Matilda D'Silva Ltd

Chartered Professional Accountant

3115 Taylor Frontage Rd Burns Lake, BC, V0J 1E2

Home: 250-692-5805 Mobile: 250-685-8229

Fax: 250-692-7779

matilda@matildadsilvacga.com

April 2, 2025

LAKES DISTRICT FAMILY ENHANCEMENT SOCIETY

PO Box 777 Burns Lake British Columbia V0J1E0

Attention: Ms. Cathy Ashurst

Dear Ms. Cathy Ashurst

You have requested that, on the basis of information that you will provide, I assist you in the preparation of the compiled financial information for LAKES DISTRICT FAMILY ENHANCEMENT SOCIETY, which comprise the statement of financial position for the year ending March 31, 2025, and the statements of operations and net assets for the year then ended, and Note 1, which describes the basis of accounting to be applied in the preparation of the compiled financial information.

The Intended Use of the Compiled Financial Information

The compiled financial information is intended to be used by management of LAKES DISTRICT FAMILY ENHANCEMENT SOCIETY, and third parties, being funding agencies. Those parties are in a position to request and obtain further information from the entity.

I am pleased to confirm my acceptance and understanding of this compilation engagement by means of this letter.

My Responsibilities

I will perform the compilation engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires me to comply with relevant ethical requirements.

A compilation engagement involves me assisting you in the preparation of compiled financial information. Since a compilation engagement is not an assurance engagement, I am not required to perform procedures to verify the accuracy or completeness of the information you provide to me for the compilation engagement. Accordingly, I will not express an audit opinion or a review conclusion, or provide any form of assurance on the compiled financial information.

Management's Responsibilities

The compilation engagement is performed on the basis that you acknowledge that:

- a. The third party that intends to use the compiled financial information is in a position to request and obtain further information from the entity;
- b. A compilation engagement is appropriate for the intended use;
- c. You understand that a compilation engagement will not fulfill the entity's legal, regulatory or contractual provisions, if any, for an audit engagement or a review engagement; and

d. You understand that the compiled financial information should not be used by third parties other than those who are in a position to request or obtain further information from the entity, or have agreed with you the basis of accounting to be applied in the preparation of the compiled financial information.

Further, you acknowledge that you are responsible for:

- a. The compiled financial information;
- b. Selecting the basis of accounting to be applied in the preparation of the compiled financial information that is appropriate for the intended use;
- c. The accuracy and completeness of the information provided to me; and
- d. Attaching the compilation engagement report when distributing or reproducing the compiled financial information.

Reporting

Unless unanticipated difficulties are encountered, my report will be substantially in the following form contained in Appendix A to this letter.

Use of Information

It is acknowledged that I will have access to all information about identified individuals ("personal information") in your custody that I require to complete my Engagement. My services are provided on the basis that:

- a. You represent to me that management has obtained any required consents for my collection, use, disclosure, storage, transfer and process of personal information required under applicable privacy legislation and professional regulation; and
- b. I will hold all personal information in compliance with my Privacy Statement.

File Inspections

In accordance with professional regulations (and by my firm's policy), my client files must periodically be reviewed by practice inspectors and by other firm personnel to ensure that I am adhering to professional and firm standards. File reviewers are required to maintain confidentiality of client information.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each practitioner must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, I will not provide any third party with confidential information concerning the affairs of LAKES DISTRICT FAMILY ENHANCEMENT SOCIETY unless:

- a. I have been specifically authorized with prior consent;
- b. I have been ordered or expressly required by law or by the British Columbia Code of Professional Conduct/Code of Ethics; or
- c. The information requested is (or enters into) public domain.

Communications

In performing my services, I will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus or otherwise used or communicated by an unintended third party, I cannot guarantee or warrant that communications from me will be properly delivered only to the addressee. Therefore, I specifically disclaim, and you release me from any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by me in connection with the performance of this Engagement. In that regard, you agree that I shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues, or anticipated profits).

If you do not consent to my use of electronic communications, please notify me in writing.

Other Terms of Engagement

Subject to management review and approval, I will carry out such bookkeeping as I find necessary prior to the preparation of the financial information, prepare the necessary federal and provincial income tax returns and prepare any special reports as required. Management will provide the information necessary to complete the returns/reports and will file them with the appropriate authorities on a timely basis.

It should be noted that my accounting work in the area of GST ,PST Excise and other commodity taxes is limited to that appropriate to complete the compiled financial information. Accordingly, I may not detect situations where you are incorrectly collecting GST and PST or incorrectly claiming input tax credits. As you are aware, failure to properly account for the GST ,PST & Excise could result in you or your company becoming liable for tax, interest or penalties. These situations may also arise for provincial sales tax, custom duties and excise taxes.

