



PIMACHIOWIN AKI IS OJIBWE FOR THE Land that Gives Life (pim MATCH – o win – a KEH)



OUR VISION AND MISSION

Pimachiowin Aki is a not-for-profit registered charity with a mandate to coordinate and integrate actions to protect and present the Outstanding Universal Value of an Anishinaabe cultural landscape and the boreal forest.

Pimachiowin Aki is a 29,040 km² World Heritage Site in eastern Manitoba and northwestern Ontario. The site was inscribed on the United Nations Educational, Scientific and Cultural Organization (UNESCO) *World Heritage List* on July 1, 2018.

Pimachiowin Aki is a partnership of the Anishinaabe First Nations of Bloodvein River, Little Grand Rapids, Pauingassi and Poplar River, and the governments of Manitoba and Ontario.

Our Vision

Pimachiowin Aki is celebrated for its cultural and natural values, and is regarded as a model of sustainability. Pimachiowin Aki is an organization that is recognized as a cross-cultural, community-based leader in the conservation of World Heritage.

OUR MISSION

To acknowledge and support Anishinaabe culture and safeguard the boreal forest; preserving a living cultural landscape to ensure the well-being of Anishinaabeg, and for the benefit and enjoyment of all people.







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WAAJIYE!

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Welcome to our Annual Report for 2022

It has been 20 years since Anishinnabe First Nations came together in a precedent-setting partnership to lead the establishment of protected areas and the nomination of Pimachiowin Aki. This vision, articulated in the Protected Areas and Resource Stewardship Accord, incorporates respect for the teachings and wisdom of the Elders, and still guides our actions today.

"Each of our First Nations has proposed and developed initiatives designed to protect and care for our respective territories. Each of these initiatives incorporates the priority of cooperation and collaboration with other First Nations, other governments and the larger society. Taken together, the respective initiatives of our First Nations to protect and care for our lands and resources represent a unique and internationally significant opportunity."

-Protected Areas and First Nation Resource Stewardship: A Cooperative Relationship Accord, 18 March 2002

To ensure Pimachiowin Aki is cared for, and its importance is understood and celebrated, the partnership continues to run six core programs:

- **Monitoring**
- Safeguarding Cultural Heritage
- Conserving Ecosystems

- 4 Supporting Sustainable Economies
- Information, Education and Communications
- 6 Governance and Financial Sustainability

We hope this Report will tell you about some of our activities over the past year in support of our programs and key aims.



Who We Are

The Pimachiowin Aki World Heritage Site is managed with the support and advice of a Board of Directors, whose members are:

Co-Chairs

WILLIAM YOUNG is the Director for Bloodvein River First Nation. William is a former Chief, and served as a Councillor for four terms. He also worked as a Guardians Program Coordinator, and is currently the Land-based Learning Facilitator for his community.

BRUCE BREMNER represents the Government of Manitoba on the Board of Directors. Bruce retired from his position as Assistant Deputy Minister of Regional Services and Parks in November 2017, but continues his role on the Board. Bruce worked for the Manitoba government for 39 years in a variety of positions including Park Ranger, Park Planner, Park Manager, Director of the Eastern Region and Assistant Deputy Minister.

DIRECTORS

AUGUSTINE KEEPER is the Director for Little Grand Rapids First Nation and is the Director of Education for the Abbalak Thunderswift Memorial School. Born in Winnipeg, he was educated in both Little Grand Rapids and Winnipeg. Previously he was the Lands Coordinator for Little Grand Rapids First Nation, and worked for several years at the nursing station in his community.

JOE OWEN is the Director for Pauingassi First Nation. Joe served as Chief for six years before becoming his community's Lands Coordinator. His varied career includes being a Health Care Representative taking care of birthing mothers and sick children before his community had a nursing station. Joe works closely with Pauingassi leadership and the Pimachiowin Aki Guardian for his community.

