



RAVEN REFLECTIONS

# **WEAVING MEMORIES, CO-CREATING FUTURES**

ANNUAL REPORT 2022

# VISION

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A country that honours the ancestral laws, rights and stewardship values of Indigenous Peoples and their equitable access to the justice system within a thriving natural environment.

# MISSION

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To raise legal defence funds to assist Indigenous Peoples who enforce their rights and title to protect their traditional territories.

# MANDATE

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Through our public awareness and fundraising campaigns, RAVEN collaborates with Indigenous Peoples to eliminate environmental racism and foster a greater understanding of indigenous rights and governance.



Our hopes and our futures  
are intertwined.

—RAVEN DONOR



RAVEN is an Indigenous-led organization based out of an office on the unceded territories of the ləkʷəŋən speaking peoples, including the Songhees, Esquimalt and W̱SÁNEĆ nations.



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## A MESSAGE FROM THE EXECUTIVE DIRECTOR

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I am thrilled to be writing as the newly appointed Executive Director of RAVEN and extend my heartfelt gratitude for the warm welcome and support I have already received from the incredible RAVEN community. It is an exciting moment for me to be on the precipice of contributing greatly to the exceptional work that is RAVEN's standard.

Although I have only been with RAVEN for a handful of weeks at the time of writing this, I am humbled by the legacy of accomplishments that RAVEN has achieved over the years. RAVEN's commitment to environmental stewardship, growing community connections, and the advancement of Indigenous rights is being felt across Turtle Island. This Annual Report serves as a testament to the dedication and passion of the entire RAVEN team, and the unwavering support of our partners and donors.

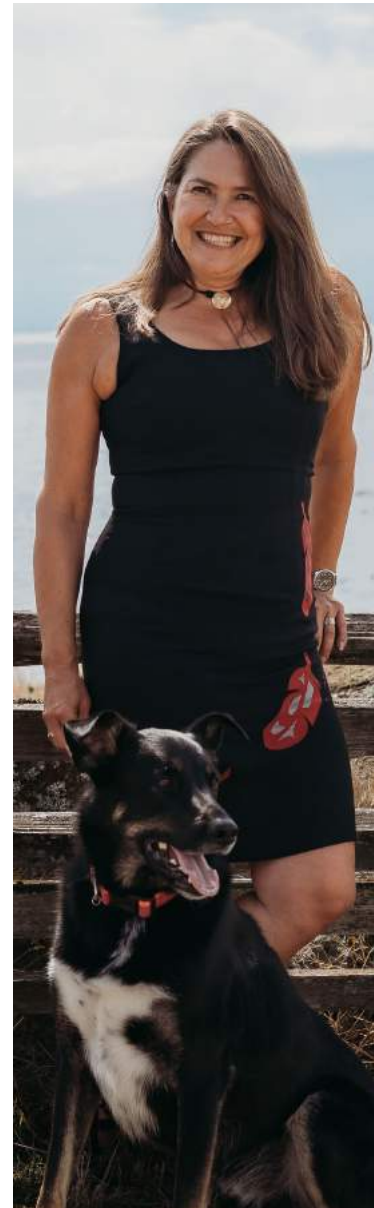
In the pages that follow, you will find a comprehensive overview of the impact RAVEN has made in the past year. From supporting groundbreaking legal challenges to innovative educational programs, we continue to deepen our work and drive change. The work of RAVEN extends beyond mere statistics — it resonates in the stories from partner Nations, environments and lands preserved for current and futures generations.

Inspired by the title of our report this year, I am reflecting back on the work RAVEN has done to date and I am energized by the opportunities that lie before us. With the ongoing support of the RAVEN community, we will continue to build momentum and tackle new challenges with the same vigour that has defined RAVEN for years. Our mission remains as relevant as ever, and I am committed to leading RAVEN forward while centering collaboration, transparency, and excellence.

I invite you to dive into this Annual Report and celebrate RAVEN's achievements. Join us in envisioning a future where the integrity of our environmental justice is central to all ways of life. Together, we are amplifying the importance of Indigenous land and title rights that is creating a legacy to inspire generations to come.

I am excited to embark on this journey with all the wonderful people connected to RAVEN, and I am excited to see what remarkable milestones we will reach together.

Danielle Wilson  
Executive Director  
RAVEN



**We gratefully acknowledge RAVEN's outgoing ED, Susan Smitten whose leadership is reflected throughout this report.**

## A MESSAGE FROM THE PRESIDENT

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As we reflect on the past year, it is with immense gratitude and pride that I present the Annual Report for 2022 for Respecting Aboriginal Values and Environmental Needs (RAVEN). Support and dedication from the RAVEN community has made this year a remarkable one, filled with accomplishments, growth, and positive impact toward our mission.

Through the unpredictability of the last few years we have demonstrated the incredible strength of our organization and its ability to thrive in the face of the unknown. I would like to extend my deepest appreciation to our dedicated staff, volunteers, and board members for their relentless commitment to the cause.

Our fundraising efforts over the past year have been nothing short of exceptional. Thanks to the generosity of our donors and the hard work of our fundraising team, we were able to surpass our fundraising goals for the year. Here are some highlights:

- **Total Funds Raised:** We are delighted to report that we raised a total of \$2,646,322.41 in contributions, grants, and sponsorships.
- **Flagship Fundraising Event:** Festival Afloat was a great success and we were able to raise \$50K for Heiltsuk and Gitxaala Nations.

RAVEN continues our work toward a legal theory of change, broadening our approach through new initiatives. A RAVEN milestone in 2022 was the implementation of the **Intervenor Fund**, made possible through the unwavering support of our donors. An intervenor is a third party permitted by a court to make arguments in a case, sometimes referred to as “friends of the court,” or as public interest advocates. You can find more details on the RAVEN website.

In addition to our fundraising and program achievements, we continue to deepen our community engagement initiatives. We hosted several successful fundraising events and communications campaigns that brought us closer to our community and allowed us to connect with new supporters.

Looking ahead, we are excited about the opportunities and challenges that the coming year presents. We remain steadfast in our commitment to RAVEN’s mission and vision, and we are confident that, with your continued support and donations, we will achieve even greater impact. We thank you for bearing witness as we embark on another year of growth, innovation, and support to our partners. Together, we can make a difference and create a brighter future for the Nations we serve. None of this would be possible without the support from our donors, funders, partners and fundraisers. Your dedication and belief in our mission inspire us every day.

Sincerely,  
Jeff Nicholls,  
RAVEN Board Chair

# YEAR OVERVIEW

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## WEAVING MEMORIES, CO-CREATING FUTURES

RAVEN has experienced a year of steady growth and transformation, marked by the arrival of new staff and wishing farewell to others as they explore new paths. While some of the RAVEN campaigns may have appeared quiet to the public, the RAVEN team has been busy preparing for a boom of progress and forward momentum across the many legal cases we support.

Much like a weaving of cedar bark, or the threads of a blanket, to build a legal case for Indigenous land defense, sovereignty, or governance takes strength and integrity. It calls for collaboration and wisdom deeply rooted in Indigenous ways of life, as well as Western thought. Learning from the Nations we partner with as well as their legal teams, RAVEN has been weaving together networks of people to support and amplify Indigenous access to justice.

In this process RAVEN has worked to find clarity on our role in the movement, worked to define our organizational identity, and strengthened our voice in the movement for environmental justice. We have extended our mission into education, providing increased access to resources that enable average Canadians to gain a deeper understanding of the true history of the land they call home.

