

**Q'WEMTSI'N HEALTH SOCIETY**

**FINANCIAL STATEMENTS**

**March 31, 2020**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING


The financial statements of Q'WEMTSI'N HEALTH SOCIETY have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. The financial statements include certain amounts based on management's estimates and judgements. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Q'WEMTSI'N HEALTH SOCIETY's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfils its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board meets periodically with management and the members' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Board approves the financial statements. The Board also considers, for review and approval by the members, the engagement or re-appointment of the external auditors.

The financial statements have been audited by Daley & Company CPA LLP in accordance with Canadian generally accepted auditing standards.

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director



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## INDEPENDENT AUDITOR'S REPORT

To the members, Q'WEMTSI'N HEALTH SOCIETY

### **Opinion**

We have audited the financial statements of Q'WEMTSI'N HEALTH SOCIETY (the Society), which comprise the statement of financial position as at March 31, 2020, and the statements of changes in net assets, operations and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2020, and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The current year's supplementary information included in Schedules 1 to 15 is presented for the purposes of additional analysis and is not a required part of the financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

The outbreak of COVID-19, which has been declared by the World Health Organization in March 2020 as a pandemic has spread across the globe and is impacting worldwide economic activity. A public health pandemic such as COVID-19, poses the risk that employees, contractors, suppliers, and other partners may be prevented from conducting business activities for an indefinite period, including due to shutdowns that may be requested or mandated by governmental authorities. While it is not possible at this time to estimate the impact that COVID-19 could have on the Society's activities, the continued spread of COVID-19 and the measures taken by governments could disrupt regular operations of the Society and adversely impact the Society's activities, financial condition or results of operations. The extent to which the COVID-19 outbreak impacts the financial results will depend on future developments that are highly uncertain and cannot be predicted, including new information that may emerge concerning the severity of the virus and the actions to contain its impact. It is not possible to reliably estimate the length and severity of these developments or quantify the impact this pandemic may have on the financial results and condition of the Society in future periods. Estimates and judgements made by management in the preparation of the financial statements are increasingly difficult and subject to a higher degree of measurement uncertainty during this volatile period. Management has not made any adjustments or reclassification of assets and liabilities resulting from the COVID-19 pandemic.

### **Report on Other Legal and Regulatory Requirements**

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

(continued)

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

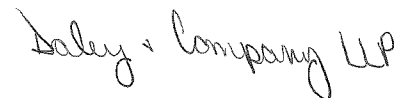
Those charged with governance are responsible for overseeing the Society's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society'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 Society'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 Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Chartered Professional Accountants

**Q'WEMTSI'N HEALTH SOCIETY**  
**STATEMENT OF FINANCIAL POSITION**  
**March 31, 2020**

<b>ASSETS</b>	<b>2020</b>	<b>2019</b>
<b>CURRENT ASSETS:</b>		
Cash	\$ 756,267	\$ 529,521
Short term investments (Note 4)	100,115	100,282
Accounts receivable (Note 5)	6,250	10,213
GST/HST rebate receivable	1,823	2,217
Prepaid expenses	30,186	47,555
	<u>894,641</u>	<u>689,788</u>
 PROPERTY AND EQUIPMENT (Note 6)	 <u>1,964,010</u>	 <u>2,043,439</u>
	<u>\$ 2,858,651</u>	<u>\$ 2,733,227</u>

**LIABILITIES**

<b>CURRENT LIABILITIES:</b>		
Accounts payable and accruals (Note 7)	\$ 445,632	\$ 402,652


**NET ASSETS:**

Unrestricted (Note 8)	177,930	20,087
Internally restricted (Note 9)	143,655	143,655
Externally restricted - Moveable Asset Reserve (Note 10)	127,423	123,393
Invested in capital assets	1,964,011	2,043,440
	<u>2,413,019</u>	<u>2,330,575</u>
	<u>\$ 2,858,651</u>	<u>\$ 2,733,227</u>

COMMITMENTS AND CONTINGENCIES (Note 11)

APPROVED ON BEHALF OF THE SOCIETY:

 Director

 Director

**Q'WEMTSI'N HEALTH SOCIETY**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**Year ended March 31, 2020**

	Property and Equipment	Moveable Asset Reserve	Internally Restricted	Unrestricted	2020 Total	2019 Total
BALANCE, beginning of year	\$ 2,043,440	\$ 123,393	\$ 143,655	\$ 20,087	<b>\$ 2,330,575</b>	\$ 2,430,637
Excess (Deficiency) of revenues over expenses	-	-	-	64,871	<b>64,871</b>	(117,635)
Adjustments:						
Amortization of property and equipment	(136,407)	-	-	136,407	-	-
Purchase of property and equipment	56,978	(13,543)	-	(43,435)	17,573	-
Moveable asset reserve funding	-	17,573	-	-	17,573	17,573
	<u>(79,429)</u>	<u>4,030</u>	<u>-</u>	<u>92,972</u>	<u>17,573</u>	<u>17,573</u>
BALANCE, end of year	<u>\$ 1,964,011</u>	<u>\$ 127,423</u>	<u>\$ 143,655</u>	<u>\$ 177,930</u>	<b><u>\$ 2,413,019</u></b>	<u>\$ 2,330,575</u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY  
STATEMENT OF OPERATIONS  
Year ended March 31, 2020**

