



Office of the Commissioner of
**INDIGENOUS
LANGUAGES**



Annual Report 2023-2024

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Message from the Commissioner

It is with great pleasure that I present the Annual Report of the Office of the Commissioner of Indigenous Languages (the Commission) for the fiscal year ending on March 31st, 2024.

On July 12, 2021, when I and Directors Joan Greyeyes, Georgina Liberty, and Robert Watt were appointed, our commitment was to allocate the first two years to establishing a solid operational foundation that would enable the Commission to successfully carry out its mandate. The Commission is now fully operational and has seen the 2023-2024 fiscal period filled with many milestones and achievements.



In 2023-2024, the Commission progressed towards consolidating the operational policies, practices and guidelines for the office. Several research initiatives have been undertaken to examine and assess the adequacy of funding for Indigenous languages, the overall health and vitality of Indigenous languages, as well as a review of planning tools within community-based Indigenous language plans. This research is crucial as we continue to work on the revitalization of Indigenous languages.

The past year has been incredibly successful for the Commission in its promotion of Indigenous languages and supporting of Indigenous Peoples in the reclaiming, revitalizing, strengthening and maintaining of their languages. Activities included hosting a national conference in September 2023 in Kamloops, British Columbia as well as numerous distinctions-based language gatherings across the country, in addition to participating in national and international forums focused on protecting and promoting Indigenous languages.

The Commission is committed to securing a future where Indigenous languages are valued, respected, and protected. A future where meaningful reconciliation can be achieved will require transformative change. As a Commission, putting Indigenous Peoples at the centre of our work ensures that their voices and perspectives guide the approach to implementing our mandate.

The Commission looks forward to another productive year; one in which we will further strengthen dialogues with Indigenous Peoples and plan for an International Indigenous Languages Conference. We will continue to promote Indigenous languages and support Indigenous Peoples in their efforts to reclaim, revitalize, strengthen and maintain their languages.

Dr. Ronald E. Ignace
Commissioner and Chief Executive Officer

Basis of the Annual Report

In accordance with Section 43 of the *Indigenous Languages Act* (the Act), the Commission is required to submit an annual report to the Minister of Heritage.

Specifically, the Act requires that the Commission report annually on the:

- ✦ use and vitality of Indigenous languages in Canada;
- ✦ needs of Indigenous groups, communities, peoples, and entities that are specialized in Indigenous languages, and the progress made, in relation to the reclamation, revitalization, maintenance and strengthening of Indigenous languages;
- ✦ adequacy of funding provided by the Government of Canada for the purposes of Indigenous languages; and,
- ✦ implementation of this Act.

The Annual Report outlines the Commission's major activities in addition to providing overarching summaries of the achievements and developments of the 2023-2024 fiscal year.



Mission, Vision and Mandate

MISSION

The Commission promotes and champions all Indigenous languages in Canada and supports Indigenous Peoples in the reclamation, revitalization, strengthening and maintenance of their languages so that no language is left behind.



VISION

All Indigenous languages in Canada are safe, vibrant and thriving.



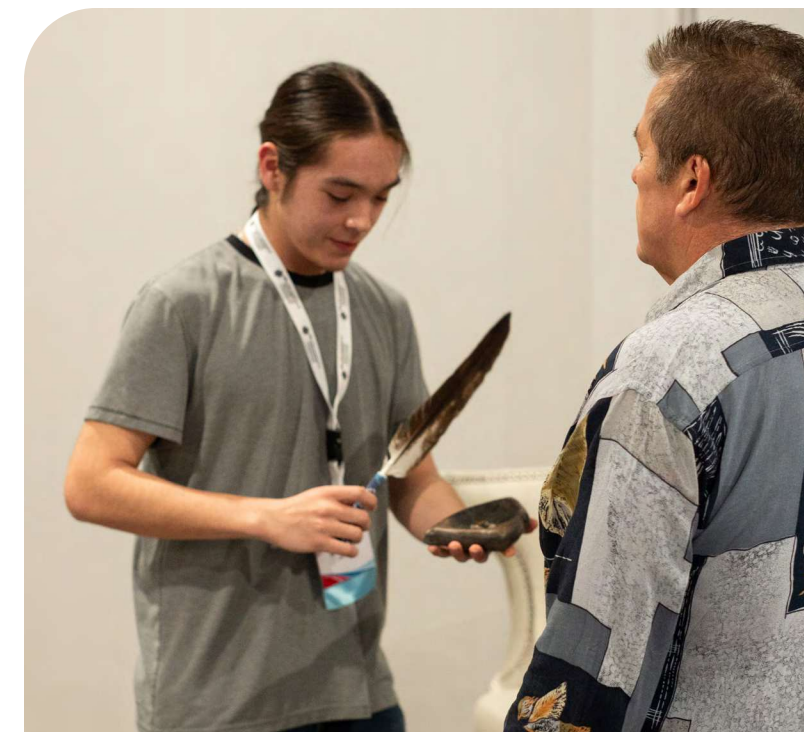
Mandate

The Commission is an independent body created under the *Act* to help promote Indigenous languages and support the efforts of Indigenous Peoples to reclaim, revitalize, maintain, and strengthen their languages. The Commission is independent of the government and the Commissioner, Directors and employees are not part of the federal public administration.

The Commission's mandate, powers, duties, and functions that support the implementation are set out in the *Act*:

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1. The mandate of the Office is to
 - a. help promote Indigenous languages;
 - b. support the efforts of Indigenous peoples to reclaim, revitalize, maintain and strengthen Indigenous languages;
 - c. facilitate the resolution of disputes and review complaints to the extent provided by this Act; and
 - d. promote public awareness and understanding in respect of
 - i. the diversity and richness of Indigenous languages,
 - ii. the inseparable link between Indigenous languages and the cultures of Indigenous peoples,
 - iii. the rights of Indigenous peoples related to Indigenous languages,
 - iv. the significance of those rights for Indigenous peoples, as well as for the general public,
 - v. the negative impact of colonization and discriminatory government policies on Indigenous languages and the exercise of those rights, and
 - vi. the importance of working toward and contributing to reconciliation with Indigenous peoples
 - e. support innovative projects and the use of new technologies in Indigenous language education and revitalization, in cooperation with Indigenous governments and other Indigenous governing bodies, Indigenous organizations, the Government of Canada and provincial and territorial governments.
2. In fulfilling its mandate, the Office must, where appropriate, consult and coordinate with any Indigenous, provincial or territorial entity that is responsible for the promotion, revitalization or protection of Indigenous languages.



Achievements This Year

April 2023 - March 2024

In 2023-2024, the Commission transitioned from building the foundations of its office, to operationalizing and implementing its mandate. We continued to focus on enhancing our communications, research, outreach and engagements as well as building strong relationships in support of Indigenous languages. At the core of the Commission's activities this year were engagements with Indigenous Peoples, hearing about the progress being made on language revitalization, their needs and challenges, and collectively strengthening Indigenous languages revitalization efforts.