As time provides more distance from the pandemic, and in-person gatherings have become more frequent, and we have hosted a variety of events and joined supporters at their community fundraisers. Through *Festival Afloat: The Salish Sea Tour* we explored new ways to meet the RAVEN community and fundraise across the Salish Sea. Simultaneously, we've maintained our digital presence through livestreams, podcast episodes, and webinars to sustain those connections through virtual channels.

Much of our focus has centred on learning and building our internal capacity, thereby strengthening staff relationships. We spent time walking with kQwa'st'not (charlene george) through the Host Nation territories where RAVEN works from and learning about how to be in better relationships with each other and the more-than-human kin around us. One such change we've made as a result of these experiences is transitioning from titling our annual reports as "RAVEN Victories." Instead, we are reframing our understandings to be as a shared co-creation, contributing to the realization of the worlds we aspire to inhabit collectively.

As RAVEN continues to grow, we are prioritizing our relationships, our learnings, and moving forward collaboratively.



**In solidarity with all you do**

—RAVEN DONOR



# CAMPAIGN UPDATES

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Throughout 2022, RAVEN-supported legal cases experienced a variety of progress and growth. With support from the RAVEN community, we witnessed diverse milestones, from Advanced Cost Orders at the Supreme Court of Canada for Beaver Lake Cree Nation, to the shifting of legal strategy for West Moberly First Nation, to on-the-ground Indigenous-led environmental impact assessments for Heiltsuk Nation. Although each campaign has its threads, RAVEN is in a unique position to see how they are all woven into the same fabric.

## AT A GLANCE

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### NESKANTAGA NATION

**\$119,310**

- Giving Tuesday Spotlight: donation doubling campaign

### GITXAALA NATION

**\$373,281**

- Dec. 2022: 5 Nations intervened at BC Supreme Court hearing
- Held Mining Justice Summit with Reform BC Mining, & Mining Watch Canada
- Split \$50k proceeds from Festival Afloat



Photo by Paulina Otylia

## STK'EMLUPSEMC TE SECWEPEMC NATION

### \$10,493

- In-community production of "The Sky and the Land Will Turn" documentary
- Engaged 5 SSN youth in on-the-land filming, interviews & media training



## HEILTSUK NATION

### \$205,068

- Conducted groundbreaking Environmental Impact Assessment (EIA)
- Split \$50k proceeds from Festival Afloat
- Held fundraisers on World Oceans Day (June 8), *Nathan E. Stewart* spill anniversary (Oct. 13)



## BEAVER LAKE CREE NATION

### \$401,506

- Supreme Court of Canada victory, setting a precedent for Indigenous access to justice
- Proved "Defend the Treaties" challenge is of significant public interest
- Established need for substantial funding from Canada and Alberta



Legal cases supported by RAVEN have been cited **250 times** in judicial decisions.



## A WIN ALONG THE WAY FOR BEAVER LAKE CREE NATION

The Beaver Lake Cree Nation's (BLCN) legal challenge against Canada and Alberta (RAVEN's longest campaign of 14 years) focuses on the cumulative impacts of industry development and the violation of their Treaty 6 rights. Over 19,000 development permits have resulted in substantial damage to a vast boreal forest, equivalent in size to Switzerland. This ecosystem has always sustained BLCN and other Indigenous Nations due to its unique biodiversity, but industrial oil extraction has severely degraded the sacred landscape BLCN still uses for physical and spiritual sustenance.

A favourable outcome for BLCN could set a precedent, safeguarding Treaty 6 territory and imposing enforceable restrictions on polluting industrial activities across Treaty lands in Canada, including the Tar Sands. This would protect BLCN's land from further harm and grant them decision-making authority to determine what types of industrial activities occur on Treaty 6 territory.

BLCN's legal action represents a transformative way to address rampant climate change as Tar Sands operations, which currently emit 70 megatonnes of carbon annually, are still looking to expand into the boreal forest that BLCN and other Treaty 6 Nations call home. Revitalizing BLCN rights, laws, and governance systems will bring restitution to the land and a healthy future for all.

**In 2022, BLCN experienced a win through the Supreme Court of Canada (SCC) that has direct implications for reducing the socioeconomic gap that so many Indigenous communities experience.**

Although it does not resolve their main legal action, the issue that BLCN brought to the Supreme Court was an Advance Cost Order (ACO). This mechanism helps fund Aboriginal rights litigation for Indigenous Nations who experience serious economic hardship. BLCN argued that they do not have the funds necessary to go to court while providing basic community needs.

The SCC held that Indigenous Nations should not be required to choose between the basic needs of their communities and pursuing publicly important litigation, and moreover that "pressing needs" of Indigenous communities are not defined by the bare necessities of life but ought to be understood from the perspective of the Indigenous Nation's government. This gives Nations that have limited financial resources more power to decide what is of legal importance to them instead of being pushed out by wealthy governments and corporations.

For BLCN, it also means that the Nation will likely receive substantial funding from Canada and Alberta later in 2023, which will expedite the Nation's urgent preparations for the main hearing, currently slated for 2026.



RAVEN RAISED

**\$401,506**

FOR BLCN IN 2022

Photo of Crystal Lamemen,  
Beaver Lake Cree Nation

## A SHIFT IN STRATEGY ON SITE C FOR WEST MOBERLY FIRST NATION

Although pressing for Indigenous rights through the courts is a powerful way to enshrine Indigenous ways of being into Canadian law, sometimes the industrial destruction is faster than the slow grind of the courts. This was the case for West Moberly First Nation in 2022.

After 10-years of resistance to the Site C Hydroelectric Dam Project on the Peace River, the construction of Site C has progressed to a point where it is very unlikely that any judge would order the dam to be dismantled. Because of this, West Moberly has reluctantly agreed to settle the portion of their case related to the Site C Project.

This is not the end of West Moberly's pursuit for justice. The rest of their civil claim focuses on the damage caused by the other two Peace River dams that were constructed without the Nation's consent. In negotiations with the province, the Nation will be arguing that the cumulative impacts of W.A.C. Bennett and Peace Canyon dams have had a huge impact on the land and wildlife in their territory, and will be seeking redress.

It has been an immense privilege to witness the strength of Chief Roland Willson and his community. Whatever comes next for West Moberly, the RAVEN community will continue to be in solidarity with them.

RAVEN RAISED

**\$25,379**

FOR WEST MOBERLY IN 2022



# HEILTSUK'S ǵVÍŁÁS-LED APPROACH TO AN ENVIRONMENTAL IMPACT ASSESSMENT

Since 2016, Heiltsuk Nation has been actively restoring their waters and lands after being polluted by the *Nathan E. Stewart* oil spill. In October 2016, the tug sank and spilled over 110,000 litres of diesel oil and lubricants at the mouth of Gale Creek and into the waters, adjacent to an ancient Heiltsuk village site and into a major Heiltsuk marine harvesting area. Due to poor responses by the governments of B.C. and Canada, and Kirby Co. (the corporation responsible for the oil spill), the cleanup of the oil spill was largely left to the remote Heiltsuk community.

Heiltsuk is taking Kirby Corporation, B.C., and Canada to court. The legal action will raise the constitutionality of Canada's oil spill liability regime, examine the actual state of Canada's "world class" oil-spill response system, and seek Aboriginal title to the foreshore and seabed on Heiltsuk territory. To get there, the community and legal team will need to put in significant hours to prepare.

In 2022, the community continued to lead meaningful work towards a final Environmental Impact Assessment (EIA) that weaves Western Science with Indigenous ways of knowing and being in relationship to the lands and waters. The report applies Heiltsuk's laws, ǵVÍŁÁS, to address the impacts of the spill on the community and its economy, and restoration of the impacted areas.

