**Q'WEMTSI'N HEALTH SOCIETY**

**FINANCIAL STATEMENTS**

**March 31, 2026**

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, 2026, 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, 2026, 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 17 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 22, 2026

Chartered Professional Accountants

**Q'WEMTSI'N HEALTH SOCIETY**
**STATEMENT OF FINANCIAL POSITION**
**March 31, 2026**

| **ASSETS** | **2026** | 2025 |
|---|---|---|
| CURRENT ASSETS: | | |
| Cash | **$ 2,532,709** | $ 1,792,567 |
| Short term investments | **103,329** | 103,329 |
| Accounts receivable | **9,647** | 9,911 |
| GST/HST rebate receivable | **2,410** | 1,894 |
| Prepaid expenses | **88,892** | 88,892 |
| | **2,736,987** | 1,996,593 |
| TANGIBLE CAPITAL ASSETS (Note 4) | **1,843,665** | 1,810,302 |
| | **$ 4,580,652** | $ 3,806,895 |

| **LIABILITIES** | | |
|---|---|---|
| CURRENT LIABILITIES: | | |
| Accounts payable and accruals (Note 5) | **$ 380,300** | $ 154,991 |
| **NET ASSETS:** | | |
| Unrestricted | **356,782** | 1,197,312 |
| Externally restricted (Note 6) | **282,422** | 285,347 |
| Internally restricted (Note 7) | **1,484,622** | 143,655 |
| Moveable Asset Reserve (Note 8) | **232,861** | 215,288 |
| Invested in tangible capital assets | **1,843,665** | 1,810,302 |
| | **4,200,352** | 3,651,904 |
| | **$ 4,580,652** | $ 3,806,895 |

COMMITMENTS AND CONTINGENCIES (Note 9)

APPROVED ON BEHALF OF THE SOCIETY:

Signed by:
[signature] Director
4ACE566485E44A4...

Signed by:
Tracy Hewitt Director
88976AAD16A140B...

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY**
**STATEMENT OF CHANGES IN NET ASSETS**
**Year ended March 31, 2026**

| | **Capital Fund** | **Moveable Asset Reserve** | **Internally Restricted** | **Externally Restricted** | **Unrestricted** | **2026 Total** | 2025 Total |
|---|---|---|---|---|---|---|---|
| BALANCE, beginning of year | $ 1,810,302 | $ 215,288 | $ 143,655 | $ 285,347 | $ 1,197,312 | **$ 3,651,904** | $ 3,298,563 |
| Excess (deficiency) of revenues over expenses | (149,279) | - | - | 15,911 | 681,816 | **548,448** | 353,341 |
| Adjustments: | | | | | | | |
| Disposal of tangible capital assets | (18,462) | - | - | - | 18,462 | **-** | - |
| Purchase of tangible capital assets | 201,104 | - | - | - | (201,104) | **-** | - |
| Moveable asset reserve funding | - | 17,573 | - | - | (17,573) | **-** | - |
| Interfund Transfer | - | - | 1,340,967 | (18,836) | (1,322,131) | **-** | - |
| | 182,642 | 17,573 | 1,340,967 | (18,836) | (1,522,346) | **-** | - |
| BALANCE, end of year | $ 1,843,665 | $ 232,861 | $ 1,484,622 | $ 282,422 | $ 356,782 | **$ 4,200,352** | $ 3,651,904 |

