

Q'WEMTSI'N HEALTH SOCIETY

FINANCIAL STATEMENTS

March 31, 2022

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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, 2022, and the statements of changes in net assets, operations and cash flows 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, 2022, and the results of its operations and its cash flows 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 16 is presented for the purposes of additional analysis and is not a required part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

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.

Grant Thornton LLP

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF FINANCIAL POSITION
March 31, 2022

ASSETS	2022	2021
CURRENT ASSETS:		
Cash	\$ 890,248	\$ 812,916
Short term investments (Note 4)	101,785	101,611
Accounts receivable (Note 5)	7,913	5,237
GST/HST rebate receivable	2,763	2,771
Prepaid expenses	46,059	38,925
	<u>1,048,768</u>	<u>961,460</u>
PROPERTY AND EQUIPMENT (Note 6)	<u>1,937,339</u>	<u>2,009,523</u>
	<u>\$ 2,986,107</u>	<u>\$ 2,970,983</u>

LIABILITIES

CURRENT LIABILITIES:		
Accounts payable and accruals (Note 7)	<u>\$ 441,328</u>	<u>\$ 434,299</u>

NET ASSETS:		
Unrestricted (Note 8)	301,217	238,510
Internally restricted (Note 9)	143,655	143,655
Externally restricted - Moveable Asset Reserve (Note 10)	162,569	144,996
Invested in capital assets	<u>1,937,338</u>	<u>2,009,523</u>
	<u>2,544,779</u>	<u>2,536,684</u>
	<u>\$ 2,986,107</u>	<u>\$ 2,970,983</u>

COMMITMENTS AND CONTINGENCIES (Note 11)

APPROVED ON BEHALF OF THE SOCIETY:

Morning Star Peter Director

DeBordeau Director

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
Year ended March 31, 2022

	Property and Equipment	Moveable Asset Reserve	Internally Restricted	Unrestricted	2022 Total	2021 Total
BALANCE, beginning of year	\$ 2,009,523	\$ 144,996	\$ 143,655	\$ 238,510	\$ 2,536,684	\$ 2,413,019
Excess of revenues over expenses	-	-	-	(9,478)	(9,478)	106,092
Adjustments:						
Amortization of property and equipment	(155,778)	-	-	155,778	-	-
Purchase of property and equipment	83,593	-	-	(83,593)	-	-
Moveable asset reserve funding	-	17,573	-	-	17,573	17,573
	<u>(72,185)</u>	<u>17,573</u>	<u>-</u>	<u>72,185</u>	<u>17,573</u>	<u>17,573</u>
BALANCE, end of year	\$ 1,937,338	\$ 162,569	\$ 143,655	\$ 301,217	\$ 2,544,779	\$ 2,536,684

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF OPERATIONS
Year ended March 31, 2022