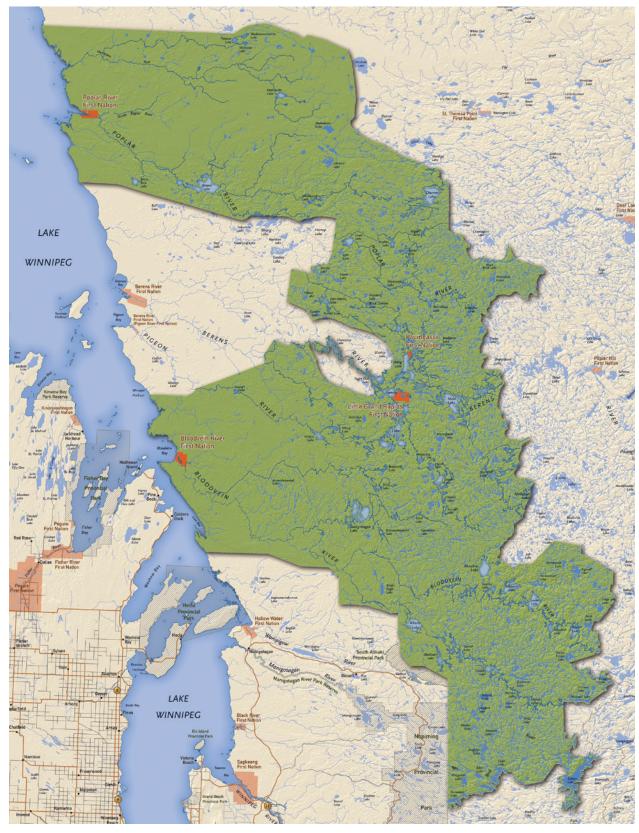
STAFF

ALISON HAUGH is the Executive Director and Secretariat of Pimachiowin Aki. She manages the day-to-day operations of the organization and reports to the Board of Directors. Previously, Alison held positions in the Manitoba public service in land use planning and resource management, and worked as a consultant to First Nations and First Nation organizations in Canada in various capacities.

MYLES PERCHUK represents the Government of Ontario on the Board of Directors, and is the District Manager for the Red Lake District of the Ontario Ministry of Natural Resources and Forestry. Myles has been with the Red Lake District for 19 years in various positions, including Resource Operations Supervisor.

ED HUDSON is the Director for Poplar River First Nation, the Treasurer of the organization, and a Councillor for the First Nation's government. Ed is a business owner and managed transportation, housing, education and training projects for his community. He has also served as a Justice of the Peace and Magistrate.

Pimachiowin Aki World Heritage Site





Pimachiowin Aki (pronounced pim-MA-cho-win ah-KEH) means "the land that gives life", and "living the good life on the land". Pimachiowin Aki is the perfect name for this place, a place where nature and culture are inseparable.

Pimachiowin Aki is Canada's first and only mixed World Heritage site and associative cultural landscape, recognized for both cultural and natural values. Less than 1% of all World Heritage sites are in the same category as Pimachiowin Aki

What is World Heritage?

Something inherited from the past and valued enough today to leave for future generations

Pimachiowin Aki is an exceptional example of:

- a landscape that provides testimony to the cultural tradition of Ji-ganawendamang Gidakiiminaan, reflected through Anishinaabe interactions with the land, such as pictographs and other archaeological and ceremonial sites, travel routes, cabin and camp sites, traplines, named places, Anishinaabemowin (speaking the Ojibwe language), knowledge, beliefs and practices: and
- the global boreal biome, and is the best example of the ecological and biological diversity of the North American boreal shield ecozone, fully supporting wildfire, nutrient flow and species movements and predator-prey relationships. Large protected areas like Pimachiowin Aki are necessary to maintain ecological processes and integrity, build resilience to climate change, and maintain networks of sites supporting Indigenous livelihoods and cultural traditions.

2021 Annual General Meeting

Pimachiowin Aki is pleased to announce the successful delivery of its 2021 Annual General Meeting, held virtually on Tuesday, December 21, 2021. The agenda included remarks from the Co-Chairs, approval of the financial statements, review of activities over the past year, and identification of priorities for the partnership for the next year.

The Board of Directors welcomed Traditional Lands/Lands Guardian Program Coordinator and Advisor to Pimachiowin Aki, Ray Rabliauskas (Poplar River First Nation), and ONBusiness Chartered Professional Accountants Inc. Audit Principal, Mark Single, and Financial Services Manager, Laura Smith.

This was the 2nd consecutive virtual Annual General Meeting, due to continued public safety requirements and travel restrictions related to Covid-19. The global pandemic has been a huge challenge for our highly participatory organization and geographically dispersed membership. The Pimachiowin Aki Directors worked hard throughout the year to provide strategic direction and access by our Members to opportunities and resources, and make decisions to best serve all communities and constituents together.

PIMACHIOWIN AKI PROGRAMS

Monitoring

The Guardians Network and Information Management System continued to be the cornerstones of the Pimachiowin Aki World Heritage site monitoring program.

Monitoring and reporting on trends and potential threats is part of our responsibility to keep the land the way it was given to us, and is required under the World Heritage Convention. Our eyes on the ground (Guardians), and our eyes in the sky (drones and satellite imagery) enable the partnership to fulfil these aims.

