	17.8
	70.3	170.3	100.0	83.8	86.5

The changes in OSR composition last year signify the strategic focus of our Nation on securing sustainable and impactful revenue sources. By harnessing direct revenue streams such as income from taxes and leases, the Nation can cultivate financial independence. By leveraging OSR, the Nation is empowered to make decisions that align with the interests of our community and ensure that financial benefits are channeled directly back into the growth of our Nation and our people.

The total amount and composition of OSR has changed significantly compared to the prior year. While lease revenue and tax revenue remain consistent, the main drivers behind the increase in OSR are the Nation amenity contribution consisting of \$57.8 million and the recognition of various sources of funding for Hiýám Housing consisting of \$29.6 million.



Own Source Revenue
Government transfer revenue*

*Includes funding from Indigenous Services Canada and others such as First Nations Health Authority (FNHA).

Nation amenity contribution

We are delighted to mark a momentous milestone in our Sehákw development journey as we receive the first instalment of the Nation amenity contribution from our development partner, Westbank.

This extraordinary contribution of \$57.8 million serves as a prominent driver behind the remarkable increase in our Own Source Revenue (OSR) in 2022/23 and helps to support the Nation's goal of financial independence and self-reliance.

An amenity contribution is a cash or in-kind contribution that a property developer is required to pay a local government if they are engaging in a construction project on that government's land. It is intended to offset the impacts of new developments on the surrounding community and ensure that the development aligns with the overall community's needs and goals. As the Sehákw development is using the Nation's land, the amenity contribution revenue earned in 2022/23 has been reserved for future investment back into the Nation.

Recognition of Funding for Hiýám Housing Initiatives

Revenue for 2022/23 also includes \$29.6 million of previously advanced capital contributions from the Canada Mortgage and Housing Corporation (CMHC) and other funders as construction proceeds on several of Hiýám Housing's affordable housing developments. It is important to clarify that this does not directly increase the Nation's cash reserves as the funding has already been tied to specific projects. Learn more about the housing developments on page 87.

Government transfers

The Nation's second largest funding source is recognized revenue from government transfers, primarily Indigenous Service Canada (ISC) among other government bodies. Strategic financial support from external bodies supports the Nation's commitment to advancing our community's development by increasing capacity to run our core programs and initiatives.

Government transfer revenue amounted to \$45.4 million, representing \$13 million above budget and a \$4.2 million increase over 2021/22. Securing external funding is a customary practice to bolster our operating capacity and address the unique challenges the Nation faces. The Nation is committed to ensuring that the financial resources we receive are utilized carefully and purposefully.

sk'aw Expenditures

Our commitment to community wellness and growth means that the Nation evaluates and improves the programs it offers Members.

As a result, actual program costs were above budget by \$1.5 million, primarily due to the onboarding of staff to run these additional programs. By welcoming skilled professionals and experts to the Nation, we can increase our capacity to expand program offerings and deliver high-quality services that address the evolving needs of our community.

Expenses (\$ millions)	FY 2022/23			FY 2021/22	
	Budget	Actual	vB	Actual	vPY
Program costs	106.1	107.5	1.4	79.5	28.0
Interest and other expenses	5.9	14.1	8.2	8.3	5.8
	112.0	121.6	9.6	87.8	33.8

esí7chmin tála ti syelánem Surplus

The Nation plans to allocate part of our surplus to the following projects:

	Amount (\$ millions)
Nation building initiatives	1.0
100th Anniversary	2.5
Land use planning	2.5
	6.0

Our commitment to utilizing capital lies at the heart of our vision for progress and future prosperity. Capital allocation is guided by our Target Fund Policy, a comprehensive framework that serves as a roadmap for our financial decisions and is an important part of the Nation's financial management strategy. By setting aside resources for specific community priorities and needs, we ensure that our goals and aspirations are well supported and protected. These funds act as a bridge between our present needs and our future vision.

ta syétsem

Statement of Financial Position

We are pleased to report that the Nation remains in an exceptionally strong financial position, characterized by ample liquidity and sustained growth. The Nation's total assets have witnessed significant growth, primarily fueled by increases in both cash and capital assets.

Cash and cash equivalents

Our cash reserves have significantly increased by \$51.8 million compared to the prior fiscal year. This remarkable growth is primarily attributed to the Nation amenity contribution revenue of \$57.8 million, as mentioned in the previous Revenue summary. In order to protect the value of this contribution, the Nation made the decision to place this amount in a Guaranteed Investment Certificate (GIC) holding. This strategic move protects the initial amount while maximizing returns and safeguarding the financial well-being of our community.

Tangible capital assets

Our tangible capital assets have significantly increased by \$33.7 million since the last fiscal year. The increase is primarily due to the expansion of allocated lot housing under construction which is funded through capital contributions.





nexw'niw' Governance



s7ulh nexwníw

Our Values

Values are qualities or standards of behaviour that help us determine what is important in life. In our Słwǎwú7mesh society, there are numerous values our people have used for generations. These six values were chosen to guide how we work together as a government.



As with many terms in the Skwxwú7mesh Sníchim (Squamish language), our values are open to various interpretations. Here is how we interpret them.

Úxwumixw

Úxwumixw can mean village as in a physical community with inhabitants living in intergenerational multi-family housing, and it can mean people as in the parents, siblings, and children of a particular nation or community.

The Squamish Language Dictionary (2011) defines this noun as “Nation; village [houses and inhabitants]; community; people.”

Siyámin

A siyámin is sometimes used as a title for individuals and sometimes used as an honorific term of endearment for someone highly respected. It can mean highly honoured person; rich person. The suffix /-min/ or /-miń/ is sometimes added to a word to mean a piece; half; side.

The term siyámin can refer to the siyámin’s area, or an area that a siyámin is responsible for. In the late 1800s, when early Christian missionaries worked with our people to translate sections of the Bible, our people at the time translated kingdom as siyámin.

The Squamish Language Dictionary (2011) has no definition for this noun.

Snewíyelh

Snewíyelh can mean advice as in an opinion or recommendation offered as a guide to action, conduct, etc. It can also mean something that is taught as in teachings to be followed.

The Squamish Language Dictionary (2011) defines this noun as “advice.”

Nexwnińw

It can be useful to understand this term by understanding terms derived from nexwnińw.

The term nexwnińew means to have the upbringing or to be well brought up. A person who is nexwnińew is considered to have been raised well by their family and community because they conduct themselves well as a good person.

The term nexwnińwit can mean to advise (someone) or instruct (someone) but refers more to advising or instructing someone in how to behave as a good person in our Skwxwú7mesh society.

The Squamish Language Dictionary (2011) defines this noun as “advice; teaching; upbringing; instructions; ways; fashion; manners.”

Wenáxws

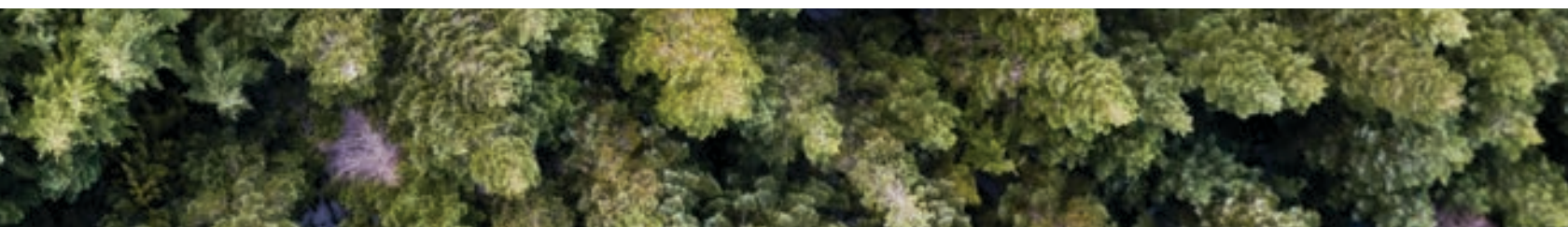
Wenáxws can mean to respect (someone) or treat (someone) with respect. It can also mean to honour (someone) or believe (someone).

Stélmexw

The term stélmexw can mean a person, as in a human person. It is often used as a counterpart to the term kw’íńexw meaning animals or s7ekw’7ekw’í7nexw meaning birds.

After Squamish People met Europeans, stélmexw took on an additional meaning to refer to someone who is Indigenous or First Nations, whereas the European newcomers were called Xwelítn stélmexw.

The Squamish Language Dictionary (2011) defines this noun as “Indian; person; human being.”





swa7s skwálwen chet Our Structure¹

¹ This organizational structure came into effect in tem tsá7tskay (April) 2023.

Skw̓xwú7mesh úxwumixw
Squamish People

Council Committees

Nexwsxwníwntm ta Úxwumixw
Chairperson and Council

Band Manager

- Community Services
- External Relations
- Finance & Audit
- Governance
- Organizational Operations
- Policy
- Rights & Title Advisory Board
- Strategic Priorities & Budget

Chief of Staff

Chief Administrative Officer

Ta na wa Cheítm
Chair & Council Office

Executive Director, K'iyáxan Ch'áwch'aw
Community Services

Executive Director, Nexwnínlhewá7nem Ch'áwch'aw
People Services

Executive Director, Nexwníw mamin Ch'áwch'aw
Territory & Culture

Executive Director, Xetxítayus Ch'áwch'aw
Corporate Services

- Nexwsp'áyaken ta Úxwumixw**
Community Operations
- Ta na wa Ch'áwat ta Sehákw**
Sehákw Operations
- Ta na wa Ch'áwat ta Sxwéxwel**
Squamish Valley Operations
- Ta na wa Shéway I7xw ta Úxwumixw**
Planning & Capital Projects
- Ta na wa Téywilháylhem**
Public Safety
- T'at'amátsut**
Community Lands

- Ayás Méhmen**
Child & Family Services
- Ta7Inewás**
Education, Employment, & Training
- Ts'ixwts'ixwnítway**
Member Services
- Yúustway**
Health & Wellness

- Ta na wa Ns7éyɣ nitm ta Snewíyelh**
Language & Cultural Affairs
- Ta na wa Yúus ta Stitúyntsam**
Rights & Title

- Chéhchenstway**
Human Resources
- Estxwáyusem**
Finance
- Nexwsp'áyaken ta Smets'álken Kw'áxwa7**
Information Technology
- Nexwsyétsem**
Communications
- Wa Ch'áwalhenta Chiyáxw**
Legal Services

nexwnewéyelh

Governance Overview

Nexwsxwníwntm ta Úxwumixw (Council)

Nexwsxwníwntm ta Úxwumixw is the elected decision-making body that sets the overall direction and policy agenda of Sḵwḵwú7mesh Úxwumixw, both internally and externally. It oversees the administration and finances of the Nation and its associated entities, as well as ensuring the well-being and prosperity of all Members, for a four-year term.

Number of duly convened¹ meetings in 2022/2023: **39**

Council Committees

Committees vet items and provide strategic guidance as per their terms of reference. The Committee Chair reports to Nexwsxwníwntm ta Úxwumixw on matters discussed at meetings, providing advice and recommendations on how to proceed regarding a specific topic.

The committees were reorganized for the 2021-2025 term to support Nexwsxwníwntm ta Úxwumixw in performing its duties more effectively. Seven committees and one advisory board were created, each comprised of a maximum of three Councillors. Therefore, each Councillor is a member of up to three committees. The Chairperson and Band Manager sit on each committee as ex-officio members (meaning they cannot vote) and attend meetings if or when needed. For the first time, non-voting external appointees sit on two committees (Rights & Title Advisory Board and Finance & Audit Committee) to bring additional expertise and knowledge.

Community Services Committee

The committee advises on matters involving services to the community by promoting cross-organizational collaboration and Member-centered experiences.

Number of duly convened meetings in 2022/2023: **6**

External Relations Committee

This committee is mandated to assist in maintaining strong and equitable relationships with all levels of government and Indigenous governing bodies as well as non-governmental entities, organizations, and groups.

Number of duly convened meetings in 2022/2023: **1**

Finance & Audit Committee

Constituting the Budget Committee required under the Nation's Financial Administration Law (2022), FAC performs the duties as set out in the Law. Four non-voting members who are external and independent from the Nation's government and administration provide additional expertise.

Number of duly convened meetings in 2022/2023: **5**

Band Manager

The Band Manager is elected by Membership for a four-year term and can also be referred to as the Community Advocate. This impartial advocacy role provides Members with the access and right to be heard on important issues impacting their lives. The role does not include any financial or administrative authority.

Governance Committee

Comprised of Chairs from the other committees, it acts as the monitoring and advisory body responsible for helping Nexwsxwníwntm ta Úxwumixw fulfil its legal, ethical, and functional responsibilities.

This committee has not yet been struck.

Organizational Operations Committee

The committee advises on the internal operations of Sḵwḵwú7mesh Úxwumixw as an organization including human resources, finance, information & technology (IT), and administration.

This committee did not meet in the last fiscal.

Policy Committee

This committee has oversight over implementation of the Policy Framework. It provides advice on policy review and development to ensure that the Nation's visions and values are incorporated.

Number of duly convened meetings in 2022/2023: **5**

Rights & Title Advisory Board

The advisory board provides strategic advice to the Ta na wa Yúus ta Stitúyntsám (Rights & Title) department and Nexwsxwníwntm ta Úxwumixw on matters including environment, climate mitigation and adaptation, archeology, natural resources, and government-to-government relations. Four non-voting members who are external and independent from the Nation's government and administration provide additional expertise.

Number of duly convened meetings in 2022/2023: **8**

Strategic Priorities & Budget Committee

Advising on the development and implementation of the Nation's Strategic Plan and its alignment with the annual budget process and five-year financial plan is the mandate of this committee.

Number of duly convened meetings in 2022/2023: **9**

¹ Does not include Committee meetings, meetings off-site, or Council workshops at which a recording secretary was not present.

Chief of Staff (CoS)

The CoS oversees Ta na wa Cheh'tm (Chair & Council Office) and is a key member of the Nation's leadership team. Along with the CAO, the position helps facilitate the flow of information between Nexwsxwníwntm ta Úxwumixw and departments, in alignment with the values and objectives of the Nation's Strategic Plan.

Chief Administrative Officer (CAO)

The position provides strategic, financial, and governance oversight of the programs and services as delivered by departments and administrative staff. The Executive Directors of the four divisions report to the CAO. The CoS and CAO work closely to facilitate the flow of information to and from Nexwsxwníwntm ta Úxwumixw.

Executive Directors

The Executive Directors are responsible for the management and strategic direction of their divisions and the departments within them. They report to the Chief Administrative Officer. The new division organizational structure came into effect in tem tsá7tska'y (April) 2023.

K'iyáxan Ch'áwch'aw Community Services

This division comprises the infrastructure and services required for our people to live together in safe and thriving communities.

Nexwsp'áyaqen ta Úxwumixw Community Operations

The department maintains Nation-owned buildings and ensures safe access for Members and employees.

Ta na wa Ch'áwat ta Sehákw Sehákw Operations

The department supports the Nch'ka'y West partnership and works to integrate the services required to re-establish the community and support Nation Members who will live there.

Ta na wa Ch'áwat ta Sxwéxwel Squamish Valley Operations

The mandate of this department is to provide equitable programs and services for Squamish Valley Members.

Ta na wa Shéway I7xw ta Úxwumixw Planning & Capital Projects

New home construction for Nation Members as well as capital projects to support the community's growth are overseen and coordinated by this department.

Ta na wa Téy wilhá'y Ihem Public Safety

The department looks out for the safety of our communities and people through holistic prevention, education, intervention, and enforcement strategies.

T'at'am átsut Community Lands

Additions to Reserve (ATR) projects are overseen by this department as well as other land transactions and recordkeeping related to the Nation's activities.

Nexwnínlhewá7nem Ch'áwch'aw People Services

This division oversees the programs and services that provide wrap around supports for our people to live healthy and engaged lives.

Ayás Méhmen Child & Family Services

The department provides services to families that experience social, economic, and environmental challenges and grow their connection to Skwxwú7mesh traditions as a way of living.

Ta7lnewás Education, Employment, & Training

The department strives to help each Skwxwú7mesh Member, on- and off-reserve, reach their educational and employment goals.

Ts'ixwts'ixwnítway Member Services

This department is the front-line emergency and crisis support for Members, providing assistance for immediate needs and working towards long-term solutions.

Yúustway Health & Wellness

The department aims to improve the health and wellness of Members through community health and recreation services and programming.

Nexwníwmamin Ch'áwch'aw Territory & Culture Services

This division is comprised of the departments that protect our land, water, and resources while honoring the inherent connection to our language and culture.

Ta na wa Ns7éyxnitm ta Snewíyelh Language & Cultural Affairs

This department aims to preserve and grow our language and culture for the benefit of current and future generations.

Ta na wa Yúus ta Stitúyntsám Rights & Title

The role of the department is to protect, preserve, and manage the Nation's Rights and Title interests, including lands, resources, and cultural heritage.

ǪetǪítayus Ch'áwch'aw Corporate Services

Organizational services that support the running of a modern efficient Indigenous government make up this division.

Chéńchenstway Human Resources

The department advises Nation employees on a variety of employment-related matters such as talent acquisition, benefits, occupational health and safety, and professional development.

EstǪwáyusem Finance

The department oversees the Nation's budgets, insurance, and financial reporting to support effective decision making.

Nexwsp'áyaken ta Smets'álken Kw'áxwa7 Information Technology

IT maintains the Nation's information systems and software, ensuring that employees have the tools they need to perform their roles and that Member information is kept secure.

Nexwsyétsem Communications

Communications supports the departments by facilitating dialogue on strategic initiatives and sharing information with Members about the Nation's programs and services through digital and print channels.

Wa Ch'áwalhenta Chiyáxw Legal Services

This team supports the Nation by providing or seeking legal advice when required by senior leadership or Nexwsxwníwntm ta Úxwumixw to assist in decision making.

Related Entities

SǪwǪwú7mesh Úxwumixw has formed or joined various entities that oversee and manage important matters on behalf of the Nation. Overseen by a Board of Directors and a CEO or Executive Director, they are arms-length to facilitate the separation of business and politics.

Hiyám Housing

Hiyám Housing is a not-for-profit organization that was created in 2019 to lead the development and management of non-profit housing for the Nation, with the goal of housing all SǪwǪwú7mesh within a generation. It is separate from Nation-run housing programs.

Nch'kaý Development Corporation

Nch'kaý was established in 2018 as the economic development arm of SǪwǪwú7mesh Úxwumixw with a mandate to develop and manage the active businesses of the Nation. Its purpose is to support the Nation by creating prosperity from economic opportunities for the benefit of current and future generations.

Squamish Lil'wat Cultural Centre (SLCC)

In 2001, SǪwǪwú7mesh Úxwumixw and Líl'wat7úl signed a historic protocol agreement to formalize the mutual relationship and cooperation on cultural and economic development, and co-management of shared territory. The SLCC was built to share the two Nations' cultural knowledge and inspire understanding and respect amongst all peoples.

SǪwǪwú7mesh Úxwumixw Trust

Established in 2002, four Nation Trustees and one Administrative Trustee are responsible for making decisions in the best interest of Membership and managing the investments of the Trust. The four Trustees are appointed by Nexwsxwníwntm ta Úxwumixw for staggered four-year terms.



Nexwsxwníwntm ta Úxwumixw Council

Nexwsxwníwntm ta Úxwumixw is the elected decision-making body that sets the overall strategy direction and policy agenda of Sḵwḵwú7mesh Úxwumixw, both internally and externally, as well as acting in the best interest of all Members, for a four-year term.

It has a mandate to protect the Amalgamation and enhance the Úxwumixw cultural values and traditions through respect, equality, and harmony for all.

In Sḵwḵwú7mesh Sníchim (the Squamish Language), Nexwsxwníwntm ta Úxwumixw could be interpreted as “Always Advised by the People”. Xwníwn refers to a core concept in

Sḵwḵwú7mesh ways of being: in order to give good advice, one would have to receive good advice. Elders would describe this as someone with good upbringing. The name refers to the way Nexwsxwníwntm ta Úxwumixw listens to and is advised by the Squamish People.

People’s Assembly

The voice of the people was particularly heard over the last year with the successes of the People’s Assembly.

The People’s Assembly is a formal meeting of Membership as outlined in Chapter 6 of the Squamish Nation Election & Referendum Law (2018). It is held three times a year in person and online, presents pre-determined topics (eg. the annual budget), and a certain number of Members must attend so that quorum can be met for the meeting to proceed.

The third People’s Assembly (also known as the Annual General Meeting) for 2022 was held on tem eḵwáyanexw (November) 26. **658 Members attended, which is 21% of the voting population (Members 18+) and well above the 12% quorum required for an AGM.** Nexwsxwníwntm ta Úxwumixw is encouraged to see attendance increasing at each People’s Assembly.

In addition to pre-determined topics being presented, People’s Assemblies provide an opportunity for Members to present resolutions on topics important to them. A resolution can bring an idea forward, call for a change in process, or request work to be done on a certain item. Meeting attendees then discuss and vote on the resolutions.

On tem eḵwáyanexw (November) 26, six Member Resolutions were passed.

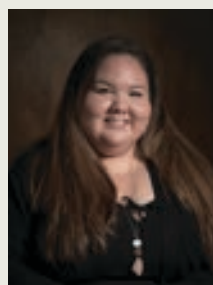
- Create a Squamish Nation Constitution
- Review of Annual Distribution Amount
- Review & Seek Input on the Council Governance Policy
- Equity in Service Delivery
- Review Policies on Elected Official & Staff Payment for Cultural Work
- Create, Implement, and Enforce Housing Policies

After the resolutions were passed, Nexwsxwníwntm ta Úxwumixw directed Nation staff to determine appropriate next steps. Updates on the work were provided at subsequent People’s Assemblies throughout 2023. These resolutions very much align with the vision and objectives outlined in Sḵwḵwú7mesh Úxwumixw 2026, the Nation’s Strategic Plan, to define a new era of self-determination, reconciliation, and economic independence for our people. A particularly important resolution – to create a Constitution – will be an exciting and ambitious undertaking for the Nation over the next few years. The Constitution will set out the foundational principles, authorities, limitations, and structures of the Sḵwḵwú7mesh Úxwumixw government. It will acknowledge our history and traditions, while setting us up for continued success in the future.

