Q'WEMTSI'N HEALTH SOCIETY

FINANCIAL STATEMENTS

March 31, 2024

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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, 2024, 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, 2024, 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 16 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

Kamloops, Canada
July 12, 2024

Chartered Professional Accountants

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF FINANCIAL POSITION
March 31, 2024

		2024		2023
ASSETS				
CURRENT ASSETS:				
Cash	$	**1,357,351**	$	1,279,864
Short term investments		**103,329**		103,329
Accounts receivable		**8,176**		11,626
GST/HST rebate receivable		**2,844**		2,292
Prepaid expenses		**88,892**		71,643
		1,560,592		1,468,754
PROPERTY AND EQUIPMENT (Note 4)		**1,884,425**		1,816,814
	$	**3,445,017**	$	3,285,568
LIABILITIES				
CURRENT LIABILITIES:				
Accounts payable and accruals (Note 5)	$	**146,454**	$	462,833
NET ASSETS:				
Unrestricted		**795,898**		641,549
Externally restricted (Note 6)		**276,870**		40,575
Internally restricted (Note 7)		**143,655**		143,655
Moveable Asset Reserve (Note 8)		**197,715**		180,142
Invested in capital assets		**1,884,425**		1,816,814
		3,298,563		2,822,735
	$	**3,445,017**	$	3,285,568

COMMITMENTS AND CONTINGENCIES (Note 9)

APPROVED ON BEHALF OF THE SOCIETY:

_________________________ Director

_________________________ Director

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
Year ended March 31, 2024

	Capital Fund	Moveable Asset Reserve	Internally Restricted	Externally Restricted	Unrestricted	2024 Total	2023 Total
BALANCE, beginning of year	$ 1,816,814	$ 180,142	$ 143,655	$ 40,575	$ 641,549	**$ 2,822,735**	$ 2,544,779
Excess (deficiency) of revenues over expenses	(155,850)	-	-	236,295	395,383	**475,828**	260,383
Adjustments:							
Purchase of property and equipment	227,220	-	-	-	(227,220)	**-**	-
Gain on sale of property and equipement	(3,759)	-	-	-	3,759	**-**	-
Moveable asset reserve funding	-	17,573	-	-	(17,573)	**-**	17,573
	223,461	17,573	-	-	(241,034)	**-**	17,573
BALANCE, end of year	$ 1,884,425	$ 197,715	$ 143,655	$ 276,870	$ 795,898	**$ 3,298,563**	$ 2,822,735

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF OPERATIONS
Year ended March 31, 2024

	Capital Fund	Externally Restricted Fund	Unrestricted Fund	**Total 2024**	Total 2023
REVENUES:					
First Nations Health Authority	$ -	$ 2,193,229	$ 1,517,135	**$ 3,710,364**	$ 3,153,159
Dental revenue	-	-	44,095	**44,095**	46,432
Interest income	-	41,483	-	**41,483**	15,480
Interior Health Authority	-	-	600,948	**600,948**	616,983
Administration fee recovery	-	65,840	-	**65,840**	79,899
Miscellaneous income	-	70,734	97,021	**167,755**	296,051
	-	2,371,286	2,259,199	**4,630,485**	4,208,004
EXPENSES:					
Advertising	-	31,053	366	**31,419**	32,202
Administration fees	-	-	102,104	**102,104**	79,899
Amortization	155,850	-	-	**155,850**	146,814
Audit and bookkeeping	-	33,751	-	**33,751**	19,000
Automotive	-	2,641	-	**2,641**	3,386
Brighter Futures	-	181,110	-	**181,110**	181,110
Care and treatment	-	51,335	-	**51,335**	56,185
Comfort and culture	-	20,520	-	**20,520**	19,284
Community advocacy	-	-	12,000	**12,000**	18,000
Community awareness	-	82,944	523,150	**606,094**	624,645
Consulting	-	81,549	161,496	**243,045**	224,931
Database management	-	101,081	3,360	**104,441**	98,034
Elder care programs	-	-	9,135	**9,135**	149
Health fair	-	33,248	-	**33,248**	16,159
Health services	-	124,280	-	**124,280**	124,290
Insurance	-	42,813	-	**42,813**	32,217
Interest and bank charges	-	6,948	-	**6,948**	6,264
Leases and rentals	-	32,062	100	**32,162**	29,038
Legal	-	68,018	-	**68,018**	12,784
Meals and board expenses	-	29,932	235	**30,167**	44,606
Medical supplies	-	28,052	39,999	**68,051**	75,386
Mental health	-	121,425	-	**121,425**	121,425
Mental health - consulting	-	11,400	3,100	**14,500**	-
Moveable asset reserve	-	-	-	**-**	17,573
National Native Alcohol & Drug Abuse Program	-	214,200	-	**214,200**	214,200
Naturopathic	-	49,500	-	**49,500**	51,000
Office supplies, postage and miscellaneous	-	45,029	4,490	**49,519**	68,064
Program costs	-	-	39,160	**39,160**	30,125
Rent	-	2,407	-	**2,407**	2,099
Repairs and maintenance	-	62,651	132,425	**195,076**	200,166
Solvent Abuse	-	26,367	-	**26,367**	26,367
Telephone	-	30,832	4,025	**34,857**	22,615
Training and workshops	-	41,126	23,137	**64,263**	82,931
Travel	-	1,232	31,656	**32,888**	34,514
Wages and benefits	-	418,397	932,966	**1,351,363**	1,232,159
	155,850	1,975,903	2,022,904	**4,154,657**	3,947,621
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ (155,850)	$ 395,383	$ 236,295	**$ 475,828**	$ 260,383

