

Q'WEMTSI'N HEALTH SOCIETY

FINANCIAL STATEMENTS

March 31, 2023

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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, 2023, 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, 2023, 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

We draw attention to the fact that the supplementary information included in Schedules 1 to 15 do not form 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

Chartered Professional Accountants

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF FINANCIAL POSITION
March 31, 2023

ASSETS	2023	2022
CURRENT ASSETS:		
Cash	\$ 1,279,864	\$ 890,248
Short term investments (Note 4)	103,329	101,785
Accounts receivable (Note 5)	11,626	7,913
GST/HST rebate receivable	2,292	2,763
Prepaid expenses	71,643	46,059
	<u>1,468,754</u>	<u>1,048,768</u>
 PROPERTY AND EQUIPMENT (Note 6)	 <u>1,816,814</u>	 <u>1,937,339</u>
	<u>\$ 3,285,568</u>	<u>\$ 2,986,107</u>

LIABILITIES


CURRENT LIABILITIES:		
Accounts payable and accruals (Note 7)	<u>\$ 462,833</u>	<u>\$ 441,328</u>


NET ASSETS:

Unrestricted (Note 8)	682,124	301,217
Internally restricted (Note 9)	143,655	143,655
Externally restricted - Moveable Asset Reserve (Note 10)	180,142	162,569
Invested in capital assets	<u>1,816,814</u>	<u>1,937,338</u>
	<u>2,822,735</u>	<u>2,544,779</u>
	<u>\$ 3,285,568</u>	<u>\$ 2,986,107</u>

COMMITMENTS AND CONTINGENCIES (Note 11)

APPROVED ON BEHALF OF THE SOCIETY:

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 Director
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 Director
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See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
Year ended March 31, 2023

	Property and Equipment	Moveable Asset Reserve	Internally Restricted	Unrestricted	2023 Total	2022 Total
BALANCE, beginning of year	<u>\$ 1,937,338</u>	<u>\$ 162,569</u>	<u>\$ 143,655</u>	<u>\$ 301,217</u>	<u>\$ 2,544,779</u>	<u>\$ 2,536,684</u>
Excess (deficiency) of revenues over expenses	<u>(120,524)</u>	<u>-</u>	<u>-</u>	<u>380,907</u>	<u>260,383</u>	<u>(14,373)</u>
Adjustments:						
Disposal of property and equipment	-	-	-	-	-	4,895
Moveable asset reserve funding	<u>-</u>	<u>17,573</u>	<u>-</u>	<u>-</u>	<u>17,573</u>	<u>17,573</u>
	<u>-</u>	<u>17,573</u>	<u>-</u>	<u>-</u>	<u>17,573</u>	<u>22,468</u>
BALANCE, end of year	<u><u>\$ 1,816,814</u></u>	<u><u>\$ 180,142</u></u>	<u><u>\$ 143,655</u></u>	<u><u>\$ 682,124</u></u>	<u><u>\$ 2,822,735</u></u>	<u><u>\$ 2,544,779</u></u>

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF OPERATIONS
Year ended March 31, 2023

