

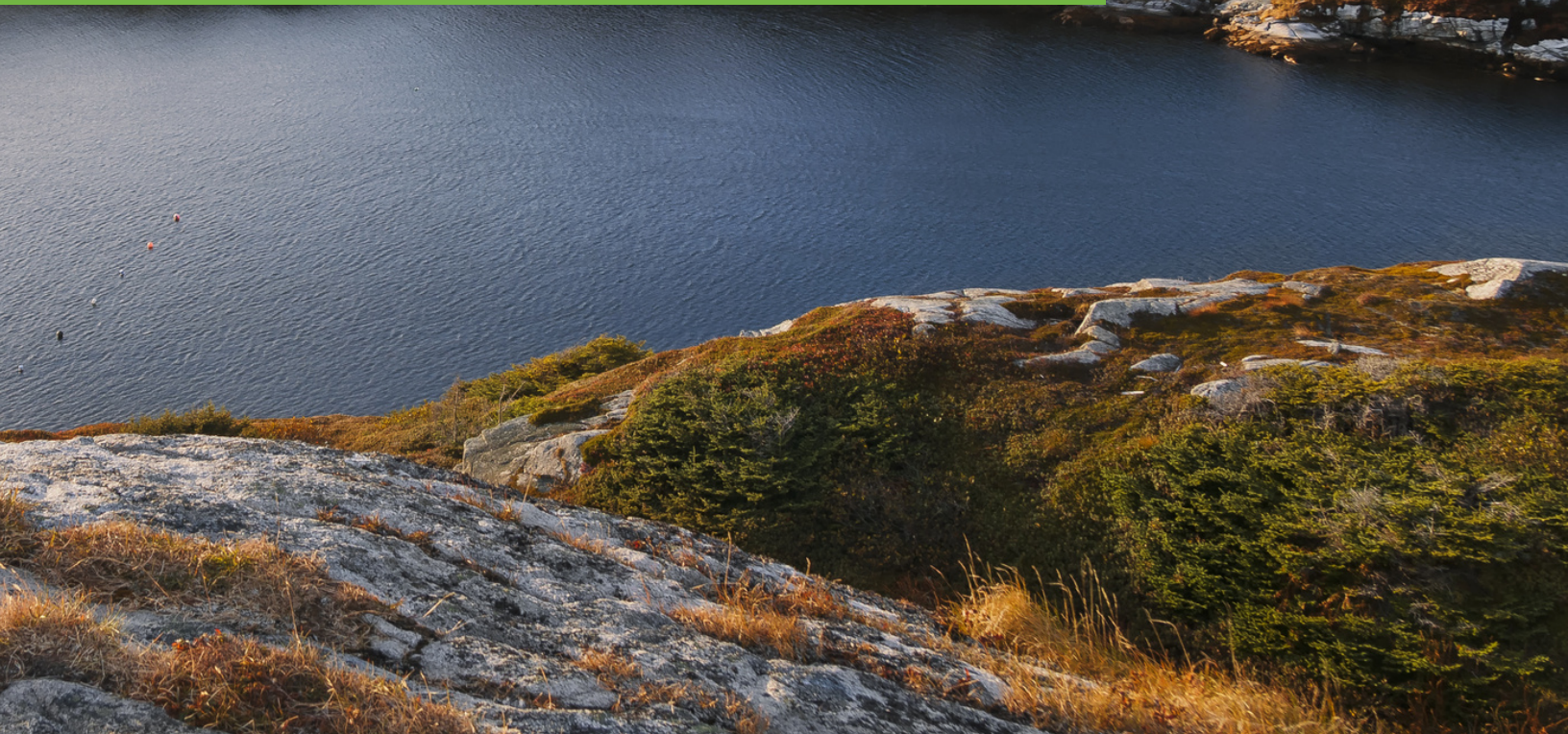
FIRST NATIONS
LANDS MANAGERS
ASSOCIATION
FOR QUÉBEC AND
LABRADOR



Annual Report 2022-23

www.fnlmaql.ca

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ACRONYMS & TERMS

AFAO: ABORIGINAL FINANCIAL OFFICERS ASSOCIATION

AFS: AUDITED FINANCIAL STATEMENTS

ATR: ADDITIONS TO RESERVE

ELO: ESTATE LIAISON OFFICER

FHRMIRA: FAMILY HOMES ON RESERVES AND MATRIMONIAL INTERESTS OR RIGHTS ACT

FN: FIRST NATIONS

GIS: GEOGRAPHIC INFORMATION SYSTEM

ISC: INDIGENOUS SERVICES CANADA

MRP: MATRIMONIAL REAL PROPERTY

NALMA: NATIONAL ABORIGINAL LANDS MANAGERS ASSOCIATION

OALA: ONTARIO ABORIGINAL LANDS ASSOCIATION

PLMCP: PROFESSIONAL LANDS MANAGEMENT CERTIFICATION PROGRAM

RLA: REGIONAL LANDS ASSOCIATION

UQAT: UNIVERSITÉ DU QUÉBEC EN ABITIBI-TÉMISCAMINGUE

TABLE OF CONTENTS

A YEAR IN REVIEW	03
MAKING A CONNECTION WITH FNLMAQL	04
GOVERNANCE	06
ADMINISTRATION	09
COMMUNICATIONS	11
PROJECTS	13
TRAININGS	16
FUNDING	21
WHAT WE HEARD	34
THANK YOU	35

A YEAR IN REVIEW

2022/2023

To our members, partners, collaborators, and friends,

We were thrilled to start off our year with our first in-person membership meeting in June 2022. There were many moments of connection, of joy, and authenticity. There were opportunities for discussion, reflection, and mutual aid. Not only was it the perfect way to begin the 2022-2023 year, but it was a symbol of how we all would continue to show up to support Indigenous Lands Management in our region.

