

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

FINANCIAL STATEMENTS

March 31, 2024

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

FINANCIAL STATEMENTS

March 31, 2024

Page

INDEPENDENT AUDITORS' REPORT

FINANCIAL STATEMENTS

Statement of Financial Position	1
Statement of Operations and Accumulated Surplus	2
Statement of Cash Flows	3
Notes to Financial Statements	4 - 9

SCHEDULES OF OPERATIONS AND EQUITY BY PROGRAM

Summary Schedule of Operations and Equity by Program	10 - 11
--	---------

Discretionary Funds

Administration - Schedule #1	12
Capital Projects - Schedule #2	13
Healthy Families - Schedule #3	14
Community Wellness - Schedule #4	15
Aboriginal Head Start - Schedule #5	16
Diabetes Initiative - Schedule #6	17
Maternal Child Health - Schedule #7	18
Accreditation - Schedule #8	19
E-Health - Schedule #9	20
Youth Wellness Program - Schedule #10	21

Targeted Funds

Dental - Schedule #11	22
Home and Community Care Program - Schedule #12	23
Patient Travel - Schedule #13	24
Drinking Water - Schedule #14	25
Connecting Communities - Schedule #15	26
Joint Project Board - Schedule #16	27
Behaviour Consultant Service - Schedule #17	28
CFOM-COVID-19 - Schedule #18	29
Healthy Medication Use - Schedule #19	30
Opioid and Overdose Plan - Schedule #20	31
Land Based Healing Project - Schedule #21	32
Papal Visit - Schedule #22	33
VCHA Homelessness Grant - Schedule #23	34

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

FINANCIAL STATEMENTS

March 31, 2024

Page

SCHEDULES OF OPERATIONS AND EQUITY BY PROGRAM, continued

Capital Fund

Capital Fund - Schedule #24

35



INDEPENDENT AUDITORS' REPORT

To the Members of
Hailika'as Heiltsuk Health Centre Society

Opinion

We have audited the financial statements of Hailika'as Heiltsuk Health Centre Society (the "Society"), which comprise the statement of financial position as at March 31, 2024, and the statements of operations and accumulated surplus 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, its changes in its net debt, 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 Auditors' 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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Society taken as a whole. The supplementary information included on the schedules on pages 12 - 35 is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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 related 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.

Auditors' 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 auditors' 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:

INDEPENDENT AUDITORS' REPORT, continued

- ◆ 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 auditors' 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 auditors' 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.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting principles used in preparing and presenting the society's financial statements are in accordance with Canadian accounting standards for not-for-profit organizations and have been applied on a consistent basis.



REID HURST NAGY INC.
CHARTERED PROFESSIONAL ACCOUNTANTS

RICHMOND, B.C.
OCTOBER 3, 2024

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

STATEMENT OF FINANCIAL POSITION As at March 31, 2024

	2024	2023
ASSETS		
Current		
Cash	\$ 775,125	\$ 515,920
Accounts receivable	637,359	58,579
Prepaid expenses	124,259	81,174
Investment (Note 5)	732,650	1,867,096
	<hr/> 2,269,393	2,522,769
Tangible Capital Assets (Note 6)	2,976,525	2,980,272
	<hr/> \$ 5,245,918	\$ 5,503,041
LIABILITIES		
Current		
Accounts payable	\$ 235,082	\$ 184,940
Wages Payable	312,256	346,059
Deferred revenue (Note 7)	2,114,249	1,561,413
Due to Heiltsuk Indian Band (Note 8)	89,633	91,578
Damage deposits payable and rent paid in advance	2,970	2,970
	<hr/> 2,754,190	2,186,960
FUND BALANCES		
ACCUMULATED SURPLUS	2,491,728	3,316,081
	<hr/> \$ 5,245,918	\$ 5,503,041

APPROVED ON BEHALF OF THE HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

_____, Director
_____, Director

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

SUMMARY STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 9,228,787	\$ 7,539,454
Vancouver Coastal Health	-	276,235	95,618
Province of BC	-	130,745	113,466
Other revenue	-	72,529	52,360
Interest	-	47,324	50,405
Rental	-	38,197	32,799
Transfer from/(to) deferred revenue	-	(552,835)	(440,294)
		9,240,982	7,443,808
EXPENSES			
Discretionary Funds	-	4,741,580	4,358,043
Targeted Funds	-	5,112,943	4,456,986
Capital Fund	-	210,812	197,002
		10,065,335	9,012,031
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES		(824,353)	(1,568,223)
EQUITY AT BEGINNING OF YEAR		3,316,081	4,884,304
EQUITY AT END OF YEAR	\$ -	\$ 2,491,728	\$ 3,316,081