	Budget (Unaudited)	Capital Fund	Unrestricted	Total 2023	Total 2022
REVENUES:					
First Nations Health Authority	\$ 3,091,197	\$ -	\$ 3,153,159	\$ 3,153,159	\$ 3,018,677
Dental revenue	59,000	-	46,432	46,432	59,199
Interest income	3,000	-	15,480	15,480	2,902
Interior Health Authority	616,983	-	616,983	616,983	609,077
Administration fee recovery	71,340	-	79,899	79,899	88,571
Miscellaneous income	187,005	-	296,051	296,051	169,360
	<u>\$ 4,028,525</u>	<u>-</u>	<u>4,208,004</u>	<u>4,208,004</u>	<u>3,947,786</u>
EXPENSES:					
Advertising	21,500	-	32,202	32,202	14,637
Administration fees	126,704	-	79,899	79,899	88,571
Audit and bookkeeping	19,000	-	19,000	19,000	19,000
Automotive	8,000	-	3,386	3,386	6,868
Bad debts	1,500	-	-	-	2,344
Brighter Futures	181,110	-	181,110	181,110	181,110
Capital purchases	-	-	26,290	26,290	83,593
Care and treatment	90,000	-	56,185	56,185	74,455
Comfort and culture	15,000	-	19,284	19,284	9,849
Community advocacy	18,000	-	18,000	18,000	18,000
Community awareness	589,458	-	624,645	624,645	649,134
Consulting	247,599	-	224,931	224,931	211,712
Database management	85,000	-	98,034	98,034	95,542
Elder care programs	3,000	-	149	149	1,541
Health fair	15,000	-	16,159	16,159	1,092
Health services	124,280	-	124,290	124,290	124,280
Insurance	27,000	-	32,217	32,217	26,199
Interest and bank charges	6,000	-	6,264	6,264	4,224
Leases and rentals	21,000	-	29,038	29,038	26,494
Legal	15,000	-	12,784	12,784	59,143
Meals and board expenses	27,500	-	44,606	44,606	3,093
Medical supplies	88,193	-	75,386	75,386	49,509
Mental health	121,425	-	121,425	121,425	121,425
Mental health - consulting	5,900	-	-	-	4,000
Moveable asset reserve	18,000	-	17,573	17,573	17,573
National Native Alcohol & Drug Abuse Program	214,200	-	214,200	214,200	214,200
Naturopathic	55,000	-	51,000	51,000	54,000
Office supplies, postage and miscellaneous	75,600	-	46,614	46,614	46,342
Program costs	42,713	-	30,125	30,125	38,567
Rent	2,500	-	23,549	23,549	2,400
Repairs and maintenance	213,439	-	200,166	200,166	194,986
Solvent Abuse	26,367	-	26,367	26,367	26,367
Telephone	13,750	-	22,615	22,615	12,065
Training and workshops	103,000	-	82,931	82,931	31,027
Travel	24,800	-	34,514	34,514	28,642
Wages and benefits	1,369,387	-	1,232,159	1,232,159	1,347,990
	<u>\$ 4,015,925</u>	<u>-</u>	<u>3,827,097</u>	<u>3,827,097</u>	<u>3,889,974</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE ADJUSTMENTS		<u>-</u>	<u>380,907</u>	<u>380,907</u>	<u>57,812</u>
ADJUSTMENTS:					
Capital purchases		26,290	-	26,290	83,593
Amortization		(146,814)	-	(146,814)	(155,778)
		<u>(120,524)</u>	<u>-</u>	<u>(120,524)</u>	<u>(72,185)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		<u>\$ (120,524)</u>	<u>\$ 380,907</u>	<u>\$ 260,383</u>	<u>\$ (14,373)</u>

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF CASH FLOWS
Year ended March 31, 2023

	2023	2022
OPERATING ACTIVITIES:		
Excess (deficiency) of revenues over expenses	\$ 260,383	\$ (14,373)
Adjustment for equity and capital transactions included in operations:		
Amortization	146,814	155,778
Moveable asset reserve	17,573	17,573
(Increase) decrease in:		
Accounts receivable	(3,713)	(2,676)
GST/HST rebate receivable	471	8
Prepaid expenses	(25,584)	(7,134)
Increase in:		
Accounts payable and accruals	21,506	7,028
Cash from operations	<u>417,450</u>	<u>156,204</u>
INVESTING ACTIVITIES:		
Purchase of property and equipment	(26,290)	(78,698)
Short term investments	(1,544)	(174)
Cash used in investing activities	<u>(27,834)</u>	<u>(78,872)</u>
INCREASE IN CASH	389,616	77,332
CASH, beginning of year	<u>890,248</u>	<u>812,916</u>
CASH, end of year	<u><u>\$ 1,279,864</u></u>	<u><u>\$ 890,248</u></u>

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2023

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. 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 Unrestricted Fund which reports the operating activities related to the health services provided by the Society.
- The Internally Restricted Fund which reports the funding allocated by the Board of Directors for specific purposes.
- The Capital Fund which reports the capital assets of the Society.

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 %

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2023

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued):

Property and Equipment and Amortization (continued):

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.

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

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2023

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES (continued):

Financial Instruments:

The Society considers any contract creating a financial asset, liability, or equity instrument as a financial instrument, except in certain limited circumstances. A financial asset or liability is recognized when the Society becomes party to contractual provisions of the instrument. Unless otherwise noted it is management's opinion that the Society is not exposed to significant other price risks arising from these financial instruments.