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**

| | Capital Fund | Unrestricted Fund | Externally Restricted Fund | **Total 2026** | Total 2025 |
|---|---|---|---|---|---|
| REVENUES: | | | | | |
| First Nations Health Authority | $ - | $ 2,421,526 | $ 1,741,100 | **$ 4,162,626** | $ 3,780,458 |
| Dental revenue | - | - | 42,243 | **42,243** | 48,290 |
| Interest income | - | 40,812 | - | **40,812** | 52,123 |
| Interior Health Authority | - | - | 855,716 | **855,716** | 697,958 |
| Administration fee recovery | - | 238,673 | - | **238,673** | 152,402 |
| Miscellaneous income | - | 45,744 | 183,015 | **228,759** | 36,062 |
| | - | 2,746,755 | 2,822,074 | **5,568,829** | 4,767,293 |
| EXPENSES: | | | | | |
| Advertising | - | 26,706 | 23 | **26,729** | 11,985 |
| Administration fees | - | - | 94,057 | **94,057** | 139,874 |
| Amortization | 149,279 | - | - | **149,279** | 163,366 |
| Audit and bookkeeping | - | 28,122 | - | **28,122** | 26,880 |
| Automotive | - | 9,737 | - | **9,737** | 7,720 |
| Brighter Futures | - | 181,110 | - | **181,110** | 181,110 |
| Care and treatment | - | 64,313 | - | **64,313** | 56,525 |
| Comfort and culture | - | 8,634 | - | **8,634** | 17,158 |
| Community advocacy | - | - | 18,000 | **18,000** | 18,000 |
| Community awareness | - | 68,562 | 14,416 | **82,978** | 98,045 |
| Consulting | - | 25,213 | 69,633 | **94,846** | 104,720 |
| Database management | - | 102,633 | 16,220 | **118,853** | 110,775 |
| Elder care programs | - | - | 1,857 | **1,857** | 2,582 |
| Health fair | - | 26,859 | - | **26,859** | 32,836 |
| Health services | - | 124,280 | - | **124,280** | 124,280 |
| Insurance | - | 41,063 | - | **41,063** | 38,717 |
| Interest and bank charges | - | 6,953 | - | **6,953** | 7,836 |
| Leases and rentals | - | 29,494 | - | **29,494** | 33,708 |
| Legal | - | 19,454 | - | **19,454** | 2,332 |
| Meals and board expenses | - | 23,320 | - | **23,320** | 31,007 |
| Medical supplies | - | 52,234 | 40,381 | **92,615** | 90,208 |
| Mental health | - | 121,425 | - | **121,425** | 121,425 |
| Mental health - consulting | - | 22,891 | 6,400 | **29,291** | - |
| National Native Alcohol & Drug Abuse Program | - | 234,989 | - | **234,989** | 234,989 |
| Naturopathic | - | 54,000 | - | **54,000** | 54,000 |
| Office supplies, postage and miscellaneous | - | 66,857 | 7,369 | **74,226** | 58,743 |
| Program costs | - | - | 1,009,581 | **1,009,581** | 693,194 |
| Rent | - | - | - | **-** | 939 |
| Repairs and maintenance | - | 72,232 | 187,741 | **259,973** | 297,979 |
| Solvent Abuse | - | 26,367 | - | **26,367** | 26,367 |
| Telephone | - | 33,725 | 3,400 | **37,125** | 37,018 |
| Training and workshops | - | 36,846 | 26,166 | **63,012** | 107,910 |
| Travel | - | 4,719 | 37,401 | **42,120** | 38,450 |
| Wages and benefits | - | 552,201 | 1,273,518 | **1,825,719** | 1,443,274 |
| | 149,279 | 2,064,939 | 2,806,163 | **5,020,381** | 4,413,952 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | $ (149,279) | $ 681,816 | $ 15,911 | **$ 548,448** | $ 353,341 |

See accompanying notes to financial statements.