	Budget (Unaudited)	2022	2021
REVENUES:			
First Nations Health Authority	\$ 2,904,532	\$ 3,018,677	\$ 3,076,937
Dental revenue	71,250	59,199	30,815
Interest income	500	2,902	3,829
Interior Health Authority	606,442	609,077	619,370
Spark BC	-	-	29,000
Administration fee recovery	55,299	88,571	55,299
Miscellaneous income	146,860	174,255	114,420
	<u>\$ 3,784,883</u>	<u>3,952,681</u>	<u>3,929,670</u>
EXPENSES:			
Advertising	\$ 21,500	14,637	14,504
Administration fees	106,388	88,571	55,299
Audit and bookkeeping	14,500	19,000	14,500
Automotive	8,283	6,868	8,509
Bad debts	1,000	2,344	454
Brighter Futures	181,110	181,110	181,110
Capital purchases	-	83,593	190,034
Care and treatment	93,000	74,455	70,710
Comfort and culture	10,000	9,849	1,224
Community advocacy	18,000	18,000	18,000
Community awareness	548,622	649,134	611,139
Consulting	188,075	211,712	120,174
Database management	92,000	95,542	90,065
Elder care programs	3,002	1,541	3,575
Health fair	15,000	1,092	7,048
Health services (CHR)	124,280	124,280	124,280
Insurance	23,000	26,199	23,905
Interest and bank charges	5,000	4,224	4,620
Leases and rentals	20,000	26,494	21,084
Legal	5,000	59,143	2,073
Meals and board expenses	22,500	3,093	2,425
Medical supplies	54,162	49,509	104,830
Mental health	121,425	121,425	121,425
Mental health - consulting	5,000	4,000	5,600
Moveable asset reserve	18,000	17,573	17,573
National Native Alcohol & Drug Abuse Program	214,200	214,200	214,200
Naturopathic	55,000	54,000	49,320
Office supplies, postage and miscellaneous	52,331	46,342	78,303
Program costs	53,909	38,567	36,506
Rent	4,300	2,400	4,154
Repairs and maintenance	129,207	194,986	179,294
Solvent Abuse	26,367	26,367	26,367
Telephone	14,200	12,065	15,313
Training and workshops	69,600	31,027	34,668
Travel	34,072	28,642	30,963
Wages and benefits	1,400,804	1,347,990	1,385,842
	<u>\$ 3,752,837</u>	<u>3,889,974</u>	<u>3,869,090</u>
EXCESS OF REVENUES OVER EXPENSES		<u>62,707</u>	<u>60,580</u>
BEFORE ADJUSTMENTS			
ADJUSTMENTS:			
Capital purchases		83,593	190,034
Amortization		(155,778)	(144,522)
		<u>(72,185)</u>	<u>45,512</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		<u>\$ (9,478)</u>	<u>\$ 106,092</u>

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF CASH FLOWS
Year ended March 31, 2022

	2022	2021
OPERATING ACTIVITIES:		
Excess (deficiency) of revenues over expenses	\$ (9,478)	\$ 106,092
Adjustment for equity and capital transactions included in operations:		
Amortization	155,778	144,522
Moveable asset reserve	17,573	17,573
(Increase) decrease in:		
Accounts receivable	(2,676)	1,013
GST/HST rebate receivable	8	(948)
Prepaid expenses	(7,134)	(8,739)
Increase (decrease) in:		
Accounts payable and accruals	7,028	(11,334)
Cash from operations	<u>161,099</u>	<u>248,179</u>
INVESTING ACTIVITIES:		
Purchase of property and equipment	(83,593)	(190,034)
Increase (decrease) in short term investments	<u>(174)</u>	<u>(1,496)</u>
Cash used in investing activities	<u>(83,767)</u>	<u>(191,530)</u>
INCREASE IN CASH	77,332	56,649
CASH, beginning of year	<u>812,916</u>	<u>756,267</u>
CASH, end of year	<u>\$ 890,248</u>	<u>\$ 812,916</u>

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2022

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 16. 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, 2022

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued):

Fund Accounting (continued):

- The Everyone Eats Fund which reports activities related to educating and feeding the Indigenous communities, targeted interventions with different segments of the Indigenous population to progress towards decolonizing the food system and addressing the systemic barriers it embodies.

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, 2022

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
- Everyone Eats

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, 2022

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, 2022.

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:

	2022	2021
Term deposits	<u><u>\$ 101,785</u></u>	<u><u>\$ 101,611</u></u>

NOTE 5. ACCOUNTS RECEIVABLE:

	2022	2021
Miscellaneous and travel reimbursements	<u><u>\$ 7,913</u></u>	<u><u>\$ 5,237</u></u>

NOTE 6. PROPERTY AND EQUIPMENT:

	Cost	Accumulated Amortization	2022 Net	2021 Net
Building	\$ 2,696,777	\$ 1,082,429	\$ 1,614,348	\$ 1,669,146
Fencing	2,085	785	1,300	1,444
Furniture and equipment	239,004	152,009	86,995	105,452
Medical equipment	316,597	212,723	103,874	112,201
Signage	12,570	11,948	622	777
Paving	55,220	34,632	20,588	25,734
Automotive equipment	244,841	171,014	73,827	63,137
Computer equipment	113,856	78,071	35,785	31,632
	<u><u>\$ 3,680,950</u></u>	<u><u>\$ 1,743,611</u></u>	<u><u>\$ 1,937,339</u></u>	<u><u>\$ 2,009,523</u></u>

