Q'WEMTSI'N HEALTH SOCIETY

FINANCIAL STATEMENTS

March 31, 2025

Doane Grant Thornton LLP
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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, 2025, 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, 2025, 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.

Doane Grant Thornton LLP

Kamloops, Canada
July 18, 2025

Chartered Professional Accountants

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF FINANCIAL POSITION
March 31, 2025

		2025		2024
ASSETS				
CURRENT ASSETS:				
Cash	$	**1,792,567**	$	1,357,351
Short term investments		**103,329**		103,329
Accounts receivable		**9,911**		8,176
GST/HST rebate receivable		**1,894**		2,844
Prepaid expenses		**88,892**		88,892
		1,996,593		1,560,592
TANGIBLE CAPITAL ASSETS (Note 4)		**1,810,302**		1,884,425
	$	**3,806,895**	$	3,445,017
LIABILITIES				
CURRENT LIABILITIES:				
Accounts payable and accruals (Note 5)	$	**154,991**	$	146,454
NET ASSETS:				
Unrestricted		**1,340,967**		795,898
Externally restricted (Note 6)		**141,692**		276,870
Internally restricted (Note 7)		**143,655**		143,655
Moveable Asset Reserve (Note 8)		**215,288**		197,715
Invested in tangible capital assets		**1,810,302**		1,884,425
		3,651,904		3,298,563
	$	**3,806,895**	$	3,445,017

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, 2025

	Capital Fund	Moveable Asset Reserve	Internally Restricted	Externally Restricted	Unrestricted	2025 Total	2024 Total
BALANCE, beginning of year	$ 1,884,425	$ 197,715	$ 143,655	$ 276,870	$ 795,898	**$ 3,298,563**	$ 2,822,735
Excess (deficiency) of revenues over expenses	(163,366)	-	-	(93,412)	610,119	**353,341**	475,828
Adjustments:							
Purchase of tangible capital assets	89,243	-	-	-	(89,243)	**-**	-
Moveable asset reserve funding	-	17,573	-	-	(17,573)	**-**	-
Interfund Transfer	-	-	-	(41,766)	41,766	**-**	-
	89,243	17,573	-	(41,766)	(65,050)	**-**	-
BALANCE, end of year	$ 1,810,302	$ 215,288	$ 143,655	$ 141,692	$ 1,340,967	**$ 3,651,904**	$ 3,298,563

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF OPERATIONS
Year ended March 31, 2025

	Capital Fund	Unrestricted Fund	Externally Restricted Fund	**Total 2025**	Total 2024
REVENUES:					
First Nations Health Authority	$ -	$ 2,256,895	$ 1,523,563	**$ 3,780,458**	$ 3,710,364
Dental revenue	-	-	48,290	**48,290**	44,095
Interest income	-	52,123	-	**52,123**	41,483
Interior Health Authority	-	-	601,756	**601,756**	688,619
Administration fee recovery	-	152,402	-	**152,402**	65,840
Miscellaneous income	-	36,062	96,202	**132,264**	80,084
	-	2,497,482	2,269,811	**4,767,293**	4,630,485
EXPENSES:					
Advertising	-	11,985	-	**11,985**	31,419
Administration fees	-	-	139,874	**139,874**	102,104
Amortization	163,366	-	-	**163,366**	155,850
Audit and bookkeeping	-	26,880	-	**26,880**	33,751
Automotive	-	7,720	-	**7,720**	2,641
Brighter Futures	-	181,110	-	**181,110**	181,110
Care and treatment	-	56,525	-	**56,525**	51,335
Comfort and culture	-	17,158	-	**17,158**	20,520
Community advocacy	-	-	18,000	**18,000**	12,000
Community awareness	-	68,886	694,162	**763,048**	606,094
Consulting	-	23,177	81,543	**104,720**	243,045
Database management	-	107,205	3,570	**110,775**	104,441
Elder care programs	-	-	2,582	**2,582**	9,135
Health fair	-	32,836	-	**32,836**	33,248
Health services	-	124,280	-	**124,280**	124,280
Insurance	-	38,717	-	**38,717**	42,813
Interest and bank charges	-	7,836	-	**7,836**	6,948
Leases and rentals	-	33,708	-	**33,708**	32,162
Legal	-	2,332	-	**2,332**	68,018
Meals and board expenses	-	31,007	-	**31,007**	30,167
Medical supplies	-	35,931	54,277	**90,208**	68,051
Mental health	-	121,425	-	**121,425**	121,425
Mental health - consulting	-	-	-	**-**	14,500
National Native Alcohol & Drug Abuse Program	-	234,989	-	**234,989**	214,200
Naturopathic	-	54,000	-	**54,000**	49,500
Office supplies, postage and miscellaneous	-	54,122	4,621	**58,743**	49,519
Program costs	-	-	28,191	**28,191**	39,160
Rent	-	939	-	**939**	2,407
Repairs and maintenance	-	117,564	180,415	**297,979**	195,076
Solvent Abuse	-	26,367	-	**26,367**	26,367
Telephone	-	33,368	3,650	**37,018**	34,857
Training and workshops	-	74,910	33,000	**107,910**	65,495
Travel	-	3,836	34,614	**38,450**	29,340
Wages and benefits	-	358,550	1,084,724	**1,443,274**	1,353,679
	163,366	1,887,363	2,363,223	**4,413,952**	4,154,657
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	$ (163,366)	$ 610,119	$ (93,412)	**$ 353,341**	$ 475,828