	Budget (Unaudited)	2020	2019
<b>REVENUES:</b>			
First Nations Health Authority	\$ 2,801,549	\$ 2,883,013	\$ 2,824,102
Dental revenue	76,886	48,461	59,646
Interest income	-	8,526	6,216
Interior Health Authority	511,122	597,658	-
SNTC Health Action Initiative funding	-	40,770	11,259
SNTC Traditional Wellness funding	-	-	23,517
SNTC Opioid Action funding	-	102,428	32,206
SNTC Elders Enhancement funding	-	-	37,635
Spark BC	-	52,800	-
Administration fee recovery	-	58,824	12,780
Miscellaneous income	-	6,336	29,745
	<u>\$ 3,389,557</u>	<u>3,798,816</u>	<u>3,037,106</u>
<b>EXPENSES:</b>			
Advertising	\$ 18,200	19,358	31,175
Administration fees	9,586	58,824	12,780
Audit and bookkeeping	13,500	13,500	13,250
Automotive	7,281	6,070	6,942
Bad debts	9,643	3,195	2,752
Brighter Futures	177,559	181,110	177,559
Capital purchases	-	43,435	73,995
Care and treatment	-	86,363	56,165
Comfort and culture	10,000	7,713	19,515
Community advocacy	18,000	18,000	18,000
Community awareness	54,184	575,208	59,426
Consulting	108,448	157,302	100,247
Database management	85,000	83,981	80,815
Elder care programs	3,002	2,658	2,742
Flow through to bands	-	75,530	55,723
Health fair	15,000	18,723	11,630
Health services (CHR)	110,083	124,280	110,083
Insurance	19,000	22,304	18,380
Interest and bank charges	5,000	4,560	3,569
Leases and rentals	17,000	25,508	25,243
Legal	10,000	1,140	7,482
Meals and board expenses	17,500	17,411	15,402
Medical supplies	28,359	47,650	36,910
Mental health	119,044	121,425	149,044
Mental health - consulting	-	5,650	570
Moveable asset reserve	6,000	17,573	17,573
National Native Alcohol & Drug Abuse Program	210,000	214,200	210,000
Naturopathic	55,000	45,000	53,660
Office supplies, postage and miscellaneous	43,631	38,649	37,540
Prevention and promotion	-	-	2,153
Program costs	54,515	47,265	60,536
Rent	4,300	4,043	4,920
Repairs and maintenance	116,707	142,067	158,684
Solvent Abuse	25,850	26,367	25,850
Telephone	16,534	16,752	15,781
Training and workshops	68,559	54,013	121,425
Travel	34,333	38,635	32,978
Wages and benefits	1,463,296	1,275,511	1,254,689
	<u>\$ 2,954,114</u>	<u>3,640,973</u>	<u>3,085,188</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE ADJUSTMENTS</b>		<u><b>157,843</b></u>	<u><b>(48,082)</b></u>
<b>ADJUSTMENTS:</b>			
Capital purchases		43,435	73,995
Amortization		(136,407)	(143,548)
		<u>(92,972)</u>	<u>(69,553)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>		<u><b>\$ 64,871</b></u>	<u><b>\$ (117,635)</b></u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY**  
**STATEMENT OF CASH FLOWS**  
Year ended March 31, 2020

	2020	2019
<b>OPERATING ACTIVITIES:</b>		
Excess (Deficiency) of revenues over expenses	\$ 64,871	\$ (117,635)
Adjustment for equity and capital transactions included in operations:		
Amortization	136,407	143,548
Moveable asset reserve	4,030	17,573
 (Increase) decrease in:		
Accounts receivable	3,963	(576)
GST/HST rebate receivable	394	91
Prepaid expenses	17,369	(10,897)
Increase (decrease) in:		
Accounts payable and accruals	42,980	130,986
Cash from operations	<u>270,014</u>	<u>163,090</u>
<b>INVESTING ACTIVITIES:</b>		
Purchase of property and equipment	(43,435)	(73,995)
Increase (decrease) in short term investments	167	(45)
Cash used in investing activities	<u>(43,268)</u>	<u>(74,040)</u>
 <b>INCREASE IN CASH RESOURCES</b>	 <b>226,746</b>	 89,050
 CASH, beginning of year	 <u>529,521</u>	 <u>440,471</u>
 CASH, end of year	 <u>\$ 756,267</u>	 <u>\$ 529,521</u>

See accompanying notes to financial statements.



**Q'WEMTSI'N HEALTH SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year ended March 31, 2020**

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**NOTE 1. NATURE OF OPERATIONS:**

The Society is an organization working to enhance the health and well-being of First Nations and Inuit people living in three communities in the Kamloops and surrounding area. The Society is incorporated under the Society Act as a not-for-profit organization. The Society is exempt from paying income tax under Paragraph 149(1)(L) of the Income Tax Act.