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2022

NOTE 7. ACCOUNTS PAYABLE:	2022	2021
Accrued wages and benefits	\$ 102,564	\$ 81,825
Adams Lake Indian Band	3,731	4,149
Audit accrual	16,500	12,000
Bonaparte Indian Band	1,169	1,728
Canim Lake Indian Band	2,855	3,168
Cates Ford Soll & Epp LLP	29,437	-
CIBC Mastercard	6,033	-
Dr. Melissa Bradwell	4,795	4,585
Dr. Shirley van der Merwe	5,518	-
Esketemc First Nation	4,715	5,274
Kamloops Office Systems	10,626	-
Little Shuswap Lake Indian Band	1,673	1,845
Miscellaneous - under \$5,000	7,463	42,684
Neskonlith Indian Band	3,042	3,362
Royal Bank Visa	10,339	3,618
Simpcw First Nation	3,390	9,052
Skeetchestn Indian Band	38,611	125,584
Splatsin First Nation	4,223	4,746
Thompson Rivers University	27,000	-
Three Corners Health Society	9,448	10,363
Tk'emlùps te Secwépemc	109,862	91,424
Westway Plumbing & Heating Inc.	-	558
Whispering Pines/Clinton Indian Band	38,334	28,334
	<u>\$ 441,328</u>	<u>\$ 434,299</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:

The Society has internally restricted net assets for the following purposes:

	2022	2021
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, 2022

NOTE 10. MOVEABLE ASSET RESERVE:

2022

2021

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

MOVEABLE ASSET RESERVE UNDER \$1,000:

Balance, beginning of year	\$ 69,399	\$ 64,985
Allocation for the year	4,414	4,414
Replacements	-	-
Balance, end of year	<u>73,813</u>	<u>69,399</u>

MOVEABLE ASSET RESERVE OVER \$1,000:

Balance, beginning of year	75,597	62,438
Allocation for the year	13,159	13,159
Replacements	-	-
Balance, end of year	<u>88,756</u>	<u>75,597</u>
	<u><u>\$ 162,569</u></u>	<u><u>\$ 144,996</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, 2022, are as follows:

2023	\$ 21,029
2024	21,029
2025	19,181
2026	19,013
2027	<u>9,348</u>
	<u><u>\$ 89,600</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, 4 employees were paid in excess of \$75,000, for a total of \$347,397 (2021 - \$436,106) .

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2022

NOTE 13. ALLOCATION OF EXPENSES:

2022

2021

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

Elder Care Enhancement	\$ 54,576	\$ 36,129
Children's Oral Health Initiative	19,170	19,170
Everyone Eats	14,825	-
	<u>\$ 88,571</u>	<u>\$ 55,299</u>

NOTE 14. CASH FLOW INFORMATION:

During the year \$2,902 (2021 \$3,829) 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>	2022	2021
<u>FNHA funding</u>		
Skeetchestn Indian Band	\$ 251,167	\$ 188,935
Tk'emlùps te Secwépemc	365,111	365,111
Whispering Pines / Clinton Indian Band	113,335	113,335
	<u>\$ 729,613</u>	<u>\$ 667,381</u>