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

STATEMENT OF CASH FLOWS

For the year ended March 31, 2024

	2024	2023
OPERATING ACTIVITIES		
DEFICIENCY OF REVENUE OVER EXPENSES	\$ (824,353)	\$ (1,568,223)
Item not affecting cash		
Depreciation	210,812	197,002
	(613,541)	(1,371,221)
Change in non-cash operating working capital		
Accounts receivable	(578,780)	648,212
Prepaid expenses	(43,085)	75,177
Accounts payable	51,173	(97,783)
Wages Payable	(33,803)	45,366
Deferred revenue	552,836	535,911
	(665,200)	(164,338)
FINANCING ACTIVITIES		
Redemption of investments	1,134,446	530,552
Purchase of tangible capital assets acquired (net)	(207,065)	(162,539)
Due to Heiltsuk Indian Band	(2,976)	(18,354)
	924,405	349,659
INCREASE IN CASH	259,205	185,321
CASH, BEGINNING OF YEAR	515,920	330,599
CASH, END OF YEAR	\$ 775,125	\$ 515,920

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS

March 31, 2024

1. ORGANIZATION, AIMS AND OBJECTIVES

Hailika'as Heiltsuk Health Centre Society ("The Society") was incorporated under the Societies Act of British Columbia on April 1, 2014 and operates under a protocol agreement with Heiltsuk Indian Band to deliver preventative health services to the Heiltsuk community.

2. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are:

(a) Fund Accounting

The Society records transactions using the fund accounting method. A fund is determined for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Each fund has its own schedule of program operations which presents the results of operations for the fund. The financial position of the organization is shown on the statement of financial position which includes the assets, liabilities and fund balances of all funds presented in the financial statements.

- The Society follows the restricted fund method of accounting for contributions
- The Operating Fund accounts for the organization's program delivery and administrative activities. The fund reports discretionary and targeted resources.
- The Invested in Tangible Capital Assets reports the assets, liabilities, revenue and expenses related to the tangible capital assets.

(b) Investments

Investments are initially recorded at fair market value at the date of acquisition and are subsequently adjusted to fair market value at the reporting date with the adjustments recognized as interest income in the fund in which the investments are held.

(c) Tangible Capital Assets

Tangible capital assets are recorded as capital outlays in the appropriate fund and are also reported on the statement of financial position as tangible capital assets and invested in tangible capital assets balance. Individual tangible capital assets with a cost of \$1,000 or more are capitalized in the invested in tangible capital assets at cost. Depreciation is charged to the invested in tangible capital assets balance on a straight-line basis over the expected useful life of the assets at the following rates:

Automotive equipment	5 years
Buildings	40 years
Computer equipment	5 years
Dental equipment	5 years
Furniture and equipment	5 years
Modular housing	25 years
Playground equipment	10 years

(d) Revenue Recognition

Contributions are recognized as revenue of the appropriate fund in the year for which the revenue is intended when the amount to be received can be reasonably estimated and collection is reasonably assured.

(e) Income Tax Status

For income tax purposes, the Society is a non-profit organization exempt from income taxes under Section 149(1)(l) of the Canadian Income Tax Act.

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS

March 31, 2024

2. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES, continued

(f) Use of Estimates

Preparation of these financial statements requires management to make certain estimates and assumptions that affect amounts reported and disclosed in the financial statements and related notes. Significant estimates are made for the useful life and salvage value of tangible capital assets (depreciation), collectability of accounts receivable, liability accruals, and deferred revenue. Actual amounts could differ from those estimates.

(g) Financial Instruments

(i) Measurement of financial instruments

The Society initially measures its financial assets and liabilities at fair value, except for certain related party transactions that are measured at the carrying amount or exchange amount, as appropriate.

The Society subsequently measures all its financial assets and financial liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in excess of revenues over expenses in the period incurred.

Financial assets measured at amortized cost include cash, accounts receivable, and an investment in GIC.

