

# LANDS ADVISORY BOARD

# ANNUAL REPORT 2012-2013

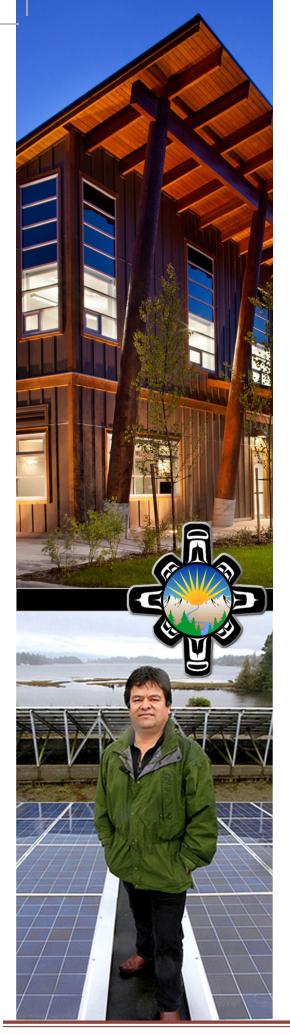


Photo Credits

cover: Young dancer, photo: Doug James

## this page,

top: Squiala First Nation Community Centre, photo: Kerkhoff Construction bottom: T'sou-ke First Nation, Chief Gordon Planes, photo: Green Energy Futures

page 5: Young girl dancers, photo: Kobby Dagan

## **Table of Contents**

Message from the LAB Chair, Chief Robert Louie

- 1. The Framework Agreement is Historic
- 2. The Framework Agreement is Unique
- 3. Increase in Framework Agreement Signatories
- 4. The Framework Agreement is a Success Story
- 5. Two Historic Signing Ceremonies for New Entrants
- 6. Amendments to the First Nations Land Management Act
- 7. First Nations Land Management Resource Centre Inc.
- 8. Partnership with Canada
- 9. Closing Comments
- 10. 2012-2013 Audited Financial Statements

Appendix A: Summary of the 2012-2013 Audited Financial Statements





## MESSAGE FROM THE CHAIR, CHIEF ROBERT LOUIE

Welcome to the 2012-2013 Lands Advisory Board (LAB) Annual Report. This past year has been one of the most exciting in the history of the *Framework Agreement on First Nation Land Management* [*Framework Agreement*].

First, congratulations to Musqueam First Nation [BC] and the We Wai Kum (Campbell River) Indian Band [BC], who ratified the *Framework Agreement* by approving their Land Codes to resume jurisdiction over their reserve lands and natural resources. A total of 39 First Nations have now ratified the *Framework Agreement* and chosen to opt out of the restrictive land-administration sections of the <u>Indian Act</u> and seek self-sufficiency.

Second, 26 Communities became new signatories to the *Framework Agreement* --- 18 in April 2012 and 8 in March 2013. There now are 30 First Nations in the developmental phase preparing for a Community vote to opt out of the Indian Act.

Third, the 2013 Federal Budget allocated \$ 9 million over a two-year period [2013-2014 and 2014-2015] to support additional new entrants into the *Framework Agreement*. This announcement reflects the positive working relationship that the LAB has developed with Minister Valcourt and his senior officials. This is a partnership with Canada dedicated to assisting First Nation achieve self-sufficiency. Both the LAB and the Minister are committed to working tirelessly so that more Communities can become signatories to the *Framework Agreement* and resume jurisdiction over their reserve lands and resources.

Fourth, congratulations to Chief Maureen Chapman [Skawahlook First Nation, BC] who was newly elected to the LAB and to Philip Goulais [Nipissing First Nation, ON] and Chief Clifford Tawpisin Jr. [Muskeg Lake Cree Nation, SK] who were both re-elected to the LAB. The *Framework Agreement* signatories are represented regionally by LAB elected Directors. For further information on the composition of the LAB, please view our website at <u>www.labrc.com</u>.

Finally, I wish to emphasize that resumption of jurisdictional control over reserve lands and natural resources by *Framework Agreement* First Nations is being achieved while safeguarding the reserve status of our lands and retaining the Constitutional protection of section 91(24). Reserve lands are protected from permanent alienation. Our responsibility, as stewards, is to protect our reserve lands for the benefit of future generations.