Some other highlights from the year are: the launch of the Professional Lands Management Certification Program (PLMCP) Level 1 Program in French, offered through l'Université du Québec en Abitibi-Témiscamingue (UQAT), a webinar series "Introduction to Environmental Management" given by Dr Carly Armstrong from National Aboriginal Lands Managers Association (NALMA), and the launch of other initiatives and projects. You can learn more about each of these successes further in this annual report.

Following the pandemic—and like many of our members, Indigenous communities, and organizations across Canada—we were challenged with creating and maintaining a stable workforce. Considering the limitations this brought our team, so many of our successes are that much sweeter. We particularly want to thank our members for their steadfast commitment to this group because they are the heartbeat that keeps everything moving.

We take this moment to reflect on this past year. We take a second moment to look forward...

In peace and friendship,

The FNLMAQL Staff and Board of Directors

MAKING A CONNECTION TO FNLMAQL

MISSION

The First Nations Lands Managers Association for Québec and Labrador (FNLMAQL) is a bilingual, non-profit, non-political organization whose mission is to unite and assist all of its members and Indigenous communities to exchange knowledge, ideas, and expertise in all areas of Land Management while incorporating our traditional values, beliefs, and practices.

HISTORY

The First Nations Lands Managers Association for Québec and Labrador first met in 2001 and were officially incorporated on September 10, 2002.

OBJECTIVES

The FNLMAQL's primary goal is to unite the First Nations Lands Managers through a Provincial Association. Overall goals of FNLMAQL are shared with the National Aboriginal Lands Managers Association (NALMA). Other goals include:

- to apply, obtain and administer financial support from governmental and private sources;
- to promote and market this Association within the province of Québec and the region of Labrador to communicate in both official languages;
- lands management issues of Québec First Nations and Inuit communities;
- to communicate in both official languages lands management issues of significance to First Nations and Inuit communities;
- to provide continuing in-service education for First Nations and Inuit communities Lands Managers;
- to share regional Land Management activities and interests with NALMA;
- to work collaboratively with other Regional and NALMA in providing technical advice and guidance to Indigenous Services Canada regarding First Nations and Inuit Lands Management issues to encourage and foster the incorporation of First Nations and Inuit values.

STRATEGIC PLAN

To further the mission, vision, and its objectives, the Association has continued implementing the strategic priorities developed within its five-year strategic plan.

All actions the Association undertakes, it focuses on:

1. Growing a Strong Network
2. Sharing and Developing knowledge within Québec and Labrador communities in a culturally relevant manner



To grow a strong network, we will focus on:

- Facilitating access and visibility for stakeholder across Québec and Labrador;
- Facilitating engagement and representation of nations and expertise levels across Québec and Labrador.

To share and develop knowledge, we will focus on:

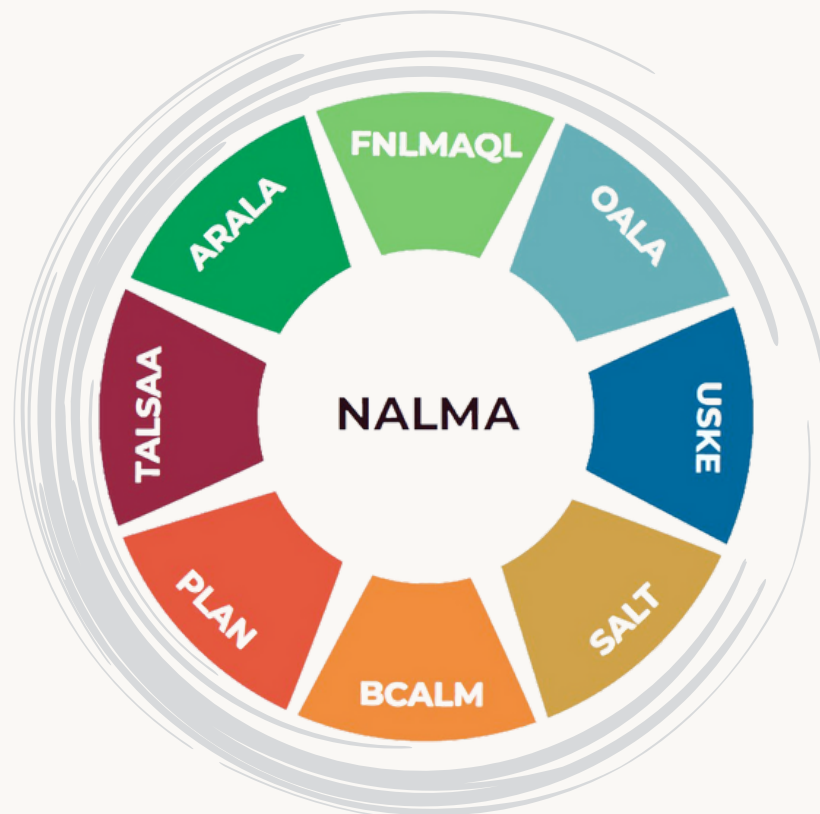
- Expanding internal capacity to further support communities;
- Empowering Indigenous communities in our region to develop and share knowledge.