Heiltsuk's EIA report is groundbreaking:

- First post-spill Indigenous-led environmental impact assessment report
- Heiltsuk laws and knowledge ground the methodology and content of the report
- The report is an expression of Heiltsuk's governance, its title to its land and waters

Heiltsuk's case against Kirby Corporation, B.C., and Canada brings Indigenous laws and governance to the forefront to protect the marine ecosystem. Government must consult and work with Indigenous Peoples on environmental impact assessment and remediation following an oil spill. Shipping companies must make comprehensive reparations for oil spills that go beyond economic reparations and include Indigenous values, factoring in the cultural and spiritual significance of the land and waters that were damaged.



RAVEN RAISED

**\$205,068**

FOR HEILTSUK IN 2022





## GITXAAŁA PREPARES FOR COURT

Preparations for Gitxaala's groundbreaking legal challenge against the outdated and unjust *Mineral Tenure Act (MTA)* in B.C. ramped up in 2022. Current law allows anyone with a computer and \$25 to stake a mineral claim in B.C. without Indigenous consent. The *MTA* is further unjust in the wake of B.C.'s *Declaration for the Rights of Indigenous Peoples Act (DRIPA)* that is supposed to protect First Nations' rights to Free, Prior, and Informed Consent.

Gitxaala Nation is challenging B.C. in court over *DRIPA* in relation to a nonconsensual mine on their territory. The legal case has the potential to force B.C. to completely overhaul the *Mineral Tenures Act*, giving nearly 200 First Nations increased decision-making power over where and how mining should occur on their territories. With a court date looming in the spring of 2023, the RAVEN community showed up as a force of solidarity in 2022 both at Festival Afloat and at Groundswell: An Indigenous Mining Summit, bringing this important case to the fore of the public eye.

RAVEN RAISED

**\$373,281**

FOR GITXAAŁA IN 2022

## STK'EMPLUPSEMC TE SECWEPEMC NATION

The RAVEN community is supporting Stk'emlupsemc te Secwepemc Nation's legal challenge to assert Aboriginal title to their lands. This endeavour would put approximately 1.25 million hectares under Stk'emlupsemc te Secwepemc jurisdiction so they can make land-use decisions that align with their sacred laws and values.

In 2022, RAVEN visited the communities of Stk'emlupsemc te Secwepemc Nation, along with a crew of Indigenous youth filmmakers to begin production on a film that tells the story of the lands, the people, and the title case. While not yet completed, the film will be a staple in RAVEN's fundraising efforts for Stk'emlupsemc te Secwepemc Nation as they prepare for court.

RAVEN RAISED

**\$10,493**

FOR SSN IN 2022

## NESKANTAGA NATION

In 2022, the Neskantaga community reached a sad anniversary of 10,000 days (nearly 28 years) with a boil water advisory. Alongside overlapping crises, such as contaminated water and the COVID-19 pandemic, Neskantaga was also faced with the Ontario government's rush to industrialize the remote northern Ontario landscape. Unable to meet and discuss the impacts of an all-access road through their territories, Neskantaga requested that Ontario pause the consultation process. A request the Ontario government ignored.

Heading to court in 2023, Neskantaga's legal approach seeks clarity from the Ontario Superior Court on how the province should consult with Indigenous Nations under the Environmental Assessment Act. Such a directive from the court aids not only Neskantaga, but any Nation who is caught in a similar quandary.

RAVEN RAISED

**\$119,310**

FOR NESKANTAGA IN 2022



Photo of Chief Wayne Moonias,  
Neskantaga Nation

## SALMON NATIONS

The Salmon Nations campaign was a joint effort from Homalco and Tla'amin Nations. It was a legal action that aimed to ensure the Court would consider the serious impacts of fish farms on their Aboriginal rights to fish, and on their culture.

In 2022, Homalco Nation and Tla'amin Nations both confirmed they had to withdraw from the legal action. As a result, RAVEN disbursed all funds for Salmon Nations to Homalco Nation and Tla'amin Nations and concluded the fundraising campaign.

RAVEN RAISED

**\$3,956**

FOR SALMON NATIONS  
IN 2022

## WET'SUWET'EN

The Wet'suwet'en are defending their unceded territory (Yintah) from Coastal GasLink's (CGL) liquefied natural gas (LNG) pipeline. The Dini ze' and Ts'akë ze' (Chiefs) wholeheartedly oppose the CGL project, which would turn pristine forests and salmon streams into a fossil fuel corridor.

The Hereditary Chiefs of Wet'suwet'en have launched two legal actions to defend their rights and title from unwanted industrial activity, and to hold governments of Canada accountable to climate commitments for future generations. Unfortunately, the Wet'suwet'en lost their application for a Judicial Review of the Coastal Gas Link permit extension. The other RAVEN-supported legal action, a constitutional and Charter challenge, has been moving through the courts by two Houses of the Likhts'amisyu (Fireweed) Clan.

## TSILHQOT'IN

Taseko's New Prosperity Mine was dealt a significant blow by the Supreme Court of Canada on May 14, 2020, when it upheld the federal rejection of the mine project. However, Taseko is still pursuing a major exploratory drilling program with provincial approval. The extensive drilling would severely damage Teztan Biny and the surrounding area.

The Tsilhqot'in-led civil action against Taseko and B.C. for infringement of proven Aboriginal rights (and to quash the provincial permits for mineral exploration) is still at play. The Tsilhqot'in are currently in a negotiation phase but expect to resume preparations for trial in the coming months. We will resume fundraising once the Tsilhqot'in confirm the legal action is back on track.

## LAKE BABINE

In February 2022, Lake Babine Nation celebrated the Province's second rejection of the proposed Morrison Mine project.

Lake Babine Nation steadfastly opposed the proposed Morrison Mine because it would have been built on the Nation's core Aboriginal title lands, right beside vital Skeena talok (sockeye salmon) spawning grounds. The Mine would have threatened Lake Babine's yintah (territory and natural resources), food security, and cultural security.

This is the end of the road for Morrison Mine unless PBM sues the province as per the usual mining sector playbook. But for now, this RAVEN campaign has wrapped up with what we see as a success!



RAVEN RAISED  
**\$50,385**  
FOR WET'SUWET'EN IN 2022



RAVEN RAISED  
**\$5,884**  
FOR TSILHQOT'IN IN 2022



# FUNDRAISING UPDATES

8 Campaigns

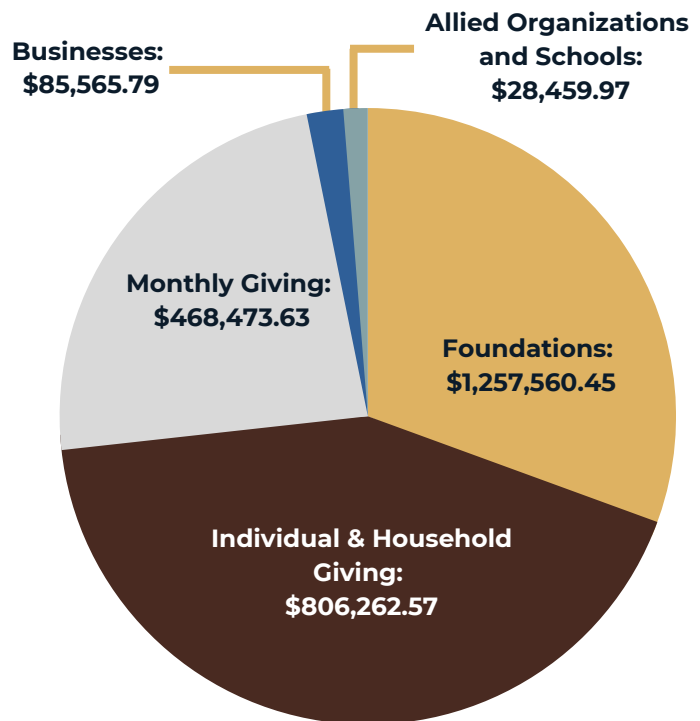
5 Interventions

4 Events

1 Festival

AT RAVEN, INDIVIDUALS AND FAMILIES GIVE AS MUCH AS INSTITUTIONAL DONORS DO.