In closing, please enjoy reading the highlights of our 2012-2013 accomplishments. Further details are on our website [www.labrc.com], including the listing of the 26 new signatories to the *Framework Agreement*.

Sincerely,

Chief Robert Louie, O.O.C., L.L.B.

#### 1. The Framework Agreement is Historic

The *Framework Agreement* is historic. As First Nations, we had jurisdiction over our lands since time immemorial, long before the <u>Indian Act</u> was imposed on us. The completion of the *Framework Agreement* in 1996 represents the only time in Canada's history that a group of First Nations have joined together to design, negotiate and sign a government-to-government arrangement with the Federal Government to resume this jurisdiction. The *Framework Agreement* is the first real recognition of our inherent right to be self-governing. The Minister of Indian and Northern Affairs confirmed this in his 1999 address to the Senate Committee:

"The Framework Agreement and this legislation provide signatory First Nations a legitimate, organized and controlled means of taking back the authority to manage their lands and resources at the community level and pass laws regarding how their land is developed, conserved, protected, used and administered."

The impetus and background to the *Framework Agreement* started in 1992 by First Nations and continues to be led by First Nations today. As Chiefs, we wanted an opportunity for our Communities to leave behind the paternalistic constraints of the thirty-five land administration sections of the <u>Indian Act</u> and resume governance over reserve lands and resources under a Land Code designed and ratified by our members. We consider land governance to be the first crucial component of self-government and self-sufficiency.

## 2. The Framework Agreement is Unique

The *Framework Agreement* requires ratification by Canada and each signatory First Nation. Canada ratified the *Framework Agreement* by passing the <u>First</u> <u>Nations Land Management Act</u> [FNLMA], "an Act providing for the ratification and bringing into effect" of the *Framework Agreement*. Royal assent was granted in June 1999. Each signatory First Nation ratifies the *Framework Agreement* by holding a vote to approve the Community's Land Code and the Individual Agreement with Canada, which identifies the specifics of the transfer of jurisdiction.

The uniqueness of the *Framework Agreement* is the fact that it is the primary document, not the <u>FNLMA</u>. The *Framework Agreement* cannot be changed without the concurrence of the parties. Neither party can unilaterally change the wording of the *Framework Agreement*.

If amendments are required to the wording of the *Framework Agreement*, the Chiefs of the First Nations operating under Land Codes, with assistance from their elected LAB, identify any necessary changes. The LAB then approaches the Minister with these changes and the technical details are completed. The Chiefs then vote to officially approve these changes to the *Framework Agreement*. Next, the Minister presents to Parliament the necessary concurrent amendments to the <u>FNLMA</u>. The purpose of any amendments is to improve efficiency and simplify a First Nation's transition process from the <u>Indian Act</u> to the Community Land Code.

The uniqueness of the *Framework Agreement* was recognized by National Chief Phil Fontaine of the Assembly of First Nations in 1998. In supporting the *Framework Agreement*, he explained:





"What I found very encouraging about this very unique undertaking, unique because it was based on a government-to-government basis, was it spoke to our need to control our lands, our resources and it was really about creating opportunities for our communities...There was really no question about my support for this very important undertaking and it was something that we very strongly supported as a national political organization representing all First Nations in Canada."

The importance of the *Framework Agreement* was best summed up by the late Chief Joe Mathias of the Squamish Nation following Royal assent of the <u>FNLMA</u> in June 1999. Chief Mathias was a respected and revered visionary, both nationally and provincially; a hereditary Chief; a long-time proponent of Aboriginal rights; and a man who was widely recognized throughout Canada for dedicating much of his time and effort toward the goal of having our Aboriginal rights recognized. Chief Mathias stated that the *Framework Agreement* :

"... may be the single most historic accomplishment for First Nations this century, to have First Nations recognized as governments with their own law-making powers and control over their own lands."