Measurement

Financial assets or liabilities obtained in arm's length transactions are initially measured at their fair value and subsequently measured at amortized cost (approximates fair value for cash) include cash, receivables, and payables and accruals.

Gains or losses arising on initial measurement differences are generally recognized in net income when the transaction is in the normal course of operations, and in equity when the transactions is not in the normal course of operations, subject to certain exceptions.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount. At the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in net income.

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. Items subject to significant management estimates include; estimated useful life of property and equipment, and the related amortization expense and impairment of long lived assets.

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, 2023.

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. Accounts receivable are predominantly from government organizations.

NOTE 4. SHORT TERM INVESTMENTS:

	2023	2022
Term deposits	<u>\$ 103,329</u>	<u>\$ 101,785</u>

NOTE 5. ACCOUNTS RECEIVABLE:

	2023	2022
Miscellaneous and travel reimbursements	<u>\$ 11,626</u>	<u>\$ 7,913</u>

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2023

NOTE 6. PROPERTY AND EQUIPMENT:

	Cost	Accumulated Amortization	2023 Net	2022 Net
Building	\$ 2,696,777	\$ 1,150,064	\$ 1,546,713	\$ 1,614,348
Fencing	2,085	915	1,170	1,300
Furniture and equipment	249,046	170,788	78,258	86,995
Medical equipment	318,566	233,693	84,873	103,874
Signage	12,570	12,103	467	622
Paving	55,220	38,750	16,470	20,588
Automotive equipment	244,841	193,162	51,679	73,827
Computer equipment	128,134	90,950	37,184	35,785
	<u>\$ 3,707,239</u>	<u>\$ 1,890,425</u>	<u>\$ 1,816,814</u>	<u>\$ 1,937,339</u>

NOTE 7. ACCOUNTS PAYABLE:

	2023	2022
Accrued wages and benefits	\$ 73,563	\$ 102,564
Adams Lake Indian Band	20,497	3,731
Audit accrual	18,025	16,500
Bonaparte Indian Band	22,791	1,169
Canim Lake Indian Band	15,682	2,855
Cates Ford Soll & Epp LLP	-	29,437
CIBC Mastercard	4,165	6,033
Dr. Melissa Bradwell	4,762	4,795
Dr. Shirley van der Merwe	-	5,518
Esketemc First Nation	25,921	4,715
Kamloops Office Systems	2,904	10,626
Little Shuswap Lake Indian Band	9,187	1,673
Miscellaneous - under \$5,000	37,027	7,463
Neskonlith Indian Band	16,653	3,042
Royal Bank Visa	7,208	10,339
Shuswap Band	7,040	-
Simpcw First Nation	18,676	3,390
Skeetchestn Indian Band	-	38,611
Sunlife Assurance Company of Canada	8,941	-
Splatsin First Nation	23,260	4,223
Thompson Rivers University	-	27,000
Three Corners Health Society	51,849	9,448
Tk'emlùps te Secwépemc	94,682	109,862
Whispering Pines/Clinton Indian Band	-	38,334
	<u>\$ 462,833</u>	<u>\$ 441,328</u>

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2023

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:

2023 2022

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	<u>22,443</u>	<u>22,443</u>
	<u><u>\$ 143,655</u></u>	<u><u>\$ 143,655</u></u>

NOTE 10. MOVEABLE ASSET RESERVE:

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

MOVEABLE ASSET RESERVE UNDER \$1,000:

2023 2022

Balance, beginning of year	\$ 73,813	\$ 69,399
Allocation for the year	4,414	4,414
Replacements	-	-
Balance, end of year	<u>78,227</u>	<u>73,813</u>

MOVEABLE ASSET RESERVE OVER \$1,000:

Balance, beginning of year	88,756	75,597
Allocation for the year	13,159	13,159
Replacements	-	-
Balance, end of year	<u>101,915</u>	<u>88,756</u>
	<u><u>\$ 180,142</u></u>	<u><u>\$ 162,569</u></u>

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2023

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, 2023, are as follows:

2024	\$ 21,029
2025	19,181
2026	19,013
2027	9,348
	<u> </u>
	<u><u>\$ 68,571</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, 3 employees were paid in excess of \$75,000, for a total of \$269,973 (2022 - \$255,208).