For more information about the People’s Assembly, visit squamish.net/peoples-assembly



Band Manager



Tsiyaliya Bianca Cameron

Band Manager

Sits on all Council Committees as an ex-officio member (meaning they cannot vote) and attends meetings if or when needed.

Other appointments include Yúusnewas Project Steering Committee (Political Lead)

Council



**Khelsilem
Dustin Rivers**

Council Chairperson

Sits on all Council Committees as an ex-officio member (meaning they cannot vote) and attends meetings if or when needed.

Other appointments include MST Development Corporation and Entities (Trustee), Nch'kaŷ Development Corporation (Trustee), and MST Protocol Agreement Working Group Steering Committee (Political Lead)



**Syexwáliya
Ann Whonnock**

Spokesperson & General Councillor

Sits on Finance & Audit Committee (Chair), Policy Committee and Rights & Title Advisory Board

Other appointments include Nch'kaŷ Development Corporation (Director) and MST Protocol Agreement Working Group Steering Committee (Political Lead)



**Sxwíxwtn
Wilson Williams**

Spokesperson & General Councillor

Sits on Community Services Committee (Chair), External Relations Committee (Chair), and Strategic Priorities & Budget Committee (Deputy Chair)

Other appointments include MST Development Corporation and Entities (Director), MST Indigenous Skills & Employment Training Society (Director), and Nexw7aystway (Training & Trades Centre) Society Board of Directors (at-large representative)



**Sempúlyan
Stewart Gonzales**

General Councillor

Sits on Organizational Operations Committee (Deputy Chair), Community Services Committee, and Finance & Audit Committee

Other appointments include Spo7ez Cultural Centre and Community Board (Director), Vancouver Police Department Indigenous Advisory Committee, and Yúusnéwas Project Steering Committee (Political Lead)



**Sumkwaht
Shayla Jacobs**

North Shore Councillor

Sits on Organizational Operations Committee (Chair), External Relations Committee (Deputy Chair), and Strategic Priorities & Budget Committee

Other appointments include Spo7ez Cultural Centre and Community Board (Director), MST Indigenous Skills & Employment Training Society Appointments (Director), First Nations Health Authority Vancouver Coastal Caucus (Political Lead), and Nexw7aystway (Training & Trades Centre) Society Board of Directors (lower mainland representative)

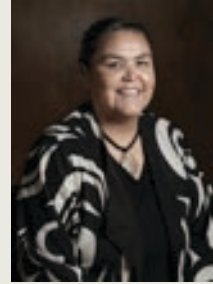


**Tiyáltelut
Kristen Rivers**

Regional Councillor

Sits on Policy Committee (Chair), Strategic Priorities & Budget Committee (Chair), and Organizational Operations Committee

Other appointments include MST Development Corporation and Entities (Director) and Nch'kaŷ Development Corporation (Director)



Joyce Williams

Squamish Valley Councillor

Sits on Rights & Title Advisory Board (Chair), Policy Committee (Deputy Chair), and External Relations Committee

Other appointments include Nexw7aystway (Training & Centre) Society Board of Directors (Squamish Valley representative)



**Xwélxwelacha
Richard Williams**

General Councillor

Sits on Community Services Committee (Deputy Chair), Finance & Audit Committee (Deputy Chair), and Rights & Title Advisory Board (Deputy Chair)



tiñá tti wva chéñchénsstway Division Overviews





K'iyáxan Čh'áwch'aw Community Services

The infrastructure and services required for our people to live together in safe and thriving communities.

Nexwsp'áyaken ta Úxwumixw

Community Operations

Nexwsp'áyaken ta Úxwumixw –
Often Fixing the Community

Director: **Brian Baker**

Program spend: **\$7.5m**

Nexwsp'áyaken ta Úxwumixw acts as a steward of the Nation's land and is responsible for maintenance and janitorial services for on-reserve community buildings and systems. The department also looks after Member homes, supporting with renovations, replacement of home appliances, and accessibility requests. On-reserve security is also managed by Nexwsp'áyaken ta Úxwumixw, including monitoring over 100 cameras throughout the Nation.

Received more than

2500 work orders

and completed 97%

65

renovations completed

6 Roof	11 Deck	11 Kitchen	20 Bathroom
11 Flooring	3 Window	1 Wheelchair ramp	2 Gutter

481

Plumbing

168

Heating

308

Electrical

49

Pest control

Member Work Experience

Nexwsp'áyaken ta Úxwumixw continues to work with Nexw7áystwaŷ (Training & Trades Centre) to provide work experience for Members who have completed courses (eg. carpentry, plumbing etc.). Through collaborations such as this, the Nation is providing Members with employment opportunities working in and for our communities.



Ta na wa Ch'áwat ta Seńákw

Seńákw Operations

Manager: **Xayil, Jacob Lewis III**

Seńákw Operations is a recent addition to the Nation's administration. It focuses on supporting the Nch'kaý West partnership as well as researching and integrating the services required to re-establish the community and support Nation Members who will live on the site.

Developing Nation Member Supports at Seńákw

Over the last fiscal year, activities have focused on building the framework for the Seńákw Operations team, researching community services that will be integrated in the development to support Nation Members living on site, and implementing culture strategies into the project.

Seńákw Operations works closely with Nation departments to ensure their mandates are represented in the Seńákw development as per the goals of Skwxwú7mesh Úxwumixw 2026, the Nation's Strategic Plan. This includes but is not limited to:

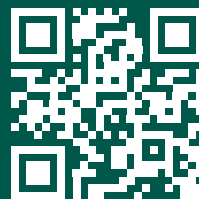
- **Ta7Inewás (Education, Employment & Training):** employment opportunities and career development through the Indigenous Participation Plan (IPP) created with the Nch'kaý West partnership.
- **T'at'arhátsut (Community Lands):** Addition to Reserve (ATR) process.
- **Ta na wa Ns7éyxnitm ta Snewíyelh (Language & Cultural Affairs):** language and culture integration into the project activities and design.
- **Ayás Méhmen (Child & Family Services) and Yúustway (Health & Wellness):** childcare and healthcare services for Members.
- **Estxwáyusem (Finance):** property management, taxation, permitting, and bylaws.

Workshops were held with Nch'kaý and Hiyárh Housing to ensure stakeholders who contribute to the process of development and community building are involved as the services that will be offered at Seńákw are determined. The workshops clarified roles and responsibilities with an emphasis on the Services Agreement. The Services Agreement is a framework that guides the government-to-government relationship between the Nation and the City of Vancouver. It was signed on tem yetwán (May) 25, 2022 and ensures access to municipal services, amenities, and infrastructure for the Seńákw community over time. Another important role the team plays is communicating with the relevant stakeholders regarding those services and infrastructure such as the Vancouver School Board, City of Vancouver, and other government entities.

As part of providing services to Members on site, feasibility work is underway to look at potential Nation administrative office space at Seńákw.

To ensure that Skwxwú7mesh culture is accurately represented and reflected, the Seńákw Operations team has ensured that protocols are followed on site. Some examples include a ground blessing ceremony in tem t'áka7 (August) 2022 before construction activities began and working with the appropriate representatives and a cultural working group to incorporate Skwxwú7mesh culture into the project design.

Learn more about the
Seńákw project:
senakw.com



Ta na wa Ch'áwat ta Sxwéxwel

Squamish Valley Operations

Ta na wa Ch'áwat ta Sxwéxwel – The Ones Who Help the Valley

Director: **Austin Chandler**

Program spend: **\$1.7m**

The mandate of Ta na wa Ch'áwat ta Sxwéxwel is to create and implement a vision of exemplary programs and services for Squamish Valley Members. Through internal programs and work with outside agencies, the department provides the critical services and supports that Members from the Valley need to enhance the quality of their well-being and keep them connected to the community.



Austin Chandler, Director, Ta na wa Ch'áwat ta Sxwéxwel (Squamish Valley Operations).

New Department Director

In tem kw'eskw'ás (June) 2022, Austin Chandler was appointed department Director.

Austin has worked for the Nation for 24 years. He started as part of the Squamish Valley Recreation team before moving to Community Operations, first as Team Leader and then Manager. In this new role, Austin is looking forward to the opportunity to continue to provide quality services for the Squamish Valley community.

Community Operations

Community Operations consists of senior management, an administration coordinator, three field repair staff, three event crew/custodians, and on-call staff.

The building services team is responsible for overseeing community infrastructure projects in the Squamish Valley, providing cleaning services for Nation-owned buildings, and supporting events organized at Totem Hall.

The field repair staff maintain roads and buildings on-reserve, and complete minor home repairs to our 120 homes in Squamish Valley. They also undertake community clean-up activities such as spring junk pick-up and completed removal of hazardous trees at Sta'mus, Waiwakum, and Cheekeye this year.

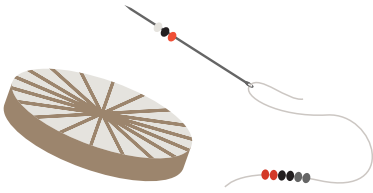
Received

1311 work orders

and **completed 96%**

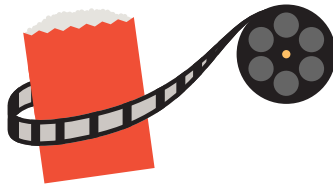
Recreation

The Recreation team provides support, programs, and facilities to improve the quality of life for our Members. Funded through Own Source Revenue (OSR), the team strives to offer a variety of recreation programs and events that meet the needs of all age groups.



Drum-Making Workshops

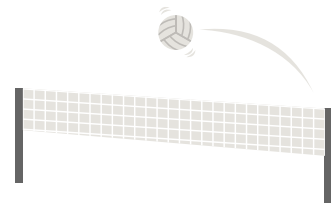
Three sessions were hosted with eight participants at each.



Family Events and Programs

Family Day, movie nights, holiday parties.

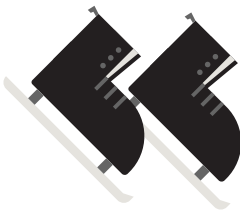
Community events average 100-150 people.



Adult Sports and Fitness

Hockey, basketball, volleyball, soccer, medicine ball, circuit, kickboxing, weightlifting.

Average 12 people.



Team Centre

Skating, cooking, holiday parties, hot meal nights, field trips.

Average 13 youth.



After School Programs

Soccer, rugby, hip hop dance, crafts, culture, outdoor club, kickboxing, and mountain biking.

On average, 15-20 youth sign up for each program that run seasonally throughout the year.



Sports Awards

40 youth were recognized for their participation in sport (three categories: one sport, two sports, three+ sports). Coach of the Year, Male and Female Athlete of the Year, Male and Female Team Athlete of the Year, Community Sport Hero were also awarded.

100 community members attended and entertainment was provided by Bitterly Divine.

Yúustway (Health & Wellness)

The Yúustway team promotes awareness of and provides health services to Members in the Squamish Valley, and facilitates access to government and community health programs and services.

Traditional wellness and healing services are also offered, including:

- **Dream Catchers Recovery Support Group:** After going virtual during COVID, the group now meets in person on Tuesdays each week, with 8-10 attendees on average. Culture workshops are held every quarter, with topics including medicines, salves, cedar weaving, sweat lodge, among other.
- **Spiritual Counseling:** Cultural supports such as candles, blessings, eagle feather brushings, and others are offered to support those experiencing illness, separation, youth challenges, etc.

Ayás Méhmen (Child & Family Services)

50

children receiving development supports

28

families receiving infant development supports

22

families registered for weekly programming

Ayas Lam Family Program

Alongside Shewaynewas Family Programs in North Vancouver, Ayas Lam provides proactive prevention and education strategies rooted in Sḵw̱x̱wú7mesh teachings and values to families with young children in the Squamish Valley.

The team coordinates programs year-round designed to help parents and children learn about lifespan development skills, family dynamics, developmental milestones, and health and nutrition. Families also receive training in Sḵw̱x̱wú7mesh sníchim (Squamish Language), culture, and social and family traditions.

Programs for parents include es7á7tsiwen (prenatal) and skákel and s7ixwalh (infant/toddler and parent).

Extra supports are offered via the Aboriginal Infant Development Program (AIDP) and Aboriginal Supported Child Development (ASCD) programs.

On etl'ím lhkaych' (December) 2, 2022 Ayas Lam celebrated its re-opening with a family carnival. In early 2023, construction was completed on a wellness garden and sensory room. The team is happy to be back and working at full capacity with several new/returning staff.

Child & Youth Support

The Youth Team supports the physical, emotional, nutritional, and spiritual well-being of our youth through group and individual activities. The emphasis is on cultural training, behavioral management, and building self-esteem in a safe and fun environment.

10

youth receiving 1-1 support from a Child & Youth Worker



Education

The Education team provides services for Squamish Valley students ages three months to eighteen years old. For the wider Squamish Valley community, the team also offers cultural workshops for adults and Elders to support the revival and continuation of Sḵw̱x̱wú7mesh cultural teachings, practices, and language.

25

children enrolled in Tin Mun Mun Daycare¹

11

families on Tin Mun Mun Daycare waitlist

6

Tin Mun Mun Daycare staff

14

children enrolled at Totem Preschool²

¹ For children 3 months to pre-school.
² On-reserve and 5 off-reserve children currently enrolled.

² For children ages 3 to 4.

Ta na wa Shéway I7xw ta Úxwumixw

Planning & Capital Projects

Ta na wa Shéway I7xw ta Úxwumixw – **The Ones Who Grow All the Communities**

Director: **Bob Sokol**

Program spend: **\$0.1m**

Ta na wa Shéway I7xw ta Úxwumixw engages with Members to create a long-range plan for all Skwxwú7mesh lands, one which reflects the Nation's values and goals for the future. The department oversees and coordinates new on-reserve home construction for Nation Members as well as capital projects and infrastructure to support and grow the community.

Capital Project Status



Stage 1: Needs Assessment/ Feasibility

Evans Lake Recreational site

Following the installation of new dock in the 2021/2022 fiscal year, work is now being planned for a backcountry-style washroom facility.



Elder Care Facilities

Following changes made by the provincial and federal governments to policy and funding for assisted living/long-term care facilities, Nexwsxwníwntm ta Úxwumixw (Council) directed Ta na wa Shéway I7xw ta Úxwumixw to begin initial work exploring Elder care facilities in tem lhawt' (March) 2021. Staff have since worked on completing the feasibility study and conducting research with the goal of understanding previous work completed, which services to include, expected demand, and potential size.

Research will also investigate potential on-reserve sites and look at construction and operation costs of similar facilities built by other First Nations throughout Canada. This research will inform the Needs Assessment which will be presented to Nexwsxwníwntm ta Úxwumixw in 2023 for approval to move to the Business Case stage.



Stage 2: Business Case

None in the fiscal year.

Construction started on

5 homes

Construction completed on

7 homes

¹

¹ Refers to homes allocated according to the Nation's housing list and does not include developments being built and managed by Hiý'árm Housing.

Squamish Valley Longhouse

Over the last fiscal, this project quickly moved from Business Case to Detailed Design following Nexwsxwníwntm ta Úxwumixw approval of the Needs Assessment on tem yetwán (May) 5, 2022 which identified 'The Island' on St'á7mes as Members' preferred location for the longhouse. In mi7na lhqaych' (January) 2023, the project received a grant in the amount of \$750,000 from the Canadian Cultural Spaces Fund.

The Detailed Design stage is expected to be completed by tem ekwáyanexw (autumn) 2023.

Multi-purpose recreation/lacrosse box

On tem yetwán (May) 5, 2022 the Business Case, which contained a more detailed design and budget, was approved by Nexwsxwníwntm ta Úxwumixw.

Between tem t'áka7 (August) and etl'ím lhqaych' (December) 2022, soil remediation took place on the site to prepare it for future construction. All un-suitable soils were removed and replaced with structural fill.

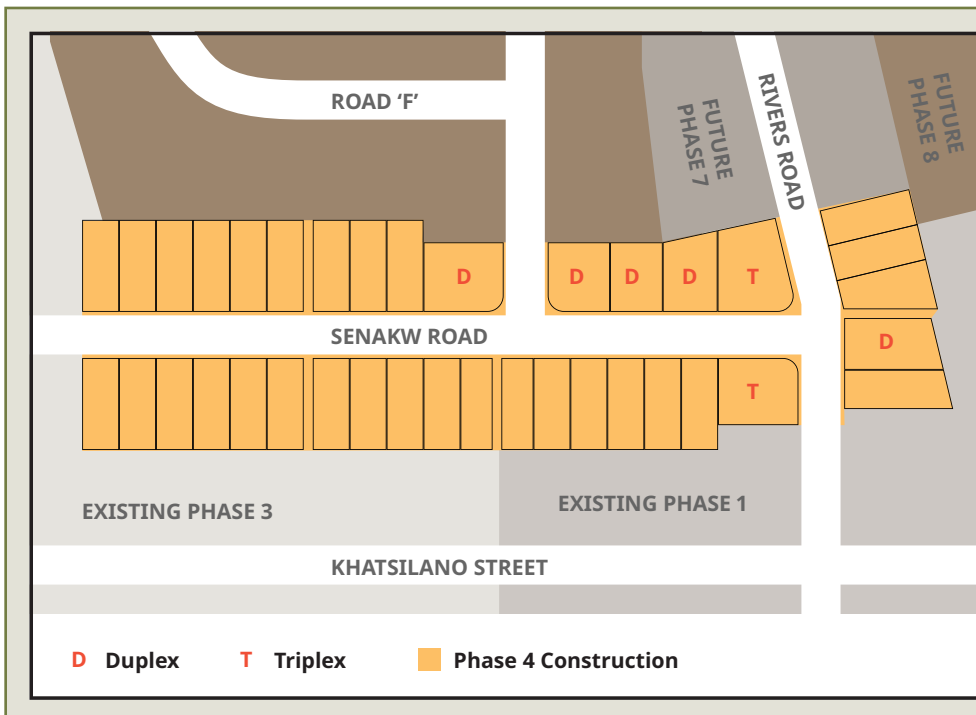
In tem welhxs (February) 2023, a Request for Proposals (RFP) was issued to hire a contractor for the design and construction of the roof structure. A contract was awarded in tem lhawt' (March) 2023 and construction is expected to start in tem ekwáyanexw (autumn) 2023.



Stage 3: Detailed Design



Stage 4: Construction



Xwmélch'tstn Subdivision

The subdivision will provide 30 single-family homes and seven duplexes or triplexes—enough housing for roughly 150 Members—and is located along an extension of Sehákw Road and Rivers Drive. It will help densify and diversify housing options as the Nation works on the strategic goal of providing housing to all Members within a generation. Installation of water, storm, and sewer lines, road construction, and paving finished in tem welhxs (February) 2023. An initial allocation of these lots is expected in late tem kwéyus (spring)/early tem kw'eskw'ás (summer) 2023, with home construction beginning in tem ekwáyanexw (autumn) 2023.

Eshíłhkŵ'íws Chet, the Sk̓wx̓wú7mesh Census

A goal of Sk̓wx̓wú7mesh Úxwumíxw 2026, the Nation's Strategic Plan, is to "identify the current and future needs of our people in all geographic residencies, genders, and age ranges." To achieve this, the Nation will "conduct a census process at regular intervals", with the first census taking place between tem k̓w'élemexw (July) and tem p'í7tway (October) 2022.

Every Member over 18 years of age was invited to answer questions about health, housing, jobs, education, language and culture, and other aspects of Sk̓wx̓wú7mesh life. 1380, or roughly one in three Members, completed the census.

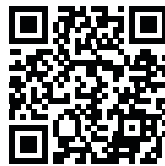
Carrying out the census was a whole Nation effort. Members were hired and trained as enumerators to lead outreach and encourage participation. They were supported by "boosters", or influential community members who

promoted the census more informally through their networks. In particular, the Nation saw high participation from Members who work for the Nation, 75% of whom completed the census and encouraged their family and friends to participate.