Guardians worked closely with Elders and other knowledge keepers to support stewardship practices which respect customary laws, and regulations under federal and provincial laws. Guardians were also active in education of young people to ensure that knowledge, beliefs and practices are passed down to future generations:

Specific activities and outcomes this year are:

- Guardians completed monitoring trips across Pimachiowin Aki in all seasons, recording and reporting on ecological processes and sites supporting Anishinaabe livelihoods and cultural traditions. Massive snowfall leading to record-breaking highwater levels throughout the site made it difficult for Guardians to access some areas this year;
- habitat mapping using satellite and drone imagery continued with a successful field season in summer 2022 despite high water levels, and new rules for transporting lithium-ion batteries;
- as an extension of the research project with the University of Manitoba to monitor habitat intactness and climate change resilience using migratory birds, Guardians met in Bloodvein River First Nation to discuss monitoring approaches and opportunities, and continue work on the bird identification booklet and calendar. This meeting became so much more as Guardians expressed interest in ways to understand and monitor wildlife diseases, tree health, and water quality;
- Guardians collaborated with land-based learning instructors in their communities and made presentations to students about the World Heritage site and Guardians' skills, roles and responsibilities;
- the Bloodvein River First Nation Guardian worked with Manitoba Parks Branch staff to find a suitable location for a plaque commemorating the Bloodvein as a Canadian Heritage River;



- · Manitoba and Ontario government staff provided in-kind support to Guardians for administration of trapping licences, information on fish and wildlife diseases, and a regional wildfire scar map;
- The Little Grand Rapids First Nation Guardian and Poplar River First Nation Lands Guardian Program Coordinator attended a "Stories from the Ground" workshop hosted by the Indigenous Leadership Initiative on Guardians' roles and experiences in wildfire response and management;
- Guardians continued to encourage compliance-based approaches through dialogue with area visitors about the site's attributes, values, and Anishinaabe customary laws. The Guardians brochure - to raise awareness of who Guardians are, how they keep the land, codes of conduct, and how the public can help by reporting concerns - was distributed to visitors to the area:



- the Information Management System and Monitoring Framework for the World Heritage Site continued to be developed and refined;
- Pimachiowin Aki members and staff participated in a series of workshops hosted by Nature United's Indigenous Guardians Technical Support Team;
- Pimachiowin Aki was fortunate to be a recipient of additional funding for the Guardians program through the federal Enhanced Nature Legacy Fund in early 2022. This funding enabled the purchase and delivery of a skidded office trailer and a portable building for Guardians, Elders, leaders, students and others to meet and exchange land-based knowledge, share observations and concerns, and assume increased land management responsibilities.

This project was undertaken with the financial support of:



Environment and Climate Change Canada



Pauingassi First Nation Guardian Colin Owens



Bloodvein River First Nation Guardian Melba Green



New lands program office at Little Grand Rapids, April 2022



New lands program office and resource centre at Bloodvein River, August 2022

Safeguarding Cultural Heritage

All of Pimachiowin Aki's programs promote and support cultural heritage education, awareness and appreciation. Under the Safeguarding Cultural Heritage program banner, notable achievements in the research and documentation of local history, and projects that involve the reclamation and revitalization of Anishinaabemowin (speaking the Ojibwe language) this year are highlighted.

With a gift from one of our most generous and loyal donors, and financial support from the Southeast Resource Development Council, Pimachiown Aki sponsored a week-long trapping education course. An instructor from Red Lake, Ontario taught the group many skills, including how to build muskrat boxes (a summer activity on traplines), humane trapping standards, and safety and survival on the land, all in accordance with the teachings of our Elders based on respect, rights, responsibilities and reciprocity.

© Kaaren Dannenmann

Making muskrat boxes in Little Grand Rapids, July 2022

"trapping activities allow our people to develop and maintain their sacred and ancient and personal relationships to the Land. It is acknowledged that time with the Land is healing for any individual. Time with the Land is a time for spiritual renewal and emotional healing. Food directly from the Land is also more healthy for us"

-TREATY #3 TRAPPING COURSE INSTRUCTOR, 2022

Directors, Guardians, trapline holders and helpers continued to review existing trapline management policies, allocation and licensing processes, and make recommendations for improved policies and procedures in Pimachiowin Aki.

With financial and in-kind support of Pimachiowin Aki, Little Grand Rapids and Pauingassi First Nations continued working on place names maps for their ancestral lands during several workshops. Bloodvein River First Nation refined and checked their map for accuracy and is in the process of translating place names into syllabics. Traditional place names are added to the Pimachiowin Aki Information Management System and are a unique layer on maps produced for community use in current research and mapping projects.





Gikino'amawaan oshkaadiziig (teaching youth net fishing under the ice) was led by the Guardian for Pauingassi First Nation again this year. The Pauingassi Guardian also introduced young people to waaboozagoodoo (setting rabbit snares) with supplies provided by Pimachiowin Aki.

To honour the memory of Ni-Kes (the late Frank Duck), an esteemed Little Grand Rapids First Nation Elder whose knowledge and way of life continue to inspire Anishinaabeg, Pimachiowin Aki provided funds to purchase his canoe for the new school in the community.

Pimachiowin Aki also provided funds for a framed and engraved photograph to celebrate the opening of the new school at Bloodvein River First Nation.