**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES:**

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are summarized as follows:

**Fund Accounting:**

The Society uses the restricted fund method of accounting for contributions. The restricted funds are summarized on the statement of operations with details by fund provided on schedules 3 to 15. A fund is determined for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The Society maintains the following funds:

- The Community Health Nursing (Health Transfer) Fund which reports activities related to designing health programs, establishing health services and allocating funds according to community health priorities.
- The Aboriginal Diabetes Initiative Fund which reports activities related to the prevention, screening and treatment of diabetes.
- The First Nations & Inuit Home and Community Care Fund which reports activities related to assisting First Nations living with chronic and acute illness in maintaining optimum health, well-being and independence in their homes and communities.
- The Elder Care Enhancement Fund which reports activities related to assisting the elderly members of the communities.
- The Children's Oral Health Initiative Fund which reports activities related to the health and well-being of children from birth to seven years old.
- The Dental Clinic Fund which reports activities related to providing dental care clinics to community members.
- The Prenatal Nutrition Program Fund which reports the activities related to women's nutritional and overall health, before and during pregnancy.
- The FNHA Transfer Evaluation Fund which reports activities related to the evaluation required by First Nations Health Authority every 5 years.
- The Operating and Maintenance Fund which reports activities related to repairs, security and other general operational aspects of the Society's land and building.
- The Maternal Child Fund which reports activities related to women's nutritional and overall health, before and during pregnancy, for medium risk pregnancies.
- The FASD Fund which reports activities related to women's nutritional and overall health, before and during pregnancy, for high risk pregnancies.
- The Health Actions Fund which reports activities related to building a traditional wellness framework and capacity within the Secwepemc Nation to address traditional Secwepemc forms of healing and health, and to provide assistance for traditional wellness activities, forums and workshops.
- The Food Sovereignty and Security Fund which reports activities related to food sovereignty and security, building capacity in regards to gardening and agriculture within families and community to grow and harvest healthy food.

**Q'WEMTSI'N HEALTH SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year ended March 31, 2020**

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**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued):**

Fund Accounting (continued):

The externally restricted funds report resources restricted for purposes specified by the terms of the contract and include the following program:

- Moveable Asset Reserve

Short Term Investments:

Short term investments are recorded at fair market value.

Investment income is recorded on the accrual basis and is recognized when it is earned.

Property and Equipment and Amortization:

Property and equipment are charged directly to the appropriate fund when the expenditure is made. The cost of the property and equipment purchased is recorded as an increase in the property and equipment and the related equity account in the capital fund. Proceeds from disposals of property and equipment are recorded as revenue in the appropriate fund. The costs of disposal are recorded as reductions in the property and equipment and the related equity account. Amortization is based on the estimated useful life of the assets and is recorded using the declining balance basis at the following annual rates taken after the asset has been put into use:

Building	4 %
Fence	10 %
Furniture and equipment	20 %
Medical equipment	20 %
Signage	20 %
Paving	20 %
Automotive equipment	30 %
Computer equipment	30 %

The Society reviews the useful lives and the carrying values of its property and equipment at least annually, or more frequently if events or changes in circumstances indicate that the assets might be impaired, by reference to each asset's contribution to the Society's ability to provide services. When an asset no longer has any long-term service potential to the Society, the asset is considered to be impaired. An impairment loss is measured at the amount by which the carrying amount of the asset exceeds its fair value, which is estimated as the expected service potential of the asset.

The Society regularly reviews its property and equipment to eliminate obsolete items.

Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

Moveable Asset Reserve:

Under the terms of the Health Services Transfer Agreement the initial lump sum, interest and an annual amount are to be placed in a reserve. Funds are held for replacing items in categories of over \$1,000 and under \$1,000. Expenditures for the replacement or substitutions are charged to the reserve during the year.

**Q'WEMTSI'N HEALTH SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year ended March 31, 2020**

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**NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued):**

Revenue Recognition:

Restricted contributions are recognized as revenue in the appropriate fund.

Unrestricted contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Contract revenues are recorded based on the terms of the contract.

Interest is recorded on the accrual basis and is recognized when it is earned.

Allocation of Expenses:

The Society engages in various programs. The costs of each program include the costs of personnel, premises and other expenses that are directly related to providing the program. The Society also incurs a number of general support expenses that are common to the administration of the Society and each of its programs.

The Society allocates certain of its general support expenses by identifying the appropriate basis of allocating each component expense, and applies that basis consistently each year. General management and administrative expenses are allocated to the appropriate department based on a percentage of contract basis for the following funds:

- Elder Care Enhancement
- Children's Oral Health Initiative
- Health Actions

Financial Instruments:

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income.

Transaction costs on the acquisition, sale, or issue of these financial instruments are expensed when incurred. All other financial instruments are subsequently reported at amortized cost adjusted by transaction costs, which are amortized over the expected life of the instrument. These instruments are tested for impairment at each reporting date.

Use of Estimates:

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant.

**Q'WEMTSI'N HEALTH SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
Year ended March 31, 2020

**NOTE 3. FINANCIAL INSTRUMENTS:**

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of March 31, 2020.

**Credit Risk:**

The Society does not believe it is subject to any significant concentration of credit risk. Cash is in place with a major financial institution.

**Interest Risk:**

The Society does not believe it is subject to any significant concentration of interest risk as it has no debt.