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF CASH FLOWS
Year ended March 31, 2024

	2024	2023
OPERATING ACTIVITIES:		
Excess of revenues over expenses	**$ 475,828**	$ 260,383
Adjustment for equity and capital transactions included in operations:		
Amortization	**155,850**	146,814
Gain on disposal of property and equipment	**(34,041)**	-
Moveable asset reserve	**-**	17,573
(Increase) decrease in:		
Accounts receivable	**3,450**	(3,713)
GST/HST rebate receivable	**(552)**	471
Prepaid expenses	**(17,249)**	(25,584)
Increase in:		
Accounts payable and accruals	**(316,379)**	21,506
Cash from operations	**266,907**	417,450
INVESTING ACTIVITIES:		
Purchase of property and equipment	**(227,220)**	(26,290)
Proceeds on disposal of property and equipment	**37,800**	-
Short term investments	**-**	(1,544)
Cash used in investing activities	**(189,420)**	(27,834)
INCREASE IN CASH	**77,487**	389,616
CASH, beginning of year	**1,279,864**	890,248
CASH, end of year	**$ 1,357,351**	$ 1,279,864

See accompanying notes to financial statements.

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. 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 Externally Restricted Fund which reports the funding restricted for purposes specified by the terms of the contracts.
- The Unrestricted Fund which reports the operating activities related to the 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.
- Moveable Asset Reserve which reports funding allocated for replacement of specific assets.

Short Term Investments:
Short term investments are recorded at cost plus accrued interest.
Investment income is recorded on the accrual basis and is recognized when it is earned.

Property and Equipment and Amortization:
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. 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 %

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:
Externally restricted contributions are recognized in the fund corresponding to the purpose for which they were contributed. Restricted contributions for which no corresponding restricted fund is presented must be recognized in one of the General Funds using the deferral method. Unrestricted contributions are recognized as revenues in one of the General Funds in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Recognition of other revenues:
The Society recognizes grants if the amount to be received can be reasonably estimated and collection is reasonably assured.
The Society recognizes its interest using the accrual basis of accounting on a time proportion basis.
The Society recognizes administration recoveries when performance obligations of related expenditures is met.
The Society recognizes dental revenue when performance obligations are completed.

Contributed goods and services:
Contributed goods and services are recorded at fair value, when fair value can be reasonably estimated at the date the material and services are contributed.

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. The Society accounts for the following as financial instruments:

- Cash
- Short term investments
- Accounts receivable
- Accounts payable and accruals

Measurement

Financial assets or liabilities obtained in arm's length transactions are initially measured at their fair value. In the case of a financial asset or liability not being subsequently measured at fair value, the initial fair value will be adjusted for financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption.

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 transaction is not in the normal course of operations, subject to certain exceptions.

Financial assets and financial liabilities are subsequently measured according to the following methods:

-	Cash	Amortized cost
-	Short term investments	Amortized cost
-	Trade and other receivables	Amortized cost
-	Accounts payable and accrued liabilities	Amortized cost

The Society removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

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.

