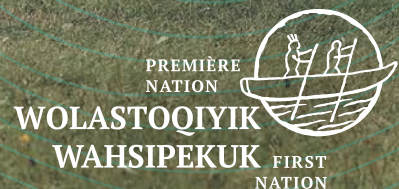




# ANNUAL REPORT

2024 / 2025





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# MESSAGE FROM THE GRAND COUNCIL



**The Grand Council  
extends its deepest  
gratitude to everyone  
who helps promote  
the WWFN in  
any way.»**

This annual retrospective is more than a report. It captures our ambition to foster economic development while affirming our identity, our land, our ancestral language, and our knowledge. In 2024–2025, we achieved pivotal milestones, transforming challenges into powerful catalysts for growth.

The Grand Council extends its deepest gratitude to everyone who helps promote the WWFN in any way. Whether you are an employee, a cultural ambassador, an entrepreneur, or an active member, your commitment shapes who we are and the future we aspire to build. Our efforts have focused on several key areas: economic development, cultural outreach, language transmission, territory protection, and identity-based tourism, with a view to ensuring the Nation's long-term viability.

The Grand Council reaffirms its steadfast commitment to safeguarding the WWFN's heritage, identity and culture for generations to come; to fostering a profound sense of belonging among our members; to defending the Nation's interests; and to upholding our ancestral rights, treaty obligations, and inherent right to self-governance.

Woliwon,  
**Wolastoqiyik Wamsipekwik  
First Nation  
Grand Council**



From left to right:  
**Shirley Kennedy**, Vice Grand Chief and Chief Councillor responsible for communications, finances, traditional activities, and territory / **Martine Bruneau**, Chief Councillor for Economic Development and Tourism / **Jacques Tremblay**, Grand Chief / **Nancy St-Gelais**, Chief Councillor for Registry, Health, and Education / **Kevin Morais**, Chief Councillor for Governance, Infrastructure, and Culture.





# MESSAGE FROM THE GENERAL MANAGER

Qey psi-te wen!

It is with a renewed sense of pride that we present the Wolastoqiyik Wahsipekuk First Nation (WWFN) Annual Report for the 2024–2025 fiscal year.

While the previous fiscal year ended with major water damage, 2024–2025 has been a year of reconstruction and development. Thanks to the continued dedication of our team, we remain on track to achieve our goal of moving back into our new political-administrative edifice by fall 2025 at the latest.

Beyond reinforcing our administrative capacity and laying a strong foundation that will benefit our community for years to come, we have made significant progress in our economic, cultural, community and social initiatives.

The Kataskomik project reached a major milestone with the completion of Phase 1 of development work on the future industrial park dedicated to light industry, as well as the construction of a multi-service rest area along Highway 85. This progress coincided with the inclusion of Kataskomik in the name of our federal electoral district for the upcoming election, which is a powerful symbol of recognition for our community.

Although our members are scattered, the community is regaining a strong and active presence in the region while keeping ancestral practices very much alive. In this spirit, recreational tourism development has been a major focus of our efforts. The development of the Putep't-awt observation site represents a key project for showcasing our territory and its biodiversity. The only location on Canadian soil to be featured in the prestigious Time magazine's list of the world's 100 greatest places, Putep 't-awt offers visitors a unique experience that raises awareness of science, marine mammal conservation and our culture.

This year, driven by a commitment to preserving and sharing our language and heritage, we published a botanical guide and developed a learning module for the platform [wolastoqewatu.ca](https://wolastoqewatu.ca). Our annual pow-wow was also a resounding success, drawing over 10,000 people to

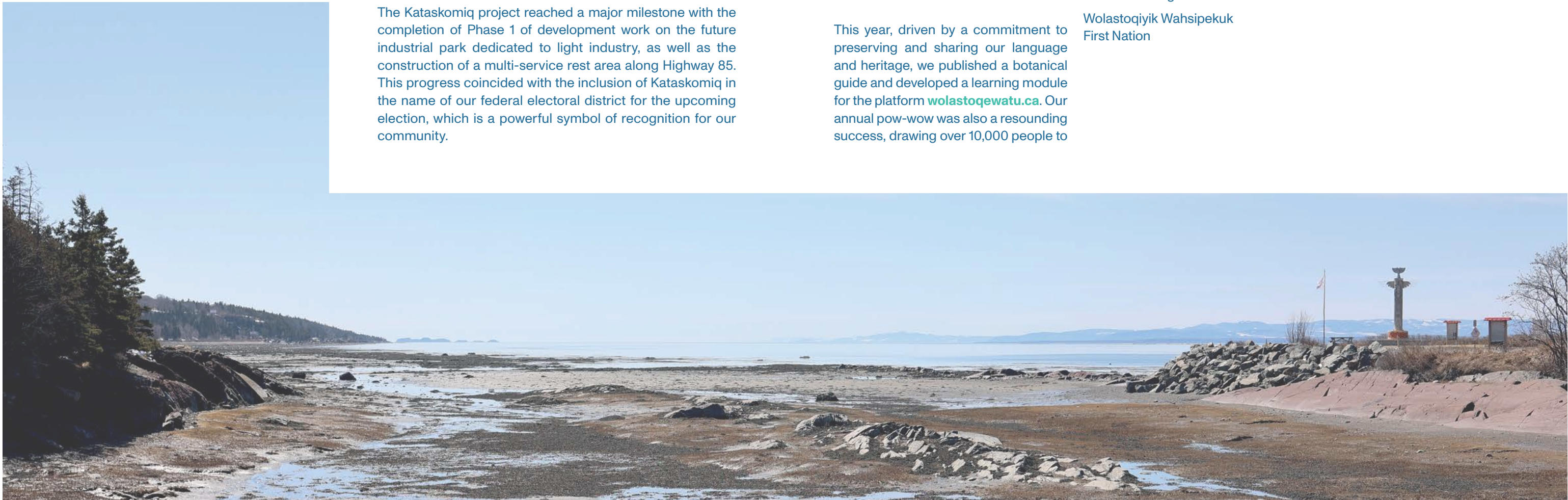
the Ktopeqonok site in Cacouna. The WWFN has taken a proactive and responsible approach to commercial fisheries, striking a balance between economic development and sustainable marine resource management.

At the close of this fiscal year, I would like to express my sincere thanks to the Grand Council, our staff, and all members of our community who contribute to the strength, sustainability and identity of the WWFN. Together, let us continue building a future rooted in respect for our values and our territory.

**Larry Jenniss**  
General Manager  
Wolastoqiyik Wahsipekuk  
First Nation



**Together, let us continue building a future rooted in respect for our values and our territory.»**







CRÉDIT PHOTO : MATT CHARLAND

## MESSAGE FROM THE CHAIR OF THE FINANCE AND AUDIT COMMITTEE



**The Finance and Audit Committee continued its mandate of reviewing the WWFN's financial statements, forecasts, and capital projects, with continuity as its guiding principle.»**

The Wolastoqiyik Wampanoag First Nation's Finance and Audit Committee is pleased to present the financial overview for the past year in this third annual report.

The Finance and Audit Committee continued its mandate of reviewing the WWFN's financial statements, forecasts, and capital projects, with continuity as its guiding principle. It has also continued to fulfill its advisory role to the Grand Council, supporting its financial decision-making processes across the WWFN's administration.

As highlighted in the 2023–2024 Annual Report, the WWFN received its certification for its Financial Management System from the First Nations Financial Management Board (FMB) on January 31, 2024.

Over the past year, the WWFN also received a very favourable report from this same body regarding its financial performance in relation to eligibility for the 10-year grant. The report further stated that “the Wolastoqiyik Wampanoag First Nation Financial Administration Law meets the financial administration law criteria for eligibility under Indigenous Services Canada's 10-Year Grant Program.”

These reports provided the basis for a comprehensive funding agreement concluded between the WWFN and the Minister of Indigenous Services. This agreement, which provides for a grant under the new fiscal relationship, will be in effect from April 1, 2025, to March 31, 2035.

Disbursed as an annual payment, the grant will enable the WWFN to invest

according to its own socioeconomic and health priorities.

During the 2024–2025 fiscal year, the Finance and Audit Committee met in person in June 2024 and held seven additional virtual meetings. Since its creation in 2020, the committee has convened 26 times.

Through this third annual report, the Finance and Audit Committee reaffirms its commitment to upholding the WWFN's standards of sound governance and financial transparency in the management of its affairs.

**Shirley Kennedy**  
President

Finance and Audit Committee



# CONTEMPORARY PROFILE OF THE WWFN

The Wolastoqiyik Wahsipekuk First Nation (WWFN) today embodies a vibrant, resilient community, firmly committed to affirming its identity, culture, and ancestral rights. Located in the Bas-Saint-Laurent region along the Wolastoq (Saint John River), the Nation draws its strength from a deep connection to the land and the legacy of the Wolastoqiyik ancestors, while navigating a rapidly changing world with agility and resilience.

With over 2,500 registered members, all living outside the reserve, the community stands out for its modern structure and inclusive approach. Despite being spread across a wide geographic area, the Nation maintains strong cohesion through initiatives that bring its members together for events such as the General Assembly, the community hunt, and community distribution gatherings.

The WWFN stands out for its dynamism across a number of strategic sectors. It drives economic growth across key sectors—commercial fisheries, entrepreneurship, cultural tourism, and forestry—while placing sustainability and respect for the territory at the core

of its decision-making. It also drives key projects such as the revitalization of the Kataskomik site, the development of Maqahamoq – Pub Wolastoqey, and the renewal of community services tailored to the needs of its members.

On the cultural front, the Nation is deeply committed to promoting the Wolastoqey Latuwewakon language, revitalizing traditional practices, hosting unifying events such as the annual pow-wow, and creating educational content, including a botanical guide and digital tools for cultural learning.

The governance of the WWFN rests on a committed Grand Council and a competent administrative team, both working with rigour and vision. Its transparent management, active sectoral committees (in areas such as economy, finance and territory), and strategic planning strengthen both the legitimacy and the impact of its actions. Today, the Wolastoqiyik Wahsipekuk First Nation stands proud, firmly rooted in its values, yet resolutely looking toward the future.

The Wolastoqiyik Wahsipekuk  
First Nation (WWFN) today  
embodies a vibrant, resilient  
community, firmly committed  
to affirming its identity, culture,  
and ancestral rights.»





# CONSEIL DES SAGES, COMITÉS CONSULTATIFS ET CONSEILS D'ADMINISTRATION

## COUNCIL OF ELDERS

Building on the wisdom of the Elders, the Council of Elders' key objective is to give a voice to the nation's Elders so that they can assist in the decision-making process on certain issues that are brought before them. The Council of Elders acts in accordance with custom and tradition, ensuring that they are upheld and preserved.