**NOTE 4. SHORT TERM INVESTMENTS:**

	<b>2020</b>	2019
Term deposits	<u><b>\$ 100,115</b></u>	<u>\$ 100,282</u>

**NOTE 5. ACCOUNTS RECEIVABLE:**

	<b>2020</b>	2019
Miscellaneous and travel reimbursements	<u><b>\$ 6,250</b></u>	<u>\$ 10,213</u>

**NOTE 6. PROPERTY AND EQUIPMENT:**

	Cost	Accumulated Amortization	<b>2020 Net</b>	2019 Net
Building	\$ 2,673,857	\$ 942,940	<b>\$ 1,730,917</b>	\$ 1,788,600
Fencing	2,085	480	<b>1,605</b>	1,783
Furniture and equipment	164,188	113,248	<b>50,940</b>	42,963
Medical equipment	243,095	167,890	<b>75,205</b>	79,182
Signage	12,570	11,599	<b>971</b>	1,214
Paving	55,220	23,053	<b>32,167</b>	40,209
Automotive equipment	232,699	187,444	<b>45,255</b>	64,650
Computer equipment	<u>82,788</u>	<u>55,838</u>	<u><b>26,950</b></u>	<u>24,838</u>
	<u><b>\$ 3,466,502</b></u>	<u><b>\$ 1,502,492</b></u>	<u><b>\$ 1,964,010</b></u>	<u>\$ 2,043,439</u>

**Q'WEMTSI'N HEALTH SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
Year ended March 31, 2020

NOTE 7. <b>ACCOUNTS PAYABLE:</b>	2020	2019
Accrued wages and benefits	\$ 81,474	\$ 126,006
Tk'emlùps te Secwépemc	96,627	100,547
Skeetchestn Indian Band	19,118	16,566
Dr. Melissa Bradwell	4,250	4,585
Adams Lake Indian Band	11,038	-
Henry Schein Canada Inc.	-	6,666
Bonaparte Indian Band	14,229	-
Canim Lake Indian Band	8,447	-
Esketemc First Nation	13,951	-
EveryOne's Eden Garden Design	9,000	-
Little Shuswap Lake Indian Band	4,951	-
Meaghan Atchison	5,040	-
Neskonlith Indian Band	8,968	-
Simpcw First Nation	10,051	-
Splatsin First Nation	12,517	-
Three Corners Health Society	27,963	-
Whispering Pines/Clinton Indian Band	39,364	46,767
Adroit Technologies	-	6,566
Quaaout Lodge	-	34,097
Westway Plumbing & Heating Inc.	12,793	6,230
Miscellaneous - under \$5,000	49,456	34,223
Audit accrual	13,500	10,000
Royal Bank Visa	2,895	10,399
	<u>\$ 445,632</u>	<u>\$ 402,652</u>

**NOTE 8. UNRESTRICTED NET ASSETS:**

The majority of the Society's unrestricted net assets are governed by the Health Funding Consolidated Contribution Agreement commencing April 1, 2019 and expiring March 31, 2024. The recipient must use the funding provided under this agreement to deliver the programs and services in accordance with the terms and conditions of the agreement. Under the terms of this agreement the Recipient may, with the written approval of the Minister, re-allocate any Set Funding among health programs and services within the same "program cluster" as outlined in the agreement. Flexible transfer funding may be re-allocated among "authorities" as set out by the agreement, provided that mandatory programs are delivered.

NOTE 9. <b>INTERNALLY RESTRICTED NET ASSETS:</b>	2020	2019
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The Society has internally restricted net assets for the following purposes:

Database	\$ 6,185	\$ 6,185
One time training	8,800	8,800
Union management	100,000	100,000
Capital reserve fund	6,227	6,227
Parking Lot	22,443	22,443
	<u>\$ 143,655</u>	<u>\$ 143,655</u>

**Q'WEMTSI'N HEALTH SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
Year ended March 31, 2020

**NOTE 10. MOVEABLE ASSET RESERVE:** **2020** 2019

The Moveable Asset Reserve includes funds provided for the replacement of moveable capital assets:

MOVEABLE ASSET RESERVE UNDER \$1,000:

Balance, beginning of year	\$ 62,175	\$ 57,761
Allocation for the year	4,414	4,414
Replacements	<u>(1,604)</u>	-
Balance, end of year	<u>64,985</u>	<u>62,175</u>

MOVEABLE ASSET RESERVE OVER \$1,000:

Balance, beginning of year	61,218	48,059
Allocation for the year	13,159	13,159
Replacements	<u>(11,939)</u>	-
Balance, end of year	<u>62,438</u>	<u>61,218</u>
	<u>\$ 127,423</u>	<u>\$ 123,393</u>

**NOTE 11. COMMITMENTS AND CONTINGENCIES:**

- a) The Society leases office equipment under long-term leases which expire between June 2020 and December 2022.

Future minimum lease payments as at March 31, 2020, are as follows:

2021		\$ 17,904
2022		17,310
2023		<u>7,240</u>
		<u>\$42,454</u>

- b) Pension Plan:

The Society and its employees contribute to a defined contribution pension plan. Total contributions to the plan during the year were \$61,553 (2019 \$86,099).

- c) Contingency:

The Society receives portions of its funding under agreements with certain agencies which, if unexpended, may be refundable to those agencies. Amounts are recorded as refundable upon final confirmation being provided by that agency of the balance owing. No amounts have been recorded in the financial statements as refundable.

**NOTE 12. EMPLOYEE REMUNERATION IN ACCORDANCE WITH THE SOCIETIES ACT:**

During the year, six employees were paid in excess of \$75,000, for a total of \$516,575.