Gikino'amawaan oshkaadiziig near Pauingassi First Nation, winter 2021 PIMACHIOWIN AKI

Pimachiowin Aki and the First Nation communities of Pimachiowin Aki provided in-kind support for the Manitoba Museum's Nametwaawin – Land and Language Project again this year. Several bilingual (Anishinaabemowin and English) books are being

• Poplar River Anishinaabe Plant Guide

published by the Museum through this project,

Pauingassi Book

including:

- Ojibwe Language Guide
- Little Grand Rapids Photobook
- Dos and Don'ts Colouring Book

Next year, copies of the project publications will be distributed to all schools in Pimachiowin Aki, and potentially to every school in Manitoba, and will be available for purchase from the Manitoba Museum.

Conserving Ecosystems

Pimachiowin Aki is a network of legislated protected areas, supporting more than 20 species of conservation concern, and at least 700 vascular plant species, 400 mammal, bird, amphibian, reptile and fish species, and thousands of invertebrate and fungal species. The designation and stewardship of these protected areas is a centrepiece of our conservation strategy.

To ensure Pimachiowin Aki conserves biodiversity and the appropriate safeguards are in place, the partnership is active in monitoring ecosystem health indicators. This year, and in previous years, indicators included:

- · Condition of habitat for species at risk;
- Presence of invasive species;
- · Wildfire occurrences; and
- Changes in climate.

Guardians, Elders, wildlife biologists, drone operators, satellite image analysts, and land and resource managers led this important work.

Communication, monitoring and reporting on wildfire occurrences and moisture content of soil and muskeg facilitated wildfire response in the site.

Investment in habitat mapping has increased capacity without incurring additional costs associated with monitoring ecosystem health across a vast and remote landscape.

This year, the National Audubon Society purchased a Songmeter for use by the Bloodvein River First Nation to collect recordings of singing birds and identify areas that are best suited for bird inventory and monitoring activities. Training in operation of the Songmeter was provided by Boreal Conservation - National Audubon Society and Natural Resources Institute - University of Manitoba.

A video tracking the Canada Warbler's migration to Pimachiowin Aki, reported on last year, was reproduced this year by the National Audubon Society with knowledge shared by the Guardian for Bloodvein River First Nation.

Ethics, values and ways of knowing manifest in the Anishinaabe cultural tradition of keeping the land, such as interconnectedness and balance, provide linkages with principles of ecosystem-based monitoring. Co-generation of Anishinaabe and western knowledge about the condition of attributes, features, and values is providing the most holistic and crosscultural understanding of the state of conservation of Pimachiowin Aki.

These initiatives highlight the importance of large landscapes like Pimachiowin Aki in protecting habitat that allows healthy populations of birds, wildlife and plants to survive and adapt to a changing climate.

Supporting Sustainable Economies

For the fourth consecutive year, Pimachiowin Aki was successful in raising funds for employment of four full-time, community-based Guardians. Guardians record and report on land use patterns that advance conservation goals and generate ideas for potential local economic development. Guardians also contribute to the enhancement of skills and futures in Pimachiowin Aki, leading implementation of community-based land management plans and enhancing land-based learning programs at First Nation community schools. With financial support for Guardians' operating budgets and new infrastructure for community lands programs, Pimachiowin Aki is investing in people and the skills they need to advance along career pathways.

This year, the organization also made inquiries into job opportunities, training for these jobs, and sources of funding for the requisite training. For example, jobs in wildfire suppression, guiding, construction, childcare, and land-based education in First Nation communities





often require First Aid/CPR training. The organization contacted the Canadian Red Cross and is planning to provide the Wilderness and Remote First Aid course in Little Grand Rapids First Nation community next spring. Little Grand Rapids First Nation leadership secured a pledge from the Southeast Resource Development Council this year to help sponsor the training.

With support from Pimachiowin Aki, the Guardian for Pauingassi First Nation started a vegetable garden this summer. Building resilient local food systems is key to community well-being in Pimachiowin Aki. It is understood that economies are truly only sustainable if the communities that contribute to their growth and diversification have food security and food sovereignty.

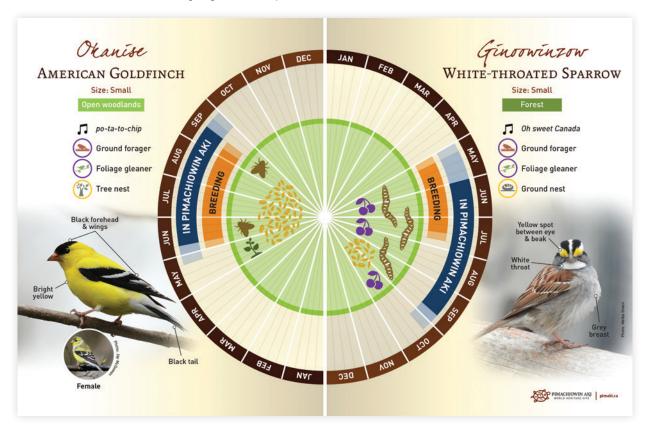
Pimachiowin Aki was chosen as a case study in online heritage interpretation by a PhD student from Northern Ireland. Pimachiowin Aki's online presence is considered to be a global exemplar (a good example to the world), with potential to advance virtual and onsite eco-cultural tourism development. It is hoped that the findings of the study will aid the management of online heritage interpretation at future mixed sites in Canada and the world.