**Renée Desjardins**  
Lanaudière  
Athanase Clan



**Jocelyn Dionne**  
Bas-Saint-Laurent  
Launière Clan



**Claude Brière**  
Bas-Saint-Laurent  
Brière Clan



**Alyre Bélanger**  
Lanaudière  
Nicolas Clan



**Odette Rioux**  
Bas-Saint-Laurent  
Jenniss Clan



**Ernest-Daniel Nicolas**  
Maine  
Clan Denis-Pollard  
et les Wolastoqiyik  
hors Québec Clan



**Nicole Aubin**  
Bas-Saint-Laurent  
Aubin Clan



**Richard Desjardins**  
Lanaudière

**Marc-André Dallaire**  
Capitale-Nationale

## FINANCE AND AUDIT COMMITTEE

Established under the WWFN Financial Administration Law, the Finance and Audit Committee is tasked with reviewing the Nation's financial statements and long-term financial plans. It also monitors the WWFN's financial performance against the annual budget, identifies significant variances, and makes recommendations to the Grand Council.

## CULTURAL COMMITTEE

The Cultural Committee plays a key role within the Nation on all matters pertaining to culture. It serves in an advisory capacity, offering recommendations and guidance to the Grand Council of the WWFN.



**Jean-Frédéric Lavoie**  
Montréal



**Marie-Laurence Morais**  
Estrie



**Pierre-Luc Gauthier**  
Centre-du-Québec



**Isabelle Baron**  
Centre-du-Québec



**Bianka Roy**  
Capitale-Nationale



**Pahtolik Savoie**  
Chaudière-Appalaches



**Denise Lizotte**  
Chaudière-Appalaches



**Françoise Jenniss**  
Côte-Nord



**Gabriel Thibert**  
Bas-Saint-Laurent



**Ken Jenniss**  
Basse-Côte-Nord

## WOLASTOKUK TRADITIONAL ACTIVITIES AND OCCUPATION COMMITTEE (WTAOC)

This Committee plays a key role within the Nation in matters pertaining to traditional activities and the occupation of the Wolastokuk. Its mandate includes making recommendations to the Grand Council of the WWFN.



**Laurent Tremblay**  
Saguenay-Lac-Saint-Jean



**Alexandre Maltais**  
Laval



**Mathieu Pigeon**  
Bas-Saint-Laurent



# TOKU MANAGEMENT COMMITTEE

The Committee holds a key position within the Nation on matters of economic development, with a particular focus on commercial fisheries. It serves in an advisory role, offering recommendations and strategic guidance to the Grand Council of the WWFN.



**Gaetan Moreau**  
*Chaudière-Appalaches*



**Marc Dallaire**  
*Côte-Nord*



**Martin Dallaire**  
*Wendake*



**Patrick Boulianne**  
*Côte-Nord*



**Sylvain Legros**  
*Chaudière-Appalaches*



**Claude Perron**  
*Saguenay-Lac-Saint-Jean*

**Caroline Jennis**  
*Saguenay-Lac-Saint-Jean*





# REGISTRY



Over the past year, the registrar of the Wolastoqiyik Wahsipekuk First Nation has continued its vital mission of ensuring rigorous and transparent management of community member registrations.»

### MANDATE

The registrar’s mandate is to assist members of the Wolastoqiyik Wahsipekuk First Nation who wish to apply for recognition as citizens of the WWFN. The WWFN supports its members throughout the processes of application, card renewal and band transfer. It is deeply committed to guiding them through these steps, which can at times be complex.

### 2024-2025

Over the past year, the registrar of the Wolastoqiyik Wahsipekuk First Nation has continued its vital mission of ensuring rigorous and transparent management of community member registrations. With consistent updates and tailored support, we have simplified administrative procedures for numerous members, be it for new registrations, status changes or the issuance of membership cards.

The year also saw continued efforts to modernize our processes, particularly through the adoption of digital tools that enhanced data management and simplified access to services. We also strengthened communication with members to better meet their needs and ensure the delivery of quality service.

### HIGHLIGHTS

DEMOGRAPHY OF WWFN MEMBER	
Age bracket	Number of members
15 and under	289
16 - 24 years	310
25 - 29 years	165
30 - 34 years	162
35 - 44 years	317
45 - 54 years	349
55 - 69 years	541
70 - 84 years	276
85 and over	59
TOTAL MEMBERS	2 468

EVOLUTION OF MEMBERSHIP	
Date	Number of members
March 31, 2020	1 643
March 31, 2021	1 722
March 31, 2022	1 878
March 31, 2023	2 090
March 31, 2024	2 293
March 31, 2025	2 468



# STRATEGIC PLANNING REPORT



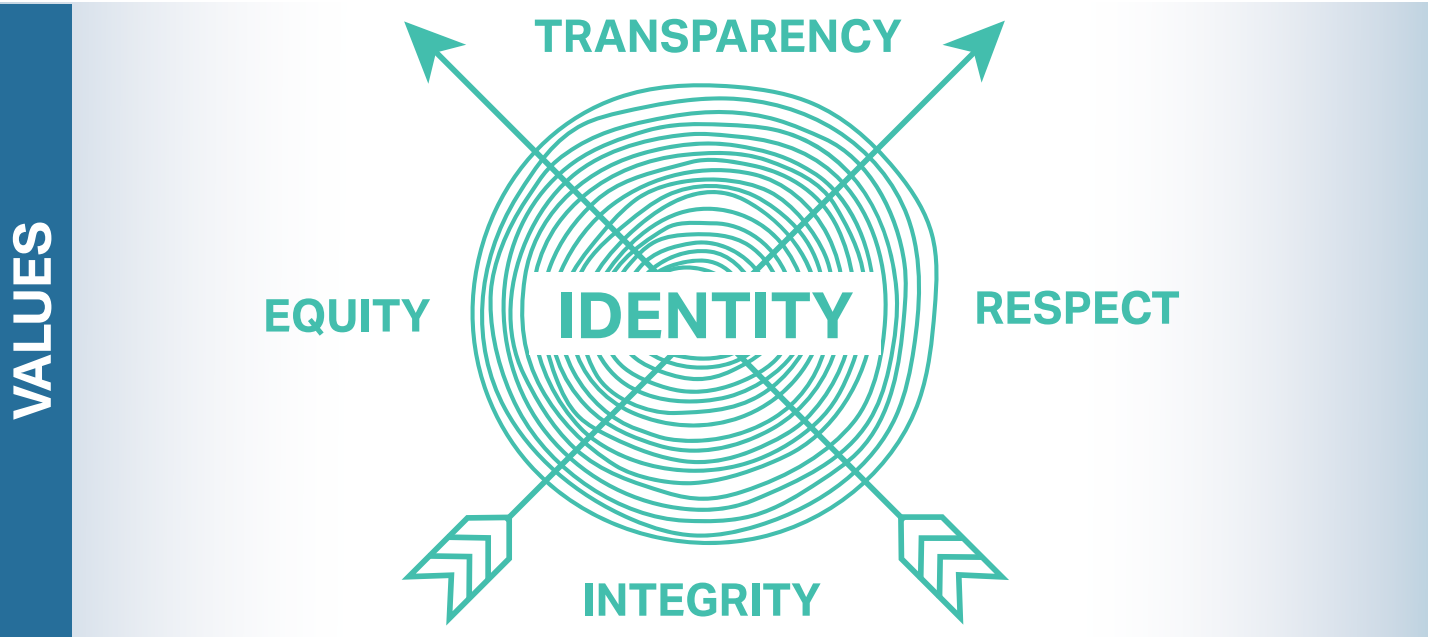
“By defining the Nation’s objectives and the various means to achieve them, each department can align itself with the strategic plan and develop the appropriate organizational plans.»

Strategic planning is a requirement under the Financial Administration Law (FAL), intended to establish a comprehensive five-year management plan that is reviewed on an annual basis. Such planning must be grounded in a shared vision, mission and set of values endorsed by both the Grand Council and the WWFN Members’ Assembly. By defining the Nation’s objectives and the various means to achieve them, each department can align itself with the strategic plan and develop the appropriate organizational plans.

**In Progress**  
The development of the five-year strategic plan aims to ensure the long-term sustainability of the Nation and to strengthen its relationship with members. Mandated by the Grand Council, this initiative is driven by two key strategic priorities.

As part of this process, a series of working sessions were conducted with subgroups composed of administrative staff to translate the identified strategic priorities and areas of action into concrete implementation measures.

A preliminary version of the strategic plan was submitted to the Grand Council for approval. The final version will be released in the coming months. In addition, organizational plans will be developed as a result of this strategic planning process to guide the administration’s future actions.





ACT ON THE NATION’S SUSTAINABILITY

STRATEGIC DIRECTION 1  
Rediscover and reclaim the culture and wolastokuk

1

- FOCUS AREA 1.1**  
**Deepen knowledge of Wolastoqey culture, Wolastokuk and our way of life (pomawsuwakon)**
- Centralize, organize, make accessible and deepen cultural, territorial, ancestral and contemporary knowledge.
  - Set up a strategic data-gathering system to monitor the use of Wolastokuk and its resources.
- FOCUS AREA 1.2**  
**Preserve Wolastoqey culture and Wolastokuk**
- Develop the Wolastokuk Guardians program.
  - Protect and promote the culture, Wolastokuk and its natural resources, and the Wolastoqiyik way of life..
- FOCUS AREA 1.3**  
**Ensure intergenerational transmission of Wolastoqey culture for members of the Wahsipekuk community**
- Give members greater access to Wolastokuk and stimulate their sense of belonging to the community.
  - Encourage and promote the discovery, learning and sharing of traditional and community knowledge and practices among members.
- FOCUS AREA 1.4**  
**Promote the culture beyond the Wahsipekuk community**
- Create and facilitate identity-affirming spaces.
  - Create opportunities to showcase Wolastoqey identity and culture.

STRATEGIC DIRECTION 2  
Continue to implement coherent governance

2

- FOCUS AREA 2.1**  
**Consolidate governance standards**
- Continue to apply the governance standards set out in the *Financial Administration Law*.
- FOCUS AREA 2.2**  
**Optimize the political-administrative structure**
- Adapt the organization chart to organizational and member services needs.
  - Develop and maintain human resources skills.
  - Improve the quality of internal communications between political and administrative bodies.
  - Foster a culture of active member involvement within the organization.
- FOCUS AREA 2.3**  
**Adapt the administrative infrastructures**
- Provide the organization with all the tools it needs to offer an optimal work environment.
  - Optimize and secure internal document and IT management.

STRATEGIC DIRECTION 3  
Develop the economy and revenues

3

- FOCUS AREA 3.1**  
**Increase and diversify revenue sources**
- Increase independent revenue.
  - Diversify revenue sources.
- FOCUS AREA 3.2**  
**Efficiently operationalize economic activities**
- Develop a strategic and efficient management model.
  - Stimulate and support members’ entrepreneurial spirit in relation to diversifying the WWFN’s economic activities.
- FOCUS AREA 3.3**  
**PSustain revenues**
- Analyze the implementation of a financial management entity.
  - Secure, grow and preserve the Nation’s assets for future generations.