Financial liabilities measured at amortized cost include accounts payable.

(ii) Impairment

For financial assets measured at cost or amortized cost, the Society determines whether there are indications of possible impairment. When there is an indication of impairment, and the Society determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in excess of revenues over expenses. A previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in excess of revenues over expenses.

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS

March 31, 2024

3. FINANCIAL INSTRUMENTS

Financial instruments consist of recorded amounts of cash, accounts receivable, investments, accounts payable, wages payable, due to Heiltsuk Tribal Council, damage deposits and rent paid in advance. Unless otherwise noted it is management's opinion that the Society is not exposed to significant interest, currency, fair value, credit or liquidity risks as the fair value of the assets and liabilities approximates their carrying value.

(a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates. The fair value of long-term financial liabilities approximates their carrying value based on the presumption that the foundation is a going concern and thus expects to fully repay the outstanding amounts.

(b) Liquidity risk

The Society does have a liquidity risk in the accounts payable and accrued liabilities of \$238,082 (2023 - \$184,940). Liquidity risk is the risk that the Society cannot repay its obligations when they become due to its creditors. The Society reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due. In the opinion of management the liquidity risk exposure to the Society is low and is not material.

(c) Credit risk

The Society is the risk of financial loss to the Society if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Society's receivables from customers. The Society does have a credit in the accounts receivable of \$637,539 (2023 - \$58,579). In the opinion of management the credit risk exposure to the Society is low and is not material.

4. ECONOMIC DEPENDENCE

The Society receives a significant portion of its revenue pursuant to a funding agreement with First Nations Health Authority, which is approximately 93% (2023: 94%) of its total revenue.

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS March 31, 2024

5. INVESTMENT

						2024
CIBC Guarantee Investment Certificate, interest rate 4.25%, maturing February 10, 2025						\$ 732,650

6. TANGIBLE CAPITAL ASSETS

	Cost	Additions	Disposals	Accumulated amortization	2024 Net book value
Land	\$ 171,109	\$ -	\$ -	\$ -	\$ 171,109
Buildings	4,157,495	118,171	-	1,923,180	2,352,486
Automotive equipment	336,617	45,187	-	287,144	94,660
Computer equipment	132,581	43,707	-	119,129	57,159
Furniture and equipment	914,400	-	-	827,671	86,729
Dental equipment	176,648	-	-	125,876	50,772
Playground equipment	135,180	-	-	17,962	117,218
Modular housing	461,142	-	-	414,750	46,392
	\$ 6,485,172	\$ 207,065	\$ -	\$ 3,715,712	\$ 2,976,525

	Cost	Additions	Disposals	Accumulated amortization	2023 Net book value
Land	\$ 171,109	\$ -	\$ -	\$ -	\$ 171,109
Buildings	4,128,035	29,460	-	1,840,079	2,317,416
Automotive equipment	302,617	34,000	-	251,829	84,788
Computer equipment	130,945	1,636	-	97,764	34,817
Furniture and equipment	851,397	63,003	-	793,471	120,929
Dental equipment	281,000	-	104,352	102,563	74,085
Playground equipment	100,740	34,440	-	4,444	130,736
Modular housing	461,142	-	-	414,750	46,392
	\$ 6,426,985	\$ 162,539	\$ 104,352	\$ 3,504,900	\$ 2,980,272

7. DEFERRED REVENUE

	March 31, 2023	Funding received, 2024	Revenue recognized, 2024	March 31, 2024
First Nations Health Authority	\$ 1,394,561	\$ 9,228,786	\$ (8,902,185)	\$ 1,721,162
Vancouver Coastal Health Authority	166,852	276,235	(50,000)	393,087
	\$ 1,561,413	\$ 9,505,021	\$ (8,952,185)	\$ 2,114,249

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS

March 31, 2024

8. DUE TO HEILTSUK INDIAN BAND

Amounts due to Heiltsuk Indian Band are non-interest bearing and have no fixed terms of repayment.