**Q'WEMTSI'N HEALTH SOCIETY**
**STATEMENT OF CASH FLOWS**
**Year ended March 31, 2026**

| | **2026** | 2025 |
|---|---|---|
| OPERATING ACTIVITIES: | | |
| Excess of revenues over expenses | **$ 548,448** | $ 353,341 |
| Adjustment for equity and capital transactions included in operations: | | |
| Amortization | **149,279** | 163,366 |
| Gain on disposal of tangible capital assets | **(14,538)** | - |
| (Increase) decrease in: | | |
| Accounts receivable | **264** | (1,735) |
| GST/HST rebate receivable | **(516)** | 950 |
| Increase in: | | |
| Accounts payable and accruals | **225,309** | 8,537 |
| Cash from operations | **908,246** | 524,459 |
| INVESTING ACTIVITIES: | | |
| Purchase of tangible capital assets | **(201,104)** | (89,243) |
| Proceeds on disposal of tangible capital assets | **33,000** | - |
| Cash used in investing activities | **(168,104)** | (89,243) |
| INCREASE IN CASH | **740,142** | 435,216 |
| CASH, beginning of year | **1,792,567** | 1,357,351 |
| CASH, end of year | **$ 2,532,709** | $ 1,792,567 |

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 tangible 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 tangible capital assets 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 and miscellaneous 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

<u>Measurement</u>
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, 2026.

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 | **2026 Net** | 2025 Net |
|---|---|---|---|---|
| Building | $ 2,856,817 | $ 1,340,270 | **$ 1,516,547** | $ 1,503,490 |
| Fencing | 2,085 | 1,232 | **853** | 948 |
| Furniture and equipment | 295,233 | 219,437 | **75,796** | 74,948 |
| Medical equipment | 333,111 | 280,736 | **52,375** | 63,700 |
| Signage | 12,570 | 12,407 | **163** | 243 |
| Paving | 55,220 | 46,787 | **8,433** | 10,541 |
| Automotive equipment | 378,069 | 216,760 | **161,309** | 126,012 |
| Computer equipment | 154,226 | 126,037 | **28,189** | 30,420 |
| | $ 4,087,331 | $ 2,243,666 | **$ 1,843,665** | $ 1,810,302 |

## NOTE 5. **ACCOUNTS PAYABLE:**

| | **2026** | 2025 |
|---|---|---|
| Accrued wages and benefits | **$ 82,878** | $ 80,777 |
| Audit accrual | **18,025** | 18,025 |
| CIBC Mastercard | **10,140** | - |
| Darien Thira Consulting Inc. | **5,291** | - |
| Latina Landscapes and Maintenance Ltd. | **20,055** | 20,055 |
| Miscellaneous - under $5,000 | **23,450** | 16,041 |
| Outback Team Building & Training | **2,604** | - |
| Royal Bank Visa | **19,845** | 20,093 |
| Tk’emlùps te Secwépemc | **189,312** | - |
| Westway Plumbing & Heating Inc. | **8,700** | - |
| | **$ 380,300** | $ 154,991 |

## 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.

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

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

| | **2026** | 2025 |
|---|---|---|
| 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 |
| Office expansion | **1,340,967** | - |
| | **$ 1,484,622** | $ 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 $1,000: | **2026** | 2025 |
|---|---|---|
| Balance, beginning of year | **$ 87,055** | $ 82,641 |
| Allocation for the year | **4,414** | 4,414 |
| Replacements | **-** | - |
| Balance, end of year | **91,469** | 87,055 |
| MOVEABLE ASSET RESERVE OVER $1,000: | | |
| Balance, beginning of year | **128,233** | 115,074 |
| Allocation for the year | **13,159** | 13,159 |
| Replacements | **-** | - |
| Balance, end of year | **141,392** | 128,233 |
| | **$ 232,861** | $ 215,288 |

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, 2026, are as follows:

| | |
|---|---|
| 2027 | $ 9,348 |

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 (2025 - 6) employees were paid in excess of $75,000, for a total of $633,277 (2025 - $565,155).