GOVERNANCE

STRUCTURE AND NALMA NETWORK

The FNLMAQL is a proud member of NALMA. We are one of eight Regional Lands Associations (RLA) who support NALMA in its mission to, “actively network towards the enhancement of professional development and technical expertise in the functions of Lands Management and which will also incorporate First Nations values and beliefs in Lands Management always keeping in mind the grass-root practices when dealing with Lands Management.”

NALMA defines the RLAs as “independent regional or territorial associations established by Land Managers, and recognized by NALMA. Directors for each RLA make up the Corporate body of NALMA. This model allows regional perspectives to be discussed at a national level.”



FNLMAQL BOARD OF DIRECTORS

The Board of Directors is the body that orients the strategy and progress of the Association. The FNLMAQL Governance Policy dictates that the Association holds elections on a yearly basis, electing two directors for a term of TWO years. This schedule promotes continuity in direction, ensuring that at least TWO directors have served one year of a term.

From April 1st to December 31st, 2022, the following were the members of the FNLMAQL Board of Directors:

- Amanda Simon, Chair - Mohawk Nation of Kanehsatà:ke
- Nick Ottawa, Vice-Chair - Kitigan Zibi Anishinabeg
- Martin Stacey, Treasurer - Mohawk Council of Kahnàwa:ke
- RoseLyn Tebiscon, Secretary - Timiskaming First Nations

To fill the position of Vice-Chair, the Association held an election in November 2022. Martin Stacey and Amanda Simon were re-elected by acclamation to the position of Chair and Treasurer respectively.

A. Simon, N. Ottawa, and R. Tebiscon-Stanger remained on the Board remained the same from January 1st to March 31st, 2023, however M. Stacey resigned from the Board of Directors in January 2022, because he moved on from his position at the Mohawk Council of Kahnàwa:ke.

The Executive Director distributed two calls for nominations between January and March 31, 2023, however, no nomination was completed for the position. The seat of Treasurer is vacant at the current time.

ELECTIONS

The Election for the FNLMAQL Board of Directors was held in Fall 2022. All positions were acclaimed and confirmed at the membership meeting on November 11th, 2022.



BOARD MEETINGS

Six Board Meetings were held during the year under review. They were held on the following dates:

- June 30th, 2022
- July 28th, 2022
- September 28th, 2022
- November 16th, 2022
- January 12th, 2023
- March 23rd, 2023

MEMBERSHIP MEETINGS

During the year under review, the FNLMAQL hosted two Membership Meetings, one on June 28th, 2022, in Québec City and the second one virtually ON November 11th, 2022.

The June Membership Meeting was held at the DoubleTree by Hilton in Québec City. At this meeting the following topics were discussed:

1. Community Introductions and Updates
2. FNMAQL Update, presented by Valerie Fauteux and engagement facilitated by Nadia Prevost-Lowry
3. NALMA Update, presented by NALMA
4. Training on Wills and Estates, presented by Catherine Fagan
5. Indigenous Services Canada (ISC) Lands and Individual Services Update and Q&A

The Annual Membership Meeting was held on November 11th, 2022. At this meeting, the members discussed the following topics: Financial and Activity report for 2022-2023, Budgets for 2022-2023, Appointment of Auditor for 2022-2023, Annual Report, and Election.

After discussion, the members approved that the Financial Auditor for the FNLMAQL for the 2022-2023 fiscal year be BDO Canada Accounting company.

ADMINISTRATION

ADMINISTRATIVE HUB

The Association continued to operate with its employees and board members collaborating in a hybrid manner.

This year, the Association opted to lease a short-term office space to establish a healthy and dynamic work culture. Although the office is in Montreal, it is the Association's long-term goal to have its permanent office located within an Indigenous community in Québec.



STAFFING

During the year under review, the Association was challenged by some instability in its staffing due to various leaves and ends of employment. Due to these fluctuations, operations and programming slowed down.

During the year under review the FNLMAQL's employees were:

- Valerie Fauteux, Executive Director
- Nadia Prevost-Lowry, Interim Executive Director / Project and Operations Manager
- Justine Skahan, Administrative Assistant / Temporary Project Manager
- Katy Maloney, Temporary Administrative Assistant
- Kendra Caron, Administrative Assistant / Project Coordinator

RECRUITMENT

The Association completed a recruitment process at the end of 2022-2023 and was able to fill the following positions:

- Communications Coordinator
- Administrative Assistant
- Project Coordinator

The Association is looking forward to a vibrant enthusiastic team to push the Association forward in 2023-2024!

