

Q'WEMTSI'N HEALTH SOCIETY

FINANCIAL STATEMENTS

March 31, 2021

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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, 2021, 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, 2021, 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 financial statements of the Society for the year ended March 31, 2020, were audited by Daley & Company CPA LLP who expressed an unmodified opinion on those statements on August 21, 2020. The partners and staff of Daley & Company CPA LLP joined Grant Thornton LLP on January 4, 2021.

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.

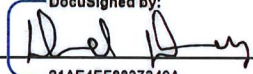
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

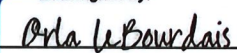
Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF FINANCIAL POSITION
March 31, 2021

ASSETS	2021	2020
CURRENT ASSETS:		
Cash	\$ 812,916	\$ 756,267
Short term investments (Note 4)	101,611	100,115
Accounts receivable (Note 5)	5,237	6,250
GST/HST rebate receivable	2,771	1,823
Prepaid expenses	38,925	30,186
	<u>961,460</u>	<u>894,641</u>
 PROPERTY AND EQUIPMENT (Note 6)	 <u>2,009,523</u>	 <u>1,964,010</u>
	<u>\$ 2,970,983</u>	<u>\$ 2,858,651</u>
 LIABILITIES		
CURRENT LIABILITIES:		
Accounts payable and accruals (Note 7)	\$ 434,299	\$ 445,632
 NET ASSETS:		
Unrestricted (Note 8)	238,510	177,930
Internally restricted (Note 9)	143,655	143,655
Externally restricted - Moveable Asset Reserve (Note 10)	144,996	127,423
Invested in capital assets	<u>2,009,523</u>	<u>1,964,011</u>
	<u>2,536,684</u>	<u>2,413,019</u>
	<u>\$ 2,970,983</u>	<u>\$ 2,858,651</u>

COMMITMENTS AND CONTINGENCIES (Note 11)

APPROVED ON BEHALF OF THE SOCIETY:

DocuSigned by:

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 E4DCF269A69E435... Director

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
Year ended March 31, 2021

	Property and Equipment	Moveable Asset Reserve	Internally Restricted	Unrestricted	2021 Total	2020 Total
BALANCE, beginning of year	\$ 1,964,011	\$ 127,423	\$ 143,655	\$ 177,930	\$ 2,413,019	\$ 2,330,575
Excess of revenues over expenses	-	-	-	106,092	106,092	64,871
Adjustments:						
Amortization of property and equipment	(144,522)	-	-	144,522	-	-
Purchase of property and equipment	190,034	-	-	(190,034)	-	-
Moveable asset reserve funding	-	17,573	-	-	17,573	17,573
	<u>45,512</u>	<u>17,573</u>	<u>-</u>	<u>(45,512)</u>	<u>17,573</u>	<u>17,573</u>
BALANCE, end of year	<u>\$ 2,009,523</u>	<u>\$ 144,996</u>	<u>\$ 143,655</u>	<u>\$ 238,510</u>	<u>\$ 2,536,684</u>	<u>\$ 2,413,019</u>

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF OPERATIONS
Year ended March 31, 2021