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, 2024.

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. **PROPERTY AND EQUIPMENT:**

	Cost	Accumulated Amortization	**2024 Net**	2023 Net
Building	$ 2,718,154	$ 1,214,383	**$ 1,503,771**	$ 1,546,713
Fencing	2,085	1,032	**1,053**	1,170
Furniture and equipment	257,858	187,324	**70,534**	78,258
Medical equipment	330,621	251,875	**78,746**	84,873
Signage	12,570	12,227	**343**	467
Paving	55,220	42,044	**13,176**	16,470
Automotive equipment	354,115	174,099	**180,016**	51,679
Computer equipment	140,789	104,003	**36,786**	37,184
	$ 3,871,412	$ 1,986,987	**$ 1,884,425**	$ 1,816,814

NOTE 5. **ACCOUNTS PAYABLE:**

	2024	2023
Accrued wages and benefits	**$ 72,737**	$ 73,563
Adams Lake Indian Band	**-**	20,497
Audit accrual	**18,025**	18,025
Bonaparte Indian Band	**-**	22,791
Canim Lake Indian Band	**-**	15,682
CIBC Mastercard	**1,108**	4,165
Dr. Melissa Bradwell	**-**	4,762
Esketemc First Nation	**-**	25,921
Harrison Hot Springs Resort & Spa	**7,000**	-
Kamloops Office Systems	**-**	2,904
Little Shuswap Lake Indian Band	**-**	9,187
Miscellaneous - under $5,000	**17,803**	37,027
Neskonlith Indian Band	**-**	16,653
Outback Team Building & Training	**7,345**	-
Royal Bank Visa	**2,424**	7,208
Shuswap Band	**-**	7,040
Simpcw First Nation	**-**	18,676
Stevens Company Limited	**11,561**	-
Sunlife Assurance Company of Canada	**8,451**	8,941
Splatsin First Nation	**-**	23,260
Three Corners Health Society	**-**	51,849
Tk’emlùps te Secwépemc	**-**	94,682
	$ 146,454	$ 462,833

NOTE 6. **RESTRICTED NET ASSETS:**

The majority of the Society's restricted 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 program and services within the same "program cluster" as outlined in the agreement. Flexible transfer funding may be reallocated among "authorities" as set out by the agreement, provided that mandatory programs are delivered. The agreement has been renewed for a further 10 years.

NOTE 7. **INTERNALLY RESTRICTED NET ASSETS:**

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

	2024	2023
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
	$ 143,655	$ 143,655

NOTE 8. **MOVEABLE ASSET RESERVE:**

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

MOVEABLE ASSET RESERVE UNDER $1,000:	**2024**	2023
Balance, beginning of year	**$ 78,227**	$ 73,813
Allocation for the year	**4,414**	4,414
Replacements	**-**	-
Balance, end of year	**82,641**	78,227
MOVEABLE ASSET RESERVE OVER $1,000:		
Balance, beginning of year	**101,915**	88,756
Allocation for the year	**13,159**	13,159
Replacements	**-**	-
Balance, end of year	**115,074**	101,915
	$ 197,715	$ 180,142

NOTE 9. **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, 2024, are as follows:

2025	$ 19,181
2026	19,013
2027	9,348
	$ 47,542

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 10. **EMPLOYEE REMUNERATION IN ACCORDANCE WITH THE SOCIETIES ACT:**

During the year, 5 (2023 - 3) employees were paid in excess of $75,000, for a total of $495,812 (2023 - $269,973).

NOTE 11. **CASH FLOW INFORMATION:**

During the year $41,483 (2023 $15,480) of interest was received.

NOTE 12. **ECONOMIC DEPENDENCE:**

The Society receives a major portion of its revenue pursuant to a Health Funding Consolidated Contribution agreement with the First Nations Health Authority which expires March 31, 2034.