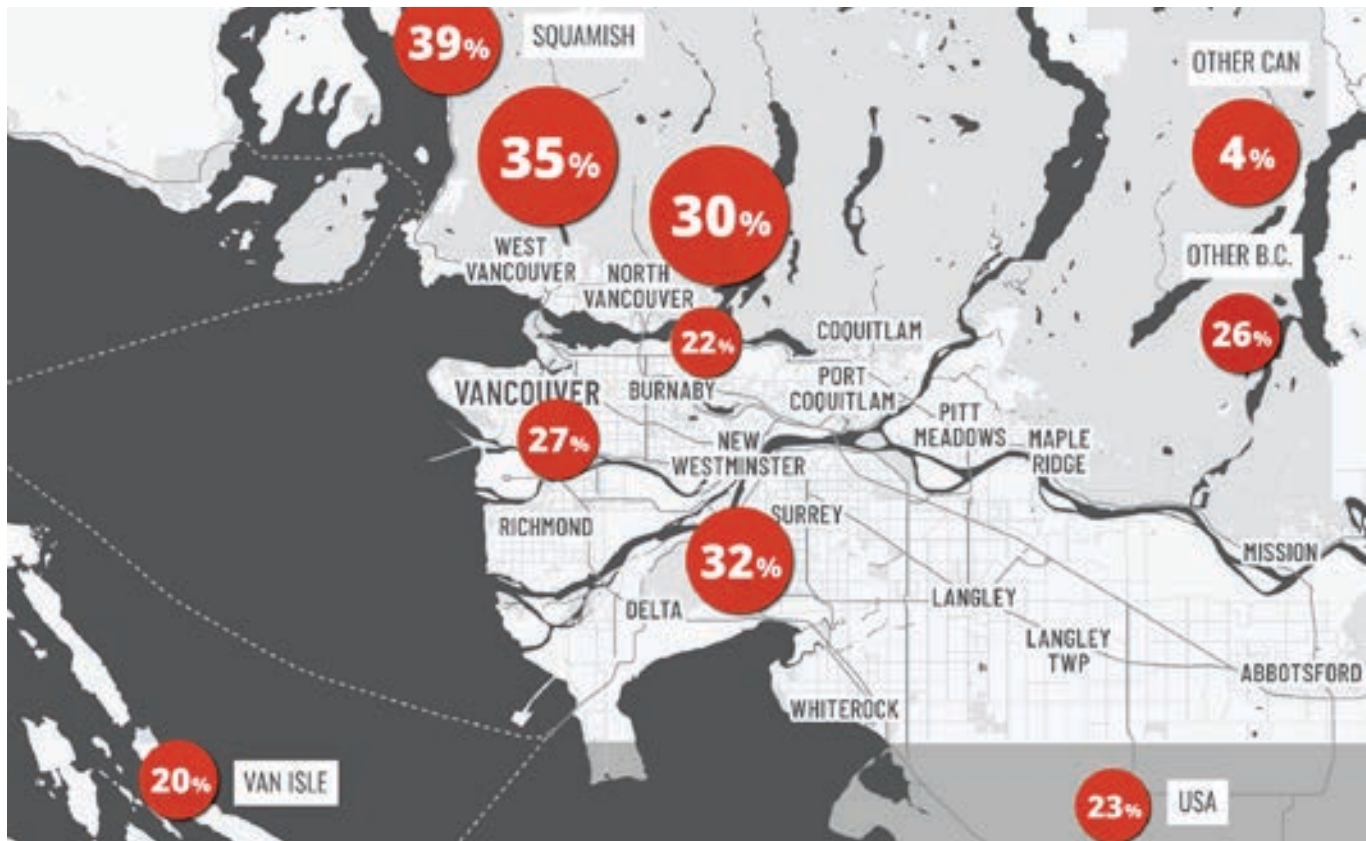
Members were also reached through in-person events, Facebook content, printed materials, Facebook Messenger, text (SMS), and door-to-door outreach.

The census covered the following topic areas: Our Identity, Culture & Language, Our Territory, Lands & Waters, Our Housing, Our Jobs, Income & Schooling, Our Health & Wellness, Our Experiences & Cultural Safety, and Our Rights, Governance & Administration.

Watch the **2022 census intro video**



Census completion rates.



Housing Policy Update

In 2021, Nexwsxwníwntm ta Úxwumixw (Council) requested that the Housing Policy be updated to continue the proud tradition of building homes on our land and to meet the Nation's strategic vision of housing every Skwxwú7mesh Member within a generation.

There were several opportunities for Members to provide input towards the new policy development throughout 2022, including a survey, print mailouts, and in-person engagement sessions. A Housing Policy Community Working Group was set up with representation from on- and off-reserve Members, Squamish Valley, North Vancouver, those with a house and without, and various age groups.

Member input was woven into a comprehensive **Housing Policy Community Engagement Report 2022**. It quickly became clear that a single Housing Policy could no longer incorporate all the updates required to make it fit our purpose for the future. Therefore, it was decided to create 13 individual policies divided by topic and guided by one overarching Housing Policy Framework.

This is a significant amount of work and will take place in phases. Phase One focused on developing/revising the Housing Policy Framework, the Home Construction Policy, and the Maintenance and Renovations Policy. These were presented to

Nexwsxwníwntm ta Úxwumixw (Council) in tem lhawt' (March) 2023. Other policies will be brought to Nexwsxwníwntm ta Úxwumixw as they are completed throughout 2023 and 2024.

This project is being completed by staff from Ta na wa Shéway I7xw ta Úxwumixw (Planning & Capital Projects), Ts'ixwts'ixwnítway (Member Services), Nexwsp'áyaken ta Úxwumixw (Community Operations), Ta na wa Ch'áwat ta Sxwéxwel (Squamish Valley Operations), T'at'arhátsut (Community Lands), and Hi'yám Housing.

Learn more at
squamish.net/housing-policy-engagement



Úxwumixw 2050: Skwxwú7mesh Generational Plan

Work continued over the last fiscal year on Úxwumixw 2050: Skwxwú7mesh Generational Plan. A Community Working Group was formed in tem cháylhen (September) 2022, comprising two Members from the North Shore, two from Squamish Valley, and two from off-reserve.

Phase 1 engagement focused on asking Members about their hopes, ideas, and the challenges they see for Skwxwú7mesh Úxwumixw over the next generation. There were several engagement sessions with Members, employees, and Nexwsxwníwntm ta Úxwumixw (Council).

Themes resulting from Phase 1 engagement and the census were used to determine topics for Phase 2 engagement. The project team will continue to engage with Members to confirm what has been heard, refine and prioritize actions, and develop a generational vision. Úxwumixw 2050 is expected to be completed in 2023/2024.

More information is available at
squamish2050.net



Cityworks Asset Management System

To track, maintain, and better prepare to manage the various needs of the Nation's infrastructure and Member homes, Ta na wa Shéway I7xw ta Úxwumixw, along with Nexwsp'áyaken ta Úxwumixw (Community Operations), Ta na wa Ch'áwat ta Sxwéxwel (Squamish Valley Operations), and Strategic Operations are working to implement the Cityworks Asset Management software system.

This software maps all the Nation's assets/infrastructure and tracks information about work completed on these assets. The system will improve the Nation's ability to manage its assets and serve our communities as they grow. Implementation continued over 2023.



Ta na wa Téywilhaýlhem

Public Safety

Ta na wa Téywilhaýlhem – The Ones Protecting the Descendants

Director & Public Safety Commissioner:
Gursimran Gill
(as of tem ekwáyanexw [November] 2022)

Program spend: **\$0.4m**

Ta na wa Téywilhaýlhem is responsible for ensuring the safety of our communities and enhancing the resilience of our people through prevention, education, advocacy, intervention, support, and enforcement. The Emergency Planning & Response team focuses on increasing the Nation's capacity to respond to emergencies like fires, flood, and heatwaves, and provides first-72-hour support services to Members impacted by these events. Community Guardians patrol communities and other locations to proactively observe, record, educate, and report safety incidents. The Guardians also support emergency preparedness/prevention education, events, and outreach, and assist community members who are impacted by emergencies such as fires and floods.



Gursimran Gill was hired as the Public Safety Commissioner in tem ekwáyanexw (November) 2022.

New Department and Commissioner

Nexwsxwníwntm ta Úxwumixw (Council) and Nation administration are focused on enhancing community safety through a comprehensive approach that includes prevention, advocacy, and education strategies.

In tem tsá7tskaý (April) 2022, funding was allocated to establish a new Public Safety Department, which comprises the Emergency Planning & Response team and Community Guardians. Gursimran Gill was hired as the Public Safety Commissioner in tem ekwáyanexw (November) to oversee the department and lead the Public Safety Task Force, formed after a town hall meeting in tem kw'élemexw (July) 2022.

The Public Safety Task Force consists of experts with knowledge of public safety matters. They aim to develop a vision for public safety and identify practical tools and strategies for implementation. The task force is supported by the Chief Administrative Officer (Sheldon Tetreault), Public Safety Commissioner (Gursimran Gill), and a Technical Team composed of department Directors and Nation employees involved in public safety-related work.

The objectives of the Public Safety Task Force are to improve the enforcement of Skwxwú7mesh laws, develop a response strategy for critical incidents, and establish a holistic approach to prevent and reduce urgent situations that pose public safety concerns in the medium- to long-term. The task force began meeting in etl'im lhkaych' (December) 2022 and concluded its meetings in summer 2023. In tem kw'élemexw (July), they presented their final report containing key findings and recommendations to Nexwsxwníwntm ta Úxwumixw.

Learn more about this
department and the Public
Safety Task Force at
squamish.net/public-safety



Emergency Planning & Response

The Emergency Planning & Response team works to ensure that the Nation and its Members are well equipped to respond to emergencies or disasters. This is done through preventative programming and support for Members during emergency situations. The team provided direct support to Members living both on- and off-reserve during emergencies this fiscal year such as fires, floods, extreme weather events, and evacuations.



An Elders Emergency Preparedness session was held on tem kw'eskw'ás (June) 22, 2022. Information was shared about how the Nation responds to emergencies and what Elders can do to prepare for these types of situations.



During the tem kw'élemexw (July) 2022 heatwave, the team helped operate **cooling centres** at Chief Joe Mathias Centre and Totem Hall for community members to seek relief. In partnership with Ta na wa Ch'áwat ta Sxwéxwel (Squamish Valley Operations) and Nexwsp'áyaken ta Úxwumixw (Community Operations), the Guardians helped to deliver and install over 80 air conditioners for Elders.



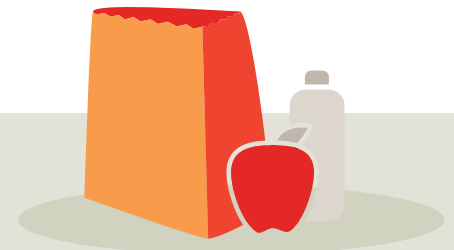
Preventative efforts in 2022 included the advancement of various flood mitigation projects in the Squamish Valley, including bank armouring, erosion protection, and engineering assessments. These projects will help protect homes in Ch'iyákmesh, and many will continue in the next fiscal year.



On **Fire Prevention Day**, tem p'í7tway (October) 1, 2022, the community was invited to meet local firefighters, tour a fire truck, and learn how to use a fire extinguisher. Over 80 Members participated in the event!

Downtown Eastside Meal Distribution Initiative

Coordinated by Ts'ixwts'ixwnítway (Member Services) with support from the Guardians and the S7ílhen Food Pantry, the initiative provides meals and necessities to Members and those in need living on the Downtown Eastside. Each month, a local school and business partner to provide the meals, which are distributed by the students and Nation employees.



Over 4,000 meals distributed

since the initiative started in 2022.

men wé7us chap kwis ch'áwatap
wa estétey'wilh ta úxwumixw cht

Help keep our community safe

T'at'amátsut Community Lands

T'at'amátsut – **Be Watchful**

Director: **Juniper Groves**

T'at'amátsut manages the Additions to Reserve (ATR) projects, in alignment with the Strategic Plan, to increase reserve land for community access to resources and overall economic development. Through collaboration with other Nation departments and entities, the team is increasing awareness of land requirements, obligations, and considerations. T'at'amátsut maintains the database of residential lands, registers land transactions, and provides services to both Members and Nation administration including maps, lot surveys, land status for surveyors, and documents to support construction, lease designations, and right of way. The department also processes lot allocations and updates the Housing List.

Addition to Reserve

Addition to Reserve (ATR) increases the Nation's land base and safeguards it for future generations. This process is currently underway for several plots of land.

Conducted or assisted with

17 lot transfers¹

Stage 1

Initiation

The Nation submits a Council Resolution and Reserve Creation proposal to Indigenous Services Canada (ISC).

Yekswaupsum IR No. 18

10 acres

Skwxwú7mesh Úxwumixw received an option to purchase 10 acres under the tem t'áka7 (August) 21, 2000 BC Rail Umbrella Agreement, in which the province agreed to support the addition to reserve of the lands. Following BC Rail's difficulties in subdividing the lands for purchase by the Nation, an alternate approach was undertaken that allowed BC Rail to expropriate the lands and transfer them to Squamish Nation Land Holdings Ltd. Through an Impact-Benefit Agreement with FortisBC, FortisBC agreed to pay the \$280,000 purchase price on behalf of the Nation. Pre-work has begun on the ATR application.

Stage 2

Assessment and Review

ISC reviews the proposal.

Sehákw IR No. 6

1.50 acres

This rectangular shaped parcel of land in downtown Vancouver is owned by Canada and administered by the Department of Public Works and Government Services. Prior to 2022, the lands had been leased to the City of Vancouver Park Board, which operated them as Vanier Park. In 2022, the Nation was granted a Head Licence from Canada for a small portion referred to as the Vanier Park Road area and storm sewer area. This land is essential to the successful re-establishment of a village at Sehákw.

Stage 3

Proposal Completion

The Nation and ISC work together to create and execute a work plan.

Stage 4

Approval

The Minister of Crown-Indigenous Relations approves the ATR.

Cheakamus IR No. 11

– Parcels 6 and 11
415.57 acres

In tem yetwán (May) 2022, the Minister of Crown-Indigenous Relations approved the ATR request. The land transfer process is still in progress.



Nexwnínlhewá7nem Ch'áwch'aw People Services

The programs and services that provide wrap around supports for our people to live healthy and engaged lives.

SKW̄XWŪ7MESH



Ayás Ménémen

Child & Family Services

Ayás Ménémen – Peace to Our Children

Director: **Yataltenat,**
Kelley McReynolds

Program spend: **\$7.0m**

Ayás Ménémen is dedicated to caring for and providing services to families that experience social, economic, and environmental challenges. In support of the long-term objective to create a generational shift towards wellness, the department offers holistic supports to equip and guide families as they grow their connection to Sḱw̱xwú7mesh cultural, social, and family traditions as a way of living.

chiyáxw Child & Family Law Project

In mir̄na lh̄kaych' (January) 2020, *An Act respecting First Nation, Inuit, and Metis children, youth and families* was passed, giving First Nations across Canada the legal ability to take back control and management of services for children, youth, and families.

Under this federal law, we can exercise our inherent right to care for our own children by developing and delivering culturally appropriate support services for families, centered in Sḱw̱xwú7mesh values, beliefs, and ways of being.

chiyáxw is a Sḱw̱xwú7mesh word that refers to protocols, ways of being, and respectful ways of conducting oneself. Many interpret chiyáxw as a law—such as “a correct way of going about doing a task or caring for our children.”

Work is ongoing on this project. Over the past year the Project Team and the three Advisory Groups have engaged over 800 Members and held over 50 meetings. At two meetings in mir̄na lh̄kaych' (January) 2023, 205 recommendations were collected, which have been grouped in six areas. They were grouped into six key areas to help form the chiyáxw Child & Family Law.

- Sḱw̱xwú7mesh culture to be the foundation for chiyáxw.
- Continue and expand parenting services.
- Establish healing centers and healing support services.
- Create safe homes for children and housing for families and children.
- Delivery of services and how staff will work with families.
- Services to off-reserve families.

Community engagement will continue to take place until early 2024.

More information about the project can be found at squamish.net/chiyaxw



Prenatal & Early Years Services

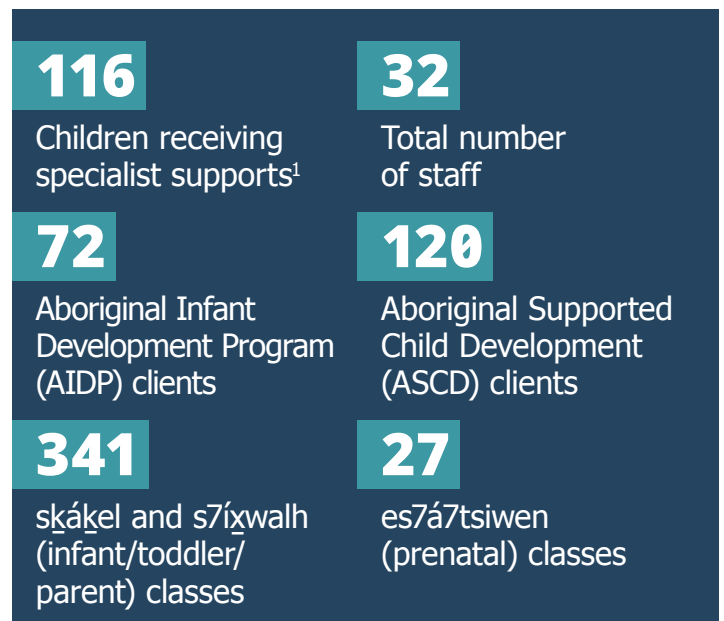
Shewaynewas Family Programs

Alongside Ayas Lam in the Squamish Valley, the Shewaynewas Family and Early Intervention programs provide proactive prevention and education strategies, rooted in Skwxwú7mesh teachings and values, to families with young children. The programs help parents and children learn about lifespan development skills, family dynamics, developmental milestones, health, and nutrition, and include training in Skwxwú7mesh language, culture, social and family traditions.

Some parent programs include:

- **es7á7tsiwen (prenatal) Program:** Offered virtually, expectant families meet together with our Aboriginal Infant Development Program Facilitator to build relationships and learn about the responsibilities of parenting, available community supports, and teachings from ancestors.
- **skákel and s7íxwalh (infant/toddler/parent) Program:** This registered program for parents and children incorporates principles from programs including Aboriginal Headstart, Circle of Security, Ages and Stages Developmental Screening, and Kimochis Social Emotional Learning.

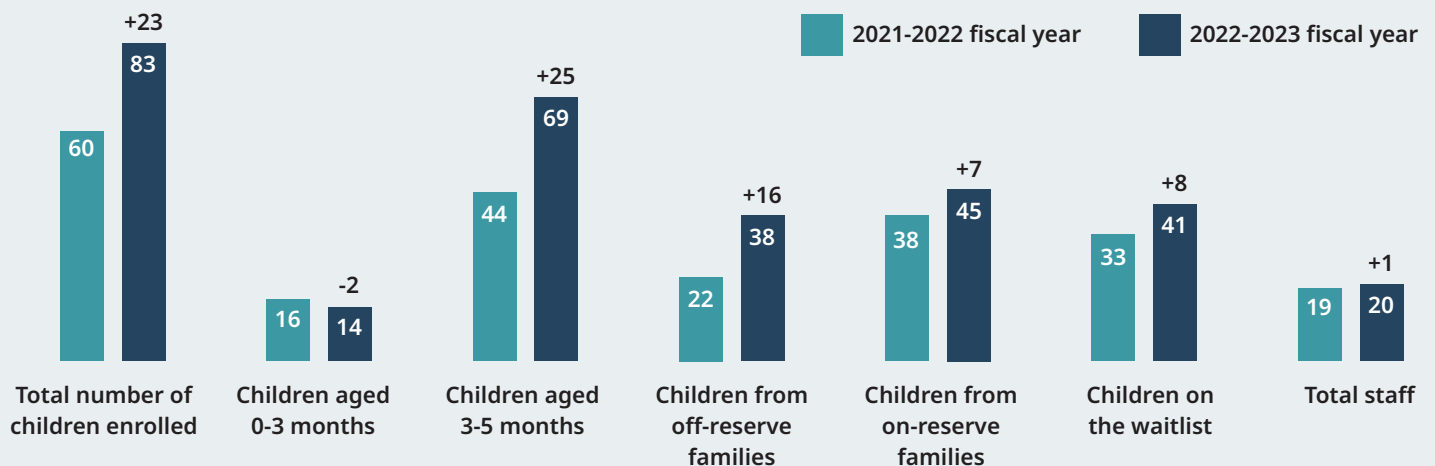
The Shewaynewas team also provides Early Intervention/Child Development Support Services, and referrals to other health services as required, including speech and language therapy, occupational therapy, pediatric physiotherapy, and developmental psychology.



¹ Includes speech and language therapy, occupational therapy, pediatric physiotherapy, developmental psychology, and other specialist services.

chésa7 miǰálh méhmen Mother Bear Child Development

chésa7 miǰálh méhmen child development programs provide full- and part-time care to over 80 children at two different locations in North Vancouver: Mother Bear Mission and Mother Bear Capilano. Each location is licensed by Vancouver Coastal Health and follows Head Start's holistic approach for enhancing early childhood development. Programming is built around the six essential components of Head Start while maintaining a strong connection to Skwxwú7mesh teachings and values. To enroll, families can call **778-340-9410**.



Youth Services

Ayás Méhmen child and youth workers offer programs and camps, with emphasis on cultural training, life skills, emotional support, and self-esteem building.

The team actively reaches out to youth to help them find meaningful connections in their community and improve their physical, emotional, nutritional, and spiritual well-being. One-on-one supports are offered on a referral basis for those who are in care or have a family service file open with Ayás Méhmen. Youth work on individual goals and learn life skills directly with a youth worker.

Youth Services offers the following camps and programs:

Youth Ambassador Program: This program teaches youth transferable life skills, instills a high level of professional behavior through cultural and community-based experiences, and provides leadership opportunities, all in a supportive and safe environment. Incorporating facilitation from Elders, social workers, wellness experts, and community leaders, the program is a well-rounded support network focused on helping youth succeed long after the program is over. The program begins in tem lhawt' (March) and ends in tem t'áka7 (August), with some optional paid opportunities over fall/winter.

16 youth participated in 2022, and 20 enrolled for the 2023 season.

P'ayákentsut (Hunters and Gatherers): This camp in the Squamish Valley focuses on connection with traditional/cultural practices and the territory.

16 youth

working one-on-one with a youth worker

Including seven youth in the Squamish Valley and nine on the North Shore.

K'anátsut t'ukw' (Mini Canoe Journey): This canoe pulling expedition for youth aged 12–18 that focuses on canoe culture and developing ocean-going/pulling skills. It took place tem kw'élemexw (July) 25–27, 2022 in the Howe Sound waterways.

Camp Jubilee and Project Escape: Held tem kw'élemexw (July) 22–27, 2022, this camp focused on forming community between Indigenous youth while having fun and connecting with the land.

Camp Cha7elkwnech (Walking with Squamish): Formerly called Camp Suzuki, this camp for Squamish youth focuses on leadership skills, connection with nature, and cultural revival in the Howe Sound.