Ways to support local economic development and the enhancement of community well-being are always being investigated by the organization. We are a small, not-for-profit, charitable organization with big ideas, and a mission to safeguard Pimachiowin Aki for the well-being of Anishinaabeg and the world, forever.



Information, Education and Communications

This year, the partnership's information, education and communications efforts focused on collaboration with Guardians, community members, organizations, experts and students to develop digital content and build global awareness of Pimachiowin Aki. Highlights of the year are listed below.



We worked with the National Audubon Society and Natural Resources Institute (NRI) at the University of Manitoba to develop a bird calendar that marks the migration and breeding times of four bird species that live in Pimachiowin Aki. The calendar is a tool for Guardians to use as they monitor birds and changes in climate and habitat conditions. Over time, the calendar will be featured in our newsletters and promoted on social media, encouraging our subscribers and followers to download the calendar from the Pimachiowin Aki website.

Every year, Pimachiowin Aki is contacted by students from around the world to contribute to academic research. This year, Pimachiowin Aki collaborated on several research projects including:

- Deconstructing Canada's Colonial Narrative: Creating Space for Indigenous Narratives in Canadian Heritage, Lakehead University
- Indigenous Peoples and Protected Areas: an Exploratory Study of Canada's Current and Tentative

- World Heritage sites (provisional title), University College Dublin, Ireland
- An Evaluation of Contribution Agreements used for Federally-funded Indigenous-led Stewardship Initiatives, University of Victoria, Canada
- Conserving Ecosystems: A Case Study of the Pimachiowin Aki World Heritage Site, Canada, University of Birmingham, England
- Evaluating World Heritage Interpretation in Online Spaces and its Potential to Prime the Development of Eco-Cultural Tourism Experiences, Ulster University, Northern Ireland

Pimachiowin Aki formalized our working relationship with the International Boreal Conservation Campaign (IBCC) and the Indigenous Leadership Initiative (ILI) in communications and education through a Memorandum of Understanding signed this year. Our agreement affirms the collaborative and respectful approach we have taken for many years. Pimachiowin Aki is honoured by the commitment of IBCC and ILI to continue working with us in this way.

Pimachiowin Aki also contributed to development of a revised Endangered Places List for the National Trust for Canada and the Indigenous Heritage Circle. Indicators that Pimachiowin Aki is using for UNESCO periodic monitoring of Outstanding Universal Value, notably for Criterion III and Ji-ganawendamang Gidakiiminaan (Keeping the Land), were highlighted by the National Trust in efforts to make the List more inclusive and effective.

The organization's Executive
Director was again invited to
be a guest speaker at a York
University Public History class. The
presentation on Pimachiowin Aki
and the conversation it elicits about
"sites of memory" generated a lot
of discussion and was later posted
on the instructor's eClass website.

Copies of the organization's Annual Reports were provided to the Manitoba Legislative Library at the request of Acquisitions and Serials staff. A technician explained that a main job of the Library is to collect books, magazines, newspapers and other materials published in the province of Manitoba so that they can be preserved for future generations.

Students from the Creative
Communications program at
Red River College completed a
Pimachiowin Aki content marketing
assignment for the second year in a
row. They created videos and wrote
news articles and social media
posts, providing Pimachiowin Aki
with content to share throughout
the year.

We interviewed experts to gather information for a series of social media posts themed 'Ask an Expert.'



Our 'Ask an Expert' post 'How does the boreal forest purify water?' reached 4,157 people on Facebook and garnered 99 engagements We shared photos with the UNESCO United Kingdom International Commission for a report on UNESCO Sites for Sustainable Development. The photos showcased Pimachiowin Aki's outstanding cultural and natural heritage, and potential to offer sustainable development solutions.

We worked with Parks Canada to brainstorm and execute ideas to celebrate and promote the 50th Anniversary of the *World Heritage Convention*. Throughout the summer, we created and crosspromoted social media posts and worked on a larger celebration project with Parks Canada and World Heritage site managers.

We continued to coordinate social media activities with the Indigenous Leadership Initiative's Land Needs Guardians campaign to help generate support for Indigenous Guardians programs.

Guardians supplied a regular stream of photos from their travels across the land, which we routinely posted on social media.