9. COMMITMENTS

The Society has the following minimum commitments for its equipment leases:

2025	\$ 1,968
2026	1,968
2027	1,968
2028	984
	<hr/>
	\$ 6,888
	<hr/>

10. MOVABLE CAPITAL ASSET RESERVE

First Nations Health Authority provides funding for the purchase of tangible capital assets that is restricted to expenses for moveable assets valued at over \$1,000. Any unexpended balance can be carried over for purchases in future years. The following amounts are included in the financial statements and the Capital Projects schedule:

	2024	2023
Expenses		
Nuda Secondary Suite	\$ 22,370	\$ -
Vehicle	45,187	-
	<hr/>	<hr/>
	\$ 67,557	\$ -
	<hr/>	<hr/>

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

NOTES TO FINANCIAL STATEMENTS March 31, 2024

11. REMUNERATION

The Societies Act of British Columbia requires the Society to disclose the remuneration paid to employees and contractors whose remuneration during the year was at least \$75,000 and all remuneration paid to directors.

The following is a list of Board members who have received honoraria during the fiscal period:

	2024
Chair	\$ 3,275
Director	2,300
Director	1,875
Director	1,300
Director	2,225
Director	3,125
Director	7,875
Director	2,675
	<hr/> \$ 24,650

Ten employees have received remuneration in excess of \$75,000 during the fiscal period.

The total combined amount made to the employees and contractor in excess of \$75,000 was \$1,096,712 (2023 - \$1,254,108).

12. COMPARATIVE AMOUNTS

Certain of the comparative amounts have been reclassified to conform with the presentation adopted in the current period.

HAI-LIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

SUMMARY SCHEDULE OF OPERATIONS AND EQUITY BY PROGRAM
For the year ended March 31, 2024

Page	FNHA Funds	Other Revenue	Total Revenue	Total Expenses	Other Income / Capital Asset Additions	Surplus (Deficit)	Opening Equity (Deficit)	Interprogram Transfers	Closing Equity (Deficit)
Discretionary Funds									
Administration	12\$ 13	1,229,802 \$	414,884 \$	1,644,686 \$	2,062,124 \$	(139,509) \$	(556,947) \$	118,832 \$	556,947 \$
Capital Projects	14	629,901	629,901	654,784	(67,557)	(67,557)	(24,893)	24,893	51,275
Healthy Families	15	1,150,021	50,000	1,200,021	596,531	603,490	(404,452)	(404,452)	976,117
Community Wellness	16	181,518	-	181,518	329,879	(148,361)	148,361	-	220,027
Aboriginal Head Start	17	39,200	-	39,200	8,559	30,641	189,386	-	1,000
Diabetes Initiative	18	316,126	-	316,126	347,102	(30,976)	326,759	(294,783)	-
Maternal Child Health	19	36,517	-	36,517	3,080	33,437	7,353	(40,790)	-
Accreditation	20	170,014	-	170,014	169,999	15	133,497	(133,512)	-
E-Health	21	461,176	-	461,176	569,512	(108,336)	(108,336)	108,336	-
	4,214,275	464,884	4,679,159	4,741,580	(207,066)	(269,487)	1,552,906	(35,000)	1,248,419
Targeted Funds									
Dental	22	359,000	45,283	404,283	614,007	-	(209,724)	142,405	-
Home and Community Care Program	23	991,512	7,010	998,522	1,024,639	(26,117)	438,661	-	412,544
Patient Travel	24	2,932,257	-	2,932,257	3,168,504	(236,247)	(2,190,002)	-	(2,426,249)
Drinking Water	25	12,910	-	12,910	24,550	(24,460)	-	-	10,540
Connecting Communities Joint Project Board	26	-	90	112,577	112,577	(48,562)	110,165	-	110,165
Behaviour Consultant Service	27	357,633	(245,056)	130,745	179,307	-	208,665	-	160,103
CFOM-COVID-19	28	-	-	-	-	-	-	-	-
Healthy Medication Use	29	-	-	-	-	-	-	-	-
Opioid and Overdose Plan	30	-	-	-	-	-	-	-	-
Land Based Healing Project	31	-	138,560	138,560	144,570	(6,010)	3,000	-	3,000
Papal Visit	32	361,200	(257,749)	103,451	103,451	-	6,010	-	-
VCHA Homelessness Grant	33	-	40,000	40,000	40,000	-	64,000	-	64,000
	5,014,512	(14,117)	4,873,395	5,424,515	(551,120)	(1,217,096)	(1,217,096)	35,000	(1,733,216)