NOTE 13. ALLOCATION OF EXPENSES:

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

	2023	2022
Elder Care Enhancement	\$ 36,129	\$ 54,576
Children's Oral Health Initiative	19,170	19,170
Everyone Eats	24,600	14,825
	<u><u>\$ 79,899</u></u>	<u><u>\$ 88,571</u></u>

NOTE 14. CASH FLOW INFORMATION:

During the year \$15,480 (2022 \$2,902) 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.

Q'WEMTSI'N HEALTH SOCIETY
NOTES TO FINANCIAL STATEMENTS
Year ended March 31, 2023

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>	2023	2022
<u>FNHA funding</u>		
Skeetchestn Indian Band	\$ 251,167	\$ 251,167
Tk'emlùps te Secwépemc	365,111	365,111
Whispering Pines / Clinton Indian Band	113,335	113,335
	<u>\$ 729,613</u>	<u>\$ 729,613</u>

Q'WEMTSI'N HEALTH SOCIETY
COMBINED STATEMENT OF OPERATIONS
Year ended March 31, 2023

Schedule	FNHA	Other Revenue	Total Revenues	Expenses	Net	Transfers	Prior Balance	Cumulative Net Assets (Deficit)
3 Community Health Nursing (Health Transfer)	\$ 1,905,038	\$ 177,082	\$ 2,082,120	\$ 1,791,096	\$ 291,024	\$ -	\$ 434,316	\$ 725,340
4 Aboriginal Diabetes Initiative	39,200	36,693	75,893	51,142	24,751	-	2,603	27,354
5 First Nations & Inuit Home and Community Care	335,783	87,671	423,454	396,166	27,288	-	(166,562)	(139,274)
6 Elder Care Enhancement	-	529,312	529,312	518,771	10,541	-	-	10,541
7 Children's Oral Health Initiative	155,201	-	155,201	151,084	4,117	-	39,654	43,771
8 Dental Clinic	-	46,432	46,432	39,527	6,905	-	55,602	62,507
9 Prenatal Nutrition Program	37,974	-	37,974	31,825	6,149	-	53,927	60,076
10 FNHA Transfer Evaluation	7,452	-	7,452	17,987	(10,535)	-	43,081	32,546
11 Operating and Maintenance	155,080	-	155,080	145,697	9,383	-	59,438	68,821
12 Maternal Child	234,304	-	234,304	229,063	5,241	-	2,460	7,701
13 FASD	273,131	-	273,131	260,428	12,703	-	2,459	15,162
14 Health Actions	9,996	-	9,996	11,681	(1,685)	-	(82,106)	(83,791)
15 Everyone Eats	-	177,655	177,655	182,630	(4,975)	-	-	(4,975)
	<u>\$ 3,153,159</u>	<u>\$ 1,054,845</u>	<u>\$ 4,208,004</u>	<u>\$ 3,827,097</u>	<u>\$ 380,907</u>	<u>\$ -</u>	<u>\$ 444,872</u>	<u>\$ 825,779</u>
FNHA contract B-1920-00423	\$ 3,103,159							
FNHA contract GR#0000005207	50,000							
	<u>\$ 3,153,159</u>							
					Unrestricted		\$ 301,217	\$ 682,124
					Internally Restricted		143,655	143,655
							<u>\$ 444,872</u>	<u>\$ 825,779</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	\$ 106,067	\$ 1,864,378	\$ 1,771,707	\$ 92,671	\$ -	\$ 341,645	\$ 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 Everyone Eats	-	146,860	146,860	146,860	-	-	-	-
	<u>\$ 3,018,677</u>	<u>\$ 929,109</u>	<u>\$ 3,947,786</u>	<u>\$ 3,889,974</u>	<u>\$ 57,812</u>	<u>\$ -</u>	<u>\$ 387,060</u>	<u>\$ 444,872</u>
FNHA contract B-1920-00423	<u>\$ 3,018,677</u>				Unrestricted		\$ 243,405	\$ 301,217
					Internally Restricted		<u>143,655</u>	<u>143,655</u>
							<u>\$ 387,060</u>	<u>\$ 444,872</u>