**Q'WEMTSI'N HEALTH SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
Year ended March 31, 2020

**NOTE 13. ALLOCATION OF EXPENSES:** **2020** 2019

The Community Health Nursing (Health Transfer) Fund has charged general support expense to other funds as follows:

Elder Care Enhancement	\$ 34,554	\$ -
Children's Oral Health Initiative	19,170	12,780
Health Actions	5,100	-
	<b>\$ 58,824</b>	<b>\$ 12,780</b>

**NOTE 14. CASH FLOW INFORMATION:**

During the year \$8,519 (2019 \$6,216) of interest was received.

**NOTE 15. ECONOMIC DEPENDENCE:**

The Society receives a major portion of its revenue pursuant to a Health Transfer funding agreement with the First Nations Health Authority which expires March 31, 2024.

**NOTE 16. BUDGET FIGURES:**

The budget information disclosed is for information purposes only. The budget has been approved by the Board of Directors, but has not been audited.

**NOTE 17. FLOW THROUGH DISTRIBUTIONS:**

During the year the Society flowed through funding to the member bands as follows:

<u>Member Band:</u>	<b>2020</b>	<b>2019</b>
<b><u>FNHA funding</u></b>		
Skeetchestn Indian Band	\$ 188,710	\$ 179,331
Tk'emlùps te Secwepémc	365,035	384,715
Whispering Pines / Clinton Indian Band	113,637	108,490
	<b>667,382</b>	<b>672,536</b>
<b><u>SNTC funding</u></b>		
Skeetchestn Indian Band	22,386	14,935
Tk'emlùps te Secwepémc	37,816	36,148
Whispering Pines / Clinton Indian Band	15,328	4,640
	<b>75,530</b>	<b>55,723</b>
	<b>\$ 742,912</b>	<b>\$ 728,259</b>

**Q'WEMTSI'N HEALTH SOCIETY**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year ended March 31, 2020**

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**NOTE 18. COMPARATIVE FIGURES:**

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.



**Q'WEMTSI'N HEALTH SOCIETY  
COMBINED STATEMENT OF OPERATIONS  
Year ended March 31, 2020**

Schedule	FNHA	Other Revenue	Total Revenues	Expenses	Net	Prior Year Recoveries	Transfers	Prior Balance	Cumulative Net Assets (Deficit)
3 Community Health Nursing (Health Transfer)	\$ 1,626,409	\$ 67,619	\$ 1,694,028	\$ 1,623,156	\$ 70,872	-	-	\$ 142,492	\$ 213,364
4 Aboriginal Diabetes Initiative	39,200	-	39,200	37,823	1,377	-	-	(568)	809
5 First Nations & Inuit Home and Community Care	335,783	92,603	428,386	409,401	18,985	-	-	(123,186)	(104,201)
6 Elder Care Enhancement Fund	-	511,122	511,122	475,356	35,766	-	-	-	35,766
7 Children's Oral Health Initiative	155,201	-	155,201	155,220	(19)	-	-	2,089	2,070
8 Dental Clinic	-	48,461	48,461	57,455	(8,994)	-	-	55,561	46,567
9 Prenatal Nutrition Program	37,973	-	37,973	34,414	3,559	-	-	34,737	38,296
10 FNHA Transfer Evaluation	7,452	-	7,452	-	7,452	-	-	20,725	28,177
11 Operating and Maintenance	173,560	-	173,560	160,591	12,969	-	-	5,337	18,306
12 Maternal Child	234,304	-	234,304	220,991	13,313	-	-	(3,772)	9,541
13 FASD	273,131	-	273,131	293,916	(20,785)	-	-	30,327	9,542
14 Health Actions	-	143,198	143,198	151,007	(7,809)	-	-	-	(7,809)
15 Food Sovereignty and Security	-	52,800	52,800	21,643	31,157	-	-	-	31,157
	<u>\$ 2,883,013</u>	<u>\$ 915,803</u>	<u>\$ 3,798,816</u>	<u>\$ 3,640,973</u>	<u>\$ 157,843</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 163,742</u>	<u>\$ 321,585</u>

FNHA contract B-1920-00423 \$ 2,883,013

Unrestricted	\$ 20,087	\$ 177,930
Internally Restricted	143,655	143,655
	<u>\$ 163,742</u>	<u>\$ 321,585</u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY  
COMBINED STATEMENT OF OPERATIONS  
Year ended March 31, 2019**

