



Pictou Landing
First Nation

Annual Report ²⁰²⁴ -2025



Table of Contents



02

Message from Chief and Council

04

Message from the Chief Financial Officer

05

Message from the Chief Administrative Officer

06

Health Centre

11

Language Team

14

Education

19

Lands & Economic Development

21

Boat Harbour

22

Community Development

24

Capital & Public Works

25

Housing

27

Fishing Report

29

Centre Spread

32

Financial Report

Cover photo: The cover photo is of Pictou Landing First Nation joining in the celebration of New Glasgow's 150th anniversary.



**PICTOU LANDING
FIRST NATION**

Message from Chief and Council



It has been both an honour and a privilege to serve as your Chief and Council over the past two years. This time has been filled with meaningful learning, growth, and progress for our community. From the beginning, our shared goal has been to represent you, the PLFN community members, both on and off reserve, with honesty, transparency, and dedication. We are proud to continue offering financial assistance for both on and off-reserve community members, including funding for post-secondary students pursuing their educational goals. Or with assistance when life gets difficult and community members need help with utilities bills, rent, or food. No matter where you live, we are all still connected to the PLFN community, and your success and well-being are important to our council.

Over the past year, we've heard and understood the community's desire for more opportunities to gather, share, and engage in conversation. We've learned how vital these connections are in guiding our work and strengthening trust. Please know that your voices, your concerns, and your hopes for the future of Pictou Landing First Nation guided every decision made and every table we have sat at.

We are deeply grateful for the continued trust and support you have shown us. Your involvement, feedback, and encouragement have been the foundation of our collective progress. We also want to recognize the tireless work and commitment of our staff, committees, and volunteers. It truly takes all of us working together to build the strong, vibrant, and caring community we all envision.

Throughout this term, we have continued to hold regular and special meetings as needed, ensuring that community concerns are brought forward at every opportunity. Some of the key projects we continue to pursue funding for include:

- Additional housing and home renovation supports
- A new Youth Centre
- A new community hall
- Security, search and rescue training, and equipment

- A new supply truck for the fire department
- Fire extinguishers for every home
- A new Health Centre
- Expanded economic development opportunities
- A new crosswalk for community safety

Ongoing projects currently underway include:

- Working with CMM to develop new bylaws and update existing ones
- Forming an Elders Committee to review and decide on the possible return of banned community members
- Finalizing a new housing policy with CMM
- Establishing a Housing Committee to make housing allocation recommendations for the Chief and Council's final approval.

Community safety is a top priority. We continue to work closely with CMM to secure funding for security services and a search-and-rescue team.

Mental health is also a key area of focus. Our growing mental health team works hard to ensure that members have access to the support they need.

We are proud to support our Directors and employees in completing several major initiatives, including the paving of the new subdivision, the new ballfield, the Youth Centre, the Community Hub, and the new crosswalk with lights. We are also seeing continued progress on long-term projects, including the Clearwater deal and the solar project.

Beyond these initiatives, we have continued to support and celebrate our community by sponsoring, attending, planning, or volunteering for various community events. Some of these events include:



- Community Pancake Breakfast
- Staff Appreciation Day
- Annual Mawio'mi
- Mission Weekend
- Blessing of the Fleet
- Truth and Reconciliation Event
- Sand Sculpture Contest
- Saint Anne Pilgrimage
- Pride Parade
- Pumpkin Carving Contest
- Mini Community Summer Games
- Walk to Remember: Sober Living and Sobriety Event
- Elders Retreat
- 12 Days of Christmas
- Children's Christmas Party
- Easter Egg Hunt

- Treaty Day Celebrations

Our Chief and Council have also been proud to build meaningful relationships and share our culture with our neighbouring communities. Some of our members also sit on local boards and committees, further strengthening those connections. We've taken part in many special events such as the Ship Hector Launch, New Glasgow's 150th Celebration, the Lobster Carnival, Westville's and Pictou's Truth and Reconciliation Day, the Return of the Lulan, and Take Back the Night.

We are also pleased to share that both Pictou and Westville kept the Truth and Reconciliation flags raised throughout October in recognition of ongoing reconciliation efforts. The Town of Westville also invited Chief Young to attend a council meeting to discuss the pillars of reconciliation.

As we look ahead, we are committed to listening, learning, and leading with integrity. Thank you for allowing us the honour of representing and advocating for our community.

Together, we will continue to move forward stronger and more united than ever.

Chief and Council



**PICTOU LANDING
FIRST NATION**

Message from the Chief Financial Officer



Dear Band Members of Pictou Landing First Nation,

As I write this CFO report for the AGM booklet, I can not help but look to last year to see what I might say differently. In all truth, I can not on some facets but can in others. We still have a cash flow issue due to unsettled FIONA claims and ISC housing contributions of years past. In fiscal 2026 we are seeing movement on Housing which is a good thing. I think added resources in Housing have made this task possible.

I am happy to say that we have come to having cleaner more consistence financial reporting as we look to annual comparisons which works well in reflecting on one-year results over the other, at least in some capacities. Once again, I have prepared a financial report to explain the results and changes that have impacted 2025 fiscal year end in both a positive way as well as negative impact and it will be available at the AGM. This message is more in regards as to what is the status of the office of the CFO as it relates to the administration and the capacity of the current resources needed to function effectively. We were fortunate in 2025 to have once again gained on the own source revenues (OSR) to assist in the cash shortfall of both FIONA and Housing. Staffing is still an issue as it directly impacts the proper resources to get things done effectively in all facets of PL Band Administration in the services to which we are to provide to the members. In other words, having the supports in place to ensure accurate outcomes and the capacity to review when needed. It further helps to have all of this to be more proactive in our work efforts.

The office of the CFO was very busy with various audits, financial reviews, reconciliations, and just keeping things moving. There were some matters that were not completed in 2025 that I wish had of been as we look to being more effective. Pictou Landing Administration is still behind in the submission of both current and historical reports that support the 10-year grant that was achieved in 2018 after much collaborative effort. Further, Pictou Landing Band Administration still needs to gain committees in important areas as to ensure the transparency and the community engagement it should have to move in support of community. We have seen some progress. It further needs a new comprehensive community plan along with a new strategic plan to ensure the effective operational plan

that would align with the vision of the community and provide Council with the mandate to move forward with community awareness and support.

On a positive note, fisheries has made some strides in its net profit but still struggles to cover all its cash requirements of principal debt. This all has to do with pricing per pound. As a note, we see a major improvement in price in the 2026 fiscal which embraces the fishing season of 2025. The economic efforts of investments in clearwater, wind farming, solar farm, clam farm, gaming, have yielded a good return as to help us make up for other areas where cash flow was not as strong. That is the essence of own source revenues. The activities of the A'Se'K Seven Generations Trust have also provided a good return in fiscal 2025.

In closing, I want to publicly thank my staff that assist me in finance and I certainly appreciate their efforts while we look to a new way of being proactive in providing the necessary reporting that allows senior management, directors, and others to have the resources needed to move forward with results. I also want to say that I once again enjoy working for the community of Pictou Landing First Nation even in the tough times and will continue to strive to improve and support the leadership.

Respectfully submitted,

Wayne Teasdale

Chief Financial Officer.



Message from the Chief Administrative Officer



Hi Everyone

I was hired as Chief Administrative Officer for Pictou Landing First Nation in December of 2024. First, let me say how honoured I am to be offered this position managing band administration, and how much I appreciate all the kindness and support I have received as I settle into this role.

I want to start by giving some background about me, so here's a quick overview. I grew up in Lunenburg, Nova Scotia, and obtained a Bachelor of Commerce degree from St Mary's University in Halifax. I started offshore commercial fishing in the summers when I was 15 until 22. Over time, I worked my way up the corporate ladder, culminating in running several businesses and First Nation organizations. I've been working with and for First Nations for about 20 years now, both here in Atlantic Canada and also in New Zealand. When I was hired, I was given direction to bring more formal structure to band administration, focusing on having the departments work more collaboratively to achieve more with the limited funds we have available. Additionally, find additional funding opportunities to support band initiatives, focus on improving our current businesses, and seek larger economic development opportunities for the band, centred on job creation and additional profit streams. I was also instructed to strongly focus on additional housing development on the reserve. These instructions are ultimately designed to continue building a healthy, wholesome, and vibrant community and flow directly from past community comprehensive planning documents.

I can't speak much on what took place before my start date in December of 2024; however, I can point to a few projects which we continue to work on. Harbour View is finally being paved. The ball field's coming along slowly but surely, and we were lucky enough to get the IHPP program renewed. There are ongoing upgrades to our water and sewer systems, and while Chief and Council have announced three new homes, I expect to see more next summer. We are considering investing in additional Band-owned fishing licenses and quota. The final stage of HUB redevelopment will most likely start in the summer of next year. We've invested in new plowing equipment for the capital department to improve snow clearing.

We are considering new business ventures related to renewable energy, and we are eagerly awaiting the completion of the Community Comprehensive Plan and Community Strategic Plan. These important documents will guide our decision-making, as they incorporate community comments and input on



a number of key issues. Additionally, we're working very hard to build a positive, collaborative relationship with ISC.

While there is still work to be done, we have made several strides towards planning and building a stronger, more robust management structure, one that focuses on the wishes and needs of the community while maintaining a healthy financial position. Regarding the issues I mentioned above, at the AGM, if you have any questions, please do come and speak to me; I'm always happy to chat.

Finally, I would like to thank Chief and Council for their ongoing support, as well as the management team here at PLFN. In fact, I would like to give a shout-out to the directors, senior managers, and staff who work here. I'm proud of the work that's getting done. I see you working hard to meet the community's needs. I genuinely appreciate it. You're a good team, and we are continuing to build a solid foundation for future growth.

Daniel Matthews

CAO Pictou Landing First Nation



**PICTOU LANDING
FIRST NATION**

Due to staff turnover, it was difficult to narrow the focus of this report to be solely from April 1, 2024, to March 31, 2025. As such, the Director of Health has taken the approach of providing an update of last year's activities as best as possible, along with where the department is at present (as it relates to staffing). This will result in some duplication for next year's annual report.

- Clinical Services
 - o Community Health Nursing
 - o Primary Care
 - Nurse Practitioner
 - Family Physician
- Home & Community Care
- Medical Transportation
- Community Health Representative
 - o Water Monitoring
- Screening clinics Mental Wellness Team
 - o Case Management
 - o Outreach
- Maternal Child Health & Oral Health programming
- Prevention Programs & Services (Child & Family Services)
 - o Post Majority Support Services
 - o Band Designate
 - o Case Management
- Health Advocacy

The Clinic team members are: Dr. David MacNeil, Kayla McCulloch, NP; Kelzie Fortune, RN; Melissa Latter, LPN; and Kara Weatherbie, LPN. They are responsible for providing culturally safe primary care services at the individual, family, and community levels, emphasizing a holistic approach to health promotion, chronic disease management and illness prevention.

Through partnerships with NS Public Health and NS Health, additional services are available in the community, such as weekly blood collection, a monthly One Door Diabetes clinic, and various immunization clinics.

Home & Community Care (HCC)

The Home & Community Care program operates in the community, with a coordinator (Kara Weatherbie, LPN), 3 Continuing Care Assistants (Morgan Langille, Pam Goodall, Josie



Julian) and two support workers (Freda Fraser and Nancy Prosper). The HCC program continues to provide essential health care and support services to community members within their homes, promoting independence, recovery, and quality of life. In 2024-25, 23 clients received ongoing home care/nursing services on a consistent basis, and an additional 38 clients accessed short-term home care/nursing services. These services addressed specific needs, including: diabetes management/education, wound care, medication administration support, daily living support, vital sign monitoring, suture/staple removal, advanced care planning support, and post-op. HCC also offers self-managed care financial support for clients following surgery on a short-term/after-hours basis.

Community Health Representative

This role (Darlene Bachiri) supports health promotion and disease prevention in the community through various workshops and partnerships. Numerous activities and events were organized in 2024-25:

- Foot care clinics held throughout the year offered 203 appointments,
- monthly Diabetes clinic, saw 3-9 clients regularly,
- 27 participants in the Diabetic Retinopathy screening clinic,
- 24 clients were screened during the Mammogram clinic,
- Slow Cooked Dreams workshops – 20 participants
- 267 water samples were collected and sent for analysis

Water monitoring activities will change from weekly to monthly in the upcoming fiscal year, as this responsibility shifts to the Atlantic First Nations Water Authority. Darlene is also attending a few workshops and trainings to support professional development.

Medical Transportation

The Medical Transportation program consists of a staff medical driver (Sandy Carter) and a Coordinator (Michelle Denny). It provides both direct transportation and reimbursement for travel to medical, dental, and optometry appointments for Pictou Landing Band Members. Access to supports is connected to the status card number and administered through Non-Insured Health Benefits. Michelle processes reimbursements, gas purchase orders, hotel stays and reconciles medical drive receipts in the MTRS database. Sandy Carter, the Medical Driver, is available Monday through Friday. Scheduling appointments at least 24 hours in advance is preferred, and 72 hours

helps provide more options for community members. During this reporting year, 126 unique clients were supported through 1345 distinct travel vouchers (travel, meals, accommodations).