PROFESSIONAL DEVELOPMENT AND TRAININGS

During the year under review, the Association invited its Board members, employees and/or members to access professional development opportunities. The following are the trainings accessed by members of the FNLMAQL team:

- Introduction to Land Management Condensed Training provided by NALMA
- Indigenous Mapping Workshop
- Human Resources Management Training provided by Aboriginal Financial Officers Association (AFOA)
- Workshop on Project Management provided by Boreala Management Consulting company
- Workshop on introduction to Bookkeeping provided by AFAO
- Professional Land Management Certification Program (PLMCP) Level ONE at Université du Québec en Abitibi-Témiscamingue (UQAT)

COMMUNICATIONS

NEWSLETTERS

The Association continued sending out semi-monthly newsletters to keep its members, partners, collaborators, and friends up-to-date on all the happenings at the Association. From planned webinars, to community projects, to recognition of someone in our network, we want to share it with you!

Our newsletters aim to engage our stakeholders and provide them with information, knowledge and opportunities.

If you would like to subscribe to our newsletter, please email us at info@fnlmaql.ca.

WEBSITE

The Association maintains its website in English AND french at fnlmaql.ca and agtpnql.ca. This site is a central online place to learn about the Association, access various documents and resources, and learn more about Indigenous Land Management.

Our website is in constant evolution, so visit it often to see what's new!

FRENCH LANGUAGE SUPPORT

As the only bilingual Regional Lands Association, the FNLMAQL plays a pivotal role in Indigenous Land Management in Canada. The Association endeavours to provide the same level of service to its French-speaking members as much as its English-speaking ones.

We ensure that all communications are available in English and French when being published. We also advocate for bilingual services when interacting with collaborating organizations.

We continue to offer support to NALMA in its provision of French services and resources.

FACEBOOK

The Association has a public Facebook page, which shares general information, events, and career opportunities.

In addition, we host a private Facebook group for our staff, members, and NALMA peers. The Group is an arena to post relevant non-political news articles, funding, and project opportunities, as well as seeking less formal feedback from its members. The group is where our members can build their network, ask questions to the group, and provide mutual aid and support. The group is an arena for our members to support each other in a safe and accessible environment.

We encourage all members to be part of the group as it is a great way to connect easily on a regular basis. If you are a member and want to learn more about how to join the private Facebook group, please contact us!



<https://www.facebook.com/FNLMAQL>

LINKEDIN

The Association uses its LinkedIn page to maintain its professional network, explore various project and funding opportunities, share employment opportunities as well as publish requests for proposals.



<https://www.linkedin.com/company/fnlmaql>



PROJECTS

INTERNAL AND ORGANIZATIONAL PROJECTS

OPERATIONAL MANUAL

The Association completed its Operational Manual. The FNLMAQL Operational Manual will provide a guideline and/or procedure for each activity or task undertaken in the administration and operations of the Association.

Not only will the OPERATIONS MANUAL contribute to risk-management within the Association, ensuring continuity in administration and operations, it will also support the onboarding of new employees, or employees entering new functions. Both functions will support the reliable provision of support services to our members

RESEARCH PROJECT ON WILLS AND ESTATES

Over the previous fiscal year, the FNLMAQL completed its research project related to the administrative process of wills and estates for First Nations individuals living on-reserve (the Estate Process) in Québec and Labrador and had presented it to various stakeholders, including members and different departments at ISC.

Considering the overarching recommendation of the Project is to:

“... address these service gaps, while at the same time recognizing that a one-size-fits-all approach to the issue will not be effective in improving on-the-ground realities of Estate Lands Officers (ELO) and First Nations individuals. To do so effectively, each Québec First Nations must be provided the opportunity to become involved in the recommended discussions to improve the Estate process so that they can determine an approach that is best suited to their own realities.”

Following discussions with ISC and other stakeholders, we agreed to the shared interest in the improvement of services relating to wills and estates on-reserve in Québec.

The Association is eager to continue this work in conjunction with its members, ISC, and other stakeholders. Although we had intended to establish a Working Group over the fiscal year under review, due to unstable staffing within the organizations involved, this work was delayed.

the working group on wills and estates will be established and renew its momentum in the upcoming fiscal year.

ADDITIONS TO RESERVE TOOLKIT TRAINING

At our Membership Meeting in November, 2022, various members raised concerns regarding the Additions to reserve (ATR) processes within their communities. If offered an opportunity to undertake a Toolkit Training locally, they asserted that this would be beneficial to their process and help ensure their communities' success.

COMPREHENSIVE SELF-GOVERNANCE AGREEMENTS

Entitled "Comprehensive self-governance agreements in northern Québec-land management needs assessment" (or "the Project") involves a research analysis of the self-governance agreements in place in northern Québec, specifically, the north-eastern Québec agreements and the Cree-Naskapi act (or "the Agreements").

The goal of the analysis is to identify how the Agreements impact and shape Land Management on the territory north of the 49th parallel. Notably, the research will detail what type of responsibilities First Nations and Inuit communities have with regards to Land Management which may include amongst others: Land transfers, leases, wills & Estates, additions to territory, land use planning, right of ways. The research will be carried out by a consulting firm in support with the FNLMAQL team.

The purpose of the research is to identify specific land use responsibilities indicated in the Agreements. that applies to these communities.