Q'WEMTSI'N HEALTH SOCIETY
COMBINED STATEMENT OF OPERATIONS
Year ended March 31, 2022

Schedule	FNHA	Other Revenue	Total Revenues	Expenses	Net	Transfers	Prior Balance	Cumulative Net Assets (Deficit)
3 Community Health Nursing (Health Transfer)	\$ 1,758,311	\$ 110,962	\$ 1,869,273	\$ 1,771,707	\$ 97,566	-	\$ 336,750	\$ 434,316
4 Aboriginal Diabetes Initiative	39,200	-	39,200	39,291	(91)	-	2,694	2,603
5 First Nations & Inuit Home and Community Care	335,783	87,671	423,454	443,753	(20,299)	-	(146,263)	(166,562)
6 Elder Care Enhancement	-	529,312	529,312	529,312	-	-	-	-
7 Children's Oral Health Initiative	155,204	-	155,204	142,478	12,726	-	26,928	39,654
8 Dental Clinic	-	59,199	59,199	53,956	5,243	-	50,359	55,602
9 Prenatal Nutrition Program	37,975	-	37,975	30,107	7,868	-	46,059	53,927
10 FNHA Transfer Evaluation	7,452	-	7,452	-	7,452	-	35,629	43,081
11 Operating and Maintenance	167,320	-	167,320	140,357	26,963	-	32,475	59,438
12 Maternal Child	234,304	-	234,304	237,001	(2,697)	-	5,157	2,460
13 FASD	273,131	-	273,131	267,542	5,589	-	(3,130)	2,459
14 Health Actions	9,997	-	9,997	87,610	(77,613)	-	(4,493)	(82,106)
15 Food Sovereignty and Security	-	-	-	-	-	-	-	-
16 Everyone Eats	-	146,860	146,860	146,860	-	-	-	-
	\$ 3,018,677	\$ 934,004	\$ 3,952,681	\$ 3,889,974	\$ 62,707	-	\$ 382,165	\$ 444,872

FNHA contract B-1920-00423

\$ 3,018,677

Unrestricted	\$ 238,510	\$ 301,217
Internally Restricted	143,655	143,655
	<u>\$ 382,165</u>	<u>\$ 444,872</u>

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	-
	<u>\$ 3,076,937</u>	<u>\$ 852,733</u>	<u>\$ 3,929,670</u>	<u>\$ 3,869,090</u>	<u>\$ 60,580</u>	<u>\$ -</u>	<u>\$ 321,585</u>	<u>\$ 382,165</u>
FNHA contract B-1920-00423	<u>\$ 3,076,937</u>				Unrestricted		\$ 177,930	\$ 238,510
					Internally Restricted		143,655	143,655
							<u>\$ 321,585</u>	<u>\$ 382,165</u>

Q'WEMTSI'N HEALTH SOCIETY
COMMUNITY HEALTH NURSING (HEALTH TRANSFER) FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022

	Budget (unaudited)	2022	2021
REVENUES:			
First Nations Health Authority	\$ 1,656,396	\$ 1,758,311	\$ 1,747,397
Interior Health Authority	-	-	12,928
Interest income	500	2,902	3,829
Administration fee recovery	55,299	80,665	55,299
Miscellaneous income	-	27,395	114,420
	<u>\$ 1,712,195</u>	<u>1,869,273</u>	<u>1,933,873</u>
EXPENSES:			
Advertising	\$ 21,500	14,137	14,504
Audit and bookkeeping	14,500	19,000	14,500
Automotive	8,283	6,868	8,509
Bad debts	-	66	-
Care and treatment	93,000	74,455	70,710
Capital purchases	-	83,593	190,034
Comforts and culture	10,000	9,849	1,224
Community awareness	40,000	43,445	36,385
Consulting	30,000	26,670	2,796
Database management	92,000	92,637	87,371
Healing garden	-	-	20,460
Health fair	15,000	1,092	7,048
Insurance	23,000	26,199	23,905
Interest and bank charges	5,000	4,224	4,490
Leases and rentals	20,000	26,494	21,084
Legal	5,000	59,143	2,073
Meals and board expenses	22,500	3,093	2,425
Medical supplies	12,000	13,160	13,005
Mental health - consulting	5,000	4,000	3,200
Moveable asset reserve	18,000	17,573	17,573
Naturopathic	55,000	54,000	49,320
Office supplies, postage, and miscellaneous	48,000	41,501	33,178
Operations and maintenance - Skeetchestn	-	62,232	46,674
Rent	4,300	2,400	4,154
Telephone	11,000	8,025	10,658
Training and workshops	41,100	21,396	27,090
Wages and benefits	450,630	389,073	379,503
Flow through:			
Brighter Futures	181,110	181,110	181,110
Health Services (CHR)	124,280	124,280	124,280
Mental Health	121,425	121,425	121,425
Native National Alcohol & Drug Abuse Program	214,200	214,200	214,200
Solvent Abuse	26,367	26,367	26,367
	<u>\$ 1,712,195</u>	<u>1,771,707</u>	<u>1,759,255</u>
EXCESS OF REVENUES OVER EXPENSES		97,566	174,618
NET ASSETS, beginning of year		336,750	213,364
INTERFUND TRANSFER:			
(To) Food Sovereignty and Security (Schedule 15)		-	(51,232)
NET ASSETS, end of year		<u>\$ 434,316</u>	<u>\$ 336,750</u>