	Budget (Unaudited)	2021	2020
REVENUES:			
First Nations Health Authority	\$ 2,899,477	\$ 3,076,937	\$ 2,883,013
Dental revenue	30,000	30,815	48,461
Interest income	8,500	3,829	8,526
Interior Health Authority	597,658	619,370	597,658
SNTC Health Action Initiative funding	-	-	40,770
SNTC Opioid Action funding	-	-	102,428
Spark BC	106,157	29,000	52,800
Administration fee recovery	53,724	55,299	58,824
Miscellaneous income	-	114,420	6,336
	<u>\$ 3,695,516</u>	<u>3,929,670</u>	<u>3,798,816</u>
EXPENSES:			
Advertising	\$ 21,500	14,504	19,358
Administration fees	89,490	55,299	58,824
Audit and bookkeeping	13,500	14,500	13,500
Automotive	7,283	8,509	6,070
Bad debts	1,000	454	3,195
Brighter Futures	181,110	181,110	181,110
Capital purchases	-	190,034	43,435
Care and treatment	93,000	70,710	86,363
Comfort and culture	10,000	1,224	7,713
Community advocacy	18,000	18,000	18,000
Community awareness	552,686	611,139	575,208
Consulting	126,094	120,174	157,302
Database management	90,000	90,065	83,981
Elder care programs	3,002	3,575	2,658
Flow through to bands	-	-	75,530
Health fair	15,000	7,048	18,723
Health services (CHR)	124,280	124,280	124,280
Insurance	23,000	23,905	22,304
Interest and bank charges	5,000	4,620	4,560
Leases and rentals	20,000	21,084	25,508
Legal	5,000	2,073	1,140
Meals and board expenses	22,500	2,425	17,411
Medical supplies	60,760	104,830	47,650
Mental health	121,425	121,425	121,425
Mental health - consulting	5,000	5,600	5,650
Moveable asset reserve	11,000	17,573	17,573
National Native Alcohol & Drug Abuse Program	214,200	214,200	214,200
Naturopathic	55,000	49,320	45,000
Office supplies, postage and miscellaneous	87,331	78,303	38,643
Program costs	53,909	36,506	47,265
Rent	4,300	50,828	4,043
Repairs and maintenance	129,207	132,620	142,067
Solvent Abuse	26,367	26,367	26,367
Telephone	14,200	15,313	16,752
Training and workshops	70,716	34,668	54,013
Travel	38,333	30,963	38,641
Wages and benefits	1,374,871	1,385,842	1,275,511
	<u>\$ 3,688,064</u>	<u>3,869,090</u>	<u>3,640,973</u>
EXCESS OF REVENUES OVER EXPENSES		60,580	157,843
BEFORE ADJUSTMENTS			
ADJUSTMENTS:			
Capital purchases		190,034	43,435
Amortization		(144,522)	(136,407)
		<u>45,512</u>	<u>(92,972)</u>
EXCESS OF REVENUES OVER EXPENSES		\$ 106,092	\$ 64,871

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF CASH FLOWS
Year ended March 31, 2021

	2021	2020
OPERATING ACTIVITIES:		
Excess of revenues over expenses	\$ 106,092	\$ 64,871
Adjustment for equity and capital transactions included in operations:		
Amortization	144,522	136,407
Moveable asset reserve	17,573	4,030
(Increase) decrease in:		
Accounts receivable	1,013	3,963
GST/HST rebate receivable	(948)	394
Prepaid expenses	(8,739)	17,369
Increase (decrease) in:		
Accounts payable and accruals	(11,334)	42,980
Cash from operations	<u>248,179</u>	<u>270,014</u>
INVESTING ACTIVITIES:		
Purchase of property and equipment	(190,034)	(43,435)
Increase (decrease) in short term investments	(1,496)	167
Cash used in investing activities	<u>(191,530)</u>	<u>(43,268)</u>
INCREASE IN CASH RESOURCES	56,649	226,746
CASH, beginning of year	<u>756,267</u>	<u>529,521</u>
CASH, end of year	<u>\$ 812,916</u>	<u>\$ 756,267</u>

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2021

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, 2021

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 %
Fencing	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, 2021

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.

Contributed materials and services that are used in the normal course of operations are not recorded.

Contributed assets received are recorded at fair market value at the date of receipt.

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, 2021

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, 2021.

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.

NOTE 4. SHORT TERM INVESTMENTS:

	2021	2020
Term deposits	<u>\$ 101,611</u>	<u>\$ 100,115</u>

NOTE 5. ACCOUNTS RECEIVABLE:

	2021	2020
Miscellaneous and travel reimbursements	<u>\$ 5,237</u>	<u>\$ 6,250</u>

NOTE 6. PROPERTY AND EQUIPMENT:

	Cost	Accumulated Amortization	2021 Net	2020 Net
Building	\$ 2,682,152	\$ 1,013,006	\$ 1,669,146	\$ 1,730,917
Fencing	2,085	641	1,444	1,605
Furniture and equipment	236,079	130,627	105,452	50,940
Medical equipment	300,916	188,715	112,201	75,205
Signage	12,570	11,793	777	971
Paving	55,220	29,486	25,734	32,167
Automotive equipment	269,710	206,573	63,137	45,255
Computer equipment	97,805	66,173	31,632	26,950
	<u>\$ 3,656,537</u>	<u>\$ 1,647,014</u>	<u>\$ 2,009,523</u>	<u>\$ 1,964,010</u>