The North Vancouver Youth Centre

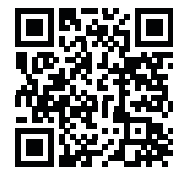
100A Capilano Road

Open Monday to Saturday,
2:00pm–9:00pm

A safe, welcoming space for youth ages 10-18 to attend daily drop-in programming and get a hot meal each evening. The Youth Centre has 86 youth registered (60 on-reserve and 26 off-reserve). On average about 15-20 youth attend daily. In early 2023, the team began a project looking into expanding the Youth Centre.

Learn more at

squamish.net/youth-centre





Wellness & Therapeutic Services

The Ayás Méhmen Wellness Team offers a range of wellness, prevention, and therapeutic services to community members. This includes traditional wellness supports, therapeutic services for children and families, and group and family supports. The team also organizes events and activities to promote wellness and healing across the community.

Several therapy groups are offered in North Vancouver and Squamish Valley in spring and fall cycles. These include: shíshi7ch t'l'a siwí7ka (Men's Circle), sxeít shíshi7ch (Art Circle), Gathering our Medicine Parenting Support Group, Mindfulness Groups for Youth & Parents, and Circle of Security Parent Group.

- **shíshi7ch t'l'a siwí7ka (Men's Circle):** runs every Monday from 6:00 pm–8:00 pm for Members 18+ who self-identify as male. The talking circle is a safe and welcoming space to discuss healthy relationship building, communication skills, personal wellness, and cultural teachings. *Averages 5 participants each week.*
- **sxeít shíshi7ch (Art Circle):** an eight-week art therapy group for youth Members or youth living in the community who are interested in learning more about themselves through a creative arts practice. Each session aims to offer an experience of group art making that invites youth to practice skills such as self-compassion, adaptability, mindfulness (going inward), self-confidence (speaking up), self-regulation, and creative problem solving. *Averages 8-10 youth per cycle.*

137 Referrals for support received	56 Children and youth receiving supports
3 Family preservation workers	30 Families receiving supports
5 Child, youth & family mental health therapists	25 Families on the waitlist

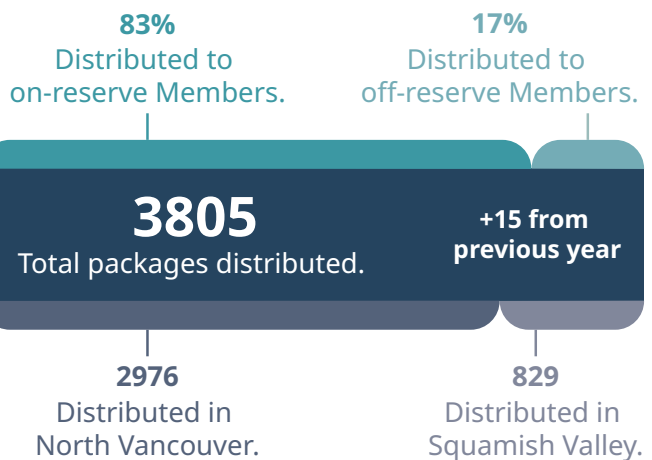


Food Sharing

Monthly food package distribution

Each month Ayás Méhmen distributes food packages to the community on a first come first served basis.

Some of the meals this year included pork chops, spaghetti, chicken, and ham. Fresh produce from the Growcer hydroponic modular farm was often included.



The Growcer

The Growcer is hydroponic modular farm which allows fresh produce to grow all year round using nutrient-rich water and no soil.

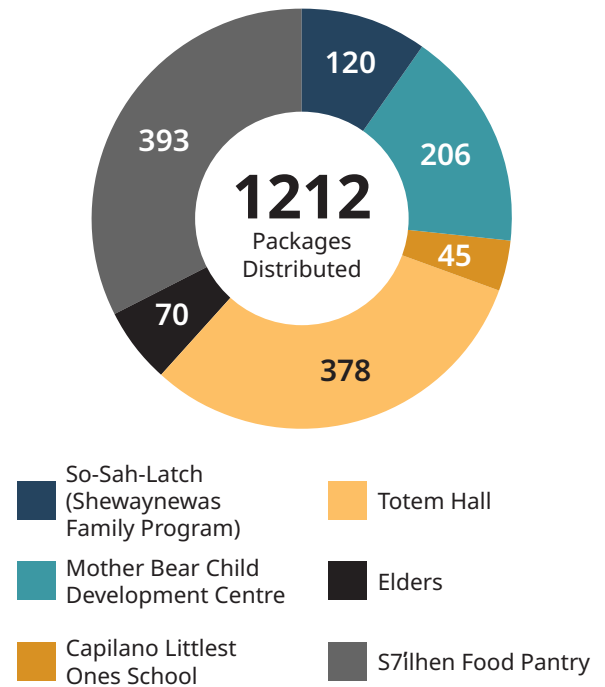
It can produce around 500 units of vegetables per week. Some of the food grown includes butterhead lettuce, romaine lettuce, spinach, and herbs such as mint and cilantro. Produce from the Growcer unit is distributed to the community through the S7ilhen Food Pantry, monthly food package distribution, Mother Bear daycares, Capilano Littlest Ones School, and cooking/life skills programming. It is also shared at community events.

The Growcer produced

1000kg of leafy greens and herbs

for the community this year.

Food Recipients



S7ilhen Food Pantry

The pantry helps Members who are experiencing an emergency need for food.

It is open two to three days per week and is stocked with basic perishable and non-perishable foods and personal hygiene supplies such as diapers, baby wipes, and shampoo. Intake for the pantry is done by appointment to help protect privacy and understand each client's specific needs.

Members can call **604-985-4111** or email foodsharing@squamish.net to make an appointment.

1841

Total number of appointments

242	490
New registrations	Off-reserve clients
1209	142
On-reserve clients	Squamish Valley clients

Members Served

1166	2418	1510
Elders (55+)	Adults (21+)	Children





Community Events

tem kw'eskw'ás (Summertime) Festival

tem kw'eskw'ás (June) 26, 2022

Attendees enjoyed the outdoor market and vendors, family crafts, food, drumming, singing, giveaways, and other activities.

2nd annual tem cháylilhen (Salmon Run) Festival

tem cháylilhen (September) 11, 2022

Attendees celebrated the salmon run and change of the seasons. It brought the community together with a focus on mental health, well-being, nutrition, and festive fall activities.

Family Wellness Week

tem eḵwáyanexw (November) 12-20, 2022

Held to acknowledge Domestic Violence Awareness Month, fun and healthy family activities such as drum making, mindfulness workshops, ice skating, and memorial ornament making took place across the North Shore and Squamish Valley. A video titled Ayas Chap (Peace to All) was released, featuring community knowledge keepers talking about family violence and healing in a Sḵwḵwú7mesh context.

tem kw'eýús (Springtime) Festival

tem lhawt' (March) 19, 2023

Attendees enjoyed family activities, vendors, food, and drumming and singing.



Watch Ayas Chap
(Peace to All)





Ta7Inewás

Education, Employment & Training

Ta7Inewás –
Learning With Each Other

Director: **Paul Wick**

Program spend: **\$14.6m**

Ta7Inewás strives to help each Sḱwḱwú7mesh Member, on- and off-reserve, reach their educational and employment goals. The department works in partnership with school districts, post-secondary institutions, and other First Nations to advocate for programs and services related to education, employment, and training of Members, delivered or funded by private, provincial, and national sources.

s7ulh wa nexwniwéyah (Our Ways of Education) Project

In 2021, Nexwsxwniwntm ta Úxwumixw (Council) approved a project to begin taking back control of the education of our méhmen (children), from pre-school to grade 12.

This vision is set out in Sḱwḱwú7mesh Úxwumixw 2026, the Nation’s Strategic Plan. Throughout 2022, Ta7Inewás (Education, Employment & Training) and other Nation departments partnered to engage with the community and determine whether Members wanted to reclaim education and build an education system based on Sḱwḱwú7mesh ways of being and knowing.

Over the month of etl’ím lhḱaych’ (December) 2022, a referendum was held, asking Members to vote on and approve two documents needed to set the foundation for building a Nation-led education system and law. The first document was an Education Law-Making Protocol (the process for how an Education Law will be developed and approved) and the second was a Jurisdiction Agreement (an education agreement with Canada).

This vote was the culmination of the efforts of those who have been working towards reclaiming our inherent right to govern the education of our community for decades.

Work can now begin on building a Sḱwḱwú7mesh education system for on-reserve schools, informed by traditional Sḱwḱwú7mesh teaching methods, so that our méhmen can grow up confident in their language, culture, and values.

Nation Member Kirsten Baker Williams has been hired to be a lead on this project as planning work continues. After being ratified by Membership in etl’ím lhḱaych’ (December) 2022, Nexwsxwniwntm ta Úxwumixw signed both the Protocol and the Canada-First Nations Jurisdiction Agreement in tem lhawt’ (March) 2023. Canada must also sign the document which is expected to happen later in 2023.

More community engagement and feedback will take place to help develop the Education Law. This law will describe what the education system will look like, including governance processes, education standards, graduation requirements, and certification of teachers.

87.5%
of Members who voted said
yes to reclaiming education.

Learn more about the project at squamish.net/reclaiming-education



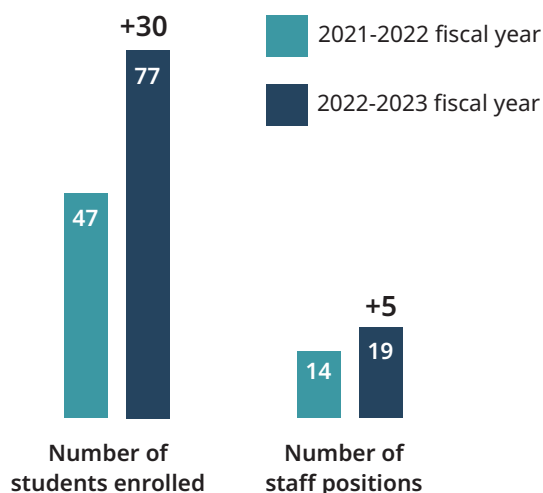
Education Programming & Supports

Education is central to our growth as a prosperous, healthy, and self-governing Nation. Ta7Inewás oversees various programs and supports to keep families, children, and adults engaged in educational pursuits.

Xwmélch'tstn Etsímxwawtxw Skwul

Capilano Littlest Ones School

Xwmélch'tstn Etsímxwawtxw Skwul offers K4-Grade 5 with Grade 6 on-site for the 2023/24 school year. The mandate of the school is to guide our children's learning in a way that weaves our language and traditions into the curriculum. The school is working towards becoming a full Skwxwú7mesh immersion school to reverse the tide of language loss.



Expanded to offer Grade 5



Purchased outreach van

The van will be used for land-based learning excursions and to support learners at home.



Land-based activities

Students learned about pictographs, prepared boughs to welcome the herring, and listened to salmon teachings from the Guardians.



Connecting with Elders

Students shared songs and drumming at the Elders' Centre and performed at gatherings.

K-12



Summer Camps

High School Culture Camp and K-8 Literacy Camp took place in tem kw'eskw'ás (summer) 2022



Tutor Training Workshops

In tem lhawt' (March) 2023, Grade 10-12 and post-secondary students learned skills to help tutor youth in the community.



30
Students using tutoring services



25
Students receiving high-cost inclusive education¹ supports



30
Graduates (including inclusive education)

¹ Inclusive education supports are specialized as per the student learning profile and need. These schools have fewer students in class thus there is the ability to provide the one-on-one individualized required supports in a timely manner and as frequently as required.

Post-secondary



\$2.6m in post-secondary education funding

Funding towards students' application fees, tuition, books and supplies, and living allowances. Includes approximately \$1.8m from Indigenous Services Canada and \$800k from Own Source Revenue.



In-community language programs.

Two Skwxwú7mesh Language Certificate and one Skwxwú7mesh Language Diploma programs were offered this year.



Support for graduate students.

Funding to support students studying Master of Arts in Indigenous Languages & Linguistics program and Indigenous Business Leadership Executive Master of Business Administration (IBL EMBA) offered in partnership with Simon Fraser University.

179

Post-secondary students receiving funding²³

8

Certificate graduates

6

University & College Prep program graduates

4

Bachelor's degree graduates

5

Diploma graduates

² 86 on-reserve & 82 off-reserve

³ Data for post-secondary is reported by school year: tem yetwán (May) 1, 2022 to tem tsá7tska'y (April) 30, 2023.

Eslha7an Learning Centre

The Eslha7an Learning Centre offers a safe and holistic environment where our Indigenous students can take their first steps towards education, training, and employment while maintaining their traditional values.

Programs are offered in partnership with the North Vancouver School District 44 (NVSD 44) and Capilano University.

25

Students enrolled in **Foundation Program**

(Capilano University)

20

Students enrolled in **Adult Dogwood Program**

(Capilano University)

18

Students enrolled in **Youth Grade 8 -12 Program**

(NVSD 44)

56

Youth 15+ took part in programming

(Summer Math Camp, Certification Week, Traditional Cooking Week etc.)



100 youth

participated in a Career Conference held in tem p'í7tway (October) 2022.

Employment Services & Financial Supports

Nexw7áystway

Training & Trades Centre

Nexw7áystway was established in 2004 to empower Indigenous people entering the workforce to build a successful trade career, while maintaining traditional values.

The centre supports Nation Members and other Indigenous clients. The training programs are evaluated to ensure that they meet the needs of the students and wrap-around services such as cultural workshops and wellness counselling are also offered. Several programs were offered over the past year.

57

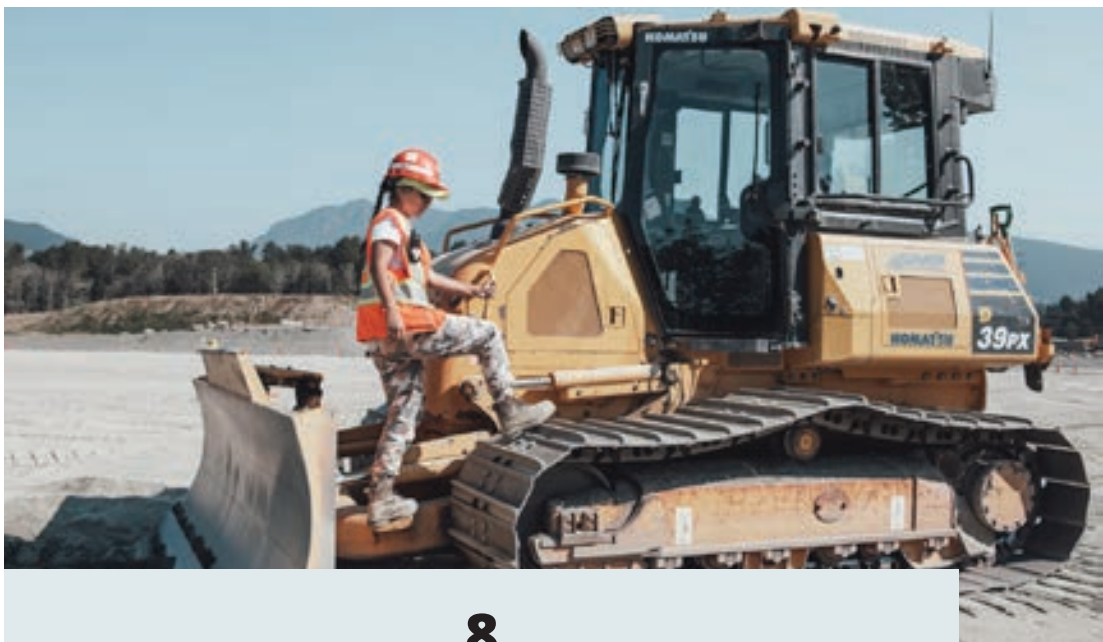
enrolled in the **Leadership Development Program**

(across three cohorts, including 19 Squamish Members)

12

enrolled in the **Women In Trades Program**

(including 3 Squamish Members)



8

completed the **Heavy Equipment Operators Program**

(including 4 Squamish Nation Members)

16 Members

participated in **Entrepreneurial Workshops**

6 Members

enrolled in the **Indigenous Early Childhood Education Certificate Program**

(4 completed)



Stitsma Career Centre

Stitsma works with clients to support training, gain job skills, and increase employability. The Centre offers services that assist candidates in gaining employment (eg. hiring fairs, resume workshops) as well as training or educational programs to enhance skills and qualifications.



Hired a **Señákw Job Mentor** to support employees on one of the biggest urban projects in Canada.

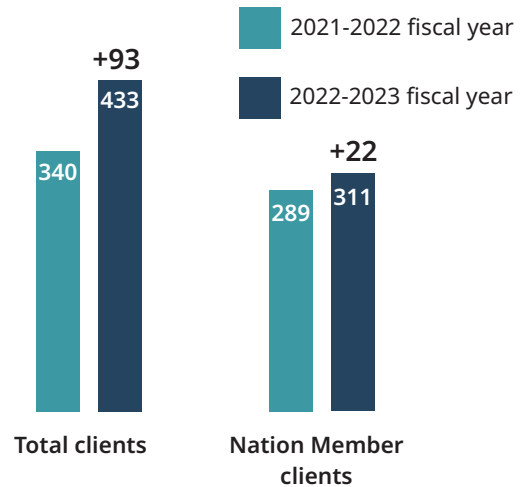


Database and job board in development to help connect Nation Members to job opportunities.



Short-term training/certification programs including Traffic Control Certification, FoodSafe, Whmis/WCB, Class 4 Driving Class, First Aid, Fall Protection & Confined Space, Swift Water Rescue Training, and Construction Preparedness.

191 participants (142 North Vancouver and 49 Squamish Valley).



Income Assistance

The Income Assistance team is responsible for the efficient administration of the Indigenous Services Canada (ISC) Income Assistance program, which provides financial support to eligible adults and their dependents who are unable to meet their basic needs.

Funding may include covering costs such as food, clothing, or rent and utilities.



470
Members supported



110
Families (clients with children) supported

Ts'ixwts'ixwnítway

Member Services

Ts'ixwts'ixwnítway –
To Take Care of One Another

Director: **Sxwelhchaliya,**
Jordan Ann Joseph

Program spend: **\$3.9m**

Ts'ixwts'ixwnítway is the front-line emergency and crisis support for Members who are most in need, providing assistance for immediate needs while also working toward long-term solutions. The department works on- and off-reserve, managing various requirements to support Members with mental health, addiction, and emergency crisis challenges. Ts'ixwts'ixwnítway also manages the central registry records for the Nation, including estate records, demographics data, and Membership decision.



EPAT participated in

**over 20
meetings
and events.**

Engaged with

336 Elders

through events, surveys,
interviews, focus groups,
and newsletters.

Elders Program Engagement Project

Elders have told us they don't feel connected to the existing Elders Program in both the Squamish Valley and North Vancouver.

To address these concerns, the Xwi7ski! (Let's Go!) Elders Project Action Team (EPAT) is engaging with Elders to design a new program that is inclusive, well structured, safe, and grounded in Sḵw̓xwú7mesh values, culture, and language.

EPAT includes seven Elders, three Youth, and one Cultural Advisor, working with a planning team of Nation staff who provide project management, planning and research design, and technical support. A Steering Committee provides oversight to the project and includes Directors and Managers from sponsoring and supporting departments. Yúustway (Health & Wellness) is supporting the project with funding from the First Nations Health Authority. Additional funding is provided by the First Nations Public Services Secretariat and BC Healthy Communities.

The project was unanimously endorsed by Nexwsxwníwntm ta Úxwumixw (Council) in tem welhxs (February) 2022. Over the last fiscal the team has connected with Elders, youth community, and staff to hear what they want for the future of the Sḵw̓xwú7mesh-ulh síiyuxwa7 (Squamish Nation Elders) Program, resulting in the development of the following draft documents: Elders Needs Summary, Elders Program Profile, Elders Engagement Framework, and a preliminary vision framework. The new Elders Program Plan will be presented to Nexwsxwníwntm ta Úxwumixw for endorsement in tem kw'eskw'ás (summer) 2023, with a goal of launching in tem ekwáyanexw (autumn) 2023.

More information is available at
squamish.net/elders-program-project





Downtown Eastside Meal Distribution Initiative

The Downtown Eastside Meal Distribution Initiative is a monthly program that started in 2022. It is coordinated by Ts'ixwts'ixwnítway (Member Services) with support from the Guardians and the S7ílhen Food Pantry.

The purpose is to distribute meals and necessities to Members, as well as those in need, that live in the Downtown Eastside. Each month, a local school and business partner to provide meals that are distributed by the students and Nation employees.



Over

4000 meals

distributed since the initiative started in 2022.



Yúustway

Health & Wellness

Yúustway – Working Together and Taking Care of Each Other

Director: **Glenda Gibbon**

Program spend: **\$2.8m**

Yúustway provides community health and recreation programs through five teams: Community Health & Wellness, Health Benefits Advocacy & Promotion, Home & Community Care, Kal'numet Primary Care Clinic, and Recreation. The department's mission is to provide quality holistic care in a respectful and safe manner by empowering our community and offering the tools for living in health and recreation from birth to end of life.

Community Health & Wellness

The Community Health & Wellness team provides extensive services and resources for those who reside within the Sk̓wx̓wú7mesh community, including mental health and addictions counselling as well as traditional and alternative healing and wellness supports.



The division is supported by Nation departments and external organizations such as the First Nations Health Authority (FNHA), Vancouver Coastal Health (VCH), and various treatment centers and family support services.

Here are some of the workshops the Community Health & Wellness team led in 2022:

Land & Water Based Healing: Rifle Certification

Held in tem tsá7tsk̓aý' (April) in North Vancouver and tem p'í7tway (October) 2022 in Squamish Valley.