**Q'WEMTSI'N HEALTH SOCIETY
ABORIGINAL DIABETES INITIATIVE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022**

	Budget (unaudited)	2022	2021
REVENUES:			
First Nations Health Authority	\$ 39,200	\$ 39,200	\$ 39,200
EXPENSES:			
Contracts	\$ 12,000	35,145	35,993
Medical supplies	2,500	3,329	88
Program costs	-	-	255
Training and workshops	-	-	600
Travel	1,500	817	379
Wages and benefits	23,200	-	-
	<u>\$ 39,200</u>	<u>39,291</u>	<u>37,315</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(91)	1,885
NET ASSETS, beginning of year		<u>2,694</u>	<u>809</u>
NET ASSETS, end of year		<u>\$ 2,603</u>	<u>\$ 2,694</u>

Q'WEMTSI'N HEALTH SOCIETY
FIRST NATIONS & INUIT HOME AND COMMUNITY CARE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022

	Budget (Unaudited)	2022	2021
REVENUES:			
First Nations Health Authority	\$ 335,783	\$ 335,783	\$ 335,783
Interior Health Authority	87,671	87,671	87,671
	<u>\$ 423,454</u>	<u>423,454</u>	<u>423,454</u>
EXPENSES:			
Advertising	\$ -	500	-
Consulting	-	1,547	20
Elder care - tub and activity program	3,002	666	2,457
Elder care and wellness	-	875	1,118
Medical supplies	16,401	11,415	14,122
Office supplies, postage and miscellaneous	1,256	2,977	3,351
Telephone	3,200	2,750	3,100
Training and workshops	7,000	7,278	7,860
Travel	18,630	19,041	17,182
Wages and benefits	373,965	396,704	416,306
	<u>\$ 423,454</u>	<u>443,753</u>	<u>465,516</u>
DEFICIENCY OF REVENUES OVER EXPENSES		(20,299)	(42,062)
DEFICIT, beginning of year		(146,263)	(104,201)
DEFICIT, end of year		\$ (166,562)	\$ (146,263)

**Q'WEMTSI'N HEALTH SOCIETY
ELDER CARE ENHANCEMENT FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022**

	Budget (Unaudited)	2022	2021
REVENUES:			
Interior Health Authority	\$ 518,771	\$ 521,406	\$ 518,771
Administration fee recovery	-	7,906	-
	<u>\$ 518,771</u>	<u>529,312</u>	<u>518,771</u>
EXPENSES:			
Administration	\$ 72,393	54,576	36,129
Community support	446,378	474,736	518,408
	<u>\$ 518,771</u>	<u>529,312</u>	<u>554,537</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		-	(35,766)
NET ASSETS, beginning of year		-	35,766
NET ASSETS, end of year		<u>\$ -</u>	<u>\$ -</u>