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

SUMMARY SCHEDULE OF OPERATIONS AND EQUITY BY PROGRAM, continued
For the year ended March 31, 2024

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

ADMINISTRATION

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 1,229,802	\$ 1,324,050
Administration fee	-	311,572	246,225
Other revenue	-	8,041	46,134
Interest	-	47,324	50,405
Rental	-	37,947	32,799
Vancouver Coastal Health	-	10,000	-
	-	1,644,686	1,699,613
EXPENSES			
Advertising/health promotion	-	23,809	30,989
Bad debts	-	(731)	-
Bank charges and interest	-	4,353	2,017
Donations	-	58,112	134,777
Fees, licences and dues	-	28,819	32,744
Food	-	47,021	50,205
Freight	-	7,563	2,866
Honoraria	-	18,157	7,283
Insurance	-	53,640	46,536
Materials and supplies	-	153,787	138,694
Miscellaneous	-	11,192	58,988
Office and administrative	-	-	641
Professional development	-	34,460	7,947
Professional fees	-	436,519	147,285
Program costs	-	1,000	-
Rent of facilities and equipment	-	20,034	33,853
Repairs and maintenance	-	83,711	21,051
Salaries and benefits	-	880,732	682,529
Telephone and fax	-	42,780	36,952
Travel (net of reimbursements)	-	140,971	96,765
Utilities	-	16,195	21,114
	-	2,062,124	1,553,236
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE OTHER	-	(417,438)	146,377
OTHER			
Capital asset additions	-	(139,509)	(51,788)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(556,947)	94,589
DEFICIT AT BEGINNING OF YEAR	-	-	(55,617)
INTERPROGRAM TRANSFERS	-	556,947	(38,972)
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

CAPITAL PROJECTS

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE	\$ -	\$ -	\$ -
EXPENSES	-	-	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE OTHER	-	-	-
OTHER			
Capital asset additions	-	(67,557)	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(67,557)	-
EQUITY AT BEGINNING OF YEAR	-	118,832	118,832
EQUITY AT END OF YEAR	\$ -	\$ 51,275	\$ 118,832

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

HEALTHY FAMILIES

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 629,901	\$ 582,775
Other revenue			670
			<u>629,901</u>
			<u>583,445</u>
EXPENSES			
Advertising/health promotion	-	7,475	5,864
Bank charges and interest	-	26	-
Fees, licences and dues (reversal)	-	7,509	829
Food	-	9,241	9,382
Freight	-	2,009	4,648
Honoraria	-	1,200	350
Materials and supplies	-	7,428	17,092
Office and administrative	-	65	-
Professional development	-	9,868	8,790
Professional fees	-	262,922	252,070
Rent of facilities and equipment	-	750	-
Repairs and maintenance	-	-	164
Salaries and benefits	-	331,391	349,701
Supplies	-	93	2,143
Telephone and fax	-	512	1,797
Travel (net of reimbursements)	-	14,305	1,211
		<u>654,794</u>	<u>654,041</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(24,893)	(70,596)
DEFICIT AT BEGINNING OF YEAR	-	-	(7,186)
INTERPROGRAM TRANSFERS	-	24,893	77,782
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

COMMUNITY WELLNESS

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 372,451	\$ 474,588
First Nations Health Authority - 2837	-	150,000	-
First Nations Health Authority - 3373	-	10,000	-
First Nations Health Authority - 4761	-	80,000	-
First Nations Health Authority - 6912	-	137,570	-
First Nations Health Authority - 7974	-	400,000	-
Other revenue	-	50,000	-
	-	1,200,021	474,588
EXPENSES			
Advertising/health promotion	-	500	3,799
Bad debts	-	1,120	114,979
Clinical supervision	-	2,355	2,500
Fees, licences and dues	-	2,235	594
Food	-	19,126	2,837
Freight	-	289	1,102
Honoraria	-	1,250	-
Materials and supplies	-	13,085	20,844
Professional development	-	49,110	25,704
Professional fees	-	105,134	69,261
Rent of facilities and equipment	-	4,200	250
Repairs and maintenance	-	22,337	-
Salaries and benefits	-	350,919	307,039
Supplies	-	2,277	-
Telephone and fax	-	6,247	3,753
Travel (net of reimbursements)	-	14,973	22,006
Utilities	-	1,374	-
	-	596,531	574,668
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE OTHER	-	603,490	(100,080)
OTHER			
Capital asset additions	-	-	(34,000)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	603,490	(134,080)
EQUITY AT BEGINNING OF YEAR	-	777,079	1,167,682
INTERPROGRAM TRANSFERS	-	(404,452)	(256,523)
EQUITY AT END OF YEAR	\$ -	\$ 976,117	\$ 777,079