Through the result of the research findings, the FNLMAQL wishes to achieve theses specific goals:

- Develop strong understanding of Comprehensive Self-Government Agreements for the FNLMAQL and NALMA
- Adapt the FNLMAQL service offer to better address the needs of communities under Comprehensive Self-Government Agreements
- Promote the FNLMAQL and NALMA in Northern Québec
- Promote the training and education of Land Managers in Northern Québec

- Increase membership of the FNLMAQL with communities under Comprehensive Self-Government Agreements in order to provide a more accurate representation of the various land regimes in Québec and Labrador
- Increase networking opportunities and knowledge sharing amongst indigenous communities across Québec and Labrador

LEGAL SERVICES FOR MEMBERS

Legal and/or notarial consultation for specific administrative issues within lands departments have been a repeated and specific request by our members. Lack of legal services was cited as being one of the difficulties of assisting with or managing wills and estates issues as well as other land management responsibilities.

The Association would hire a lawyer and/or notary on retainer to offer legal consultation services to members. The general topics for this consultation would be:

- Matrimonial and cohabitation agreements
- Wills AND will searches
- Subdivision agreements
- Occupancy agreements (various)
- Leases
- Other legal services that would fall into the scope of the project would be considered.

TOOLS AND EQUIPMENT FOR LAND MANAGEMENT

The FNLMAQL is establishing a funding program to support its members in accessing the tools they need within their administrations. Lands departments require up-to-date technology in addition to updated tools and materials to ensure proper functioning of their departments.

The toolkits can include items such as:

- Metal detectors;
- Drones;
- Specialized cameras / surveillance systems;
- Specialized land-related software;
- Information management systems;
- Surveying Equipment;
- Other types of software or programs; and
- Other proposed tools that would fall into the objective of the Project.

TRAININGS & WORKSHOPS

MATRIMONIAL REAL PROPERTY TOOLKIT

The FNLMAQL hosted a workshop series on Wills and Estates in Québec City: Toolkit, Overview, Case Study and Forms. Kathy McCue, NALMA Matrimonial Real Property Program Specialist, who previously worked on the Centre of Excellence for Matrimonial Real Property, lead these workshops. The series provided a brief overview of the matrimonial real property (MRP) Toolkit for Québec and Family Homes on Reserves and Matrimonial Interests or Rights Act (FHRMIRA), go over the case of *Toney v. Toney* and how this case demonstrates various aspects surrounding the application of a will regarding MRP, and explained and demonstrated (with scenarios) how to complete various MRP forms. Representatives from ISC, both from the regional lands department and the individual services departments were available to add to the discussion and receive questions or feedback during the session regarding forms. This event series provided both legal and contextual information on FHRMIRA and MRP, as well as taught the practical steps of filling out MRP forms.

The event was an opportunity for members and stakeholders to access expertise from NALMA and ISC. This continues to build and strengthen our network and professional relationships with the purpose of developing professional capacities in Indigenous Land Management.

The series was held between May 10th and 12th and was offered with simultaneous interpretation to French.

There were approximately 25 registrants to the event. Each session there were between nine and 12 participants, ranging from FNLMAQL members, individuals internal to NALMA and other RLAs, and members of other RLAs. Approximately half of the participants were from the FNLMAQL region. The event was well attended and served as a handy precursor to the Wills and Estates on-reserve Toolkit that was planned for the Membership Meeting.

WILLS AND ESTATES ON-RESERVE TOOLKIT

At its membership meeting between June 28th and June 29th, 2022, Me Catherine Fagan presented a Toolkit that was developed with Kathy McCue entitled “Wills and Estates on-Reserve in Québec.”

Thirteen representatives from ten member communities benefited from this session.

This training was available with simultaneous interpretation into French.



The poster features the FNLMAQL AGTPNQL logo in the top left corner. The main title is "Matriomonal Real Property Webinar Series WILLS AND ESTATES IN QUEBEC" with "Matriomonal" misspelled as "Matriomonal". Below the title is the subtitle "MRP Toolkit, Case Study and Forms". The dates "May 10-12" are prominently displayed in orange, followed by the time "1:30 - 3:30" and the platform "Zoom". A list of topics is provided: "May 10: Introduction to Wills and Estates Toolkit in QC", "May 11: Case Study: Toney v Toney", and "May 12: Filling out MRP Forms". The facilitator is identified as "Facilitated by Kathy McCue, NALMA MRP Program Specialist". A call to action in an orange box says "Please register with the link provided". The background of the poster shows a blurred image of people and a large circular inset of green ferns.

INTRODUCTION TO ENVIRONMENTAL MANAGEMENT

The Association was excited to coordinate an environmental webinar series in collaboration with NALMA. Dr. Carly Armstrong, Environmental Coordinator from NALMA, delved into the legal frameworks on environmental management, environmental assessments, the laws that affect environmental management and how they have changed, and common environmental issues and concerns on reserve.