ACT ON THE RELATIONSHIP BETWEEN THE WWFN AND ITS MEMBERS

STRATEGIC DIRECTION 4  
Develop member services

4

- FOCUS AREA 4.1**  
**Identify needs**
- Define the members’ needs.
- FOCUS AREA 4.2**  
**Develop member services and ensure their accessibility**
- Optimize and diversify member services.
  - Become the primary point of reference for members.
- FOCUS AREA 4.3**  
**Improve strategies for communicating with members**
- Facilitate members’ access to information.
  - Diversify our communication channels to reach as many members as possible.





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# COMMERCIAL FISHERIES



## Northern Shrimp

This marks the first significant decline in this fishery since the permit was issued in the early 2000s. During the peak years of the shrimp industry, the WWFN held the third-largest fleet quota in Quebec. However, following significant quota cuts in the Sept-Îles and Anticosti sectors, the WWFN is now left with only a fraction of the Estuary quota, barely enough for a handful of outings over the course of the year. This has led to the collapse of the industry: the closure of Fruits de Mer de l'Est in Matane, the repurposing of the Marinard plant in Rivière-au-Renard, the dispersal of the workforce and more.

The WWFN's vessel, the *Samakwan*, will remain dry-docked for the 2024–2025 season. Moreover, in a spirit of conservation and resource protection, the WWFN has declined all offers to lease out its quota. As a result, the *Samakwan* remained idle, like many similar vessels in the fleet. The WWFN's total allocated volume across all sectors was approximately 135,000 lb, which allows for roughly one month of operations. Regardless of the landed value, it was impossible to balance these variables in a way that could lead to profitability, let alone true financial viability. It is also a quota the WWFN has firmly refused to trade or negotiate. In the name of resource protection, the species has remained in the water.

Unless an unexpected commercial species emerges, redfish prices soar or northern shrimp make a comeback, it is unlikely that the WWFN's mid-shore fleet—like much of the sector—will return to sea in the near future.

## Snow Crab

The fishing season was marked by a quota increase after years of decline. Catches were plentiful early in the season. However, legal-sized crab quickly became scarce, which extended fishing efforts later into the season. The good news is that recruitment looks strong for the coming years. Another

piece of good news: The captain at the helm of the shrimper has made a successful entry into snow crab fishing, a smooth integration on all fronts. The *Nutamet*, a WWFN boat, is clearly in capable hands for the future. As for landed value, prices have returned to respectable levels. The situation was quite different not long ago, when the landed value barely reached \$2/lb. For 2024, volumes stand at 270,000 lb, with a landed value of \$3.75/lb.

## Lobster

Lobster populations keep expanding across the western and northern parts of the St. Lawrence Estuary and Gulf. In 2024, landings once again surpassed the previous year's total. More than 440,000 lb were harvested across the Matane, Cap-Chat, and Tourelle sites. In both volume and value, lobster is the WWFN's top-performing species. Each of the three permits yielded over 100,000 lb per sector. These results are now fully comparable to the rich fishing grounds off Anticosti Island. The organization still relies on member fishers who own their own boats to carry out this fishery. In the height of summer 2024, landed prices dipped to nearly \$6/lb, a sign of market saturation in domestic demand. Otherwise, the annual average was \$7/lb. The year 2024 marked the last season during which the WWFN operated alone on these fishing grounds. Given the challenges faced by other fleets and the abundance of the resource, Fisheries and Oceans Canada is expected to issue new permits in 2025. Let's hope that, at the same time, the permits in use since 2018 will be granted commercial status.

## Sea Cucumber

First year of commercial status for this species. Years of effort and work, supported by MWIFMA, have enabled the WWFN to reach this milestone. Subcontracted harvesting remains the method of choice, delivering consistent efficiency. Volumes remain stable at around 360,000 lb, with values sitting



close to \$1/lb. However, reaching those volumes was slightly more challenging in some sectors. This may indicate a modest decline in productivity. Markets also proved fickle, putting Quebec-harvested sea cucumber in direct competition with products from Cape Breton and Newfoundland. Despite the quality and size of local products, breaking into the market remains difficult, as it is highly niche and limited to Asia.

**Sea Urchin**

This was also the first year of harvesting under commercial status. Another species previously stuck in an unnecessarily prolonged exploratory phase, the 2024 quota was harvested mainly in the fall. The permit, subcontracted to a member, reflects shifting fishing patterns likely driven by climate change. Spring is arriving earlier and earlier, ironically at a time when market demand is lower, while autumn is becoming far too warm, with no significant harvests before mid-October. That said, nothing is ever certain in this fishery. Foreign competition is intense, and the northern coastal fishing grounds are known for their strong production. The quota was met just before winter, with 244,000 lb harvested at a value of approximately \$2/lb.

**Groundfish**

Greenland halibut, commonly known as turbot, has completely vanished from the lineup of Quebec’s seafood processing industry. Until quite recently, it was the most abundant fish in Quebec waters. Now, landings across the province are barely worth mentioning. No fishing effort was directly recorded by the WWFN, not even through leasing. There are no promising signs on the horizon for this resource.

By contrast, Atlantic halibut is doing well. Despite the small WWFN quota, part of the fishery takes place following the snow crab season. The quota, about 5,000 lb, was harvested at \$6/lb.



Redfish continues to struggle to find a foothold in the domestic market. Catches are small, deliveries sporadic, and the product sometimes ends up thawed on supermarket shelves. Our permit is inactive, but the specialized equipment we have on the mid-shore boat allows operators to turn a profit. This profit translates into the production of one-pound packages for us, consistent with those found in community distribution.

Finally, bluefin tuna, the majestic pelagic fish, has been added to the WWFN’s active permits. In partnership with MWIFMA, three specimens were caught off the tip of Gaspé Peninsula in September. Moreover, two members successfully completed training in this highly technical fishery. These highly

prized fish were sold to renowned restaurants across the province. While the operation is not especially lucrative, the visibility gained with prestigious partners is expected to yield other benefits.





# LEGAL AFFAIRS



## Viger

The WWFN continues to actively assert and defend its rights to Wolastokuk. Our goal is to secure full recognition and respect for the rights of our Nation and our members across the entire territory.

Negotiations concerning the specific claim related to the illegal transfer of Viger lands have been ongoing since the fall of 2023. Despite the turbulent political climate in the first half of 2025, the WWFN remains hopeful of reaching a satisfactory settlement in the coming months. Should an agreement with Canada prove impossible, the WWFN may choose to bring the claim before the Specific Claims Tribunal, which has the authority to rule on compensation when no settlement is reached after the three-year negotiation period.

### Ongoing Negotiations

Comme nous vous l'avons déjà souAs previously noted, in 2016, the WWFN entered into an agreement to join the Régie intermunicipale de l'énergie du Bas-Saint-Laurent. From a development perspective, it partnered with

the Régie intermunicipale de l'énergie Gaspésie-Îles-de-la-Madeleine and the RCMs of Montmagny and L'Islet to form the Eastern Energy Alliance on January 19, 2023.

The Eastern Energy Alliance's mission is to develop and operate renewable energy projects in the best interests of its partners. This partnership recognizes Wolastokuk in terms of energy development and allows the WWFN to increase, stabilize and diversify its independent revenues.

To date, several wind energy projects have been completed, representing over 325 MW of installed capacity. Recently, the Eastern Energy Alliance secured successful partnerships through Hydro-Québec's latest call for tenders, adding a further 1,425 MW of wind power. These projects are slated to come online between December 2026 and 2029.

The WWFN takes pride in contributing to Quebec's major energy transition efforts, all while protecting the rights and interests of its members. The

Grand Chief of the WWFN sits on the AFNQL Energy Committee. Alongside two other Chiefs, he speaks in various forums and with different stakeholders about the role and place of Indigenous communities in achieving carbon neutrality and advancing clean energy development.



**The WWFN takes pride in contributing to Quebec's major energy transition efforts, all while protecting the rights and interests of its members.»**

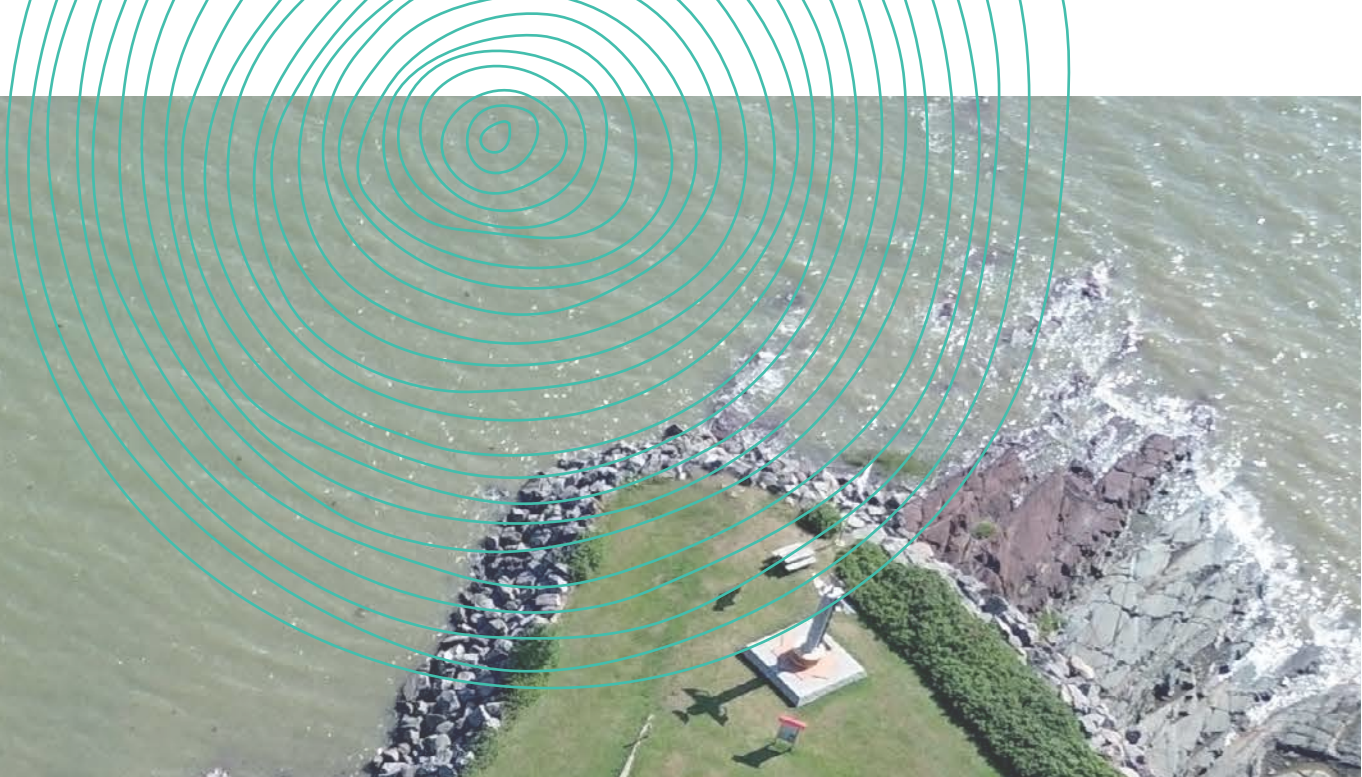
## Timeline – Viger







# NATURAL RESOURCES AND TERRITORY



## MANDATE

The Department of Natural Resources and Territory (DNRT) is responsible for responding to consultation requests, preserving the ecological integrity of Wolastokuk and developing land stewardship projects within the Nation. The DNRT plays a central role in the recognition and protection of this land, which is a cornerstone of Wolastoqiyik identity, all in alignment with the Nation's core values.