As part of the hunting workshop series, Members participated in a two-day rifle certification course and received training in safety and risk mitigation, safety rules, loading and unloading, and ammunition types. A total of 25 Members completed the workshop and received their Canadian Firearms Safety Course (CFSC) / Canadian Restriction Firearms Safety Course (CRFSC) certification.

Land & Water Based Healing: Hunting Workshop

Held in etl'ím lh̓k̓aych' (December) 2022.

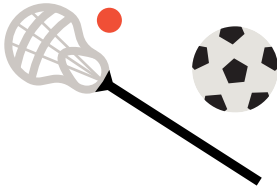
Those that received their rifle certification were invited for a hunting trip in the Squamish Valley. Breakfast was provided, and the five Members received a traditional blessing from an Elder before beginning their trip. Two experienced Members guided participants on the land and shared their methods of hunting.



Recreation

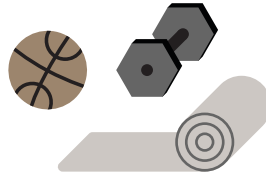
The Recreation team plays a vital role in physically, mentally, emotionally, and spiritually enhancing Members' lives. The team strives to offer a variety of recreation programs and events that meet the needs and interests of all age groups. Programs are funded through Own Source Revenue (OSR).

Total participation numbers for 2022/2023:



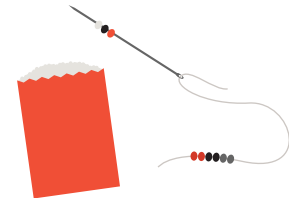
Youth Sport

soccer, lacrosse, archery, basketball, swimming, martial arts, gymnastics, skiing/snowboarding
341 participants



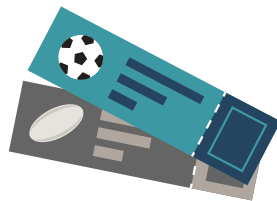
Adult Fitness

pilates, boot camp, boxing, weight training, floor hockey
260 participants



Family Cultural

soap stone carving, paint night, family movie nights, paddling, beading
782 participants



Special Events

Whitecaps Jamboree, Vancouver Warriors game, Cirque de Soleil, Rugby 7s
140 participants

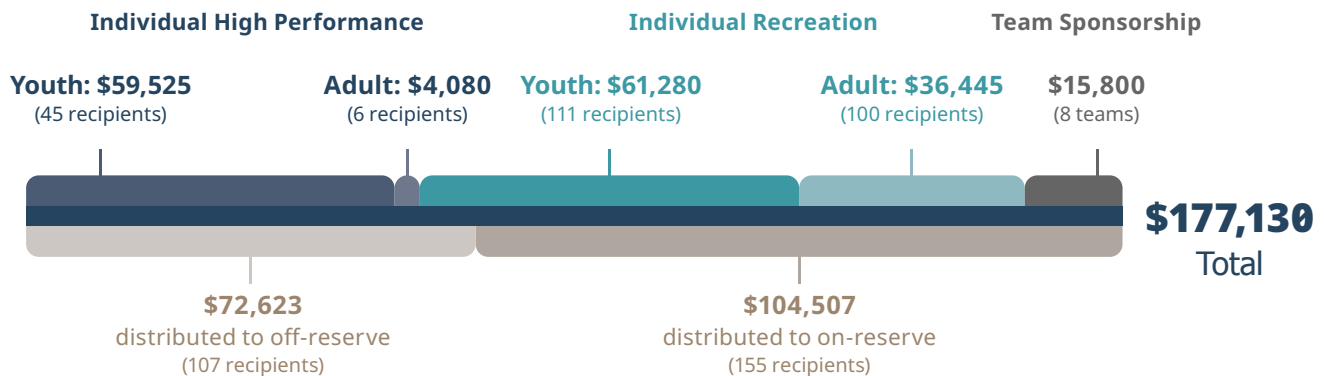


Community Events

holidays such as Easter, Mother's/Father's Day, Christmas, Halloween
1480 participants

Sports and recreation grants

The team oversees the distribution of grants to support Members who participate in recreational or high-performance individual or team sports. \$177,130 was allocated over two rounds of applications in tem k̓w'élemexw (July) 2022 and tem welh̓s (February) 2023, an increase of \$22,490 from 2021/2022.



Health Benefits Advocacy & Promotion

The Health Benefits Advocacy & Promotion team advocates for and supports community members accessing health benefits programs and services administered through the First Nations Health Authority (FNHA).

The team also administers the distribution of funds through the Squamish Nation Emergency Health Benefits program. This is an annual proposal-driven program supported by the Nation through Own Source Revenue (OSR) which pays for health-related goods and services not covered by FNHA Health Benefits Program or other extended health benefits. The team has a Medical Transportation Driver to administer the Medical Patient Transportation benefits on behalf of FNHA for our on-reserve population if their appointment is over 30 km from their residence.

The team also works to develop community-specific health promotion and disease prevention programs and resources. An example of a preventative program was the Diabetes Wellness Day held on tem yetwán (May) 25, 2022. 45 clients received eye, kidney, and sugar levels checks, and there was a community dinner and prevention and awareness presentation for people living with diabetes or who wanted information to share with their families.

\$108,273.77

distributed for medical, vision and dental.

Home & Community Care

The Home & Community Care team provides personal care and homemaking services, promoting independence and enhancing quality of life, to on-reserve clients in their homes.

This care complements care provided by families, friends, and the wider community. They also ensure that advanced nursing care is provided by hospitals or long-term care facilities as required.

Assisted

150 Community Members

with home support services, equipment loans, health referrals, etc.

110 clients

(88 Squamish Nation and 22 Tsleil-Waututh)

enrolled in the Better at Home Program which helps Elders maintain independence at home while staying connected with their community.



804 COVID-19 vaccines

administered by Yúustway.¹

¹ The department continues to hold vaccination clinics booster shots as recommended by the provincial guidelines. These numbers are not reflective of community-wide vaccination numbers, as many people receive their shots at provincial clinics, local pharmacies, etc.

Kal'numet Primary Care Clinic

In 2022, the Clinic hired a Clinic Registered Nurse and a Wellness Coordinator (Social Worker) to expand its offerings.

The Clinic is partnering with the North Shore Primary Care Network to give community members access to a Clinical Pharmacist whose focus is on preventing and resolving medication-related problems, supporting patients in understanding their medications and associated choices, and helping remove barriers to following prescription advice in consultation with health care providers. The Clinical Pharmacist works with our Family Physicians and Nurse Practitioners to help create care plans and educational resources for community members.

The Clinic is also partnering with Ta na wa Shéway I7xw ta Úxwumixw (Planning & Capital Projects) to plan a future on-reserve Primary Care Clinic in the Squamish Valley for community members and their families. The teams have made substantial progress in planning this project, and they look forward to sharing more information with the community as it comes to life.

Kal'numet Team

Division Manager	Oversee the clinic.	Public Health Nurses	Provide community-based health services and information.
Naturopathic Doctor	Provide holistic care, including nutrition counseling, botanical medicine, homeopathic treatment, and hydrotherapy.	Wellness Coordinator (Social Worker)	Assist in coordinating holistic, wrap around care for concurrent disorders and provides short term counselling. The role liaises with a broad group of Elders, allied health practitioners, and community resources to build sustainable supports for patients.
Physicians	Provide general medical care including diagnoses, treatment plans, prescribing, and health advice. They can refer patients to traditional healers, massage therapists, and other alternative services.	Traditional Elder Healer	Cultural support including candle, cedar and sage brushings, crafts, and group talking circles.
Nurses Practitioners		Medical Office Assistants	Book appointments and answer any non-medical queries such as how to access information for pharmacy, dental, or optometry support.
Clinic Registered Nurse	Works with the Family Physicians and Nurse Practitioner to deliver patient centered care. They will also support the implementation of the Opioid Antagonist Therapy program and onsite phlebotomy services.		



Nexwníwmin Ch'áwch'aw Territory & Culture Services

Programs to protect our land, water, and resources while honouring the inherent connection to our language and culture.

Ta na wa Ns7éyxnitm ta Sne'wíyelh

Language & Cultural Affairs

Ta na wa Ns7éyxnitm ta Sne'wíyelh – The Ones Who Guard the Teachings

Director: **Samaya Jardey**

Program spend: **\$0.6m**

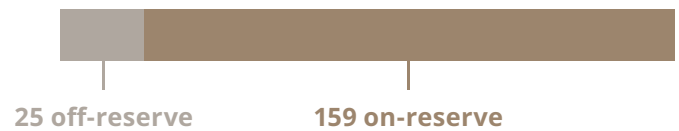
Ta na wa Ns7éyxnitm ta Sne'wíyelh leads programs and projects that increase Members' access to Skwxwú7mesh language, culture, and history. The department focuses on language revitalization, increasing knowledge of Skwxwú7mesh practices, and archiving the Nation's most sacred cultural materials to support current and future generations in knowing who they are and where they come from. By revitalizing the Skwxwú7mesh Sníchim (Squamish Language) and maintaining a critical threshold of language speakers and cultural knowledge holders, the holistic health and wellness of the whole community is supported.

10 language nest¹ students



¹ For children 0 – 3 years old and their caregiver.

184 Cultural Grants Distributed²



² Cultural Grants are awarded to individuals (up to \$500) and groups (between \$4,000 – \$10,000).



9

Tel'tel'umut Cht sessions



9 certificate & 8 diploma

Simon Fraser University
Skwxwú7mesh Sníchim
Program graduates

Ta Xay Sxwimálatncht (Archives and Cultural Collections) Database Project

Sxwimála-aw'txw (storage house/archives) includes materials related to the history, language, and culture of the Nation.

The holdings, both physical and digital, consist of textual records, newspaper clippings and ephemera, photographs, audiovisual materials, maps, and published materials. The Cultural Collection consists of items that represent aspects of Skwxwú7mesh cultural heritage and art, including carvings, baskets, weavings, and paintings that are being actively collected, shared, and preserved for future generations of Members.

In the 2022 fiscal year, development began on a database to manage archived materials. The database named Ta Xay

Sxwimálatncht, meaning “our sacred storage space,” or “our sacred place where we store our belongings for when we need them.”

The database consists of two major components: the back-end cataloguing interface for Archives and Collections staff, and a front-end website portal for Nation Members to access and view the holdings. In the 2022 fiscal year, the back-end cataloguing interface was developed. The team is now working on designing and building the front-end website portal, which is anticipated to launch in late 2023.

Paháyikwup Language Commission

Paháyikwup is charged with providing guidance on Skwxwú7mesh Sníchim (Squamish Language), including certifying teachers, determining speaker proficiency levels, and creating a strategic plan for language revitalization.

This work is guided by a Terms of Reference and the Skwxwú7mesh Sníchim Policy which was approved in 2021.

Paháyikwup consists of nine Commissioners who were nominated by Members and approved by Nexwsxwníwntm ta Úxwumixw (Council) in tem tsá7tskaý (April) 2022. They started their new roles in tem kw'élemexw (July) 2022.

- Myia Antone, Welwá1 tnaat
- Swu7wu Billy, Cheháxwtn
- Vanessa Campbell, Iyál
- Victoria Fraser
- Charlene George, s7atsáliya
- Norman Guerrero Jr, Setálten
- Victor Harry, Xats'alanexw
- Dr. Peter Jacobs, Tnaxwtn
- Ray Natraoro, Ses siyám

In tem Ihawt' (March) 2023, Commissioners received American Council on the Teaching of Foreign Languages (ACTFL) training, including four days of Oral Proficiency Interview (OPI) training in English and one day of OPI training in Skwxwú7mesh Sníchim. In this highly successful workshop, the Commissioners met with people from an organization called Where Are Your Keys to learn how to test proficiency levels and support one another in language learning and teaching. This will assist in the Commission's work in certifying teachers and speakers.

Paháyikwup is currently meeting monthly as it prepares for the language revitalization strategic planning process.

Language & Culture Workshops

Ta na wa Ns7éyxnitm ta Snewíyelh organizes a wide range of learning opportunities to support Members in engaging with Skwxwú7mesh Sníchim and cultural practices.

Some of the cultural workshops offered over the past year include salve and tincture making, drum making, medicinal plant knowledge and tea blending, cedar harvesting, and cedar and wool weaving.

The Plants & Medicines Program was particularly popular, with a total of 35 Members participating in several workshops in 2022.

- tem cháylhen (September) 26 – plants and medicinal tea workshop by Cease & Senaqwila Wyss
- tem p'í7tway (October) 11 – tincture and salve making workshop by Senaqwila Wyss
- tem p'í7tway (October) 27 – devil's club processing salve workshop by Henry Williams
- tem ekwáyanexw (November) 24 – devil's club protection workshop by Heather & Donald Damien

To mark **National Indigenous People's Day** on tem kw'eskw'ás (June) 21, 2022, the department created a series of videos celebrating Skwxwú7mesh language, culture, and people.



Attendees of the Plants & Medicines Program.

Ta na wa Yúus ta Stitúyntsam̓

Rights & Title

Ta na wa Yúus ta Stitúyntsam̓ –
**The Ones Who Take Care of
What Was Handed Down or
What Will Be Handed Down**

Director: **Peter Baker** (until tem cháylhen [September] 2022)
Kathleen Edwards (current)

Program spend: **\$0.5m**

The primary mandate of the department is the protection, preservation, and management of Sk̓wx̓wú7mesh Rights and Title interests, including its lands, resources, and cultural heritage, in accordance with the Nation's longstanding and sacred connection to the lands and waters of its territory.

Ḳay Temíxw Sacred Land Use Plan

Stsék̓tsek̓ (the forest) has been integral to our history, culture, and way of life since time immemorial. In 2000, the time was right to develop a Land Use Plan that was community-driven, encompassing our cultural and natural values for the forested and wilderness areas of our territory.

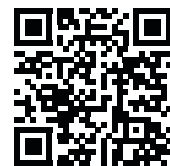
Since 2001 the Ḳay Temíxw (Sacred Land Use Plan) has acted as a guiding document to support several landmark agreements between the Nation, the Province of BC, and other stakeholders, which have increased protections across the Territory.

In tem lhawt' (March) 2023, Nexwsxwníwntm ta Úxwumixw (Council) approved re-releasing the Ḳay Temíxw with updated branding and photos as well as a preamble explaining some of these accomplishments. No other changes were made to the original document.

One of the objectives of Sk̓wx̓wú7mesh Úxwumixw 2026, the Strategic Plan, is to update the Ḳay Temíxw and develop an associated Ḳay Shkwen (Marine Use Plan). The Ḳay Temíxw is being re-released as a

way to remind ourselves of where we were at in 2001, how far we have come, and where we still need to go. This update project will include meaningful engagement with our people to ensure the community's vision is upheld for our land and waters.

Read the Plan at
squamish.net/xay-temixw



Referrals and Archaeological Permits

Referrals come through the Squamish Connect portal from a variety of sources including all levels of government, authoritative bodies, infrastructure organizations, developers, and consultants.

Common referral types include park management, trail improvements, dock installations, event invitations, legislative changes review, archaeological permits, rezoning, and license applications/renewals.

All archaeological studies in, or involving archaeological collections from, Sḵw̓xwú7mesh territory must be carried out under a Squamish Nation Archaeological Investigation Permit (SNAIP). Permits are issued to qualified archaeologists working for consulting companies or municipalities on behalf of proponents (eg., private companies).

By issuing permits, the Nation gains important oversight over and knowledge of archeological assessments and developments being conducted within the territory. More permits issued means more oversight within the territory.

In addition to new permits, the Nation also extends permits for ongoing projects. These yearly renewals require status updates, which helps maintain the Nation's awareness and oversight of multi-year projects.

An example of a multi-year project was SNAIP 19-0162, issued for an Archaeological Impact Assessment of the Eagle Mountain Gas Pipeline Project in 2019. The study was conducted to identify potential impacts to archaeological resources by the proposed pipeline project. Communication was maintained between Sḵw̓xwú7mesh Úxwumixw staff and consulting archaeologists throughout the impact assessment. The Nation maintained oversight of the project in various ways such as participation in archaeological fieldwork as well as reviewing project related documents and reports. The study concluded when the Nation received the final project report as required under the permit process.

Received

616 referrals

through the Squamish Connect portal, **338 of which have been closed.**

Issued 122 permits

for new archaeological investigations in 2022-2023.

Protecting our Waters

Snagging and treble hook fishing ban

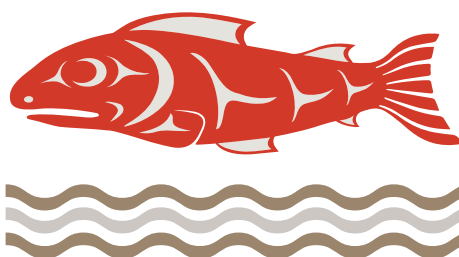
Sḵw̓xwú7mesh Úxwumixw 2026, the Nation's Strategic Plan, outlines the importance of protecting the fisheries and marine habitats that support our Sḵw̓xwú7mesh way of life.

Responding to concerns about the decline in wild salmon and other fish, Nexwsxwníwntm ta Úxwumixw (Council) passed a resolution in tem p'ítway (October) 2022 banning all snagging and treble hook fishing at the Cheakamus Frog Pond and Moodyville fishing sites.

This 24/7 ban replaces a 2017 resolution which restricted snagging and treble hook fishing to weekends. It will be reviewed annually and remain in place until salmon populations return to sustainable levels. Barbless hook and line fishing is still permitted.

Aquatic habitat restoration

Phase One of this work began with info sessions in tem eḵwáyanexw (November) 2022 where community members were invited to learn and discuss fish habitat restoration in Sḵw̓xwú7mesh watersheds. Over 20 locations have been identified as potential sites for restoration activities to support salmon spawning, rearing, and migration so that fish stocks can be preserved for current and future generations.





Climate Action Strategy

Activities continued over the last fiscal to create the Wa Lhkwayel Skwiyiñtsut (Climate Action Strategy), which will be published later in 2023.

It will set out priorities and specific actions to strengthen the rights of our people, protect quality of life, and enhance the health of our community as we face the realities of a changing climate.

To ensure the project is community-led and conducted in a collaborative way, several groups were formed and met over the last year to support in building the strategy.

- **Steering Committee:** Ten community leaders representing youth, Elders, adults, and on- and off-reserve Members (from both the Squamish Valley and North Vancouver) were chosen to bring specific areas of expertise to the project.
- **Community Working Group:** Open to all community members who were interested in learning about or contributing more to climate action activities.
- **Technical Committee:** Formed of Nation staff who are involved in planning and implementing actions from the strategy. Eight areas of work have been identified.

Early in 2023, a workshop was held at Chief Joe Mathias Centre with the Steering Committee and Community Working Group to set overarching goals for the strategy.

Youth engagement has also been an important goal of the project. The Project Team hosted multiple events and spent time at the North Vancouver Youth Centre to get a sense of the next generation's opinions on climate change and climate action. The Project Team introduced the concepts behind the Climate Action Strategy and shared ways that youth could be involved in the work moving forward.

As part of the project, Members have been encouraged to submit creative ideas for climate action projects or workshops on how to live environmentally friendly lifestyles and enhance our people's connections to our lands and waters, with the chance to receive funding to bring the ideas to life. Chosen projects/workshops continue to take place over 2023.



Visit the Wa Lhkwayel Skwiyiñtsut webpage:
squamish.net/climate-strategy

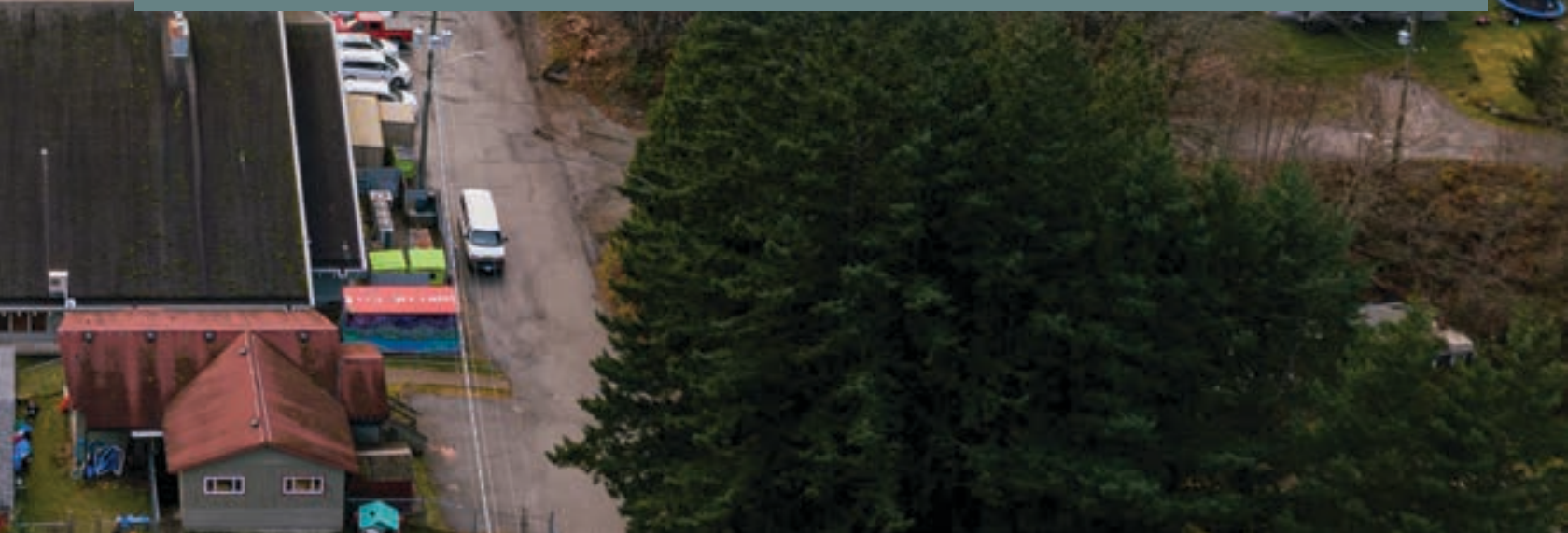






Xetxítayus Ch'áwch'aw Corporate Services

Organizational services to support the running of a modern efficient
Indigenous government.