2023-2024 Business Plan Objectives

The priorities identified in the business plan informs the Commission's objectives and activities and include:

- ✧ Identifying, undertaking and building on research to support, among other things, reporting on the vitality of Indigenous languages and adequacy of funding;
- ✧ Implementing the Commission's Innovation Projects Framework and investing in innovative projects and the use of new technologies in Indigenous language education and revitalization; and
- ✧ Broadening the Commission's engagement and outreach with Indigenous language practitioners, experts, organizations, communities, and others.

The Commission hosted its first national language gathering and a series of distinctions-based language gatherings across Canada in 2023-2024 to help inform the path forward to better support Indigenous Peoples in their efforts to reclaim, revitalize, strengthen, and maintain their languages.

The Commission continues to build upon its baseline research to better understand the vitality of Indigenous languages in Canada and assess the adequacy of funding mechanisms to support language efforts.

Additionally, the Commission enhanced public awareness of Indigenous languages through active participation at national and regional forums dedicated to Indigenous languages.

The Commission consistently engaged with Indigenous groups, communities, academics, and advocates nationwide to build relationships and promote its mandate. Engaging with federal Ministers, Members of Parliament, and key stakeholders was also crucial to promoting the mandate and discussing common goals.

Establishing the Dispute Resolution and Complaints Process and Procedures

The Commission is mandated to facilitate the resolution of disputes and review complaints. Sections 26 and 27 of the Act provides:

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At the request of an Indigenous community, an Indigenous government or other Indigenous governing body, an Indigenous organization or the Government of Canada, the Office may provide services, including mediation or other culturally appropriate services, to facilitate the resolution of a dispute related to:

- the fulfilment by any party of an obligation related to Indigenous languages under an agreement entered into by the Government of Canada;*
- funding provided by the Government of Canada for the purposes of an initiative related to Indigenous languages;*
- the fulfilment of any of the Government of Canada's obligations under this Act; or*
- the implementation of any of the Government of Canada's policies and programs related to Indigenous languages.*

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- The Commissioner may conduct a review of a complaint, filed by an Indigenous government or other Indigenous governing body, an Indigenous organization or an Indigenous person, respecting any matter referred to in any of paragraphs 26(a) to (d).*
- After conducting the review, the Commissioner must prepare a report containing any recommendations that the Commissioner considers to be appropriate.*

The Commission has established a team to develop and design a responsive Dispute Resolution Mechanism. The process is designed to receive, manage, and respond to requests for dispute resolution services and complaints submitted pursuant to sections 26 and 27. The focus has been on establishing a service that is informed by and respects Indigenous cultures, knowledge, and languages. It is a service that will continue to grow and evolve over time.

The intention is to pilot the process in the new year. This will enable the Commission to determine the responsiveness of the process and address any issues prior to a full launch.



Expanding Operational Capacity

A key objective in 2023-2024 was to enhance the Commission's internal capacity to fully support its operations and mandate. In 2023-2024, the Commission grew from three staff members to a team of 14 staff who support its activities. Essential professional services, including legal and financial, continue to be critical to supporting the operations of the Commission. In addition to its head office in Ottawa, the Commission has also opened three fully functional satellite offices in Kamloops, Saskatoon and Winnipeg.

Governance Infrastructure

Since the opening of its headquarters on June 21, 2023, the Commission has been steadily growing. Its Governance Policy guides all activities, including those of the Board and staff, to support the operations of the Commission. This foundational policy works in conjunction with other internal and external policies such as the Finance Policy, Human Resource Policy, Conflict of Interest Policy, and Code of Conduct.

The Finance and Audit Committee has been established to enhance the financial accountability framework and support the Commission's financial reporting and audit functions. A Research Review Committee was also established to review and provide advice and recommendations to the Governing Board regarding research projects and proposals.

Innovation

The Commission is mandated to support innovative projects and the use of new technologies in Indigenous language education and revitalization. This effort is in cooperation with Indigenous governments, other Indigenous governing bodies, Indigenous organizations, the Government of Canada as well as provincial and territorial governments. In 2023-2024, the Commission put out an open invitation for proposals intended to support innovative projects.

Research and Studies

Research undertaken by the Commission is intended to support, among other things, the organization's annual reporting obligations with regards to the use and vitality of Indigenous languages, and the adequacy of funding provided by the Government of Canada for Indigenous language initiatives.



State and Health of Indigenous Languages Across Canada (2023-2024)

In 2023-2024, in building upon its previous research on the use and vitality of Indigenous languages in Canada, the Commission began focused engagement with research stakeholders.

The engagement assisted in informing and further supporting the Commission's:

- ✦ **Understanding about the use and vitality of Indigenous languages in Canada; and**
- ✦ **Reporting requirements under the Indigenous Languages Act (the Act).**

The 2024 objectives included establishing connections and consultations with stakeholders to build collaborations and partnerships as well as to support and inform baseline research.

Stakeholder groups included consultation with the Commission's consultant on Adequacy of Funding, addressing shared considerations regarding language acquisition, learning, communities, and language classifications. Recognizing the potential for collaboration, the consultant also reached out to the Canadian Language Museum, given their experience in producing a rich variety of Indigenous languages exhibits.

The Commission identified Statistics Canada (StatCan) as a major stakeholder and discussions with StatCan provided an opportunity to discuss collaboration between the organizations to help enhance

the Commission's understanding of and reporting on the use and vitality of Indigenous languages in Canada. Discussions reflected the gaps observed in data and areas requiring updated information reflected in the 2021 Census research.

These meetings, as well as information gathered from census content consultations, helped identify parameters and considerations associated with the feasibility and methodology for research collaboration.

In March 2024, a partnership agreement between the Commission and StatCan was initiated. This agreement is leading to collaborative research toward the development of a statistical report on the vitality of Indigenous languages in Canada.

In addition to the work with StatCan, language-specific data research was built on the language-community specific profiles of linguistic vitality. This work has produced the following:

- ✦ **A compilation of individual language-community specific profiles of linguistic vitality assembled by language family; and**
- ✦ **An analytical prototype entitled Language-And Community- Specific Profiles of Linguistic Vitality by Language Family: Some Applications and Illustrations from Salish, Inuit and Algonquian Families.**

Adequacy of Funding Provided by the Government of Canada Related to Indigenous Languages

The 2023-2024 phase of the adequacy of funding research had **two main objectives:**

1. The identification of the strategic plan principles required to support Indigenous Languages (regionally and nationally) to be endorsed by Indigenous Language service providers and identification of governance principles that support language revitalization; and

2. The preparation of a detailed assessment of the financial resources required to support language preservation including, an estimation of the cost of operations that support an Indigenous Language centre and/or provider(s).

The scope of work focused mainly on community visits and engagements to generate an understanding about the work being undertaken at the grassroots level. These engagements provided insights into the issues and challenges related to language revitalization efforts.