Ensuring the sustainability of resources for the next seven generations, the DNRT relies on a team of forest engineers and biologists who lead various initiatives in conservation, sustainable development and the management and enhancement of wildlife and its habitats. In collaboration with numerous regional partners, the DNRT works to foster harmonious relationships between Indigenous and non-Indigenous communities.

## HIGHLIGHTS

In 2024–2025, a biologist position was created and successfully filled. This new resource is primarily responsible for wildlife management in the Parke territory and brings professional expertise to consultations on terrestrial and marine wildlife as well as flora.

Over the summer, the DNRT coordinated the work of an intern from Université Laval. The project aimed to gather knowledge about culturally significant species for the WWFN. The study area was limited to the Parke territory, mainly around the Saint-François River. The data collected supports ongoing conservation and land stewardship efforts in Wolastokuk and helps establish protective measures to ensure the sustainability of key cultural species.

As in previous years, the DNRT negotiated harmonization agreements with forestry companies in the Bas-Saint-Laurent region to ensure a peaceful hunting season for Indigenous hunters.

With wind energy development gaining momentum across Wolastokuk, the DNRT ensures that the Nation's natural and cultural heritage is preserved. To that end, the department has conducted several archaeological potential assessments and overseen a variety of field excavation projects. Territorial use and occupancy studies are also underway, aimed at identifying and protecting culturally sensitive sites.

In 2024, the Quebec government launched an ambitious initiative to establish new protected areas as part of the "30% protected areas by 2030" objective. The DNRT is currently developing a comprehensive territorial protection strategy, which includes the creation of sustainable-use protected areas. These zones could also become spaces for dialogue and respectful exchange with non-Indigenous communities.

Finally, in 2024, the WWFN was consulted on 186 projects within Wolastokuk. The DNRT reviewed each of these to ensure the rights and interests of the Nation were upheld. Most of these consultations—152—came from the provincial government, while 29 originated from the federal government and 5 from private developers.



# CULTURE

## MANDATE

Wolastoqey culture is the very foundation of our identity. The Wolastoqiyik Wahsipekuk First Nation (WWFN) is deeply committed to the preservation, recognition, promotion and enhancement of its cultural and linguistic heritage.

Showcasing this cultural richness is a top priority, as it plays a direct role in strengthening the cohesion of our community. We support intergenerational learning and cultural exchange through a variety of programs and services designed for both members of the Nation and the general public.

To support this commitment, the WWFN has adopted a cultural policy and action plan. These tools are vital to fostering a sense of belonging, supporting research and safeguarding traditional knowledge to ensure our culture remains vibrant for future generations.

## HIGHLIGHTS

In 2024–2025, a number of initiatives were launched to showcase our cultural heritage, reinforcing our commitment to cultural and community development.

The 2024 Pow-Wow, the WWFN's annual cultural celebration, featured traditional songs and drumming, Indigenous dance performances, skilled artisans, craft demonstrations, and cuisine inspired by Indigenous traditions. It provided a space to celebrate Indigenous cultural heritage while serving as a platform for intercultural exchange with visitors and non-Indigenous participants. This event helps preserve and pass on our traditions and proudly reaffirms our Wolastoqey identity. It is held at Pointe de Cacouna, an historic gathering place of the Wolastoqiyik named Ktopeqonok, which translates as a “place where there

is a source of water.” The 2024 edition was a resounding success, drawing over 10,000 attendees on August 17 and 18.

In addition, we completed a number of major projects. We take great pride in having finalized a long-standing initiative: the botanical guide of the Wolastoqiyik Wahsipekuk First Nation, titled *Yuktol etolikil wolastoqewihkuk—Those who grow on the Wolastokuk*.

*A defining characteristic of the identity shared by all Indigenous peoples is their unique connection to the territory of their ancestors. By reconnecting with the land, we gain privileged access to the very essence of what it means to be Wolastoqey. This guide serves as an open door to the world around us and offers a chance to discover the floral species of Wolastokuk through the wisdom and traditional knowledge of our ancestors. By incorporating modern scientific knowledge, the content of this work bridges past and present, revealing the richness of teachings—too often overlooked—that nature provides [translation].*

– Excerpt from the Botanical Guide

Additionally, we have developed two exercise booklets and training modules on the Wolastoqey language, latuwewakon, available online on the platform [wolastoqewatu.ca](http://wolastoqewatu.ca) under the “Lessons” section. These resources are offered in both French and English. We are confident that they will enable community members to deepen their knowledge, learn and help preserve this cultural richness, which is inseparable from Wolastoqey identity. We extend our sincere thanks to our valuable collaborators who contributed to this vital project for our community. The year 2024 was also marked by the inauguration of the Putep 't-awt observatory. Tracing the shoreline of the

majestic Wahsipekuk (St. Lawrence River), Putep 't-awt is a 2-kilometre trail that winds along the western slopes of Gros-Cacouna Mountain. A climb to the summit leads to lookout points offering exceptional views of the Wahsipekuk. In addition to interpretive activities focused on belugas, the outdoor trail features eight interpretive signs complemented by digital content that immerses visitors in an educational journey rich with information about Wolastoqey culture and territory. We are also proud to have installed at the base of the mountain a mural composed of five works created by Wolastoqey artists. A second artwork is scheduled to be installed on the observatory's footbridge within the coming year.

The Matuweskewin Gift Shop, which has seen increased visitor traffic over recent years, continues to support numerous community artisans by providing them with well-placed tables to showcase their work. Artists and artisans keep ancestral practices alive. It is essential to encourage artistic production to strengthen and promote our culture.

In addition, six cultural panels were installed on the tip of Cacouna on September 30, 2024, to mark National Day of Truth and and Reconciliation Day. The text is translated in three languages: French, English and Wolastoqey, English and Wolastoqey.







# TRADITIONAL ACTIVITIES

### Hunting and Fishing

Entre le 1<sup>er</sup> avril 2024 et le 31 mars 2025, c'est un total de 61 forfaits qui ont été offerts aux membres ayant participé au tirage chasse et pêche en vue d'avoir la possibilité de pratiquer des activités traditionnelles sur le Wolastokuk.

### Hunting

Forty-three hunting packages covering various species (moose, white-tailed deer, small game, and black bear) were allocated to WWNN members on structured territory.

For the second consecutive year, a community hunting event (moose and deer) was held on Parke territory. All animals harvested through this practice are redistributed to Nation members who request them. This reflects a commitment to maintain this tradition in a spirit of sharing and intergenerational transmission.

In early 2025, a seal hunt took place in the Magdalen Islands. This initiative allowed three members to obtain their professional hunter's licences for grey and harp seals for commercial purposes. With this licence, they can accompany members during hunts, support them through at least two outings within the first two years, and help them become fully licensed hunters after 24 months.

### Fishing

Eighteen lake fishing packages were offered to members within the structured Wolastokuk territory, including four community fishing events. Ten salmon river fishing packages (quota pools) were granted to Nation members.

We warmly thank all participants for their commitment and respect for the regulations in place. This discipline helps ensure fairness and the sustainability of traditional activities.

Congratulations to the winners, and we look forward to next year's draw.





## WOLASTOKUK GUARDIANS

### MANDATE

The Guardians play a vital role within the WWFN. As keepers of intergenerational Indigenous knowledge, they work to protect and steward the ancestral territory by patrolling the heart of protected areas. In addition to their educational role, the Guardians are involved in surveying various resources and contribute to the conservation and protection of marine and coastal ecosystems. Their expertise and presence on the land help strengthen preservation efforts and raise awareness of the importance of our environment.

### 2024-2025

This year, a meaningful expedition aboard the Écomaris training vessel was offered to two groups of Wolastoqiyik: ten youth (ages 13 to 17) and ten adults. It was a unique opportunity for

learning and sharing around navigation, environmental awareness and ancestral knowledge.

The Chief of the Wolastokuk Guardians also represented the WWFN at a number of events and activities promoting Wolastoqey culture. Through her work, she actively contributes to protecting the environment and ensuring the continuity of our heritage.





# HEALTH

**MANDATE**

The WWFN Health sector is dedicated to supporting members who are seeking reimbursement for certain services under the Non-Insured Health Benefits (NIHB) program and Jordan's Principle. The WWFN assists members in preparing their applications and navigating the often-complex reimbursement processes with health professionals.

**2024-2025**

The year 2024–2025 year brought significant progress for the WWFN's Health sector. We focused on improving the services provided to our community, including adapting our practices to meet new Jordan's Principle requirements and developing initiatives to

support the well-being of young children and their families.

We are pleased to announce that, through the Indigenous Early Learning and Child Care (IELCC) program of the FNQLHSSC, the WWFN received \$235,000 for 2024–2025 to launch a number of important projects for young children and their families. In the coming months, this funding will allow us to develop:

- **A Welcome Guide** for new members, offering practical and cultural information on Nation services and resources.
- **A Newborn Kit**, including essential items and guides to support families welcoming a new baby.

- **A Development Kit**, designed to encourage early childhood development through activities and tools tailored to their growth and learning.