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2021

NOTE 7. ACCOUNTS PAYABLE:	2021	2020
Accrued wages and benefits	\$ 81,825	\$ 81,474
Tk'emlùps te Secwépemc	91,424	96,627
Skeetchestn Indian Band	125,584	19,118
Dr. Melissa Bradwell	4,585	4,250
Adams Lake Indian Band	4,149	11,038
Bonaparte Indian Band	1,728	14,229
Canim Lake Indian Band	3,168	8,447
Esketemc First Nation	5,274	13,951
EveryOne's Eden Garden Design	-	9,000
Little Shuswap Lake Indian Band	1,845	4,951
Meaghan Atchison	-	5,040
Neskonlith Indian Band	3,362	8,968
Simpcw First Nation	9,052	10,051
Splatsin First Nation	4,746	12,517
Three Corners Health Society	10,363	27,963
Whispering Pines/Clinton Indian Band	28,334	39,364
Westway Plumbing & Heating Inc.	558	12,793
Miscellaneous - under \$5,000	42,684	49,456
Audit accrual	12,000	13,500
Royal Bank Visa	3,618	2,895
	<u>\$ 434,299</u>	<u>\$ 445,632</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. INTERNALLY RESTRICTED NET ASSETS:	2021	2020
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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, 2021

NOTE 10. MOVEABLE ASSET RESERVE:

2021

2020

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

MOVEABLE ASSET RESERVE UNDER \$1,000:

Balance, beginning of year	\$ 64,985	\$ 62,175
Allocation for the year	4,414	4,414
Replacements	-	(1,604)
Balance, end of year	<u>69,399</u>	<u>64,985</u>

MOVEABLE ASSET RESERVE OVER \$1,000:

Balance, beginning of year	62,438	61,218
Allocation for the year	13,159	13,159
Replacements	-	(11,939)
Balance, end of year	<u>75,597</u>	<u>62,438</u>
	<u><u>\$ 144,996</u></u>	<u><u>\$ 127,423</u></u>

NOTE 11. COMMITMENTS AND CONTINGENCIES:

- a) The Society leases office equipment under long-term leases which expire between May 2024 and November 2026.

Future minimum lease payments as at March 31, 2021, are as follows:

2022	\$ 21,029
2023	21,029
2024	21,029
2025	19,181
2026	19,013
2027	<u>9,348</u>
	<u><u>\$110,629</u></u>

- b) 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, 5 employees were paid in excess of \$75,000, for a total of \$436,106 (2020 - \$516,575) .

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2021

NOTE 13. ALLOCATION OF EXPENSES:

2021

2020

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

Elder Care Enhancement	\$ 36,129	\$ 34,554
Children's Oral Health Initiative	19,170	19,170
Health Actions	-	5,100
	<u>\$ 55,299</u>	<u>\$ 58,824</u>

NOTE 14. CASH FLOW INFORMATION:

During the year \$3,829 (2020 \$8,519) 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:

Member Band:

2021

2020

FNHA funding

Skeetchestn Indian Band	\$ 188,935	\$ 188,710
Tk'emlùps te Secwépemc	365,111	365,035
Whispering Pines / Clinton Indian Band	113,335	113,637
	<u>667,381</u>	<u>667,382</u>

SNTC funding

Skeetchestn Indian Band	-	22,386
Tk'emlùps te Secwépemc	-	37,816
Whispering Pines / Clinton Indian Band	-	15,328
	<u>-</u>	<u>75,530</u>
	<u>\$ 667,381</u>	<u>\$ 742,912</u>

