Community Futures Development Corporation of Central Interior First Nations

Financial Statements

And Independent Auditors' Report thereon

March 31, 2026

RICE&CO.

Rice and Company LLP
4020 HWY 3A
Nelson, BC V1L 6N5

Independent Auditor's Report

To the Board of Directors of Community Futures Development Corporation of Central Interior First Nations

Opinion

We have audited the financial statements of Community Futures Development Corporation of Central Interior First Nations (the "Corporation"), which comprise the statement of financial position as at March 31, 2026, and the statements of operations, changes net assets 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 Corporation as at March 31, 2026, and its financial performance and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

We conducted our audit in accordance with Canadian 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 Corporation 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.

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 ASNPOs, 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 Corporation'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 Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

Auditor's Responsibility 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 judgement 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 Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management override of internal control.
- 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 Corporation'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 Corporation 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Rice & Company LLP

Chartered Professional Accountants
Nelson, BC
July 31, 2026

Community Futures Development Corporation of Central Interior First Nations
Exhibit A - Statement of Financial Position

As at March 31,	Note	2026	2025
Assets			
Current assets			
Cash		$ 2,326,426	$ 2,069,999
Accounts receivable		221,881	24,827
Prepaid expenses & other current assets		11,159	18,228
		2,559,466	2,113,054
Loans receivable	2	1,277,455	1,073,717
Long-term investments	3	1,000	1,000
Capital assets	4	76,408	94,681
		$ 3,914,329	$ 3,282,452
Liabilities and Net Assets			
Current liabilities			
Accounts payable and accrued liabilities		$ 120,877	$ 118,856
Deferred revenue	6	51,637	-
Promissory notes due on demand	7	200,000	200,000
Current debt		-	34,878
		372,514	353,734
Conditionally repayable contributions due on demand	5	1,555,000	1,370,000
		1,927,514	1,723,734
Net Assets			
Net assets invested in capital assets		76,408	94,681
Externally restricted net assets		650,000	650,000
Unrestricted net assets		1,260,407	814,037
		1,986,815	1,558,718
		$ 3,914,329	$ 3,282,452

See accompanying notes to the financial statements.

Approved by the Board of Directors,

_____, Director
Michael LeBourdais

_____, Director
Pat Casey
PAT CASEY

Community Futures Development Corporation of Central Interior First Nations
Exhibit B - Statement of Operations

For the year ended March 31,	Note	2026	2025
Revenue			
Western Economic Diversification		$ 307,517	$ 307,517
Other income	10	492,478	(2,395)
Interest		160,038	162,950
National Aboriginal Capital Corporation Association		502,551	235,559
Amortization of deferred capital contributions for Kweseltken Kitchen		-	23,040
Administration Revenue		-	7,500
United Way Revenue		-	75,000
ABFP - Grants (ANTCO)		-	66,233
ASETS		-	(18,670)
ETSI-BC		-	92,407
Kweseltken Kitchen		102	24,267
New Relationship Trust		60,000	50,000
		1,522,686	1,023,408
Expenditures			
Administration fees - external		16,148	14,667
Advertising and marketing		88,168	32,291
Amortization		21,995	37,061
Amounts transferred to other organizations		-	3,000
Bad debts (recovery)		(17,948)	49,270
Benefits		25,714	40,940
Contract services		36,744	78,355
Honoraria		3,600	2,824
Materials and supplies		6,419	9,340
Office rental		51,944	54,545
Office supplies and sundry		33,777	25,000
Participant allowance		-	2,606
Professional fees		130,676	81,701
Repairs and maintenance		7,201	7,340
Travel		37,599	33,785
Bank charges		75	-
Bursaries & donations		154,333	-
Wages		399,980	397,360
Workshops and training		98,164	58,189
		1,094,589	928,274
Excess of revenue over expenses		$ 428,097	$ 95,134

See accompanying notes to the non-consolidated financial statements.