**Q'WEMTSI'N HEALTH SOCIETY
COMMUNITY HEALTH NURSING (HEALTH TRANSFER) FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2023**

	Budget (unaudited)	2023	2022
REVENUES:			
First Nations Health Authority	\$ 1,811,591	\$ 1,905,038	\$ 1,758,311
Interest income	3,000	15,480	2,902
Administration fee recovery	71,340	79,899	80,665
Miscellaneous income	-	81,703	22,500
	<u>\$ 1,885,931</u>	<u>2,082,120</u>	<u>1,864,378</u>
EXPENSES:			
Advertising	\$ 21,500	32,202	14,137
Audit and bookkeeping	19,000	19,000	19,000
Automotive	8,000	3,386	6,868
Bad debts	-	-	66
Care and treatment	90,000	56,185	74,455
Capital purchases	-	26,290	83,593
Comforts and culture	15,000	19,284	9,849
Community awareness	64,600	68,439	43,445
Consulting	40,000	26,271	26,670
Database management	85,000	95,058	92,637
Healing garden	10,000	14,427	-
Health fair	15,000	16,159	1,092
Insurance	27,000	32,217	26,199
Interest and bank charges	6,000	6,264	4,224
Leases and rentals	21,000	29,038	26,494
Legal	15,000	12,784	59,143
Meals and board expenses	27,500	44,606	3,093
Medical supplies	-	19,805	13,160
Mental health - consulting	5,000	-	4,000
Moveable asset reserve	18,000	17,573	17,573
Naturopathic	55,000	51,000	54,000
Office supplies, postage, and miscellaneous	58,500	41,104	41,501
Operations and maintenance - Skeetchestn	62,232	62,232	62,232
Rent	2,500	23,549	2,400
Telephone	11,000	18,145	8,025
Training and workshops	65,000	50,176	21,396
Wages and benefits	450,117	338,510	389,073
Flow through:			
Brighter Futures	181,110	181,110	181,110
Health Services (CHR)	124,280	124,290	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>\$ 1,859,331</u>	<u>1,791,096</u>	<u>1,771,707</u>
EXCESS OF REVENUES OVER EXPENSES		291,024	92,671
NET ASSETS, beginning of year		434,316	341,645
NET ASSETS, end of year		\$ 725,340	\$ 434,316

**Q'WEMTSI'N HEALTH SOCIETY
ABORIGINAL DIABETES INITIATIVE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2023**

	Budget (unaudited)	2023	2022
REVENUES:			
First Nations Health Authority	\$ 39,200	\$ 39,200	\$ 39,200
Miscellaneous	-	36,693	-
	<u>\$ 39,200</u>	<u>75,893</u>	<u>39,200</u>
EXPENSES:			
Contracts	\$ 35,000	30,923	35,145
Medical supplies	3,300	13,905	3,329
Program costs (recovery)	-	(600)	-
Travel	900	776	817
Wages and benefits	-	6,138	-
	<u>\$ 39,200</u>	<u>51,142</u>	<u>39,291</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		24,751	(91)
NET ASSETS, beginning of year		<u>2,603</u>	<u>2,694</u>
NET ASSETS, end of year		<u>\$ 27,354</u>	<u>\$ 2,603</u>

**Q'WEMTSI'N HEALTH SOCIETY
FIRST NATIONS & INUIT HOME AND COMMUNITY CARE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2023**

	Budget (Unaudited)	2023	2022
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	-	27	1,547
Elder care - tub and activity program	-	-	666
Elder care and wellness	3,000	149	875
Medical supplies	21,700	20,172	11,415
Office supplies, postage and miscellaneous	12,800	3,851	2,977
Telephone	2,750	3,450	2,750
Training and workshops	7,000	7,195	7,278
Travel	15,000	24,620	19,041
Wages and benefits	361,204	336,702	396,704
	<u>\$ 423,454</u>	<u>396,166</u>	<u>443,753</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		27,288	(20,299)
DEFICIT, beginning of year		<u>(166,562)</u>	<u>(146,263)</u>
DEFICIT, end of year		<u>\$ (139,274)</u>	<u>\$ (166,562)</u>