NOTE 11. **CASH FLOW INFORMATION:**

During the year $40,812 (2025 $52,123) 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:

| | **2026** | 2025 |
|---|---|---|
| **FNHA funding** | | |
| Skeetchestn Indian Band | **$ 256,572** | $ 256,572 |
| Tk’emlùps te Secwépemc | **378,624** | 378,624 |
| Whispering Pines / Clinton Indian Band | **115,206** | 115,206 |
| | **$ 750,402** | $ 750,402 |

**Q'WEMTSI'N HEALTH SOCIETY**
**COMBINED STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | Schedule | FNHA | Other Revenue | Total Revenues | Expenses | Net | Transfers | Prior Balance | Cumulative Net Assets (Deficit) | |
|---|---|---|---|---|---|---|---|---|---|---|
| 3 | Community Health Nursing (Health Transfer) | $ 2,411,526 | $ 325,229 | $ 2,736,755 | $ 2,061,276 | $ 675,479 | $ (181,379) | $ 1,338,465 | **$ 1,832,565** | U |
| 4 | Aboriginal Diabetes Initiative | 39,200 | - | 39,200 | 43,440 | (4,240) | - | (27,259) | **(31,499)** | R |
| 5 | First Nations & Inuit Home and Community Care | 457,961 | 183,015 | 640,976 | 580,012 | 60,964 | - | (17,278) | **43,686** | R |
| 6 | Elder Care Enhancement | - | 598,455 | 598,455 | 669,805 | (71,350) | - | 71,350 | **-** | R |
| 7 | Children's Oral Health Initiative | 164,514 | - | 164,514 | 199,267 | (34,753) | - | 39,290 | **4,537** | R |
| 8 | Dental Clinic | - | 42,243 | 42,243 | 28,307 | 13,936 | - | 85,518 | **99,454** | R |
| 9 | Prenatal Nutrition Program | 37,974 | - | 37,974 | 23,004 | 14,970 | - | 66,470 | **81,440** | R |
| 10 | FNHA Transfer Evaluation | 10,000 | - | 10,000 | - | 10,000 | - | 1,392 | **11,392** | R |
| 11 | Operating and Maintenance | 155,080 | - | 155,080 | 187,741 | (32,661) | - | 36,108 | **3,447** | R |
| 12 | Maternal Child | 234,304 | - | 234,304 | 194,914 | 39,390 | - | 6,545 | **45,935** | R |
| 13 | FASD | 273,131 | - | 273,131 | 257,988 | 15,143 | - | - | **15,143** | R |
| 14 | COVID | 10,000 | - | 10,000 | 3,663 | 6,337 | - | 2,502 | **8,839** | U |
| 15 | Everyone Eats | - | - | - | - | - | - | 4,375 | **4,375** | R |
| 16 | Joint Project Board | 368,936 | - | 368,936 | 368,936 | - | (18,836) | 18,836 | **-** | R |
| 17 | PCN Indigenous Health Services | - | 257,261 | 257,261 | 252,749 | 4,512 | - | - | **4,512** | R |
| | | $ 4,162,626 | $ 1,406,203 | $ 5,568,829 | $ 4,871,102 | $ 697,727 | $ (200,215) | $ 1,626,314 | **$ 2,123,826** | |

| | |
|---|---|
| FNHA contract B-1920-00423 | $ 3,793,690 |
| FNHA - Joint Partnership Board | 368,936 |
| | $ 4,162,626 |

| | |
|---|---|
| Invested in capital assets | $ (182,642) |
| Moveable asset reserve | (17,573) |
| | $ (200,215) |

| | Prior Balance | Cumulative Net Assets (Deficit) |
|---|---|---|
| Externally Restricted (R) | $ 285,347 | **$ 282,422** |
| Unrestricted (U) | 1,197,312 | **356,782** |
| Internally Restricted | 143,655 | **1,484,622** |
| | $ 1,626,314 | **$ 2,123,826** |

SCHEDULE 2

**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 - Joint Partnership Board | 151,399 |
| | $ 3,780,458 |

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

| | | |
|---|---|---|
| Externally Restricted (R) | $ 420,525 | **$ 285,347** |
| Unrestricted (U) | 652,243 | **1,197,312** |
| Internally Restricted | 143,655 | **143,655** |
| | $ 1,216,423 | **$ 1,626,314** |