Beyond this program/service, additional medical transportation services are available through Public Health and require a 72-hour notice, and can provide free transportation within Pictou, Colchester, Cumberland and Hants counties.



Mental Wellness Team

The Mental Wellness Team is comprised of two Case Managers (Chasity Chennell, Jenna Prosper) and an Outreach Worker (Jane Hennessey). Together, they support community members in navigating a complex mental wellness system and provide harm reduction support and education, along with assistance in accessing recovery support, rehabilitation and treatment. Through the mental wellness program, they offer navigation of the legal aid and justice system, providing support and advocacy. They work with clients to develop an individualized case plan that aims to empower and support their emotional, spiritual, physical and mental wellness needs while connecting them with services and supports. The team currently has a case load of approximately 53 clients. Community members can self-refer by calling the Health Centre.

Numerous activities were supported throughout the year, including: establishing Pictou Landing First Nation as a designated site for Alcoholics Anonymous (AA), Winter Care packages, PLFN Family Summer Games, Pride Events, Cultural Crafts and various Staff training events. A partnership was also formed with Geo Nova Scotia to help support access to cell-phone/internet services for those in need. In partnership with the Healing Centre, a Men's group – 2 Wolves was delivered in the community, with great feedback.

The team was successful in their application for funding to



develop a mental wellness strategy/plan for the community. This work will begin in 2025/26.

Fran Nicholas had been in the Prevention worker role during this fiscal year. She offered numerous events throughout the year, including Elders Tea, Men's and Women's teas, Boys & Girls clubs, various cooking classes, and Options to Anger programming. Fran has moved shifted into a new role, as Support Worker/Driver for Post Majority/Prevention services.

It should also be recognized that significant efforts were put forth by the team related to an emergency shelter project, Safe Haven. This project was in response to the rising pressure and priority of homelessness in the community. While this project did not come to fruition, it is recognized that this pressure has not gone away, and a more comprehensive and collaborative solution must be explored and invested in to better address the urgency of stable housing and mental wellness needs. This will require strong commitment and investment from leadership and extends beyond the scope of the Health department, who are eager to be partners in this work.

A special thank you to Trinity Nicholas and Tonya Francis, who both worked under this program in the 2024/25 fiscal year and have since moved on to other projects. We thank them for their contributions to the work.



Family Wellness Coordinator

Autta Sylliboy supports family wellness through a variety of programs:

- Maternal Child Health

- Children's Oral Health Initiative
- PLFN PRIDE
- PLFN's Health Center 12 Days of Christmas
- Men's Wellness Group
- Women's Wellness Group
- Youth Wellness Activities
- Confidential Referrals for Professional Services

She collaborates with the Mental Wellness Team in the delivery of services and programming. Autta is dedicated to supporting the community's wellness at Pictou Landing First Nation and is passionate about her work.

Two Program Coordinators (Alyssa Prosper and Marileeze Denny) were recently hired to work collaboratively across Wellness and Prevention programs and services. These roles help program staff in the development, communication and evaluation of community-based programs.

Prevention Programs & Services

Prevention, Post-Majority and Band Designate functions all fall under Child & Family Services programming and are currently overseen by the Health department. It is likely that as these programs continue to build and expand, they will become a separate department. Jaclyn MacLeod is the Prevention Programs manager, recently hired.

Post Majority

In the 2024-25 fiscal year, significant efforts were put forth to create and develop the Post Majority Support Services program to help young adults aged 19–25 who have transitioned out of child welfare care. The program provides voluntary supports such as housing, education, financial assistance, and life skills to promote independence and well-being. Case plans are developed with clients on an individual basis and for their unique goals. This was a new program available in First Nation communities as part of overall child welfare reform activities and part of a settlement agreement with Canada.

We thank Kaitlyn Power for her efforts in starting up this program. She has since moved on to other projects.

Prevention

This is a new and developing area for Pictou Landing. This program focuses on supporting children, families and the community in developing programs and services that aim to



promote holistic well-being, prevent child maltreatment, and strengthen and preserve the family unit.

Prevention services focus on reducing the risk of potential harm and fostering resilience within families and communities. These services are divided into three main categories, each addressing different levels of need and risk:

- **Primary Prevention:** This category focuses on community-wide strategies to promote well-being and prevent issues from arising in the first place. These aim to promote resilience, encourage overall wellness, and build capacity within families and communities.

- **Secondary Prevention:**

Secondary prevention targets individuals or families at a higher risk of experiencing issues like abuse, neglect, or family breakdown. These services provide targeted support to prevent these situations from escalating into crises. Secondary prevention services often work with families and individuals who may already show signs of stress, but have not yet entered the child welfare system.

- **Tertiary Prevention:**

Tertiary prevention focuses on families and individuals already experiencing significant challenges or crises, such as children who have been removed from their homes or those facing severe mental health issues. The goal of tertiary prevention is to provide intensive interventions to address the immediate crisis and prevent further harm, such as child removal or family separation.

In 2024-25, the majority of Prevention services and supports were provided towards the end of the fiscal year. The commitment here is to develop a collaborative work plan, alongside Health, Education, and Social departments, community, and leadership, to effectively contribute to developing and maintaining programs and services that strengthen and support families.

Band Designate

This role was vacant for the majority of 2024-25. Cheyla Wolhmuth, BSW, SWC, have since filled it. The Band Designate represents Pictou Landing First Nation in all child welfare matters involving community members. The primary responsibility of this role is to ensure that Mi'kmaw children are supported in ways that maintain their cultural connections, identity, and community ties. This position works closely with families, the provincial child welfare system, and community resources to provide culturally appropriate support and intervention, with

a strong focus on family preservation and the best interests of the child. This role also helps children and families access supports that strengthen the family unit, through skill building, connection to resources and navigation supports.

Janitor and Maintenance

Donnie “Frog” Muise continues to provide janitorial duties within the Health Centre; he also provides direction to the care and maintenance of the PLFN Health Centre.

Health Advocacy

The Health Director role within the community oversees all health programs and services in the community, including managing budgets, human resources, policy development, advisory services and long-term health planning activities.

Along with these duties, the health director is part of the Nova Scotia Mi'kmaw Health Directors committee, which is part of the health transformation work associated with Tajikeimik and the 13 NS First Nation communities.

A new health director (Janna MacKay) was hired in November 2024. The majority of last fiscal year was spent orientating to the new role and team, supporting staff training and backfilling new/vacant positions. Efforts to enhance cross-collaboration, develop and communicate service standards, policies, and procedures, and strengthen relationships with the community are priority areas for the upcoming year.

During this fiscal year, Sam Francis, RMT, shifted her massage therapy practice from the health centre to her home in order to expand her offerings and open up office space in the building. We thank Sam for her dedication and commitment over the years and wish her well in her next steps.

Wela'liek.



Social Assistance



There was an increase in social assistance rates, the increase is as follows:

Age	Food	Clothing	Personal	Total
0-6 years	56.49	13.29	11.30	\$ 81.08
7-11 years	74.43	13.29	11.30	\$ 99.02
12-17 years	89.06	15.23	11.30	\$115.59
18 plus	83.74	21.93	11.30	\$116.97
Householder	108.86	21.93	11.30	\$142.09

Other rate increases

Transportation	\$25.00
Household supply (only householder)	\$18.60
Household maintenance (only householder)	\$29.23
Bank fees (only for direct deposit clients)	\$10.98
Feminine hygiene products (aged 12 plus females)	\$10.98

Shelter Rates

1 person	\$126.27
2 persons	\$191.40
3 persons	\$232.59
Additional person	\$35.93

Special Diets (provided only with a doctor's note & limit of 2 diets) – other diets are available

High protein	\$31.30
Expectant mother (after 1 st trimester)	\$43.20
Infant formula (until the child turns aged 1)	\$86.40
Diabetic	\$77.08
Bland	\$32.86
High fiber	\$17.94

Greenhouse

A grant from Farm Credit Canada was received to build a greenhouse in the community.

Community Garden

A grant was received to hire two individuals for the community gardens.

Food Pantry

The food pantry is currently operating with fewer hours due to the lack of additional grant funding.

Disability Payments

Indigenous Services Canada has provided communities with funding for the disability program, with payments starting in April 2025.

Case Management Report

Since the beginning of Case Management (September 2024), it has provided support to over 30 post-secondary clients and delivered three specialized training courses, with over 25 community members attending various workshops.



Language Team



The Piktukewaq Mi'kmaw Language Team was established at the end of October 2024. Our team comprises a Community Language & Culture Coordinator, two Mi'kmaw language teachers, a youth mentor, and an arts and crafts teacher.

In my role as the youth mentor, I aimed to connect with the youth in our community while developing a language plan. This led me to the idea of enhancing social media engagement through short, entertaining language videos:

- We launched a TikTok page, which has since garnered over 3,000 followers, along with Facebook, Instagram, and YouTube pages dedicated to promoting the Mi'kmaw language.
- Our Mi'kmaw puppet, Sulia'n, created by our arts and crafts teacher, has been featured in videos to teach Mi'kmaw phrases and perform educational skits.
- We introduced a "Mi'kmaw Word of the Day" segment, with a different theme each week.
- Included puppets (Matle'n, A'nji'j, Mise'l) performing Bingo Hall language skits that combined humour and learning.

On November 18, 2024, our language team participated in Pictou Landing's Annual General Meeting to present our language initiatives and conduct a short survey to gather community input. The questions we posed were as follows:

- Do you currently speak or understand Mi'kmaw? If so, how frequently do you use the language?
- What day and time of the week would be most convenient for you to attend Mi'kmaw language classes and workshops in the community?
- What challenges have you encountered while learning or using the Mi'kmaw language?
- What resources do you believe are essential for revitalizing and strengthening the Mi'kmaw language within the community?

Upon analyzing the completed surveys and conducting our own research, we estimated that there are approximately 72 fluent speakers in the community, representing about 14.09% of the Pictou Landing First Nation's on-reserve population.

The challenges identified by community members in their

efforts to learn or use the Mi'kmaw language include:

- Lack of classes
- Insufficient dedication
- Experiences of mockery for attempting to speak
- Limited time to learn
- Living outside the community
- Feelings of shyness
- Discouragement
- Difficulties with the Mi'kmaw alphabet, sounds, and pronunciation



These are the resources community members believed were essential in revitalizing and strengthening the Mi'kmaw language within the community:

- Language classes
- Mi'kmaw apps
- Online resources
- One-on-one sessions
- Language videos
- More speakers
- Family classes
- Elder's knowledge



On November 22nd, Jasmine Mas'l and two youths from her community visited our language team to demonstrate how to play the Mi'kmaw language games featured in her booklet. She emphasized the significance and innovative methods of teaching the Mi'kmaw language through these engaging language games. Shortly after this, I began hosting Mi'kmaw language game nights with the youth ages 14 to 29 on Thursday evenings from 6-9 PM. We played PI Bingo, Kahoot, jeopardy, and many



more games to promote language. Unfortunately, the language game nights were discontinued after Christmas due to low attendance.

We also began hosting Mi'kmaw language classes within the community during this period. From September 2024 to the end of January, Jackie conducted Mi'kmaw language classes for a group of ten grade 9 students at North Nova Education Centre, all from our community. As the youth language mentor during this period, I collaborated with her to engage the students in various Mi'kmaw language games, encouraging participation in my youth program. The students attended two to three language classes each week, focusing on the following categories over the next five months:

- Inanimate and animate nouns
- Family terminology
- Body parts
- Weather expressions
- Verb conjugation
- Calendar and seasons

In November of 2024, our language teacher, Jackie, collaborated with the social department and offered Mi'kmaw language classes to their clients. The language classes included seven youth (ages 18-30) within the community. Classes were held Monday to Friday in the mornings from 9 AM to 12 PM.

Additionally, the youth engaged in interactive language games created by Jasmine, which enhanced their learning experience by making it enjoyable and engaging.

In November, the language team had the opportunity to attend the Mi'kmaw Language Teachers Camp at Inverary Resort in Baddeck, NS. This gathering brought together passionate educators, language workers, and individuals who are dedicated to revitalizing the Mi'kmaw language. The camp provided valuable professional development, hands-on learning, and the opportunity to share teaching methods that make language learning engaging and meaningful.

During the camp, participants learned from inspiring speakers and presenters who shared innovative approaches to language teaching. Jasmine Mas'l led an interactive presentation showcasing her creative Mi'kmaw language games, which everyone had the chance to play. Bobbielee Dennis facilitated a lively session on teaching language through songs, featuring fun, interactive activities such as singing and dancing to "Shake it all about" in Mi'kmaw. Her session highlighted how music and movement can support memory, pronunciation, and

confidence in speaking the language. Laura Prosper delivered a presentation titled "Creating Mi'kmaw Speakers in the home," emphasizing the importance of using Mi'kmaw as a living language in daily family life. Her session inspired participants to bring the language beyond the classroom and to focus on developing everyday communication between parents, children, and elders.



In December, we hosted two special showings of Chicken Run, the movie, in Mi'kmaw, which were great opportunities to gather as a community and celebrate language and culture through film. It was a great evening with members of our community, enjoying a light meal and

experiencing our language in a fun and engaging way.