A small number of communities were visited and although each community was unique in their approach and experiences, similar issues included:

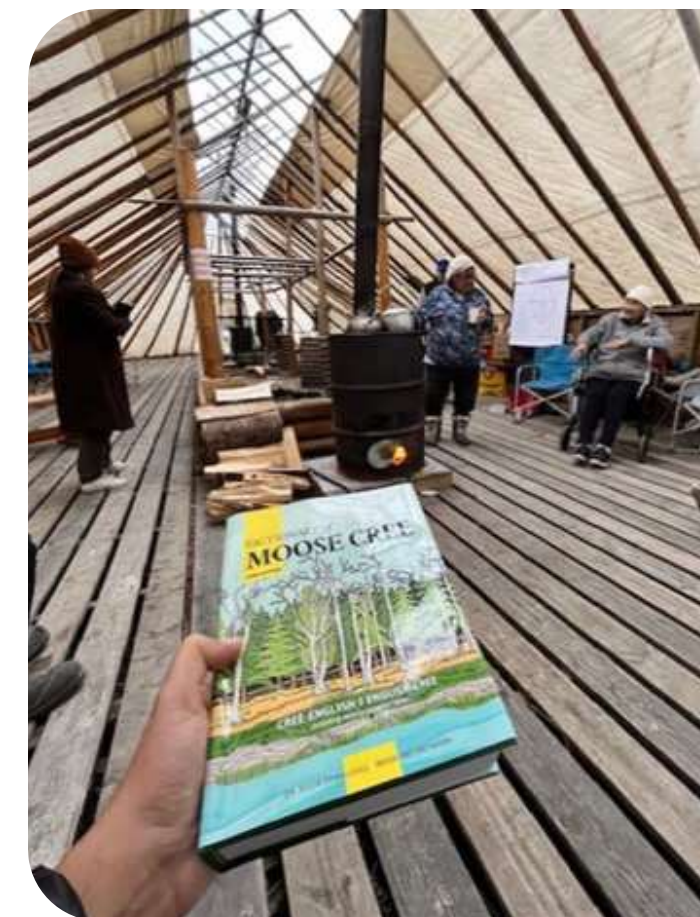
- ✧ Lack of adequate funding;
- ✧ Lack of infrastructure;
- ✧ Lack of communications materials;
- ✧ Lack of critical administrative and teaching support; and
- ✧ The declining number of language speakers.



The communities also identified the most promising practices in relation to increasing language speakers. These included immersion programs and language nests. Many activities are dependent on personal commitment and the number of language volunteers in the communities who operate language-related programming was enlightening.

Communities find the current funding models provided through the Government of Canada, which is proposal-based, to be prohibitive when it comes to developing Indigenous pedagogical strategies. There is a financial gap between available funding and the need to support revitalization, as expressed by published research reports undertaken by Indigenous organizations. A cursory review of funding from other sources such as provincial programs revealed little to no support for language programming.

As part of next steps in 2024-2025, continued and more comprehensive examination of quantitative and qualitative data related to Indigenous languages and current funding mechanisms will take place. The findings will support the *Indigenous Language Act* which reads: **“establish measures needed to facilitate the provision of adequate, sustainable and long-term funding for the reclamation, revitalization, maintenance and strengthening of Indigenous languages.”**



Métis Languages Research

A research paper was produced entitled, *“Through the Lens of Creative and Productive Traditions: Red River Métis Language Vitality from 1821 to Present”*. The research sought to trace the historic use and vitality of the languages that are distinct to the Red River Métis, which include **Southern Michif**, **Northern Michif**, **Michif French**, and **Bungi**. This included a comprehensive literature review of community-based and academic literature and resources. The historic use of Métis languages and Métis woodworking and joinery—specifically houses, York boats, and Red River carts—were tracked and analyzed across time and place.

Some of the key findings of the analysis and research conducted indicated that there exists a strong relationship between the creative and productive traditions and the Métis languages studied. Research findings included:

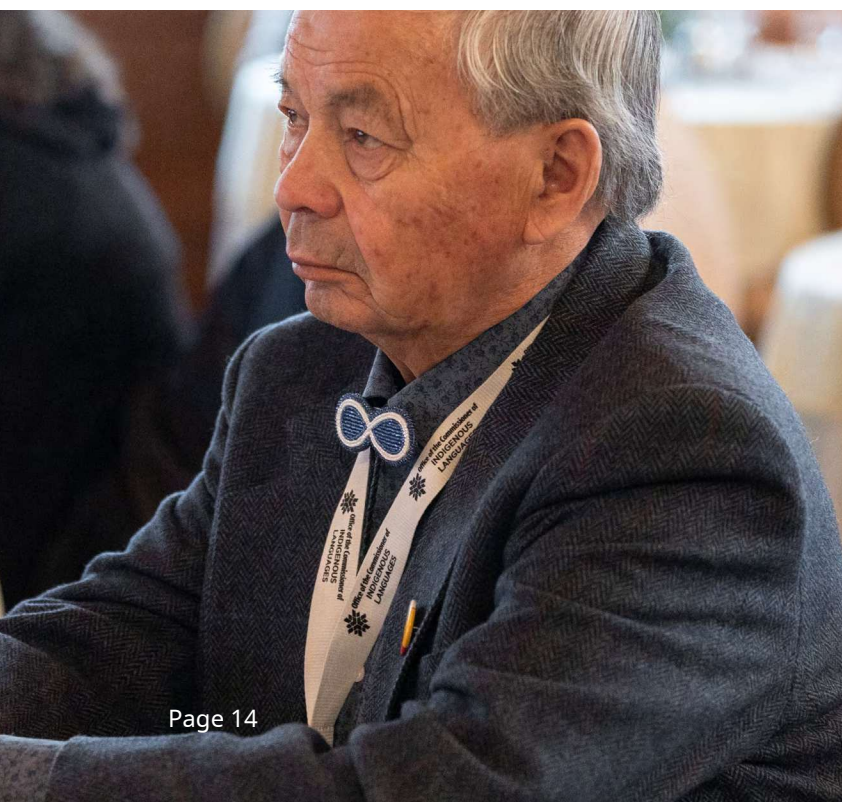
- ✧ The vitality of languages and woodwork and joinery contingent upon the vitality of integrated networks of sociality.
- ✧ The vitality of integrated networks of sociality were largely influenced by social, economic, and political occurrences and shifts. These influences were central contributors that led to increase or decrease of critical density of Red River Métis populations in specific geographic locations, and across the Red River Métis Homeland.
- ✧ A decrease in critical density would often lead to the fragmentation of individuals, families, and communities from the integrated network of sociality.
- ✧ If critical density was maintained, there was a greater chance that vitality of language and creative and productive traditions were maintained.
- ✧ Currently, there is a low vitality of languages and woodwork and joinery. There is however a significant rise in interest to revitalize and reclaim language, with efforts emerging and forging across the Homeland. While woodwork and joinery have kindled some interest, revitalization efforts have not received the same uptake as languages.

Two maps were generated, that demonstrate the geographic distributions of Métis creative-productive traditions and languages and how they connect to the various ecozones that make up the Red River Métis Homeland. The primary research focus in 2023-2024 was an assessment of speakers, learners, resources, and their relationship with current topics in Indigenous language revitalization across the Métis homeland. A master list of these speakers and learners, with a specific focus on Métis languages, was created and contributed to the success of the Métis language gathering held in March 2024.

Additionally, a subsequent list was developed that focused on the compilation of available Indigenous language revitalization and Métis languages post-secondary programming across Canada to gain a greater understanding of post-secondary institutions’ efforts in responding to the Truth and Reconciliation Commission’s 16th Call to Action.