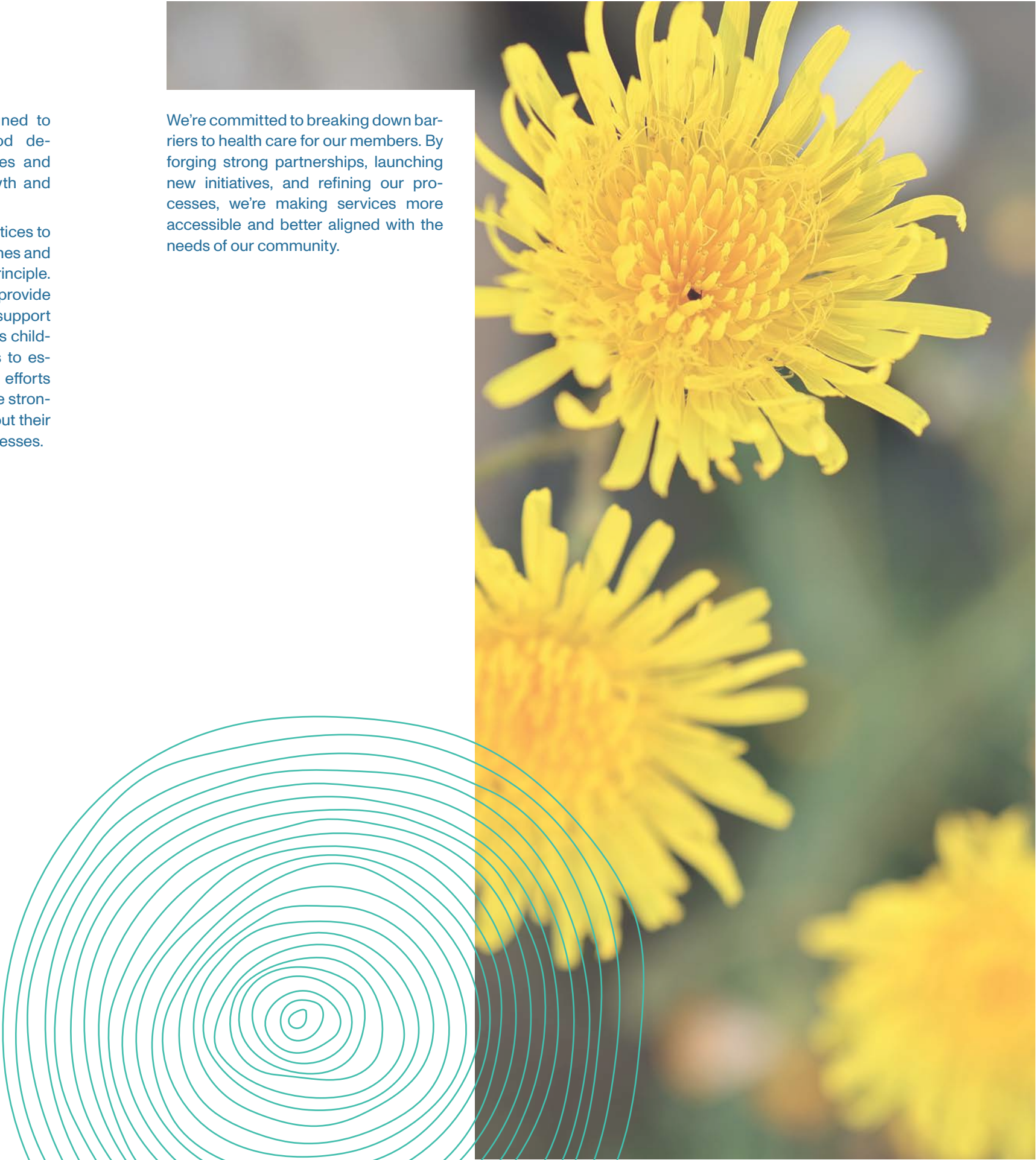
In addition, we updated our practices to align with new processing timelines and requirements under Jordan's Principle. These updates will enable us to provide more efficient and responsive support to meet the needs of the Nation's children and ensure quicker access to essential services. Our continued efforts aim to enhance care and provide stronger support to families throughout their medical and administrative processes.

We're committed to breaking down barriers to health care for our members. By forging strong partnerships, launching new initiatives, and refining our processes, we're making services more accessible and better aligned with the needs of our community.

**HIGHLIGHTS**

Table – jordan's principle requests

Months	Amounts granted under Jordan's Principle
April 2024	\$45,144.34
May 2024	\$46,360.46
June 2024	\$1,385.58
July 2024	\$2,648.17
August 2024	\$2,150.00
September 2024	\$26,017.00
October 2024	\$44,939.88
November 2024	\$19,186.46
December 2024	\$14,762.69
January 2025	\$19,518.49
February 2025	\$34,387.12
March 2025	\$3,743.00
TOTAL	\$260,243.19







# EDUCATION

**MANDAT**

The Education and Employability sector is dedicated to supporting WWFN members who wish to pursue post-secondary studies or seek financial assistance to start a business. The WWFN assists its members in planning their career paths or academic reorientation, helping them reach their educational goals.

Committed to the academic and professional well-being of its members, the WWFN provides guidance through program changes and career transitions. In collaboration with educational institutions that welcome its students, the WWFN develops strategies aimed at fostering the growth of its Nation's members. The WWFN is committed to ensuring that its members have access to the same educational services as non-Indigenous populations. To achieve this, it continuously seeks funding and resources.

**2024-2025**

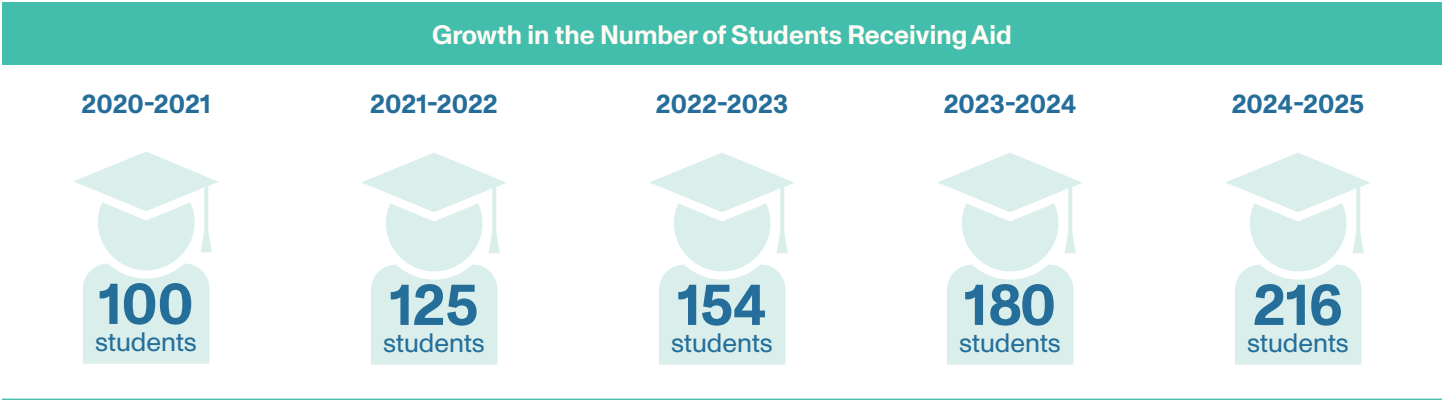
The year 2024–2025 saw a notable increase in participation in employability and training initiatives. This growth reflects a rising interest in skill development and a heightened awareness of the importance of lifelong learning. This encouraging trend strengthens our resolve to continue pursuing new funding opportunities and expanding access to employment and training for our members.

Given the growing number of participants in employability and training initiatives, the FNHRDCQ is proud to support the WWFN in fostering the personal and professional growth of its members. To that end, it deploys specialized officers within its various Employment and Training Service Centres (ETSCs). These officers play a pivotal role, working closely with local stakeholders to ensure consistent follow-up with participants. A new officer will begin in this capacity at the start of the 2025–2026 fiscal year.

During the 2024–2025 year, the WWFN also benefited from the support of a Workforce Development Liaison Officer (WDLO). This officer actively worked to forge strong connections between employers, training providers and community members, paving the way for employment and training opportunities tailored to the realities of our Nation.

The WWFN takes pride in supporting the academic success of its members and in training the workforce that will one day help lead the organization. These efforts are long-term investments in the community's overall development.

**HIGHLIGHTS**



Growth in Aid Received		
Year	FUNDS	
	FNLC	ISC
2020-2021	\$240,499	\$623,549
2021-2022	\$327,626	\$568,038
2022-2023	\$237,167	\$786,050
2023-2024	\$248,781	\$1,056,810
2024-2025	\$250,916	\$1,213,558

Graduation		
Year	Graduates	Withdrawals
2020-2021	29	9 including 1 change of program
2021-2022	21	6
2022-2023	52	8 including 6 changes of program
2023-2024	64	5 including 1 change of program
2024-2025	73	10 including 4 changes of program



# ECONOMIC DEVELOPMENT

## HIGHLIGHTS New Tourism Branding: Tourism Wahsipekuk

The 2024–2025 year marked the launch of the brand-new website [tourismewahsipekuk.ca/en](https://tourismewahsipekuk.ca/en), a platform where visitors can now explore the many attractions offered by the WWFN. The site features an online ticketing system, including access to Putep ’t-awt and its popular storytelling evenings celebrating legends and oral traditions in the Passereaux area of Kiskotuk Coastal Park. Tourism Wahsipekuk will soon benefit from a tailored promotional plan designed to give it a strong spotlight in 2025!

## Public Opening of the Putep ’t-awt Beluga Observation Site

In 2024–2025, the Nation officially opened the Putep ’t-awt (Beluga Trail in Wolastoqey), located on the western slope of Gros-Cacouna Mountain. This 2-kilometre hiking trail features scenic lookouts with breathtaking views of the Wahsipekuk (St. Lawrence River) and eight interpretive signs sharing Wolastoqey cultural insights. The site has garnered media attention and earned

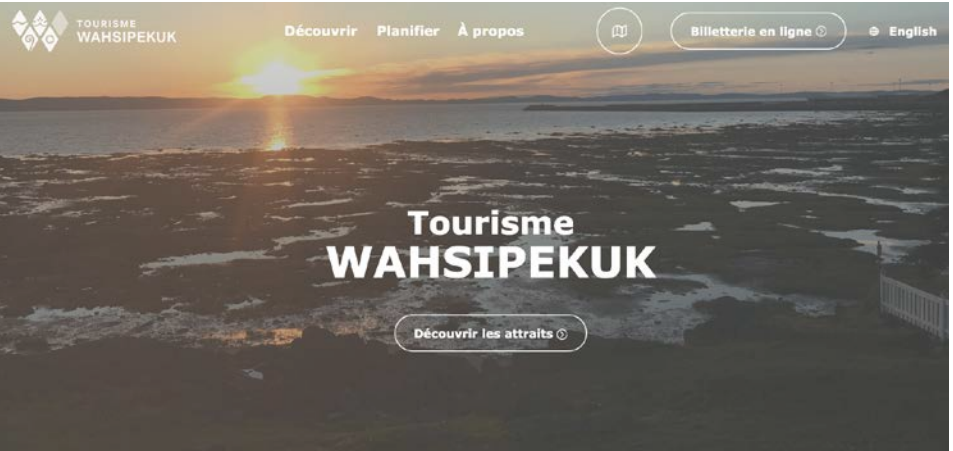
a spot on the prestigious Time magazine’s list of the world’s 100 greatest places to visit —the only site in Canada to receive this honour. A great source of pride for our nation!

From June 21 to September 2, 2024, nearly 4,600 visitors attended the flagship activity Window on Belugas, presented by GREMM and hosted by interpreter-guides from MMON. Close to 2,600 users took advantage of our brand-new electric shuttle service to access the site via the Marais-de-Gros-Cacouna area of the Baie-de-L’Isle-Verte National Wildlife Area. Between July 3, 2024,

and January 5, 2025, when the most recent data was recorded, nearly 29,000 people visited the Putep ’t-awt, which is open to the public free of charge.