See accompanying notes to financial statements.

Q'WEMTSI'N HEALTH SOCIETY
STATEMENT OF CASH FLOWS
Year ended March 31, 2025

	2025	2024
OPERATING ACTIVITIES:		
Excess of revenues over expenses	**$ 353,341**	$ 475,828
Adjustment for equity and capital transactions included in operations:		
Amortization	**163,366**	155,850
Gain on disposal of tangible capital assets	**-**	(34,041)
(Increase) decrease in:		
Accounts receivable	**(1,735)**	3,450
GST/HST rebate receivable	**950**	(552)
Prepaid expenses	**-**	(17,249)
Increase in:		
Accounts payable and accruals	**8,537**	(316,379)
Cash from operations	**524,459**	266,907
INVESTING ACTIVITIES:		
Purchase of tangible capital assets	**(89,243)**	(227,220)
Proceeds on disposal of tangible capital assets	**-**	37,800
Cash used in investing activities	**(89,243)**	(189,420)
INCREASE IN CASH	**435,216**	77,487
CASH, beginning of year	**1,357,351**	1,279,864
CASH, end of year	**$ 1,792,567**	$ 1,357,351

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.

Tangible Capital Assets and Amortization:
The cost of the tangible capital assets purchased is recorded as an increase in the tangible capital assets and the related equity account in the capital fund. The costs of disposal are recorded as reductions in the tangible capital assets 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):**

Tangible Capital Assets and Amortization (continued):
The Society reviews the useful lives and the carrying values of its tangible capital assets 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.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

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.

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.

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

Financial Instruments (continued):
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
- Accounts receivable	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, 2025.

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. **TANGIBLE CAPITAL ASSETS**:

	Cost	Accumulated Amortization	**2025 Net**	2024 Net
Building	$ 2,781,024	$ 1,277,534	**$ 1,503,490**	$ 1,503,771
Fencing	2,085	1,137	**948**	1,053
Furniture and equipment	277,881	202,933	**74,948**	70,534
Medical equipment	331,481	267,781	**63,700**	78,746
Signage	12,570	12,327	**243**	343
Paving	55,220	44,679	**10,541**	13,176
Automotive equipment	354,115	228,103	**126,012**	180,016
Computer equipment	146,279	115,859	**30,420**	36,786
	$ 3,960,655	$ 2,150,353	**$ 1,810,302**	$ 1,884,425

NOTE 5. **ACCOUNTS PAYABLE:**

	2025	2024
Accrued wages and benefits	**$ 80,777**	$ 72,737
Audit accrual	**18,025**	18,025
CIBC Mastercard	**-**	1,108
Harrison Hot Springs Resort & Spa	**-**	7,000
Latina Landscapes and Maintenance Ltd.	**20,055**	-
Miscellaneous - under $5,000	**16,041**	17,803
Outback Team Building & Training	**-**	7,345
Royal Bank Visa	**20,093**	2,424
Stevens Company Limited	**-**	11,561
Sunlife Assurance Company of Canada	**-**	8,451
	$ 154,991	$ 146,454