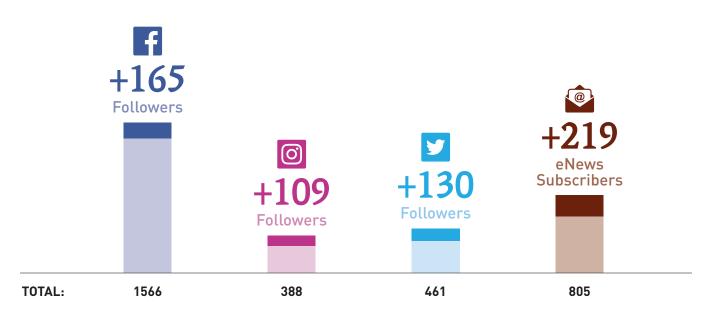












We published four seasonal newsletters covering a wide range of interviews and topics:

- A caribou biologist from the Wildlife, Fisheries and Resource Enforcement Branch of Manitoba Agriculture and Resource Development explained how Pimachiowin Aki meets the needs of boreal woodland caribou – a threatened species that thrives in the area;
- Poplar River First Nation provided a story on their community-based monitoring project, with an introduction to the project's drone pilot;
- A researcher who grew up in Pauingassi First Nation shared stories of his quest to trace the ancestry of community members in Pimachiowin Aki;
- A representative from Manitoba Forestry and Peatlands answered questions about the importance of the boreal forest and provided information on how to identify boreal tree species;

- An ecologist at ECOSTEM explained the process and purpose of mapping land and water habitats in Pimachiowin Aki, as well as tangible cultural features found mainly along major rivers in the area;
- A Guardian who spotted algae in Bloodvein River First Nation called on community members to keep an eye out for this potential hazard, and a project manager at Centre for Indigenous Environmental Resources explained why identifying toxic algae is crucial;
- In a story about how four wildlife species react to wildfire, the Guardian for Little Grand Rapids First Nation shared traditional knowledge and observations of wildlife populations in his community, and a Department of Entomology Instructor from University of Manitoba explained how wildfire is a source of life for black fire beetles.

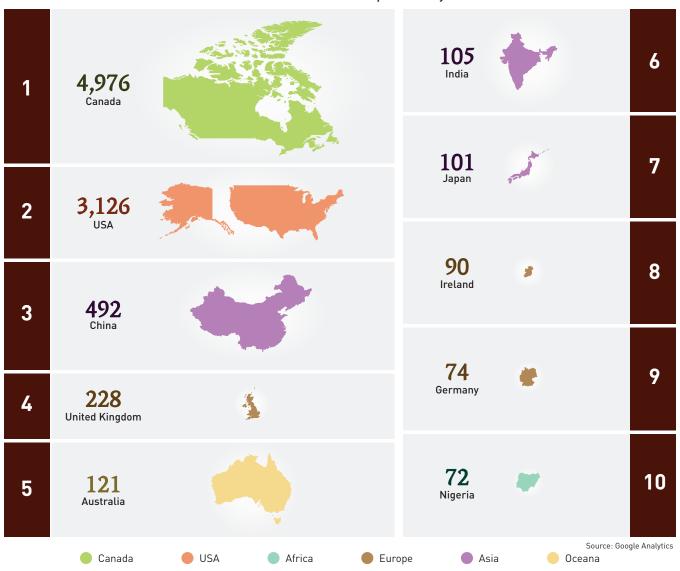




pimaki.ca

received close to 10,700 visitors from more than 140 countries

Top 10 Countries Number of web visitors per country



The majority of **pimaki.ca** visitors are located in North America, though visitors span the globe.

Governance and Financial Sustainability

The Board of Directors is pleased to report that the organization again fulfilled all responsibilities necessary to advance Pimachiowin Aki's mission and mandate. Directors continued to demonstrate good governance, provide strategic direction and oversight, and contribute a diversity of experience and perspectives to achieve the partnership's goals.

The importance of a good governance framework again became apparent as the Covid-19 pandemic continued to challenge the organization to operate under different circumstances. Areas of improvement were discussed at meetings of the Directors, building upon recommendations brought forward by Poplar River First Nation late this year, and a decision-making policy and process drafted last year. A workshop on governance is planned for next year.

Pimachiowin Aki is a not-for-profit charitable organization, with all income in the form of grants and donations. Grant amounts were less this year compared with previous years, and donations were about the same as last year. With less income this year to fund all of the organization's programs, the Board discussed models and options for reducing reliance on grants. and began a process of shifting program priorities to where the need is greatest.

The organization's current comptrollership model continued to provide an effective internal control structure, and produced reliable financial information. Efficiencies were again realized in business processes and reporting practices, following recommendations made by both the organization's accountant and bookkeeper in previous years. We are grateful to them for timely and accurate reports, and for helping us ensure that budgeted resources are well-utilized to obtain maximum benefits at minimum cost.





