Northern Shuswap Tribal Council Society

Compiled Financial Information

March 31, 2025

RIBEYRE
CHARTERED PROFESSIONAL ACCOUNTANTS

Northern Shuswap Tribal Council Society

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For the year ended March 31, 2025

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RIBEYRE
CHARTERED PROFESSIONAL ACCOUNTANTS

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COMPILATION ENGAGEMENT REPORT

To the Board of Northern Shuswap Tribal Council Society:

On the basis of information provided by management, we have compiled the schedules of revenue and expenses for individual programs of Northern Shuswap Tribal Council Society for the year ended March 31, 2025. We draw attention to the Note to the supporting schedules, which describes the basis of accounting applied in the preparation of the compiled financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

The prior year comparable balances were compiled by another Chartered Professional Accounting Firm.

Port Coquitlam, B.C.
September 17, 2026

Ribeyre CPA
Chartered Professional Accountants

Northern Shuswap Tribal Council Society

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS ADMINISTRATION

For the year ended March 31, 2025

Sch 2-1

Dept. 10001, 10002, 10004, 10005, 10006, 10007, 10008, 10013, 10014, 14501, 14001, 50000

	2025 Budget	2025	2024
Revenue			
Indigenous Services Canada	**$ 254,635**	**$ 261,498**	$ 253,332
First Nations Health Authority	**3,000**	**3,000**	-
Administration fees received	**283,869**	**80,758**	132,723
Interest income	**160,000**	**132,336**	201,985
Thompson Rivers University	**-**	**-**	50,915
Other revenue	**9,000**	**26,494**	8,523
Recoveries	**-**	**(3,935)**	-
	710,504	**500,151**	647,478
Expenditures			
Administration fees	**20,682**	**-**	-
Advertising	**1,500**	**-**	-
Bad debt	**-**	**-**	8,035
Bank charges	**100**	**105**	288
Computer services & supplies	**15,000**	**19,651**	9,465
Contracting	**135,928**	**16,577**	68,176
Equipment purchases	**30,000**	**13,645**	25,568
Honoraria	**2,500**	**250**	-
Insurance	**26,000**	**7,066**	17,488
Meetings and workshops	**20,000**	**2,467**	3,626
Office and other	**70,200**	**24,172**	48,798
Professional fees	**65,000**	**83,719**	98,320
Rent	**43,060**	**40,921**	43,815
Repairs and maintenance	**27,000**	**16,062**	26,149
Supplies	**22,243**	**23,237**	22,066
Support services	**86,856**	**861**	8,172
Telephone	**16,000**	**15,890**	15,592
Training and development	**90,944**	**4,887**	4,658
Travel	**24,500**	**6,434**	9,506
Wages and benefits	**694,761**	**239,789**	662,819
	1,392,274	**515,733**	1,072,541
Deficit	**(681,770)**	**(15,582)**	(425,063)
Accumulated surplus at beginning of year	**2,290,613**	**1,865,371**	2,290,613
Transfers - net	**-**	**-**	(179)
Accumulated surplus at end of year	**$ 1,608,843**	**$ 1,849,789**	$ 1,865,371

See accompanying notes

Northern Shuswap Tribal Council Society

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
ABORIGINAL VICTIM SERVICES

For the year ended March 31, 2025

Sch 2-2
Dept. 13001, 13004, 13005, 13006, 13007, 13008

	2025 Budget	2025	2024
Revenue			
Indigenous Services Canada	**$ -**	**$ 92,000**	$ -
Province of British Columbia	**206,812**	**308,045**	186,748
	206,812	**400,045**	186,748
Expenditures			
Advertising	**-**	**115**	-
Automotive	**-**	**179**	120
Bank charges	**-**	**-**	25
Computer services & supplies	**1,500**	**408**	3,278
Meetings and workshops	**-**	**971**	1,313
Professional fees	**-**	**-**	150
Rent	**-**	**-**	615
Repairs and maintenance	**-**	**-**	452
Supplies	**500**	**2,628**	5,665
Support services	**-**	**21,336**	12,776
Telephone	**5,860**	**5,326**	6,204
Training and development	**14,000**	**3,522**	9,124
Travel	**7,612**	**12,245**	16,159
Wages and benefits	**188,864**	**184,049**	169,020
	218,336	**230,779**	224,901
Unexpended funding (deficit)	**(11,524)**	**169,266**	(38,153)
Accumulated surplus at beginning of year	**163,295**	**125,142**	163,295
Accumulated surplus at end of year	**$ 151,771**	**$ 294,408**	$ 125,142