Community Futures Development Corporation of Central Interior First Nations
Exhibit C - Statement of Changes in Net Assets

For the year ended March 31,

	Invested in capital assets	Unrestricted	Restricted	2026	2025
Balance, beginning of year	$ 94,681	$ 814,037	$ 650,000	$ 1,558,718	$ 1,463,582
Excess of revenue over expenses	-	428,097	-	428,097	95,136
Add:					
Purchase of capital assets	3,722	(3,722)	-	-	-
Amortization of deferred capital contributions	-	-	-	-	-
Deduct					
Amortization of capital assets	(21,995)	21,995	-	-	-
Fund Balances, end of year	$ 76,408	$ 1,260,407	$ 650,000	$ 1,986,815	$ 1,558,718

Community Futures Development Corporation of Central Interior First Nations
Exhibit D - Statement of Cash Flows

For the year ended March 31,	2026	2025
Cash provided by (used in):		
Cash flows from operating activities		
Cash received from all sources	$ 1,408,804	$ 878,108
Cash paid to suppliers and employees	(1,133,089)	(902,580)
Interest received	160,038	162,953
Collection of operating loans receivable	363,337	136,119
Issuance of operating loans receivable	(689,063)	(624,675)
Net cash provided by (used in) operating activities	110,027	(350,075)
Cash flows from investing activities		
Purchases of capital assets	(3,722)	(16,144)
Net cash provided by investing activities	(3,722)	(16,144)
Cash flows from financing activities		
Proceeds of long-term debt	185,000	-
Repayment of current debt	(34,878)	-
Payments of long-term debt	-	-
Net cash provided by financing activities	150,122	-
Increase in cash	256,427	(366,219)
Cash, beginning of year	2,069,999	2,436,218
Cash, end of year	$ 2,326,426	$ 2,069,999

See accompanying notes to the non-consolidated financial statements.

1. Significant Accounting Policies

Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for profit organizations.

Nature of Operations

The Corporation was incorporated under the Canada Corporations Act on March 31, 1995 as a not-for-profit organization. The Community Futures Development Corporation of Central Interior First Nations (the "Corporation") promotes and provides community economic development support services to First Nations persons, businesses, and communities in the Thompson-Shuswap-Nicola-Fraser Canyon-Lillooet-North Okanagan area. Through the provision of advisory, coordination, information, financial, and program objectives, the Board will facilitate improved economic self-reliance of First Nations people in this area.

The Corporation is a registered charity for income tax purposes.

Fund Accounting

The Corporation records accounting transactions using the restricted fund method of accounting for contributions. A fund is determined for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The Operating Fund reports the administrative, operating, and investing activities of the Corporation.

The Invested in Capital Asset Fund reports the capital assets of the Corporation, together with their related financing.

Revenue Recognition

Restricted contributions related to general operations are recognized as revenue of the appropriate Fund in the year in which the related expenses are incurred. All other restricted contributions are recognized as revenue of the appropriate Fund. Funding received under funding arrangements which relate to a subsequent fiscal period is reflected as deferred revenue in the year of receipt and classified as such on the statement of financial position.

Unrestricted contributions are recognized as revenue of the appropriate Fund in the received or receivable under the terms of applicable funding agreements if the amount to be received can be reasonably estimated and collection is reasonably assured.

Administrative fees revenue on promissory notes are deferred and taken into income over the term of the loan. Interest revenue is recognized as it is earned.

1. Significant Accounting Policies (continued)

Capital Assets

Capital assets acquired are valued at cost and are recorded in the Invested in Capital Asset Fund. When a capital asset no longer has any long-term service potential to the Corporation, it is written down to its residual value, if any. The acquisition costs of capital assets and payments on capital debt, which are not funded from capital financing sources are recorded as interfund transfers from the applicable fund to the Invested in Capital Asset Fund in the year of expenditure. These expenditures are also recorded as an addition to assets of the Invested in Capital Asset Fund.

Amortization is based on the estimated useful life of the assets. Amortization is charged at the following rates and

Furniture and fixtures	4 years	straight-line
Computer equipment	2 years	straight-line
Vehicles	20%	declining balance

Capital assets are written down to net realizable value at the point they no longer contribute to the Corporation's ability to provide services.

Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make assumption and estimates that have an effect on the reported amounts of assets and liabilities and disclosure at the date of the financial statements and the reported amounts of revenue and expenses during the period. Estimates in the financial statements include the valuation of loans receivable and amortization of capital assets. Actual results could be different from those estimates.