**Q'WEMTSI'N HEALTH SOCIETY
CHILDREN'S ORAL HEALTH INITIATIVE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022**

	Budget (Unaudited)	2022	2021
REVENUES:			
First Nations Health Authority	\$ 155,201	\$ 155,204	\$ 155,201
EXPENSES:			
Admin fees	\$ 19,170	19,170	19,170
Office supplies, postage and miscellaneous	2,400	1,159	1,729
Screening and treatment supplies	9,161	1,888	1,702
Training and workshops (recovery)	10,000	(342)	(2,868)
Travel	9,055	4,018	4,873
Wages and benefits	105,415	116,585	105,737
	\$ 155,201	142,478	130,343
EXCESS OF REVENUES OVER EXPENSES		12,726	24,858
NET ASSETS, beginning of year		26,928	2,070
NET ASSETS, end of year		\$ 39,654	\$ 26,928

**Q'WEMTSI'N HEALTH SOCIETY
DENTAL CLINIC FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022**

	Budget (Unaudited)	2022	2021
REVENUES:			
Dental revenue	\$ 71,250	\$ 59,199	\$ 30,815
EXPENSES:			
Bad debts	\$ 1,000	2,278	454
Contracts	53,900	32,662	14,600
Database management	-	2,905	2,694
Medical supplies	4,100	7,591	5,175
Telephone	-	440	480
Training and workshops	-	657	-
Wages and salaries	12,250	7,423	3,620
	<u>\$ 71,250</u>	<u>53,956</u>	<u>27,023</u>
EXCESS OF REVENUES OVER EXPENSES		5,243	3,792
NET ASSETS, beginning of year		<u>50,359</u>	<u>46,567</u>
NET ASSETS, end of year		<u>\$ 55,602</u>	<u>\$ 50,359</u>

**Q'WEMTSI'N HEALTH SOCIETY
PRENATAL NUTRITION PROGRAM FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022**

	Budget (Unaudited)	2022	2021
REVENUES:			
First Nations Health Authority	<u>\$ 37,974</u>	<u>\$ 37,975</u>	<u>\$ 37,974</u>
EXPENSES:			
Community support	\$ 2,700	-	-
Contracts	-	24,000	24,000
Travel	-	183	62
Program costs	10,680	5,924	6,149
	<u>\$ 13,380</u>	<u>30,107</u>	<u>30,211</u>
EXCESS OF REVENUES OVER EXPENSES		7,868	7,763
NET ASSETS, beginning of year		<u>46,059</u>	<u>38,296</u>
NET ASSETS, end of year		<u>\$ 53,927</u>	<u>\$ 46,059</u>

Q'WEMTSI'N HEALTH SOCIETY
FNHA TRANSFER EVALUATION FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022

	Budget (Unaudited)	2022	2021
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		<u>7,452</u>	<u>7,452</u>
NET ASSETS, beginning of year		<u>35,629</u>	<u>28,177</u>
NET ASSETS, end of year		<u>\$ 43,081</u>	<u>\$ 35,629</u>

**Q'WEMTSI'N HEALTH SOCIETY
OPERATING AND MAINTENANCE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022**

	Budget (Unaudited)	2022	2021
REVENUES:			
First Nations Health Authority	<u>\$ 155,091</u>	<u>\$ 167,320</u>	<u>\$ 154,091</u>
EXPENSES:			
Contracts	\$ -	2,560	-
Groundskeeping	20,000	16,161	17,992
Janitorial	50,000	49,735	36,202
Maintenance and repairs	23,000	31,065	25,699
Office	-	-	175
Operations and maintenance - Whispering Pines	9,207	9,207	9,207
Security	8,000	5,147	4,461
Training and workshops	-	-	300
Utilities	19,000	21,439	18,124
Wages and benefits	25,884	5,043	27,762
	<u>\$ 155,091</u>	<u>140,357</u>	<u>139,922</u>
EXCESS OF REVENUES OVER EXPENSES		26,963	14,169
NET ASSETS, beginning of year		<u>32,475</u>	<u>18,306</u>
NET ASSETS, end of year		<u>\$ 59,438</u>	<u>\$ 32,475</u>