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, 2024 and expiring March 31, 2034. 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:

	2025	2024
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 $1,000:	**2025**	2024
Balance, beginning of year	**$ 82,641**	$ 78,227
Allocation for the year	**4,414**	4,414
Replacements	**-**	-
Balance, end of year	**87,055**	82,641
MOVEABLE ASSET RESERVE OVER $1,000:		
Balance, beginning of year	**115,074**	101,915
Allocation for the year	**13,159**	13,159
Replacements	**-**	-
Balance, end of year	**128,233**	115,074
	$ 215,288	$ 197,715

NOTE 9. **COMMITMENTS AND CONTINGENCIES:**

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

Future minimum lease payments as at March 31, 2025, are as follows:

2026	$ 19,013
2027	9,348
	$ 28,361

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, 6 (2024 - 5) employees were paid in excess of $75,000, for a total of $565,155 (2024 - $495,812).

NOTE 11. **CASH FLOW INFORMATION:**

During the year $52,123 (2024 $41,483) 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:

	2025	2024
FNHA funding		
Skeetchestn Indian Band	**$ 256,572**	$ 251,167
Tk'emlùps te Secwépemc	**378,624**	365,111
Whispering Pines / Clinton Indian Band	**115,206**	113,335
	$ 750,402	$ 729,613

Q'WEMTSI'N HEALTH SOCIETY
COMBINED STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

Schedule	FNHA	Other Revenue	Total Revenues	Expenses	Net	Transfers	Prior Balance	Cumulative Net Assets (Deficit)	
3 Community Health Nursing (Health Transfer)	$ 2,246,895	$ 240,587	$ 2,487,482	$ 1,879,865	$ 607,617	$ (65,050)	$ 795,898	**$ 1,338,465**	U
4 Aboriginal Diabetes Initiative	39,200	-	39,200	78,251	(39,051)	-	11,792	**(27,259)**	R
5 First Nations & Inuit Home and Community Care	457,961	96,202	554,163	562,532	(8,369)	-	(8,909)	**(17,278)**	R
6 Elder Care Enhancement	-	601,756	601,756	612,583	(10,827)	-	82,177	**71,350**	R
7 Children's Oral Health Initiative	164,514	-	164,514	189,818	(25,304)	-	64,594	**39,290**	R
8 Dental Clinic	-	48,290	48,290	40,632	7,658	-	77,860	**85,518**	R
9 Prenatal Nutrition Program	37,974	-	37,974	37,974	-	-	66,470	**66,470**	R
10 FNHA Transfer Evaluation	10,000	-	10,000	-	10,000	-	(8,608)	**1,392**	R
11 Operating and Maintenance	155,080	-	155,080	179,781	(24,701)	-	60,809	**36,108**	R
12 Maternal Child	234,304	-	234,304	234,304	-	-	6,545	**6,545**	R
13 FASD	273,131	-	273,131	254,224	18,907	(41,766)	22,859	**-**	R
14 COVID	10,000	-	10,000	7,498	2,502	-	-	**2,502**	U
15 Everyone Eats	-	-	-	-	-	-	4,375	**4,375**	R
16 Joint Project Board	151,399	-	151,399	173,124	(21,725)	-	40,561	**18,836**	R
	$ 3,780,458	$ 986,835	$ 4,767,293	$ 4,250,586	$ 516,707	$ (106,816)	$ 1,216,423	**$ 1,626,314**	

FNHA contract B-1920-00423	$ 3,629,059
FNHA contract 00853065	-
FNHA contract - Joint Partnership Board	151,399
	$ 3,780,458

Invested in capital assets	$ (89,243)
Moveable asset reserve	(17,573)
	$ (106,816)

	Prior Balance	Cumulative Net Assets (Deficit)
Externally Restricted (R)	$ 276,870	**$ 141,692**
Unrestricted (U)	795,898	**1,340,967**
Internally Restricted	143,655	**143,655**
	$ 1,216,423	**$ 1,626,314**