Schedule	FNHA	Other Revenue	Total Revenues	Expenses	Net	Prior Year Recoveries	Transfers	Prior Balance	Cumulative Net Assets (Deficit)
3 Community Health Nursing (Health Transfer)	\$ 1,594,372	\$ 73,722	\$ 1,668,094	\$ 1,639,039	\$ 29,055	\$ -	\$ -	\$ 113,437	\$ 142,492
4 Aboriginal Diabetes Initiative	38,431	-	38,431	39,266	(835)	-	-	267	(568)
5 First Nations & Inuit Home and Community Care	329,199	10,062	339,261	400,213	(60,952)	-	-	(62,234)	(123,186)
6 Elder Care Enhancement Fund	-	-	-	-	-	-	-	-	-
7 Children's Oral Health Initiative	155,201	272	155,473	163,033	(7,560)	-	-	9,649	2,089
8 Dental Clinic	-	70,905	70,905	72,763	(1,858)	-	-	57,419	55,561
9 Prenatal Nutrition Program	37,229	-	37,229	37,879	(650)	-	-	35,387	34,737
10 FNHA Transfer Evaluation	7,452	-	7,452	-	7,452	-	-	13,273	20,725
11 Operating and Maintenance	164,733	-	164,733	164,684	49	-	-	5,288	5,337
12 Maternal Child	229,710	1,160	230,870	234,580	(3,710)	-	-	(62)	(3,772)
13 FASD	267,775	1,160	268,935	278,008	(9,073)	-	-	39,400	30,327
14 Health Actions	-	55,723	55,723	55,723	-	-	-	-	-
15 Food Sovereignty and Security	-	-	-	-	-	-	-	-	-
	<u>\$ 2,824,102</u>	<u>\$ 213,004</u>	<u>\$ 3,037,106</u>	<u>\$ 3,085,188</u>	<u>\$ (48,082)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 211,824</u>	<u>\$ 163,742</u>
FNHA / Health Canada contract PA1600094-BL	<u>\$ 2,824,102</u>								
						Unrestricted		\$ 28,175	\$ 20,087
						Internally Restricted		183,649	143,655
								<u>\$ 211,824</u>	<u>\$ 163,742</u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY  
COMMUNITY HEALTH NURSING (HEALTH TRANSFER) FUND  
STATEMENT OF OPERATIONS  
Year ended March 31, 2020**

	Budget (unaudited)	2020	2019
<b>REVENUES:</b>			
First Nations Health Authority	\$ 1,594,372	\$ 1,626,409	\$ 1,594,372
SNTC Elders Enhancement Fund	-	-	37,635
Interest income	-	8,526	6,216
Administration fee recovery	-	58,824	12,780
Miscellaneous income	-	269	17,091
	<u>\$ 1,594,372</u>	<u>1,694,028</u>	<u>1,668,094</u>
<b>EXPENSES:</b>			
Advertising	\$ 18,200	19,358	31,175
Audit and bookkeeping	13,500	13,500	13,250
Automotive	7,281	6,070	6,942
Bad debts	-	-	-
Care and treatment	-	86,363	56,165
Capital purchases	-	43,435	73,995
Comforts and culture	10,000	7,713	19,515
Community awareness	40,000	36,988	28,080
Consulting	26,255	73,396	24,560
Database management	85,000	81,533	78,517
Healing garden	-	3,733	-
Health fair	15,000	18,723	11,630
Insurance	19,000	22,304	18,380
Interest and bank charges	5,000	4,551	3,569
Leases and rentals	17,000	25,508	25,243
Legal	10,000	1,140	7,482
Meals and board expenses	17,500	15,869	15,402
Medical supplies	2,000	10,013	5,058
Mental health - consulting	-	5,650	570
Moveable asset reserve	6,000	17,573	17,573
Naturopathic	55,000	45,000	53,660
Office supplies, postage, and miscellaneous	37,700	29,613	33,669
Prevention and promotion	-	-	2,153
Rent	4,300	4,043	4,920
Telephone	11,000	12,519	11,092
Training and workshops	40,100	35,585	83,856
Wages and benefits	518,000	335,594	340,047
<b>Flow through:</b>			
Brighter Futures	177,559	181,110	177,559
Health Services (CHR)	110,083	124,280	110,083
Mental Health	119,044	121,425	149,044
Native National Alcohol & Drug Abuse Program	210,000	214,200	210,000
Solvent Abuse	25,850	26,367	25,850
	<u>\$ 1,600,372</u>	<u>1,623,156</u>	<u>1,639,039</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>		<b>70,872</b>	29,055
<b>NET ASSETS, beginning of year</b>		<u><b>142,492</b></u>	<u>113,437</u>
<b>NET ASSETS, end of year</b>		<u><b>\$ 213,364</b></u>	<u>\$ 142,492</u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY  
ABORIGINAL DIABETES INITIATIVE FUND  
STATEMENT OF OPERATIONS  
Year ended March 31, 2020**

	Budget (unaudited)	2020	2019
<b>REVENUES:</b>			
First Nations Health Authority	<u>\$ 38,431</u>	<u>\$ 39,200</u>	<u>\$ 38,431</u>
<b>EXPENSES:</b>			
Contracts	\$ 34,431	<b>31,986</b>	32,940
Medical supplies	-	<b>333</b>	41
Program costs	2,500	<b>2,647</b>	5,311
Training and workshops	-	<b>373</b>	974
Travel	1,500	<b>251</b>	-
Wages and benefits	-	<b>2,233</b>	-
	<u>\$ 38,431</u>	<u><b>37,823</b></u>	<u>39,266</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>		<b>1,377</b>	(835)
<b>NET ASSETS (DEFICIT), beginning of year</b>		<u><b>(568)</b></u>	<u>267</u>
<b>NET ASSETS (DEFICIT), end of year</b>		<u><b>\$ 809</b></u>	<u>\$ (568)</u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY**  
**FIRST NATIONS & INUIT HOME AND COMMUNITY CARE FUND**  
**STATEMENT OF OPERATIONS**  
**Year ended March 31, 2020**