See accompanying notes

Northern Shuswap Tribal Council Society

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
TREATY RELATED MEASURES

For the year ended March 31, 2025

Sch 2-3
Dept. 11501, 11502, 11508, 11509, 11510

	2025 Budget	2025	2024
Revenue			
Indigenous Services Canada	**$ 1,022,591**	**$ 550,000**	$ 1,022,591
Less current year deferred revenue	**-**	**(237,653)**	-
	1,022,591	**312,347**	1,022,591
Expenditures			
Administration fees	**102,259**	**-**	-
Advertising	**4,000**	**-**	-
Community funding flow through	**550,000**	**550,000**	550,000
Computer services & supplies	**2,500**	**204**	1,639
Contracting	**252,266**	**243,346**	147,966
Honoraria	**40,000**	**560**	500
Meetings and workshops	**11,200**	**3,263**	814
Office and other	**4,000**	**10,215**	2,805
Rental	**9,500**	**-**	-
Supplies	**3,500**	**3,342**	3,291
Support services	**8,000**	**-**	-
Telephone	**1,200**	**674**	96
Training and development	**26,665**	**43,962**	37,962
Travel	**22,000**	**3,480**	15,933
Wages and benefits	**235,634**	**84,739**	59,692
	1,272,724	**943,785**	820,698
(Deficit) unexpended funding	**(250,133)**	**(631,438)**	201,893
Accumulated surplus at beginning of year	**429,545**	**631,438**	429,545
Accumulated surplus at end of year	**$ 179,412**	**$ -**	$ 631,438

See accompanying notes

Northern Shuswap Tribal Council Society

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
NATURAL RESOURCES

For the year ended March 31, 2025

Sch 2-4
Dept. 12000, 12002, 12003, 12008, 12009, 13501, 13503, 16000

	2025 Budget	2025	2024
Revenue			
Province of British Columbia	**$ -**	**$ -**	$ 100,000
Expenditures			
Community funding flow through	**-**	**-**	248,000
Contracting	**-**	**-**	11,524
Office and other	**-**	**-**	1,834
Professional fees	**-**	**-**	9,045
Training and development (recovery)	**-**	**-**	(460)
Wages and benefits (recovery)	**-**	**-**	(2,369)
	-	**-**	267,574
Unexpended funding (deficit)	**-**	**-**	(167,574)
Accumulated surplus at beginning of year	**-**	**364,869**	532,264
Transfers - net	**-**	**-**	179
Accumulated surplus at end of year	**$ -**	**$ 364,869**	$ 364,869

See accompanying notes

Northern Shuswap Tribal Council Society

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
FISHERIES

For the year ended March 31, 2025

Sch 2-5

Dept. 10500, 10501, 10502, 10505, 11003, 11004, 11005, 11006, 11007, 11008, 11200, 11201, 11202, 11203, 11204, 11300

	2025 Budget	2025	2024
Revenue			
Department of Fisheries and Oceans Canada	**$ 289,042**	**$ 345,372**	$ 456,723
Province of British Columbia	**-**	**-**	12,500
Other revenue	**-**	**-**	1,250
Recoveries	**-**	**-**	(37,311)
	289,042	**345,372**	433,162
Expenditures			
Administration fees	**36,601**	**74,753**	6,329
Advertising	**100**	**-**	-
Automotive	**10,172**	**10,105**	6,315
Bank charges	**-**	**25**	25
Community funding flow through	**-**	**-**	16,098
Computer services & supplies	**-**	**302**	1,677
Contracting	**-**	**5,471**	8,040
Equipment purchases	**2,000**	**62,427**	17,856
Honoraria	**-**	**340**	20,284
Insurance	**8,000**	**10,299**	6,699
Meetings and workshops	**-**	**369**	613
Office and other	**-**	**3,954**	328
Repairs and maintenance	**5,000**	**10,872**	3,355
Supplies	**13,520**	**8,476**	3,985
Telephone	**-**	**1,146**	3,377
Training and development	**11,850**	**5,027**	1,320
Travel	**7,208**	**16,990**	8,358
Wages and benefits	**302,746**	**159,734**	215,901
	397,197	**370,290**	320,560
(Deficit) unexpended funding	**(108,155)**	**(24,918)**	112,602
Accumulated surplus at beginning of year	**-**	**213,614**	101,012
Accumulated surplus at end of year	**$ (108,155)**	**$ 188,696**	$ 213,614

See accompanying notes

Northern Shuswap Tribal Council Society

SCHEDULE OF INDIVIDUAL PROGRAM OPERATIONS
CAPITAL ASSET EQUITY

For the year ended March 31, 2025 Sch 2-6

	2025	2024
Balance at beginning of year	**$ 310,857**	$ 368,633
Additions:		
Construction and purchases of tangible capital assets	**76,073**	19,220
	76,073	19,220
Deductions:		
Depreciation of tangible capital assets	**(71,635)**	(76,996)
	(71,635)	(76,996)
Balance at end of year	**$ 315,295**	$ 310,857

See accompanying notes

Northern Shuswap Tribal Council Society

NOTES TO THE COMPILED FINANCIAL INFORMATION

As at March 31, 2025

1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the compiled financial information is on the historical cost basis, reflecting cash transactions with the additions of:

- Accounts payable and accrued liabilities;
- Accounts receivable less an allowance for doubtful accounts;
- Government remittances and balances payable and recoverable;
- Prepaid expenses amortized over the periods they relate to; and
- Fixed assets recorded at historical cost and amortized on a declining balance basis.