We held March break activities to promote language within the community by hosting games such as Pl Bingo, jeopardy, Kahoot,

PIKTUKEWAO MI'KMAW LANGUAGE TEAM				
MARCH BREAK ACTIVITIES				
Amiskwesewey	Tepuwayey	Sistowey	Ne'wuwey	Kweltamutimk
8:00AM: Mi'kmaw Language Games • JEOPARDY • KAHOOT • QUIZBOWL 1:00PM: Mi'kmaw Movie series & Snacks	8:00AM: Arts & Crafts with Cheryl AGES: 12 + 1:00PM: Youth Indoor Scavenger Hunt w/ Mi'kmaw Language Games	8:00AM: Mi'kmaw Language Scavenger Hunt AGES: 6 - 12 YEARS 1:00PM: Mi'kmaw Language Outdoors Nature Hunt AGES: 6 - 12 YEARS		

and Mi'kmaw language scavenger hunts. Cheryl hosted an arts and crafts event on Tuesday to paint the old Pictou landing light house and used common crafts words in Mi'kmaw. We collaborated with Trinity and put on a Mi'kmaw language speaking contest, where community members had the opportunity to speak Mi'kmaw and then submit it to the language team for the chance to win one of the three gift card prizes.

Mi'kmaw Language Resources

Elisha created a variety of language resources for our language team based on each theme we did during this period. The first theme we focused on was Mijipjeweey, and these are the materials Elisha created for resource development.

Elisha also created language games for "Ntinin" meaning "my body" for resource development



which included a matching body parts game and a match the Mi'kmaw name to the correct English translation for that specific body part. She also created a match the Mi'kmaw translation to the English word for "feelings," which included feelings such as: Angry, excited, confused, scared, shy, happy, etc.

Arts & Crafts



Cheryl facilitated weekly Arts and Crafts Nights every Wednesday from 6-8 PM, offering community members the opportunity to create Mi'kmaw-inspired crafts. Each week featured a different project that connected participants to culture and language. Through these sessions, Cheryl encouraged language learning by incorporating Mi'kmaw words, phrases, and teachings related to each craft – for example, using Mi'kmaw terms for materials, colours, and cultural items. She also worked with social clients to create medicine bags and led a lesson on our traditional medicines and the colours in Mi'kmaw. Cheryl also taught a class to the social group on dreamcatchers and the story behind dreamcatchers.

What Went Well:



Our social media presence, particularly on TikTok and Facebook, has proven quite successful at gaining exposure and connecting with individuals on their mobile devices. This means community members are now aware of the language team's existence. We ensure our language videos are concise and engaging, so as not to overwhelm beginner speakers. Thankfully, numerous viewers have expressed their enjoyment of these videos and have made efforts to repeat the words they hear and see, which I consider a small win.

Angel Moore from APTN news visited our language room in March to interview our language team, local youth, and our puppet Sulia'n about our work in Mi'kmaw language revitalization. She was especially interested in our TikTok videos featuring Sulia'n and our educational language content that helps our community learn and reconnect with the Mi'kmaw language in a fun and modern way.



Education



This report reflects the work the school community has accomplished for the year April 1, 2024 to June, 2025.

- April 2024 - Community Waltes Tournament in partnership with IHPP - Hosted by Grade 7½ - We hosted a community Waltes Tournament, which invited community members to come compete and play the game of Waltes. Our students were the counters, cooks, and created the gifts that were won. They did a great job hosting!

- May 2024 - Grand Blessing of our School. We finally got to have the Grand "Opening" Blessing of our school. We welcomed the community, MK, and other officials to come see the new building. Our event was led by the students, and it was truly beautiful to see how much they love their school.

- Local History Panels - We had a group of community members sit on a committee with Mi'kmawey Debert to work on historical panels to be displayed in the school. These panels share the history of our community and Malikomijk areas. They have artifacts found, and

- Boys Drum Group - The boys drum group have done amazing things, and have expanded beyond our school. They went to many events in Pictou County, and were invited to be there for Regional Chiefs swearing in. We are so proud of them!

- 2024 - ongoing - School Sports - We worked with Frank H Elementary to have our middle school students compete in school sports, we had girls and boys join the basketball teams, and also volleyball and soft ball.

In the 2024/2025 school year we had an elementary school basketball team, they did great!

- ILC - Language funding granted from MK for the Leadership group. They received funding for some projects integrating language in their learning, which include fishing, and moccasin making. They had a great time with Mary Hatfield, who taught them how to make moccasins.

- Roots of Empathy - October 2024 - May 2025 - The grade 5/6 class took part in the Roots of Empathy program, which focuses on learning about child development, and learning about empathy through in class curriculum and observations of a baby through in class visits. This year's baby and family was Principal Haley and baby Orion. The students enjoyed learning from Laura and baby Orion, through her SEL program.

- Jump Rope for Heart - On March 3rd the students participated in "Jump Rope for Heart" and had so much fun jumping, getting our heart rates up and raising awareness about heart disease and stroke! Thanks to all those who have already donated to our campaign.

- Lego Robotics Competition - On March 16th, 2025, our school's Lego Robotics team The Rizzy LEGO Strikers competed in the Acadia LEGO Robofest competition where they had to build an autonomous valet parking robot! Although official results have not been released yet, our students, using their building and programming expertise, placed around 11 out of 19





other schools with 53 points! Way to go team, we are so proud of you! Also, special shout outs to our Coaches Renee, Andy, Katie and Todd for getting them there, they couldn't have done it without you! Wela'liq!

Head Coach Todd Felix also received an award for "Most Outstanding Rookie Coach in their First Year" for helping students and doing whatever it takes to help them succeed.

- Autism Awareness Month April 2025: We honoured our students by highlighting a bit about them in our school newsletter, we also had a spirit week to provide everyone with some insight on Autism. We also had a silent disco for the school to enjoy. This was a great opportunity for our students to learn about Autism.

- Gardens - We finally got to make our school gardens again, thanks to Carl Thomas for making our garden beds. CMM also brought some garden beds for us to use and helped us do some planting. We had a successful growth this summer, even though it was very dry, thanks to Mary Irene, and Lexy. We now have a cold frame, which gives us the opportunity to grow food throughout the winter months. Trish Thomas and her class will be looking after this. We also received funding from the Town of Pictou, Nourish NS, and Trees Canada.

- Plover Protection with CMM - Grade ¾ learned about habitats and the importance of protecting them. They learned about Light House Beach and how the Plovers rely on the grass to be their habitat, and why we need to protect them. They made signs for the beach that display important reasons for habitat protection.

- Baby chicks: The grade 1/2 class was involved in the chick hatching program with the department of agriculture. Only 3 schools in the county were chosen for this program. Twelve eggs arrived in our class at the end of May. The class watched the fertilized eggs in an incubator for 19 days. On day 20 our first chick arrived! On day 21 6 other chicks arrived. We were so excited!!!! The class learned what a fertilized egg needs to develop and how to take care of a new born chick. It was an amazing experience for the students. Although we were sad to see them leave to go back to the farm, this experience is something that they will remember for the rest of their lives.

- Family Math Event - We hosted a family math event where we had math games prepared by teachers, and shown how to play. This is our way of encouraging math being used in homes

by families, to engage in learning (even when they don't know).

- Nourish Grant - The Grade ¾ class participated in a home cooking program, in relation to what they were learning in class on Healthy Eating. We received a grant from Nourish Nova Scotia, and this was a huge success.

- Elders in school - Since September 2024, we have had Elders in the school. Helen Francis, and Ralph Francis have been supporting the school with language, culture and history of PLFN. The students love having them in our school, and love learning from them.

- Elders room - Our Elders room is up and running, and is very cozy! We welcome any Elders wanting to join us at the school, this space is for you. We have a fridge, TV, books, a comfy couch and rocking chair. Also, we have a smudging space available in there for anyone to use.

- Fruit Tree Planting with Grant from Trees Canada - We hosted an event with the school and community to do planting around the school yard of fruit trees and bushes. We planted over 10 fruit trees in the school yard, blueberry, blackberry and raspberry bushes. These were a success and we hope to see them grow and flourish, to be used for educational purposes.

- Music Program - The music program has evolved over the years, and our students now have 2 classes a week of Music. Our students have truly enjoyed the program, as some of us have seen at the grade 8 graduation ceremony. Dave has been doing what he can to integrate language and culture into his everyday teaching, and has recently hosted a workshop with Michael R Denny, where students in 5-8 made Jiqma'qn.

- UFLI - This has been a great literacy program that is truly supporting students with phonological skills, with reading and writing. This program is delivered in classroom as a whole group from grade primary to grade 4, and some students with literacy supports in



- We have seen great results in reading levels improving, and are truly taking this as a team effort within the school.
- Breakfast Club of Canada event - We had a big breakfast supported by our breakfast funders, the Breakfast Club of Canada. This was a great opportunity for us to share the need for a healthy breakfast for our school, and then to see who we are at Pictou Landing First Nation School. They work with Sobeys, through donations in store with the “Make Happy Tummies” campaign.

We have also received a big donation of \$5000.00 directly from Sobeys!

Wela’liq to our funders aqq Sobeys!



- MK Waltes Tournament - We hosted the middle school Waltes tournament, it was great to have guests from other MK schools to have friendly competition of Waltes. Our students truly enjoy the game and are great hosts! Welalioq to MK for supporting such events.
- Tech Update - Our school is completely at 1:1 for iPads, which is beneficial and supports our students within the learning. We also have chrome books for students in grade 7½ to practice using them, this prepares them for grade 9 at NNEC. We now have a STEM teacher, and will have more integrated science programming within your child’s class between Todd, and the classroom Teacher. We are excited to see how it goes!

- Retirement ceremony for Irene Endicott and Lorianne Francis - we had a beautiful retirement celebration for two lovely ladies. Irene has been a huge piece of our school, and has been with us from the beginning. 30 years of dedication that will never be forgotten. You have made this school what it is today, and we will never forget the hard work and love you have poured into each one of us, students and staff. We have created a Principal Award dedicated to the legacy of her work within PLFN School.



- Partners we work with throughout the year: MK, CMM, Nourish NS, Sobeys, IHPP, Green Schools, Clean Foundation, Town of Pictou, Town of New Glasgow.



ECE Report Mission Statement

Our mission is to create an environment for all children and families to thrive. We do this by embracing the Mi'kmaw language and culture in our daily activities, advocating for children's developmental needs, providing love and care in our space, and having our staff trained for specific purposes.

We in the daycare and Head Start programs promote child development across all domains, including social-emotional, physical, cognitive, and language skills. We also learn how to build relationships with our teachers and students.

We also promote the Mi'kmaw language and culture at our center, as they help children understand and empower their identity as Mi'kmaw. It also provides them with an understanding of history, promotes reconciliation, fosters cultural awareness, corrects misunderstandings, and supports healing.

Smudging every morning before we start our day.

The Morning Calendar includes weather, numbers, songs, and social stories. (both in Mi'kmaw and English) We also learn about the talking stick, the seven sacred teachings, drumming, dancing, animal food and chants.

Centers are used to help students learn to work together as a team. We learn math skills such as numbers, sorting, pattern-making, counting, number recognition, letters, and sounds.

Center consists of Alphabet bingo, workbooks, play dough, water play, tuff tray with themes or sensory items, cutting, guided reading, tracing,

and an iPad that has educational activities, Mi'kmaw songs, and various learning skills to help with language, both in Mi'kmaw and English.

We also celebrate birthdays and holidays such as Martin Luther King Jr. Day, Treaty Day, Every Child Matters, Mi'kmaw History Month, and Remembrance Day.

We like to do themes that help the children understand the community, (identify) all about me, emotions, seasons, body parts, commands, songs and dance. (both in English and Mi'kmaw). We also built a community based on our ancestors' ways by making our own canoes, forest, t-pees, and so on. We also have an elder come into the classroom to read and do a quick Mi'kmaw lesson, whether a story or language.

We have visited the medicine garden in our school grounds, which has the four sacred medicines. We also learn about Waltes, beading, medicine wheel, cooking and our ancestors. We use the talking stick when I do Mi'kmaw; that way, the children

learn to respect the person speaking.

We like to take the kids outside to explore the walking trail, music classes, and gym.



We also learn about being creative, problem solving, building relationships, healthy living, school readiness, equitable and inclusive space, help manage behavioural skills, gross motor skills, expressive language, receptive language, vocabulary, literacy foundation, memory, creative and imagination, reasoning, numeracy, emotional regulation, independence, and empathy.

We also do Science experiments where they learn about cause and effect by asking questions, identifying food (5 senses), life cycles, bugs, and insects. These are just a few.

We also do field trips such as bowling, the Museum of Industry, and the beach. These are just a few.

Exploratory once a month with the school.

Outdoor Education < which consists of learning about the land, animal tracks, sounds of nature, is just a few.

Arts and crafts and painting, which includes beading, holiday crafts, cards, Halloween, Valentine's Day, Father's Day, Mother's Day, are just a few.

Baking is also part of our center, as they learn how to mix ingredients, measure, take turns, and work as a team.

At the end of June, we have a big celebration to honour our Head Start students with a graduation, gifts, and an award for what they have accomplished. We also sing Mi'kmaw songs that we have learned.