Financial Instruments

Except for loans receivable and promissory notes payable, financial Instruments are recorded at fair value at initial recognition. In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any change in fair value reported in income. All other financial instruments are reported at cost or amortized cost less impairment. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value and charged to the financial instrument for those measured at amortized cost.

Financial assets are tested for impairment when indicators of impairment exist. When a significant change in the expected timing or amount of the future cash flows of the financial asset is identified, the carrying amount of the financial asset is reduced and the amount of the write-down is recognized in net income. A previously recognized impairment loss may be reversed to the extent of the improvement, provided it is not greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously, and the amount of the reversal is recognized in net income.

The Corporation's financial instruments consist of cash, temporary investments, loans receivable, long-term investments, and accounts payable. The carrying values of cash and temporary investments approximate their fair value due to the relatively short periods to maturity of these items. The carrying value of long-term investments is cost.

1. Significant Accounting Policies (continued)

Loans receivable and promissory notes payable are recorded at inception at their face value rather than at fair value. Face value may not reflect fair value due to preferential terms which may not reflect market values. The carrying value of these items is amortized cost.

The Corporation is exposed to financial risk that arises from the credit quality of the entities to which it provides loans. Credit risk arises from the possibility that these entities may experience financial difficulty and be unable to fulfill their obligations. The Corporation performs ongoing credit evaluations of the entities' financial condition and maintains provisions for potential credit losses.

It is management's opinion that the corporation is not exposed to significant interest or currency risks arising from these financial instruments.

Impairment of Long-lived Assets

In the event that facts and circumstances indicate that the Corporation's long lived assets may be impaired, a test of recoverability would be performed.

Such a test entails comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down to market value or discounted cash flow value is required.

Such a test entails comparing the estimated future undiscounted cash flows associated with the asset to the asset's carrying amount to determine if a write down to market value or discounted cash flow value is required.

2. Loans receivable

	Loan receivable	Allowance for	Net 2026	Net 2025
Loans	$ 1,102,213	$ 56,985	$ 1,045,228	$ 921,117
Indigenous Womens Entrepreneurship Program	190,768	8,087	182,681	-
Indigenous Youth Entrepreneurship Program	24,108	1,189	22,919	-
Women's Entrepreneurship Loan Program	28,028	1,401	26,627	152,600
	$ 1,345,117	$ 67,662	$ 1,277,455	$ 1,073,717

2. Loans receivable (continued)

(a) Loans receivable

Loans receivable are advanced pursuant to agreements with the Community Futures Program of Western Economic Diversification and Community Business Loans Program. The programs are aimed to provide funding to assist Aboriginal entrepreneurs in business ventures within a defined region of the Central Interior of British Columbia. Most loans are term loans with rates between 8% to 12% compounded monthly. Any exception to this is by board resolution. The Corporation makes available an annual interest rate rebate of 25% of the total interest paid on an individual loan for borrowers who have met all of the loan terms and repayment conditions. The average annual yield on the loans was 3.01% (2025 - 3.01%). As of March 31, 2026, 45 loans (2025 - 42) are outstanding. Generally, loans are supported by charges against tangible property. The Corporation's loans have maturities ranging between one and five years.

The Community Business Loans Program is a provincial program to stimulate economic development and growth in British Columbia.

Youth loans are a Western Economic Diversification program to stimulate economic development and growth to youth sector businesses in British Columbia.

Entrepreneurs with disabilities loans are a Western Economic Diversification program to stimulate economic development and growth to businesses of entrepreneurs with disabilities in British Columbia.

The Microloans Fund was established to provide loans to graduates of the Aboriginal BEST program. Loans are limited to a maximum of $1,500.

The Women Entrepreneurship Loan fund program provides certain funds to NACCA on the condition that NACCA provide financing to Indigenous Women Entrepreneurs through its member Aboriginal Financial Institutions.

(b) Allowance for doubtful loans

Allowance for doubtful loans is provided for on the following basis:
Specific: Management has evaluated all loans in arrears with any risk of loss.
Specific loans are written off when they are identified by management as uncollectable. Management has calculated a specific provision on loans of $nil (2025 - $34,200) for loans to be written off.

Non-specific: Management has calculated a non-specific provision on loans of $67,662 (2025 - $49,452) for the overall loans receivable.