NOTE 13. **FLOW THROUGH DISTRIBUTIONS:**

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

Member Band:	**2024**	2023
FNHA funding		
Skeetchestn Indian Band	**$ 251,167**	$ 251,167
Tk’emlùps te Secwépemc	**365,111**	365,111
Whispering Pines / Clinton Indian Band	**113,335**	113,335
	$ 729,613	$ 729,613

Q'WEMTSI'N HEALTH SOCIETY
COMBINED STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

Schedule	FNHA	Other Revenue	Total Revenues	Expenses	Net	Transfers	Prior Balance	Cumulative Net Assets (Deficit)	
3 Community Health Nursing (Health Transfer)	$ 2,183,233	$ 178,057	$ 2,361,290	$ 1,965,753	$ 395,537	$ (324,979)	$ 725,340	**$ 795,898**	U
4 Aboriginal Diabetes Initiative	39,200	-	39,200	54,762	(15,562)	-	27,354	**11,792**	R
5 First Nations & Inuit Home and Community Care	457,961	87,671	545,632	415,267	130,365	-	(139,274)	**(8,909)**	R
6 Elder Care Enhancement	-	600,948	600,948	529,312	71,636	-	10,541	**82,177**	R
7 Children's Oral Health Initiative	160,634	-	160,634	139,811	20,823	-	43,771	**64,594**	R
8 Dental Clinic	-	44,095	44,095	28,742	15,353	-	62,507	**77,860**	R
9 Prenatal Nutrition Program	37,974	-	37,974	31,580	6,394	-	60,076	**66,470**	R
10 FNHA Transfer Evaluation	7,452	-	7,452	48,606	(41,154)	-	32,546	**(8,608)**	R
11 Operating and Maintenance	155,080	-	155,080	163,092	(8,012)	-	68,821	**60,809**	R
12 Maternal Child	234,304	-	234,304	235,460	(1,156)	-	7,701	**6,545**	R
13 FASD	273,131	-	273,131	265,434	7,697	-	15,162	**22,859**	R
14 COVID	9,996	-	9,996	10,150	(154)	83,945	(83,791)	**-**	U
15 Everyone Eats	-	9,350	9,350	-	9,350	-	(4,975)	**4,375**	R
16 Joint Project Board	151,399	-	151,399	110,838	40,561	-	-	**40,561**	R
	$ 3,710,364	$ 920,121	$ 4,630,485	$ 3,998,807	$ 631,678	$ (241,034)	$ 825,779	**$ 1,216,423**	

FNHA contract B-1920-00423	$ 3,534,465
FNHA contract 00853065	24,500
FNHA contract - Joint Partnership Board	151,399
	$ 3,710,364

Invested in capital assets	$ (227,220)
Moveable asset reserve	(17,573)
	$ (244,793)

Externally Restricted (R)	$ 40,575	**$ 276,870**
Unrestricted (U)	641,549	**795,898**
Internally Restricted	143,655	**143,655**
	$ 825,779	**$ 1,216,423**

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

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	$ 1,764,806	$ 317,314	$ (26,290)	$ 434,316	**$ 725,340**	U
4 Aboriginal Diabetes Initiative	39,200	36,693	75,893	51,142	24,751	-	2,603	**27,354**	R
5 First Nations & Inuit Home and Community Care	335,783	87,671	423,454	396,166	27,288	-	(166,562)	**(139,274)**	R
6 Elder Care Enhancement	-	529,312	529,312	518,771	10,541	-	-	**10,541**	R
7 Children's Oral Health Initiative	155,201	-	155,201	151,084	4,117	-	39,654	**43,771**	R
8 Dental Clinic	-	46,432	46,432	39,527	6,905	-	55,602	**62,507**	R
9 Prenatal Nutrition Program	37,974	-	37,974	31,825	6,149	-	53,927	**60,076**	R
10 FNHA Transfer Evaluation	7,452	-	7,452	17,987	(10,535)	-	43,081	**32,546**	R
11 Operating and Maintenance	155,080	-	155,080	145,697	9,383	-	59,438	**68,821**	R
12 Maternal Child	234,304	-	234,304	229,063	5,241	-	2,460	**7,701**	R
13 FASD	273,131	-	273,131	260,428	12,703	-	2,459	**15,162**	R
14 COVID	9,996	-	9,996	11,681	(1,685)	-	(82,106)	**(83,791)**	U
15 Everyone Eats	-	177,655	177,655	182,630	(4,975)	-	-	**(4,975)**	R
16 Joint Project Board	-	-	-	-	-	-	-	**-**	R
	$ 3,153,159	$ 1,054,845	$ 4,208,004	$ 3,800,807	$ 407,197	$ (26,290)	$ 444,872	**$ 825,779**	