#### 3. Increase in *Framework Agreement* Signatories

During the period 1996 to 2013 many First Nations have requested to become signatories to the *Framework Agreement*. The following four phases highlight significant time periods in the evolution of this interest:

#### • Phase I: February 1996 to March 2000

During this period the groundwork for the resumption of First Nation jurisdiction over reserve lands and resources was completed:

- In February 1996 the group of 14 Chiefs signed the *Framework Agreement* with Canada;
- By March 1998, 3 First Nations had ratified the *Framework Agreement* by approving their Land Code and Individual Agreement with Canada;
- In June 1999 Canada ratified the *Framework Agreement* by granting Royal assent to the <u>FNLMA</u>
- On January 1, 2000, to start the new millennium and honour their ancestors, these 3 First Nations became operational and resumed jurisdiction over reserve lands and resources; and
- 12 other First Nations passed resolutions to be on a "waiting list" seeking entry into the *Framework Agreement*.

#### • Phase II: April 2000 to March 2003

#### During this period:

- 7 First Nations became operational under Land Codes;
- o 21 new signatories were added to the Framework Agreement ; and
- 41 First Nations were on the "waiting list" to become entrants.

#### • Phase III: April 2003 to March 2008

During this period:

- 16 First Nations became operational under Land Codes;
- 23 new signatories were added to the *Framework Agreement* from the waiting list; and
- $\circ$  63 other First Nations were now on the waiting list to become entrants.

#### • Phase IV: April 2008 to March 2013

During this period:

- 17 First Nations became operational under Land Codes;
- 26 new signatories were added to the *Framework Agreement* from the waiting list; and
- $\circ$  68 other First Nations were now on the waiting list to become entrants.

In summary, during this period from 1996 to 2013 the number of participating First Nations has increased significantly:

- from 14 to 84: the number of First Nations signing the *Framework Agreement*; and
- from 12 to 68: the number of other First Nations waiting to sign the *Framework Agreement*;
- 20%, or 1 out of 5: the number of First Nations in Canada either participating, or seeking to participate, in the *Framework Agreement*.
- from 3 to 39: the number of First Nations that ratified the *Framework Agreement* to resume jurisdiction over reserve lands and natural resources;

## 4. The Framework Agreement is a Success Story

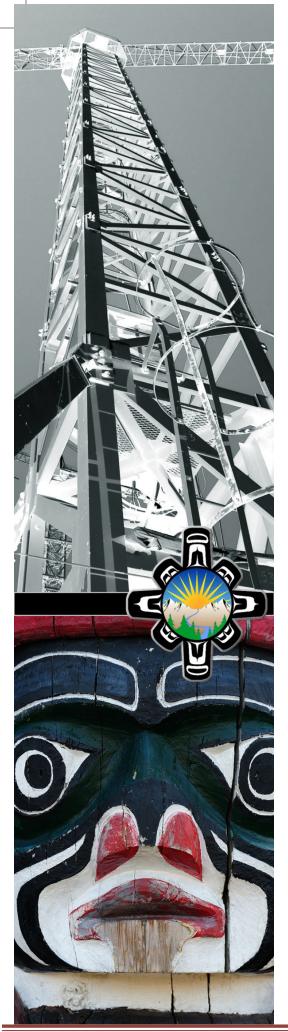
The *Framework Agreement* is a success story for a number of reasons. First, maintaining the integrity and quantum of reserve land status is a mandatory principle. Reserve lands can never be surrendered, sold or diminished in size. Fee simple title is not permitted. Reserve lands are protected for the use and benefit of our future generations.

Secondly, the *Framework Agreement* was developed by First Nations and continues to be led by First Nations. Our Chiefs have continually displayed determination and unwavering leadership. We have been 100% committed to resuming control our reserve lands and natural resources for our members. Jurisdiction must be with the Community, and not with the Minister of Aboriginal Affairs and Northern Development Canada.

Third, we have increased accountability to our people, which is one of the many benefits of land governance. As elected leaders, we answer to our members. The <u>Indian Act</u> doesn't specifically provide for this reporting; however our Land Codes do include this accountability. Reporting directly to our members, and having laws in place that avoid conflicts of interest, are what our members are rightfully demanding.







Fourth, we have an equal relationship with all levels of government. We have government-to-government status with municipalities, provincial governments, and Canada. We are able to work with these levels of government and develop, for example, compatible environmental laws and regulations.

Fifth, we are able to deal directly and swiftly with business interests that bring economic development opportunities to our Communities. We function "at the speed of business" as a result of our jurisdiction over reserve lands and natural resources. Financial institutions want to partner with *Framework Agreement* First Nations because we have governance structures in place, including rules and regulations that provide security and comfort to investors. Financial institutions and investors recognize and appreciate that our First Nations have certainty in land interests, low land transaction costs, and land laws that are enforceable.