Additional research included:

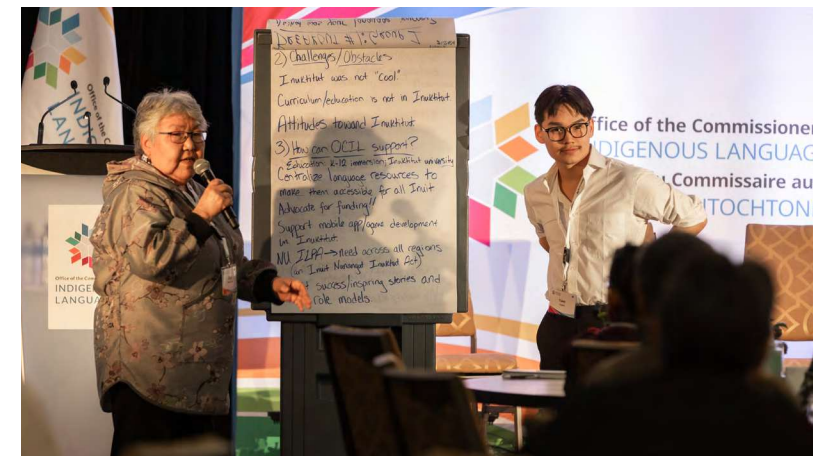
- ✧ Preliminary research regarding Canada’s Act, *“An Act respecting First Nations, Inuit and Métis children, youth and families”* (S.C. 2019, c. 24) and how this impacts Indigenous language use, learning, and valuing in Canada;
- ✧ Research and delivery on artificial intelligence (AI) including its past, present, and potential relationship with Indigenous languages, particularly Michif languages;
- ✧ Research and assessment of all available resources related to Michif languages, including academic, digital, etc.; and
- ✧ Ongoing analysis, compiling and reporting of national news and events relating to Indigenous language revitalization.



Community Planning Project

In February 2024, research began on a systemic review of planning tools within community-based Indigenous language plans. This review is about a selection of First Nation communities over a two-to-three-year period. This would provide an understanding of those planning tools that are advancing language speakers. The review will include a broad range of communities – large, small, mid-size; urban, rural, remote; those with an existing large number of speakers and those with very few speakers.

The project will involve working with each selected community to conduct an initial review and assessment of their respective language plans. Follow-up with each community would continue throughout the project term to determine how the plans are progressing and are being adapted. The Commission expects this research will, among other things, help identify promising planning tools available to other communities to use and adapt in their language revitalization efforts.



Promotion and Public Awareness and Education

In addition to fostering partnerships and networks in Canada to promote Indigenous languages, the Commission has been engaged at the national level to share information on its mandate and activities. The Commission has undertaken extensive outreach and engagement with Indigenous and non-Indigenous people, and organizations regarding the role of the Commission and the importance of supporting the revitalization of Indigenous languages. The Commission has also interacted with federal departments and agencies regarding their respective roles in the implementation of the Act.

To help showcase Indigenous languages, the Commission travelled across Canada to develop a film titled *Our Languages, Our Voices*. The film is intended to highlight the resiliency of Indigenous languages and to promote the reclamation, revitalization, strengthening and maintenance of Indigenous languages nationally and internationally. The Commission's communications strategy is designed to support the strategic objectives of the Commission, including increasing awareness and promotion about the richness, beauty, diversity, and importance of Indigenous languages.

International Decade of Indigenous Languages

The United Nations (UN) General Assembly proclaimed 2022-2032 the International Decade of Indigenous Languages (the Decade) to focus global attention on the critical situation of many Indigenous languages and to mobilize stakeholders and resources for their preservation, revitalization and promotion.

During 2023-2024, the Commission engaged with activities related to the International Decade of Indigenous Languages, including the Global Task Force of the Decade. Involvement in the Global Task Force allows the Commission to learn about activities taking place at the international level, as well as examples from other states and Indigenous Peoples that can serve as models for language revitalization in Canada.

The Commission has aligned its work related to the Decade with work at the international and national level to advance Indigenous languages. As part of this work, the Commission has been invited to participate in the UN International Decade of Indigenous Languages Working Group of the Canadian Commission for UNESCO, which involves discussions with First Nations, Inuit and Métis language experts and advocates from across Canada working towards the goals of the Decade. Discussions with the Canadian Commission for UNESCO began toward the development of a Memorandum of Understanding for sharing and collaborating in support of Indigenous languages.

Engagement with Indigenous Groups, Communities and Peoples

In support of the needs of Indigenous Peoples in their efforts to revitalize, reclaim, strengthen and maintain Indigenous languages, the Commission hosted a national language gathering and a series of distinctions-based language gatherings across Canada.



National Conference: Kamloops

In September 2023, the Commission launched its engagement activities by hosting a national language gathering in Tk'emlups (Kamloops), British Columbia. The gathering brought together Indigenous language experts, speakers, translators, interpreters, teachers and Elders from across the country to celebrate their work and learn about their journeys to revitalize, reclaim, strengthen and maintain Indigenous languages. The national gathering presented the Commission and its mandate to participants as well as discussing ways in which the Commission can support language revitalization efforts.

Participants at the national session provided guidance on how to best support Indigenous-led initiatives of language revitalization by:

- ✦ Enhancing the role of Elders to advance revitalization efforts alongside young people;
- ✦ Keeping revitalization efforts at grassroots level and ensure that those leading the work on the ground are best supported;
- ✦ Providing adequate financial support and compensation to language speakers and teachers, so communities can have sustainable language resources;
- ✦ Advancing the use of technology for language promotion, digitization and preservation; and
- ✦ Promoting the value and worth of Indigenous languages at all levels of society.

Using the first gathering as a model, the Commission hosted three additional language gatherings in Winnipeg, Ottawa and Halifax respectively. The gatherings were distinctions and community-specific and provided opportunity for dialogue with Métis, Inuit, and First Nations communities, Elders, youth, teachers, and language speakers. The gatherings also served as a platform to celebrate Indigenous languages with community members who are at the heart of reclamation and revitalization efforts.

“As this was the first public gathering hosted by the Office of the Commissioner of Indigenous languages, it was evident throughout the day’s discussions that although we are from different nations, with different cultures, traditions, and languages, we are united and stand together in our goal to breathe life back into our languages. Our people and our communities are best placed to lead the critical work of reclaiming, revitalizing, strengthening, and maintaining our languages. Though the work before us may seem overwhelming, our people and our communities are our strength.”

– Commissioner Ronald E. Ignace

Winnipeg

The Winnipeg gathering highlighted the challenges related to teacher education programs, including immersion teacher training, as well as obstacles tied to proposal-based models of funding. Participants also shared the need for capacity-building, which is closely aligned with the need to increase the number of language speakers who are fluent and can also successfully teach Michif to younger generations.