	Budget (Unaudited)	2020	2019
<b>REVENUES:</b>			
First Nations Health Authority	\$ 329,199	\$ 335,783	\$ 329,199
Interior Health Authority	-	86,536	-
Miscellaneous income	-	6,067	10,062
	<u>\$ 329,199</u>	<u>428,386</u>	<u>339,261</u>
<b>EXPENSES:</b>			
Community awareness	\$ -	9,570	-
Consulting	-	992	-
Elder care - tub and activity program	3,002	2,008	2,133
Elder care and wellness	-	650	609
Medical supplies	9,999	15,535	18,013
Office supplies, postage and miscellaneous	1,256	3,059	279
Telephone	3,200	3,069	3,200
Training and workshops	6,959	6,506	5,254
Travel	22,891	28,500	22,891
Wages and benefits	359,023	339,512	347,834
	<u>\$ 406,330</u>	<u>409,401</u>	<u>400,213</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		18,985	(60,952)
DEFICIT, beginning of year		<u>(123,186)</u>	<u>(62,234)</u>
DEFICIT, end of year		<u>\$ (104,201)</u>	<u>\$ (123,186)</u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY  
ELDER CARE ENHANCEMENT FUND  
STATEMENT OF OPERATIONS  
Year ended March 31, 2020**

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	<b>2020</b>
REVENUES:	
Interior Health Authority	<u>\$ 511,122</u>
EXPENSES:	
Administration	34,554
Community support	<u>440,802</u>
	<u>475,356</u>
EXCESS OF REVENUES OVER EXPENSES, being net assets	<u><u>\$ 35,766</u></u>

**Q'WEMTSI'N HEALTH SOCIETY  
 CHILDREN'S ORAL HEALTH INITIATIVE FUND  
 STATEMENT OF OPERATIONS  
 Year ended March 31, 2020**

	Budget (Unaudited)	2020	2019
<b>REVENUES:</b>			
First Nations Health Authority	\$ 155,201	\$ 155,201	\$ 155,201
Miscellaneous income	-	-	272
	<u>\$ 155,201</u>	<u>155,201</u>	<u>155,473</u>
<b>EXPENSES:</b>			
Admin fees	\$ 9,586	19,170	12,780
Bad debts	-	360	-
Contracts - dentist	2,400	1,600	1,600
Office supplies, postage and miscellaneous	4,000	5,069	2,584
Screening and treatment supplies	9,160	2,419	2,140
Training and workshops	10,000	9,185	15,831
Travel	5,055	4,971	4,292
Wages and benefits	115,000	112,446	123,806
	<u>\$ 155,201</u>	<u>155,220</u>	<u>163,033</u>
DEFICIENCY OF REVENUES OVER EXPENSES		(19)	(7,560)
NET ASSETS, beginning of year		<u>2,089</u>	<u>9,649</u>
NET ASSETS, end of year		<u>\$ 2,070</u>	<u>\$ 2,089</u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY  
DENTAL CLINIC FUND  
STATEMENT OF OPERATIONS  
Year ended March 31, 2020**

	Budget (Unaudited)	2020	2019
<b>REVENUES:</b>			
Dental revenue	\$ 76,886	\$ 48,461	\$ 59,646
SNTC Health Action Initiative funding	-	-	11,259
	<u>\$ 76,886</u>	<u>48,461</u>	<u>70,905</u>
<b>EXPENSES:</b>			
Bad debts	\$ 9,643	2,835	2,752
Contracts	18,909	19,200	18,400
Database management	-	2,448	2,298
Medical supplies	7,200	11,639	11,658
Telephone	2,334	480	526
Training and workshops	-	579	3,090
Wages and salaries	38,800	20,274	34,039
	<u>\$ 76,886</u>	<u>57,455</u>	<u>72,763</u>
DEFICIENCY OF REVENUES OVER EXPENSES		(8,994)	(1,858)
NET ASSETS, beginning of year		<u>55,561</u>	<u>57,419</u>
NET ASSETS, end of year		<u>\$ 46,567</u>	<u>\$ 55,561</u>

See accompanying notes to financial statements.



**Q'WEMTSI'N HEALTH SOCIETY  
 PRENATAL NUTRITION PROGRAM FUND  
 STATEMENT OF OPERATIONS  
 Year ended March 31, 2020**

	Budget (Unaudited)	2020	2019
<b>REVENUES:</b>			
First Nations Health Authority	<u>\$ 37,229</u>	<u>\$ 37,973</u>	<u>\$ 37,229</u>
<b>EXPENSES:</b>			
Community support	\$ -	750	-
Contracts	23,849	21,550	22,747
Office supplies, postage and miscellaneous	-	-	45
Travel	-	82	-
Program costs	13,380	9,732	15,087
Wages and benefits	-	2,300	-
	<u>\$ 37,229</u>	<u>34,414</u>	<u>37,879</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>		<b>3,559</b>	<b>(650)</b>
<b>NET ASSETS, beginning of year</b>		<u><b>34,737</b></u>	<u>35,387</u>
<b>NET ASSETS, end of year</b>		<u><u><b>\$ 38,296</b></u></u>	<u><u>\$ 34,737</u></u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY  
 FNHA TRANSFER EVALUATION FUND  
 STATEMENT OF OPERATIONS  
 Year ended March 31, 2020**