3. Long term investments

		2026		2025
0.00662% of common shares in All Nations Trust Company	$	1,000	$	1,000
	$	1,000	$	1,000

4. Tangible capital assets

	2026			2025
	Cost	Accumulated	Net book value	Net book value
Investing:				
Furniture and fixtures	$ 31,925	$ 31,925	$ -	$ -
Operating:				
Computer equipment	192,974	189,544	3,430	4,513
Furniture, fixtures and vehicles	182,323	148,683	33,640	41,456
Vehicles	98,580	59,242	39,338	48,712
Tangible capital assets	$ 505,802	$ 429,394	$ 76,408	$ 94,681

5. Investment Contributions and Loans

	2026	2025
(a) Contributions	$ 650,000	$ 650,000
(b) Loans:		
Repayable loan program	$ 200,000	$ 200,000
Repayable youth loan program	200,000	200,000
Community Business loans program	250,000	250,000
Repayable Entrepreneurs with Disabilities loan program	160,000	160,000
Indigenous Womens Entrepreneurship Program	285,000	160,000
Indigenous Youth Entrepreneurship Program	60,000	-
Aboriginal Development Landing Assistant	400,000	400,000
	$ 1,555,000	$ 1,370,000

These loans are repayable over various terms under the investment agreements. In addition, $250,000 ($200,000 repayable loan program and $50,000 repayable youth loan program) of the funds received from Western Economic Diversification were used as matching funds regarding the Community Business Loans program to provide a pool of $500,000 of funds for this program.

6. Deferred Revenue

Deferred revenue includes funding received for programs/projects that were not completed at year end, and unearned administrative fees received on promissory notes. These amounts are recorded as a liability as they are unearned at year end.

	2025	Funding received	Revenue Recognized	2026
NACCA-ACE	$ -	$ 51,125	$ (13,921)	$ 37,204
NACCA-CDP26-0061 Strategic Planning	$ -	$ 24,700	$ (23,004)	$ 1,696
NACCA-CDP26-0060 Annual Workplan	$ -	$ 36,074	$ (23,337)	$ 12,737
	$ -	$ 111,899	$ (60,262)	$ 51,637

Deferred capital contributions represent the unspent amount of grants received for the purchase of capital assets. The balance of deferred capital contributions are as follows:

7. Promissory Notes Payable

The Corporation holds promissory notes owing to the National Aboriginal Capital Corporations Association (NACCA) in the amount of $200,000 (2025 - $200,000). Principal balances are repaid to NACCA as the corresponding loan receivables are collected. The promissory notes are conditionally due on demand, interest free, and unsecured, but are matched against specific loans receivable of $nil (2025 - $nil).

8. Commitments

The Corporation's office lease agreement expired during the year. The Corporation continues to lease the office space under the same terms on a month-to-month basis.

9. Capital Disclosures

The Corporation's objectives when managing capital are as follows:

1) To safeguard the Corporation's ability to carry on as a going concern so the Corporation can continue to facilitate economic self-reliance of First Nations people in the area through providing credit-worthy individuals with loans through established lending practices.

2) The Board reviews active loans on a regular basis to ensure loans are collectible and no further action is required. The Board also reviews the allowance for uncollectible loans and makes revisions when necessary.

3) Management maintains an investment portfolio representing cash which has not been loaned to individuals. This investment portfolio consists of low risk money market securities as the funds must remain liquid to be available for lending.

4) Management ensures there is adequate available cash flow to fund ongoing operations by comparing actual results to the operating budget and monitoring funding requirements.

10. Other Income

The corporation received a $450,000 capital injection approved by PacifiCan to increase the non-repayable investment fund administered by the corporation. This funding represents a top-up to existing Community Futures investment and loan funds and is subject to the terms and conditions of the relevant contribution agreements with Canada.

11. British Columbia Societies Act

On November 28, 2016, the new British Columbia Societies Act (the "Act") came into effect. Included in the Act is a requirement to disclose the remuneration paid to all directors, the ten highest-paid employees, and all contractors who were paid at least $75,000 annually. For the year ended March 31, 2026, the Corporation had one individual who met this disclosure threshold. The aggregate remuneration paid to these individuals amounted to $110,000.