Sixth, we have turned the tide by generating "in-migration" of our youth back to our Communities after what was mainly "out-migration". Our professionally trained members are returning home because there are employment opportunities for them.

Without a doubt, the *Framework Agreement* is a tremendous economic development success story. The international consulting firm of KPMG conducted a study in 2009 on the *Framework Agreement* costs and benefits to Canada. KPMG studied 17 operational First Nations and the findings are remarkable:

- \$53 million invested in member-owned businesses;
- \$100 million invested by third parties businesses;
- 2,000 employment opportunities for members;
- 10,000 employment opportunities for non-members, which delivers hundreds of millions of new revenue into local economies;
- administration costs for registering land transactions averages \$500 by First Nations, compared to \$2,500 by Canada;
- land transaction processing in days and weeks, compared to Canada's time of months and years; and
- significant social assistance reductions (for example, one community went from 67% down to 5%).

This success was predicted from the very beginning when Canada passed the <u>FNLMA</u> in 1999 to ratify the *Framework Agreement*. The Minister of Indian and Northern Affairs Canada stated:

"This means that First Nations can undertake projects without having to turn to me for their approval. They will have the flexibility to move quickly when economic opportunities arrive or when partners approach them. In that way, they can get on with the task of creating jobs and encouraging economic growth in their Communities."

## 5. Two Historic Signing Ceremonies for New Entrants

On April 13, 2012, in an historic ceremony held at the Museum of Civilization in Ottawa, 18 First Nations were added as signatories to the *Framework Agreement*. The Honourable John Duncan, then Minister of Aboriginal Affairs and Northern Development, welcomed these Communities from across Canada:

"Today's announcement demonstrates how our Government is working with First Nations to deliver on the commitments made at the Crown-First Nations Gathering to create the conditions to accelerate economic development opportunities and maximize benefits for all Canadians....This important step will allow them [18 First Nations] to operate at the speed of business, creating economic and job opportunities and leading to more self-sufficient communities."

The ceremony was historic to the new signatories. For example:

Chief Anne Louie [Williams Lake Indian Band, BC]:

*"It represents almost freedom, getting into self-governance away from the Indian Act so that we can manage our own lands so that our people can become prosperous and develop economically."* 

Kevin Littlelight [Nation Administrator, Tsuu T'ina Nation, AB]:

"It is a welcomed opportunity for us to enjoy what the rest of Canada and Canadians enjoy, and that is the jurisdiction and freedom to promote themselves in an economic fashion."

Chief Austin Bear, Chair of the LAB's Resource Centre Board and LAB Director for the Prairie Region, emphasized in his address the impact that the *Framework Agreement* has for Canada:

"Framework Agreement First Nations have demonstrated that they improve the quality of life for their members and residents, and they have a positive economic impact that reaches well beyond reserve boundaries. Canada is investing in First Nations and in turn First Nations are providing a significant return on that investment. Any First Nation, if it wishes, should have the opportunity to exercise their inherent right to self-government. The Lands Advisory Board and the Resource Centre are committed to assisting First Nations in achieving this end."

On March 25, 2013, we returned to the Museum of Civilization for another signing ceremony and added a further 8 First Nations as signatories to the *Framework Agreement*. The Honourable Bernard Valcourt, Minister of Aboriginal Affairs and Northern Development stated:

"The FNLM regime is a powerful tool for First Nations seeking greater control over not just their land and resources, but their economic futures...We will continue to work with interested First Nations across the country to help them realize the significant economic benefits – like jobs, investments and greater self-sufficiently – that come from participation in the FNLM regime.. To the community leaders of today's new entrants into the First Nations Land Management Regime, to the members of the Board, to the community members who will benefit, and to my fellow colleagues: thank you for all your efforts to bring us this far, towards a Canada where First Nations will achieve greater self-sufficiency and economic independence. I look forward to a brighter future





where even more First Nation communities have greater control over the management of their lands, leading to increased economic opportunities. Based on your strong leadership, I am confident that it will be a future where we all benefit."