Ché́nchenstway Human Resources

Ché́nchenstway – Upholding One Another

Director: **Kwiyámalut,**
Jina Johnston-Hall

Program spend: **\$1.4m**

Ché́nchenstway advises Nation employees on a variety of employment-related matters such as talent acquisition, employee benefits, occupational health and safety, performance management, and professional development. The department ensures human resources policies, programs, and services are responsive to Sk̓wx̓wú7mesh traditions and values as well as to the direction provided by Nexwsxwníw ntm ta Úxwumixw (Council).

64

**Sk̓wx̓wú7mesh
Members earned
promotions this
year**

Creating Pathways to Quality Careers for Sk̓wx̓wú7mesh People

64 Sk̓wx̓wú7mesh Members earned promotions this year, which included elevations into senior level roles such as Chief of Staff, Director, Manager, and other supervisory roles. These career advancements support the Nation’s goal of creating, securing, and supporting pathways to quality jobs and careers within Nation administration.

Internship Program

In tem welh̓s (February) 2023, the department successfully launched an internship program to provide experience and help establish meaningful career paths for Members and individuals who are highly involved in the community. Four interns have been placed to date with more to come.

Shared Administration Support Program

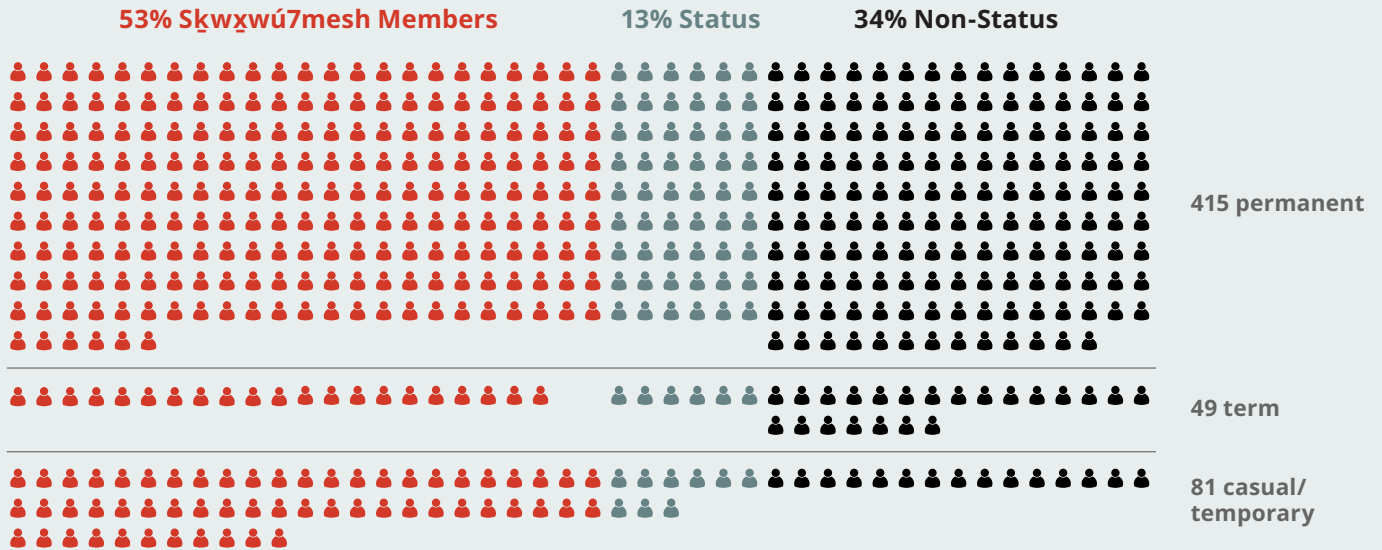
Ché́nchenstway also launched a program dedicated to providing admin support for all departments. Through this program, Nation Members have built skills that have allowed them to advance from support roles to more senior administrative positions.

Internship opportunities
are posted at
squamish.net/internship



Employee Statistics¹

545 Employees²



Including 133 New Hires

39% Skwxwú7mesh Members³
 17% Status
 44% Non-Status

Professional Development and Employment Policies

Policy Highlights

Chéichenstway makes changes to policies as required to meet best practice and strengthen programs and supports for all employees. Some revisions this year include:

- Updated Learning and Development Policy to include educational supports in the form of leaves, tuition reimbursements, and recognition for completion of certifications for employees to keep skills and expertise up to date.
- Updated Hours and Leave Policy to reflect changes to legislation, including increased medical leave for casual and temp positions and paid sick leave closer to the start of employment for all employees.

Professional Development

In 2022, the department partnered with an organization specialized in leadership education to provide employees with professional development workshops. Through this ongoing program employees can earn certifications by taking development workshops. Some examples include Conflict Resolution, Leading Meetings, Coaching Strategies for Leaders, and Personality Differences in the Workplace.

Living Wage Employer Commitment and Certification

The Nation continues its commitment to quality jobs as one of the 350 certified Living Wage Employers across BC. A living wage calls on employers to meet a higher standard for their employees, ensuring that wages reflect the true costs of living in a community and that people can earn what they need to support their families.

¹ Data as of tem lhawt' (March) 31, 2023.

² This does not include elected Nexwsxwníwntm ta Úxwumixw (Council) members or employees of any entities.

³ This includes temporary (seasonal) hires, vacant existing positions, and newly created positions. The strength and growth of the Nation through increased program and service delivery is supported by recruiting talented people, including creating employment opportunities for our Members.

Estxwáyusem

Finance & IT

Estxwáyusem – To Look at Carefully or to Examine

Director: **Denis Murphy** (until mirhána lhkaych' [January] 2022)
Keith Hester (as of tem tsá7tskáy [April] 2023)

Program spend: **\$4.2m**

Estxwáyusem's mandate is to maintain the organization's financial and technology infrastructure. The department oversees the Nation's budgets, internal and external financial reporting, and insurance, and provides consistent and transparent reporting that enables effective and efficient decision making.

Financial Administration Law

In 2022 the Nation successfully transitioned from a Financial Administration Bylaw (FAB) to a Financial Administration Law (FAL).

The FAL builds on the framework of the FAB, which set out governance and finance practices to inform financial decision and ensure the Nation's resources are being used efficiently and for the benefit of all Squamish People. By transitioning to a FAL the Nation can now apply for long-term and streamlined funding opportunities, including:

10-year grants from Indigenous Services Canada (ISC) which can be used at the Nation's discretion and provide a longer-term, stable funding source.

First Nations Finance Authority borrowing membership, which provides First Nations

with the same access to financial services afforded to other levels of government, including competitive interest rates on loans, capital planning advice, and investment options.

The FAL was enacted by Nexwsxwníwntm ta Úxwumixw on tem p'í7tway (October) 20, 2022 and certified by the First Nations Financial Management Board (FMB) on etl'im lhkaych' (December) 15, 2022. This is one of the objectives in Skwxwú7mesh Úxwumixw 2026, the Strategic Plan, and an example of how the Nation is developing a new government-to-government financial relationship with Canada.

New Chart of Accounts

A new Chart of Accounts (CoA) came into effect on tem welhx (February) 28, 2023.

The CoA is the index of codes that sets out where the financial transactions are recorded in the General Ledger (GL). This allows for transactions to be organized into groups and categorized consistently so that the financial health of the Nation can be tracked.

With the input of employees across the Nation, Estxwáyusem redesigned the CoA structure to produce more scalable and flexible management reporting, which will enhance decision-making and budgeting. The IT team supported this work.

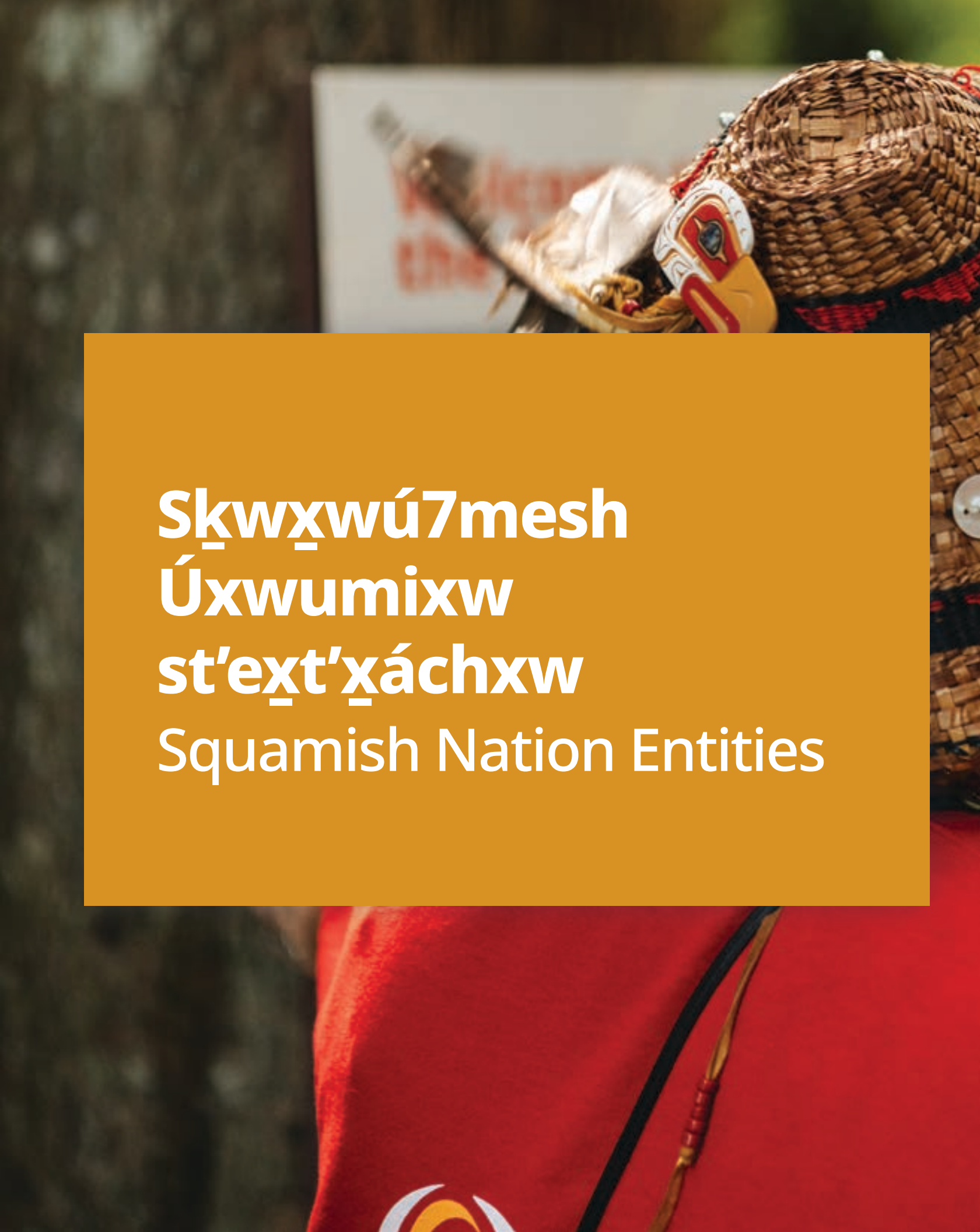
IT

IT continued to expand its oversight and management of the Nation's information systems and increase cybersecurity protection.

Key activities this year included:

- **Cybersecurity training** for all employees via campaigns to recognize spam or phishing emails.
- **Additional cybersecurity defense measures** such as installing Microsoft Defender email malware filtering and updating multi-factor authentication on all Office 365 accounts.
- **Server infrastructure upgrades** and continued migration of servers to cloud-based services.

The team also supported with the implementation of several projects, including the new Chart of Accounts, CRW Income Assistance software, and Esri Cityworks Enterprise Asset Management software.



**Skw̓wú7mesh
Úxwumixw
st'ex̓t'xáchxw
Squamish Nation Entities**

Hiyám Housing

Hiyám ta Skwxwú7mesh – The Squamish Are Coming Home

CEO: **Donalene Rapada**
(as of tem ekwáyanexw [November] 2022)

Hiyám Housing is a not-for-profit organization that was created in 2019 to lead the development and management of non-profit housing for the Nation, with the goal of housing all Skwxwú7mesh within a generation. Separate from Nation-run housing programs, Hiyám Housing is arms-length and overseen by a volunteer Board of Directors responsible for hiring and supervising the CEO, who leads the organization's day-to-day operations.



New CEO

In tem ekwáyanexw (November) 2022, Donalene Rapada was announced as the new Chief Executive Officer (CEO).

A Nation Member, she started working at Hiyám Housing as the Director of Finance and Administration in mi7na lhkaych' (January) 2021 and stepped into the role of interim CEO in tem kw'eskw'ás (June) 2022.

Squamish Nation Assistance with Rent Program (SNARP)

This is the second year of a two-year pilot of SNARP. The program provides rental supplements for up to one year to help low- and moderate-income Members who do not live in the community or cannot access on-reserve services.

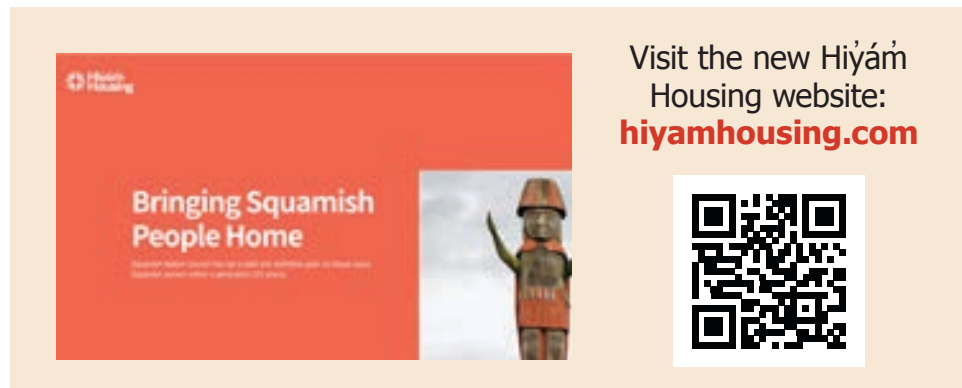
The supplement ranges from \$250 to \$750 per month, and priority recipients include women and children (including 2SLGBTQIA+), Elders 55+, and persons with disabilities.

Due to surplus funds, Nexwsxwníwntm ta Úxwumixw (Council) approved two pools of funding for a third year. The first will cover renewal of current SNARP recipients and add additional recipients to receive


regular funding. The second pool will be used to support recipients for the next fiscal year only (2023-2024).

116 Members

were supported by SNARP in 2022-2023.



Visit the new Hiyám Housing website:
hiyamhousing.com



Affordable Housing Projects

eskéxwi7ch t'l'a sp'ákw'us Place in Siyich'em, Squamish Valley

eskéxwi7ch t'l'a sp'ákw'us means “the gathering place of eagles”. This development will have 27 rental apartments and is exclusively for Members with priority given to women and their children. It is designed to accommodate low-income earners, and rental rates will be based on Income Assistance shelter rates.

Community engagement took place in tem kw'éyus (spring) 2022. An official groundbreaking ceremony was conducted on tem t'áka7 (August) 23 with construction beginning in tem p'í7tway (October) 2022.

Watch a video of the groundbreaking ceremony



estítkw Place in Xwmélc'h'tstn, North Vancouver

estítkw Place means “safe place”. It is a development tailored to serve 2SLGBTQIA+ Members, Members with disabilities, those experiencing or at risk of homelessness, and people with mental health or substance use health needs. The 55-unit rental building will be staffed 24/7 with meals and other supports provided for residents.

Community engagement took place in tem kw'éyus (spring) 2022, and an official groundbreaking ceremony was held on tem t'áka7 (August) 16, 2022. Construction began in tem cháylhen (September) 2022.

chenkw émut in Xwmélc'h'tstn, North Vancouver

chenkw émut means “I am home”. This 95-unit building will provide safe, long-term rental homes for Members, with priority given to independent Elders, youth, and families. The building's design is based on our traditional Squamish longhouses and will foster positive intergenerational relationships.

The units will include studios, one-to-three-bedroom apartments, as well as a five-bedroom apartment. Community amenities will include a co-op grocery store, a garden, and art installations.

The building was officially named and blessed on tem kw'eskw'ás (June) 17, 2022. Occupancy is expected in summer 2024.



Nch'kay Development Corporation

Nch'kay –
Mount Garibaldi

CEO: **Mindy Wight**
(as of tem châyilhen [September] 2022)

Nch'kay was established in 2018 as the economic development arm of the Skwxwú7mesh Úxwumixw with a mandate to develop and manage the active businesses of the Nation. Its purpose is to support the Nation by creating prosperity from economic opportunities for the benefit of current and future generations. This entity operates independently with a CEO reporting to a Board of Directors to facilitate the separation between business and politics. It remains fully accountable to Nexswxwníwntm ta Úxwumixw t'l'a Skwxwú7mesh Úxwumixw (Squamish Nation Council). The name Nch'kay was chosen as a reference to the Great Flood—the flood that forced our ancestors to tie their canoes to the highest mountain in the territory, Mount Garibaldi, in order to survive.



Mindy Wight, CEO.



Denis Murphy,
CFO and Treasurer
of the Board.

New Senior Leadership Hires

In tem châyilhen (September) 2022, Mindy Wight was appointed Chief Executive Officer (CEO). A Skwxwú7mesh Member, Mindy previously held the position of Chief Financial Officer (CFO) and served as the Chair of the Board of Nch'kay. She is a Chartered Professional Accountant with over 18 years' experience in the areas of financial accounting, taxation, and business, including in her previous role as a tax partner with a national accounting firm. Mindy received a Bachelor of Commerce degree from the University of Northern British Columbia and is also a graduate of Leading People and Investing to Build

Sustainable Communities, a Harvard Business School certificate program.

In mi'rna lhkaych (January) 2023, Denis Murphy joined as CFO and Treasurer of the Board. Prior to joining Nch'kay, he served as the Senior Financial Officer for Skwxwú7mesh Úxwumixw. Denis has over 18 years of experience in finance, having worked for the Provincial Health Services Authority, British Airways, and Baker Tilly. He holds an FCCA designation and a Bachelor of Science in Physics from Imperial College London.

For updates, visit
nchkay.com
or connect on social media:



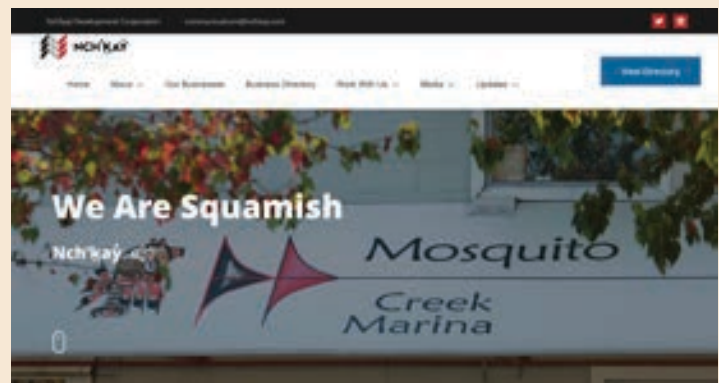
@nchkaycorp on Twitter



nchkay on Facebook



nchkay on LinkedIn



Supporting Member-owned Businesses



110
Small Business Grants
administered, totaling
\$77,468.20



2
business
workshops hosted
(17 participants total)



\$12.6 million
in major project contracts
awarded to Member-owned
businesses and business
partnerships

Señákw Update

“The place inside the head of False Creek”

2022 proved an exciting and busy year for the Señákw project. On tem yetwán (May) 25, 2022, the Nation and the City of Vancouver signed a Services Agreement, ensuring the site will have access to municipal services, infrastructure, and amenities. It also includes significant upgrades and investments to pedestrian, cycling, transit, and road infrastructure.

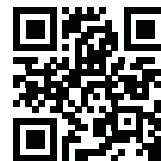
On tem cháylhen (September) 6, 2022, Sḱwḱwú7mesh Úxwumixw Council Chairperson Khelsilem joined Prime Minister Justin Trudeau for the announcement that the federal government will provide a \$1.4 billion loan to the project partnership to support the first two phases of the Señákw development. This is the largest loan from the Canada Mortgage and Housing Corporation (CMHC) in Canadian history and is provided through CMHC's Rental Construction Financing Initiative (RCFI).

In tem lhawt' (March) 2023, Nexwsxwníwntm ta Úxwumixw (Council) approved the project's Indigenous Participation Plan (IPP), a comprehensive plan with clear processes, regular communication, and collaboration between Peak Construction (the project construction manager), Nch'káy West Committees, and Nation

departments. The IPP has requirements for priority workforce employment on the project—focusing on Sḱwḱwú7mesh Members first and then, in order of priority, Sḱwḱwú7mesh community members, Musqueam and Tsleil-Waututh Nations, and other Indigenous individuals.

As of tem lhawt' (March) 2023, 11 Nation Members are working on-site, and this number is expected to increase as Phase 1 construction advances. Four Nation-owned/endorsed companies have been retained to support Phase 1 so far. Several construction preparation activities took place over the last year, including site clearing, removal of soil, installation of construction fencing, and temporary road access for construction vehicles

**Learn more about
the Señákw project.**




Watch a video of the
Señákw
groundbreaking







A photograph of a waterfall cascading over dark, jagged rocks in a forest. The water is blurred, creating a sense of motion. The rocks are dark and textured, with some moss or lichen visible. The background is a dense forest with trees and foliage.

syétsen t'a táia Financiai Statemerts



Independent auditor's report on the summary consolidated financial statements

To the Council of Squamish Nation

Our opinion

In our opinion, the accompanying summary consolidated financial statements of Squamish Nation and its subsidiaries (together, the Nation) are consistent, in all material respects, with the audited consolidated financial statements, on the basis described in note 2 to the summary consolidated financial statements.