SESSION 1: INTRODUCTION TO ENVIRONMENTAL MONITORING FOR LAND MANAGERS

SESSION 2: FEDERAL ENVIRONMENTAL LEGISLATION OVERVIEW AND UPDATES

SESSION 3: COMMON ENVIRONMENTAL ISSUES AND CONCERNS ON-RESERVE

PROJECT MANAGEMENT SUPPORT SESSIONS

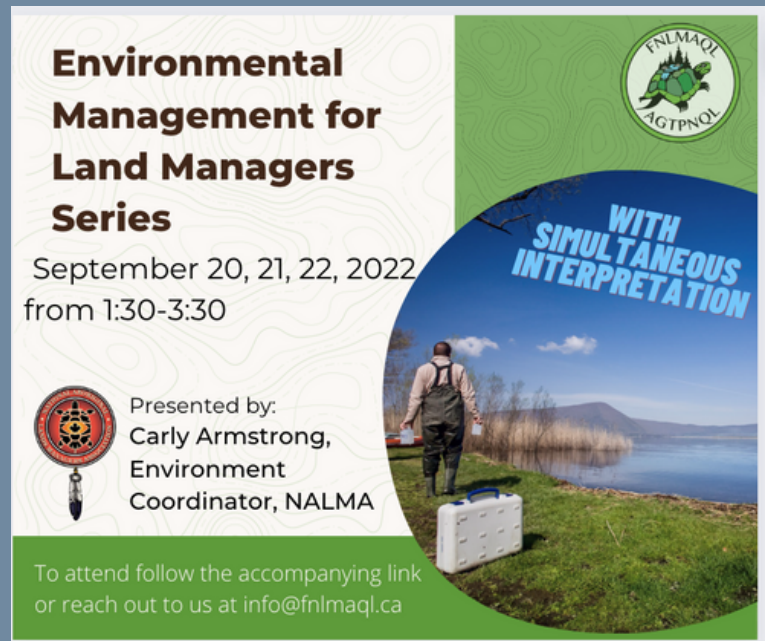
Our very own Projects Coordinator Kendra Caron established a monthly Project Management Support Session at which she shares tips and insights on Project Management. Project Management is a very broad skill that our members can use for all types of land management projects.

These sessions are also an opportunity for members to share their experiences, challenges, and knowledge, further strengthening skills and relationships through mutual aid.

Although the sessions only began in February 2023, the Association is positive they will develop into a meaningful space for consistent engagement and learning.

So far five participants have attended over the last two sessions, at which an interpreter has been present.

Our Association was inspired by similar sessions Ontario Aboriginal Lands Association (OALA) has been hosting over the last year.



The poster features a green and white top section with the title 'Environmental Management for Land Managers Series' in bold black text. Below the title, the dates 'September 20, 21, 22, 2022' and time 'from 1:30-3:30' are listed. A circular inset image shows a person in a field with a white cooler, with the text 'WITH SIMULTANEOUS INTERPRETATION' overlaid. The FNLMAQL AGTPNQL logo is in the top right corner, and a smaller circular logo is on the left. At the bottom, it says 'Presented by: Carly Armstrong, Environment Coordinator, NALMA' and 'To attend follow the accompanying link or reach out to us at info@fnlmaql.ca'.

OVER THE THREE DAYS, BETWEEN TWO TO SEVEN PARTICIPANTS ATTENDED THE SESSIONS.

THE WEBINARS WERE RECORDED SO THAT MEMBERS COULD ACCESS THE RESOURCES IF THEY COULD NOT ATTEND.

BOARD GOVERNANCE TRAINING

The Association continued to offer the Board-on-Board Training Program provided by Becker Associates' Canadian Nonprofit Academy to its Board members. This training provides guidance on the roles and responsibilities of being on the Board of Directors within a non-profit organization.

Board members may access the content through its learning management program, which allows for any FNLMAQL participant to access the training modules and FNLMAQL specific documentation. Access to this platform encourages continued learning and support for Board members or FNLMAQL members who are interested in learning more about its governance.

Trainings and documentation were offered in English and in French.

FRENCH PLMCP LEVEL 1

NALMA has long offered Professional Lands Management Program (PLMCP), a professional training offered to First Nations land managers so that they may strengthen their knowledge and skills through a two-level process. The PLMCP consists of two levels: the Level I component is completed through a partner university, while the Level II, technical training component, is delivered through NALMA. The goal of this program is to help First Nations build the capacity to effectively manage their lands and environment under the Indian Act.

For the first time in many years, PLMCP Level One is being developed in French in partnership with Université du Québec Abiti-Témiscamingue (UQAT). UQAT has developed its certificate and microprogramme in Indigenous Land Management (Gestion territoriale en contexte autochtone) within its Indigenous Studies department.

The Programs, which are offered virtually, began in Autumn 2022. The Association supports NALMA and UQAT in developing their partnership and is excited to assist any of its members wishing to enroll.

For more information on the Land Management Certification process or potential funding opportunities, please contact us!

For more information on UQAT's microprogram and certificate in Indigenous Land Management, please visit their website or contact Francis Lévesque at francis.levésque2@uqat.ca.

ANTICIPATED TRAININGS

The Association anticipates offering the following trainings over the next fiscal years:

- Introduction to Land Regimes
- ATR-focused Project Management

If you have any comments or suggestions, please contact the Association to make sure your thoughts are heard!