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2021

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, 2021

Schedule	FNHA	Other Revenue	Total Revenues	Expenses	Net	Transfers	Prior Balance	Cumulative Net Assets (Deficit)
3 Community Health Nursing (Health Transfer)	\$ 1,747,397	\$ 186,476	\$ 1,933,873	\$ 1,759,255	\$ 174,618	\$ (51,232)	\$ 213,364	\$ 336,750
4 Aboriginal Diabetes Initiative	39,200	-	39,200	37,315	1,885	-	809	2,694
5 First Nations & Inuit								
Home and Community Care	335,783	87,671	423,454	465,516	(42,062)	-	(104,201)	(146,263)
6 Elder Care Enhancement	-	518,771	518,771	554,537	(35,766)	-	35,766	-
7 Children's Oral Health Initiative	155,201	-	155,201	130,343	24,858	-	2,070	26,928
8 Dental Clinic	-	30,815	30,815	27,023	3,792	-	46,567	50,359
9 Prenatal Nutrition Program	37,974	-	37,974	30,211	7,763	-	38,296	46,059
10 FNHA Transfer Evaluation	7,452	-	7,452	-	7,452	-	28,177	35,629
11 Operating and Maintenance	154,091	-	154,091	139,922	14,169	-	18,306	32,475
12 Maternal Child	234,304	-	234,304	238,688	(4,384)	-	9,541	5,157
13 FASD	273,131	-	273,131	285,803	(12,672)	-	9,542	(3,130)
14 Health Actions	92,404	-	92,404	89,088	3,316	-	(7,809)	(4,493)
15 Food Sovereignty and Security	-	29,000	29,000	111,389	(82,389)	51,232	31,157	-
	\$ 3,076,937	\$ 852,733	\$ 3,929,670	\$ 3,869,090	\$ 60,580	\$ -	\$ 321,585	\$ 382,165

FNHA contract B-1920-00423

\$ 3,076,937

Unrestricted	\$ 177,930	\$ 238,510
Internally Restricted	143,655	143,655
	<u>\$ 321,585</u>	<u>\$ 382,165</u>

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

Schedule	FNHA	Other Revenue	Total Revenues	Expenses	Net	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	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>\$ 3,394,135</u>	<u>\$ 404,681</u>	<u>\$ 3,798,816</u>	<u>\$ 3,640,973</u>	<u>\$ 157,843</u>	<u>\$ -</u>	<u>\$ 163,742</u>	<u>\$ 321,585</u>
FNHA contract B-1920-00423				Unrestricted		\$ 20,087		
				Internally Restricted		143,655		
						<u>\$ 163,742</u>		
						<u>\$ 321,585</u>		

**Q'WEMTSI'N HEALTH SOCIETY
COMMUNITY HEALTH NURSING (HEALTH TRANSFER) FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2021**

	Budget (unaudited)	Q'wemtsi'n Clinic	Skeetchestn Clinic	Total 2021	Total 2020
REVENUES:					
First Nations Health Authority	\$ 1,616,341	\$ 1,666,394	\$ 81,003	\$ 1,747,397	\$ 1,626,409
Interior Health Authority	-	-	12,928	12,928	-
Interest income	8,500	3,829	-	3,829	8,526
Administration fee recovery	53,724	55,299	-	55,299	58,824
Miscellaneous income	-	54,420	60,000	114,420	269
	<u>\$ 1,678,565</u>	<u>1,779,942</u>	<u>153,931</u>	<u>1,933,873</u>	<u>1,694,028</u>
EXPENSES:					
Advertising	\$ 21,500	14,504	-	14,504	19,358
Audit and bookkeeping	13,500	14,500	-	14,500	13,500
Automotive	7,283	8,509	-	8,509	6,070
Care and treatment	93,000	70,710	-	70,710	86,363
Capital purchases	-	89,228	100,806	190,034	43,435
Comforts and culture	10,000	1,224	-	1,224	7,713
Community awareness	40,000	36,385	-	36,385	36,988
Consulting	30,000	2,796	-	2,796	73,396
Database management	90,000	85,899	1,472	87,371	81,533
Healing garden	10,000	20,460	-	20,460	3,733
Health fair	15,000	7,048	-	7,048	18,723
Insurance	23,000	23,905	-	23,905	22,304
Interest and bank charges	5,000	4,490	-	4,490	4,551
Leases and rentals	20,000	21,084	-	21,084	25,508
Legal	5,000	2,073	-	2,073	1,140
Meals and board expenses	22,500	2,425	-	2,425	15,869
Medical supplies	5,000	12,827	178	13,005	10,013
Mental health - consulting	5,000	3,200	-	3,200	5,650
Moveable asset reserve	11,000	17,573	-	17,573	17,573
Naturopathic	55,000	49,320	-	49,320	45,000
Office supplies, postage, and miscellaneous	48,000	27,230	5,948	33,178	29,613
Rent	4,300	4,154	46,674	50,828	4,043
Telephone	11,000	10,658	-	10,658	12,519
Training and workshops	41,100	27,028	62	27,090	35,585
Wages and benefits	425,000	379,503	-	379,503	335,594
Flow through:					
Brighter Futures	181,110	181,110	-	181,110	181,110
Health Services (CHR)	124,280	124,280	-	124,280	124,280
Mental Health	121,425	121,425	-	121,425	121,425
Native National Alcohol & Drug Abuse Program	214,200	214,200	-	214,200	214,200
Solvent Abuse	26,367	26,367	-	26,367	26,367
	<u>\$ 1,678,565</u>	<u>1,604,115</u>	<u>155,140</u>	<u>1,759,255</u>	<u>1,623,156</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		175,827	(1,209)	174,618	70,872
NET ASSETS, beginning of year		213,364	-	213,364	142,492
INTERFUND TRANSFER:					
(To) Food Sovereignty and Security (Schedule 15)		(51,232)	-	(51,232)	-
NET ASSETS (DEFICIT), end of year		<u>\$ 337,959</u>	<u>\$ (1,209)</u>	<u>\$ 336,750</u>	<u>\$ 213,364</u>