The two-day gathering generated overarching themes, challenges and solutions for the continued revitalization and strengthening of Michif:

- ✦ **Expanding immersion programs:** Adequate, long-term and sustainable funding is required for the success and longevity of immersion programs/curricula and language nests.
- ✦ **Increasing the number of adult speakers:** programs that focus on creating a new generation of fluent adult speakers should be prioritized as they are key to passing on the language through immersive, community-centred activities and initiatives.
- ✦ **Improving teacher training:** providing specialized training tailored to Michif immersion teaching methodologies, to better equip language teachers with the required resources to achieve fluency.
- ✦ **Fostering community-based learning:** promoting community-driven and land-based language learning to facilitate natural immersion through daily living, relationships, and cultural practices.
- ✦ **Building collective support systems:** developing networks, resources and forums to connect language teachers, speakers, and champions across communities.



Ottawa

The Inuktut language gathering held in Ottawa highlighted a generational gap when it comes to learning Inuktut and maintaining fluency. In addition to consolidating language learning resources in a centralized hub, the essential role of communities in safeguarding the well-being, health, and resilience of all Inuit was another key theme. Participants expressed that the sense of a united identity in communities is an important factor in creating supportive environments which nurture Inuktut revitalization.

The gathering culminated with key themes for Inuktut revitalization and promotion:

- ✦ **Supporting immersion:** increasing funding and resources for Inuktut language education and immersion programs.
- ✦ **Supporting technology initiatives:** which make the process of learning Inuktut more accessible.
- ✦ **Healing through language:** addressing intergenerational trauma and shame around learning Inuktut through increased investment in education, counselling, and community healing.
- ✦ **Strengthening language legislation and enforcement:** advocate for policy changes and legislation which recognize and protect Inuktut language rights at federal, provincial and territorial levels.
- ✦ **Expanding language learning pathways:** promote and fund immersion programs, camps, and exchanges to create supportive language environments.

Halifax

Close to a hundred invited guests in Halifax shared experiences related to the revitalization of First Nations languages. Participants shared concerns regarding the lack of financial resources dedicated to documentation and instruction of First Nations languages. Challenges related to supporting the youth in the every-day use of language was shared by the panel.

Ultimately, key priorities were proposed to increase the number of fluent Indigenous language speakers and support language revitalization efforts:

- ✦ **Social Responsibility of Post-Secondary Institutions:** the importance of language and the work that can be achieved with the energy of young people combined with the wisdom of Elders is an incredible power: “Community spirit lifts with the use of language” Dr. Lorna Williams.
- ✦ **Adequacy of Funding:** funding is central to ensuring language programming is consistent and makes a difference in communities.
- ✦ **Increasing funding and support:** for language immersion programs and language nests to create more opportunities for immersion learning and fluency.
- ✦ **Providing more support and training for interpreters, translators, and teachers:** to increase the number of skilled language speakers and resources.
- ✦ **The youth panel highlighted supporting mentorship programs that involve Elders and fluent language speakers, who can work with youth:** to facilitate language transmission.
- ✦ **Effective documentation:** is critical with the declining number of fluent speakers.
- ✦ **Use of Generative AI:** to support the revitalization of Indigenous languages. Consensus was made at the breakout sessions to be a part of the AI process, rather than be a late entrant.



Implementation of the *Indigenous Languages Act*

In accordance with the reporting requirements in section 43 of the *Act*, the Commission annually reports on its implementation activities. In addition to reporting on provisions that are specific to its own role, the Commission also reports on the Government of Canada's activities related to the implementation of the *Act*. The reporting related to the Government of Canada includes federal departments, agencies, crown corporations and entities who may have direct and indirect implementation responsibilities.

For the 2023-2024 reporting period, the Commission sent thirty-four letters to federal departments, agencies and crown corporations in relation to their respective implementation initiatives related to the *Act* and received twenty-three responses. Initiatives most closely related to the revitalization and promotion of Indigenous languages have been highlighted in detail in the annex of this report and can be categorized into four main themes: Indigenous languages promotion and digitization; provision of services; whole-of-government approach; and the provision of funding. These themes generally align with the priorities shared by Indigenous Peoples during the Commission's language gatherings throughout the year, particularly in relation to funding and the need for greater collaboration.

We have consistently heard that Indigenous languages need ample support and resources, while breaking down systemic barriers to revitalization efforts. A priority area that continues to require substantial support is the provision of funding that is adequate, long-term and sustainable in support of Indigenous-led revitalization efforts.

While the Commission acknowledges that the federal government's need to operate with fiscal prudence, this must not come at the expense of Indigenous Peoples and their languages. The gatherings further underscored this point by highlighting that funding provision must extend beyond translation and/or interpretation and focus on supporting the creation of new speakers and language teachers.

The need for greater collaboration, cited frequently during the language gatherings, also extends to the whole-of-government approach and is an important factor in its successful implementation. It requires a foundational understanding from all federal departments, agencies, crown corporations and entities that language revitalization efforts are not an Indigenous-specific issue. Instead, long-term and meaningful commitment is required from the federal government and Canadians in support of Indigenous Peoples as they reclaim, revitalize, strengthen and maintain their languages.

The initiation of several inter-departmental committees related to the promotion of Indigenous languages is an important step towards aligning whole-of-government approach in support of the implementation of the *Act*. In addition to increasing inter-departmental coordination in support of Indigenous languages, the Government of Canada must also ensure that its whole-of-government approach is directly informed by Indigenous grassroots initiatives, which are at the forefront of language revitalization efforts. Incredible accomplishments can be achieved in support of Indigenous languages when mutual respect, appreciation and understanding are the foundation of meaningful and collaborative relationships.

Governance and Organizational Profile

The Commission's Governing Board consists of the Commissioner and up to three Directors, who are appointed by the Governor-in-Council on the recommendation of the Minister of Canadian Heritage (the Minister), after consultation with a variety of Indigenous governments, other Indigenous governing bodies and Indigenous organizations.

Generally, the Commission is mandated to support the self-determined efforts of Indigenous peoples to reclaim, revitalize, maintain, and strengthen their languages. In support of the Commissioner and the Commission's mandate, the Directors understand and speak to the unique circumstances of the Indigenous groups (First Nations, Inuit, Métis) and their associated languages – the interests of which they represent.

The Commissioner and Directors hold office on a full-time basis and are appointed for terms not exceeding five years with the possibility of being reappointed.

The Commissioner also serves as the Chief Executive Officer and has the control and management of the Commission and all matters connected to it.

The Directors also have a dual role. In addition to supporting the Commissioner directly and, together with the Commissioner, comprising the Governing Board of the Commission and providing strategic direction to the organization, the Directors also hold portfolios as assigned by the Commissioner.



Current Governing Board

The Governing Board comprises the Commissioner/Chief Executive Officer and Directors:



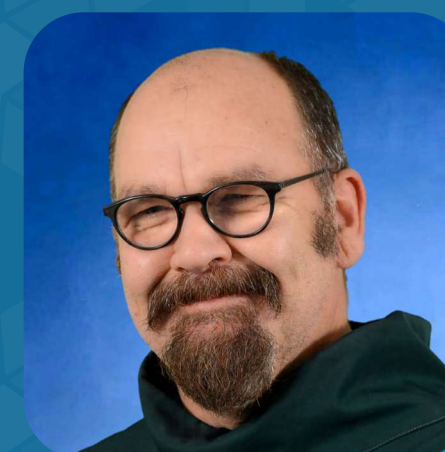
Ronald E. Ignace
Commissioner



Georgina Liberty
Director



Joan Greyeyes
Director



Robert Watt
Director

Operations

The Operations of the Commission is overseen by the Chief Executive Officer and the Chief Operating Officer and supports the successful delivery of the legislated mandate. Overall administration is managed at the head office location in Ottawa and includes the coordination of administrative functions.