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

ABORIGINAL HEAD START

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 181,518	\$ 181,518
Other revenue	-	-	500
		181,518	182,018
EXPENSES			
Fees, licences and dues	-	567	-
Food	-	21,046	23,177
Freight	-	-	889
Honoraria	-	1,195	355
Materials and supplies	-	9,074	7,863
Professional development	-	12,143	1,352
Rent of facilities and equipment	-	2,399	595
Salaries and benefits	-	276,973	289,428
Telephone and fax	-	432	2,160
Travel (net of reimbursements)	-	3,833	1,458
Utilities	-	2,217	2,128
		329,879	329,405
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE OTHER		(148,361)	(147,387)
OTHER			
Capital asset additions	-	-	(53,416)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES		(148,361)	(200,803)
EQUITY AT BEGINNING OF YEAR		-	97,076
INTERPROGRAM TRANSFERS		148,361	103,727
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

DIABETES INITIATIVE

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 39,200	\$ 39,200
EXPENSES			
Materials and supplies	-	8,559	6,968
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	30,641	32,232
EQUITY AT BEGINNING OF YEAR	-	189,386	157,154
EQUITY AT END OF YEAR	\$ -	\$ 220,027	\$ 189,386

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

MATERNAL CHILD HEALTH

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 316,126	\$ 316,126
EXPENSES			
Advertising/health promotion	-	2,905	2,400
Fees, licences and dues	-	1,444	600
Food	-	51,840	32,952
Freight	-	-	459
Honoraria	-	234	1,920
Materials and supplies	-	15,698	16,035
Professional development	-	10,159	12,737
Professional fees	-	105,172	104,467
Rent of facilities and equipment	-	-	800
Salaries and benefits	-	124,918	174,797
Telephone and fax	-	2,609	3,314
Travel (net of reimbursements)	-	32,123	8,775
		347,102	359,256
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(30,976)	(43,130)
EQUITY AT BEGINNING OF YEAR	-	326,759	551,398
INTERPROGRAM TRANSFERS	-	(294,783)	(181,509)
EQUITY AT END OF YEAR	\$ -	\$ 1,000	\$ 326,759

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

ACCREDITATION

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 36,517	\$ 36,517
EXPENSES			
Advertising/health promotion	-	1,000	-
Fees, licences and dues	-	-	17,555
Professional development	-	860	-
Professional fees	-	-	28,398
Salaries and benefits	-	1,220	-
Travel (net of reimbursements)	-	-	3,031
	-	3,080	48,984
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	33,437	(12,467)
EQUITY AT BEGINNING OF YEAR	-	7,353	19,820
INTERFUND TRANSFERS			
INTERFUND TRANSFERS	-	(40,790)	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ 7,353

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

E-HEALTH

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 170,014	\$ 170,014
EXPENSES			
Bad debts	-	-	12,189
Materials and supplies	-	5,556	-
Professional development	-	960	6,920
Salaries and benefits	-	153,069	141,107
Travel (net of reimbursements)	-	10,414	600
	-	169,999	160,816
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	15	9,198
EQUITY AT BEGINNING OF YEAR	-	133,497	126,943
INTERPROGRAM TRANSFERS	-	(133,512)	(2,644)
EQUITY AT END OF YEAR	\$ -	\$ -	\$ 133,497

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

YOUTH WELLNESS PROGRAM

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 461,176	\$ 437,081
Other revenue	-	-	400
		461,176	437,481
EXPENSES			
Advertising/health promotion	-	5,405	5,159
Donations	-	-	2,500
Food	-	88,359	131,029
Freight	-	808	375
Honoraria	-	41,767	56,822
Materials and supplies	-	58,012	76,730
Office and administrative	-	200	-
Professional development	-	2,170	-
Professional fees	-	51,561	58,077
Repairs and maintenance	-	-	215
Salaries and benefits	-	236,559	229,344
Telephone and fax	-	441	5,041
Travel (net of reimbursements)	-	81,309	100,120
Utilities	-	2,921	5,257
		569,512	670,669
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES BEFORE OTHER		(108,336)	(233,188)
OTHER			
Capital asset additions	-	-	(23,335)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(108,336)	(256,523)
EQUITY AT BEGINNING OF YEAR	-	-	-
INTERPROGRAM TRANSFERS	-	108,336	256,523
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