COLLABORATIONS

Over the year under review, the Association collaborated both formally and informally with other organizations, including:

- NALMA – National Aboriginal Land Managers
- RLAs
- Ordre des urbanistes du Québec
- UQAT- Université du Québec Abiti-Témiscamingue
- CIERA- Centre interuniversitaire d'études et de recherches autochtones

AMANDA SIMON AT THE UOQ CONFERENCE, OCTOBER 6, 2022, DISCUSSING THE DYNAMICS BETWEEN URBAN AND MUNICIPAL PLANNING AND THE COLLABORATION WITH INDIGENOUS NATIONS



MANY ISC REPRESENTATIVES FROM LANDS AND INDIVIDUAL SERVICES JOINED US FOR A Q&A SESSION AND LUNCH. GREAT DISCUSSION AND RELATIONSHIP BUILDING

The Association continued to collaborate with ISC, including at our membership meeting. We look forward to our continued work together to support Indigenous communities in their autonomous land management and governance.

FUNDING

INCOME

The FNLMAQL receives its funding from ISC, through NALMA. For the year under review, the Association received \$444,038. This funding included our annual core funding (\$353,596) as well as unexpected funding from the previous fiscal year (\$90,442). Details of expenditures will be presented in the Audited Financial Statements.

The FNLMAQL was also happy to access additional funding for the purposes of Economic Recovery in the amount of \$330,000. The Association endeavoured to spend this envelope in the fiscal year under review, however, was unable to do so. The Association is confident in the projects this program covers and is enthusiastic to complete them in the next fiscal year. You may learn more about the Economic Recovery Projects in the Projects section of the present report.

The total funding received by the Association for the 2022-2023 Fiscal Year is \$774,038.

Expenditure amounts reported in the present annual report are subject to modifications upon the completion of the Audited Financial Statements.

AUDITED FINANCIAL STATEMENTS

The Audited Financial Statements (“AFS”) for the Association will be prepared by BDO Canada LLP, as approved at the membership meeting of November 11th, 2022.

**First Nation Lands Managers
Association for Quebec and
Labrador**
Financial Statements
For the year ended March 31, 2023

First Nation Lands Managers Association for Quebec and Labrador
Financial Statements
For the year ended March 31, 2023

	Contents
Independent Auditor's Report	2
Financial Statements	
Statement of Financial Position	5
Statement of Revenue and Expenses and Changes in Net Assets	6
Statement of Cash Flows	7
Notes to Financial Statements	8



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Independent Auditor's Report

To the Members of
First Nation Lands Managers Association for Quebec and Labrador

Opinion

We have audited the financial statements of First Nation Lands Managers Association for Quebec and Labrador (the "Entity"), which comprises the statement of financial position as at March 31, 2023, and the statements of revenue and expenses and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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BDO Canada s.r.l./S.E.N.C.R.L., une société canadienne à responsabilité limitée/société en nom collectif à responsabilité limitée, est membre de BDO International Limited, société de droit anglais, et fait partie du réseau international de sociétés membres indépendantes BDO.

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.



Independent Auditor's Report

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Independent Auditor's Report

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada s.r.l./S.E.N.C.R.L./LLP

1

Montréal, Québec
July 19, 2023

¹ CPA auditor, public accountancy permit No. A128349

**First Nation Lands Managers Association for
Quebec and Labrador
Statement of Financial Position**

March 31	2023	2022
Assets		
Current		
Cash	\$ 386,336	\$ 87,111
Contributions receivable	35,062	35,062
Sales taxes recoverable	29,730	15,183
Prepaid expenses	9,050	8,087
Total assets	\$ 460,178	\$ 145,443
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities	\$ 77,690	\$ 51,054
Deferred contributions (Note 2)	382,488	94,389
	460,178	145,443
Net assets	-	-
Total liabilities and net assets	\$ 460,178	\$ 145,443

On behalf of the Board

 _____ Director

 _____ Director

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

**First Nation Lands Managers Association for
Quebec and Labrador
Statement of Revenue and Expenses and Changes in
Net Assets**

For the year ended March 31	2023	2022
Contributions		
National Aboriginal Lands Managers Association	\$ 683,596	\$ 327,132
Deferred contributions, beginning of year	94,389	17,190
Deferred contributions, end of year	(382,488)	(94,389)
	395,497	249,933
Other income	88	45
	395,585	249,978
Expenses		
Wages and benefits	180,276	164,257
General and administrative	68,342	16,401
Professional fees	38,742	38,240
Training	32,183	1,658
Communications	20,841	19,720
Membership meetings	17,238	-
Strategic plan	12,327	-
Rent	11,451	2,400
Supplies	5,574	1,404
Honorarium fees	4,100	3,200
Insurance	3,867	1,871
Bank charges	426	225
Meals	218	-
Research paper	-	202
Website development	-	400
	395,585	249,978
Excess of revenue over expenses for the year and net assets, end of year	\$ -	\$ -

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

**First Nation Lands Managers Association for
Quebec and Labrador
Statement of Cash Flows**

For the year ended March 31	2023	2022
Cash flows from operating activities		
Excess of revenue over expenses for the year	\$ -	\$ -
Changes in non-cash working capital balances		
Contributions receivable	-	(18,583)
Sales taxes recoverable	(14,547)	(6,075)
Prepaid expenses	(963)	(6,736)
Accounts payable and accrued liabilities	26,636	9,860
Deferred contributions	288,099	77,199
	<u>299,225</u>	<u>55,665</u>
Increase in cash during the year	299,225	55,665
Cash, beginning of year	87,111	31,446
Cash, end of year	\$ 386,336	\$ 87,111

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

First Nation Lands Managers Association for Quebec and Labrador Notes to Financial Statements

March 31, 2023

1. Significant Accounting Policies

Nature of Activities and Incorporation

The First Nations Lands Managers Association for Quebec and Labrador (FNLMAQL or the "organization") was constituted according to part II of the *Canada Corporations Act* on March 5, 2020, was issued a Certificate of Continuance under the *Canada Not-For-Profit Corporation Act* effective September 23, 2014 and is a non-political corporation under the *Income Tax Act*.