**Q'WEMTSI'N HEALTH SOCIETY
ABORIGINAL DIABETES INITIATIVE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2021**

	Budget (unaudited)	2021	2020
REVENUES:			
First Nations Health Authority	\$ 39,200	\$ 39,200	\$ 39,200
EXPENSES:			
Contracts	\$ 12,000	35,993	31,986
Medical supplies	2,500	88	333
Program costs	-	255	2,647
Training and workshops	-	600	373
Travel	1,500	379	251
Wages and benefits	23,200	-	2,233
	<u>\$ 39,200</u>	<u>37,315</u>	<u>37,823</u>
EXCESS OF REVENUES OVER EXPENSES		1,885	1,377
NET ASSETS (DEFICIT), beginning of year		809	(568)
NET ASSETS, end of year		\$ 2,694	\$ 809

**Q'WEMTSI'N HEALTH SOCIETY
FIRST NATIONS & INUIT HOME AND COMMUNITY CARE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2021**

	Budget (Unaudited)	2021	2020
REVENUES:			
First Nations Health Authority	\$ 335,783	\$ 335,783	\$ 335,783
Interior Health Authority	86,536	87,671	86,536
Miscellaneous income	-	-	6,067
	<u>\$ 422,319</u>	<u>423,454</u>	<u>428,386</u>
EXPENSES:			
Community awareness	\$ -	-	9,570
Consulting	-	20	992
Elder care - tub and activity program	3,002	2,457	2,008
Elder care and wellness	-	1,118	650
Medical supplies	14,999	14,122	15,535
Office supplies, postage and miscellaneous	1,256	3,351	3,059
Telephone	3,200	3,100	3,069
Training and workshops	6,959	7,860	6,506
Travel	22,891	17,182	28,500
Wages and benefits	370,012	416,306	339,512
	<u>\$ 422,319</u>	<u>465,516</u>	<u>409,401</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(42,062)	18,985
DEFICIT, beginning of year		<u>(104,201)</u>	<u>(123,186)</u>
DEFICIT, end of year		<u>\$ (146,263)</u>	<u>\$ (104,201)</u>

Q'WEMTSI'N HEALTH SOCIETY
ELDER CARE ENHANCEMENT FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2021

	Budget (Unaudited)	2021	2020
REVENUES:			
Interior Health Authority	<u>\$ 511,122</u>	<u>\$ 518,771</u>	<u>\$ 511,122</u>
EXPENSES:			
Administration	\$ 70,320	36,129	34,554
Community support	<u>440,802</u>	<u>518,408</u>	<u>440,802</u>
	<u>\$ 511,122</u>	<u>554,537</u>	<u>475,356</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(35,766)	35,766
NET ASSETS, beginning of year		<u>35,766</u>	<u>-</u>
NET ASSETS, end of year		<u>\$ -</u>	<u>\$ 35,766</u>