DENTAL

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 359,000	\$ 359,000
Other revenue	-	7,638	3,746
Transfer from/(to) deferred revenue	-	37,645	7,901
		404,283	370,647
EXPENSES			
Administration fees	-	43,080	43,080
Food	-	767	-
Freight	-	12,445	3,898
Materials and supplies	-	86,780	27,199
Professional development	-	9,945	-
Professional fees	-	286,706	174,752
Rent of facilities and equipment	-	4,800	4,800
Salaries and benefits	-	168,707	113,172
Travel (net of reimbursements)	-	777	-
		614,007	366,901
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES		(209,724)	3,746
EQUITY AT BEGINNING OF YEAR		142,405	138,659
EQUITY (DEFICIT) AT END OF YEAR	\$ -	\$ (67,319)	\$ 142,405

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

HOME AND COMMUNITY CARE PROGRAM SCHEDULE OF OPERATIONS AND EQUITY For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority - Set funding	\$ -	\$ 991,512	\$ 530,336
First Nations Health Authority - Block funding	-	-	437,081
Rental	-	250	-
Other revenue	-	6,760	910
	-	998,522	968,327
EXPENSES			
Administration fees	-	63,640	63,640
Advertising/health promotion	-	25,200	-
Donations	-	36,713	30,986
Fees, licences and dues	-	2,430	1,242
Food	-	77,113	81,503
Freight	-	9,682	3,227
Honoraria	-	8,045	7,720
Materials and supplies	-	34,100	34,805
Professional development	-	-	830
Professional fees	-	98,273	30,768
Rent of facilities and equipment	-	2,926	2,022
Repairs and maintenance	-	13,830	1,182
Salaries and benefits	-	551,940	448,738
Telephone and fax	-	3,309	3,484
Travel (net of reimbursements)	-	68,802	33,699
Utilities	-	28,636	25,129
	-	1,024,639	768,975
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(26,117)	199,352
EQUITY AT BEGINNING OF YEAR	-	438,661	200,309
INTERPROGRAM TRANSFERS	-	-	39,000
EQUITY AT END OF YEAR	\$ -	\$ 412,544	\$ 438,661

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

PATIENT TRAVEL

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 2,932,257	\$ 1,757,934
EXPENSES			
Administration fees	-	204,852	125,889
Bad debts	-	1,296	4,758
Miscellaneous	-	1,291	-
Patient Travel	-	2,785,530	2,653,965
Professional fees	-	1,314	55
Salaries and benefits	-	174,221	147,614
	-	3,168,504	2,932,281
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(236,247)	(1,174,347)
DEFICIT AT BEGINNING OF YEAR	-	(2,190,002)	(1,015,655)
DEFICIT AT END OF YEAR	\$ -	\$ (2,426,249)	\$ (2,190,002)

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

DRINKING WATER

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ 12,910	\$ 12,910
EXPENSES			
Freight	-	12,910	12,910
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	-	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

CONNECTING COMMUNITIES

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
Other revenue	\$ -	\$ 90	\$ -
EXPENSES			
Advertising/health promotion (reversal)	-	-	(8,216)
Boat charters and fuel	-	8,990	4,375
Food	-	2,535	13,213
Freight	-	311	-
Honoraria	-	5,341	1,700
Materials and supplies	-	6,856	5,113
Patient Travel	-	117	-
Rent of facilities and equipment	-	400	100
Salaries and benefits	-	-	150
	-	24,550	16,435
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(24,460)	(16,435)
DEFICIT AT BEGINNING OF YEAR	-	-	(24,464)
INTERPROGRAM TRANSFERS	-	35,000	40,899
EQUITY AT END OF YEAR	\$ -	\$ 10,540	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