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
COMMUNITY HEALTH NURSING (HEALTH TRANSFER) FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	Budget	**2025**	2024
REVENUES:			
First Nations Health Authority	$ 2,180,681	**$ 2,246,895**	$ 2,183,233
Interest income	-	**52,123**	41,483
Administration fee recovery	65,840	**152,402**	65,840
Miscellaneous income	-	**36,062**	70,734
	$ 2,246,521	**2,487,482**	2,361,290
EXPENSES:			
Advertising	$ 40,800	**11,985**	31,053
Audit and bookkeeping	34,000	**26,880**	33,751
Automotive	14,500	**7,720**	2,641
Care and treatment	107,800	**56,525**	51,335
Comforts and culture	32,800	**17,158**	20,520
Community awareness	101,000	**68,886**	82,944
Consulting	50,000	**23,177**	81,549
Database management	122,800	**107,205**	101,081
Healing garden	10,000	**27,563**	419
Health fair	37,800	**32,836**	33,248
Insurance	50,000	**38,717**	42,813
Interest and bank charges	7,000	**7,836**	6,948
Leases and rentals	25,000	**33,708**	32,062
Legal	20,000	**2,332**	68,018
Meals and board expenses	70,000	**31,007**	29,932
Medical supplies	25,000	**28,433**	17,902
Mental health - consulting	15,000	**-**	11,400
Naturopathic	65,000	**54,000**	49,500
Office supplies, postage, and miscellaneous	63,000	**54,122**	45,029
Operations and maintenance - Skeetchestn	62,232	**62,232**	62,232
Rent	2,500	**939**	2,407
Repairs and maintenance	-	**27,769**	-
Telephone	35,000	**33,368**	30,832
Training and workshops	83,000	**74,910**	41,126
Travel	6,000	**3,836**	1,232
Wages and benefits	460,117	**358,550**	418,397
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	234,989	**234,989**	214,200
Solvent Abuse	26,367	**26,367**	26,367
	$ 2,228,520	**1,879,865**	1,965,753
EXCESS OF REVENUES OVER EXPENSES		**607,617**	395,537
NET ASSETS, beginning of year		**795,898**	725,340
INTERFUND TRANSFERS:			
Invested in tangible capital assets		**(89,243)**	(223,461)
Moveable asset reserve		**(17,573)**	(17,573)
From FASD (Schedule 13)		**41,766**	-
(To) COVID (Schedule 14)		**-**	(83,945)
		(65,050)	(324,979)
NET ASSETS, end of year		**$ 1,338,465**	$ 795,898

Q'WEMTSI'N HEALTH SOCIETY
ABORIGINAL DIABETES INITIATIVE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	Budget	**2025**	2024
REVENUES:			
First Nations Health Authority	$ 39,200	**$ 39,200**	$ 39,200
EXPENSES:			
Contracts	$ 35,000	**46,943**	32,115
Medical supplies	11,890	**31,970**	17,695
Program costs (recovery)	-	**(1,792)**	-
Travel	900	**1,130**	877
Wages and benefits	-	**-**	4,075
	$ 47,790	**78,251**	54,762
DEFICIENCY OF REVENUES OVER EXPENSES		**(39,051)**	(15,562)
NET ASSETS, beginning of year		**11,792**	27,354
NET ASSETS (DEFICIT), end of year		**$ (27,259)**	$ 11,792

SCHEDULE 5
(Department 2000)

Q'WEMTSI'N HEALTH SOCIETY
FIRST NATIONS & INUIT HOME AND COMMUNITY CARE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	Budget	**2025**	2024
REVENUES:			
First Nations Health Authority	$ 545,632	**$ 457,961**	$ 457,961
Miscellaneous income	-	**96,202**	87,671
	$ 545,632	**554,163**	545,632
EXPENSES:			
Advertising	$ -	**-**	366
Elder care - tub and activity program	-	**2,582**	2,363
Elder care and wellness	3,000	**-**	6,772
Medical supplies	21,700	**18,062**	14,884
Office supplies, postage and miscellaneous	2,800	**3,535**	2,765
Telephone	2,750	**2,750**	2,750
Training and workshops	7,000	**7,000**	4,392
Travel	25,000	**18,944**	18,566
Wages and benefits	483,382	**509,659**	362,409
	$ 545,632	**562,532**	415,267
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		**(8,369)**	130,365
DEFICIT, beginning of year		**(8,909)**	(139,274)
DEFICIT, end of year		**$ (17,278)**	$ (8,909)