**Q'WEMTSI'N HEALTH SOCIETY**
**COMMUNITY HEALTH NURSING (HEALTH TRANSFER) FUND**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | Budget | **2026** | 2025 |
|---|---|---|---|
| REVENUES: | | | |
| First Nations Health Authority | $ 2,246,895 | **$ 2,411,526** | $ 2,246,895 |
| Interest income | - | **40,812** | 52,123 |
| Administration fee recovery | 54,205 | **238,673** | 152,402 |
| Miscellaneous income | - | **45,744** | 36,062 |
| | $ 2,301,100 | **2,736,755** | 2,487,482 |
| EXPENSES: | | | |
| Advertising | $ 40,800 | **26,706** | 11,985 |
| Audit and bookkeeping | 34,000 | **28,122** | 26,880 |
| Automotive | 14,500 | **9,737** | 7,720 |
| Care and treatment | 107,800 | **64,313** | 56,525 |
| Comforts and culture | 32,800 | **8,634** | 17,158 |
| Community awareness | 101,000 | **68,562** | 68,886 |
| Consulting | 50,000 | **25,213** | 23,177 |
| Database management | 122,800 | **102,633** | 107,205 |
| Healing garden | 10,000 | **10,000** | 27,563 |
| Health fair | 37,800 | **26,859** | 32,836 |
| Insurance | 50,000 | **41,063** | 38,717 |
| Interest and bank charges | 7,000 | **6,953** | 7,836 |
| Leases and rentals | 25,000 | **29,494** | 33,708 |
| Legal | 20,000 | **19,454** | 2,332 |
| Meals and board expenses | 70,000 | **23,320** | 31,007 |
| Medical supplies | 65,000 | **48,571** | 28,433 |
| Mental health - consulting | 15,000 | **22,891** | - |
| Naturopathic | 65,000 | **54,000** | 54,000 |
| Office supplies, postage, and miscellaneous | 63,000 | **66,857** | 54,122 |
| Operations and maintenance - Skeetchestn | 62,232 | **62,232** | 62,232 |
| Rent | 2,500 | **-** | 939 |
| Repairs and maintenance | - | **-** | 27,769 |
| Telephone | 35,000 | **33,725** | 33,368 |
| Training and workshops | 83,000 | **36,846** | 74,910 |
| Travel | 6,000 | **4,719** | 3,836 |
| Wages and benefits | 474,696 | **552,201** | 358,550 |
| 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** | 234,989 |
| Solvent Abuse | 26,367 | **26,367** | 26,367 |
| | $ 2,283,099 | **2,061,276** | 1,879,865 |
| EXCESS OF REVENUES OVER EXPENSES | | **675,479** | 607,617 |
| NET ASSETS, beginning of year | | **1,338,465** | 795,898 |
| INTERFUND TRANSFERS: | | | |
| Invested in tangible capital assets | | **(182,642)** | (89,243) |
| Moveable asset reserve | | **(17,573)** | (17,573) |
| From FASD (Schedule 13) | | **-** | 41,766 |
| From Joint Project Board (Schedule 16) | | **18,836** | - |
| | | **(181,379)** | (65,050) |
| NET ASSETS, end of year | | **$ 1,832,565** | $ 1,338,465 |

SCHEDULE 4
*(Department 2100)*

**Q'WEMTSI'N HEALTH SOCIETY**
**ABORIGINAL DIABETES INITIATIVE FUND**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | Budget | **2026** | 2025 |
|---|---|---|---|
| REVENUES: | | | |
| First Nations Health Authority | $ 39,200 | **$ 39,200** | $ 39,200 |
| EXPENSES: | | | |
| Contracts | $ 22,400 | **28,120** | 46,943 |
| Medical supplies | 15,300 | **13,948** | 31,970 |
| Program costs (recovery) | - | **-** | (1,792) |
| Travel | 1,500 | **1,372** | 1,130 |
| | $ 39,200 | **43,440** | 78,251 |
| DEFICIENCY OF REVENUES OVER EXPENSES | | **(4,240)** | (39,051) |
| NET ASSETS (DEFICIT), beginning of year | | **(27,259)** | 11,792 |
| DEFICIT, end of year | | **$ (31,499)** | $ (27,259) |