Dispute Resolution and Complaints

Under the leadership of the Dispute Resolution Manager, the Dispute Resolution and Complaints team manages, pursuant to the Act, the provision of services such as mediation or other culturally appropriate services, to facilitate the resolution of disputes. This business line also supports any review of complaints filed pursuant to the Act.

Research, Innovation, and Partnerships

The Research, Innovation, and Partnerships team is responsible for overseeing and supporting the Commission's research, innovation, and partnership activities and objectives.

Policy and Communications

The Policy and Communications team is responsible for planning, coordinating, developing, and implementing strategic communication and operational policy initiatives that incorporate and facilitate the vision, and strategic goals and objectives of the organization. The team also oversees the development and implementation of strategic communications and media relations by providing culturally responsive, high impact communications materials internally and externally.

Annex

Annex A: Summary of Federal Responses to Implementation of the Act

The responses received by federal departments, agencies and crown corporation in relation to their implementation of the Act can be categorized into four main themes: Indigenous languages promotion and digitization; provision of services; whole-of-government approach; and the provision of funding.

Indigenous Languages Promotion and Digitization

The responses highlighted initiatives by the federal government to promote Indigenous languages through the publishing of Indigenous literary works in addition to digitizing resources related to Indigenous languages.

For example, as part of its external initiatives, Library and Archives Canada (LAC) published *Nations to Nations: Indigenous Voices at Library and Archives Canada*, a free interactive and multi-media e-book containing essays written by its Indigenous staff. Most of the texts in the e-book are presented in the language or dialect spoken by the people portrayed in each essay including: Anishinaabemowin, Denesųliné, Kanien'kéha, Mi'kmaq, nēhiyawēwin, Inuktut, and Michif. LAC is also undertaking a digitizing initiative titled *We Are Here: Sharing Stories*, which will describe hundreds of thousands of Indigenous-related collection items in its holdings. As part of this effort, LAC has uploaded more than 100 rare books to the Aurora library catalogue for public access, which represents materials written in over 25 Indigenous languages.

Public Services and Procurement Canada's (PSPC) Translation Bureau externally promoted its article series *Our Stories*, which promote the preservation and revitalization of Indigenous languages. On the internal front, the Translation Bureau has increased its numbers of Indigenous translators and interpreters in addition to creating two Indigenous language lead project officer positions.

Additionally, Indigenous Services Canada (ISC) has externally shared a series of reports, including the *Common Language Project Report*, which presents the understanding that language is inherently connected to food and Indigenous perspectives. ISC also has an internal resource document titled *Indigenous Language Training Opportunities in Canada*, which is categorized by province for all departmental employees and their individual learning plans.

Beginning in 2019, the Canadian Radio-television and Telecommunications Commission (CRTC) launched a three-phase process to co-develop a new Indigenous broadcasting policy with Indigenous Peoples. As part of the ongoing collaboration, the executive summary of engagement sessions was shared in 2023-2024, which are available in Cree, Inuktut, Mi'kmaq, Kanyen'kéha and Ojibway.

In celebration and promotion of Indigenous languages, the National Arts Centre set up the *Beyond Words: Dictionaries and Indigenous Languages Pop-Up Exhibit* for Indigenous Languages Day in March 2024, in partnership with the Canadian Language Museum. Similarly, the Canadian Museum of Human Rights holds a three-hour Cree Teachings workshop every month to promote Indigenous languages.

Parks Canada, through its internal endeavours, offers the Indigenous Production Protocols Training, which ensures that employees are supported in their work with Indigenous communities when producing digital media. The training aids employees in understanding their roles and responsibilities in working with Indigenous communities and also prioritizes Indigenous languages throughout the production life-cycle.

Anishinaabemowin

Kanien'kéha

nēhiyawēwin

Michif

Kanyen'kéha

Denesųliné

Mi'kmaq

Inuktut

Cree

Ojibway

Provision of Services

The second emerging theme from the responses is the provision of services in Indigenous languages, including the use of technology in promotion of Indigenous languages. One such initiative is the public launching of the Indigenous Languages Technology (ILT) project by the National Research Council Canada (NRC). The project develops speech and text-based technologies using Artificial Intelligence (AI) in collaboration with Indigenous languages experts, instructors and communities.

As part of its external services provision efforts, Natural Resources Canada (NRCan) offers the Indigenous Off-Diesel Initiative, which covers the potential costs Indigenous communities may incur for translation application materials. The initiative supports Indigenous communities to submit application materials in their language of choice. Similarly, Environment and Climate Change Canada (ECCC) has produced the *Gas Offset Toolkit*, which has been created specifically for Indigenous audiences. The corresponding factsheets are publicly available in Ojibwe, Mi'kmaq and Woods Cree.

In line with the provision of services in Indigenous languages, Employment and Social Development Canada (ESDC) regularly offers external services in Cree, Inuktitut, Oji-Cree and Ojibway, and can offer 19 additional Indigenous languages upon availability for its Telephone Interpretation Services. **In 2023-2024, 658 clients, or 31.6% of the total number of clients, were served by the Government of Northwest Territories in their own languages through a service delivery agreement with ESDC.**

As part of its commitment to provide services in Indigenous languages, Statistics Canada (StatCan) is translating its questionnaires into Inuktitut and Inuinnaqtun when creating its survey series on First Nations Peoples, Métis, and Inuit (SSFNPMI 2024). Similarly, Fisheries and Oceans Canada (DFO) provides simultaneous translation as required for Marine Liaisons who speak their respective Indigenous language.

Additionally, the project reviews and regulatory decisions, which are part of the department's Indigenous Knowledge Policy Framework, were translated into nine different Indigenous languages. ISC also operates six federal schools where students receive daily instruction Kanyen'kéha or Cayuga languages. Additionally, ISC's Urban Programming for Indigenous Peoples Program evaluation is piloting an internal Indigenous language translation project to ensure that evaluation remains grounded in Indigenous languages, culture and values.

Since the inception of the
ILT project, more than

25

Indigenous languages
have been supported.

Whole-of-Government

Implementing a whole-of-government approach, as it relates to Indigenous languages revitalization, has also been emphasized in the federal responses. For example, the Department of Canadian Heritage (PCH) and ESDC are co-chairs of an inter-departmental steering committee on Services in Indigenous Languages. The committee is comprised of 17 federal departments and agencies, who meet regularly to support the analysis of service delivery in Nunavut, advance pilot project proposals and share service delivery models related to Indigenous languages.

Many federal departments and agencies are also working directly with Indigenous governing bodies. In 2023-2024, PCH has continued to work with Nunavut Tunngavik Inc. to advance access to federal services in Indigenous languages, including the development of a baseline of federal services and pilot projects to help inform the path forward to the development of regulations.