## Matuweskewin Gift Shop

The Matuweskewin Gift Shop, located at 1001 rue du Patrimoine in Cacouna’s former antique barn, served as a welcoming point for the Putep ’t-awt experience. Renovations were carried out to enhance visitor amenities, and efforts continued to diversify the range of products offered by our Wolastoqey artisans. Sales at the Matuweskewin Gift Shop soared in 2024—three times



higher than in 2023—thanks in large part to the foot traffic generated by the Putep ’t-awt. A beautiful way to showcase Wolastoqey know-how!

## Rebuilding of Political-administrative Edifice on the Cacouna Reserve

The end of the previous fiscal year was marked by significant water damage in March 2024, which rendered our political-administrative edifice unfit for occupancy. To ensure business continuity, we quickly relocated staff to two WWFN-owned buildings in Cacouna. An ambitious action plan was then launched to rebuild and modernize the administrative centre. The new space is being reconfigured to better meet the growing needs of the Nation, both in terms of services to members and staff needs. The project, with an estimated cost of \$4.75 million, began as scheduled in October 2024. Construction is progressing well and the new offices are already starting to take shape! Employees are expected to return to the site in October 2025, marking an important milestone in the modernization of our infrastructure.



## Development of a Multi-Service Rest Area on the Kataskomiq Reserve

The construction of the Kataskomiq multi-service rest area, with a total estimated cost of \$25 million, is planned in three phases. The first phase, costing \$4.75 million, was carried out from May to October 2024 by contractor Gervais Dubé, with financial support from Indigenous Services Canada (ISC). This initial phase involved preparing the site for the future truck stop and building the main access road, located directly beside the new Highway 85 access ramps completed by the Ministère des Transports et de la Mobilité durable (MTMD) in 2024. It also included the installation of an underground conduit for a three-phase electrical power supply. A new call for tenders will be launched in spring 2025 to complete the truck stop’s surface infrastructure,







with the goal of having it operational by fall, if possible. At the same time, plans and specifications for the third phase will be finalized. This final phase, scheduled for 2026, will include the construction of a service station with functional areas and adjacent rest facilities, aiming for a 2027 opening.

Un prochain appel d'offres sera lancé au printemps 2025 afin de compléter les aménagements terrestres du parc à camions, qui pourrait être opérationnel dès l'automne 2025. Parallèlement, les plans et devis de la troisième phase seront finalisés. Cette dernière, prévue pour 2026, comprendra l'aménagement de la station-service et de ses aires fonctionnelles et de repos, avec une ouverture projetée en 2027.

#### Acquisition and Renovation of the Cacouna Resto-Pub

In summer 2024, the WWFN acquired Resto-Pub D'Antan, located in the heart of the village of Cacouna. This project aims to promote and showcase seafood products harvested by the Nation and will also be a platform to highlight the culinary talent of Wolastoqey chef Maxime Lizotte, who will be managing

the establishment. Renovations are underway to transform the space into a warm, inviting, and unpretentious place, designed for conviviality and togetherness. The work includes, among other things, expanding the dining room and patio, modernizing and enlarging the kitchen and refreshing the decor and the entire establishment. The restaurant will have a family-friendly focus, while retaining its bar area to accommodate a wide range of clientele. Renovations will continue until the grand opening of the new restaurant Maqahamok, which means "gathering" in Wolastoqey. The restaurant is scheduled to open for the summer 2025 season.

#### Epahsiw Cultural Centre

The WWFN continued to develop a major project for the Nation: the future Epahsiw Wolastoqey cultural and gathering centre, to be located at the intersection of Route 132 and the Gros-Cacouna Port access road. This name means IN THE MIDDLE OF (Epahsiw) the medicine wheel, which represents our language, wolastoqey latuwewakon, the present moment, awareness of our journey and reflection on who we really are. The design of the main build-

ing, along with its outdoor gathering and interpretive spaces, a project estimated at \$25 million, was completed in 2024–2025. The search for funding to bring the project to life has also begun, alongside the conceptual development of its museum spaces. Work on the construction plans and technical specifications will continue in 2025, with construction expected to begin in 2026, pending financial commitments.

#### Maliseet Sugar Bush

The sugar bush experienced a record-breaking year in 2024–2025, thanks to exceptionally favourable weather conditions. With nearly 200 barrels harvested from 18,000 taps, the Maliseet sugar bush reached an impressive average of 5 pounds per tap. Special mention goes to Olivier Legros, a young member of the WWFN, who worked on-site and helped identify concrete opportunities for improvement and daily operational challenges.

Let's hope the 2025–2026 season proves just as successful!





# FINANCES

## MANDATE

The mandate of the finance sector consists of adequately overseeing the Nation's assets and those of its members while ensuring compliance by the Wolastoqiyik Wampanoag First Nation with applicable policies and procedures under the *Financial Administration Act* (FAA). This section presents a summary of financial operations for 2024–2025.

## HIGHLIGHTS

In line with what was stated in the 2023–2024 annual report, the Nation remains financially stable, possessing assets to support the completion of infrastructure projects underway or planned over the next five years.

In 2024–2025, to comply with the FAA, the WWFN set aside \$160,000 in a reserve fund for the maintenance of current and future capital assets, like it did in 2023–2024. This fund now amounts to \$320,000. The Finance and Audit Committee recommended monthly payments of approximately \$13,000, corresponding to 1/12 of \$160,000, rather than a single payment at the end of the fiscal year. Although this amount may seem small given the upcoming investments, it should be viewed as additional protection established by the FAA.

## 2024–2025

Let's start with the consolidated statement of operations and accumulated surplus. Revenues for 2024–2025 increased by \$1,119,576 over last year to \$16,969,563. Revenues generated by commercial fisheries were up by nearly \$200,000, with various grants accounting for the remainder of this increase in earnings.

The main expenses that increased in 2024–2025 are education with \$131,420, health with \$297,116, band administration with \$389,254 and depreciation of capital assets and real estate investments with \$103,893 more than last year.

Fiscal 2024–2025 was also marked by an \$86,776 devaluation in the value of the turbot licence, due to the decline of turbot stocks in the commercial fishery. It has been applied to the expense to ensure that the fair value of the licences is reflected in the financial statements. Overall expenses, however, decreased by \$443,965 in 2024–2025 as a result of the significant depreciation of the shrimp licence by \$1,539,335 in 2023–2024.

With regard to the consolidated statement of financial position, cash increased by \$1,108,319 in 2024–2025. This increase was due to payments before

the end of the fiscal year of amounts receivable from governments and other public bodies for projects underway, which decreased by nearly \$1.5 million. Investment rates remained attractive, despite the drop in those proposed upon renewal. Inventory at the Matuweskewin boutique rose considerably, with sales in 2024–2025 increasing by over 250% compared to 2023–2024.

In summary, the WWFN's consolidated results for 2024–2025 are \$4,004,443 net, compared to \$2,440,902 in 2023–2024 and \$3,036,429 in 2022–2023. Although net income is \$4,004,443, this figure must be analyzed with caution. This is due to an accounting rule that requires grants to be recorded as income as soon as they are received, even if the funds are used for long-term projects (capital assets) rather than for immediate expenses. However, income has remained stable over the past three years, averaging \$3.1 million net annually.

## BUDGET FORECAST

Every year, the WWFN draws up a budget forecast to predict revenues and expenses for the various projects in the coming fiscal year. The mission of the Finance and Audit Committee (FAC) is to analyze, comment and make recommendations. The budget forecast is ultimately adjusted and recommended by the FAC to the Grand Council for acceptance no later than March 31.

### Here is the budget forecast for 2024–2025:

INCOME	2025-2026
GRANT INCOME	\$ 9 447 595,00
FISHERIES INCOME	\$ 9 447 595,00
DIVIDEND INCOME	\$ 9 447 595,00
INTEREST INCOME	\$ 9 447 595,00
OTHER INCOME	\$ 9 447 595,00
<b>TOTAL INCOME</b>	<b>\$ 15 929 095,00</b>

OPERATING EXPENSES	2025-2026
Internal human resources (salaries, benefits, chief's allowance, training)	\$ 3 856 119,00
Professional and legal fees (external resources, professionals, lawyers, etc.)	\$ 3 252 080,00
Fisheries (boats, fishing gear, subcontracting)	\$ 2 394 025,00
Member services (students, distribution, Jordan, hunting and fishing)	\$ 2 010 600,00
Building and rolling stock costs (maintenance, property taxes, electricity, insurance)	\$ 456 100,00
Miscellaneous purchases (materials and supplies, stationery, postage)	\$ 791 229,00
Meetings (attendance fees, accommodation, travel expenses)	\$ 369 842,00
Administrative expenses (interest, depreciation)	\$ 584 696,00
<b>TOTAL EXPENSES (EXCLUDING CAPITAL ASSETS)</b>	<b>\$ 13 714 691,00</b>

<b>NET INCOME</b>	<b>\$ 2 214 404,00</b>
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Revenue forecasts are conservative compared to those for 2024–2025. This is explained as follows: When the budget forecast is being prepared, not all agreements have yet been confirmed and the selling price of fish can still fluctuate. In addition, the federal election of 2025 slowed down the process of signing annual agreements.

Net income of just over \$2 million is forecast for 2025–2026, in line with recent years.





FIVE-YEAR FORECAST

Five-year forecasts are a real challenge, as it is difficult to predict development opportunities or unexpected problems that may arise. This forecasting exercise is helpful in planning investment projects and potential services for members.

INCOME	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
GRANT INCOME	\$ 9 447 595,00	\$ 8 000 000,00	\$ 8 400 000,00	\$ 8 820 000,00	\$ 9 261 000,00
FISHERIES INCOME	\$ 5 060 500,00	\$ 5 566 550,00	\$ 6 123 205,00	\$ 6 735 525,50	\$ 7 409 078,05
DIVIDEND INCOME	\$ 650 000,00	\$ 650 000,00	\$ 1 500 000,00	\$ 2 000 000,00	\$ 2 500 000,00
INTEREST INCOME	\$ 400 000,00	\$ 400 000,00	\$ 300 000,00	\$ 300 000,00	\$ 300 000,00
OTHER INCOME	\$ 371 000,00	\$ 408 100,00	\$ 448 910,00	\$ 493 801,00	\$ 543 181,10
TOTAL INCOME	\$ 15 929 095,00	\$ 15 024 650,00	\$ 16 772 115,00	\$ 18 349 326,50	\$ 20 013 259,15
OPERATING EXPENSES	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Internal human resources (salaries, benefits, chief's allowance, training)	\$ 3 856 119,00	\$ 4 087 486,14	\$ 4 332 735,31	\$ 4 592 699,43	\$ 4 868 261,39
Professional and legal fees (external resources, professionals, lawyers, etc.)	\$ 3 252 080,00	\$ 3 349 642,40	\$ 3 450 131,67	\$ 3 553 635,62	\$ 3 660 244,69
Fisheries (boats, fishing gear, subcontracting)	\$ 2 394 025,00	\$ 2 513 726,25	\$ 2 639 412,56	\$ 2 771 383,19	\$ 2 909 952,35
Member services (students, distribution, Jordan, hunting and fishing)	\$ 2 010 600,00	\$ 2 211 660,00	\$ 2 432 826,00	\$ 2 676 108,60	\$ 2 943 719,46
Building and rolling stock costs (maintenance, property taxes, electricity, insurance)	\$ 456 100,00	\$ 478 905,00	\$ 502 850,25	\$ 527 992,76	\$ 554 392,40
Miscellaneous purchases (materials and supplies, stationery, postage)	\$ 791 229,00	\$ 814 965,87	\$ 839 414,85	\$ 864 597,29	\$ 890 535,21
Meetings (attendance fees, accommodation, travel expenses)	\$ 369 842,00	\$ 788 334,10	\$ 427 750,81	\$ 849 138,35	\$ 491 595,26
Administrative expenses (interest, depreciation)	\$ 584 696,00	\$ 913 930,80	\$ 1 459 627,34	\$ 2 132 608,71	\$ 2 539 239,14
TOTAL EXPENSES EXCLUDING CAPITAL ASSETS)	\$ 13 714 691,00	\$ 15 158 650,56	\$ 16 084 748,78	\$ 17 968 163,95	\$ 18 857 939,91
NET INCOME	\$ 2 214 404,00	-\$ 134 000,56	\$ 687 366,22	\$ 381 162,55	\$ 1 155 319,24

It can therefore be seen in the budget forecast that dividend income will increase by nearly \$1 million in 2027–2028 and by \$500,000 in 2028–2029 due to commissioning of the PPAW-1 wind farm. Estimated revenues are conservative in order to ensure that the forecasts represent the minimum expected income possible.