**Q'WEMTSI'N HEALTH SOCIETY**
**FIRST NATIONS & INUIT HOME AND COMMUNITY CARE FUND**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | Budget | **2026** | 2025 |
|---|---|---|---|
| REVENUES: | | | |
| First Nations Health Authority | $ 545,632 | **$ 457,961** | $ 457,961 |
| Miscellaneous income | - | **183,015** | 96,202 |
| | $ 545,632 | **640,976** | 554,163 |
| EXPENSES: | | | |
| Advertising | $ - | **23** | - |
| Elder care - tub and activity program | - | **1,857** | 2,582 |
| Elder care and wellness | 3,000 | **-** | - |
| Medical supplies | 21,700 | **11,376** | 18,062 |
| Office supplies, postage and miscellaneous | 2,800 | **-** | 3,535 |
| Telephone | 2,750 | **2,750** | 2,750 |
| Training and workshops | 7,000 | **6,012** | 7,000 |
| Travel | 25,000 | **27,953** | 18,944 |
| Wages and benefits | 483,382 | **530,041** | 509,659 |
| | $ 545,632 | **580,012** | 562,532 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | | **60,964** | (8,369) |
| DEFICIT, beginning of year | | **(17,278)** | (8,909) |
| NET ASSETS (DEFICIT), end of year | | **$ 43,686** | $ (17,278) |

**Q'WEMTSI'N HEALTH SOCIETY**
**ELDER CARE ENHANCEMENT FUND**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | Budget | **2026** | 2025 |
|---|---|---|---|
| REVENUES: | | | |
| Interior Health Authority | $ 598,455 | **$ 598,455** | $ 601,756 |
| EXPENSES: | | | |
| Administration | $ 71,299 | **74,887** | 120,704 |
| Community support | 446,378 | **594,918** | 491,879 |
| | $ 517,677 | **669,805** | 612,583 |
| DEFICIENCY OF REVENUES OVER EXPENSES | | **(71,350)** | (10,827) |
| NET ASSETS, beginning of year | | **71,350** | 82,177 |
| NET ASSETS, end of year | | **$ -** | $ 71,350 |

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, 2026**
(unaudited)

| | Budget | **2026** | 2025 |
|---|---|---|---|
| REVENUES: | | | |
| First Nations Health Authority | $ 164,514 | **$ 164,514** | $ 164,514 |
| EXPENSES: | | | |
| Administration | $ 19,170 | **19,170** | 19,170 |
| Contracts - dentist | 2,400 | **4,400** | 4,400 |
| Office supplies, postage and miscellaneous | - | **898** | 786 |
| Screening and treatment supplies | 4,000 | **1,436** | 191 |
| Training and workshops | 10,000 | **9,318** | 10,000 |
| Travel | 6,000 | **4,161** | 6,438 |
| Wages and benefits | 122,944 | **159,884** | 148,833 |
| | $ 164,514 | **199,267** | 189,818 |
| DEFICIENCY OF REVENUES OVER EXPENSES | | **(34,753)** | (25,304) |
| NET ASSETS, beginning of year | | **39,290** | 64,594 |
| NET ASSETS, end of year | | **$ 4,537** | $ 39,290 |