As part of its UNDA Action Plan, released in June 2023, the Department of Justice (DoJ) has incorporated eight measures which commit the Government of Canada to advancing Indigenous languages rights. These measures are led by PCH, Parks Canada, ESDC, ISC and CIRNAC, which focus on:

- ✧ Shared priorities chapter, **Action Plan measure 91:** Strengthening the *Indigenous Languages Act*
- ✧ Shared priorities chapter, **Action Plan measure 92:** Indigenous languages revitalization through the *Indigenous Languages Act*
- ✧ Shared priorities chapter, **Action Plan measure 93:** Access to federal services in Indigenous languages
- ✧ Shared priorities chapter, **Action Plan measure 96:** Indigenous cultural connections in heritage places
- ✧ Shared priorities chapter, **Action Plan measure 103:** Indigenous Early Learning and Childcare Framework
- ✧ Inuit Priorities chapter, **Action Plan measure 11:** Co-developing regulations for Inuktitut federal services
- ✧ Modern Treaty Partner Priorities chapter, **Action Plan measure 8:** Co-developing funding approaches to Collaborative Self-Government Fiscal Policy

Funding

Funding in support of Indigenous languages is another key theme highlighted in the responses. An example is the engagement by PCH with the Michif Languages Technical Table on the implementation of the new Métis Funding Model. The engagement also included the development of a National Métis Action plan to support the United Nations Decade on Indigenous Languages. Additional bilateral discussions with the Manitoba Métis Federation in 2023-24 have also focused on the implementation of their new funding model.

Similarly, ISC provided flexible grants to First Nations communities in 2023-2024, which amounts to 143 new fiscal grants. **Under the department's First Nations Elementary and Secondary Education Program funding model, First Nations students attending a First Nations-operated school receive approximately \$1,500 per student per year to support language and culture programming.** Parks Canada is funding and working together with Carcross/Tagish First Nation to create and launch a series of videos showcasing the importance of the Chilkoot Trail and surrounding region. The video series will feature Tlingit and Tagish languages, place names and music, and highlight cultural connections to the land.

ISC provided flexible grants to First Nations communities in 2023-2024, which amounts to

143

new fiscal grants.

Annex B: Audited Financial Statements

FINANCIAL STATEMENTS
For
OFFICE OF THE COMMISSIONER OF INDIGENOUS LANGUAGES
For the year ended
MARCH 31, 2024



INDEPENDENT AUDITOR'S REPORT

To the directors of

OFFICE OF THE COMMISSIONER OF INDIGENOUS LANGUAGES

Opinion

We have audited the financial statements of Office of the Commissioner of Indigenous Languages (the Office), which comprise the statement of financial position as at March 31, 2024, and the statements of operations 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 Office as at March 31, 2024 and the results of its operations and its cash flows for the period 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 Office in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our 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.

In preparing the financial statements, management is responsible for assessing the Office'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 Office or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Office'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 Office's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office'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 Office 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.

Welch LLP

Chartered Professional Accountants
Licensed Public Accountants

Ottawa, Ontario
June 19, 2024.

OFFICE OF THE COMMISSIONER OF INDIGENOUS LANGUAGES
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ -	\$ 1,219,161
Marketable securities (note 4)	499,005	7,581,390
Accounts receivable	61,464	21,504
Government remittances receivable	462,072	112,805
Prepaid expenses	<u>342,152</u>	<u>136,693</u>
	1,364,693	9,071,553
TANGIBLE CAPITAL ASSETS (note 5)	<u>1,591,578</u>	<u>850,422</u>
	<u>\$ 2,956,271</u>	<u>\$ 9,921,975</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Bank indebtedness	\$ 3,833	\$ -
Accounts payable and accrued liabilities	1,251,958	478,153
Deferred revenue (note 6)	-	7,776,211
Repayable to funder (note 6)	2,437	811,645
Deferred lease inducement	<u>100,921</u>	<u>-</u>
	1,359,149	9,066,009
DEFERRED CAPITAL CONTRIBUTIONS (note 7)	<u>1,591,578</u>	<u>850,422</u>
	<u>2,950,727</u>	<u>9,916,431</u>
NET ASSETS		
Unrestricted	<u>5,544</u>	<u>5,544</u>
	<u>\$ 2,956,271</u>	<u>\$ 9,921,975</u>

Approved by the Board:

..... Director

..... Director

(See accompanying notes)

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OFFICE OF THE COMMISSIONER OF INDIGENOUS LANGUAGES
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
Revenue		
Contributions (note 8)	\$ 6,800,688	\$ 2,000,040
Amortization of deferred capital contributions	231,728	144,555
Investment income	150,020	74,791
Other revenue	421	1,532
	<u>7,182,857</u>	<u>2,220,918</u>
Expenses		
Consultants	2,496,435	390,074
Salaries and benefits	1,944,579	1,175,960
Office expenses	1,520,658	81,083
Travel	440,300	110,588
Professional fees	236,666	289,936
Amortization	231,338	144,555
Rent	188,355	16,798
Advertising	75,882	881
Utilities	27,167	-
Insurance	14,127	7,817
Interest and bank charges	4,204	3,226
Repairs and maintenance	<u>3,146</u>	<u>-</u>
	<u>7,182,857</u>	<u>2,220,918</u>
Excess of revenue over expenses	-	-
Net assets, beginning of year	<u>5,544</u>	<u>5,544</u>
Net assets, end of year	<u>\$ 5,544</u>	<u>\$ 5,544</u>

(See accompanying notes)

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OFFICE OF THE COMMISSIONER OF INDIGENOUS LANGUAGES
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2024

	<u>2024</u>	<u>2023</u>
CASH PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ -	\$ -
Items not affecting cash:		
Income reinvested	(167,615)	(53,112)
Amortization of deferred capital contributions	(231,338)	(144,555)
Amortization expense	<u>231,338</u>	<u>144,555</u>
	(167,615)	(53,112)
Changes in non-cash working capital components:		
Accounts receivable	(39,960)	(20,722)
Prepaid expenses	(205,459)	(12,268)
Accounts payable and accrued liabilities	773,805	(85,264)
Government remittances receivable	(349,267)	(107,587)
Deferred revenue	(7,776,211)	4,010,270
Repayable to funder	(809,208)	811,645
Deferred lease inducement	<u>100,921</u>	<u>-</u>
	<u>(8,472,994)</u>	<u>4,542,962</u>
INVESTING ACTIVITIES		
Purchase of investments	(400,000)	(4,972,734)
Purchase of tangible capital assets	(972,494)	(878,045)
Proceeds from sale of investments	<u>7,650,000</u>	<u>1,200,000</u>
	<u>6,277,506</u>	<u>(4,650,779)</u>
FINANCING ACTIVITIES		
Deferred capital contributions received	<u>972,494</u>	<u>878,045</u>
INCREASE (DECREASE) IN CASH	(1,222,994)	770,228
CASH, BEGINNING OF YEAR	<u>1,219,161</u>	<u>448,933</u>
CASH (BANK INDEBTEDNESS), END OF YEAR	\$ <u>(3,833)</u>	\$ <u>1,219,161</u>

(See accompanying notes)

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OFFICE OF THE COMMISSIONER OF INDIGENOUS LANGUAGES
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2024

1. NATURE OF OPERATIONS

The Indigenous Language Act ("the Act") established the Office of the Commissioner of Indigenous Languages (the Office) which received Royal Assent on June 21, 2019. The Office became operational upon the Office's appointment which occurred on July 12, 2021. The Office is composed of a full-time Commissioner and three full-time Directors who represent the interests of First Nation, Inuit and Métis. As a not-for-profit organization according to the Income Tax Act, the Organization is exempt from income tax.