The summary consolidated financial statements

The Nation's summary consolidated financial statements derived from the audited consolidated financial statements for the year ended March 31, 2023 comprise:

- the summary consolidated statement of operations and accumulated surplus for the year ended March 31, 2023;
- the summary consolidated statement of financial position as at March 31, 2023;
- the summary consolidated statement of cash flows for the year then ended; and
- the related notes to the summary consolidated financial statements.

The summary consolidated financial statements do not contain all the disclosures required by Canadian Public Sector Accounting Standards. Reading the summary consolidated financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited consolidated financial statements and the auditor's report thereon. The audited consolidated financial statements, and the summary consolidated financial statements, do not reflect the effect of events that occurred subsequent to the date of our report on the audited consolidated financial statements.

The audited consolidated financial statements and our report thereon

We expressed an unmodified audit opinion on the audited consolidated financial statements in our report dated August 16, 2023.

Emphasis of matter

We draw attention to note 3 to the summary financial statements, which describes the fact that the Nation translated a portion of the summary consolidated financial statements from the English language into the Squamish language and that we have not performed any services on any information in the Squamish language contained within:

- the translated summary consolidated statement of operations and accumulated surplus for the year ended March 31, 2023;
- the translated summary consolidated statement of financial position as at March 31, 2023;

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



- the translated summary consolidated statement of cash flows for the year then ended; and
- the translated schedule of tangible capital assets and translated consolidated schedule of segment disclosure.

Our opinion is not modified in respect of this matter.

Management's responsibility for the summary consolidated financial statements

Management is responsible for the preparation of the summary consolidated financial statements on the basis described in note 2 to the summary consolidated financial statements.

Auditor's responsibility

Our responsibility is to express an opinion on whether the summary consolidated financial statements are consistent, in all material respects, with the audited consolidated financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, Engagements to Report on Summary Financial Statements.

PricewaterhouseCoopers LLP

Chartered Professional Accountants

Vancouver, British Columbia
September 29, 2023

For the year ended tem lhawt' (March) 31, 2023. All in thousands except for note disclosures.

Summary Consolidated Statement of Operations and Accumulated Surplus

How the Nation's overall financial position has changed over the year.
This is useful to see where the Nation's money came from and where it went.

	Notes	Budget \$'000	2023 \$'000	2022 \$'000
Revenue				
Leases		34,150	36,470	35,102
Government transfer		32,251	45,431	41,213
Lands and resources accommodation	5 (p. 104)	7,377	3,395	5,002
Taxation		10,693	10,770	11,349
Retail		—	749	670
Nation amenity contribution	6 (p. 104)	5,000	57,782	-
Capital contribution released as revenue	7 (p. 104)	—	29,594	2,749
Interest and other		9,705	28,783	20,225
Committed funds from prior year		3,092	10,236	11,575
Equity earnings		314	4,438	5,697
Committed funds to next year		-	(12,033)	(8,468)
		102,582	215,615	125,114
Expenses				
	20 (p. 108)			
Program costs (Schedule 2)		106,114	107,500	79,467
Taxation		3,957	4,138	3,457
Retail		—	505	549
Leases		884	777	718
Interest and other expense		123	2,026	2,510
Lands and resources accommodation		851	1,238	805
Project negotiation expenses		95	334	213
Equity loss		-	5,128	-
		112,024	121,646	87,719
Excess (deficiency) of revenue over expenditures		(9,442)	93,969	37,395
Accumulated surplus - Beginning of year		285,726	285,726	248,331
Accumulated surplus - End of year		276,284	379,695	285,726

For the year ended tem lhawt' (March) 31, 2023. All in thousands except for note disclosures.

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(Refer to Note 3)

	Notes	Budget \$'000	2023 \$'000	2022 \$'000
kwi tála wa p'í7nexwat				
wa néwnachtumulhaswit		34,150	36,470	35,102
eskwewwín tálacht		32,251	45,431	41,213
ta temíxw chet welhes ánuhtem	5 (p. 104)	7,377	3,395	5,002
sk'aw t'l'a temíxw		10,693	10,770	11,349
sk'aw t'l'a sxwúyumcht		—	749	670
tálas wa tilám chat ek'	6 (p. 104)	5,000	57,782	-
kwi xáws tála	7 (p. 104)	—	29,594	2,749
ta es-hích tála		9,705	28,783	20,225
tepánu es ek' tála		3,092	10,236	11,575
nek'ík'ewch		314	4,438	5,697
hehí syelánem tála		-	(12,033)	(8,468)
		102,582	215,615	125,114
sk'aw				
	20 (p. 108)			
na xwekwstas chet tsi tála		106,114	107,500	79,467
sk'aw t'l'a temíxw		3,957	4,138	3,457
sk'aw t'l'a sxwúyumcht		—	505	549
wa néwnachtumulhaswit		884	777	718
ta es-hích tála		123	2,026	2,510
ta temíxw chet welhes ánuhtem		851	1,238	805
nexwáystway tála		95	334	213
t'l'xwétem		-	5,128	-
		112,024	121,646	87,719
esí7chmin tála ti syelánem		(9,442)	93,969	37,395
ti esí7ch tálacht kwelh wa p'íksim		285,726	285,726	248,331
ti esí7ch tálacht kwelh wa huy ti syelánem		276,284	379,695	285,726

Summary Consolidated Statement of Financial Position

The summary of the Nation's financial position at the end of the year. A view into how healthy the Nation's financial position is and therefore the Nation's ability to continue to provide services to Members.

	Notes	2023 \$'000	2022 \$'000
Financial Assets			
Cash and cash equivalents		229,651	177,916
Restricted cash	8 (p. 104)	2,055	1,593
Accounts receivable	16 & 19 (p. 107&108)	30,968	29,327
Inventory held for resale		103	204
Funds held by the Government of Canada		1,250	1,185
Investments and advances	9 (p. 104)	76,392	86,511
		340,419	296,736
Liabilities			
Accounts payable and accrued liabilities	15 & 19 (p. 106&108)	19,944	14,899
Committed program funds (schedule 2)		12,118	9,889
Deferred revenue	5 (p. 104)	42,639	43,075
Loans payable	13 (p. 105)	24,909	18,937
Deferred capital contributions		—	28,730
Restricted funds		301	274
		99,911	115,804
		240,508	180,932
Non-Financial Assets			
Tangible capital assets (schedule 1)		131,509	97,811
Property under development		4,742	4,675
Prepaid expenses		1,305	562
Deferred lease costs	11 (p. 105)	1,631	1,746
		139,187	104,794
Accumulated surplus	23 (p. 109)	379,695	285,726

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(Refer to Note 3)

	Notes	2023 \$'000	2022 \$'000
s7ulh			
na wa mi kxi kwi tálacht		229,651	177,916
ta tála wa eskw'áy kwis na xwekwstat	8 (p. 104)	2,055	1,593
ta tála na wa cheshnúmulhwit ek'	16 & 19 (p. 107&108)	30,968	29,327
wa xwúyum chat ek' kiyát ti s7á7te'mcht		103	204
ta tálacht na wa ip'istáswit ta Government		1,250	1,185
na wa mi kxi kwi tálacht	9 (p. 104)	76,392	86,511
		340,419	296,736
s7ip'a7ím			
s7ip'a7ím	15 & 19 (p. 106&108)	19,944	14,899
na wa eswéxwkwstumulhat kwi tálacht		12,118	9,889
kwi tála na pí7nexwát	5 (p. 104)	42,639	43,075
wa kík'twit chet ek'	13 (p. 105)	24,909	18,937
nekw sxwexwkw ti tála		—	28,730
men huy wa xwékwstas chat ek' ti t naantm		301	274
		99,911	115,804
		240,508	180,932
eswá7cht			
ta temíxwcht iy i7xw stam na na7		131,509	97,811
tsíyel'txwem		4,742	4,675
nekw esk'áv		1,305	562
ta skweshnáchcht welh wa timáshitway wa xwekwstas kwi temíxwcht	11 (p. 105)	1,631	1,746
		139,187	104,794
ti esí7ch tálacht	23 (p. 109)	379,695	285,726

For the year ended tem lhawt' (March) 31, 2023.

Summary Consolidated Statement of Cash Flows

The change in cash (and other assets that are similar to cash) from the beginning to the end of the year. This can be used to get an understanding whether the Nation is generating enough cash to meet its needs.

	Notes	2023 \$'000	2022 \$'000
Cash provided by [used in]			
Operating activities			
Excess of revenue over expenses for the year		93,969	37,395
Items not involving cash			
Amortization of tangible capital assets		3,954	4,411
Capital contribution released as revenue		(29,594)	—
Equity (earnings) from government business		689	(5,697)
Amortization of deferred lease costs		114	114
		69,132	36,223
Change in operating working capital	19 (p. 108)	4,582	(3,747)
		73,714	32,476
Capital activities			
Acquisition of tangible capital assets		(37,651)	(10,522)
Acquisition of property under development		(67)	(48)
		(37,718)	(10,570)
Investing activities			
(Increase) decrease in restricted cash		(463)	5,521
Increase in funds held by the Government of Canada		(65)	(48)
Decrease in investments and advances		9,430	(1,562)
		8,902	3,911
Financing activities			
Proceeds from loan payable		7,717	—
Repayment of loans		(1,745)	(3,311)
Deferred capital contribution		865	27,919
		6,837	24,608
Increase in cash and cash equivalents during the year		51,735	50,425
Cash and cash equivalents - Beginning of year		177,916	127,491
Cash and cash equivalents - End of year		229,651	177,916

For the year ended tem lhawt' (March) 31, 2023.

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(Refer to Note 3)

	Notes	2023 \$'000	2022 \$'000
estl'át'em u kwi tepánu ta tálacht			
stam melh wa kwiyíntsut ta tálacht i7xw skwáyel			
esí7chmin tála ti syelánem		93,969	37,395
i7xw ta skwekw'íyíntsut chet welh hawk ta tála			
kwétsi k'aw kwis na p'áyaq ta wa lhná7s chet		3,954	4,411
kwi xa7s tála		(29,594)	—
nek'ík'ewch iy t'lxwétem		689	(5,697)
ta sk'awcht kwi hiñ wa es-húystas ta s7á7tamcht		114	114
		69,132	36,223
nilh u nach'twaywit kwi tsí7scht iy kwi kwúlhencht	19 (p. 108)	4,582	(3,747)
		73,714	32,476
wa ánuhumulh u kwi xa7s stam			
xa7s s7á7tamcht		(37,651)	(10,522)
wa silh7áncht kwi stam smen wa kwiyíntsutas		(67)	(48)
		(37,718)	(10,570)
kwíyintm			
nach' u kwi tálacht kwi tepánu		(463)	5,521
shéway u ta tálacht t na wa ip'istás ta Government		(65)	(48)
men kw'íni7 u iyk kexí u kwi tálacht wa k'awstm		9,430	(1,562)
		8,902	3,911
wa kwíyintsut ta tálacht			
ámektemswit		7,717	—
wa kík'taswit chet i7xw swat na kwúlhenitas kwi tála		(1,745)	(3,311)
men huy wa xwékwstas ti tála timá ti		865	27,919
		6,837	24,608
na ch'ixw ta tálacht		51,735	50,425
ta tálacht timá ti na7 ts'umlh yelánem		177,916	127,491
ta tálacht timá ti na7 stseyks tl'a syelánem		229,651	177,916

1. Nature of organization

Skw̓xwú7mesh Úxwumixw, also known as the Squamish Nation, operates as a governmental entity under the regulations of the Province of British Columbia. As such, it is exempt from income taxes.

2. Basis of preparation

Applied criteria in preparation of the summary consolidated financial statements are as follows:

- The information in the summary consolidated financial statements is in agreement with the related information in the complete consolidated financial statements; and
- The summary consolidated financial statements contain the information necessary to avoid distorting or obscuring matters disclosed in the related complete consolidated financial statements, including the notes thereto.
- Figures are presented in thousands of Canadian dollars unless otherwise indicated.

3. Translation of the summary consolidated financial statements

The Nation has translated a portion of the summary consolidated financial statements from English language into Squamish language. The auditor has not performed any services on any information in the Squamish language contained within:

- The translated summary consolidated statement of operations and accumulated surplus for the year ended March 31, 2023;
- The translated summary consolidated statement of financial position as at March 31, 2023;
- The translated summary consolidated statement of cash flows for the year then ended; and

- The translated schedule of tangible capital assets and translated consolidated schedule of segment disclosure.

4. Summary of significant accounting policies

The complete consolidated financial statements of the Squamish Nation were prepared in accordance with Canadian public sector accounting standards and are available to members upon request at the Nation's administration office. The key accounting policies used when creating the statements are:

Entities consolidated

What entities were included in the statements and how were they incorporated

The summary financial statements encompass the financial data of both the Nation and entities under its control. Government partnerships, other than government business partnerships, are accounted for using the proportionate consolidation method. This means that the Nation has included its share of the assets, liabilities, revenues and expenses in the relevant lines in its summary financial statements.

All entities controlled by the Nation are integrated fully into the financial statements, with each line item considered. However, commercial enterprises categorized as government business enterprises or government business partnerships follow a different approach in the summary financial statements. In these cases, the Nation employs the modified equity method. The equity method involves adjusting the investment value recorded in the Nation's statement of financial position based on the income or loss of the entity.

Organizations consolidated in the Nation's financial statements include:

- Nch'káy Development Limited Partnership

- Hiýárh ta Skw̓xwú7mesh Housing Society
- Nchu'7mut Contracting Limited Partnership
- Squamish Nation Youth Centre
- Spo7ez Cultural Centre and Community Society (government partnership, 50% share, proportionately consolidated)
- MST Development Corporation (government partnership, 33% share, proportionately consolidated)
- Various other inactive entities

Investments in the following commercial enterprises are accounted for by the modified equity method and, as such, the accounting policies of these entities are not adjusted to conform with those of the Nation:

- Nch'káy West (Sehákw) GC Limited Liability Partnership
- Sehákw (Head Lease) Limited Partnership
- Sehákw (Building 1) Limited Partnership
- Sehákw (Building 2) Limited Partnership
- Sehákw (Building 3) Limited Partnership
- Northwest Squamish Forestry Limited Partnership
- LDB Developments (AQ/MIB/SN/TWN) Limited Partnership (25% share)
- MST (Jericho) Limited Partnership (33% share)
- MST (Fairmont) Limited Partnership (33% share)
- MST (West Vancouver) Limited Partnership (33% share)
- MST (Jericho 2016) Limited Partnership (33% share)
- Mosquito Creek Marina Limited Partnership
- Lynnwood Industrial Estates Ltd. and Lynnwood Marina Limited Partnership
- Squamish Valley Gas Limited Partnership
- Capilano River R.V. Limited Partnership
- Nch'káy NV Gas Bar Limited Partnership

The purpose of most of the government business partnerships is to own and develop properties for the purpose of generating income.

Corporate reorganization

On February 27, 2020, the Nation's Council approved a mandate to transfer the reorganization of certain of the Nation's commercial operating entities (the "commercial entities") to the Nation's operating development arm, Nch'kay.

On June 1, 2021, legal steps concluded the reorganization whereby the Nation transferred its limited partner units of the following commercial entities to Nch'kay:

- Squamish Valley Gas Limited Partnership
- Lynnwood Marina Limited Partnership
- Mosquito Creek Marina Limited Partnership
- Capilano River R.V. Limited Partnership
- Lynnwood Industrial Estates Ltd. and Lynnwood Marina Limited Partnership

Effective June 1, 2021, as a result of the reorganization, Nch'kay accounts for the commercial entities using the modified equity method. Nch'kay continues to be consolidated in the Nation's financial statements.

Asset classification

Assets are classified as either financial or non-financial

Financial assets are assets that could be used to meet existing liabilities or finance future operations.

Non-financial assets are acquired, constructed or developed assets that do not provide resources to discharge existing liabilities but are employed to deliver government services and may be consumed in normal operations.

Intangible assets, and items inherited by right of the Crown, are not recognized in the summary financial statements.

Non-financial assets

Non-financial assets include tangible capital assets, property under development, land held for resale, prepaid expenses and deferred lease costs.

a) Tangible capital assets

Tangible capital assets are initially documented at their acquisition, construction, development, or enhancement costs. These costs encompass all expenses directly associated with the asset's creation. Subsequently, these assets are systematically amortized to distribute their costs over the period they are anticipated to be in use. In essence, the recorded cost, minus the projected value at the end of the asset's useful life, is presented on the statement of operations and accumulated surplus. This allocation is done linearly, or on a straight-line basis, over the estimated duration of their usefulness. The allocation occurs as follows:

Office buildings, prefabricated structures, and other buildings	3–35 years
Infrastructure	30 years
Computer hardware and software	5–15 years
Vehicles	5 years
Squamish Lil'wat Cultural Centre	3–60 years

Assets under construction are initially registered at their cost and are not subject to amortization until they are put into operational use. If circumstances arise where a tangible capital asset no longer contributes to the capacity to deliver goods or services, or if the projected future economic benefits are lower than its recorded value, then the carrying value of the asset is adjusted to reflect this reduction in value.

b) Property under development

Property under development is initially documented at its cost and not subject to amortization until the asset becomes operational. After the development process concludes and the asset is prepared for its intended purpose, it is reclassified from property under development to the suitable tangible capital asset category. This transfer signifies that the asset is now ready to be utilized and its amortization, or cost distribution over time, will commence.

c) Land

Land is recorded at cost.

d) Deferred lease costs

Deferred lease costs consist of the upfront expenses incurred to secure operating leases. These initial direct costs are not immediately expensed but are instead deferred and spread out over the duration of the leases. These leases typically extend over a period of 20 to 30 years, and the deferred lease costs are gradually expensed, or amortized, over this lease term.

Revenue recognition

When does the Nation include receipts on the statement of operations and accumulated surplus

Government funding from federal and provincial sources are considered revenue. If the funds come without specific rules, they're counted as revenue once approved with a reasonably estimated amount. If there are rules, the revenue is recognized when approved, and all conditions are satisfied.

Restricted contributions received under terms of agreements are recognized as revenue in the year in which the related expenses are incurred. Unexpended restricted contributions for programs are deferred as committed program funds. Unrestricted contributions are recognized as revenue when received.

Revenue from leases is recognized on a straight-line basis as it is earned based on the lease agreements and when collectability is reasonably assured.

Revenues from lands and resource accommodation, interest and timber dues, forestry revenue and other income are recognized as they are earned and collectability is reasonably assured.

Revenues from sales of cigarettes, gasoline and retail are recognized upon delivery of the products. Amounts received but not yet earned are recorded as deferred revenue.

Taxation revenues are recognized when authorized by the Council, the taxable event has occurred, and the definition of an asset is met.

5. Lands and resources accommodation

During the year ended March 31, 2019, the Nation entered into several agreements with various government entities related to rights-of-way and permits. Under these agreements, the Nation granted land use and access rights for an indefinite period in exchange for consideration of \$19.5 million.

During the year ended March 31, 2023, \$390,823 (2022 - \$390,823) was recognized in revenue and \$17,763,415 (2022 - \$18,154,238) in deferred revenue as at March 31, 2023, based on an initial estimated period of 50 years.

6. Nation amenity contribution

During the year ended March 31, 2020, the Nation entered into a series of agreements with the City of Vancouver and a development partner to develop a parcel of land on the Nation's Kitsilano IR6 reserve in Vancouver, BC. The development will consist of four phases and will serve as a mixed-use property.

The development partner for each phase is required to pay the Nation a community amenity contribution based on the gross floor area in square feet of that phase adjusted for square footage of below-market housing.

As construction of the first phase commenced during the year ended March 31, 2023, the Nation earned a community amenity contribution of \$57,782,416 (2022 - \$nil).

7. Cash and cash equivalents

Cash and cash equivalents include cash on hand and short-term deposits and are measured at cost.

In May 2022, Council approved the 2022-2026 Strategic Plan, which includes the objective for the Nation to establish an investment fund consisting of advances from non-recurring sources of revenue. The objective of the investment fund is to utilize the Nation's cash reserves to maximize its financial returns at an appropriate level of risk. During the year ended March 31, 2023, the Nation internally restricted \$91,689,386 (2022 - \$nil) pursuant to the investment fund initiative.

10. Government partnerships

The Nation's share of assets, liabilities, revenues and expenses of Spo7ez and of MST Development Corporation, prior to the elimination of any inter-entity transactions for the year ended March 31, 2023, is as follows:

	Nation Share	Assets \$'000	Liabilities \$'000	Accumulated Surplus/ (Deficit) \$'000
Spo7ez	50%	12,659	252	12,407
MST Development Corporation	33%	1,927	1,962	(35)
		14,586	2,214	12,372
	Nation Share	Revenue \$'000	Expenses \$'000	Excess/ (deficiency) \$'000
Spo7ez	50%	2,921	2,410	511
MST Development Corporation	33%	719	730	(11)
		3,640	3,140	500

8. Restricted cash

Restricted cash consists of the Nation's 50% share of the cash held by Spo7ez, a replacement reserve which has been internally restricted by the board of directors of Hiýárm Housing to facilitate the repair or replacement of major building components as well as externally restricted by Canada Mortgage and Housing Corporation ("CMHC") and security deposits collected from tenants. Restricted cash for the replacement reserve is kept in a separate bank account.