SCHEDULE 8
*(Department 5315)*

**Q'WEMTSI'N HEALTH SOCIETY**
**DENTAL CLINIC FUND**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | Budget | **2026** | 2025 |
|---|---|---|---|
| REVENUES: | | | |
| Dental revenue | $ 53,543 | **$ 42,243** | $ 48,290 |
| EXPENSES: | | | |
| Contracts | $ 33,043 | **16,500** | 24,200 |
| Database management | - | **3,720** | 3,570 |
| Medical supplies | 11,500 | **4,337** | 4,054 |
| Wages and salaries | 7,500 | **3,750** | 8,808 |
| | $ 53,543 | **28,307** | 40,632 |
| EXCESS OF REVENUES OVER EXPENSES | | **13,936** | 7,658 |
| NET ASSETS, beginning of year | | **85,518** | 77,860 |
| NET ASSETS, end of year | | **$ 99,454** | $ 85,518 |

**Q'WEMTSI'N HEALTH SOCIETY**
**PRENATAL NUTRITION PROGRAM FUND**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | Budget | **2026** | 2025 |
|---|---|---|---|
| REVENUES: | | | |
| First Nations Health Authority | $ 37,974 | **$ 37,974** | $ 37,974 |
| EXPENSES: | | | |
| Contracts | $ - | **20,613** | 6,000 |
| Program costs | 10,700 | **2,391** | 1,525 |
| Wages and benefits | 27,274 | **-** | 30,449 |
| | $ 37,974 | **23,004** | 37,974 |
| EXCESS OF REVENUES OVER EXPENSES | | **14,970** | - |
| NET ASSETS, beginning of year | | **66,470** | 66,470 |
| NET ASSETS, end of year | | **$ 81,440** | $ 66,470 |

**Q'WEMTSI'N HEALTH SOCIETY**
**FNHA TRANSFER EVALUATION FUND**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | Budget | **2026** | 2025 |
|---|---|---|---|
| REVENUES: | | | |
| First Nations Health Authority | $ 10,000 | **$ 10,000** | $ 10,000 |
| EXPENSES | $ - | **-** | - |
| EXCESS OF REVENUES OVER EXPENSES | | **10,000** | 10,000 |
| NET ASSETS (DEFICIT), beginning of year | | **1,392** | (8,608) |
| NET ASSETS, end of year | | **$ 11,392** | $ 1,392 |

SCHEDULE 11
*(Department 5320)*

**Q'WEMTSI'N HEALTH SOCIETY**
**OPERATING AND MAINTENANCE FUND**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | Budget | **2026** | 2025 |
|---|---|---|---|
| REVENUES: | | | |
| First Nations Health Authority | $ 155,088 | **$ 155,080** | $ 155,080 |
| EXPENSES: | | | |
| Groundskeeping | $ 25,000 | **20,766** | 17,193 |
| Janitorial | 60,000 | **54,000** | 56,170 |
| Maintenance and repairs | 34,881 | **66,106** | 57,517 |
| Operations and maintenance - Whispering Pines | 9,207 | **13,193** | 16,892 |
| Security | 6,000 | **8,585** | 9,575 |
| Utilities | 20,000 | **25,091** | 23,068 |
| Wages and benefits | - | **-** | (634) |
| | $ 155,088 | **187,741** | 179,781 |
| DEFICIENCY OF REVENUES OVER EXPENSES | | **(32,661)** | (24,701) |
| NET ASSETS, beginning of year | | **36,108** | 60,809 |
| NET ASSETS, end of year | | **$ 3,447** | $ 36,108 |

SCHEDULE 12
*(Department 3350)*

**Q'WEMTSI'N HEALTH SOCIETY**
**MATERNAL CHILD FUND**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | Budget | **2026** | 2025 |
|---|---|---|---|
| REVENUES: | | | |
| First Nations Health Authority | $ 234,304 | **$ 234,304** | $ 234,304 |
| EXPENSES: | | | |
| Community advocacy | $ - | **9,000** | 9,000 |
| Community awareness | 7,000 | **7,389** | 14,902 |
| Consulting | 900 | **900** | - |
| Office | 300 | **250** | 300 |
| Program costs | 26,729 | **22,587** | 16,824 |
| Training and workshops | 6,000 | **1,550** | 6,000 |
| Wages and benefits | 193,375 | **153,238** | 187,278 |
| | $ 234,304 | **194,914** | 234,304 |
| EXCESS OF REVENUES OVER EXPENSES | | **39,390** | - |
| NET ASSETS, beginning of year | | **6,545** | 6,545 |
| NET ASSETS, end of year | | **$ 45,935** | $ 6,545 |