I had the pleasure of expressing my pride in assisting another 8 Communities with the opportunity to resume jurisdiction over reserve lands and natural resources and, most important, over their lives:

"We have grown from a small group of 14 First Nations in 1996 to a group of 82 First Nations stretching from Vancouver Island to Newfoundland. Along the way, we have become the most experienced First Nations in land governance. Thirtynine of our Communities have completed their votes and are operating under their land codes, free from the constraints imposed by the <u>Indian Act</u>. These 39 First Nations now have accumulated over 200 years of land governance experience under Community control and decision-making. Implementation of land governance jurisdiction and decision-making is the key to success. It opens the door to economic prosperity and self-sufficiency, and enhances the lives of our people."

The Chiefs of the newly added First Nations were equally moved by their addition to the *Framework Agreement*. For example:

Chief Judy Wilson [Neskonlith First Nation, BC]:

" Developing our own legislative framework at the First Nations level will allow Neskonlith to draft laws that address our community's needs while maintaining our culture, traditions and ways of doing things as caretakers of our lands and resources to sustain our people and community and environment"

Chief Lucinda Phillip [Lil'wat First Nation, BC]:

"We are very pleased and proud to be added as a signatory to the Framework Agreement . Our Lands and Resource team has been diligently working on this project for some time. Being added to this Agreement demonstrates to the federal government our autonomy, our capacity and our skill in managing our own reserve lands. We look forward to continuing on this path of selfdetermination."

Chief Jim Bear [Brokenhead Ojibway First Nation, MB]:

"The Brokenhead Ojibway Nation is excited about the opportunity that the First Nations Lands Management Act\_provides to our local government to make land management decisions and advancing our First Nation's economic development opportunities within an efficient time period, and taking one more step towards self-sufficiency and governance."

Chief Kirby Whiteduck [Algonquins of Pikwakanagan First Nation, ON]:

"An identified priority of the Algonquins of Pikwakanagan First Nation is that of increased employment, economic and business development. While some progress has been made within the restrictive and limiting confines of the <u>Indian</u> <u>Act</u>, this is proving to be insufficient. Having now signed onto the <u>First Nations</u> <u>Lands Management Act</u> regime we fully believe that we now have the ability and opportunity to more fully reach the First Nations potential in these areas."

LANDS ADVISORY BOARD

Chief Austin Bear spoke to the success and importance of the *Framework Agreement* :

"There is a significant rise in available employment due to the economic development taking place on our lands, and there are more training and educational options available to our youth. In the few short years that these First Nations have been working under their Community Land Codes, there has been a profound increase of community involvement and pride."

Giving a concrete example from his own Community, Chief Bear added:

"I have stated before that in my own community we generate programs and services from our efforts and our resources—for our elders, for our children, for our families, for our community—that would not otherwise exist. That is, in my opinion, the definition of and the benefits from a self-governing nation, where the elders are cared for, the children are looked after, the families' needs are met, and the community's needs are met. That is self-government, and that is fulfilling our obligations. This is what the Framework Agreement provides us, and this is why it is a great success."

The listing of the 26 new signatories to the *Framework Agreement* can be found on our website [www.labrc.com].

## 6. Amendments to the First Nations Lands Management Act

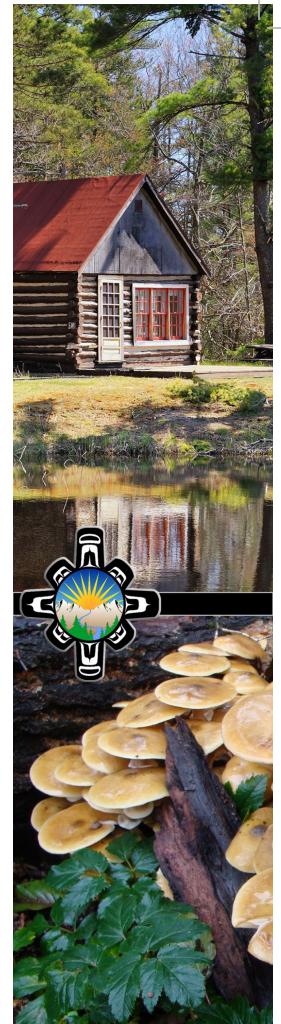
In October of 2011, an agreement-in-principle was completed between the Chiefs of the signatory *Framework Agreement* First Nations and Minister Duncan to make important improvements to the <u>FNLMA</u>. Minister Duncan fulfilled his commitment to the Chiefs when legislation was introduced in Parliament as part of Bill C-38 on April 26, 2012. The amendments, listed in Division 46, clauses numbered 627 to 652, enacted a number of improvements to assist Communities with their ratification of the *Framework Agreement* and the passage of environmental laws under their Land Code. Details of the amendments can be found on our website [www.labrc.com].