Q'WEMTSI'N HEALTH SOCIETY
ELDER CARE ENHANCEMENT FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	Budget	**2025**	2024
REVENUES:			
Interior Health Authority	$ 600,948	**$ 601,756**	$ 600,948
EXPENSES:			
Administration	$ 82,934	**120,704**	82,934
Community support	518,014	**491,879**	446,378
	$ 600,948	**612,583**	529,312
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		**(10,827)**	71,636
NET ASSETS, beginning of year		**82,177**	10,541
NET ASSETS, end of year		**$ 71,350**	$ 82,177

Q'WEMTSI'N HEALTH SOCIETY
CHILDREN'S ORAL HEALTH INITIATIVE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	Budget	**2025**	2024
REVENUES:			
First Nations Health Authority	$ 160,634	**$ 164,514**	$ 160,634
EXPENSES:			
Administration	$ 19,170	**19,170**	19,170
Contracts - dentist	2,400	**4,400**	2,200
Office supplies, postage and miscellaneous	-	**786**	1,425
Screening and treatment supplies	4,000	**191**	831
Training and workshops	10,000	**10,000**	6,150
Travel	6,000	**6,438**	4,277
Wages and benefits	119,064	**148,833**	105,758
	$ 160,634	**189,818**	139,811
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		**(25,304)**	20,823
NET ASSETS, beginning of year		**64,594**	43,771
NET ASSETS, end of year		**$ 39,290**	$ 64,594

Q'WEMTSI'N HEALTH SOCIETY
DENTAL CLINIC FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	Budget	**2025**	2024
REVENUES:			
Dental revenue	$ 53,543	**$ 48,290**	$ 44,095
EXPENSES:			
Bad debts	$ 1,500	**-**	-
Contracts	33,043	**24,200**	14,300
Database management	-	**3,570**	3,360
Medical supplies	11,500	**4,054**	6,589
Wages and salaries	7,500	**8,808**	4,493
	$ 53,543	**40,632**	28,742
EXCESS OF REVENUES OVER EXPENSES		**7,658**	15,353
NET ASSETS, beginning of year		**77,860**	62,507
NET ASSETS, end of year		**$ 85,518**	$ 77,860

Q'WEMTSI'N HEALTH SOCIETY
PRENATAL NUTRITION PROGRAM FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	Budget	**2025**	2024
REVENUES:			
First Nations Health Authority	$ 37,974	**$ 37,974**	$ 37,974
EXPENSES:			
Contracts	$ -	**6,000**	18,000
Program costs	10,700	**1,525**	4,306
Wages and benefits	27,274	**30,449**	9,274
	$ 37,974	**37,974**	31,580
EXCESS OF REVENUES OVER EXPENSES		**-**	6,394
NET ASSETS, beginning of year		**66,470**	60,076
NET ASSETS, end of year		**$ 66,470**	$ 66,470

Q'WEMTSI'N HEALTH SOCIETY
FNHA TRANSFER EVALUATION FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	Budget	**2025**	2024
REVENUES:			
First Nations Health Authority	$ 10,000	**$ 10,000**	$ 7,452
EXPENSES:			
Contracts	$ -	**-**	1,630
Consulting	-	**-**	46,976
	$ -	**-**	48,606
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		**10,000**	(41,154)
NET ASSETS (DEFICIT), beginning of year		**(8,608)**	32,546
NET ASSETS (DEFICIT), end of year		**$ 1,392**	$ (8,608)