9. Investments and advances

Further information on the Nations investments and advances, including Financial information for the Nation's equity interests and the Nation's share of commitments and contingencies, can be found in the Consolidated Financial Statements.

11. Deferred lease costs

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
	\$'000	\$'000	\$'000	\$'000
Deferred lease costs	3,142	1,511	1,631	1,746

12. Operating line of credit

The Nation has an operating line of credit with a maximum authorized limit of \$4,000,000 (2022 - \$4,000,000), bearing interest at the bank prime rate. \$285,000 has been drawn on this line as at March 31, 2023 and March 31, 2022.

13. Loans Payable

	Interest Rate	Note	2023 \$'000	2022 \$'000
Canadian Imperial Bank of Commerce	3.00%	1	8,000	9,000
BC Housing (promissory note)	0.00%	2	8,451	1,710
CMHC	4.04%	3	978	-
CMHC	0.00% ²	4	36	36
Bank of Montreal	3.89%	5	708	804
Bank of Montreal	-	6	1,971	2,407
Royal Bank of Canada	Prime plus 0.72%	7	-	4
Royal Bank of Canada	3.20%	8	1,317	1,514
Royal Bank of Canada	3.75%	9	-	2
Sqomish Sea to Sky Developments LP (promissory note)	0.00%	10	3,415	3,415
MST	0.00%	n/a	33	33
Capital lease obligation	2.99%	11	-	12
			24,909	18,937

¹ Canadian Imperial Bank of Commerce, payable at \$88,297 per month, interest at 3% per annum secured by property lease income, maturing in April 2031

² BC Housing promissory note, non-interest bearing, repayable at earlier of (i) the first mortgage loan advance or (ii) December 30, 2023 and (iii) due on demand and (iv) forgiven if the respective housing project does not proceed

³ CMHC, interest at 4.04% per annum, repayable at \$4,286 per month principal including interest, secured by personal property, maturing on March 1, 2047

⁴ CMHC, no interest payable until maturity date (Canada prime rate plus 2%), maturity date is earlier of (i) date project proceeds to a commitment for capital financing, (ii) date

project discontinued, (iii) date of notice of termination or, (iv) date CMHC notifies failure to meet project objectives

⁵ Bank of Montreal, interest at prime plus 1% per annum, repayable at \$8,045 per month principal plus interest, secured by an assignment of rents, payable on demand

⁶ Bank of Montreal, repayable on demand and secured against equipment purchased. Borrowing maximum \$3,000,000

⁷ Royal Bank of Canada (Spo7ez), interest at prime rate plus 0.72% per annum, repayable at \$5,830 per month, due on August 21, 2022, secured by all personal property of Spo7ez

⁸ Royal Bank of Canada, non-revolving term loan facility, repayable in monthly principal payments

of \$20,721, plus interest at prime plus 2% per annum, secured by personal property and assignment of leases, maturing on January 31, 2024

⁹ Royal Bank of Canada, non-revolving term loan facility, repayable in monthly principal payments of \$26,134 plus interest at 3.75% per annum, secured by all personal property and assignment of leases, maturing on November 30, 2022

¹⁰ Promissory note without interest payable on demand to Sqomish Sea to Sky Developments Limited Partnership (Cheekeye Fan Lands), unsecured

¹¹ Capital lease obligation, interest at 2.99% per annum, repayable at \$485 per month, final payment due on July 14, 2022, secured by the related vehicle

14. Deferred capital contributions

In November 2021, the Nation and CMHC entered into the Rapid Housing Initiative Agreement (the agreement), whereby the Nation, through Hiýárm Housing will build temporary modular residential units for Nation Members who risk homelessness. The projects include two modular housing developments consisting of 80 units of affordable housing for Nation Members with a specified capacity intended for women and children.

Pursuant to the agreement, CMHC advanced a sum of \$32,376,796 to Hiýárm Housing during the year ended March 31, 2022. The total contribution from the Nation to Hiýárm Housing as at March 31, 2022 was \$6,075,251.

Deferred capital contribution after the elimination of the intercompany contribution for March 31, 2023 and 2022 is as follows:

	2023	2022
	\$'000	\$'000
Balance – Beginning of year	28,730	810
Amounts received during the year	866	31,479
Amounts incurred on capital and amortized into revenue	(29,596)	(3,559)
	-	28,730

15. Commitments and contingent liabilities

a) The Nation has commitments of \$3,666,232 (2022 – \$452,787) related to the completion of housing under construction.

b) Under the terms of the purchase agreement for the Provincial Jericho lands and the MST (Jericho 2016) Limited Partnership agreement, the Nation will be required to make the following principal payments towards the purchase of the Provincial Jericho lands:

November 2023	\$18.63 million
November 2024	the balance of \$105.6 million plus any accrued interest

c) The Nation has outstanding letters of credit for \$100,000 (2022 – \$100,000) relating to a guarantee for a petroleum products supply and purchase agreement by Squamish Valley Gas Limited Partnership, \$150,000 (2022 – \$150,000) relating to a guarantee in connection with the operation of a gas station, and \$35,000 (2022 – \$35,000) relating to a

guarantee with the operation of Westfair Foods Ltd.

d) The Nation has provided an unlimited guarantee to International Forest Products Limited (IFPL) for any damages IFPL may suffer as a result of the operation of Tree Farm Licence #38 by Northwest Squamish Forestry Limited Partnership.

e) The Nation has indemnified the Nation Members Trustees of the Trust against any claims or liabilities made against the Trustees arising from their activities as a Nation Trustee of the Trust.

f) The Nation has, in conjunction with Lil'wat Nation, guaranteed a bank loan undertaken by Spo7ez for the purpose of financing the construction of the Squamish Lil'wat Cultural Centre. As at March 31, 2023, Lil'wat Nation's share of the loan amount was \$nil (2022 – \$4,364). The Nation has also guaranteed all present and future liabilities of Spo7ez to a commercial bank, up to \$2,500,000 together with interest thereon, and

assigned to the bank present and future indebtedness of Spo7ez to the Nation as collateral security for a letter of credit.

g) The Nation collects lease revenue from certain tenants where the title to the land under lease is held by the Government of Canada (Canada). The Nation has indemnified certain lessees against any losses claimed by Canada in respect of rent and fee payments made to the Nation rather than to Canada.

h) Certain legal actions have been commenced against the Nation in connection with various matters arising during the normal course of business activities. Management is of the opinion that the cost of settling and defending such actions will not be significant and, accordingly, no provision for losses has been reflected in these consolidated financial statements.

In management's view, no provision for loss is required in respect of the above-noted guarantees and indemnities as at March 31, 2023 (2022 – \$nil).

16. Related party transactions

During the year, the Nation entered into the following transactions with related parties:

- Received \$1,701,876 (2022 – \$1,917,289) from the Trust being the allocation of net income paid by the Trust. In accordance with the Trust agreement, this amount was loaned back to the Trust (note 12).
- Received administrative fee income of \$28,000 (2022 – \$64,000) from the Trust.
- Included in accounts receivable is \$857,895 (2022 – \$10,747) due from band Members.
- Received \$362,583 (2022 – \$380,000) in rents, and \$175,377 (2022 – \$285,066) in property taxes, from Lynnwood Marina Limited Partnership.
- Received \$nil (2022 – \$85,000) in management fees from Lynnwood Industrial Estates Ltd.
- Earned interest of \$1,662,509 (2022 – \$954,342) on the promissory note with MST (Jericho 2016) Limited Partnership.
- All employees who work at the Mosquito Creek Marina Limited Partnership (Mosquito) and Squamish Valley Gas Limited Partnership were transferred to Nch'kay during the reorganization. During the year, the Nation charged \$nil (2022 – \$542,345) to Mosquito and \$nil (2022 – \$209,830) to Squamish Valley Gas Limited Partnership, respectively, in respect of salaries, wages and benefits.

17. Squamish Nation Trust

On May 11, 2000, the Government of Canada (Canada) signed a Settlement Agreement (the Agreement) with Members ratifying the terms of the Agreement. As compensation for this settlement, Canada paid the sum of \$92.5 million into a trust account governed by a Trust Agreement.

Under the terms of the Agreement, the Trust has been established to hold the compensation and any income from the settlement for the benefit of current and future generations of Members of the Nation. Trustees are appointed by the Council of the Nation to serve minimum two-year terms, and up to four-year terms. No Members of the Council are eligible to serve as a Trustee. The Trustees have appointed an independent Trust Corporation as a fifth Trustee which, in addition to its Trustee duties, administers the Trust and maintains the records.

Trustees are to administer the Trust in accordance with the Trust Agreement and the Comprehensive Plan which has been approved by Membership, and an established Investment Policy.

To assist with the administration of the Trust, the Nation receives advances from the Trust to pay certain expenses on the Trust's behalf. As at March 31, 2023, the Nation had an amount payable to the Trust of \$95,857 (2022 – \$97,369), representing the excess of advances received over the amount of such expenses.

From time to time, the Nation may receive amounts to be applied to designated programs as determined by the Trustees in accordance with the approved Comprehensive Plan. These amounts are included in the operations of the Nation. Revenue received for housing programs from the Trust during the year was \$864,109 (2022 – \$984,487).

The Nation does not include the assets, liabilities, income or expenses of the Trust in its consolidated financial statements. Under the terms of the Trust Agreement, the annual net income (investment income less administrative expenses) of the Trust is to be paid to the Nation and immediately loaned back in full to the Trust. This results in separate annual loans receivable, without interest, payable to the Nation no sooner than 10 years from issuance, with any future repayment not to exceed 50% of the income of the Trust in that year. As at March 31, 2023, cumulative loans receivable of \$1,701,876 (2022 – \$1,917,289) was provided for in full.

The Nation is contingently liable under the Agreement to indemnify Canada from any loss or damage resulting from any proceedings against Canada by any parties in respect of the subject matter of the Agreement. As at March 31, 2023, management was not aware of any such proceedings, and considers any such contingent loss to be unlikely to occur.

18. Defined contribution plan

The Nation participates in individual defined contribution pension plans (the Plans) for its permanent employees. Permanent employees who elect to participate in a plan are required to contribute 5% of their earnings. An additional voluntary contribution of 3% of earnings is permitted. The Nation contributes amounts equal to the employees' contributions. The Nation contributed \$1,663,344 to the Plans during the year (2022 – \$1,482,185).

19. Change in operating working capital and prior year restatement

The consolidated statement of cash flows for the year ended March 31, 2022 has been restated. Equity earnings from government business enterprises (within cash provided by operating activities) was overstated by \$11,393,566 and was decreased by this amount, and decrease (increase) in investments and advances (within investing activities) was understated by \$11,393,566 and was increased by this amount. There were no adjustments to the consolidated statement of financial position, the consolidated statement of operations and accumulated surplus or the consolidated statement of changes in financial assets.

There were also no adjustments to increase in cash and cash equivalents for the year, cash and cash equivalents – beginning of year and cash and cash equivalents – end of year within the consolidated statement of cash flows.

	2023	2022
	\$'000	\$'000
Accounts receivable	(1,641)	(1,338)
Prepaid expenses	(743)	345
Inventory held for resale	101	73
Accounts payable and accrued liabilities	5,045	(206)
Deferred revenue	(436)	248
Committed program funds	2,229	(3,143)
Restricted funds	28	274
	4,583	(3,747)

20. Expenses by object

	2023	2022
	\$'000	\$'000
Salaries and benefits	41,863	30,085
Interest	2,026	2,509
Amortization	4,605	4,411
Program costs	61,032	44,971
Taxation and commercial ventures	12,120	5,743
	121,646	87,719

21. Remuneration of elected officials and senior staff

Senior staff compensation

All employees, including the Nation's Chief Administrative Officer and directors, are paid in accordance with the Nation's Salary Plan. For the year ended March 31, 2023, regular base pay for senior staff ranged from \$117,753 (2022 – \$54,000) to \$218,896 (2022 – \$147,496). These pay rates are annual and may differ based on number of months of employment.

Elected official compensation

For the year ended March 31, 2023, all members of the Council and the Band Manager were paid in accordance with remuneration provisions included in the Squamish Nation Council Governance Policy, ranging from \$83,082 (2022 – \$64,800) to \$103,495 (2022 – \$140,045) annually. Council members may also serve as a director for companies controlled by the Nation. They receive no additional compensation for these services.

Travel

Local travel – Nation employees, including senior staff and Councillors, who use their personal vehicles for work-related purposes are eligible to claim mileage.

Out of town – all business-related out-of-town travel by Councillors, the Band Manager and senior employees is pre-approved, either by the Council or by an Executive Operating Officer. Like many other governments, Nation employees and Councillors receive a daily stipend to cover meals, lodging and incidental costs when travelling on Nation business. When necessary, transportation costs are also paid. Daily stipend amounts are determined by policy.

Pension and benefits

The Nation contributes to pension plans and employment benefits (medical, dental and extended health, for example) for all employees and Councillors who meet eligibility requirements as defined by policy.

Other

The Nation provides an annual distribution to each Member as well as a wide range of services to Members and their families, such as education, health, housing and recreation services. Councillors and senior employees and their families may receive such services under the same conditions and eligibility requirements as other Members.

22. Contractual rights

The Nation has entered in confidential agreements with various parties, whereby the Nation will receive future funding and other economic resources. These annual revenues include lease revenues and proceeds from impact and benefit agreements and revenue sharing arrangements. Revenues range from \$10,000 to \$11.05 million (2022 – \$10,000 to \$11.05 million) per agreement and the terms of the agreements range from one year to fifty years.

In addition, the Nation has entered into funding agreements with the Government of Canada, Province of British Columbia and other funding agencies, to provide programs and service to the Nation Members. The terms of these agreements range from one year to ten years, and the funding ranges from \$1,000 to \$11.11 million (2022 – \$1,000 to \$11.11 million) per agreement.

23. Accumulated surplus

According to the Target Fund Policy established by the Nation in the fiscal year ending on March 31, 2018, specific Targeted Funds have been increased or decreased based on strategic priorities. This allocation is influenced by the surplus from the fiscal year ending on March 31, 2023. Cash and similar assets have been designated for the explicit purpose of raising or lowering the Nation's funds in the following manner:

	2022	Additions	Reductions	2023
	\$'000	\$'000	\$'000	\$'000
Special projects Fund	4,200	5,200	-	9,400
Housing Development Fund	6,540	1,120	(5,110)	2,550
Major Capital Asset Replacement Fund	28,440	25,500	(490)	53,450
Strategic Investment Fund	1,070	14,240	-	15,310
Major Capital Asset Replacement Fund	6,391			1,950
Strategic Investment Fund	1,077			600
	40,250	46,060	(5,600)	80,710

Summary Consolidated Schedule of Tangible Capital Assets

	Balance – Beginning of year \$'000	Additions during the year \$'000	Reclassification during the year \$'000	Balance – End of year \$'000
Cost				
Land	25,369	-	-	25,369
Residential housing	77,577	2,409	-	79,986
Buildings	20,274	704	-	20,978
Lil'wat Cultural Centre	13,826	24	-	13,850
Public infrastructure	39,542	6	-	39,548
Vehicles	2,599	869	-	3,468
IT	5,704	339	-	6,043
Office and other	28	64	-	92
Construction in progress	7,297	33,236	-	40,533
	192,216	37,651	-	229,867
Accumulated amortization				
Residential Housing	53,230	1,521	-	54,751
Buildings	14,336	616	-	14,952
Lil'wat Cultural Centre	3,550	-	-	3,550
Public Infrastructure	16,689	1,243	-	17,932
Vehicles	1,957	279	-	2,236
IT	4,631	292	-	4,923
Office and other	10	4	-	14
	94,403	3,955	-	98,358
Net book value				
Land	25,369	-	-	25,369
Residential Housing	24,347	888	-	25,235
Buildings	5,938	88	-	6,026
Lil'wat Cultural Centre	10,276	24	-	10,300
Public Infrastructure	22,853	(1,237)	-	21,616
Vehicles	642	590	-	1,232
IT	1,073	47	-	1,120
Office and other	18	60	-	78
Construction in progress	7,297	33,236	-	40,533
	97,813	33,696	-	131,509

wa naantm ta es7á7tetemcht

(Refer to Note 3)

	Balance - Beginning of year \$'000	Additions during the year \$'000	Reclassification during the year \$'000	Balance - End of year \$'000
ta skweshnách tkwétsi				
ta temixw tl'a Skwxwú7meshulh	25,369	-	-	25,369
lemlámcht	77,577	2,409	-	79,986
sts'its'áp'aáwtxw	20,274	704	-	20,978
ta wa lhtirámáwtxw tl'a Skwxwú7mesh iy tl'a Stl'álmexw	13,826	24	-	13,850
wa stl'i7stm i7xw tkwétsi welh na7s chet	39,542	6	-	39,548
kwétsiáwt tétxwem chet	2,599	869	-	3,468
kwi kex smétselkenkw'axwa7cht	5,704	339	-	6,043
sts'its'áp'aáwtxw s7á7tatm	28	64	-	92
we7ú chat wa ta7scht	7,297	33,236	-	40,533
	192,216	37,651	-	229,867
ma7áti ta es7á7tetemcht				
lemlámcht	53,230	1,521	-	54,751
sts'its'áp'aáwtxw	14,336	616	-	14,952
ta wa lhtirámáwtxw tl'a Skwxwú7mesh iy tl'a Stl'álmexw	3,550	-	-	3,550
wa stl'i7stm i7xw tkwétsi welh na7s chet	16,689	1,243	-	17,932
kwétsiáwt tétxwem chet	1,957	279	-	2,236
kwi kex smétselkenkw'axwa7cht	4,631	292	-	4,923
sts'its'áp'aáwtxw s7á7tatm	10	4	-	14
	94,403	3,955	-	98,358
ta skweshnách tl'a es7á7tetemcht kwetk ma7átiwit				
ta temixw tl'a Skwxwú7meshulh	25,369	-	-	25,369
lemlámcht	24,347	888	-	25,235
sts'its'áp'aáwtxw	5,938	88	-	6,026
ta wa lhtirámáwtxw tl'a Skwxwú7mesh iy tl'a Stl'álmexw	10,276	24	-	10,300
wa stl'i7stm i7xw tkwétsi welh na7s chet	22,853	(1,237)	-	21,616
kwétsiáwt tétxwem chet	642	590	-	1,232
kwi kex smétselkenkw'axwa7cht	1,073	47	-	1,120
sts'its'áp'aáwtxw s7á7tatm	18	60	-	78
we7ú chat wa ta7scht	7,297	33,236	-	40,533
	97,813	33,696	-	131,509

Consolidated Schedules of Segment Disclosure

(Refer to Note 3)

		Government transfers	Other income	Committed funds from prior year	Committed funds to next year	Revenue	Expenses (Deficiency) excess	
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Nexwsxwníwntm ta Úxwumixw	Chair & Council Office	2,680	855	-	-	3,535	5,945	(2,410)
Council & Nation Administration	Strategic Operations & Office of the CAO	-	1	10	-	11	1,175	(1,164)
K'iyáxan Ch'áwch'aw	Community Operations	819	2,938	-	-	3,757	8,387	(4,630)
Community Services	Planning & Capital Projects	1,650	144	50	(1,458)	386	1,023	(637)
	Property Management & Taxation	188	4,087	-	-	4,275	1,322	2,953
	Squamish Valley Operations	37	21	-	-	58	2,433	(2,375)
Xetxítayus Ch'áwch'aw	Communications	-	-	-	-	-	975	(975)
Corporate Services	Distribution	-	-	-	-	-	4,083	(4,083)
	Finance, Accounting & IT	2,723	11,325	-	-	14,048	15,809	(1,761)
	Human Resources	70	-	86	-	156	3,088	(2,932)
	Legal	-	-	-	-	-	563	(563)
	Public Safety & Emergency Management	127	-	8	(79)	56	877	(821)
	Sehákw	-	270	-	-	270	110	160
Nexwnínlhewá7nem Ch'áwch'aw	Ayás Méhmen	13,857	634	3,613	(4,614)	13,490	14,270	(780)
People Services	Education, Employment & Training	14,013	1,498	1,547	(2,132)	14,926	19,381	(4,455)
	Membership Services	119	47	75	-	241	5,940	(5,699)
	Squamish Valley Operations	547	117	54	(94)	624	2,525	(1,901)
	Yúustway	5,929	174	2,524	(2,223)	6,404	6,639	(235)
Nexwníwmmamin Ch'áwch'aw	Language & Cultural Affairs	85	111	356	(294)	258	2,252	(1,994)
Territory & Culture Services	Rights & Title	1,775	1,651	1,502	(728)	4,200	3,296	904
Hiyáám, Nch'kaáy iy kwi nach'	Hiyáám Housing, Nch'kaáy and other	812	4,910	411	(411)	5,722	7,407	(1,685)
		45,431	28,783	10,236	(12,033)	72,417	107,500	(35,083)





ta huuy awít sníchnim Closing Message (The Last Words)



ta huy awt sníchim

ta nímalh kiyát ta na wa Nexwsxwníw tm ta Úxwumixw wa chet k'ayáchn iy wa kw'enmántm i7xw ta néwyap ta stélmexwcht. an ha7lh skwálwencht kwis wé7u ts'its'áp'shitumiyap na7 ta xay sts'its'áp' tl'a úxwumixwcht. wé7us chet ta sts'its'áp' kwis mi shewáynit iy iyímentm tl'a úxwumixwcht na7 ti syelánem iy kwi hemí syelánem.

timá tkwétsi ta sníchimcht iy chet kw'enmántumiyap.

Closing Message (The Last Words)

We, the Council, raise our hands and thank all of our people. It is an honour and privilege to continue working for you all in the sacred work of our Nation. We will continue to work on growing and strengthening our Nation in this year and in the coming year.

Thanking you all for your kind attention.











**Skwxwú7mesh
Úxwumixw**

Squamish Nation