**Q'WEMTSI'N HEALTH SOCIETY
CHILDREN'S ORAL HEALTH INITIATIVE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2021**

	Budget (Unaudited)	2021	2020
REVENUES:			
First Nations Health Authority	<u>\$ 155,201</u>	<u>\$ 155,201</u>	<u>\$ 155,201</u>
EXPENSES:			
Admin fees	\$ 19,170	19,170	19,170
Bad debts	-	-	360
Contracts - dentist	-	-	1,600
Office supplies, postage and miscellaneous	2,400	1,729	5,063
Screening and treatment supplies	9,161	1,702	2,419
Training and workshops	10,000	(2,868)	9,185
Travel	9,055	4,873	4,977
Wages and benefits	105,415	105,737	112,446
	<u>\$ 155,201</u>	<u>130,343</u>	<u>155,220</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		24,858	(19)
NET ASSETS, beginning of year		<u>2,070</u>	<u>2,089</u>
NET ASSETS, end of year		<u>\$ 26,928</u>	<u>\$ 2,070</u>

**Q'WEMTSI'N HEALTH SOCIETY
DENTAL CLINIC FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2021**

	Budget (Unaudited)	2021	2020
REVENUES:			
Dental revenue	\$ 30,000	\$ 30,815	\$ 48,461
EXPENSES:			
Bad debts	\$ 1,000	454	2,835
Contracts	9,000	14,600	19,200
Database management	-	2,694	2,448
Medical supplies	4,100	5,175	11,639
Telephone	-	480	480
Training and workshops	-	-	579
Wages and salaries	15,900	3,620	20,274
	<u>\$ 30,000</u>	<u>27,023</u>	<u>57,455</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		3,792	(8,994)
NET ASSETS, beginning of year		<u>46,567</u>	<u>55,561</u>
NET ASSETS, end of year		<u><u>\$ 50,359</u></u>	<u><u>\$ 46,567</u></u>

**Q'WEMTSI'N HEALTH SOCIETY
PRENATAL NUTRITION PROGRAM FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2021**

	Budget (Unaudited)	2021	2020
REVENUES:			
First Nations Health Authority	\$ 37,974	\$ 37,974	\$ 37,973
EXPENSES:			
Community support	\$ 2,700	-	750
Contracts	24,594	24,000	21,550
Office supplies, postage and miscellaneous	-	-	-
Travel	-	62	82
Program costs	10,680	6,149	9,732
Wages and benefits	-	-	2,300
	\$ 37,974	30,211	34,414
EXCESS OF REVENUES OVER EXPENSES		7,763	3,559
NET ASSETS, beginning of year		38,296	34,737
NET ASSETS, end of year		\$ 46,059	\$ 38,296

Q'WEMTSI'N HEALTH SOCIETY
FNHA TRANSFER EVALUATION FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2021

	Budget (Unaudited)	2021	2020
REVENUES:			
First Nations Health Authority	<u>\$ 7,452</u>	\$ 7,452	\$ 7,452
EXPENSES	<u>\$ -</u>	-	-
EXCESS OF REVENUES OVER EXPENSES		7,452	7,452
NET ASSETS, beginning of year		<u>28,177</u>	<u>20,725</u>
NET ASSETS, end of year		<u>\$ 35,629</u>	<u>\$ 28,177</u>

**Q'WEMTSI'N HEALTH SOCIETY
OPERATING AND MAINTENANCE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2021**

	Budget (Unaudited)	2021	2020
REVENUES:			
First Nations Health Authority	<u>\$ 145,091</u>	<u>\$ 154,091</u>	<u>\$ 173,560</u>
EXPENSES:			
Groundskeeping	\$ 25,000	17,992	34,253
Janitorial	35,000	36,202	29,078
Maintenance and repairs	23,000	25,699	39,826
Office	-	175	-
Operations and maintenance - Whispering Pines	9,207	9,207	9,207
Security	8,000	4,461	7,587
Training and workshops	-	300	-
Utilities	19,000	18,124	18,383
Wages and benefits	25,884	27,762	22,257
	<u>\$ 145,091</u>	<u>139,922</u>	<u>160,591</u>
EXCESS OF REVENUES OVER EXPENSES		14,169	12,969
NET ASSETS, beginning of year		<u>18,306</u>	<u>5,337</u>
NET ASSETS, end of year		<u>\$ 32,475</u>	<u>\$ 18,306</u>