RAVEN RAISED  
**\$2,646,322.41**  
IN 2022!



DOING GOOD BUSINESS WITH RAVEN

60 businesses support RAVEN • 3 businesses give monthly

## A COMMUNITY OF SUPPORT

### CIRCLE OF ALLIES

# \$468K

from 1328 of monthly donors



957 PEOPLE  
ATTENDED  
RAVEN WEBINARS  
AND EVENTS

- 5 faith groups
- 11 NGOs
- 2 High school groups
- 4 Univeristy Groups  
...held **RAVEN**  
fundraisers!



FESTIVAL AFLOAT  
SAILED 133  
NAUTICAL MILES

- 50 sailing adventure  
passengers
- 500+ concert attendees
- 6 Ports of call  
...raising **\$50K** for  
**Gitxaala and Heiltsuk  
Nations!**



42K FOLLOWERS  
ON SOCIAL MEDIA!

- 25.7K Instagram  
follows
- 12K Facebook follows
- 5K X follows
- 122 TikTok follows



157,298 WEBSITE  
VISITS



26,868 EMAIL  
SUBSCRIBERS!

## DISCRETIONARY LITIGATION FUND

We took the **15% administration fee** that we've traditionally set aside for core operations and moved it to our Discretionary Litigation fund, so that **100%** of campaign fundraising now directly funds legal challenges!

# EVENTS

## BUILDING COMMUNITY IN PERSON & ONLINE

The landscape of fundraising events has undergone a substantial transformation in a post-pandemic world. RAVEN has been recreating and reimagining our approach to fundraising events. Through these adaptations came Festival Afloat — now a flagship event for RAVEN. In 2022, we continued a pattern of inviting the RAVEN community to a hybrid space. Having folks join us in person reminded us that deeper connections can be made with those around us, while the online component has allowed for the stories we amplify to reach new audiences across the country, and in some cases across the globe.

### BBQ SALMON AND MOVIE NIGHT

Audiences on Salt Spring Island enjoyed salmon dinner and a screening of Tsilhqot'in filmmaker Trevor Mack's short film *Tse'man Te? osh*, a story of Tsilhqot'in People's relationship with salmon. Fifty-six people were fed a delicious salmon dinner before the screening

**80**  
ATTENDEES

**\$1680**  
DONATIONS

### TSILHQOT'IN PERSPECTIVES

This hybrid event took place at the Ecologist in downtown Victoria. With audiences in person and online gathering to hear a conversation with Trevor Mack and Roger Williams.

**264**  
REGISTRATIONS

**\$2342**  
DONATIONS



### GROUNDSWELL: AN INDIGENOUS MINING SUMMIT

Together with West Coast Environmental Law, BC Mining Law Reform and Gitxaala Nation, RAVEN hosted *Groundswell: An Indigenous Mining Justice Summit*. Online and in person attendees heard from intervenors in the Gitxaala legal challenge, Gitxaala leadership, allied Nations and mining justice advocates.

**\$7769**  
DONATIONS

**212**  
REGISTRATIONS

**\$3610**  
TICKET SALES

## FESTIVAL AFLOAT: THE SALISH SEA TOUR

While 2022 had fewer overall events hosted by RAVEN, it's important to note the incredible efforts from the RAVEN team that brought to life the ambitious approach to Festival Afloat. Spanning ten days, we hopped aboard the *Providence* tall ship and charted a course throughout the enchanting waters of the Salish Sea. We were joined by artists, musicians, poets, storytellers, and the RAVEN community. Festival Afloat: the Salish Sea Tour raised just shy of \$50,000 for Heiltsuk and Gitxaala Nations.

Thank you for the concert! That was delightful, challenging with the wind, but delightful. The most West Coast thing I have ever done!

— FESTIVAL AFLOAT ATTENDEE



Photo of Desiree Dawson

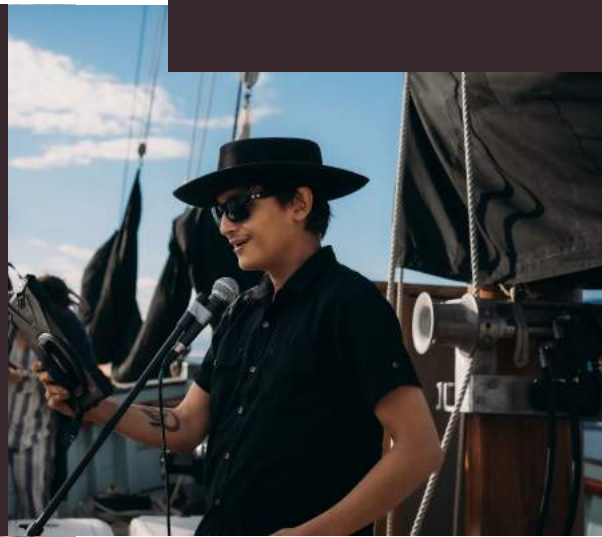


Photo of Qrow Anthony

## FESTIVAL AFLOAT BY THE NUMBERS

**439**  
REGISTRATIONS

**\$20,000**  
TICKET SALES

**\$9175**  
DONATIONS

**\$20,000**  
SPONSORSHIPS

*Festival Afloat 2022: The Salish Sea Tour*  
was presented in partnership with Scout Canning

**SCOUT**

# EDUCATION: HOME ON NATIVE LAND

## A COLLABORATIVE EFFORT

Throughout the majority of 2022, RAVEN was focussed on producing Home on Native Land. Even though much of the work was behind the scenes, we are pleased to share how much this effort allowed us to extend RAVEN's influence and impact. This project was an opportunity to begin many wonderful and collaborative partnerships, most germane being the one with the Indigenous media company, Stories First. While Home on Native Land lives on RAVEN's site, it was a truly collaborative project with Stories First who are credited with co-development, direction, producing, and more on the project.

The course features Indigenous academics, lawyers, and knowledge keepers who share their teachings to help audiences learn about Indigenous justice in Canada and discover the myths, absurdities, and possibilities that are baked into the laws of this land.

Another particularly notable collaboration was with a volunteer, Warren Leondhart. Warren is an illustrator and comic artist who volunteered the sum of what would have been thousands of dollars of his time to create visual stories to go along with each lesson. The beautiful and poignant illustrations and comics are a key tool in providing accessible options to understanding legal frameworks to the general public. These comics effectively blend storytelling, humour, and education to engage learners in a meaningful way.

## SOFT-LAUNCH SUCCESS

After several years of preparation and production, we are pleased to report that we were able to soft launch Home on Native Land to RAVEN monthly donors in December 2022 — a milestone that marks the official launch of RAVEN's education program.