FINANCIAL MANAGEMENT

The attached Financial Statements show the position of the Pimachiowin Aki Corporation at the end of its fiscal year, August 31, 2022.

PIMACHIOWIN AKI CORPORATION

Financial Statements Year Ended August 31, 2022

INDEPENDENT AUDITOR'S REPORT

To the Members of Pimachiowin Aki Corporation

Opinion

We have audited the financial statements of Pimachiowin Aki Corporation (the Corporation), which comprise the statement of financial position as at August 31, 2022, and the statements of revenues and expenditures, 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 Corporation as at August 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those 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 Corporation's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

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

(continues)





Independent Auditor's Report to the Members of Pimachiowin Aki Corporation (continued)

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 Corporation'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 Corporation'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 Corporation 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.

Winnipeg, Manitoba January 26, 2023

Chartered Professional Accountants Inc.

Statement of Financial Position

August 31, 2022

		2022	2021
ASSETS CURRENT			
Cash Accounts receivable Government remittances receivable (Note 3) Prepaid expenses	\$	754,855 2,240 6,832 27,311	\$ 918,828 - 1,924 15,089
	\$	791,238	\$ 935,841
LIABILITIES AND NET ASSETS			
CURRENT Accounts payable and accrued liabilities Wages payable Deferred contributions (Note 4)	\$	127,023 8,816 649,874	\$ 120,353 8,736 801,227
NET ACCETC		785,713	930,316
NET ASSETS	\$	5,525 791,238	\$ 5,525 935,841

ON BEHADE OF THE BOARD

Director

Director

Myles Perchuk Digitally signed by Myles Perchuk Date: 2023.01.31 16:57:30-06'00'

Director

Director

Director

Director



PIMACHIOWIN AKI CORPORATION **Statement of Revenues and Expenditures** Year Ended August 31, 2022

EXCESS OF REVENUES OVER EXPENSES

2022 2021 REVENUES Environment and Climate Change Canada \$ 480,587 290,300 Winnipeg Foundation distribution (Note 5) 182,380 197,289 Ontario Ministry of Natural Resources 68,100 68,100 Donations 199 164 Audubon Summer Internship Grant 8,145 731,266 563,998 **EXPENSES** 23,692 42,237 Communications Courier and postage 1,627 2,276 GIS support 1,486 2,843 12,248 Informing and educating public 4,545 Insurance 3,272 3,116 1,075 674 Interest and bank charges 312,030 467,801 Monitoring Office 9,040 18,032 Professional fees 23,447 26,768 Safeguarding cultural heritage 9,027 1,520 Salaries and benefits 152,241 146,490 Telephone 5,308 4,503 Travel and accomodations 12,010 7,956 563,998 731,266

\$

\$

Statement of Changes in Net Assets Year Ended August 31, 2022

	2022	2021
NET ASSETS - BEGINNING OF YEAR	\$ 5,525	\$ 5,525
NET ASSETS - END OF YEAR	\$ 5,525	\$ 5,525



Statement of Cash Flows

Year Ended August 31, 2022

	2022		2021	
OPERATING ACTIVITIES		Ф		
Excess of revenues over expenses	\$ -	\$		
Changes in non-cash working capital:				
Accounts receivable	(2,240)		2,975	
Government remittances receivable	(4,908)		3,727	
Prepaid expenses	(12,222)		(14,890)	
Accounts payable and accrued liabilities	6,670		17,600	
Wages payable	80		617	
Deferred contributions	(151,353)		15,999	
	(163,973)		26,028	
INCREASE (DECREASE) IN CASH FLOW	(163,973)		26,028	
CASH - BEGINNING OF YEAR	918,828		892,800	
CASH - END OF YEAR	\$ 754,855	\$	918,828	

Notes to Financial Statements

Year Ended August 31, 2022

PURPOSE OF THE CORPORATION

Pimachiowin Aki Corporation (the "Corporation") is a not-for-profit organization federally incorporated in Canada. The Corporation is a registered charity, and accordingly is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The corporation operates to protect and present the cultural landscape of an area east of Lake Winnipeg recognized as a World Heritage Site by UNESCO.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Measurement uncertainty

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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Financial instruments policy

Measurement of financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred

Financial instruments measured at amortizes cost include cash, accounts receivable, accounts payable and accrued liabilities and government remittances receivable.

It is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from its financial instruments.

Fixed assets

Fixed assets are stated at cost or deemed cost less accumulated amortization. The estimated useful lives, residual values and amortization methods are reviewed if events or changes in circumstances indicate the carrying amount may not be recoverable. Fixed assets are amortized over their estimated useful lives on a straight-line basis.





Notes to Financial Statements Year Ended August 31, 2022

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue recognition

Pimachiowin Aki Corporation follows the deferral method of accounting for contributions.