12. Comparative Figures

Certain comparative figures presented in the financial statements have been restated to conform with the current year's presentation.

Community Futures Development Corporation of Central Interior First Nations **Exhibit E**
Operating Fund
Statement of Financial Position (Unaudited)

As at March 31,		2026		2025
Assets				
Current assets				
Cash and bank	$	30,407	$	65,805
Accounts receivable		221,881		24,827
Prepaid expenses & other current assts		11,159		18,228
Due from Investing Fund		23,662		262,721
		287,109		371,581
Capital assets		76,408		94,681
	$	363,517	$	466,262
Liabilities and Net Assets				
Current liabilities				
Accounts payable and accrued liabilities	$	113,251	$	91,464
Deferred revenue		51,637		-
		164,888		91,464
Net Assets				
Net assets invested in capital assets - Exhibit G		76,408		94,681
Externally restricted net deficiency - Exhibit G		197,519		351,693
Unrestricted net assets - Exhibit G		(75,298)		(71,576)
		198,629		374,798
	$	363,517	$	466,262

Community Futures Development Corporation of Central Interior First Nations **Exhibit F**

Operating Fund

Statement of Operations (Unaudited)

For the year ended March 31,	2026	2025
Revenue		
Pacifican	$ 307,517	$ 307,517
Other income	36,668	(8,895)
Interest	29,530	7,282
National Aboriginal Capital Corporation Association	502,551	235,559
Amortization of deferred capital contributions for Kweseltken Kitchen	-	23,040
Administration Revenue	-	7,500
United Way Revenue	-	75,000
ABFP - Grants (ANTCO)	-	66,233
ASETS	-	(18,670)
ETSI-BC	-	92,407
Kweseltken Kitchen	102	24,267
New Relationship Trust	60,000	50,000
	936,368	861,240
Expenditures		
Administration fees - external	16,148	14,667
Advertising and marketing	88,168	27,554
Amortization	21,995	37,061
Amounts transferred to other organizations	-	3,000
Benefits	25,714	40,940
Contract services	36,744	78,355
Honoraria	3,600	2,824
Materials and supplies	6,419	9,340
Office rental	51,944	54,545
Office supplies and sundry	33,777	25,000
Participant allowance	-	2,606
Professional fees	130,676	81,701
Repairs and maintenance	7,201	7,340
Travel	37,599	33,785
Bank charges	75	-
Bursaries & donations	154,333	-
Wages	399,980	397,360
Workshops and training	98,164	58,189
	1,112,537	874,267
Deficiency of revenue over expenditures before the other items	(176,169)	(13,025)
Gain on disposal of capital assets	-	-
Transfer from Investment Fund	-	-
Excess (deficiency) of revenue over expenditures	(176,169)	(13,025)
Net assets (deficiency), beginning of the year	374,798	387,823
Net assets (deficiency), end of the year	$ 198,629	$ 374,798

See accompanying notes to the non-consolidated financial statements.

Community Futures Development Corporation of Central Interior First Nations **Exhibit H**

Operating Fund

Schedule of Operations and Net Deficiency (Unaudited)

Core Fund

For the year ended March 31,	2026	2025
Revenue		
Western Economic Diversification	$ 307,517	$ 307,517
Other income	1,435	(26,515)
Interest	29,530	7,285
Administration Revenue	-	7,500
	338,482	295,787
Expenditures		
Administration fees - external	(83,988)	7,167
Advertising and marketing	12,200	15,852
Amortization	21,995	37,061
Benefits	25,714	31,464
Bursaries & donations	-	3,000
Contract services	25,076	59,901
Materials and supplies	5,294	6,847
Office rental	38,611	38,181
Office supplies and sundry	29,771	23,900
Professional fees	130,676	81,701
Repairs & maintenance	3,763	2,924
Travel	19,538	18,671
Wages	236,526	287,354
Workshops and training	14,870	14,883
Honoraria	600	1,000
	480,646	629,906
Excess (deficiency) of revenue over expenditures	(142,164)	(334,119)
Deficiency, beginning of the year	182,280	516,399
Transfer from other funds:		
Transfer from other funds	(548)	-
Net assets, end of the year	$ 39,568	$ 182,280

See accompanying notes to the non-consolidated financial statements.