JOINT PROJECT BOARD

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority - 915	\$ -	\$ 292,083	\$ 109,599
First Nations Health Authority - 544	-	10,350	-
First Nations Health Authority - 558	-	16,100	32,200
First Nations Health Authority - 6893	-	39,100	58,913
Transfer from/(to) deferred revenue	-	(245,056)	(25,465)
	-	112,577	175,247
EXPENSES			
Food	-	2,625	-
Project - Multi-year PCA worker	-	61,674	55,450
Salaries and benefits	-	48,278	119,797
	-	112,577	175,247
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES			
EQUITY AT BEGINNING OF YEAR	-	110,165	110,165
EQUITY AT END OF YEAR	\$ -	\$ 110,165	\$ 110,165

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

BEHAVIOUR CONSULTANT SERVICE

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
Province of BC	\$ -	\$ 130,745	\$ 113,466
EXPENSES			
Administration fees	-	-	13,616
Bad debts	-	56,394	-
Professional fees	-	122,913	103,346
	-	179,307	116,962
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(48,562)	(3,496)
EQUITY AT BEGINNING OF YEAR	-	208,665	212,161
EQUITY AT END OF YEAR	\$ -	\$ 160,103	\$ 208,665

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

CFOM-COVID-19

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE	\$ -	\$ -	\$ -
EXPENSES	-	-	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	-	-
DEFICIT AT BEGINNING OF YEAR	-	-	(717)
INTERPROGRAM TRANSFERS	-	-	717
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

HEALTHY MEDICATION USE

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ -	\$ 3,000
Transfer from/(to) deferred revenue	-	-	(3,000)
	-	-	-
EXPENSES	-	-	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	3,000	3,000
EQUITY AT END OF YEAR	\$ -	\$ 3,000	\$ 3,000

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

OPIOID AND OVERDOSE PLAN

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ -	\$ 153,000
Transfer from/(to) deferred revenue	\$ -	\$ 138,560	\$ (153,000)
		\$ 138,560	-
EXPENSES			
Donations	\$ -	\$ 144,570	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	\$ -	\$ (6,010)	-
EQUITY AT BEGINNING OF YEAR	\$ -	\$ 6,010	\$ 6,010
EQUITY AT END OF YEAR	\$ -	\$ -	\$ 6,010

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

LAND BASED HEALING PROJECT

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority - 1628	\$ -	\$ 274,000	\$ 484,612
First Nations Health Authority - 6892	-	87,200	-
Transfer from/(to) deferred revenue	-	(257,749)	(251,112)
		103,451	233,500
EXPENSES			
Advertising/health promotion	-	50,000	233,500
Donations	-	53,451	-
		103,451	233,500
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES		-	-
EQUITY AT BEGINNING OF YEAR		64,000	64,000
EQUITY AT END OF YEAR	\$ -	\$ 64,000	\$ 64,000

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

PAPAL VISIT

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
First Nations Health Authority	\$ -	\$ -	\$ 39,000
EXPENSES	-	-	-
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	-	39,000
EQUITY AT BEGINNING OF YEAR	-	-	-
INTERPROGRAM TRANSFERS	-	-	(39,000)
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

VCHA HOMELESSNESS GRANT

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE			
Vancouver Coastal Health	\$ -	\$ 266,235	\$ 95,618
Transfer from/(to) deferred revenue	-	(226,235)	(15,618)
		40,000	80,000
EXPENSES			
Advertising/health promotion	-	40,000	-
Donations	-	-	80,000
EXPENSES	-	40,000	80,000
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	-	-
EQUITY AT BEGINNING OF YEAR	-	-	-
EQUITY AT END OF YEAR	\$ -	\$ -	\$ -

HAILIKA'AS HEILTSUK HEALTH CENTRE SOCIETY

CAPITAL FUND

SCHEDULE OF OPERATIONS AND EQUITY

For the year ended March 31, 2024

	2024 Budget	2024 Actual	2023 Actual
REVENUE	\$ -	\$ -	\$ -
EXPENSES			
Amortization	-	210,812	197,002
DEFICIENCY OF REVENUE OVER EXPENSES BEFORE OTHER	-	(210,812)	(197,002)
OTHER			
Capital asset additions	-	207,066	162,539
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	-	(3,746)	(34,463)
EQUITY AT BEGINNING OF YEAR	-	2,980,271	3,014,734
EQUITY AT END OF YEAR	\$ -	\$ 2,976,525	\$ 2,980,271