We also started doing traditional Tuesday following the school day.

We also have Mother's Day tea, where we invite all our moms to come in and enjoy an afternoon with their kids. Children bake the day before the tea party.

We also participate in the school's Christmas concert.

Wela'in Bridget



RECREATION YEAR 2024-2025

MPAL (Mikmaq Physical Activity Leader)

Walking Challenges

Fitness Centre Challenges

Multi Sport Program

After The Bell Program

Summer game teams prep:

- Bantam Basketball

- Midget Basketball

- Women's Volleyball

Community Open Skate

L'nu Kamakn

Free passes at Wellness Centre

Community Outings and family trips

Boat House with summer sport equipment loan program

Ballfield Project started

Youth Space

Summer Recreation Camp

March Break Camp

PLFN Mini Summer Games

March break activities

PLFN Princess Pageant



Lands and Economic Development



Land Use Plan

Pictou Landing has completed Phase 1 of 3 with our Land-Use Plan (LUP) for our community. The 1st phase involved gathering data about our lands, resources, community and people. Land Use Planning is the process of planning a scientific and orderly allocation of land, community resources, facilities, and services with a view to maintaining and improving the physical environment and the economic and social conditions of the community.

LUP not only means managing lands but also managing the environment and resources. It also helps us to set goals about how we will grow and develop.

LUP affects almost every part of life in our community. It is a process about decisions are made on where houses, parks, and schools will be built. And how infrastructure and other essential services will be provided.

Some land uses may include residential, commercial, industrial, agricultural, community facilities, recreational, environmental/green spaces, and traditional use areas.

Reserve Land and Environment Program (RLEMP)

Josiah Pratt is the new RLEMP trainee. Josiah has started his training to become an official “Lands Manager.” RLEMP trainees undertake two years of training to obtain their certification.

Gathering Data for Two New ATR’S

Chief and Council are considering new “Additions to Reserves” (ATR) for our community. An ATR is basically expanding the reserve land base. An ATR process typically takes 2 to 5 years, but could take longer under certain circumstances.

Quarry Island

As you are all aware, Quarry Island is a piece of land that has eroded to the point of disappearing. We have all watched it shrink in size over the years. Quarry Island is not land we own, but we have been using it for the past 75 years or more. More or less, we have been using it with the approval of the current land owners.



Realizing that we needed to protect the land, we have asked the landowners to sell to the band so we can undertake measures to protect our access to our two islands. Still no progress, but I will keep you informed.

Solar Park

Our 10 MW solar project has a new location in Newton Mills, Nova Scotia. Newton Mills is located halfway between New Glasgow and Stewiacke on Highway 289. The project is now in Nova Scotia Power’s hands for interconnection impacts and studies.

New Lands

The Lands Department is still seeking potential new land in urban Pictou County. These are lands suitable for economic development.

Highlights on Economic Development

Solar PV Project

The Pictou Landing school solar project is a 75 KW photovoltaic (PV) project. This project is more than twice the size of our existing 30 KW system installed at our Administration Building. For the year 2024, the school solar system earned \$28,850.40

VLT Gaming

The VLT gaming building has been open for about 7 years now, and we are pleased to let you know it has been a success. If you recall, we were allocated 25 machines, of which 15 were placed in our Gaming Building and 10 were leased to Acadia First



Nation. Our Gaming business has created up to 10 jobs for our band members and has also generated about \$1,000,000.00 in profits for our band in fiscal year 2024/25.

Sydney Casino

Pictou Landing, along with 12 other First Nations, receive a share of profits from the Sydney Casino. For the fiscal year ending on March 30, 2024, Pictou Landing received \$95,000.00.

Wind Business

Pictou Landing has ownership in a wind project in Auld's Cove, located halfway between New Glasgow and Antigonish and near Barney's River. It's those three wind turbines you see on the top of a hill on your left when driving towards Antigonish. We own 50% (in partnership with Natural Forces) of the last wind turbine closest towards Antigonish. This wind turbine is a 1.6 MW Enercon wind turbine. Last fiscal year (January 1 to December 31, 2024), the wind turbine generated about \$109,150.00 for our community. When the wind is blowing and our wind turbine is in operation, it can generate enough energy to power about 400 homes.

Investment in Renewable Projects

Pictou Landing is in discussions with several renewable companies (solar and wind) that are submitting proposals to the new Nova Scotia "Green Choice Program." This is a provincial program that will add 350 MW of new wind power to Nova Scotia's electrical grid.

Food Security Study

Pictou Landing First Nation, with the approval of Chief and Council, is undertaking a "Food Security Study" to understand the risks involved in providing food for our members in the future. Food security is about having consistent and reliable access to safe, nutritious and affordable food. Given concerns about rising food prices and the availability of nutritious foods, we are undertaking a study to determine current conditions and where we are headed in food production, and to identify solutions moving forward.

We will be having a public forum to discuss with you sometime in the near future.

10 MW Solar Park

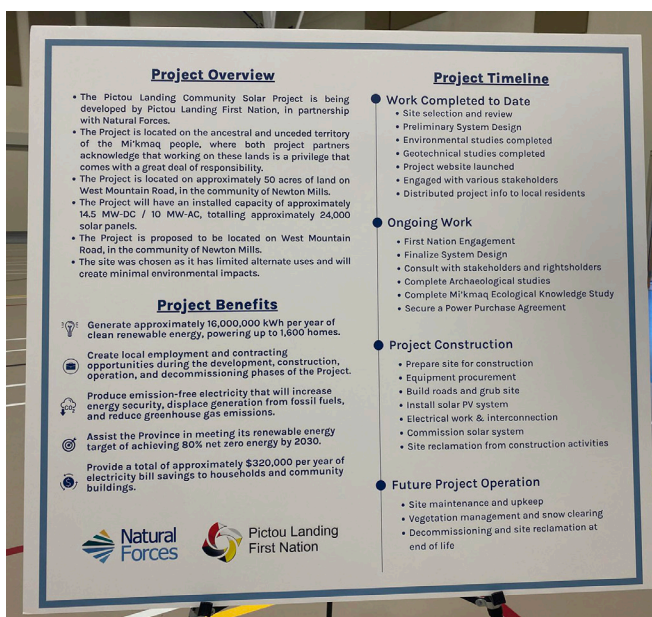
As stated above in the lands section, PLFN, in partnership with Natural Forces Solar, is investigating the concept of placing a 10 MW solar park in Newton Mills. The property is privately owned and is leased out to our partnership. It is a \$28 million capital project that could generate about \$900,000.00 in annual revenue for the band. It is estimated to create about 15 to 20 jobs during construction and possibly two full-time jobs during operations. We are waiting for Nova Scotia Power to conclude its interconnection study and will update as soon as we have more information.

Investigation of New Business Opportunities

PLFN continues to investigate new business opportunities as they arise. Some of the ideas I am exploring are:

- Green Natural Gas
- New Wind Projects
- Rental Real Estate
- Agricultural
- Mining
- Environmental

And others.



Boat Harbour Remediation



“Maw-Lukutinej Waqama’tuk A’s’e’k”
“Let us work together and clean up Boat Harbour”

Although remediation of Boat Harbour has not yet begun, a lot of legal activity has taken place in the last year.

Environmental Assessment Process

Canada has granted environmental approval for the Boat Harbour Remediation Project despite PLFN’s objection to using the existing containment cell for long-term storage of Boat Harbour waste. In granting approval, however, Canada recognized PLFN’s concerns and imposed conditions on Build Nova Scotia’s right to proceed with the Boat Harbour cleanup. Build NS will have to abide by these conditions if the project proceeds.

Alternative Site Committee

One of the conditions that Build NS must meet is to establish a committee composed of representatives from PLFN and Build NS to identify an alternative site for the Boat Harbour waste. Build NS cannot start the cleanup project until the committee is in place. The committee will look at nearby sites where a new landfill could be built to hold the BH waste.



Terms of Reference for the Alternative Site Committee have been agreed upon, and the committee will have its first meeting on November 20, 2025. PLFN members of the committee are Chief Tamara Young, Councillor Dominic Denny, Councillor Crystal Denny, Councillor Derek Francis, lawyer Brian Hebert and consultant Steve Schaller.

The likeliest site for a new landfill would be next to the old Northern Pulp mill at Abercrombie Point. PLFN committee members have already been in discussions with Northern Pulp about the use of the site, and it looks promising.

Building a New Landfill

Once the Alternative Site Committee identifies a potential site for a new landfill that is “technically and economically feasible,” the committee will report its findings to the Impact Assessment Agency of Canada (IAAC). Build NS must then amend the approved description of the Boat Harbour Remediation Project to state that Boat Harbour waste will be placed in the new landfill rather than the existing containment cell. An environmental assessment of the new site will be required and, if approved, Build NS must proceed to build the new landfill and then move all Boat Harbour waste to the new site. It will clean up the existing containment cell area.

Continued Negotiation

PLFN Chief and Council will continue to work with the province to reach an agreement on a suitable alternative site and for a firm commitment from the Province to build a new landfill.



Community Development



PLFN Community Development Department

Community Development * Employment & Training

Activity Report

April 2024 – March 2025

The staff of the Community Development department continues to create opportunities in areas of employment, skill development and career advancement for the benefit of community members.

PROGRAMS & PROJECTS:

Comprehensive Community Planning (CCP) – In the spring of 2021, we started our CCP process. What is a CCP? Comprehensive Community Planning is an ongoing process that enables a community to plan its development to meet its needs and aspirations across all aspects of community life. Stay tuned for more Community Sessions.

ALP/ GED Programs – Adult Learning Program - As you may know we have been hosting adult education classes with NSCC and Through the GED program. We received computer equipment and books from Mi'kmaw Kina'matnewey, who has also offered to help run programming in the evenings. There are intake dates for ALP, and GED is open for intake at any time.

IAFYES – Social back to work program. This program ran from 2022 to the end of March 2025. We had 24 social clients take part in this program, and about half were successful with

securing employment. We were able to help train in First Aid, Mental Health First Aid, and WHMIS. Clients worked in various places within our community, including the School, Band office and wastewater Facility.

Finding Your Inspiration Program (FYI) –we were able to offer six community youth this program, which was designed to encourage youth in Grades 9-12 to become career-minded prior to applying to and attending post-secondary institutions. All activities provided education through skill-building workshops, exposure to training institutions through post-secondary visits/training college visits and subsequent work experience through on-the-job training via the PLFN Summer Student Employment Program. Some Visits to Universities included Dalhousie and ST FX.

Social Enterprise: First Nation Flavours (FNF) Ice Cream Stand – FNF is geared as a Social enterprise to create employment for the community's youth during the summer months. This enterprise is designed to provide youth with valuable work experience in the customer service industry and also skill development in supervisory & management roles. We offered seven students with work placements in Summer 2024. This is solely a Social enterprise; although we never generate any profits, our students gain employment skills.

Summer Student Employment Program (SSEP) –In summer 2024, we provided up to 14 weeks of work placements for high school/mature students. To help these students prepare for a future in the working world, they had to compete for the summer student positions by applying and/or interviewing for the jobs. To assist with coordination and student placements, we hired a Summer Student Coordinator to manage training sessions, job postings and placements, student supervision, and final reporting. This program runs annually from May to August.

PLFN Waste Diversion Program – In partnership with Mi'kmaw Conservation Group's Mi'kmawey Green Communities Program & ISC, the PLFN Diversion Coordinator coordinated activities to help lessen the community's landfill waste by reducing/reusing/recycling through workshops, waste management networking and community clean-up events in 2024.

Some Activities include



- Beautification Clean-up Contest
- Spring & Fall Clean ups & Earth Day Clean up
- Mental Health Clean up (Now called Fostering Organization Clean up)
- Maliko'mijk Clean up
- New Battery Recycling & Sharps Drop off bin
- Back to School clean up your room contest
- Rock painting event
- Coat for kids event – Yearly event
- Green tomato Chow Canning workshop
- Old lobster traps & rope Clean up
- Pumpkin give away & Carving Contest
- Santas Helpers Project
- Clothing Pantry

Along with Sharing Garbage and recycling information and updates, April is always open to hosting different activities and workshops. Please connect with her or Heather to share any ideas or concerns.

METS

The Pictou Landing Employment and Training Program operates under a sub-agreement with the Mi'kmaq Employment Training Secretariat (METS) to offer employment and training services to band members residing in Nova Scotia. These services are delivered through the Indigenous Employment Officers (IEO). Katie Paul is the IEO for PLFN. METS is a not-for-profit organization funded by Service Canada to offer employment and training programming to all 13 First Nation communities in Nova Scotia and the Mi'kmaq Native Friendship Centre.

If you are a post-secondary student, employed, or seeking employment, METS offers a variety of supports to help you succeed. These include assistance with employment and training, childcare, tuition, transportation, fees, apprenticeship programs, and more.

As with all programs, our resources are limited; however, we continuously collaborate with both internal and external partners to maximize the services and supports available to our members.

Our Summer Student Coordinator oversees the Summer Student Employment Program (SSEP), which receives external funding from ISC. This program not only provides valuable

employment opportunities for our summer students but also meaningful work experience for our Summer Student Coordinator.