Community Futures Development Corporation of Central Interior First Nations
Operating Fund
Combined Schedule of Operations and Net Assets (Unaudited)

Exhibit G

For the year ended March 31,

	Net assets (deficiency) 2025	Revenue	Expenditures	Change in net assets for the year	Capital purchases	Interfund transfers	Gain on disposal of capital assets	Net assets (deficiency) 2026
Core Fund	$ 182,280	$ 338,482	$ 480,646	$ (142,164)	$ -	$ (548)	$ -	$ 39,568
Other Projects	192,518	597,886	631,891	(34,005)	-	548	-	159,061
Total	$ 374,798	$ 936,368	$ 1,112,537	$ (176,169)	$ -	$ -	$ -	$ 198,629

For the year ended March 31,	Net assets (deficiency) 2025	Revenue	Expenditures	Change in net assets for the year	Capital purchases	Interfund transfers	Gain on disposal of capital assets	**Net assets (deficiency) 2026**
Unrestricted net assets (deficiency)	$ (71,576)	$ -	$ -	$ -	$ (3,722)	$ -	$ -	$ (75,298)
Restricted net assets (deficiency)	351,693	936,368	1,090,542	(154,174)	-	-	-	197,519
Invested in capital assets	94,681	-	21,995	(21,995)	3,722	-	-	76,408
Total	$ 374,798	$ 936,368	$ 1,112,537	$ (176,169)	$ -	$ -	$ -	$ 198,629

Community Futures Development Corporation of Central Interior First Nations **Exhibit I**
Operating Fund
Schedule of Operations and Net Assets (Unaudited)
Other Projects

For the Year ended March 31,

	ABFP - Grants (ANTCO)	IBDS - BUS.MKT.	IBDS -TRAIN	NACCA -IWE	NACCA - IBSP/ELP	Kwse'ltkten Project	KFAM	NEW RELATIONSHIP TRUST	CFBC -DREAI	ELDP OP FUNDING	Special Projects- Donation	**2026**	2025
Revenues													
NACCA	-	-	-	275,736	-	-	-	-	-	2,658	-	278,394	196,425
Funding	-	-	-	-	-	-	-	60,000	-	-	233	60,233	135,354
Revenue Deferred	-	-	-	-	-	-	-	-	-	-	-	-	30,520
Administration Revenue	-	-	-	-	-	-	-	-	-	-	-	-	54,414
Interest	-	-	-	-	-	102	-	-	-	-	-	102	3
CFBC	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	275,736	-	102	-	60,000	-	2,658	233	338,729	416,716
Expenditures													
Advertising and marketing	-	-	-	22,512	-	888	-	-	-	-	-	23,400	11,421
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	9,476
Contract services	-	-	-	-	-	2,629	-	-	-	-	-	2,629	15,954
Administration fees - external	-	-	-	43,086	-	-	-	-	-	-	-	43,086	-
Bursaries & donations	66,233	-	-	10,600	-	-	-	73,500	-	-	-	150,333	-
Honoraria	-	-	-	-	-	3,000	-	-	-	-	-	3,000	1,824
Materials and supplies	-	-	-	-	-	928	-	-	-	-	-	928	537
Memberships & licenses	-	-	-	3,000	-	1,006	-	-	-	-	-	4,006	1,098
Office rental	-	-	-	-	-	12,433	-	-	-	-	-	12,433	16,173
Travel	-	-	-	7,315	-	982	-	-	-	-	-	8,297	12,056
Wages	-	-	-	85,936	-	-	-	-	-	-	-	85,936	110,004
Workshops and Training	-	-	-	29,508	-	345	-	-	-	-	-	29,853	40,931
Repairs & Maintenance	-	-	-	-	-	3,438	-	-	-	-	-	3,438	4,402
Contribution internal	-	-	-	-	-	-	-	-	-	-	-	-	-
Bank charges	-	-	-	-	-	75	-	-	-	-	-	75	-
Participant allowance	-	-	-	-	-	-	-	-	-	-	-	-	2,606
	66,233	-	-	201,957	-	25,724	-	73,500	-	-	-	367,414	226,482
Excess of revenue over expenditures	(66,233)	-	-	73,779	-	(25,622)	-	(13,500)	-	2,658	233	(28,685)	190,234
Net assets, beginning of year	66,233	(100)	(448)	26,126	54,400	(148,915)	23,878	50,000	7,482	-	-	78,656	(111,575)
Transfer from other funds	-	100	448	-	-	-	-	-	-	-	-	548	-
Net assets (deficiency), end of year	$ -	$ -	$ -	$ 99,905	$ 54,400	$ (174,537)	$ 23,878	$ 36,500	$ 7,482	2,658	233	$ 50,519	$ 78,659