While there were some technical bumps (to be expected when launching a free 10-module online course, the initial release allowed for valuable insights from early users, enabling RAVEN to fine-tune the course. The enthusiastic response from learners and the RAVEN community affirmed the need for the course and highlighted the significance and potential lasting impact the course will have in the coming years.





# WHO IS RAVEN?

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## RAVEN STAFF

### **Levin Chamberlain — Grants and Campaigns Coordinator**

Levin (he/him), of Northern and Eastern European descent, grew up on unceded Secwépemc Nation territory amongst an old-growth cedar forest. His studies in Environmental Studies and Canadian History at the University of Victoria fueled his passion for Indigenous rights. Now residing on unceded Quw'utsun territory, Levin has four years of nonprofit fundraising and grant writing experience to support RAVEN's mission. His work in Peru with Indigenous Quechua and Amazonian communities underscored the vital link between conservation and Indigenous relationships with their environments, a connection he continues to champion in his role at RAVEN.

### **Karissa Chandrakate — Digital Content Specialist**

Karissa (she/her) is a first generation Indo-Trinidadian immigrant of Indian and Portuguese ancestry. She was born in Trinidad and Tobago and currently resides on the stolen lands of the W̱SÁNEĆ First Nation where she enjoys spending time by the ocean. She is a photographer, videographer and illustrator passionate about amplifying stories that reconnects us to the Earth and to each other, and challenges social and cultural narratives.

### **russ elliott — Operations Manager**

russ elliott(they/him) is a disabled/crip settler from Treaty 7 lands of the Blackfoot Confederacy near Calgary, Alberta, with Eastern and Central European roots. Committed to unlearning internalized imperialism and promoting inclusivity, russ pursued an MA in Sociology at the University of Victoria, focusing on decolonial poetics and political ontology amid climate change. They join RAVEN in supporting Indigenous communities with humility, bringing expertise in publishing, accessibility justice, and governance to the team.

### **Jamie-Leigh Gonzales — Communications Manager**

Jamie-Leigh is a Portuguese/Skw̱wú7mesh writer, filmmaker, podcast creator, photographer, poet, and artist living on stolen land of W̱SÁNEĆ First Nation. At RAVEN, Jamie-Leigh is the Manager of Communications where she uses her technical skills to amplify Indigenous voices and movements. With a passion for technology and storytelling, she hopes to stimulate meaningful dialogue that challenges the status quo and encourages systemic change.

### **Caitlyn Kerr — Development & Engagement Coordinator**

Caitlyn is of Heiltsuk, Scottish and Finnish ancestry and lives on the traditional, ancestral and unceded territory of the Kwikwetlem First Nation. Currently, a student at BCIT studying Sustainable Event Management, Caitlyn's goals are to support and plan events that provide opportunities to highlight and amplify Indigenous creators while also focusing on reducing the event's environmental impact and focusing on sustainable practices.



### **Laurie MacKenzie — Development Director**

Laurie Mackenzie finds deep fulfillment in fundraising for causes dear to her heart. She's driven by connecting philanthropists with impactful community organizations. Passionate about environmental justice and First Nation reconciliation, living on the west coast allows her to cherish the natural beauty she strives to protect. Laurie believes in learning from Indigenous wisdom and preserving the land for future generations.

**In spring of 2022, Laurie said her farewell from her position at RAVEN as she moved on to pursue her own business.**

### **Andrea Palframan — Communications Director**

Andrea Palframan (she/her; settler of Scottish and Irish ancestry living on unceded Hul'quimin'um speaking-people's lands) is RAVEN's Director of Communication. She is dedicated to make media that brings the strength of data together with the power of storytelling. She holds a Masters in Intercultural & International Communication. Her research focus— how Indigenous communities are responding to, resisting, and adapting to climate change—forms the underpinning of her understanding of environmental justice and human rights issues.

### **Ana Simeon — Campaigns Director**

Ana Simeon is dedicated to protecting the land and achieving justice for Indigenous Peoples, the land's ancestral guardians. Prior to RAVEN, she campaigned against the Site C dam project with Sierra Club BC, addressing Aboriginal and Treaty rights violations. With a background in journalism and communications, her experiences during the Croatian war led her to seek processes promoting understanding and reconciliation. Ana's diverse career includes roles as a legal translator, reviser, Peace Valley campaigner, mediator, and avid birder, making her a valuable member of RAVEN.

**In fall of 2022, Ana said a joyful goodbye to RAVEN as she moved on to her next big adventure to pursue a law degree.**

### **Susan Smitten — Executive Director**

Susan Smitten is dedicated to raising legal defense funds for Indigenous Nations protecting their traditional territories and the environment. As a settler raised in Dish With One Spoon territory, she started in journalism, amplifying marginalized voices and issues. Susan, an award-winning filmmaker and writer, emphasizes the connection between environmental concerns and Indigenous land stewardship in her work. Her direction of "Blue Gold" and co-direction of "Wild Horses, Unconquered People" for RAVEN highlight First Nations' fights for their rights and culture. Susan remains committed to ongoing decolonization and reconciliation efforts as an ambassador for RAVEN's values.

### **Conrad Young ᑭᑭᑦᑭᑦᑭᑦ — Campaigns Director**

Conrad Young, hailing from Maskwacis, is deeply committed to Access to Justice and shares RAVEN's legal theories of change. With a background in Business Administration and a Business Management degree, he's part of UVic's Juris Indigenarum Doctorate program. Conrad brings extensive experience in First Nations business, finance, and investment analysis, coupled with a passion for social justice and equity. A former Ermineskin Cree Nation councillor and Treaty 6 heir, he emphasizes cultural revitalization and frames his work around Treaty and Inherent Rights as Economic Rights. Conrad's Plains Cree traditional teachings align with his goal of fostering healthier communities and delivering justice through RAVEN's mission.

## RAVEN BOARD OF DIRECTORS

### **Jeffrey Nicholls — Board President**

Jeff Nicholls is a member of the Raven Clan of the Tsimshian Nation. He completed his law degree at the University of Victoria, having previously graduated with a B.A. (Hons.) in Political Science and Indigenous Studies. Jeff is very passionate about asserting and supporting Indigenous legal orders, having worked with the Indigenous Law Research Unit to articulate Tsimshian law. For Jeff, Indigenous law is inextricably linked to the land and waters of his ancestral homeland. Developing a deep connection with his territory is a life-long pursuit. Jeff is an active volunteer. In addition to his work with RAVEN, Jeff is a staff lawyer with Ratcliffe, Vancouver.

### **Ronald J Lameman — Board Vice-President**

Ronald [Ron] J. Lameman is a citizen of the Beaver Lake Cree Nation, Treaty No. 6 Territory, Alberta, Canada which is located 9 miles southeast of the town of Lac La Biche in east central Alberta, Canada. The Beaver Lake Cree Nation is one of the Treaty No. 6 Nations who entered into Treaty No. 6 in 1876 and Ron Lameman has been a lifetime proponent of the Treaty, focusing on upholding and enforcing the Rights of the Indigenous Nations of Treaty No. 6 in Alberta, Saskatchewan & Manitoba. Ron was also active in each phase of the development of the UN Declaration on the Rights of Indigenous Peoples and has also attended a majority of the sessions for the development of the OAS "Declaration on the Rights of Indigenous Peoples of the Americas". In his current position as the Bilateral Treaty Coordinator, Ron is actively involved with the Elders and leadership of the Confederacy of Treaty Six First Nations and has spent over 40 years working diligently for Treaty Rights, Land and Natural Resource rights, environmental protection, traditional subsistence rights, cultural rights, children's rights, health and Self-Determination for Indigenous Peoples in Canada and around the world.