**Q'WEMTSI'N HEALTH SOCIETY
ELDER CARE ENHANCEMENT FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2023**

	Budget (Unaudited)	2023	2022
REVENUES:			
Interior Health Authority	\$ 529,312	\$ 529,312	\$ 521,406
Administration fee recovery	-	-	7,906
	<u>\$ 529,312</u>	<u>529,312</u>	<u>529,312</u>
EXPENSES:			
Administration	\$ 82,934	36,129	54,576
Community support	446,378	482,642	474,736
	<u>\$ 529,312</u>	<u>518,771</u>	<u>529,312</u>
EXCESS OF REVENUES OVER EXPENSES		10,541	-
NET ASSETS, beginning of year		-	-
NET ASSETS, end of year		<u>\$ 10,541</u>	<u>\$ -</u>

**Q'WEMTSI'N HEALTH SOCIETY
CHILDREN'S ORAL HEALTH INITIATIVE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2023**

	Budget (Unaudited)	2023	2022
REVENUES:			
First Nations Health Authority	\$ 155,201	\$ 155,201	\$ 155,204
EXPENSES:			
Admin fees	\$ 19,170	19,170	19,170
Contracts - dentist	2,400	5,500	-
Office supplies, postage and miscellaneous	4,000	1,659	1,159
Screening and treatment supplies	15,000	392	1,888
Training and workshops (recovery)	15,000	10,768	(342)
Travel	5,000	3,529	4,018
Wages and benefits	108,631	110,066	116,585
	<u>\$ 169,201</u>	<u>151,084</u>	<u>142,478</u>
EXCESS OF REVENUES OVER EXPENSES		4,117	12,726
NET ASSETS, beginning of year		<u>39,654</u>	<u>26,928</u>
NET ASSETS, end of year		<u>\$ 43,771</u>	<u>\$ 39,654</u>

**Q'WEMTSI'N HEALTH SOCIETY
DENTAL CLINIC FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2023**

	Budget (Unaudited)	2023	2022
REVENUES:			
Dental revenue	\$ 59,000	\$ 46,432	\$ 59,199
EXPENSES:			
Bad debts	\$ 1,500	-	2,278
Contracts	35,500	22,000	32,662
Database management	-	2,976	2,905
Medical supplies	11,500	9,431	7,591
Telephone	-	120	440
Training and workshops	-	-	657
Wages and salaries	10,500	5,000	7,423
	\$ 59,000	39,527	53,956
EXCESS OF REVENUES OVER EXPENSES		6,905	5,243
NET ASSETS, beginning of year		55,602	50,359
NET ASSETS, end of year		\$ 62,507	\$ 55,602

**Q'WEMTSI'N HEALTH SOCIETY
PRENATAL NUTRITION PROGRAM FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2023**

	Budget (Unaudited)	2023	2022
REVENUES:			
First Nations Health Authority	\$ 37,974	\$ 37,974	\$ 37,975
EXPENSES:			
Contracts	\$ 27,274	22,500	24,000
Travel	-	-	183
Program costs	10,700	4,551	5,924
Wages and benefits	-	4,774	-
	\$ 37,974	31,825	30,107
EXCESS OF REVENUES OVER EXPENSES		6,149	7,868
NET ASSETS, beginning of year		53,927	46,059
NET ASSETS, end of year		\$ 60,076	\$ 53,927

**Q'WEMTSI'N HEALTH SOCIETY
FNHA TRANSFER EVALUATION FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2023**

	2023	2022
REVENUES:		
First Nations Health Authority	<u>\$ 7,452</u>	<u>\$ 7,452</u>
EXPENSES:		
Contracts	2,657	-
Consulting	<u>15,330</u>	<u>-</u>
	<u>17,987</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(10,535)	7,452
NET ASSETS, beginning of year	<u>43,081</u>	<u>35,629</u>
NET ASSETS, end of year	<u><u>\$ 32,546</u></u>	<u><u>\$ 43,081</u></u>