The information in this schedule is derived from the Corporation's annual audited financial statements and were subject to audit procedures performed on the financial statements as a whole

Community Futures Development Corporation of Central Interior First Nations **Exhibit J**
Operating Fund
Schedule of Operations and Net Assets (Unaudited)
Other Projects

For the Year ended March 31,

	ASETS	United Way-Capacity	United Way-Recovery Planning	UNITED WAY - CRITICAL INFRASTRUCTURE	NACCA-IYE	NACCA-ACE	NACCA-AGA	COOPERATIVES FIRST	ETSI BC	NACCA-CDP26-0061 Strategic Planning	NACCA-CDP26-0060 Annual Workplan	**2026**	2025
Revenues													
NACCA	-	-	-	-	163,895	13,921	-	-	-	23,004	23,337	224,157	-
Funding	-	-	-	-	-	-	-	35,000	-	-	-	35,000	(18,670)
Revenue Deferred	-	-	-	-	-	-	-	-	-	-	-	-	92,407
United Way Revenue	-	-	-	-	-	-	-	-	-	-	-	-	75,000
CFBC	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	163,895	13,921	-	35,000	-	23,004	23,337	259,157	148,737
Expenditures													
Advertising and marketing	-	-	-	-	20,726	-	6,258	3,778	-	-	21,806	52,568	284
Administration fees - external	-	-	-	-	37,050	-	-	20,000	-	-	-	57,050	7,500
Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract services	-	-	-	-	-	-	-	-	-	7,975	1,064	9,039	2,500
Honoraria	-	-	-	-	-	-	-	-	-	-	-	-	-
Materials and supplies	-	-	-	-	-	-	-	-	-	197	-	197	1,955
Memberships & licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Office rental	-	-	-	-	-	-	-	-	-	900	-	900	188
Travel	-	-	-	-	-	-	-	4,743	-	5,021	-	9,764	3,058
Wages	-	-	-	-	63,654	13,864	-	-	-	-	-	77,518	-
Workshops and Training	-	-	-	-	36,185	57	3,439	4,382	-	8,911	467	53,441	2,374
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	14
Bursaries & donations	-	-	-	-	3,000	-	-	1,000	-	-	-	4,000	-
	-	-	-	-	160,615	13,921	9,697	33,903	-	23,004	23,337	264,477	17,873
Excess of revenue over expenditures	-	-	-	-	3,280	-	(9,697)	1,097	-	-	-	(5,320)	130,864
Net assets, beginning of year	(18,670)	(12,762)	(6,740)	61,065	-	-	-	-	90,969	-	-	113,862	(17,002)
Transfer from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Net assets (deficiency), end of year	$ (18,670)	$ (12,762)	$ (6,740)	$ 61,065	3,280	-	(9,697)	1,097	90,969	-	-	$ 108,542	$ 113,862

The information in this schedule is derived from the Corporation's annual audited financial statements and were subject to audit procedures performed on the financial statements as a whole

Community Futures Development Corporation of Central Interior First Nations
Investment Fund
Statement of Financial Position (Unaudited)