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	Budget (Unaudited)	2020	2019
REVENUES:			
First Nations Health Authority	<u>\$ 7,452</u>	<u>\$ 7,452</u>	<u>\$ 7,452</u>
EXPENSES	<u>\$ -</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENSES		<b>7,452</b>	7,452
NET ASSETS, beginning of year		<u>20,725</u>	<u>13,273</u>
NET ASSETS, end of year		<u><b>\$ 28,177</b></u>	<u>\$ 20,725</u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY  
 OPERATING AND MAINTENANCE FUND  
 STATEMENT OF OPERATIONS  
 Year ended March 31, 2020**

	Budget (Unaudited)	2020	2019
<b>REVENUES:</b>			
First Nations Health Authority	\$ 142,180	\$ 173,560	\$ 164,733
<b>EXPENSES:</b>			
Groundskeeping	\$ 25,000	34,253	44,579
Janitorial	30,000	29,078	28,634
Maintenance and repairs	30,000	39,826	54,539
Operations and maintenance - Whispering Pines	9,207	9,207	9,207
Security	5,000	7,587	4,346
Utilities	17,500	18,383	17,379
Wages and benefits	25,473	22,257	6,000
	<u>\$ 142,180</u>	<u>160,591</u>	<u>164,684</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>		<b>12,969</b>	49
<b>NET ASSETS, beginning of year</b>		<u>5,337</u>	<u>5,288</u>
<b>NET ASSETS, end of year</b>		<u>\$ 18,306</u>	<u>\$ 5,337</u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY  
 MATERNAL CHILD FUND  
 STATEMENT OF OPERATIONS  
 Year ended March 31, 2020**

	Budget (Unaudited)	2020	2019
<b>REVENUES:</b>			
First Nations Health Authority	\$ 229,710	\$ 234,304	\$ 229,710
Miscellaneous income	-	-	1,160
	<u>\$ 229,710</u>	<u>234,304</u>	<u>230,870</u>
<b>EXPENSES:</b>			
Community advocacy	\$ 9,000	9,000	9,000
Community awareness	6,400	7,456	26,901
Office	675	684	963
Program costs	18,135	18,908	15,460
Training and workshops	2,500	592	3,439
Travel	-	521	600
Wages and benefits	193,000	183,830	178,217
	<u>\$ 229,710</u>	<u>220,991</u>	<u>234,580</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		13,313	(3,710)
DEFICIT, beginning of year		<u>(3,772)</u>	<u>(62)</u>
NET ASSETS (DEFICIT), end of year		<u>\$ 9,541</u>	<u>\$ (3,772)</u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY  
FASD FUND  
STATEMENT OF OPERATIONS  
Year ended March 31, 2020**

	Budget (Unaudited)	2020	2019
<b>REVENUES:</b>			
First Nations Health Authority	\$ 267,775	\$ 273,131	\$ 267,775
Miscellaneous income	-	-	1,160
	<u>\$ 267,775</u>	<u>273,131</u>	<u>268,935</u>
<b>EXPENSES:</b>			
Community advocacy	\$ 9,000	9,000	9,000
Community awareness	7,784	5,686	4,445
Consulting	2,604	-	-
Program costs	20,500	15,978	24,678
Telephone	-	684	963
Training and workshops	9,000	1,193	8,981
Travel	4,887	4,310	5,195
Wages and benefits	214,000	257,065	224,746
	<u>\$ 267,775</u>	<u>293,916</u>	<u>278,008</u>
DEFICIENCY OF REVENUES OVER EXPENSES		(20,785)	(9,073)
NET ASSETS, beginning of year		<u>30,327</u>	<u>39,400</u>
NET ASSETS, end of year		<u>\$ 9,542</u>	<u>\$ 30,327</u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY  
 HEALTH ACTIONS FUND  
 STATEMENT OF OPERATIONS  
 Year ended March 31, 2020**

	<b>2020</b>	2019
<b>REVENUES:</b>		
SNTC Opioid Action funding	\$ 102,428	\$ 32,206
SNTC Traditional Wellness funding	-	23,517
SNTC Health Actions	<u>40,770</u>	<u>-</u>
	<u><b>143,198</b></u>	<u>55,723</u>
<b>EXPENSES:</b>		
Administration	5,100	-
Community awareness	62,560	-
Flow Through	75,530	55,723
Interest and bank charges	9	-
Medical supplies	7,711	-
Office supplies, postage, and miscellaneous	<u>97</u>	<u>-</u>
	<u><b>151,007</b></u>	<u>55,723</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<b>(7,809)</b>	-
NET ASSETS, beginning of year	<u>-</u>	<u>-</u>
NET ASSETS (DEFICIT), end of year	<u><b>\$ (7,809)</b></u>	<u>\$ -</u>

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY  
FOOD SOVEREIGNTY AND SECURITY FUND  
STATEMENT OF OPERATIONS  
Year ended March 31, 2020**

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	<b>2020</b>
REVENUES:	
Spark BC	<u>\$ 52,800</u>
EXPENSES:	
Community awareness	19,974
Meals	1,542
Office supplies, postage, and miscellaneous	127
	<u>21,643</u>
EXCESS OF REVENUES OVER EXPENSES, being net assets	<u><u>\$ 31,157</u></u>

See accompanying notes to financial statements.