Government funding from Environment and Climate Change Canada, Manitoba Conservation and Ontario Ministry of Natural Resources is recognized as revenue when the terms of the respective agreements are met, related expenses are incurred and collection is reasonably assured.

Funding from Audubon is recognized as revenue when the terms of the agreement are met and collection is reasonably assured.

Winnipeg Foundation distributions are recognized when related expenses are incurred, the amount to be received can be reasonably estimated and collection is reasonably assured.

Miscellaneous income is recognized as revenue in the period it is received

GOVERNMENT REMITTANCES RECEIVABLE

	2022		2021	
Goods and services tax receivable Source deductions payable	\$ 9,209 (2,377)	\$	4,074 (2,150)	
	\$ 6,832	\$	1,924	

DEFERRED CONTRIBUTIONS

Deferred contribution relate to externally restricted contributions received or generated in the current or prior periods to fund related expenses in future periods as follows:

	Revenue				2022		
	2021	F	Additions	K	ecognized		2022
Environment and Climate Change							
Canada	\$ 215,150	\$	265,437	\$	480,587	\$	-
The Winnipeg Foundation	586,077		246,177		182,380		649,874
Ontario Ministry of Natural							
Resources	-		68,100		68,100		-
	\$ 801,227	\$	579,714	\$	731,067	\$	649,874

Notes to Financial Statements Year Ended August 31, 2022

WINNIPEG FOUNDATION

In 2010 the Pimachiowin Aki World Heritage Fund was established at The Winnipeg Foundation. As of September 30, 2021, the year-end of The Winnipeg Foundation, there was a total of \$3,353,429 in contributed capital to the fund with a market value of \$5,500,956. The current spending policy rate is 5% (2021 - 5%) distributed annually, with the allocated spending amounts for 2022 set at \$246,177. Funds received through distributions from The Winnipeg Foundation are restricted in use per the fund agreement and Pimachiowin Aki World Heritage Fund Act C.C.S.M c.P70. Fund revenue is recognized as expenses are incurred related to the purpose of the organization, and any remaining amounts recorded as a deferred contribution.

ECONOMIC DEPENDENCE

The organization's primary source of funding is through grants. The organization's ability to continue viable operations is dependent upon maintaining these grants.

COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.



Statement of Revenues and Expenditures by Program (Unaudited)

(Schedule 1)

Year Ended August 31, 2022

	2022	2021	
REVENUES Environment and Climate Change Canada	\$ 480,587	\$ 290,300	
Winnipeg Foundation distribution	182,380	197,289	
Ontario Ministry of Natural Resources	68,100	68,100	
Donations	199	164	
Audubon Summer Internship Grant	-	8,145	
	731,266	563,998	
EXPENSES			
Communications	23,692	42,237	
Fundraising	10,498	-	
General administration	199,846	203,384	
Informing and educating public	12,248	4,545	
Monitoring	475,955	312,312	
Safeguarding cultural heritage	9,027	1,520	
	731,266	563,998	
INCOME FROM OPERATIONS	\$ -	\$ -	

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Thank You To Our Donor Community

A full list of the donors who contributed to the Pimachiowin Aki World Heritage Fund since its inception in 2010 is available in previous years' reports. In this report, we acknowledge the people whose extraordinary generosity helped our non-profit charity create a positive and lasting impact this year.

The Directors and Members of Pimachiowin Aki are tremendously grateful to our donor community, and the trust you have place in us.

In addition to the named donors acknowledged here, we thank our many anonymous donors for choosing to gift Pimachiowin Aki.

- Adriane Weller
- Andrew and Jessica Woolford
- Athena Wealth and Legacy Solutions
- · Christina Priest, in memory of Mary Beaver, Batchewana First Nation
- Claude J. Delisle
- Darren Twyford
- Doug Gilmore (Ishkodense), in memory of Peter and Joe Paishk
- Fric Toth
- Genevieve Eden

- Gord Jones
- Irene Fogarty
- Jeremiah Yarmie
- Jonathan Rudin
- Karsten Wall
- PeaceWorks Technology Solutions
- Rhonda Bruchanski
- Siegfried and Tannis Laser
- Tarik Khan

SPECIAL THANKS ALSO TO:

- The Winnipeg Foundation, for matching grants applied to the Pimachiowin Aki World Heritage Fund and the Pimachiowin Aki Guardians Fund; and
- CanadaHelps, for donations made through their Partner Giving Programs.

"I, among many others, am deeply grateful to the Anishinaabeg for being stewards of Pimachiowin Aki, protecting and preserving land, wildlife, habitat and culture for thousands of years for the benefit of all humanity and the species with whom we share this beloved Earth."

-PRIVATE DONOR, 2022

To make a donation, and for information about the impact your donation has, please visit us at pimaki.ca.







PIMACHIOWIN AKI WORLD HERITAGE SITE

The Land that Gives Life

pimaki.ca