Exhibit K

As at March 31

	General Investment Fund	Indigenous Womens Entrepreneurship Program	Youth Investment Fund	Community Business Loans Program	Entrepreneurs with Disabilities Fund	Micro Loans	Emergency Loan Fund	Women's Entrepreneurship Loan Fund	Aboriginal Development Landing Assistance	Indigenous Youth Entrepreneurship Program	**2026**	2025
Assets												
Cash and bank	834,754	271,708	-	510,517	-	-	679,040	-	-	-	2,296,019	2,004,194
Due from operating	-	-	89,179	333,455	99,879	30,065	-	-	-	-	552,578	-
Loans receivable	1,035,227	153,681	-	-	-	-	-	26,626	-	22,919	1,238,453	939,563
Loan forgiveness	10,002	29,000	-	-	-	-	-	-	-	-	39,002	134,154
Long-term investments (Note 7)	1,000	-	-	-	-	-	-	-	-	-	1,000	1,000
Inter-departmental balances	-	73,759	142,453	-	119,516	-	-	175,892	400,000	36,466	948,086	1,094,211
	$ 1,880,983	$ 528,148	$ 231,632	$ 843,972	$ 219,395	$ 30,065	$ 679,040	$ 202,518	$ 400,000	$ 59,385	$ 5,075,138	$ 4,173,122
Liabilities and Net Assets												
Liabilities												
Accounts payable and accrued liabilities	$ 7,615	$ -	$ -	-	-	$ -	-	-	-	-	7,615	61,320
Investment fund contributions and loans	-	285,000	150,000	500,000	160,000	-	-	-	400,000	60,000	1,555,000	1,370,000
Due to operating	326,078	220,915	-	-	-	-	29,246	-	-	-	576,239	262,721
Inter-departmental balances	102,259	-	-	393,241	-	14,700	437,898	-	-	-	948,098	1,095,161
Promissory notes	-	-	-	-	-	-	-	200,000	-	-	200,000	200,000
	435,952	505,915	150,000	893,241	160,000	14,700	467,144	200,000	400,000	60,000	3,286,952	2,989,202
Net Assets												
Externally restricted net assets	650,000	-	-	-	-	-	-	-	-	-	650,000	650,000
Unrestricted net assets (deficit	795,031	22,233	81,632	(49,269)	59,395	15,365	211,896	2,518	-	(615)	1,138,186	533,920
	1,445,031	22,233	81,632	(49,269)	59,395	15,365	211,896	2,518	-	(615)	1,788,186	1,183,920
	1,880,983	$ 528,148	$ 231,632	$ 843,972	$ 219,395	$ 30,065	$ 679,040	$ 202,518	$ 400,000	$ 59,385	$ 5,075,138	4,173,122

The information in this schedule is derived from the Corporation's annual audited financial statements and were subject to audit procedures performed on the financial statements as a whole

Community Futures Development Corporation of Central Interior First Nations
Investment Fund
Statement of Operations (Unaudited)

Exhibit L

For the year ended March 31

	General Investment Fund	Indigenous Womens Entrepreneurship Program	Youth Investment Fund	Community Business Loans Program	Entrepreneurs with Disabilities Fund	Micro Loans	Emergency Loan Fund	Women's Entrepreneurship Loan Fund	Indigenous Youth Entrepreneurship Program	**2026**	2025
Revenue											
Loan interest	80,184	8,845	-	-	-	-	-	518	574	90,121	58,062
Interest income - bank	14,078	-	-	14,857	-	-	11,452	-	-	40,387	97,606
Miscellaneous income	453,960	1,500	-	-	-	-	-	350	-	455,810	6,500
	548,222	10,345	-	14,857	-	-	11,452	868	574	586,318	162,168
Expenditures											
Advertising and sundry	-	-	-	-	-	-	-	-	-	-	4,737
Bad debt (Recovery)	(19,715)	34,055	-	-	-	-	(34,878)	1,401	1,189	(17,948)	49,270
Office rental recovery	-	-	-	-	-	-	-	-	-	-	-
	(19,715)	34,055	-	-	-	-	(34,878)	1,401	1,189	(17,948)	54,007
Excess (deficiency) of revenue over expenditures	567,937	(23,710)	-	14,857	-	-	46,330	(533)	(615)	604,266	108,161
Net assets, beginning of year	877,094	45,943	81,632	(64,126)	59,395	15,365	165,566	3,051	-	1,183,920	1,075,759
Net assets, end of year	1,445,031	22,233	81,632	(49,269)	59,395	15,365	211,896	2,518	(615)	1,766,568	1,183,920

The information in this schedule is derived from the Corporation's annual audited financial statements and were subject to audit procedures performed on the financial statements as a whole