**Q'WEMTSI'N HEALTH SOCIETY**
**FASD FUND**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | Budget | **2026** | 2025 |
|---|---|---|---|
| REVENUES: | | | |
| First Nations Health Authority | $ 273,131 | **$ 273,131** | $ 273,131 |
| EXPENSES: | | | |
| Community advocacy | $ - | **9,000** | 9,000 |
| Community awareness | 11,000 | **7,027** | 14,257 |
| Mental health - consulting | 5,500 | **5,500** | - |
| Program costs | 23,284 | **20,749** | 11,634 |
| Telephone | - | **650** | 900 |
| Training and workshops | 10,000 | **9,286** | 10,000 |
| Travel | 3,900 | **3,350** | 8,102 |
| Wages and benefits | 219,447 | **202,426** | 200,331 |
| | $ 273,131 | **257,988** | 254,224 |
| EXCESS OF REVENUES OVER EXPENSES | | **15,143** | 18,907 |
| NET ASSETS, beginning of year | | **-** | 22,859 |
| INTERFUND TRANSFER: | | | |
| From Community Health Nursing (Health Transfer) (Schedule 3) | | **-** | (41,766) |
| NET ASSETS, end of year | | **$ 15,143** | $ - |

**Q'WEMTSI'N HEALTH SOCIETY**
**COVID FUND**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | Budget | **2026** | 2025 |
|---|---|---|---|
| REVENUES: | | | |
| First Nations Health Authority | $ 10,000 | **$ 10,000** | $ 10,000 |
| EXPENSES: | | | |
| Medical supplies | $ 10,000 | **3,663** | 7,498 |
| EXCESS OF REVENUES OVER EXPENSES | | **6,337** | 2,502 |
| NET ASSETS, beginning of year | | **2,502** | - |
| NET ASSETS, end of year | | **$ 8,839** | $ 2,502 |

**Q'WEMTSI'N HEALTH SOCIETY**
**EVERYONE EATS FUND**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | **2026** | 2025 |
|---|---|---|
| REVENUES | **$ -** | $ - |
| EXPENSES | **-** | - |
| EXCESS OF REVENUES OVER EXPENSES | **-** | - |
| NET ASSETS, beginning of year | **4,375** | 4,375 |
| 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, 2026**
(unaudited)

| | **2026** | 2025 |
|---|---|---|
| REVENUES: | | |
| First Nations Health Authority | **$ 368,936** | $ 151,399 |
| EXPENSES: | | |
| Community support | **368,936** | 173,124 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES | **-** | (21,725) |
| NET ASSETS, beginning of year | **18,836** | 40,561 |
| INTERFUND TRANSFER: | | |
| (To) Community Health Nursing (Health Transfer) (Schedule 3) | **(18,836)** | - |
| | | - |
| NET ASSETS, end of year | **$ -** | $ 18,836 |

**Q'WEMTSI'N HEALTH SOCIETY**
**PCN INDIGENOUS HEALTH SERVICES FUND**
**STATEMENT OF OPERATIONS**
**Year ended March 31, 2026**
(unaudited)

| | Budget | **2026** |
|---|---|---|
| REVENUES: | | |
| Interior Health Authority | $ 334,283 | **$ 257,261** |
| EXPENSES: | | |
| Database mangagement | - | **12,500** |
| Medical supplies | 6,000 | **9,284** |
| Office supplies | 5,000 | **6,221** |
| Travel | 1,000 | **565** |
| Wages and benefits | 80,000 | **224,179** |
| | $ 92,000 | **252,749** |
| EXCESS OF REVENUES OVER EXPENSES, being Net Assets | | **$ 4,512** |