Statistics:

Nine (9) students were sponsored to attend or participate in programs through Nova Scotia Community College and various private colleges. Sponsorships may include lodging, training allowances, transportation, tuition, and childcare.

Six (6) band members received employment-related support through METS.

METS also contributes to the PLFN Daycare, helping cover costs for supplies and groceries. In addition, six (6) daycare employees were supported through employment initiatives.

If you have any questions on any of the Community Development Projects, please reach out.

Report Submitted by

Heather Mills – Director of Community Development

Katie Paul – Indigenous Employment Officer

April Nicholas – Waste Diversion Coordinator



Capital Department



Building Partnerships for Success

Over the past year, the Capital Department has made significant progress in improving and maintaining the infrastructure and overall safety of our community.

We are proud to report the addition of a new truck, an extra salter, and an additional plow to our fleet. These upgrades bring our total to three plow trucks and two salters, ensuring we are fully prepared for winter road maintenance and the needs of commercial parking lots.

Last year, we completed paving work and installed a sidewalk in our subdivision. Building on that success, I continued to work closely with Indigenous Services Canada to secure funding for paving and sidewalk installation along Harbour View Road. This long-awaited project, many in our community have hoped would be completed for decades. I am proud to share that this project is now underway and will be completed before winter, improving both accessibility and safety for residents.



In addition to these significant projects, we have addressed several safety and beautification initiatives, including upgraded lighting, new signage, and the installation of a crosswalk and speed bumps. We continue to work with the Province on the potential for additional crosswalks to meet safety guidelines.

Our community cleanup initiatives took place both in early spring and again this fall, helping remove unwanted items and keep our community clean. The summer student employment

program also played a key role, with students maintaining lawns, ditches, and public areas, continuing our efforts toward community beautification and pride.

We are nearing completion of the ball field transformation project, which will soon be ready for community enjoyment. A new bus shelter is also under construction to support Pictou County Transit users, and we recently completed roofing upgrades at the Victoria Corner Market to maintain this important community space.

Looking forward, we are exploring potential locations for our



next subdivision to address housing needs within Pictou Landing First Nation. Community input will be essential in this process, and I welcome all ideas and feedback as we plan for the future together.

It has been a great year of development and enhancement across our community. I am grateful for the support and ideas shared by members who care deeply about Pictou Landing and its continued growth.

If you have any questions or suggestions, please feel free to reach out. The doors of the Capital Department at 43 Maple are always open.

Thank you for your time and continued support,

Chris Strickland

Director of Capital

Pictou Landing First Nation



Housing Report



Significant change happening in Housing

HOUSING UPDATE

Fiona's work is complete, its program and funding support have now finished.

The housing building has been completed and the staff have moved in in January, Albert, Kyleigh, Janet, and Sean, and are settling in well.

In the first few months of 2025, the staff have been working on the Maintenance Management Hub (database) that was rolled out the previous year. This database holds information on the work done to each unit, as well as providing totals and statistics for the band-owned homes and helping to form a more precise picture of current housing needs and future development. The database is a living program that is being updated to better suit PLFN housing needs. Kyleigh Francis and Janet Francis maintain the Database.

The housing staff are working on finding funding programs to improve the health and safety of homes, as well as working hard to get more homes for the subdivision. We are looking at getting additional homes from ISC.

Janet Francis is Albert's Administrative Assistant, and she handles calls from the community and vendors, enters information into the database and assists Albert in the day-to-day needs of the housing department.

Kyleigh Francis is the Housing Department's Youth Intern and joined the team in September 2024. She is currently working on the database, has a hand in decorating the new housing office, handles invoices, and assists with the day-to-day needs of the Housing Department.

The Housing Department also welcomed a new addition in July. Sean Winstanley joined the Housing Department as the new Maintenance Officer. Since joining the team, Sean's primary focus has been conducting comprehensive audits of community housing. These inspections are designed to establish a clear understanding of the current condition and needs of housing within Pictou Landing First Nation.

To support this work, Sean has partnered with the Confederacy



of Mainland Mi'kmaw to develop a centralized housing database that captures and organizes the data collected through these audits. This tool will enhance the department's ability to track housing conditions, monitor maintenance needs, and plan strategically for long-term improvements. As of October 21, 2025, 60 out of 154 band-owned houses have been inspected as part of this initial audit process. The goal is to complete the full assessment and capture a comprehensive snapshot of the community's housing status between October and December 2025, with a formal report to Council in the winter of 2026.

This report will provide Council with an informed overview of the community's housing situation, enabling evidence-based decisions regarding housing priorities for the 2026–2027 fiscal year. Following the Council's direction, the Housing Department will implement the identified priorities throughout the year.

A subsequent housing audit will be conducted between October and December 2026, with an updated report presented to Council in the winter of 2027. This process will establish a consistent annual cycle of assessment, planning, and implementation, ensuring that housing initiatives remain responsive to community needs and aligned with long-term goals.

The Housing Department is currently operating under two programs: the IGO and the FNCHF.

The IGO program- Indigenous Government Offer. This Initiative is part of the National Housing Strategy's Co-Investment



Stream, and the band has chosen 32 addresses for repairs. The funding system for this program provides 40% of the funding, and the other 60% of the repair for each homeowner must come from their own source revenue, contributions by the homeowner, or funding from another partner.

The FNCHF program will repair 17 addresses here on the reserve. This funding program is intended to support First Nation children, youth and families on reserve and in the Yukon. The fund aims to support the safety and well-being of First Nation children in a manner that is culturally appropriate,

in their best interest, and provided on the basis of substantive equality.

The Housing Department continues to search for funding programs to help repair, maintain and improve homes on the Pictou Landing Reserve.

Housing staff – Albert, Janet, Kyleigh, and Sean.



Fisheries Report



INTRODUCTION

Pictou Landing First Nation Fisheries Staff:

Wayne Denny – Director of Fisheries

Marsha Mills-Fisheries Coordinator

Calvin Denny-Guardian

Troy Francis –Guardian

Veronica Mills- Safety / Custodian

Josh Brooks- Marine Technician Supervisor

Kevin Riley Prosper- Marine Technician

Michael Cochrane- Marine Technician

Stephanie Gardner- RMOT

Tina Kelly- IHPP

Jessica Denny- IHPP

Management of Pictou Landing First Nation Fisheries is pleased to present the AGA Fishery report. This report is being presented to allow our fishery management team the opportunity to update our Chief & Council and our community on the exciting happenings within our fishery. The Pictou Landing First Nation Fishery is a communal fishery operated by our community for the benefit of all our community members, either directly by providing employment or indirectly by reinvesting profits into community projects.



DIRECTORS REPORT

As Director of Fisheries for Pictou Landing First Nation, I am pleased to report that to date, our Snow Crab and Lobster

fishery has performed as expected, as landings have been fairly good. We are still using the markings for the rope because it is still mandatory by the province for the Fishers to use markings on their ropes. The purpose of these measures is to identify gear from different fisheries, regions and sub-regions in Canada, and to support efforts to address lost gear and reduce marine mammal entanglements, and to distinguish between US and Canadian gear involved in those entanglements.

This year, the Fisheries Department continued an incentive to the Captains of the Band boats that catch lobster to receive a % of the revenue after minimums have been caught. All band Captains received a minimal number of what they were to catch, and then after the minimum was caught, they received a bonus.



Atlantic Integrated Commercial Fisheries Initiative (AICFI) is one of Pictou Landing First Nation Fisheries funding that is made up of three components. The first component consists of HR policy, wages, and Administration, called the 2.3. The next component is the 2.4 component, which consists of staff training and training for our harvesters.

The last component of the AICFI is the 4.0. This component is allowed for a new Vessels, buildings or projects that would help Fisheries. A lot of Programs are funded by the Atlantic Integrated Commercial Fisheries Initiative this funding source helps maintain and expand the fisheries.

Training will be occurring over the winter months, and new entrants are welcome. There is always a friendly competition



**PICTOU LANDING
FIRST NATION**

between our Captains, but overall, they all work for the betterment of our community.

Another program that we were lucky enough to get involved in is the Indigenous Marine Servicing Initiative (IMSI) program. This program allowed for our community to enhance the work in the Fisheries. We were able to secure a new building, tools, and a new truck to travel to the wharves where our vessels are located. With our new servicing business located on reserve, we as a community can take advantage of the resources in the community by having our own vessels go in for repairs and even extending to non-Aboriginals for business in repairing their vessels as well.



Aboriginal Fisheries Strategy

AFS) is another funding source regulated by DFO that allows for two Fisheries Guardians and one RMOT (Research Management Officer Technician). The guardians and RMOT are responsible for communal, inventory, and monitoring. The Guardians and RMOT also distribute salmon tags and licences, patrols on land and water, and practising conservation.

The Fisheries Department has a new Training Center, a Guardian office, and an IHPP office. This extension was built to help assist the community with more training space and office space to help serve you better. It is commonly used for community events, birthday parties and networking.

In the Fisheries, we purchased a vessel called Lobster Mobster 2018 from one of our community members. This vessel is a multi-purpose vessel, which means we can use it for Lobster, Snow Crab, Herring, etc.



The Fisheries has also applied for a Recreational Fishery building to host canoes, small boats, kayaks, and life jackets. Last year, we were also able to purchase a motor and a Trailer for the kayaks.



The Fisheries Department is also involved with the Mi'kmaq Conservation Group (MCG). This group is made up of First Nation community representatives to promote conservation, identify problems in different communities and what needs to be done to protect the traditional ways of life for the Mi'kmaq people.



The Fisheries Department hosted four events in the community: the Fishing Derby, the Pictou Landing Youth Moose Hunt, the Adam Ji'j Memorial, the Elders Retreat in Cheticamp and assisted with the deer hunt. We also assist with Maligomish.



PLFN 20



24-2025



The fishing derby is held in Pictou Landing First Nation. On this day, the community comes together at the local pond and fish for trout on Father's Day. And then we go to the fisheries building for a BBQ and door prizes. This is a joyful event that the whole community can enjoy.



We assisted in getting a Veterans monument installed in our community to recognize and never forget where our freedom came from and the strong people who served to make it possible.



The Pictou Landing Youth Moose Hunt is a weekend in Cheticamp, Cape Breton, where youth learn more about their culture and how to hunt safely. This is a good way to teach our Children how to hunt safely and interact with others. We are now on our third year of conservation, with no hunting for moose. We are still currently under conservation, and as word comes out, it seems we have a healthy population coming along, and we want that to continue. We held a deer hunt for the community alongside the IHPP. This is a big request to have back every year.



In 2024, we want to congratulate Wayne Denny on receiving

the Director of Fisheries of the Year Award and Veronica Mills on winning the Exemplary Conduct Workplace Safety Award. Yay Pictou!!



Blessing of the Fleet is done every year for our fish harvesters, where we invite the community and the harvesters to have a little mass for them, followed by soup and sandwiches and great conversations.

The Elder's Retreat is held in Cheticamp, Cape Breton. The elders come together and enjoy a weekend of music, relaxation, good laughs, good food, and good memories. Thank you to everyone who helped out and made this weekend possible for our elders!!

The Fisheries Department also looks after an additional program where our community was lucky enough to be a part of. This program is the Indigenous Habitat Participation Program (IHPP).

This program is a community-led program where the team meets with the community on a regular basis and is driven by community ideas to enhance the community and teach future generations about our cultural background. Tina Francis



was hired to coordinate the program, with assistance from Jessica Denny. Jessica is in charge of coordinating meetings, drafting meeting notes, arranging the facilities where they are held, and getting the meeting information back to Tina and reporting it. The first phase of the Asek Trail was completed, and a grand opening was held, attended by the community, DFO, Staff, and visitors.

We would like to welcome our new staff to the Fisheries Department. If you have any concerns about our fishery or any ideas that you think may help, please feel free to contact me or a member of our staff.

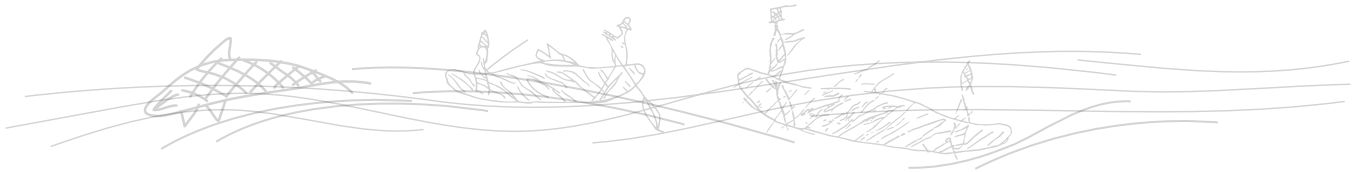
Director of Fisheries

Wayne Denny



**PICTOU LANDING
FIRST NATION**

Financial Report



Consolidated Financial Statements

Pictou Landing Band Council

March 31, 2025



Contents

	<u>Page</u>
Management's Responsibility for Financial Reporting	1
Independent Auditor's Report	2 - 3
Consolidated Statement of Operations	4
Consolidated Statement of Financial Position	5
Consolidated Statement of Remeasurement Gains	6
Consolidated Statement of Changes in Net Financial Assets	7
Consolidated Statement of Cash Flows	8
Notes to the Consolidated Financial Statements	9 - 25



Management's Responsibility for Financial Reporting

The accompanying consolidated financial statements of the Pictou Landing Band Council and all the information in this annual report are the responsibility of management and have been approved by the Chief and Council.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgments. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The Band Council maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable, and accurate, and the Band Council's assets are appropriately accounted for and adequately safeguarded.