### **Susan Gee — Board Member**

Susan is a senior communications, issues management and development professional with over 20 years experience working in and for public sector and not for profit organizations. She holds a double major in Fine Arts, is an accredited public relations professional (APR) and is currently completing an Masters of Business Administration. Susan has a deep love for the natural world and is honoured to serve on the RAVEN board in support of First Nations communities across Canada.

### **Cliff Atleo — Board Member**

Cliff is a Tsimshian (Kitselas/Kitsumkalum) and Nuuchah-nulth (Ahousaht) scholar who researches Indigenous governance, community development and political economy. His doctoral research focuses on the political economy of the Ahousaht on the west coast of Vancouver Island, in both historical and contemporary contexts. Cliff is particularly interested in how Indigenous communities and leaders continue to assert agency within the confines of settler colonial law, politics and economics.

### **Rachelle Loos — Board Member**

Rachelle Loos is a member of Homalco First Nation and has close family connection to the Kwakwaka'wakw Nation. She obtained a Criminology degree from Vancouver Island University and graduated from the University of Victoria, Faculty of Law, in 2018. Rachelle has been inspired by the leaders she observed in her family and her community to continue the work they started in creating positive change for future generations. She is passionate about using her legal education to work with and support Indigenous Nations in asserting their rights and laws. Rachelle finds joy in volunteering and along with RAVEN Trust, Rachelle has volunteered with the Indigenous Law Student Association, Gathering Our Voices and at community events.

# RAVEN CHAMPIONS

RAVEN was a recipient of the 2021 **BC Conservation and Biodiversity Award**. Thank you!

## FUNDERS

**RAVEN gratefully acknowledges support from the following organizations in 2022:**

B & B Hamilton Fund at Toronto Foundation  
BC Conservation & Biodiversity Awards Foundation  
CanadaHelps Indigenous Peoples Solidarity Fund  
Catherine Donnelly Foundation  
Common Stream  
Congregation of Our Lady of Sion  
Donner Canadian Foundation  
Echo Foundation  
Gaia Fund at the Edmonton Community Foundation  
Hope Place Centres  
In The Field  
JRG Family Fund at Calgary Foundation  
New Venture Fund  
North Shore Unitarian Church  
Patagonia Environmental Grants Program Fund  
Philip and Muriel Berman Foundation  
Fund, held at Vancouver Foundation  
Prentice Family Fund through the Victoria Foundation



RAVEN (Respecting Aboriginal Values and Environmental Needs) acknowledges the support of the Real Estate Foundation of British Columbia

Roshan Vickery Fund through the Victoria Foundation  
Ruby Fund, held at Vancouver Foundation  
The Blennerhassett Family Foundation  
The Canadian Bar Insurance Association  
The Cultural Conservancy (Mino-Nibii Fund)  
The Klein - Panneton Foundation  
The Pinecrest Charitable Foundation  
The Law Foundation of BC  
The Sisters of Instruction of the Child Jesus  
The Weissman Family Foundation  
UVIC Commerce Students Society  
Vancity Community Foundation - Financial Support Fund  
Vancity Community Foundation - Not Just Coffee Fund  
Waitzer Family Fund at Toronto Foundation  
Wilburforce Foundation  
Yasodhara Ashram Society

**METCALF  
FOUNDATION**

RAVEN gratefully acknowledges support from Metcalf Foundation

RAVEN ALSO GRATEFULLY ACKNOWLEDGES SUPPORT FROM FOUNDATIONS AND BUSINESSES THAT PREFER TO REMAIN ANONYMOUS.

## BUSINESS SUPPORTERS

**RAVEN gratefully acknowledges support from the following businesses in 2022:**

Arc'teryx Vancouver  
Arrowmaker Advisory & Accounting  
LLP  
Banditry Cider  
Blue Dog Kayaking Ltd.  
Bolen Books  
Core Geoscience Services Inc.  
(CoreGeo)  
Country Grocer Salt Spring Island  
Decade Impact  
Discover Dogs  
Discovery Coffee  
Drawn & Quarterly Books  
Earnest Ice Cream  
Euclid Farms  
Fernwood Publishing Co.  
Frost & Ember Creations  
Green Artichoke Sustainable Fine  
Catering  
Haliburton Clothing Co.  
Health Hut  
Hide + Seek Coffee  
hOMe Grown Living Foods  
Luna Collective  
Made Manifest  
Modo Yoga North Vancouver  
Munro's Books

Nyoka Design Labs  
Open House  
Out-Smarts Marketing  
Owl and Bear Studio  
Patagonia Vancouver  
Peace Cabin  
Prose Hair  
R&B Brewing  
Rambling Rose Boutique & Thrift  
Sea Witch Botanicals  
Simplicity Life Coaching  
SOULFULL  
Sriracha Revolver Hot Sauce Inc.  
Sustainabilities Ltd  
Switchboard Cafe  
The Backyard Project Farm Stand  
The Delphi Group  
The Maker's OutPost  
The Paisley Notebook  
the studio pec  
Theo Decor  
Trapeze Communications  
Universal Music Canada - B.L.A.C.K  
Label Coalition  
Weaver Website Development  
Cooperative  
WellDunn Consulting

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GUAYAKI SUSTAINABLE RAINFOREST PRODUCTS



AND TO ALL OUR BUSINESS SPONSORS, FUNDERS, AND COMMUNITY FUNDRAISERS WHO KEEP RAVEN GOING

**R.A.V.E.N. (RESPECTING ABORIGINAL VALUES AND ENVIRONMENTAL NEEDS)**

**Non-Consolidated Financial Statements**

**Year Ended December 31, 2022**

**R.A.V.E.N. (RESPECTING ABORIGINAL VALUES AND ENVIRONMENTAL NEEDS)**

**Index to Non-Consolidated Financial Statements**

**Year Ended December 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of R.A.V.E.N. (Respecting Aboriginal Values and Environmental Needs)

*Report on the Non-consolidated Financial Statements*

*Opinion*

We have audited the non-consolidated financial statements of R.A.V.E.N. (Respecting Aboriginal Values and Environmental Needs) (the RAVEN), which comprise the Non-consolidated Statement Of Financial Position as at December 31, 2022, and the non-consolidated Statements of Operations And Changes In Fund Balances and Cash Flows for the year then ended, and notes to the non-consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying non-consolidated financial statements present fairly, in all material respects, the non-consolidated financial position of the RAVEN as at December 31, 2022, and the non-consolidated results of its operations and non-consolidated cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

*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 Non-consolidated Financial Statements* section of our report. We are independent of the RAVEN in accordance with ethical requirements that are relevant to our audit of the non-consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*Responsibilities of Management and Those Charged with Governance for the Non-consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of the non-consolidated financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of non-consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

*Auditor's Responsibilities for the Audit of the Non-consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the non-consolidated 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 non-consolidated 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 non-consolidated 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 RAVEN'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 RAVEN'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 non-consolidated 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 RAVEN to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the non-consolidated financial statements, including the disclosures, and whether the non-consolidated 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.