**Q'WEMTSI'N HEALTH SOCIETY
MATERNAL CHILD FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2021**

	Budget (Unaudited)	2021	2020
REVENUES:			
First Nations Health Authority	<u>\$ 234,304</u>	<u>\$ 234,304</u>	<u>\$ 234,304</u>
EXPENSES:			
Community advocacy	\$ 9,000	9,000	9,000
Community awareness	6,400	2,040	7,456
Office	675	1,350	684
Program costs	22,729	13,851	18,908
Training and workshops	2,500	900	592
Travel	-	2,217	521
Wages and benefits	193,000	209,330	183,830
	<u>\$ 234,304</u>	<u>238,688</u>	<u>220,991</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(4,384)	13,313
NET ASSETS (DEFICIT), beginning of year		<u>9,541</u>	<u>(3,772)</u>
NET ASSETS, end of year		<u>\$ 5,157</u>	<u>\$ 9,541</u>

**Q'WEMTSI'N HEALTH SOCIETY
FASD FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2021**

	Budget (Unaudited)	2021	2020
REVENUES:			
First Nations Health Authority	\$ 273,131	\$ 273,131	\$ 273,131
EXPENSES:			
Community advocacy	\$ 9,000	9,000	9,000
Community awareness	7,784	7,071	5,686
Consulting	5,500	1,200	-
Mental health - consulting	-	2,400	-
Program costs	20,500	16,251	15,978
Telephone	-	1,075	684
Training and workshops	9,000	750	1,193
Travel	4,887	4,472	4,310
Wages and benefits	216,460	243,584	257,065
	<u>\$ 273,131</u>	<u>285,803</u>	<u>293,916</u>
DEFICIENCY OF REVENUES OVER EXPENSES		(12,672)	(20,785)
NET ASSETS, beginning of year		<u>9,542</u>	<u>30,327</u>
NET ASSETS (DEFICIT), end of year		<u><u>\$ (3,130)</u></u>	<u><u>\$ 9,542</u></u>

**Q'WEMTSI'N HEALTH SOCIETY
HEALTH ACTIONS FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2021**

	Budget (Unaudited)	2021	2020
REVENUES:			
First Nations Health Authority	\$ 55,000	\$ 92,404	\$ -
SNTC Opioid Action funding	-	-	102,428
SNTC Health Actions	-	-	40,770
	<u>\$ 55,000</u>	<u>92,404</u>	<u>143,198</u>
EXPENSES:			
Administration	\$ -	-	5,100
Community awareness	45,000	45,240	62,560
Flow Through	-	-	75,530
Interest and bank charges	-	130	9
Medical supplies	10,000	40,777	7,711
Office supplies, postage, and miscellaneous	-	2,941	97
	<u>\$ 55,000</u>	<u>89,088</u>	<u>151,007</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		3,316	(7,809)
DEFICIT, beginning of year		<u>(7,809)</u>	<u>-</u>
DEFICIT, end of year		<u><u>\$ (4,493)</u></u>	<u><u>\$ (7,809)</u></u>

**Q'WEMTSI'N HEALTH SOCIETY
FOOD SOVEREIGNTY AND SECURITY FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2021**

	Budget (Unaudited)	2021	2020
REVENUES:			
Spark BC	<u>\$ 106,157</u>	<u>\$ 29,000</u>	<u>\$ 52,800</u>
EXPENSES:			
Consulting	\$ 45,000	41,585	-
Community awareness	10,000	1,975	19,974
Meals	-	-	1,542
Supplies	15,000	29,961	-
Office supplies, postage, and miscellaneous	35,000	35,754	127
Training	1,157	336	-
Travel	-	1,778	-
	<u>\$ 106,157</u>	<u>111,389</u>	<u>21,643</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(82,389)	31,157
NET ASSETS, beginning of year		31,157	-
INTERFUND TRANSFER:			
From Community Health Nursing (Health Transfer) (Schedule 3)		<u>51,232</u>	<u>-</u>
NET ASSETS, end of year		<u>\$ -</u>	<u>\$ 31,157</u>