The Band Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the annual report, the consolidated financial statements and the external auditor's report.

The consolidated financial statements have been audited by Doane Grant Thornton LLP in accordance with Canadian generally accepted auditing standards on behalf of the members. Doane Grant Thornton LLP has full and free access to the Council.

On behalf of Pictou Landing Band Council,



Wayne Teasdale, Chief Financial Officer



Independent Auditor's Report

Doane Grant Thornton LLP
Suite 301, Membertou Place
90 San'tele'sew Aawti
Membertou, NS
B1S 0A5

T +1 902 562 5581
F +1 902 562 0073

To the Chief and Councillors of
Pictou Landing Band Council

Opinion

We have audited the consolidated financial statements of Pictou Landing Band Council (the "Band Council"), which comprise the consolidated statement of financial position as at March 31, 2025, and the consolidated statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Pictou Landing Band Council as at March 31, 2025, and its results of operations, its changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Consolidated Financial Statements* section of our report. We are independent of the Band Council in accordance with the ethical requirements that are relevant to our audit of the 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.

Emphasis of matter – restated comparative information

We draw attention to note 18 which describes certain comparative information for the year ended March 31, 2024, that has been restated. Our opinion has not been modified in respect of this matter.

Responsibilities of management and those charged with governance for the consolidated financial statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, 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 consolidated financial statements, management is responsible for assessing the Band Council's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Band Council or to cease operations, or has no realistic alternative to do so.

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

Auditor's responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 Band Council'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 Band Council'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 Band Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Band Council and the organizations it controls to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

Doane Grant Thornton LLP

Membertou, Nova Scotia
October 28, 2025

Chartered Professional Accountants



Pictou Landing Band Council Consolidated Statement of Operations

Year ended March 31	Budget	2025	Restated (Note 18) 2024
Revenue			
Government transfers (Note 16)	\$ 16,206,409	\$ 14,139,467	\$ 14,519,631
Commercial	10,827,100	10,024,849	9,745,394
A' Se'K Seven Generations Trust	2,080,000	1,167,236	711,361
Housing rent	626,200	494,548	566,688
Clearwater	2,200,000	3,507,211	2,341,306
Miscellaneous	1,987,620	1,590,627	979,992
	<u>33,927,329</u>	<u>30,923,938</u>	<u>28,864,372</u>
Expenditures			
Band administration	550,300	525,821	456,575
Community expenses	993,076	589,307	662,953
Core funding	320,500	320,001	352,977
Depreciation	-	1,683,490	1,715,349
Education and training	376,000	879,604	715,744
Fishing	1,048,700	1,498,568	1,255,444
Health programs	1,493,300	914,051	769,488
Interest	1,544,712	1,950,075	1,762,816
Operations and maintenance	1,742,900	2,817,154	1,661,122
Other	4,251,621	2,351,189	3,151,292
Professional fees	650,000	594,086	661,714
Purchases	3,722,000	3,822,734	4,102,496
Salaries and benefits	9,170,590	9,598,926	8,290,943
Social	3,011,078	1,490,778	2,565,995
Loss on disposal	-	-	1,504,061
	<u>28,874,777</u>	<u>29,035,784</u>	<u>29,628,969</u>
Annual surplus (deficit)	\$ 5,052,552	\$ 1,888,154	\$ (764,597)
Accumulated surplus, beginning of year		57,008,307	57,772,904
Accumulated surplus, end of year (Note 14)		<u>\$ 58,896,461</u>	<u>\$ 57,008,307</u>

See accompanying notes to the consolidated financial statements.



Pictou Landing Band Council Consolidated Statement of Financial Position

March 31	2025	Restated (Note 18) 2024
Financial assets		
Cash and cash equivalents (Note 10)	\$ 1,647,745	\$ 3,089,993
Receivables (Note 2)	8,321,462	7,454,612
Inventory	161,159	179,044
Restricted funds (Note 3)	3,468,172	3,361,247
Promissory note receivable (Note 4)	47,946,712	48,470,436
Investments (Note 5)	<u>25,959,801</u>	<u>24,493,040</u>
	<u>87,505,051</u>	<u>87,048,372</u>
Financial liabilities		
Payables and accruals (Note 6)	1,639,459	2,275,729
Deferred revenue (Note 7)	5,135,908	2,699,577
Long-term debt (Note 8)	57,894,911	61,075,857
Asset retirement obligation (Note 9)	<u>98,228</u>	<u>92,343</u>
	<u>64,768,506</u>	<u>66,143,506</u>
Net financial assets (Page 7)	22,736,545	20,904,866
Non-financial assets		
Tangible capital assets (Note 11)	31,349,139	29,939,238
Purchased fishing licenses and permits (Note 12)	9,385,021	9,385,021
Prepays	<u>11,619</u>	<u>11,049</u>
	<u>40,745,779</u>	<u>39,335,308</u>
Accumulated surplus (Page 4)	58,896,461	57,008,307
Accumulated remeasurement gains (page 6)	<u>4,585,863</u>	<u>3,231,867</u>
	<u>\$ 63,482,324</u>	<u>\$ 60,240,174</u>

Contingencies (Note 13)

On behalf of the Band Council



Chief



Councillor

See accompanying notes to the consolidated financial statements.



Pictou Landing Band Council Consolidated Statement of Remeasurement Gains

March 31	2025	2024
Accumulated remeasurement gains, beginning of year	<u>\$ 3,231,867</u>	<u>\$ 1,313,930</u>
Unrealized gains attributable to:		
Portfolio investments	<u>1,353,996</u>	<u>1,917,937</u>
Accumulated remeasurement gains, beginning of year	<u>\$ 4,585,863</u>	<u>\$ 3,231,867</u>

See accompanying notes to the consolidated financial statements.



Pictou Landing Band Council Consolidated Statement of Changes in Net Financial Assets

Year ended March 31	Budget	2025	Restated (Note 18) 2024
Annual surplus (deficit)	\$ 5,052,522	\$ 1,888,154	\$ (764,597)
Depreciation	-	1,683,490	1,715,349
Remeasurement gain	-	1,353,996	1,917,937
Fishing licenses acquired	-	-	(4,000,000)
Tangible capital assets acquired	-	(3,093,391)	(3,474,783)
Loss on disposal	-	-	1,504,061
	<u>5,052,522</u>	<u>1,832,249</u>	<u>(3,102,033)</u>
Acquisition of prepaids, net of usage	-	(570)	3,647
Change in net financial assets	<u>5,052,522</u>	<u>1,831,679</u>	<u>(3,098,386)</u>
Net financial assets, beginning of year		<u>20,904,866</u>	<u>24,003,252</u>
Net financial assets, end of year		<u>\$ 22,736,545</u>	<u>\$ 20,904,866</u>

See accompanying notes to the consolidated financial statements.



Pictou Landing Band Council

Consolidated Statement of Cash Flows

Year ended March 31	2025	Restated (Note 18) 2024
Decrease in cash and cash equivalents:		
Operating		
Annual surplus	\$ 1,888,154	\$ (764,597)
Share of partnership income	(44,936)	(29,874)
Depreciation	1,683,490	1,715,349
Loss on disposal of tangible capital assets	-	1,504,061
Accretion expense	5,885	5,530
Gain on investments	(1,167,236)	(711,361)
	<u>2,365,357</u>	<u>1,719,108</u>
Change in non-cash operating working capital		
Receivables	(866,850)	(1,273,438)
Prepays	(570)	3,647
Inventory	17,885	24,154
Payables and accruals	(636,270)	699,846
Deferred revenue	<u>2,436,331</u>	<u>908,106</u>
	<u>3,315,883</u>	<u>2,081,423</u>
Capital		
Purchase of tangible assets	<u>(3,093,391)</u>	<u>(3,474,783)</u>
Financing		
Change in restricted cash	(106,925)	(914,556)
Proceeds of debt	354,820	18,704,600
Repayment of debt	<u>(3,535,766)</u>	<u>(2,825,819)</u>
	<u>(3,287,871)</u>	<u>14,964,225</u>
Investing		
Distributions on investments	79,400	58,350
Issuance of promissory note receivable	-	(14,285,714)
Proceeds from promissory note receivable	523,724	483,720
Purchase of investments	(5,052,243)	(4,714,729)
Sale of investments	6,072,250	7,215,352
Fishing licenses acquired	-	(4,000,000)
	<u>1,623,131</u>	<u>(15,243,021)</u>
Net decrease in cash and cash equivalents	(1,442,248)	(1,672,156)
Cash and cash equivalents, beginning of year	<u>3,089,993</u>	<u>4,762,149</u>
Cash and cash equivalents, end of year	<u>\$ 1,647,745</u>	<u>\$ 3,089,993</u>

See accompanying notes to the consolidated financial statements.



Pictou Landing Band Council

Notes to the Consolidated Financial Statements

March 31, 2025

1. Summary of significant accounting policies

Reporting entity and principles of financial reporting

These financial statements have been prepared in accordance with Public Sector Accounting Standards (PSAS), which encompass the principles common with First Nations.

These consolidated financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards. The consolidated financial statements of the Pictou Landing Band Council are the representations of management prepared in accordance with Canadian generally accepted accounting principles for public sector entities, as required by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada.

The focus of PSAB financial statements is on the financial position of the Band Council and the changes thereto. The consolidated statement of financial position includes all the assets and liabilities of the Band Council.

Significant aspects of the accounting policies adopted by the Band Council are as follows:

Principles of consolidation

The consolidated financial statements include the accounts of all funds and operations in which the Band Council has a controlling interest, after the elimination of inter-fund transactions and balances. The entities include the following Pictou Landing Band Council, Pictou Landing Housing Fund, the A'Se'K Seven Generations Trust and the Victoria Corner Market.

Government transfers

Government transfers received are recognized in the financial statements as revenue when the transfers are authorized, and all eligibility criteria have been met except when there is a stipulation that gives rise to an obligation that meets the definition of a liability. In that case, the transfer is recorded as a liability and recognized as revenue as the stipulations are met.

Government transfers to individuals and other entities are recognized as an expense when the transfers are authorized, and all eligibility criteria have been met.

Revenue recognition

Revenues earned from transactions with performance obligations include commercial and housing rent revenue, as well as immaterial miscellaneous revenue streams. Revenue is recognized when the performance obligation is satisfied by providing the promised goods and/or services to the payor.

Revenue from housing is recognized on a monthly basis as rents are earned. Rents are based on the Band Council's established market rent for on reserve housing programs.

Commercial revenue consists of convenience store, fishing and gaming revenues.

Gaming revenues are recorded net of commissions and credits paid out.

Clearwater interest income and A'Se'K Seven Generations investment income is recognized as accrued unless it is externally restricted. Any externally restricted inflow received before the criterion has been met is reported as a liability until the resources are used for the purpose or purposes specified



Pictou Landing Band Council

Notes to the Consolidated Financial Statements

March 31, 2025

1. Summary of significant accounting policies (continued)

Revenue recognition (continued)

Revenue from transactions with no performance obligations, if any, are recognized the Band Council has the authority to claim or retain the revenue and identifies a past transaction or event that gives rise to an asset.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balances with banks, term deposits net of bank overdraft.

Purchased fishing licenses and permits

Purchased fishing licenses and permits assets are intangible assets. These indefinite-lived fishing licenses and permits are recognized at cost and are not amortized.

The Band Council evaluates the carrying value of its licenses and permits annually for impairment. Should a permanent impairment be identified, the impairment will be recognized as a reduction in the carrying value and as a charge against income on the statement of operations in the period the impairment occurred.

The Band Council also owns other communal fishing licenses and permits which were not purchased by the Band Council but were given to or granted to the Band Council.

Tangible capital assets

Tangible capital assets are recorded at cost less accumulated amortization and impairment.

Rates and bases of depreciation applied to write off the cost of tangible capital assets over their estimated lives are as follows:

Buildings	4% declining balance
Housing properties	25-year straight line
Infrastructure	4% declining balance
Fishing vessels	15% declining balance
Equipment	20% declining balance
Motor vehicles	30% declining balance
Computer hardware and software	30% declining balance
Fencing/compound	10% declining balance

Use of estimates

In preparing the Band Council's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the period. Actual results could differ from these estimates.

Additionally, the Band's implementation of PS 3280 Asset Retirement obligations has resulted in the requirement for management to make estimates regarding the useful lives of affected tangible capital assets and the expected retirement costs, as well as the timing and duration of these retirement costs.

Income taxes

The Band Council is exempt from income taxes under Section 149(l) (c) of the *Canadian Income Tax Act*.



Pictou Landing Band Council

Notes to the Consolidated Financial Statements

March 31, 2025

1. Summary of significant accounting policies (continued)

Investments

Investments in business partnerships and joint ventures are accounted for using the modified equity method and applied using the Band Council's share of the business partnership or joint venture.