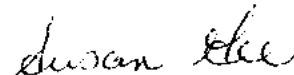


Victoria, British Columbia  
June 29, 2023

GREEN HORWOOD & CO LLP  
Chartered Professional Accountants

**R.A.V.E.N. (RESPECTING ABORIGINAL VALUES AND ENVIRONMENTAL NEEDS)****Non-Consolidated Statement of Financial Position****December 31, 2022**

	2022	2021
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 298,071	\$ 330,861
Term deposits	2,214,521	2,097,121
Goods and services tax rebate	7,017	5,143
Prepaid expenses	6,090	4,078
	<u>2,525,699</u>	<u>2,437,203</u>
<b>CAPITAL ASSETS (Net of accumulated amortization ) (Note 3 )</b>	<u>3,272</u>	<u>8,351</u>
	<u>\$ 2,528,971</u>	<u>\$ 2,445,554</u>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>CURRENT</b>		
Accounts Payable & Accrued Liabilities	\$ 150,392	\$ 296,661
Deferred Operating Grants (Note 4 )	62,501	125,002
	<u>212,893</u>	<u>421,663</u>
<b>FUND BALANCES</b>	<u>2,316,078</u>	<u>2,023,891</u>
	<u>\$ 2,528,971</u>	<u>\$ 2,445,554</u>

**ON BEHALF OF THE BOARD** Director Director

# R.A.V.E.N. (RESPECTING ABORIGINAL VALUES AND ENVIRONMENTAL NEEDS)

## Non-Consolidated Statement of Operations and Changes in Fund Balances

For the Year Ended December 31, 2022

	2022			2021		
	Projects	Operations	Total	Projects	Operations	Total
REVENUES						
Donations	\$ 538,863	\$ 926,291	\$ 1,465,154	\$ 847,581	\$ 1,005,824	\$ 1,853,405
Other Income	5,567	42,934	48,501	12	10,401	10,413
Project Grants	582,739	565,749	1,148,488	232,629	482,055	714,684
Swag sales (net)	-	547	547	-	1,506	1,506
	<u>1,127,169</u>	<u>1,535,521</u>	<u>2,662,690</u>	<u>1,080,222</u>	<u>1,499,786</u>	<u>2,580,008</u>
EXPENSES						
Administration	8,513	73,609	82,122	17,755	60,086	77,841
Cash awards	-	1,000	1,000	-	2,503	2,503
Litigation Disbursements (Note 5)	1,115,538	-	1,115,538	1,261,846	-	1,261,846
Marketing and advertising	-	7,292	7,292	-	30,431	30,431
Occupancy costs	-	69,186	69,186	-	66,487	66,487
Project expenses	-	441,649	441,649	-	290,833	290,833
Salaries and wages	-	653,716	653,716	-	471,575	471,575
	<u>1,124,051</u>	<u>1,246,452</u>	<u>2,370,503</u>	<u>1,279,601</u>	<u>921,915</u>	<u>2,201,516</u>
NET EXCESS OF REVENUES OVER EXPENSES	3,118	289,069	292,187	(199,379)	577,871	378,492
FUND BALANCES - BEGINNING OF YEAR	<u>848,371</u>	<u>1,175,520</u>	<u>2,023,891</u>	<u>764,365</u>	<u>881,034</u>	<u>1,645,399</u>
SUB-TOTAL	851,489	1,464,589	2,316,078	564,986	1,458,905	2,023,891
Capacity Building (Note 6)	(80,356)	80,356	-	(176,652)	176,652	-
Interfund Transfers (Note 7)	160,409	(160,409)	-	460,037	(460,037)	-
FUND BALANCES - END OF YEAR	<u>\$ 931,542</u>	<u>\$ 1,384,536</u>	<u>\$ 2,316,078</u>	<u>\$ 848,371</u>	<u>\$ 1,175,520</u>	<u>\$ 2,023,891</u>
Externally Restricted Fund Balances (Note 8)	622,986	38,459	661,445	401,397	54,732	456,129
Internally Restricted Fund Balances (Note 9)	308,556	-	308,556	446,974	-	446,974
Unrestricted Fund Balance	-	1,346,077	1,346,077	-	1,120,788	1,120,788
	<u>931,542</u>	<u>1,384,536</u>	<u>2,316,078</u>	<u>848,371</u>	<u>1,175,520</u>	<u>2,023,891</u>

# R.A.V.E.N. (RESPECTING ABORIGINAL VALUES AND ENVIRONMENTAL NEEDS)

## Non-Consolidated Statement of Cash Flows

For the Year Ended December 31, 2022

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 292,187	\$ 378,492
Items not affecting Cash		
Amortization of equipment	6,503	6,145
	<u>298,690</u>	<u>384,637</u>
Changes in non-cash working capital		
Goods and services tax rebate	(1,874)	225
Prepaid expenses	(2,012)	(280)
Accounts payable	(146,269)	249,712
Government remittances	-	(6,191)
Restricted donations	(62,501)	125,002
	<u>(212,656)</u>	<u>368,468</u>
Cash flow from operating activities	<u>86,034</u>	<u>753,105</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(1,424)	(2,683)
Sale of donated marketable securities	-	1,934
	<u>(1,424)</u>	<u>(749)</u>
<b>INCREASE IN CASH FLOWS</b>	<u>84,610</u>	<u>752,356</u>
Cash and cash equivalents - beginning of year	<u>2,427,982</u>	<u>1,675,626</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 2,512,592</u>	<u>\$ 2,427,982</u>
<b>CASH AND CASH EQUIVALENTS CONSIST OF</b>		
Cash	\$ 298,071	\$ 330,861
Term deposits	2,214,521	2,097,121
	<u>\$ 2,512,592</u>	<u>\$ 2,427,982</u>

# **R.A.V.E.N. (RESPECTING ABORIGINAL VALUES AND ENVIRONMENTAL NEEDS)**

## **Notes to Non-Consolidated Financial Statements For the Year Ended December 31, 2022**

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### **1. STATUS AND NATURE OF OPERATIONS**

R.A.V.E.N. (Respecting Aboriginal Values and Environmental Needs) ("RAVEN") is a small but mighty registered charitable organization whose mission is to raise legal defence funds to help Indigenous Peoples in Canada defend their treaty rights and the integrity of their traditional lands and cultures.

RAVEN was formed to recognize the need to redress an inherent imbalance. RAVEN's vision is a country that honours the ancestral laws, rights and stewardship values of Indigenous Peoples and their equitable access to the justice system within a thriving natural habitat.

RAVEN was incorporated as a corporation with share capital by letters patent which were issued under the Canada Corporation Act on September 7, 2006 and continued under the Canada Not-for-profit Corporations Act on September 17, 2014. RAVEN is a registered charitable organization, and, as such, is exempt from income taxes under the Income Tax Act (Canada) and can issue donation receipts for income tax purposes.

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### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

RAVEN's Non-Consolidated financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO) and, in management's opinion, with consideration of materiality and within the framework of the following accounting policies:

#### Fund Accounting

RAVEN follows the restricted fund method of accounting for contributions. RAVEN ensures, as part of its fiduciary responsibilities, that all funds received with a restricted purpose are expended for the purpose for which they are provided. The financial statements include the following funds:

#### **(i) Operating Fund**

The Operating Fund accounts for RAVEN's unrestricted program delivery and administrative activities. This fund reports the unrestricted resources and includes investment income and unspecified donations received for which there are no restrictions attached by the donor.

#### **(ii) Project Fund**

The Project fund reports amounts that are received and disbursed by RAVEN according to externally imposed agreements specifying the donors' intentions on how the funds are to be used.

#### Revenue recognition

Restricted contribution related to general operations are recognized as revenue of the Operating Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund in the year received or receivable if the amount to be received can be reasonably estimated and collection can be reasonably assured.

Unrestricted contributions are recognized as revenue of the Operating Fund in the year 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.