Other anticipated income is relatively stable with the exception of investment income, which will be reduced based on the lower interest rates already in effect.

Human resources expenses will increase by about 5% a year, representing a conservative rate in line with the norm. As for meetings, given that assemblies are held every other year, an expenditure of approximately \$600,000 is anticipated for 2026–2027 and 2028–2029, the latter being an election year.

An increase in depreciation and capital-related expenditures is also to be anticipated given that the WWFN is developing a number of infrastructure projects such as the Putep 't-awt beluga observatory, Kataskomiq, the administrative building, the cultural centre and Parke. Accordingly, depreciation is much higher since 2024–2025, and there is interest on the loans for these investments. In the forecasts, the depreciation figure rises from less than \$600,000 in 2025–2026 to \$2,500,000 in 2029–2030.

It can be seen that over the next five years, expenditures increase based on the aforementioned expense categories and that anticipated net income declines over the next three years, but stabilizes with the first wind power earnings. Evidently, these will be adjusted annually for mid-year additions or modifications, new projects and new grant opportunities.

These forecasts take into account known and recurring revenues and expenses. Capital investments are not included in these forecasts, as accounting standards render their explanation more complex.

The five-year capital assets are presented in the report on capital projects.

Should you have any questions, please email us at: [questions@malecites.ca](mailto:questions@malecites.ca).



**CAPITAL PROJECTS**

In 2024–2025, several capital investments were made in various projects. An overview of these projects and related information follows.

**The Putep ’t-awt trail**

This ambitious project was completed in 2024–2025, with the public opening in June 2024. Investments were made mainly to finalize the trail and site signage, to improve the online booking platform at [tourismewahsipekuk.ca](https://tourismewahsipekuk.ca) and to enhance the container used to store works of art by community artists. They totalled \$267,080 for fiscal 2024–2025.

**Kataskomiq**

In 2024–2025, phase 1 of work on the Kataskomiq multi-service rest area was completed at a cost of \$4,052,780. It involved preparing the site for the future truck stop and building the main access road, located directly beside the new Highway 85 access ramps completed by the MTMD in 2024. The work also included installing an underground conduit for a three-phase electrical power supply.

**Rebuilding the Political-administrative Edifice**

Following major water damage in March 2024, the rebuilding of the administrative office began in October 2024, after the old building was demolished in late August 2024. Investments of \$981,312 were made in 2024–2025, out of total cost of work estimated at \$4.75 million. The remaining investments will be made by October 2025, in line with the scheduled completion of the construction project.

**Pub Wolastoqey Maqahamok**

Renovations at Pub Wolastoqey Maqahamok made good progress in 2024–2025. Having begun in October 2024, they were still underway in late March 2025. This acquisition, expansion and renovation project, including equip-

ment, is estimated at over \$1 million. It is 50% funded by the SRPNI. As at March 31, \$586,361 has been invested in the building’s expansion and renovation.

**Wolastokuk Guardians**

Thanks to funding from Parks Canada, a number of acquisitions have been added to the WWFN’s assets, which the guardians use in their day-to-day work and for more specific tasks. A capital investment of \$443,031 was made in 2024–2025 to acquire a zodiac, a side-by-side, vehicles to facilitate their travel and some navigation equipment.

**Epahsiw Cultural Centre**

In 2024–2025, investments of \$217,746 in professional fees were made to continue the design of the future cultural centre. They were used to produce sketches of the main building and its adjacent functional areas, as well as the concept book for the museum spaces. The preparation of plans and specifications and the search for financing to build the cultural centre will be completed in 2025–2026.

**Commercial fisheries**

In 2024–2025, investments of over \$120,000 were made in the commercial fisheries sector on various capital items such as studies, equipment and material purchases, maintenance and repairs. They are necessary to maintain operations for years to come.

A total of \$6,874,882 was invested in capital assets by the WWFN in 2024–2025, in both ongoing projects and current operations.





FIVE-YEAR CAPITAL ASSET PLAN

The five-year capital asset plan is explained in the table and paragraphs below.

INVESTMENT PROJECTS PLANNED OVER NEXT FIVE FISCAL YEARS						
INVESTMENT PROJECTS	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	TOTAL 5 ANS
Kataskomiq phase 1 Development of access	\$ 500 000,00					\$ 500 000,00
Kataskomiq phase 2 Truck yard	\$ 3 300 000,00	\$ -	\$ -	\$ -	\$ -	\$ 3 300 000,00
Kataskomiq phase 3 Main building	\$ 300 000,00	\$ 8 250 000,00	\$ 8 250 000,00	\$ -	\$ -	\$ 16 800 000,00
Kataskomiq Phase 4 Industrial park	\$ 100 000,00	\$ 250 000,00	\$ 6 000 000,00	\$ 2 000 000,00	\$ 2 000 000,00	\$ 10 350 000,00
Putep 't-awt	\$ 240 000,00	\$ -	\$ -	\$ -	\$ -	\$ 240 000,00
Wolastokuk Guardians	\$ 400 000,00	\$ -	\$ -	\$ -	\$ -	\$ 400 000,00
Political-administrative Edifice	\$ 3 750 000,00	\$ 500 000,00	\$ -	\$ -	\$ -	\$ 4 250 000,00
Maqahamok restaurant	\$ 600 000,00	\$ -	\$ -	\$ -	\$ -	\$ 600 000,00
Epahsiw Cultural Centre	\$ 800 000,00	\$ 18 000 000,00	\$ 6 000 000,00	\$ -	\$ -	\$ 24 800 000,00
Port of Cacouna	\$ 500 000,00	\$ 2 000 000,00	\$ 5 000 000,00	\$ 5 000 000,00	\$ -	\$ 12 500 000,00
TOTAL	\$ 10 490 000,00	\$ 29 000 000,00	\$ 25 250 000,00	\$ 7 000 000,00	\$ 2 000 000,00	\$ 73 740 000,00
Targeted grants	\$ 4 890 000,00	\$ 17 150 000,00	\$ 11 300 000,00	\$ 3 500 000,00	\$ 1 000 000,00	\$ 37 840 000,00
Down payment	\$ 2 600 000,00	\$ 2 900 000,00	\$ 2 525 000,00	\$ 1 000 000,00	\$ 200 000,00	\$ 9 225 000,00
Loan	\$ 3 000 000,00	\$ 8 950 000,00	\$ 11 425 000,00	\$ 2 500 000,00	\$ 800 000,00	\$ 26 675 000,00
TOTAL	\$ 10 490 000,00	\$ 29 000 000,00	\$ 25 250 000,00	\$ 7 000 000,00	\$ 2 000 000,00	\$ 73 740 000,00

This table should be viewed as a summary of the main investments to come. However, it is a prediction based on the projects known at the time of drafting this capital asset plan. It will be adjusted annually to account for mid-year changes or additions. Some projects will be postponed or modified while others will be added or cancelled. This plan provides an overview of the various financial, material and human resources needed to complete the projects.

The bottom of this table presents the target financial package by fiscal year for the completion of projected investment projects. It illustrates the WWFN's planned investments, the loans to be obtained, and the grants being sought to fund these projects. It also provides an overview of the Nation's forthcoming financial contributions and helps understand the importance of the investments made in recent years. Without these investments, no projects could be completed.





#### Kataskomik

Fiscal 2025–2026 will be marked by the construction of the truck yard at the multi-service rest area, at an estimated cost of \$3.3 million, scheduled to open to the public in fall 2026. Professional fees of \$400,000 will be invested in the preparation of plans and specifications and the management of the construction tender for the service station and its recreational and functional areas, as well as the design of the future service and light industrial park. Construction of the service station, estimated at \$16.5 million, will be spread over the two fiscal years 2026–2027 and 2027–2028, with a projected opening date of fall 2027. The service and light industry park will be developed from 2027 to 2029 at an estimated cost of \$10 million. This phase is for the development of a commercial and light industrial sector so that member business owners, as well as other developers wishing to establish themselves here can be headquartered on the Kataskomik reserve.

#### Putep 't-awt

The Putep 't-awt observation site was opened to the public in June 2024. Improvements estimated at \$240,000 will be made in the summer of 2025 to enhance the visitor experience, bringing this first major investment project by the WWFN to a close.

#### Wolastokuk Guardians

The year 2025–2026 will mark the final year of the Wolastokuk Guardian program development project. Estimated investments of \$400,000 are planned to continue acquiring capital assets to optimize their effectiveness.

#### Political-administrative Edifice

Rebuilding of the Political-administrative edifice on the Cacouna reserve began in fall 2024 and will be completed in fall 2025. With an estimated price tag of \$4.75 million, this facility will provide members with simplified access to services on the same floor with specifically dedicated employees.

#### Pub Wolastoqey Maqahamok

The expansion and renovation of Pub Wolastoqey Maqahamok will be completed in 2025–2026 at an estimated cost of \$600,000, including renovation of the unit on the building's second floor. It will open its doors to the public in June 2025.

#### Epahsiw Cultural Centre

The cultural centre project is currently under development. The preparation of plans and specifications will require investments of \$800,000 in 2025–2026. This will be followed by construction at a cost of \$24 million over the 2026–2027 and 2027–2028 fiscal years, if financing is secured.