Portfolio investments held where securities are quoted in an active market are recorded at fair value.

Inventory

The cost of inventories is comprised of directly attributable costs and includes the purchase price plus other costs incurred in bringing the inventories to their present location and condition, such as freight. The cost is reduced by the value of rebates and allowances received from vendors. The Band Council estimates net realizable value as the amount that inventories are expected to be sold. Inventories are written down to net realizable value when the cost of inventories is not estimated to be recoverable due to obsolescence, damage, or declining selling prices. When circumstances that previously caused inventories to be written down below cost no longer exist or when there is clear evidence of an increase in selling price, the amount of the write-down previously recorded is reversed. Costs that do not contribute to bringing inventories to their present location and condition, such as storage and administrative overheads, are specifically excluded from the cost of inventories and are expensed in the period incurred.

The cost of inventory recognized as an expense during fiscal 2025 was \$3,822,734 (2024 - \$4,102,496). No write-down of inventories below their cost to their net realizable value was made in fiscal 2025. There were no reversals of inventories written down previously that are no longer estimated to sell below cost.

Net debt

The Band Council's financial statements are presented so as to highlight net debt as the measurement of financial position. The net debt of the Band Council is determined by its liabilities less its financial assets.

Moveable Capital Asset Reserve

The Band Council is required to maintain a Moveable Capital Asset Reserve in accordance with the consolidated contribution agreement with Health Canada. The reserve is for the maintenance or replacement of capital assets transferred to the Band Council by Health Canada. Expenditures of capital funds under the reserve are restricted to expenditures on these assets only and there can be no transfer of these funds to the operating budget.

Financial instruments

Financial assets that are derivatives and portfolio investments in equities quoted in an active market are measure at fair value each reporting date. All other financial assets and liabilities are measured at cost or amortized cost (using the effective method), or by policy choice, at fair value when the Band defines and implements a risk management or investment strategy to manage and evaluate the performance of a group of financial assets, financial liabilities or both on a fair value basis

Financial liabilities (or part of a financial liability) are removed from the statement of financial position when, and only when, they are discharged or cancelled or expired.



Pictou Landing Band Council

Notes to the Consolidated Financial Statements

March 31, 2025

1. Summary of significant accounting policies (continued)

Asset retirement obligation

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

- a) There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- b) The past transaction or event giving rise to the liability has occurred;
- c) It is expected that future economic benefit will be given up; and
- d) A reasonable estimate of the amount can be made.

The liability is measured at the Band Council's best estimate of the amount required to retire a tangible capital asset (or a component thereof) at the financial statement date. The estimate includes costs directly attributable to the asset retirement activities. The costs also include post-retirement operation, maintenance and monitoring that are an integral part of the retirement of the tangible capital asset and the costs of tangible capital assets acquired as part of asset retirement activities to the extent those assets have no alternative use.

2. Receivables	2025	2024
Department of Indigenous Services Canada	\$ 2,214,957	\$ 1,710,981
Department of Fisheries and Oceans	695,203	820,957
Commodity taxes receivable	529,124	615,366
Federal government departments	137,790	545,456
Province of Nova Scotia	145,000	214,820
Mi'kmaq Employment Training Secretariat	-	22,241
Mi'kmaw Kina'matnewey	109,199	34,351
First Nations Fisheries Interest Group Partnership	3,824,888	2,998,912
Confederacy of Mainland Mi'kmaq	420,020	143,678
Trade	245,281	347,850
	<u>\$ 8,321,462</u>	<u>\$ 7,454,612</u>



Pictou Landing Band Council

Notes to the Consolidated Financial Statements

March 31, 2025

3. Restricted funds	2025	2024
Funds on deposit with Department of Indigenous Services Canada (a)	\$ 5,707	\$ 5,519
Replacement reserve (b)	515,448	512,390
FNFA Debt reserve fund (c)	2,947,017	2,843,338
	<u>\$ 3,468,172</u>	<u>\$ 3,361,247</u>

- a) Funds on deposit with the Department of Indigenous Services Canada refers to monies that were derived from capital revenue sources as outlined in Section 32 of the Indian Act. These funds are held in trust in the Consolidated Revenue Fund of the Government of Canada and are subject to audit by the Office of the Auditor General of Canada. The management of these funds is primarily governed by Sections 63 to 69 of the Indian Act and restricted for specific purposes.
- b) Under the terms of the agreement with the Canada Mortgage and Housing Corporation (CMHC), replacement reserve funds are required to be set aside for housing repairs or replacements. The funds may only be used as approved by the CMHC. As of March 31, 2025, there was a deficit of \$90,030 in the replacement reserve accounts.
- c) Under the terms of the lending agreement with the First Nations Finance Authority (FNFA), a debt reserve of 5% of total draw amount of \$37,593,985 is required to be established and maintained under section 84 of the Act for financing secured by Other Revenues.

4. Promissory note receivable

	2025	2024
6.14% loan to First Nations Fisheries Interest Group Partnership, repayable in equal annual blended installments of principal plus interest in the amount of \$2,607,958 payable quarterly on each of March 1, June 1, September 1 and December 1, maturing in fiscal 2051	\$ 33,660,998	\$ 34,184,722
8% loan receivable with no set terms of repayment	14,285,714	14,285,714
	<u>\$ 47,946,712</u>	<u>\$ 48,470,436</u>

Principal repayments in each of the next five (5) years are as follows:

2026	\$ 552,547
2027	\$ 587,263
2028	\$ 618,766
2029	\$ 663,037
2030	\$ 704,694



Pictou Landing Band Council

Notes to the Consolidated Financial Statements

March 31, 2025

5. Investments	<u>2025</u>	<u>2024</u>
Mi'kmaq Wind4all Communities Limited Partnership	\$ 361,381	\$ 395,845
Beaubassin Mi'kmaq Wind Management Ltd Solar Photovoltaic System	158,332	158,332
Portfolio investments, at fair value	25,440,086	23,938,861
E'sukitinkewey Limited Partnership (a)	1	1
Mi'kmaq Resource Development Partnership (a)	1	1
	<u>\$ 25,959,801</u>	<u>\$ 24,493,040</u>

(a) The Band, together with 12 other First Nation entities in the Province of Nova Scotia, has entered into limited partnerships as disclosed above. No First Nation within the group controls the Partnerships, as such, the investments are accounted for as portfolio investments and are carried at cost in these financial statements. Revenue is recorded only to the extent that distributions are received or receivable. During the year, the Band received \$64,037 (2024 - \$68,311) from E'sukitinkewey Limited Partnership which has been included in miscellaneous revenue.

6. Payables and accruals	<u>2025</u>	<u>2024</u>
Trade payables	\$ 1,178,368	\$ 1,328,866
Government remittances	51,031	58,581
Accrued liabilities	410,060	888,282
	<u>\$ 1,639,459</u>	<u>\$ 2,275,729</u>

7. Deferred revenue

	<u>ISC</u>	<u>Other</u>	<u>Total 2025</u>	<u>Total 2024</u>
Balance, beginning of year	\$ 2,634,769	\$ 64,808	\$ 2,699,577	\$ 1,791,471
Contributions	4,915,350	320,558	5,235,908	4,451,277
Amounts recognized as Revenue	<u>(2,678,797)</u>	<u>(120,780)</u>	<u>(2,799,577)</u>	<u>(3,543,171)</u>
Balance, end of year	<u>\$ 4,871,322</u>	<u>\$ 264,586</u>	<u>\$ 5,135,908</u>	<u>\$ 2,699,577</u>

The Band has entered into contribution agreements with various government departments. Funding received under these contribution agreements is subject to repayment if the band fails to comply with the terms and conditions of the agreements.

Pictou Landing Band Council

Notes to the Consolidated Financial Statements

March 31, 2025

8. Long-term debt	<u>2025</u>	<u>2024</u>
Bank of Montreal		
Prime plus 1.00% demand loan, repayable in annual principal instalments of \$291,667, plus interest paid monthly, maturing in September 2026.	\$ 175,000	\$ 466,667
Prime plus .75% demand loan, repaid during the year	-	19,700
Prime plus .75% demand loan, repayable in annual principal instalments of \$141,672, plus interest paid monthly, maturing in 2030.	708,333	850,000
Prime plus .75% demand loan, repayable in annual principal instalments of \$154,617, plus interest paid monthly, maturing in 2041.	2,448,102	2,615,604
Prime plus 1.25% demand loan, repayable in annual principal instalments of \$860,000, plus interest paid monthly, maturing in 2026.	645,000	1,576,667
Prime plus 1.00% demand loan, repayable in annual principal instalments of \$10,117, plus interest paid monthly, maturing in 2033.	74,815	81,186
5.85% demand loan, repayable in annual principal instalments of \$223,333, plus interest paid monthly, maturing in 2035	2,963,334	3,266,667
Ulnooweg Development Group Inc.		
4.00% demand loan, repayment terms to be set at the completion of project based on funds utilized.	67,143	77,240
4% bridging loan – Interest only payments to be made during construction, with regular payments to commence after construction period ends. To be amortized over 10 years.	142,307	-



Pictou Landing Band Council

Notes to the Consolidated Financial Statements

March 31, 2025

8. Long-term debt (continued)	2025	2024
Canada Mortgage and Housing Corporation		
1.01%-4.52% mortgages, repayable under various terms by 2044.	\$ 1,659,970	1,828,991
Royal Bank of Canada		
1.75% - Prime + .25% demand loans, repayable under various terms by 2035.	291,620	321,873
Bank of Montreal		
2.50% - 9.85% mortgages, repayable under various terms by 2025.	112,247	155,432
First Nation Finance Authority		
1.90% Series 2020-2 Revenue Bonds amortized over a 30-year period with payments of principal and interest, maturing fiscal 2032	33,898,450	34,824,816
4.28% Series 2024-1 Revenue Bonds amortized over a 30-year period with payments of principal and interest, maturing fiscal 2034	14,708,590	14,991,014
	<u>57,894,911</u>	<u>61,075,857</u>
Current portion of long-term debt		
Principal payments due within one year	2,945,125	4,949,518
Loans due on demand	5,839,849	7,304,236
	<u>\$ 49,109,937</u>	<u>\$ 48,822,103</u>

As security for the Bank of Montreal demand loan, the Band Council has provided a Band Council Resolution and pledged all related fishing licenses, gear, and equipment.

As security for all mortgages, the Band Council has provided a Band Council Resolution providing an irrevocable authorization to the Department of Indigenous Services Canada to assign all funding until all loans are repaid to the bank and a floating charge on the assets of the Band Council.

Repayments in each of the next five (5) years are as follows:

2026	\$ 2,945,125
2027	\$ 1,913,263
2028	\$ 1,906,852
2029	\$ 1,897,165
2030	\$ 1,886,306
Thereafter	\$ 47,346,200



Pictou Landing Band Council

Notes to the Consolidated Financial Statements

March 31, 2025

9. Asset retirement obligation

The Band's asset retirement obligation consists of the liability for the closure and remediation of contaminants present with the buildings owned by the Band. These contaminants represent a health hazard upon demolition and therefore there is a legal obligation for removal of these contaminants on decommissioning. The buildings have an expected useful life ranging from two to 32 years. Estimated costs have been discounted to the present value using a discount rate of 5.50% per annum.

	<u>2025</u>	<u>2024</u>
Opening balance	\$ 92,343	\$ 86,813
Accretion expense	<u>5,885</u>	<u>5,530</u>
Closing balance	<u>\$ 98,228</u>	<u>\$ 92,343</u>

10. Bank indebtedness

The Band Council has an established line of credit of \$400,000 plus \$100,000 overdraft limit, secured by Band Council Resolutions. The line of credit bears interest at prime plus 1.1%. No balance has been drawn on this available credit as at year ended March 31, 2025.



Pictou Landing Band Council Notes to the Consolidated Financial Statements

March 31, 2025

11. Capital assets

	Land	Buildings	Computer equipment	Equipment	Fencing	Fishing vessels
Cost:						
Balance, beginning of year	\$ 518,541	\$ 39,993,266	\$ 260,647	\$ 2,781,861	\$ 165,195	\$ 3,059,043
Additions	12,828	236,795	15,169	253,021	23,900	650,000
Disposals	-	-	-	-	-	-
Transfers	-	458,554	-	-	-	-
Balance, end of year	531,369	40,688,615	275,816	3,034,882	189,095	3,709,043
Accumulated amortization:						
Balance, beginning of year	-	16,241,930	185,732	2,170,357	107,294	1,925,186
Amortization	-	1,070,295	25,042	145,808	6,985	219,578
Amortization on disposals	-	-	-	-	-	-
Balance, end of year	-	17,312,225	210,774	2,316,165	114,279	2,144,764
Net book value	\$ 531,369	\$ 23,376,390	\$ 65,042	\$ 718,717	\$ 74,816	\$ 1,564,279
			Assets under construction	Total 2025	(Restated Note 18) Total 2024	
Cost:						
Balance, beginning of year	\$ 3,200,644	\$ 980,419	\$ 1,711,654	\$ 52,671,270	\$ 52,093,086	
Additions	63,105	58,921	1,779,652	3,093,391	3,474,783	
Disposals	-	-	-	-	(2,896,599)	
Transfers	2,340,475	-	(2,799,029)	-	-	
Balance, end of year	5,604,224	1,039,340	692,277	55,764,661	52,671,270	
Accumulated amortization:						
Balance, beginning of year	1,412,166	689,367	-	22,732,032	22,409,221	
Amortization	119,628	96,154	-	1,683,490	1,715,349	
Amortization on disposals	-	-	-	-	(1,392,538)	
Balance, end of year	1,531,794	785,521	-	24,415,522	22,732,032	
Net book value	\$ 4,072,430	\$ 253,819	\$ 692,277	\$ 31,349,139	\$ 29,939,238	



Pictou Landing Band Council

Notes to the Consolidated Financial Statements

March 31, 2025

12. Purchased fishing licenses and permits

	<u>2025</u>	<u>2024</u>
Purchased fishing licenses and permits	\$ 9,385,021	\$ 9,385,021

The Band Council records all purchased commercial fishing licenses and permits as intangible assets. All other permits and licenses owned by Pictou Landing Band Council have been granted for a nil consideration and therefore have not been capitalized.