FNHA contract B-1920-00423	$ 3,153,159
FNHA contract GR#0000005207	50,000
	$ 3,153,159

Invested in capital assets	$ (26,290)	
Externally Restricted (R)	$ (50,993)	**$ 40,575**
Unrestricted (U)	352,210	**641,549**
Internally Restricted	143,655	**143,655**
	$ 444,872	**$ 825,779**

SCHEDULE 3
(Departments 1000 and 1001)

Q'WEMTSI'N HEALTH SOCIETY
COMMUNITY HEALTH NURSING (HEALTH TRANSFER) FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**	2023
REVENUES:			
First Nations Health Authority	$ 1,859,874	**$ 2,183,233**	$ 1,905,038
Interest income	-	**41,483**	15,480
Administration fee recovery	65,840	**65,840**	79,899
Miscellaneous income	-	**70,734**	81,703
	$ 1,925,714	**2,361,290**	2,082,120
EXPENSES:			
Advertising	$ 21,500	**31,053**	32,202
Audit and bookkeeping	19,000	**33,751**	19,000
Automotive	8,000	**2,641**	3,386
Care and treatment	90,000	**51,335**	56,185
Comforts and culture	15,000	**20,520**	19,284
Community awareness	64,600	**82,944**	68,439
Consulting	40,000	**81,549**	26,271
Database management	100,000	**101,081**	95,058
Healing garden	10,000	**419**	14,427
Health fair	15,000	**33,248**	16,159
Insurance	33,000	**42,813**	32,217
Interest and bank charges	6,000	**6,948**	6,264
Leases and rentals	-	**32,062**	29,038
Legal	15,000	**68,018**	12,784
Meals and board expenses	42,500	**29,932**	44,606
Medical supplies	15,000	**17,902**	19,805
Mental health - consulting	5,000	**11,400**	-
Moveable asset reserve	6,000		17,573
Naturopathic	55,000	**49,500**	51,000
Office supplies, postage, and miscellaneous	58,500	**45,029**	62,554
Operations and maintenance - Skeetchestn	62,232	**62,232**	62,232
Rent	2,500	**2,407**	2,099
Telephone	20,683	**30,832**	18,145
Training and workshops	64,000	**41,126**	49,494
Travel	4,100	**1,232**	682
Wages and benefits	450,117	**418,397**	338,510
Flow through:			
Brighter Futures	181,110	**181,110**	181,110
Health Services (CHR)	124,280	**124,280**	124,290
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
	$ 1,890,114	**1,965,753**	1,764,806
EXCESS OF REVENUES OVER EXPENSES		**395,537**	317,314
NET ASSETS, beginning of year		**725,340**	434,316
INTERFUND TRANSFERS:			
Invested in capital assets		**(223,461)**	(26,290)
Moveable asset reserve		**(17,573)**	-
(To) COVID (Schedule 14)		**(83,945)**	-
		(324,979)	(26,290)
NET ASSETS, end of year		**$ 795,898**	$ 725,340

SCHEDULE 4
(Department 2100)

Q'WEMTSI'N HEALTH SOCIETY
ABORIGINAL DIABETES INITIATIVE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**	2023
REVENUES:			
First Nations Health Authority	$ 39,200	**$ 39,200**	$ 39,200
Miscellaneous	-	**-**	36,693
	$ 39,200	**39,200**	75,893
EXPENSES:			
Contracts	$ 10,000	**32,115**	30,923
Medical supplies	3,300	**17,695**	13,905
Program costs (recovery)	-	**-**	(600)
Travel	900	**877**	776
Wages and benefits	25,000	**4,075**	6,138
	$ 39,200	**54,762**	51,142
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		**(15,562)**	24,751
NET ASSETS, beginning of year		**27,354**	2,603
NET ASSETS, end of year		**$ 11,792**	$ 27,354