*(continues)*



# R.A.V.E.N. (RESPECTING ABORIGINAL VALUES AND ENVIRONMENTAL NEEDS)

## Notes to Non-Consolidated Financial Statements For the Year Ended December 31, 2022

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Capital assets

Capital assets are stated at cost or deemed cost, less accumulated amortization and is amortized over its estimated useful life on a straight-line basis at the following rates:

Furniture and fixtures	5 years
Computer hardware	3 years

In the year of acquisition, capital assets are amortized at one-half of the annual rate.

#### Financial instruments

RAVEN's financial instruments consist of cash, term deposits, marketable securities, receivables, payable and accrued liabilities. RAVEN initially measures all of its financial assets and liabilities at fair value. RAVEN subsequently measures all of its financial assets and liabilities at amortized cost.

It is management's opinion that RAVEN is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair values of these financial instruments approximate their carrying values, unless otherwise noted.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write-down that is determined is recognized in the statement of operations. A previously recognized impairment loss may be reversed to the extent of any improvement, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations in the period in which it is determined.

The company recognizes its transaction costs in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

#### 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 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 year. 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.

### 3. CAPITAL ASSETS

	Cost	Accumulated Amortization	2022 Net book value	2021 Net book value
Computer Equipment	16,765	14,237	2,528	3,133
Furniture and Fixtures	24,408	23,664	744	5,218
	41,173	37,901	3,272	8,351

## R.A.V.E.N. (RESPECTING ABORIGINAL VALUES AND ENVIRONMENTAL NEEDS)

### Notes to Non-Consolidated Financial Statements For the Year Ended December 31, 2022

---

#### 4. DEFERRED OPERATING GRANTS

Deferred operating grants represent restricted funding received during the current period and which will be recognized as revenue in a subsequent period when the related expenses are incurred.

The deferred grant balance at December 31, 2021 is for Heiltsuk Litigation to be divided equally between 2022 and 2023.

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#### 5. LITIGATION DISBURSEMENTS

Litigation disbursements represent legal fees paid to, or on behalf of, First Nations in the current year who have signed Litigation Partnership agreements with RAVEN.

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#### 6. CAPACITY BUILDING

RAVEN charges capacity building fees to the projects at rates established annually by the Board of Directors. These fees support RAVEN's administrative operations.

For 2022 and 2021, as RAVEN did not require the funds for operations, the funds were directed to the Discretionary Litigation Fund (Note 7).

The funds are to be disbursed to Nations with whom RAVEN already has a Memorandum of Understanding agreement.

---

#### 7. INTERFUND TRANSFERS

RAVEN transferred funds from its operating account to the following projects :

	2022	2021
Site-C Litigation	2,526	3,300
T3 Area Case	-	98,283
Discretionary Litigation Fund (Note 9)	157,883	358,454
	<u>160,409</u>	<u>460,037</u>

In 2020 RAVEN transferred funds to the Intervenor fund in order to start the fund and to the litigation classes to meet funding commitments.

RAVEN transferred funds from the Intervenor Fund to the following projects

	2022	2021
Salmon Nations	-	40,000
Saugeen Nation intervention	20,000	-
Saik'uz First Nation interventions	40,000	-
Gitxaala Interventions	50,000	-
	<u>110,000</u>	<u>40,000</u>

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## R.A.V.E.N. (RESPECTING ABORIGINAL VALUES AND ENVIRONMENTAL NEEDS)

### Notes to Non-Consolidated Financial Statements For the Year Ended December 31, 2022

#### 7. INTERFUND TRANSFERS - continued

RAVEN transferred funds from the Discretionary Litigation Fund to the following litigation funds:

	2022	2021
Secwepemc Litigation	-	40,000
Neskantaga Litigation	37,758	30,000
Heiltsuk Litigation	62,970	-
T3 Area Case	53,146	110,000
Gitxaala Litigation	10,500	20,000
	<u>164,374</u>	<u>200,000</u>

#### 8. EXTERNALLY RESTRICTED FUNDS

The restricted funds for projects represent amounts collected on behalf of First Nations who have signed litigation partnership agreements with RAVEN, where the funds are intended to be used in future years for legal expenses as defined in the Memorandums of Understanding agreements.

The restricted funds for operations is from an education grant to develop a ten module online learning program to be launched in 2023 on the RAVEN website.

#### 9. INTERNALLY RESTRICTED FUNDS

The Board of Directors approved the set up of a Discretionary Litigation Fund in 2021.

The fund represents money transferred from Operations to Projects where the Executive Director and Campaigns Fundraising Director will decide where and when funds will be transferred for the legal expenses of a specific Litigation Partner. In 2022, \$157,883 (2021 - \$358,454) was transferred from Operations to the Discretionary Litigation Fund.

Funds from completed campaigns totaling \$8,073 (2021 - \$0) were also transferred to the Discretionary Litigation Fund.

The Board of Directors approved the set up of an Intervenor fund in 2020.

Funds may be accessed through an application process intended specifically for those applicants who wish to intervene in legal challenges by other parties. Eligible applicants include Indigenous Nations governed under traditional governance: Indian Act bands, and Indigenous groups, organizations and NGO's (e.g. Treaty 6 Tribal Association, Union of BC Indian Chiefs, the Association of Friendship Centres etc.)

Internally Restricted Fund balances are as follows:

	2022	2021
Discretionary Litigation Fund	160,036	158,454
Intervenor Fund	148,520	258,520
Neskantaga Litigation	-	30,000
	<u>308,556</u>	<u>446,974</u>

## R.A.V.E.N. (RESPECTING ABORIGINAL VALUES AND ENVIRONMENTAL NEEDS)

### Notes to Non-Consolidated Financial Statements For the Year Ended December 31, 2022

#### 10. COMMITMENTS

RAVEN has entered into an equipment lease and into rental leases for office premises and has committed to the following annual lease payments:

	Equipment	Office Lease
2023	5,581	30,153
2024	5,581	30,153
2025	5,581	30,153
2026	3,707	7,538
2027	632	-
	<u>21,082</u>	<u>97,997</u>

#### 11. RELATED ENTITY

RAVEN has established a non-profit corporation, Friends of RAVEN Foundation ("Friends"), which is recognized as a charitable organization (# 718752512RR0001), the purpose of which is to hold and invest funds and property for the purpose of disbursing exclusively to "qualified donees" that assist Aboriginal peoples and protect the environment, and in particular to disburse to RAVEN (Respecting Aboriginal Values and Environmental Needs).

RAVEN does not account for Friends in these financial statements. As at December 31, 2022, RAVEN received \$2,000 for the Harmony Essay Prizes from Friends (2021 - \$2,000).

Friends of RAVEN has amended its bylaws and articles to create a dual-entity situation, by which the board of RAVEN will also sit on the board of Friends of RAVEN, in order to ensure the two entities remain aligned in purpose and mission.

The following is a summary of the Financial Statements for Friends of RAVEN:

	2022	2021
Statement of Financial Position		
Assets	\$ 57,583	\$ 63,927
Liabilities	47,541	53,266
Net Assets	<u>\$ 10,042</u>	<u>\$ 10,661</u>
Statement of Operations		
Revenues	\$ 5,614	\$ 14,499
Expenditures	6,233	10,357
(Deficit) Excess of Revenues over Expenditures	<u>\$ (619)</u>	<u>\$ 4,142</u>
Statement of Cash Flows		
Operating	\$ (7,165)	\$ 7,324
Financing	715	357
Net Cash Flows For the Year	<u>\$ (6,450)</u>	<u>\$ 7,681</u>