**Q'WEMTSI'N HEALTH SOCIETY
MATERNAL CHILD FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022**

	Budget (Unaudited)	2022	2021
REVENUES:			
First Nations Health Authority	\$ 234,304	\$ 234,304	\$ 234,304
EXPENSES:			
Community advocacy	\$ 9,000	9,000	9,000
Community awareness	6,400	-	2,040
Office	675	300	1,350
Program costs	22,729	18,362	13,851
Training and workshops	2,500	712	900
Travel	-	663	2,217
Wages and benefits	193,000	207,964	209,330
	<u>\$ 234,304</u>	<u>237,001</u>	<u>238,688</u>
DEFICIENCY OF REVENUES OVER EXPENSES		(2,697)	(4,384)
NET ASSETS, beginning of year		<u>5,157</u>	<u>9,541</u>
NET ASSETS, end of year		<u>\$ 2,460</u>	<u>\$ 5,157</u>

**Q'WEMTSI'N HEALTH SOCIETY
FASD FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022**

	Budget (Unaudited)	2022	2021
REVENUES:			
First Nations Health Authority	\$ 273,131	\$ 273,131	\$ 273,131
EXPENSES:			
Community advocacy	\$ 9,000	9,000	9,000
Community awareness	7,784	9,046	7,071
Consulting	5,500	4,000	1,200
Mental health - consulting	-	-	2,400
Program costs	20,500	14,281	16,251
Telephone	-	850	1,075
Training and workshops	9,000	1,326	750
Travel	4,887	3,841	4,472
Wages and benefits	216,460	225,198	243,584
	<u>\$ 273,131</u>	<u>267,542</u>	<u>285,803</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		5,589	(12,672)
NET ASSETS (DEFICIT), beginning of year		<u>(3,130)</u>	<u>9,542</u>
NET ASSETS (DEFICIT), end of year		<u>\$ 2,459</u>	<u>\$ (3,130)</u>

**Q'WEMTSI'N HEALTH SOCIETY
HEALTH ACTIONS FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022**

	Budget (Unaudited)	2022	2021
REVENUES:			
First Nations Health Authority	<u>\$ 10,000</u>	<u>\$ 9,997</u>	<u>\$ 92,404</u>
EXPENSES:			
Community awareness	\$ -	75,000	45,240
Interest and bank charges	-	-	130
Medical supplies	10,000	12,126	40,777
Office supplies, postage, and miscellaneous	-	405	2,941
Travel	-	79	-
	<u>\$ 10,000</u>	<u>87,610</u>	<u>89,088</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(77,613)	3,316
DEFICIT, beginning of year		<u>(4,493)</u>	<u>(7,809)</u>
DEFICIT, end of year		<u>\$ (82,106)</u>	<u>\$ (4,493)</u>

Q'WEMTSI'N HEALTH SOCIETY
FOOD SOVEREIGNTY AND SECURITY FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022

	2022	2021
REVENUES:		
Spark BC	\$ -	\$ 29,000
EXPENSES:		
Consulting	-	41,585
Community awareness	-	1,975
Supplies	-	29,961
Office supplies, postage, and miscellaneous	-	35,754
Training	-	336
Travel	-	1,778
	-	111,389
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	-	(82,389)
NET ASSETS, beginning of year	-	31,157
INTERFUND TRANSFER:		
From Community Health Nursing (Health Transfer) (Schedule 3)	-	51,232
NET ASSETS, end of year	\$ -	\$ -

**Q'WEMTSI'N HEALTH SOCIETY
EVERYONE EATS FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2022**

	Budget (Unaudited)	2022
REVENUES:		
Province of BC	<u>\$ 146,860</u>	<u>\$ 146,860</u>
EXPENSES:		
Administration	\$ 14,825	14,825
Community awareness	45,360	45,360
Contracts	86,675	86,675
	<u>\$ 146,860</u>	<u>146,860</u>
EXCESS OF REVENUES OVER EXPENSES, being net assets		<u>\$ -</u>