During the LAB presentation to the Standing Senate Committee on National Finance, I was provided with the opportunity to comment on the financial implications for Canada of the *Framework Agreement*. In response to a number of questions from the Committee Chair and various Senators regarding the proposed amendments, I was able to clarify why these amendments were necessary. Some of the points I made during the discussion were:

"The success stories that we see across Canada are very overwhelming. It is huge inasmuch as the investment by Canada to assist in First Nations opting into this process, as calculated by various professional organizations, provides a tenfold increase in economic activity once a First Nation becomes self-regulating and starts passing its laws and getting on with the speed of business that this process will allow..."

*"It [Framework Agreement ] will save Canada monies, and we can get more First Nations involved in the land governance business..."* 

*"I can assure the honourable senators here that the returns would far outweigh any costs by Canada at this particular point in time."* 





With the proposed amendments now approved, signatory First Nations to the *Framework Agreement* are now able to move forward towards their goal of self-sufficiency in a far more efficient time frame.

#### 7. First Nations Land Management Resource Centre Inc.

The LAB has two entities, the Finance Committee and the First Nations Land Management Resource Centre Inc. (Resource Centre), to assist with implementing responsibilities. The Finance Committee was established to manage all financial and reporting matters on behalf of the LAB and to function as its Executive Committee. The Resource Centre, governed by a Board of Directors, is the service delivery organization that fulfills the LAB's technical and administrative responsibilities under the *Framework Agreement*. The Resource Centre was incorporated in 2004.

## 8. Partnership with Canada

The LAB and Resource Centre have worked closely with Canada, on behalf of the signatory First Nations, to cultivate a positive working partnership. The success of the *Framework Agreement* would not be possible without the continued support of Canada. We are very pleased with the level of cooperation and consideration achieved.

This Annual Report has referenced the 18 and 8 new signatory First Nations and the amendments to the <u>FNLMA</u>. These events are evidence of the significant milestones achieved by this partnership, on behalf of *Framework Agreement* First Nations.

I would like to emphasize the importance of the 2013 Federal Budget. This increased funding will enable 25 First Nations from the waiting list to become new signatories to the *Framework Agreement* as of April 2014. The LAB is optimistic that we will be able to announce the names of these First Nations with Minister Valcourt during our LAB Annual General Meeting in September 2013.

My comments following the 2013 Federal Budget announcement were as follows:

"Canada's strong commitment of support to the Framework Agreement on First Nation Land Management is inspiring. An additional \$9 million will be provided in 2013-2014 and 2014-2015, following the \$20 million committed in 2011-2012 and 2012-2013. More First Nations now will have the opportunity to assume jurisdiction over their reserve lands and resources. This means that economic development projects can move forward at the speed of business, which is impossible under the <u>Indian Act</u>. These new projects will increase revenues for First Nations and provide significant employment opportunities for members and non-members alike. First Nations now will be able to enact laws dealing with the development, conservation, use and possession of reserve lands. More importantly this will be accomplished without surrendering title to reserve lands, thereby maintaining our responsibility as land stewards over these lands for our future generations." Following the announcement, Chief Austin Bear, Chair of the LAB's Resource Centre, added his appreciation:

"With the success in land governance demonstrated by the Communities that have left the paternalism of the <u>Indian Act</u> to sign the Framework Agreement , we are witnessing ever-increasing numbers of other First Nations interested in becoming signatories. The Framework Agreement is a First Nation initiative which places our people in control over their lives and their futures. Without Canada's continued support to advance the Framework Agreement , this selfdetermination would not be possible".

## 9. Closing Comments

The governance of our reserve lands and natural resources under the *Framework Agreement* is the foundation for successful and sustainable economic development, which in turn is one of the primary catalysts for community well-being. This includes, among many positive consequences, increased work opportunities, improved internal capacity, less dependency on social programs, and the ability to further re-energize our cultural heritage.