The purpose of the organization is to provide networking opportunities to first nation land managers throughout Québec and Labrador with a view to the enhancement of professional development, information sharing, education and technical expertise in the management of lands located on First Nation Indian Reserves in Québec and Labrador.

Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations ("ASNPO") under Part III of the CPA Canada Handbook - Accounting.

Recognition of Contributions

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Any excess contributions over expenses are recognized as deferred revenue. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount receivable can be reasonably estimated and its collection is reasonable assured.

Cash

Cash consist of bank balances.

Financial Instruments

Measurement of Financial Instruments

The organization initially measures its financial assets and financial liabilities at fair value. The organization subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and contributions receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

**First Nation Lands Managers Association for
Quebec and Labrador
Notes to Financial Statements**

March 31, 2023

1. Significant Accounting Policies (Continued)

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is not greater than the amount that would have been reported at the date of reversal had the impairment not been recognized previously. The amount of impairment and any reversal is recognized in the statement of revenue and expenditures.

Transaction Costs

The organization recognizes its transaction costs for financial instruments at fair value in the statement of revenue and expenditures in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their obligation, issuance or assumption.

Use of Estimates

The preparation of financial statements in accordance with ASNPO requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. There are no significant items subject to estimates and assumptions.

**First Nation Lands Managers Association for Quebec and Labrador
Notes to Financial Statements**

March 31, 2023

2. Deferred Contributions

	2023						
	Salaries	Administration	Core	Travel	Operational Enhancement	Board Activities	Legal Consultation
Funding received	\$ 214,833	\$ 85,790	\$ 22,500	\$ -	\$ -	\$ -	\$ 85,000
Plus: deferred revenue, beginning of year	14,580	3,228	43,600	3,943	29,038	-	-
Transfer	(15,138)	91,719	(43,600)	(3,943)	(29,038)	-	-
Less: deferred revenue, end of year	(33,999)	-	(509)	-	-	-	(85,000)
Total revenue	\$ 180,276	\$ 180,737	\$ 21,991	\$ -	\$ -	\$ -	\$ -

	2022				
	Self- Government Research	ATR Toolkit Training	Lands Department	Total	
Funding received	\$ 120,797	\$ 74,207	\$ 80,470	\$ 683,597	
Plus: deferred revenue, beginning of year	-	-	-	-	94,389
Transfer	-	-	-	-	-
Less: deferred revenue, end of year	(108,471)	(74,207)	(80,302)	(382,488)	
Total revenue	\$ 12,326	\$ -	\$ 168	\$ 395,498	

	2022						
	Salaries	Administration	Core	Travel	Operational Enhancement	Board Activities	Total
Funding received	\$ 179,860	\$ 65,400	\$ 43,600	\$ 4,376	\$ 33,896	\$ 327,132	
Plus: deferred revenue, beginning of year	-	16,093	1,097	-	-	-	17,190
Less: deferred revenue, end of year	(14,580)	(3,228)	(43,600)	(3,943)	(29,038)	(94,389)	
Total revenue	\$ 165,280	\$ 78,265	\$ 1,097	\$ 433	\$ 4,858	\$ 249,933	

**First Nation Lands Managers Association for
Quebec and Labrador
Notes to Financial Statements**

March 31, 2023

3. Risk Arising from Financial Instruments

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The organization is subject to liquidity risk on its accounts payable and accrued liabilities which arise from its daily operations. The organization manages this risk by monitoring working capital and cash flows needs.

WHAT WE HEARD FROM OUR MEMBERS

Members want tools on....

- Matrimonial Real Property
- Land Management Desk Manual
- Forms—How to fill them out, which are most recent

Members want more information or training on...

- Archeological studies
- Surveying
- Geo-Tech (including Geographical Information Technology)

Some concerns and challenges....

- Additions to reserves
- Costs of Surveys
- Matrimonial Real Property
- Staffing lands departments and land management roles
- Negotiating and collaborating with neighbours—Indigenous, non-indigenous and other stakeholders
- Access to information (internal information management, slow in getting information at ISC)
- Internal support from Council and Administration
- Land transactions and management is very different In Québec

Communications with ISC....

- Slow communication with regional ISC office
- Lots of ISC departmental turnover makes it difficult to get services
- Centralization of emails makes it difficult to get services
- Desire for better relationship with more regular communication

We would like to acknowledge the contributions of the following individuals in the work the FNLMAQL is undertaking, particularly over the last year!

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This is not an exhaustive list! Thank you to all our members, collaborators, partners, staff, trainers, and other stakeholders who make our network so dynamic!