Q'WEMTSI'N HEALTH SOCIETY
OPERATING AND MAINTENANCE FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	Budget	**2025**	2024
REVENUES:			
First Nations Health Authority	$ 155,088	**$ 155,080**	$ 155,080
EXPENSES:			
Groundskeeping	$ 25,000	**17,193**	24,800
Janitorial	60,000	**56,170**	49,635
Maintenance and repairs	34,881	**57,517**	18,337
Operations and maintenance - Whispering Pines	9,207	**16,892**	16,157
Security	6,000	**9,575**	4,730
Utilities	20,000	**23,068**	18,766
Wages and benefits	-	**(634)**	30,667
	$ 155,088	**179,781**	163,092
DEFICIENCY OF REVENUES OVER EXPENSES		**(24,701)**	(8,012)
NET ASSETS, beginning of year		**60,809**	68,821
NET ASSETS, end of year		**$ 36,108**	$ 60,809

Q'WEMTSI'N HEALTH SOCIETY
MATERNAL CHILD FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	Budget	**2025**	2024
REVENUES:			
First Nations Health Authority	$ 234,304	**$ 234,304**	$ 234,304
EXPENSES:			
Community advocacy	$ 9,000	**9,000**	6,000
Community awareness	7,000	**14,902**	6,754
Consulting	900	**-**	1,800
Office	300	**300**	300
Program costs	17,729	**16,824**	18,828
Training and workshops	6,000	**6,000**	6,000
Wages and benefits	193,375	**187,278**	195,778
	$ 234,304	**234,304**	235,460
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		**-**	(1,156)
NET ASSETS, beginning of year		**6,545**	7,701
NET ASSETS, end of year		**$ 6,545**	$ 6,545

Q'WEMTSI'N HEALTH SOCIETY
FASD FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	Budget	**2025**	2024
REVENUES:			
First Nations Health Authority	$ 273,131	**$ 273,131**	$ 273,131
EXPENSES:			
Community advocacy	$ 9,000	**9,000**	6,000
Community awareness	11,000	**14,257**	5,181
Consulting	5,500	**-**	4,200
Leases and rentals	-	**-**	100
Mental health - consulting	-	**-**	1,300
Program costs	14,284	**11,634**	16,026
Telephone	-	**900**	925
Training and workshops	10,000	**10,000**	5,570
Travel	3,900	**8,102**	5,620
Wages and benefits	219,447	**200,331**	220,512
	$ 273,131	**254,224**	265,434
EXCESS OF REVENUES OVER EXPENSES		**18,907**	7,697
NET ASSETS, beginning of year		**22,859**	15,162
INTERFUND TRANSFER:			
From Community Health Nursing (Health Transfer) (Schedule 3)		**(41,766)**	-
NET ASSETS, end of year		**$ -**	$ 22,859

Q'WEMTSI'N HEALTH SOCIETY
COVID FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	Budget	**2025**	2024
REVENUES:			
First Nations Health Authority	$ 10,000	**$ 10,000**	$ 9,996
EXPENSES:			
Medical supplies	$ 10,000	**7,498**	10,150
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		**2,502**	(154)
NET ASSETS (DEFICIT), beginning of year		**-**	(83,791)
INTERFUND TRANSFER:			
From Community Health Nursing (Health Transfer) (Schedule 3)		**-**	83,945
NET ASSETS, end of year		**$ 2,502**	$ -

Q'WEMTSI'N HEALTH SOCIETY
EVERYONE EATS FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	2025	2024
REVENUES:		
Province of BC	**$ -**	$ 9,350
EXPENSES	**-**	-
EXCESS OF REVENUES OVER EXPENSES	**-**	9,350
NET ASSETS (DEFICIT), beginning of year	**4,375**	(4,975)
NET ASSETS, end of year	**$ 4,375**	$ 4,375

Q'WEMTSI'N HEALTH SOCIETY
JOINT PROJECT BOARD FUND
STATEMENT OF OPERATIONS
Year ended March 31, 2025
(unaudited)

	Budget	**2025**	2024
REVENUES:			
First Nations Health Authority	$ 151,399	**$ 151,399**	$ 151,399
EXPENSES:			
Community support	$ -	**173,124**	64,837
Consulting	-	**-**	42,075
Meals	-	**-**	235
Telephone	-	**-**	350
Training and workshops	-	**-**	1,025
Travel	-	**-**	2,316
	$ -	**173,124**	110,838
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES		**(21,725)**	40,561
NET ASSETS, beginning of year		**40,561**	-
NET ASSETS, end of year		**$ 18,836**	$ 40,561