Q'WEMTSI'N HEALTH SOCIETY
FIRST NATIONS & INUIT HOME AND COMMUNITY CARE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**	2023
REVENUES:			
First Nations Health Authority	$ 335,783	**$ 457,961**	$ 335,783
Miscellaneous income	87,671	**87,671**	87,671
	$ 423,454	**545,632**	423,454
EXPENSES:			
Advertising	$ -	**366**	-
Consulting	-	**-**	27
Elder care - tub and activity program	3,000	**2,363**	-
Elder care and wellness	-	**6,772**	149
Medical supplies	13,500	**14,884**	20,172
Office supplies, postage and miscellaneous	-	**2,765**	3,851
Telephone	2,750	**2,750**	3,450
Training and workshops	7,000	**4,392**	7,195
Travel	25,000	**18,566**	24,620
Wages and benefits	364,004	**362,409**	336,702
	$ 415,254	**415,267**	396,166
EXCESS OF REVENUES OVER EXPENSES		**130,365**	27,288
DEFICIT, beginning of year		**(139,274)**	(166,562)
DEFICIT, end of year		**$ (8,909)**	$ (139,274)

Q'WEMTSI'N HEALTH SOCIETY
ELDER CARE ENHANCEMENT FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**	2023
REVENUES:			
Interior Health Authority	$ 529,312	**$ 600,948**	$ 529,312
EXPENSES:			
Administration	$ 82,934	**82,934**	36,129
Community support	446,378	**446,378**	482,642
	$ 529,312	**529,312**	518,771
EXCESS OF REVENUES OVER EXPENSES		**71,636**	10,541
NET ASSETS, beginning of year		**10,541**	-
NET ASSETS, end of year		**$ 82,177**	$ 10,541

SCHEDULE 7
(Departments 4000, 4001, 4002 and 4003)

Q'WEMTSI'N HEALTH SOCIETY
CHILDREN'S ORAL HEALTH INITIATIVE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**	2023
REVENUES:			
First Nations Health Authority	$ 155,201	**$ 160,634**	$ 155,201
EXPENSES:			
Administration	$ 19,170	**19,170**	19,170
Contracts - dentist	2,400	**2,200**	5,500
Office supplies, postage and miscellaneous	4,000	**1,425**	1,659
Screening and treatment supplies	-	**831**	392
Training and workshops	10,000	**6,150**	10,768
Travel	6,000	**4,277**	3,529
Wages and benefits	113,631	**105,758**	110,066
	$ 155,201	**139,811**	151,084
EXCESS OF REVENUES OVER EXPENSES		**20,823**	4,117
NET ASSETS, beginning of year		**43,771**	39,654
NET ASSETS, end of year		**$ 64,594**	$ 43,771

Q'WEMTSI'N HEALTH SOCIETY
DENTAL CLINIC FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**	2023
REVENUES:			
Dental revenue	$ 59,000	**$ 44,095**	$ 46,432
EXPENSES:			
Bad debts	$ 1,500	**-**	-
Contracts	35,500	**14,300**	22,000
Database management	4,000	**3,360**	2,976
Medical supplies	7,500	**6,589**	9,431
Telephone	-	**-**	120
Wages and salaries	10,500	**4,493**	5,000
	$ 59,000	**28,742**	39,527
EXCESS OF REVENUES OVER EXPENSES		**15,353**	6,905
NET ASSETS, beginning of year		**62,507**	55,602
NET ASSETS, end of year		**$ 77,860**	$ 62,507

Q'WEMTSI'N HEALTH SOCIETY
PRENATAL NUTRITION PROGRAM FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**	2023
REVENUES:			
First Nations Health Authority	$ 37,974	**$ 37,974**	$ 37,974
EXPENSES:			
Contracts	$ -	**18,000**	22,500
Program costs	10,700	**4,306**	4,551
Wages and benefits	27,274	**9,274**	4,774
	$ 37,974	**31,580**	31,825
EXCESS OF REVENUES OVER EXPENSES		**6,394**	6,149
NET ASSETS, beginning of year		**60,076**	53,927
NET ASSETS, end of year		**$ 66,470**	$ 60,076

Q'WEMTSI'N HEALTH SOCIETY
FNHA TRANSFER EVALUATION FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**	2023
REVENUES:			
First Nations Health Authority	$ -	**$ 7,452**	$ 7,452
EXPENSES:			
Contracts	$ -	**1,630**	2,657
Consulting	-	**46,976**	15,330
	$ -	**48,606**	17,987
DEFICIENCY OF REVENUES OVER EXPENSES		**(41,154)**	(10,535)
NET ASSETS, beginning of year		**32,546**	43,081
NET ASSETS (DEFICIT), end of year		**$ (8,608)**	$ 32,546