Acknowledging that Indigenous peoples are best placed to take the leading role in reclaiming, revitalizing, maintaining and strengthening their languages, the Office plays a role in supporting self-determined language initiatives.

Under the Act, the Office will, among other things:

- help promote Indigenous languages;
- support the efforts of Indigenous peoples to reclaim, revitalize, maintain and strengthen their languages;
- facilitate the resolution of disputes and review complaints to the extent provided by this Act;
- promote public awareness of the richness and diversity of Indigenous languages; and
- support innovative projects and the use of new technologies in Indigenous language education and revitalization, in cooperation with Indigenous governments and other Indigenous governing bodies, Indigenous organizations, the Government of Canada and provincial and territorial governments.

The Office will report annually on the use and vitality of Indigenous languages in Canada, the adequacy of funding provided for Indigenous language initiatives and the needs (and progress made) of Indigenous groups, communities and peoples and entities that are specialized in Indigenous languages with regard to the revitalization of Indigenous languages.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The accounting policies of the Office are in accordance with Canadian accounting standards for not-for-profit organizations.

Revenue recognition

The Office uses the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year the related expenses are incurred. Restricted contributions with respect to the acquisition of tangible capital assets that are amortized are deferred and amortized to revenue on the same basis as the related tangible capital asset that is amortized to expense. Unrestricted contributions are recognized when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment income is recognized as revenue when earned.

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OFFICE OF THE COMMISSIONER OF INDIGENOUS LANGUAGES
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

2. **SIGNIFICANT ACCOUNTING POLICIES - Cont'd.**

Tangible capital assets

Tangible capital assets are recorded at cost. Amortization is based on the estimated useful lives of the tangible capital assets under the following method and rate:

Computer and office equipment	- 55% declining balance
Furniture	- 20% declining balance
Leasehold improvements	- Over the term of the lease

Amortization is recorded at one-half of the above rate in the year of acquisition.

Deferred lease inducement

The Office recognizes rent expense on its premises on a straight-line basis over the term of the lease. Lease inducements received by the Office as rent free periods are deferred and amortized over a straight-line basis over the term of the lease as a reduction in the rent expense.

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Areas of significant estimates include the collectible amount of accounts receivable, accounts payable and accrued liabilities, the useful lives of tangible capital assets and related deferred capital contributions.

Financial instruments

The Office initially measures its financial assets and liabilities at fair value. Cash and marketable securities are subsequently measured at fair value. All other financial instruments are measured at amortized cost at the year end date.

3. **FINANCIAL INSTRUMENTS**

The Office is exposed to and manages various risks through its financial instruments. The following analysis provides a measure of the Office's risk exposure and concentrations at March 31, 2024.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Office's main credit risks relate to the sum of the carrying value of its cash, marketable securities and accounts receivable. The Office's cash consists of deposits with a Canadian chartered bank and marketable securities are held with a national investment brokerage and as a result, management believes the risk of loss of these items to be remote. The Office manages its credit risk on its accounts receivable by reviewing accounts receivable aging monthly and following up on outstanding amounts. Management believes that all accounts receivable, which are primarily from provincial government and other reputable funders, will be collected.

Liquidity risk

Liquidity risk is the risk that the Office cannot meet a demand for cash or fund its obligations as they become due. The Office meets its liquidity requirements by establishing budgets and cash estimates to ensure it has funds necessary to fulfill obligations.

OFFICE OF THE COMMISSIONER OF INDIGENOUS LANGUAGES
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

3. **FINANCIAL INSTRUMENTS - Cont'd.**

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of interest rate risk, currency risk and other price risk.

i) *Interest rate risk*

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the financial instruments will fluctuate due to changes in market interest rates. The Office is not exposed to any interest rate risk.

ii) *Currency risk*

Currency risk refers to the risk that the fair value of instruments or future cash flows associated with the instruments will fluctuate relative to the Canadian dollar due to changes in foreign exchange rates.

The Office's financial instruments are all denominated in Canadian dollars and it transacts primarily in Canadian dollars. As a result, management does not believe it is exposed to significant currency risk.

iii) *Other price risk*

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. Since the Office does not have investments in publicly traded securities, it is not exposed to significant other price risk.

4. **MARKETABLE SECURITIES**

	<u>2024</u>	<u>2023</u>
Royal Bank of Canada		
Premium investment account bearing interest at rates varying from 3.32% to 4.01%	\$ 499,005	\$ 7,581,390

5. **TANGIBLE CAPITAL ASSETS**

	<u>2024</u>		<u>2023</u>	
	<u>Cost</u>	<u>Accumulated amortization</u>	<u>Cost</u>	<u>Accumulated amortization</u>
Leasehold improvements	\$ 1,230,265	\$ 61,513	\$ 492,039	\$ -
Computer equipment	486,021	274,683	258,620	158,944
Furniture and fixtures	<u>292,477</u>	<u>80,989</u>	<u>287,452</u>	<u>28,745</u>
	2,008,763	\$ 417,185	1,038,111	\$ 187,689
Accumulated amortization		<u>417,185</u>		<u>187,689</u>
	<u>\$ 1,591,578</u>		<u>\$ 850,422</u>	

OFFICE OF THE COMMISSIONER OF INDIGENOUS LANGUAGES
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2024

6. DEFERRED CONTRIBUTIONS

Deferred contribution activities consist of the following:

	<u>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 7,776,211	\$ 3,765,941
Add:		
Funds received - net	-	7,700,000
Less:		
Operating expenses (excluding amortization)	(6,801,280)	(2,000,040)
Repayable to funder	(2,437)	(811,645)
Tangible capital assets acquired (note 7)	<u>(972,494)</u>	<u>(878,045)</u>
Balance, end of period	<u>\$ -</u>	<u>\$ 7,776,211</u>

7. DEFERRED CAPITAL CONTRIBUTIONS

Deferred capital contribution activities consist of the following:

	<u>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 850,422	\$ 116,932
Add:		
Capital asset additions (note 6)	972,494	878,045
Less:		
Amortization of deferred contributions related to capital assets	<u>(231,338)</u>	<u>(144,555)</u>
Balance, end of period	<u>\$ 1,591,578</u>	<u>\$ 850,422</u>

8. ECONOMIC DEPENDENCE

The Government of Canada funds the Office's activities. They represent approximately 98% of the Office's revenues.

9. COMMITMENTS

The Office has entered into four lease agreements, one for a printer and the remaining leases for offices in Ottawa, Winnipeg and Saskatoon, that requires gross lease payments as follows:

2025	\$ 284,955
2026	310,137
2027	239,948
2028	225,678
2029 onwards	<u>1,467,269</u>
	<u>\$ 2,527,987</u>



Office of the Commissioner of Indigenous Languages

www.commissionforindigenouslanguages.ca