#### Port of Gros-Cacouna

The WWFN manages an occupancy agreement for land located east of the commercial basin of the Gros-Cacouna seaport. In light of the announcement of the transfer of the Rivière-du-Loup ferry to Cacouna, the WWFN will begin conceptualizing the development of this land in 2025–2026, which will require an estimated investment in professional fees of \$500,000. The project includes the construction of a fish holding and processing plant, a shed for the storage and maintenance of the Nation's assets, and the development of green spaces. These developments are estimated at a very preliminary \$12 million.

Should you have any questions about capital projects, the tables in the annual report, or any other inquiries, please email us at [questions@malecites.ca](mailto:questions@malecites.ca).

We will be pleased to answer them and to provide you with accurate information on any financial matters.

# FINANCIAL STATEMENTS



Independent Auditor's Report

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298, boulevard Armand-Thériault  
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G5R 4C2  
T 418 862-6396

To Grand Chief and Chief Advisors of the Council of the  
Première Nation Wolastoqiyik Wahsipekuk

Opinion

We have audited the consolidated financial statements of Première Nation Wolastoqiyik Wahsipekuk (hereafter "the Organization"), which comprise consolidated balance sheet as at March 31, 2025,, and the consolidated statements of earnings and retained earnings and cash flows for the year then ended, and notes to consolidated financial statements, including a summary of significant accounting policies, and the consolidated schedules.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2025,, and the results of its operations 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 Organization 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.

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

Management is responsible for the preparation and fair presentation of the 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Première Nation Wolastoqiyik Wahsipekuk

Extracts of Consolidated Financial Statements  
March 31, 2025

Independent Auditors' Report	2 to 4
Consolidated Financial Position	5
Consolidated Operations and Accumulated Surplus	6
Consolidated Statements of Operations by Activities - Summary	7
Table of salaries, fees, travel expenses and other remuneration paid to elected or appointed officials	8
Table of salaries, fees, travel expenses and other remuneration paid to the general manager	9



In preparing the consolidated financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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 Organization'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 Organization'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 consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity 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 consolidated 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 group 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.

Rivière-du-Loup  
June 27, 2025

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<sup>1</sup> CPA auditor, public accountancy permit no. A131301



Première Nation Wolastoqiyik Wamsipekuk  
Consolidated Financial Position



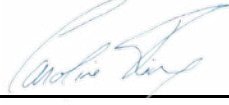
March 31, 2025

	2025	2024
	\$	\$
<b>FINANCIAL ASSETS</b>		
Cash (note 5)	2 696 077	1 587 758
Term deposits (note 6)	14 530 032	14391311
Accounts receivable (note 7)	599 915	401 916
Funds in trust from the federal government (note 8)	366 979	354 799
Accounts receivable from Government and other organizations (note 9)	9 487 218	3 077 233
Inventories held for sale (note 10)	181 281	72 108
Investments, at cost (note 11)	967 467	1 000 800
Total financial assets	28 828 969	20 885 925
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (note 12)	842 861	553 595
Fixed asset liabilities	627 136	62 966
Deferred revenues (note 13)	15 374 064	7 388 092
Long-term debt (note 14)	2 793 455	1 111 748
Related obligations under employee benefits (note 15)	64 653	47 984
Total liabilities	19 702 169	9 164 385
<b>FINANCIAL ASSETS</b>	9 126 800	11 721 540
<b>NON-FINANCIAL ASSETS</b>		
Investment properties (note 16)	1 319 342	911 713
Tangible capital assets (note 17)	15 362 023	8 993 789
Fishing rights (note 18)	479 515	688 466
Prepaid expenses (note 19)	62 982	30 711
Total non-financial assets	17 223 862	10 624 679
<b>Accumulated surplus</b>	26 350 662	22 346 219

Contingent liabilities (note 21)

The accompanying notes are an integral part of the consolidated financial statements.

On behalf of the Council Members

		
Head Chief	Chair of the Finance and Audit Committee	Finance director

Première Nation Wolastoqiyik Wamsipekuk  
Consolidated Operations and Accumulated Surplus

Year ended March 31, 2025

	Budget	2025	2024
	\$	\$	\$
<b>Revenues</b>			
Federal government (note 4)			
A.A.N.C.	4 805 053	6 390 112	3 180 520
Fisheries and Oceans Canada	642 000	1 148 906	1 472 866
First Nations education concil	245 000	259 837	244 315
L.F.N.C.	251 000	218 978	248 781
Canadian Heritage		141 340	277 781
Environment Canada		20 934	44 027
Other grants	614 152	719 017	817 662
Provincial government (note 4)			
Secretariat aux affaires autochtones	205 000	205 000	1 272 971
MCCCF	315 000	156 000	124 000
MFFP	91 000		91 000
MAPAQ - Société de développement Wulustuk (adjustments)		(96 099)	175 089
Other grants	209 574	663 822	1 073 046
Commercial activities	5 157 000	5 224 089	5 034 346
Interest - Intrust investment (note 8)		12 180	11 194
Other revenues	867 602	1 905 447	1 782 389
	13 402 381	16 969 563	15 849 987
<b>Operating expenses</b>			
Education	1 065 420	1 214 479	1 083 059
Health	572 900	786 738	489 622
Economic development	2 400 820	2 514 196	2 806 995
Community services	1 497 482	1 981 778	2 020 225
Band administration	2 258 522	2 468 096	1 807 900
Employability programs	251 500	250 916	248 783
Commercial activities	2 125 520	2 982 528	2 872 858
Loss of value on fishing rights		86 776	1 539 335
Loss of value on investments		33 333	
Depreciation of fixed assets	385 808	524 105	420 212
Depreciation of fishing rights		122 175	120 096
	10 557 972	12 965 120	13 409 085
<b>Annual surplus</b>	2 844 409	4 004 443	2 440 902
Accumulated surplus, beginning of year	22 346 219	22 346 219	19 905 317
Accumulated surplus, end of year	25 190 628	26 350 662	22 346 219

The accompanying notes are an integral part of the consolidated financial statements and note 3 provides additionnal informatio



Première Nation Wolastoqiyik Wamsipekuk  
Consolidated Statement of Operations by Activities - Summary  
Year ended March 31, 2025

	Revenues	Operating expenses	Surplus (deficit) for the year 2025	Surplus (deficit) for the year 2024
	\$	\$	\$	\$
Administration (NGOF-001)	1 637 572	1 956 510	(318 937)	(391 509)
Administration of Indian Inscriptions (NPG7-001)	16 898	30 231	(13 333)	(696)
Education (NP5A-001)	1 213 558	1 214 479	(921)	(26 249)
Community buildings (NTMW-001)	39 518	163 675	(124 157)	(76 997)
Office expansion	799 017	77 200	721 817	
P.D.E.C. (Q3IW-001)	50 058	146 730	(96 672)	(38 879)
General assembly and elections		373 029	(373 029)	(21 616)
Negotiations (NG8R-001)	500 362	500 381	(19)	(411)
Specific claims	25 000	27 030	(2 030)	(8 602)
Viger's claim		416 509	(416 509)	(70 512)
Consultation - Federal	40 681	40 681		(495)
Help for the enhancement of public territory (PAMVTP)	21 637	21 637	(0)	
Discussion - Quebec		100 275	(100 275)	131 708
Kataskomiq	2 613 968	98 804	2 515 164	160 234
Planning / Risk management - Kataskomiq				282 653
Renewable energie	225 094	225 676	(582)	
Culture (MCC)	55 000	72 290	(17 290)	7 134
Culture (NP1W-001)	1 232	8 863	(7 631)	
Culture - Hiring the agent	45 000	56 295	(11 295)	(1 799)
Community hunting and fishing	12 620	152 094	(139 474)	(38)
COVID-19				(297)
Jordan's Principle	289 669	289 864	(195)	0
Community Relations Officer				(6)
AGJEA				(8)
Community mobilization	123 827	506 607	(382 779)	(60)
Craft Sales	150 983	155 665	(4 682)	(11 533)
First Nations Council on Education	259 837	259 837	(0)	(1 363)
Consultation Assistance F.I.A. (consultation)	205 000	236 565	(31 565)	204 055
Ressources PPA	91 000	91 987	(987)	(13)
Aolians	550 000		550 000	750 000
Fishing boats	4 976 952	3 185 757	1 791 195	458 852
Aboriginal guardians	468 680	25 650	443 031	89 375
Agreement on Reconciliation (ARRD)	250 337	250 337	0	
September 30th	8 000	8 643	(643)	(41)
Language bonification (MCC)	56 000	71 344	(15 344)	
Canadian Heritage				(9)
Assets management	100 000	100 041	(41)	
Protected areas	20 934	20 934		(9)
Marine mammal observation trail	175 000	182 110	(7 110)	786 474
Digital transformation of beluga trail	17 985	28 715	(10 730)	
Cultural Center	35 253	20 093	15 160	38 969
Beluga - Elders' Belvedere				177 934
Beluga - Pre-opening	55 731	63 066	(7 335)	(2 000)
Kiskotuk Guide Course	235 723	137 534	98 189	4 370
Collection archiving cultural content	133 340	166 003	(32 663)	
Implementation agreement	735 194	651 708	83 486	
Quebec Fisheries Fund	112 754	9 026	103 728	147 293
Support for regional influence	40 000	40 987	(987)	
Fisheries (PARI)		500	(500)	(518)
Ocean management	58 126	34 565	23 561	(9)
Nutamet MPO Project	11 890	8 382	3 508	
Société de développement Wulustuk inc.	9 332	144 065	(134 733)	(45 049)
Érablière Malécite S.E.C.	249 884	341 832	(91 948)	(99 429)
	16 718 647	12 714 205	4 004 442	2 440 904
Transfer from L.F.N.C.	250 916	250 916		(2)
Operating fund surplus as at March 31, 2025 (including L.F.N.C. and adjustments)	16 969 563	12 965 121	4 004 442	2 440 902

Première Nation Wolastoqiyik Wamsipekuk  
Table of salaries, fees, travel expenses and other remuneration  
paid to elected or appointed officials  
Year ended March 31, 2025

Schedule B

Name	Title	Number of months	Salaries and fees \$	Other remuneration \$	Total remuneration \$	Total of travel expenses \$
TREMBLAY, Jacques	Grand Chief	12	82 917		82 917	26 958
MORAIS, Kévin	Chief Counselor	12	65 149		65 149	10 069
BÉLANGER, Richard	Chief Counselor	2	12 261		12 261	1 876
BRUNEAU, Martine	Chief Counselor	12	65 149		65 149	6 613
KENNEDY, Shirley	Chief Counselor	12	65 149		65 149	13 567
St-Gelais, Nancy	Chief Counselor	12	52 888		52 888	3 987

Première Nation Wolastoqiyik Wamsipekuk  
Table of salaries, fees, travel expenses and other remuneration  
paid to the general manager  
Year ended March 31, 2025

Schedule C

Name	Title	Number of months	Salaries and fees \$	Other remuneration \$	Total remuneration \$	Total of travel expenses \$
Jenniss, Larry	General Manager	12	111 428		111 428	3 034





**Wolastoqiyik Wahsipekuk First Nation**

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