The LAB is confident that with Canada's continued partnership and support, perhaps as many as 75 more Communities can be added to the *Framework Agreement* during the next few years and these First Nations can begin to resume jurisdiction over their future.

## 10. 2012-2013 Audited Financial Statements

A summary of the 2012-2013 audited financial statements is attached as Appendix A. The full audited financial statements can be found on the LAB website [www.labrc.com].along with the statements from previous years.





Tel: 250 763 6700 Fax: 250 763 4457 Toll-free: 800 928 3307 www.bdo.ca BDO Canada LLP Landmark Technology Centre 300 - 1632 Dickson Avenue Kelowna BC V1Y 7T2 Canada

INDEPENDENT AUDITOR'S REPORT ON THE CONDENSED FINANCIAL STATEMENTS

To the Members of First Nation Land Management Resource Centre Inc.

The accompanying condensed financial statements, which comprise the condensed statement of financial position as at March 31, 2013, the condensed statement of financial activities and net asset for the year then ended are derived from the audited financial statements of First Nations Land Management Resource Centre Inc. for the year ended March 31, 2013. We expressed an unmodified audit opinion on those financial statements, in our report dated May 27, 2013.

The condensed financial statements do not contain all the disclosures required by Canadian Accounting standards for not-for-profit organizations. Reading the condensed financial statements, therefore, is not a substitute for reading the audited financial statements of First Nations Land Management Resource Centre Inc.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation of the condensed financial statements on the basis described in Note 1.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the condensed financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, "Engagements to Report on Summary Financial Statements."

#### Opinion

In our opinion, the condensed financial statements derived from the audited financial statements of First Nations Land Management Resource Centre Inc. for the year ended March 31, 2013 are a fair summary of those financial statements, on the basis described in Note 1.

BDO Canado ILP

Chartered Accountants

Kelowna, British Columbia May 29, 2013

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

	2013		2012	
ASSETS				
Current	\$	511,075	\$	718,138
Capital assets		153,982		191,050
	\$	665,057	\$	909,188
LIABILITIES AND NET ASSETS				144
Current liabilities	\$	539,951	\$	734,925
Invested in capital assets		153,982		191,050
Net assets		(28,876)		(16,787)
	\$	665,057	\$	909,188

#### FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE INC. Condensed Statement of Financial Position as at March 31, 2013

Condensed Statement of Financial Activities and Net Assets Year Ended March 31, 2013

Revenues	\$ 3	,279,324	\$ 3,410,040
Expenditures			
Salaries, Honoraria and Contract Positions	2	,194,629	2,375,386
Travel		368,375	237,023
Professional Fees		279,653	267,805
Administration		430,034	487,569
Amortization		55,790	59,569
Total expenditures	3	,328,481	3,427,352
Excess of revenues over expenditures for the year		(49,157)	(17,312)
Net assets, beginning of year		174,263	191,575
Net assets, end of year	\$	125,106	174,263

Note 1:

Management is responsible for the preparation of summary financial statements. The summary presented includes only the summary of financial position and the summary statement of financial activities and summary statement of net assets. It does not include any other schedules, the significant accounting policies and notes to the financial statements. The summary of financial position and summary statement of financial activities and summary net assets are presented in the same detail as the audited financial statements except the note referencing has been removed.

Copies of the March 31, 2013 audited financial statements are available from First Nations Land Management Resource Centre Inc.

# LANDS ADVISORY BOARD

Chief Robert Louie, Chairman

2220 Horizon Drive East Kelowna, BC V1Z 3L4

Telephone: 1.250.769.2879 Facsimile: 1.250.769.3228 E-Mail: Robert@labkelowna.com

# FIRST NATIONS LAND MANAGEMENT RESOURCE CENTRE

## Chief Austin Bear, Chairman

66 Heritage Place Muskoday, SK SOJ 3H0

Telephone: 1.306.922.1535 Facsimile: 1.306.922.1927 E-Mail: Austin.Bear@labrc.com

## Dr. Graham Powell, Executive Director

22250 Island Road Port Perry, ON L9L 1B6

Telephone: 1.888.985.5711 Facsimile: 1.866.817.2394 E-Mail: Graham.Powell@labrc.com