**Q'WEMTSI'N HEALTH SOCIETY
OPERATING AND MAINTENANCE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2023**

	Budget (Unaudited)	2023	2022
REVENUES:			
First Nations Health Authority	\$ 167,320	\$ 155,080	\$ 167,320
EXPENSES:			
Contracts	\$ -	-	2,560
Groundskeeping	20,000	16,086	16,161
Janitorial	52,000	48,144	49,735
Maintenance and repairs	31,000	19,506	31,065
Operations and maintenance - Whispering Pines	9,207	13,891	9,207
Security	6,000	5,467	5,147
Training and workshops	-	300	-
Utilities	23,000	20,113	21,439
Wages and benefits	26,113	22,190	5,043
	<u>\$ 167,320</u>	<u>145,697</u>	<u>140,357</u>
EXCESS OF REVENUES OVER EXPENSES		9,383	26,963
NET ASSETS, beginning of year		<u>59,438</u>	<u>32,475</u>
NET ASSETS, end of year		<u>\$ 68,821</u>	<u>\$ 59,438</u>

**Q'WEMTSI'N HEALTH SOCIETY
MATERNAL CHILD FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2023**

	Budget (Unaudited)	2023	2022
REVENUES:			
First Nations Health Authority	\$ 234,304	\$ 234,304	\$ 234,304
EXPENSES:			
Community advocacy	\$ 9,000	9,000	9,000
Community awareness	7,000	6,542	-
Consulting	900	-	-
Office	300	-	300
Program costs	17,729	14,941	18,362
Training and workshops	6,000	5,642	712
Travel	-	265	663
Wages and benefits	193,375	192,673	207,964
	<u>\$ 234,304</u>	<u>229,063</u>	<u>237,001</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		5,241	(2,697)
NET ASSETS, beginning of year		2,460	5,157
NET ASSETS, end of year		<u>\$ 7,701</u>	<u>\$ 2,460</u>

**Q'WEMTSI'N HEALTH SOCIETY
FASD FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2023**

	Budget (Unaudited)	2023	2022
REVENUES:			
First Nations Health Authority	\$ 273,131	\$ 273,131	\$ 273,131
EXPENSES:			
Community advocacy	\$ 9,000	9,000	9,000
Community awareness	11,000	6,515	9,046
Consulting	5,500	2,200	4,000
Program costs	14,284	11,233	14,281
Telephone	-	900	850
Training and workshops	10,000	9,150	1,326
Travel	3,900	5,324	3,841
Wages and benefits	219,447	216,106	225,198
	<u>\$ 273,131</u>	<u>260,428</u>	<u>267,542</u>
EXCESS OF REVENUES OVER EXPENSES		12,703	5,589
NET ASSETS (DEFICIT), beginning of year		2,459	(3,130)
NET ASSETS, end of year		<u>\$ 15,162</u>	<u>\$ 2,459</u>

**Q'WEMTSI'N HEALTH SOCIETY
HEALTH ACTIONS FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2023**

	Budget (Unaudited)	2023	2022
REVENUES:			
First Nations Health Authority	<u>\$ 36,693</u>	<u>\$ 9,996</u>	<u>\$ 9,997</u>
EXPENSES:			
Community awareness	\$ -	-	75,000
Medical supplies	36,693	11,681	12,126
Office supplies, postage, and miscellaneous	-	-	405
Travel	-	-	79
	<u>\$ 36,693</u>	<u>11,681</u>	<u>87,610</u>
DEFICIENCY OF REVENUES OVER EXPENSES		(1,685)	(77,613)
DEFICIT, beginning of year		<u>(82,106)</u>	<u>(4,493)</u>
DEFICIT, end of year		<u>\$ (83,791)</u>	<u>\$ (82,106)</u>

**Q'WEMTSI'N HEALTH SOCIETY
EVERYONE EATS FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2023**

	Budget (Unaudited)	2023	2022
REVENUES:			
Province of BC	<u>\$ 187,005</u>	<u>\$ 177,655</u>	<u>\$ 146,860</u>
EXPENSES:			
Administration	\$ 24,600	24,600	14,825
Community awareness	60,480	60,480	45,360
Contracts	101,925	97,550	86,675
	<u>\$ 187,005</u>	<u>182,630</u>	<u>146,860</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		(4,975)	-
NET ASSETS, beginning of year		<u>-</u>	<u>-</u>
NET ASSETS, end of year		<u>\$ (4,975)</u>	<u>\$ -</u>