13. Contingencies

- a) During the fiscal year ended March 31, 2022, the Band Council has entered into a ten-year funding agreement with the Department of Indigenous Services Canada, expiring and renewable March 31, 2030. These funds are to be used to provide certain programs and services to band members and recipients as defined in the agreement. Under the terms of the agreement, funding with the Department of Indigenous Services Canada can be suspended if the terms of the RMP are not complied with by the Band Council.
- b) The Band Council has entered into contribution agreements with various government departments. Funding received under these contribution agreements is subject to repayment if the Band Council fails to comply with the terms and conditions of the agreements.
- c) The Band Council has pledged to Ultramar Ltd. an \$8,000 letter of credit with the Bank of Montreal as security for inventory.

14. Accumulated surplus

The Band Council segregates its accumulated surplus into the following categories:

	<u>2025</u>	<u>2024</u>
Unallocated	\$ 32,669,665	\$ 32,348,313
Funds on deposit with Department of Indigenous Services Canada	5,712	5,519
A'Se'K Seven Generations Trust	25,440,090	23,938,861
Moveable capital asset reserve (Health Canada)	175,517	169,861
Replacement reserve	<u>605,477</u>	<u>545,753</u>
	<u>\$ 58,896,461</u>	<u>\$ 57,008,307</u>

The funds on deposit have been set aside to be spent on specific projects.



Pictou Landing Band Council

Notes to the Consolidated Financial Statements

March 31, 2025

15. Pension plan

Pictou Landing Band Council maintains a registered pension plan on behalf of eligible employees. The plan is a defined contribution plan for all permanent employees. The plan is funded at the rate of 9% of the annual earnings for Native employees and 5.5% for non-native employees.

Pictou Landing Band Council matches these contributions. Upon cessation of employment, employees are required to withdraw the plan balance or are given the option to convert to a personal plan. Total contributions during the year amounted to \$221,058 (2024 - \$218,096).

16. Government transfers

	<u>Operating</u>	<u>Capital</u>	<u>2025 Total</u>	<u>2024 Total</u>
Department of Indigenous Services Canada	\$ 6,810,740	\$ 1,733,822	\$ 8,544,562	\$ 10,152,251
Canada Mortgage and Housing Corporation	144,871	-	144,871	651,140
Mi'kmaw Kina'matnewey	2,790,888	-	2,790,888	2,089,981
Other	<u>2,084,475</u>	<u>-</u>	<u>2,084,475</u>	<u>1,069,551</u>
	11,830,974	1,733,822	13,564,796	13,962,923
Province of Nova Scotia	<u>574,671</u>	<u>-</u>	<u>574,671</u>	<u>330,016</u>
Total	<u>\$ 12,405,645</u>	<u>\$ 1,733,822</u>	<u>\$ 14,139,467</u>	<u>\$ 14,292,939</u>



Pictou Landing Band Council

Notes to the Consolidated Financial Statements

March 31, 2025

17. Financial instruments - risk disclosure

Credit risk

Credit risk is the risk of financial loss to the Band Council if a debtor fails to discharge their obligation. The Band Council is exposed to this risk arising from its cash, investments, promissory note receivable and accounts receivable.

Accounts receivables are primarily due from government, corporations and individuals. Credit risk is mitigated by the highly diversified nature of the debtors and other customers. The Band Council measures its exposure to credit risk based on how long the amounts have been outstanding. There have been no significant changes in exposure to credit risk during the period. All amounts described in Note 3 are considered to be current.

Liquidity risk

Liquidity risk is the risk that the Band Council will not be able to meet all cash outflow obligations as they come due. The Band Council mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining investments that may be converted to cash in the near-term if unexpected cash outflows arise. The Band Council is exposed to this risk arising from its payables, demand and long-term debt.

There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk. The expected maturities, representing undiscounted cash-flows of the Band Council's long-term and demand debt is set out in Note 8.

Interest rate risk

Interest rate risk is the potential for financial loss caused by fluctuations in the fair value or future cash flows of financial instruments because of changes in market interest rates. The Band Council is exposed to this risk through its interest-bearing investments and debt. There have been no significant changes from the previous year in the exposure to risk or policies, procedures and methods used to measure the risk.



Pictou Landing Band Council Notes to the Consolidated Financial Statements

March 31, 2025

18. Restated comparative information

During the year, management noted that after entering a Community Arrangement with the Atlantic First Nations Water Authority its water and wastewater assets were no longer be controlled by the Band. As this restructuring occurred on April 1, 2023, the assets should have been derecognised in the prior fiscal year.

As a result of correcting these errors, the following financial statement line items at March 31, 2024, have been increased (decreased) as follows:

	<u>Previously Reported</u>	<u>Adjustments</u>	<u>Restated</u>
<u>Consolidated statement of financial position</u>			
Tangible capital assets	\$ 31,378,955	\$ (1,439,717)	\$ 29,939,238
<u>Net Financial Assets</u>	58,448,024	(1,439,717)	57,008,307
<u>Consolidated Statement of Operations</u>			
Depreciation	1,779,693	(64,344)	1,715,349
Loss on disposal	-	1,504,061	1,504,061
Annual surplus	675,120	(1,439,717)	(764,597)

19. Comparative figures

Certain comparative figures have been reclassified to conform to the current year financials



Pictou Landing Band Council

Notes to the Consolidated Financial Statements

March 31, 2025

20. Segment disclosure

Pictou Landing First Nation provides a wide range of services to its members, including training, education, social, health care and housing. For management reporting purposes Pictou Landing First Nation's operations and activities are organized and reported by divisions. The divisions were created for the purpose of recording activities to comply with specific regulations and requirements.

Divisions that have been separately disclosed in the consolidated schedules of revenues and expenditures on the following pages are:

- Social Development – Social assistance provided to qualifying members.
- Band Government – All associated with the administration of the First Nation operations.
- Capital Projects – Provides capital construction projects for the community.
- Operations and maintenance – Repairs and maintenance carried out during the year to the community buildings.
- Gaming – Monies received from the Province of Nova Scotia from casino profits
- Education – Providing elementary, secondary and post-secondary tuition for qualifying members along with related programs and support.
- Employment Development – Activities related to job training and skills
- Health – Activity of the Health Centre which provides a variety of health care programs and support.
- Housing - Section 95 and non-subsidized housing operations.
- Commercial Fishing – Management of the DFO fisheries operations
- Victoria Corner Market – Operating results from Victoria Corner Market
- A'Se'K Seven Generations Trust – Investment, management and administration of Boat Harbour Settlement Proceeds
- Miscellaneous – All other items not reported in a specified division



Pictou Landing Band Council

Notes to the Consolidated Financial Statements

Year ended March 31, 2025

20. Segment disclosure (continued)

	Social Development			Band Government			Capital Projects			Operations and Maintenance			Gaming		
	Budget 2025	Actual 2025	Actual 2024	Budget 2025	Actual 2025	Actual 2024	Budget 2025	Actual 2025	Actual 2024	Budget 2025	Actual 2025	Actual 2024	Budget 2025	Actual 2025	Actual 2024
Revenue															
Federal government operating transfers	225,000	\$ 2,347,340	\$ 4,024,653	\$ 13,856,800	\$ 903,916	\$ 1,383,124	\$ -	\$ 182,068	\$ (390,337)	\$ -	\$ 1,046,705	\$ 859,094	\$ -	\$ -	\$ -
Federal government capital transfers	-	-	-	-	117,139	1,374,692	-	-	-	-	-	-	-	95,000	94,308
Provincial government operating transfers	-	72,000	-	450,000	-	-	-	-	-	-	-	-	-	-	-
Provincial government capital transfers	-	-	50,000	-	-	2,922,894	-	-	-	-	-	-	1,588,000	1,340,731	1,481,815
Other	-	118,948	1,157	2,897,720	4,423,728	2,922,894	-	177,367	40,233	-	13,423	1,251	1,588,000	1,340,731	1,481,815
	225,000	3,539,288	4,075,859	17,352,120	5,444,183	5,699,890	155,000	359,365	280,104	-	1,058,128	870,325	1,588,000	1,435,731	1,576,125
Expenses															
Salaries and benefits	-	212,625	347,893	8,558,800	1,475,994	1,188,303	-	204,227	210,073	-	278,528	318,847	-	388,862	365,109
Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	1,543,712	1,398,001	1,141,822	-	20,899	45,293	-	2,306	-	-	629	10,897
Gain (loss) on disposal of property	3,011,078	1,459,659	2,565,995	5,629,897	2,830,825	2,723,835	355,000	1,152,922	518,823	248,300	947,341	639,847	105,000	239,760	228,405
Other	3,011,078	1,672,514	2,813,689	15,928,499	5,703,428	5,051,890	355,000	1,378,145	772,189	248,300	1,228,173	959,294	105,000	624,351	594,472
	\$ (2,785,078)	\$ 1,885,772	\$ 1,182,162	\$ 1,402,711	\$ (259,237)	\$ (68,790)	\$ (200,800)	\$ (1,030,768)	\$ (1,332,463)	\$ (249,300)	\$ (187,045)	\$ (25,595)	\$ 1,483,000	\$ 811,360	\$ 981,651
Surplus (deficit) for the year															

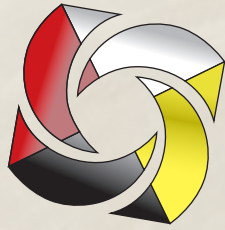


Pictou Landing Band Council **Notes to the Consolidated Financial Statements** Year ended March 31, 2025

20. Segment disclosure (continued)

	Education			Employment Development			Health Canada Programs			Miscellaneous			Canada Mortgage & Housing		
	Budget 2025	Actual 2025	Actual 2024	Budget 2025	Actual 2025	Actual 2024	Budget 2025	Actual 2025	Actual 2024	Budget 2025	Actual 2025	Actual 2024	Budget 2025	Actual 2025	Actual 2024
									(restated - note 18)			(restated - note 18)			(restated - note 18)
Revenues															
Federal government operating transfers	\$ 150,000	\$ 2,884,777	\$ 2,461,679	\$ 222,000	\$ 423,219	\$ 596,056	\$ 150,000	\$ 1,754,708	\$ 1,686,131	\$ -	\$ -	\$ -	\$ 129,400	\$ 144,871	\$ 133,542
Federal government capital transfers	-	-	-	-	-	-	-	684,312	85,392	-	-	-	-	-	-
Provincial government operating transfers	-	-	1,000	-	-	10,000	-	169,412	107,208	-	-	-	-	-	-
Provincial government capital transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	84,917	25,000	129,227	146,934	-	119,858	4,430	-	-	-	772,100	289,390	311,200
	150,000	2,884,777	2,547,596	247,000	552,446	742,990	150,000	2,750,090	1,893,162	-	-	-	901,500	434,171	444,742
Expenses															
Salaries and benefits	-	2,018,005	1,741,332	-	497,946	479,048	-	1,337,880	897,324	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-	1,448,121	1,492,368	-	206,038	202,089
Interest	-	-	-	-	-	-	-	-	-	-	-	-	1,000	257,611	271,329
Gain (loss) on disposal of property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	311,000	748,142	639,195	57,000	322,795	374,478	371,300	994,238	945,798	874,300	331,517	1,504,061	818,100	186,599	140,077
	311,000	2,766,150	2,379,533	57,000	820,743	853,527	371,300	2,332,218	1,843,120	874,300	1,760,838	4,284,861	819,100	850,248	613,475
Surplus (deficit) for the year	\$ (151,000)	\$ 118,627	\$ 169,063	\$ 190,000	\$ (268,297)	\$ (110,537)	\$ (221,300)	\$ 425,872	\$ 59,042	\$ (874,300)	\$ (1,760,838)	\$ (4,284,861)	\$ 252,400	\$ (416,077)	\$ (168,733)





Pictou Landing Band Council

**6533 Pictou Landing Road
Fisher's Grant,
Nova Scotia
B0K 1X0**

Phone: 902.752.4912

Fax: 902.755.4715

www.plfn.ca

Produced by



72 Church road, Millbrook, Nova Scotia
(902) 895-2038
manager@easternwoodland.ca