Q'WEMTSI'N HEALTH SOCIETY
OPERATING AND MAINTENANCE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**	2023
REVENUES:			
First Nations Health Authority	$ 155,080	**$ 155,080**	$ 155,080
EXPENSES:			
Groundskeeping	$ 20,000	**24,800**	16,086
Janitorial	52,000	**49,635**	48,144
Maintenance and repairs	31,000	**18,337**	19,506
Operations and maintenance - Whispering Pines	-	**16,157**	13,891
Security	6,000	**4,730**	5,467
Training and workshops	-	**-**	300
Utilities	23,000	**18,766**	20,113
Wages and benefits	23,088	**30,667**	22,190
	$ 155,088	**163,092**	145,697
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		**(8,012)**	9,383
NET ASSETS, beginning of year		**68,821**	59,438
NET ASSETS, end of year		**$ 60,809**	$ 68,821

Q'WEMTSI'N HEALTH SOCIETY
MATERNAL CHILD FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**	2023
REVENUES:			
First Nations Health Authority	$ 234,304	**$ 234,304**	$ 234,304
EXPENSES:			
Community advocacy	$ 9,000	**6,000**	9,000
Community awareness	15,200	**6,754**	6,542
Consulting	900	**1,800**	-
Office	300	**300**	-
Program costs	17,729	**18,828**	14,941
Training and workshops	6,000	**6,000**	5,642
Travel	-	**-**	265
Wages and benefits	193,375	**195,778**	192,673
	$ 242,504	**235,460**	229,063
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		**(1,156)**	5,241
NET ASSETS, beginning of year		**7,701**	2,460
NET ASSETS, end of year		**$ 6,545**	$ 7,701

Q'WEMTSI'N HEALTH SOCIETY
FASD FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**	2023
REVENUES:			
First Nations Health Authority	$ 273,131	**$ 273,131**	$ 273,131
EXPENSES:			
Community advocacy	$ 9,000	**6,000**	9,000
Community awareness	11,000	**5,181**	6,515
Consulting	5,500	**4,200**	2,200
Leases and rentals	3,000	**100**	-
Mental health - consulting	-	**1,300**	-
Program costs	11,284	**16,026**	11,233
Telephone	-	**925**	900
Training and workshops	10,000	**5,570**	9,150
Travel	3,900	**5,620**	5,324
Wages and benefits	219,447	**220,512**	216,106
	$ 273,131	**265,434**	260,428
EXCESS OF REVENUES OVER EXPENSES		**7,697**	12,703
NET ASSETS, beginning of year		**15,162**	2,459
NET ASSETS, end of year		**$ 22,859**	$ 15,162

Q'WEMTSI'N HEALTH SOCIETY
COVID FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**	2023
REVENUES:			
First Nations Health Authority	$ 10,000	**$ 9,996**	$ 9,996
EXPENSES:			
Medical supplies	$ 10,000	**10,150**	11,681
DEFICIENCY OF REVENUES OVER EXPENSES		**(154)**	(1,685)
DEFICIT, beginning of year		**(83,791)**	(82,106)
INTERFUND TRANSFER:			
From Community Health Nursing (Health Transfer) (Schedule 3)		**83,945**	-
NET ASSETS (DEFICIT), end of year		**$ -**	$ (83,791)

Q'WEMTSI'N HEALTH SOCIETY
EVERYONE EATS FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**	2023
REVENUES:			
Province of BC	$ -	**$ 9,350**	$ 177,655
EXPENSES:			
Administration	$ -	**-**	24,600
Community awareness	-	**-**	60,480
Contracts	-	**-**	97,550
	$ -	**-**	182,630
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		**9,350**	(4,975)
NET ASSETS (DEFICIT), beginning of year		**(4,975)**	-
NET ASSETS (DEFICIT), end of year		**$ 4,375**	$ (4,975)

SCHEDULE 16
(Department 5414)

Q'WEMTSI'N HEALTH SOCIETY
JOINT PROJECT BOARD FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2024
(unaudited)

	Budget	**2024**
REVENUES:		
First Nations Health Authority	$ -	**$ 151,399**
EXPENSES:		
Community support	$ -	**64,837**
Consulting	-	**42,075**
Meals	-	**235**
Telephone	-	**350**
Training and workshops	-	**1,025**
Travel	-	**2,316**
	$ -	**110,838**
EXCESS OF REVENUES OVER EXPENSES, being net assets		**$ 40,561**