I will also be pleased to provide additional services upon request. Such services include income tax planning, GST and PST advice, business financing, management consulting and valuations.

Ownership

The working papers, files, other materials, reports and work created, developed or performed by me during the course of the Engagement are the property of my firm, constitute my confidential information and will be retained by me in accordance with my firm's policies and procedures.

During the course of my work, I may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of my services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. I also do not provide any warranties in relation to these items and will not be liable for any lost or corrupted data or other damage or loss suffered or incurred by you in connection with your use of them.

I retain the copyright and all intellectual property rights in any original materials provided to you.

Accounting Advice

Except as outlined in this letter, this Engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement letter.

Dispute Resolution

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this Engagement will, prior to resorting to litigation, be submitted to mediation.

Indemnity

LAKES DISTRICT FAMILY ENHANCEMENT SOCIETY hereby agrees to indemnify, defend (by counsel retained and instructed by me) and hold harmless my firm (and its partners, agents and employees) from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands and liabilities arising out of (or in consequence of):

- a. The breach by LAKES DISTRICT FAMILY ENHANCEMENT SOCIETY, or its directors, officers, agents or employees, of any of the covenants or obligations of by LAKES DISTRICT FAMILY ENHANCEMENT SOCIETY herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, my engagement report or the financial information in reference to which the engagement report is issued, or any other work product made available toyou by my firm.
- b. A misrepresentation by a member of your management or those charged with governance.

Limitation of Liability

My aggregate liability for all claims, losses, liabilities and damages in connection with this Engagement, whether as a result of breach of contract, tort (including negligence), or otherwise, regardless of the theory of liability, is limited to the fees charged. My liability shall be several and not joint and several. I shall only be liable for my proportionate share of any loss or damage, based on my contribution relative to the others' contributions and only if your claim is commenced within 24 months or less of the date. LAKES DISTRICT FAMILY ENHANCEMENT SOCIETY should have been aware of the potential claim. In addition, I will not be liable in any event for consequential, incidental, indirect, punitive, exemplary, aggravated or special damages, including any amount for loss of profit, data or goodwill, whether or not the likelihood of such loss or damage was contemplated.

Time Frames

I will use all reasonable efforts to complete the Engagement as described in this letter within the agreed upon time frames.

However, I shall not be liable for failures or delays in performance that arise from causes beyond my reasonable control, including any delays in the performance by LAKES DISTRICT FAMILY ENHANCEMENT SOCIETY. of its obligations.

Fees at Regular Billing Rate

My professional fees will be based on my regular billing rates, plus direct out-of-pocket expenses and applicable GST and PST, and are due when rendered. Fees for any additional services will be established separately.

Concerns

If at any time you would like to discuss my services or make a complaint, please contact me. I will listen to your concerns and investigate any complaint on a timely basis.

Billing

My fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.50% per month or 18.00% (APR) per annum. I reserve the right to suspend my services or to withdraw from this Engagement in the event that any of my invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to me, you agree to reimburse me for my costs of collection, including lawyers' fees.

Costs of Responding to Government or Legal Processes

In the event I am required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information I obtained and/or prepared during the course of this Engagement, you agree to compensate me at my normal hourly rates for the time I expend in connection with such response and to reimburse me for all of my out-of-pocket costs (including applicable GST and PST) incurred.

Termination

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the Engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party [not less than 30 calendar days before the effective date of termination]. If early termination takes place, LAKES DISTRICT FAMILY ENHANCEMENT SOCIETY shall be responsible for all time and expenses incurred up to the termination date.

If I am unable to complete the Engagement I may withdraw from the Engagement before issuing a *Compilation Engagement Report* communication or compiling the financial information. If this occurs, I will communicate the reasons and provide details.

Survival of Terms

This engagement letter will continue in force for subsequent Engagements unless terminated by either party by written notice prior to the commencement of the subsequent Engagement.

Indemnity for Fees

For value received by the Indemnifier directly or indirectly as shareholder or director of the company for whom services are provided, the Indemnifier agrees with my firm that at all times the Indemnifier shall promptly indemnify my firm for all amounts due by the company in the event of the company failing to pay any invoice when due by the company. This indemnity is absolute and unconditional and the Indemnifier shall not be released or discharged by any indulgence extended to the company by my firm.

Conclusion

This engagement letter includes the relevant terms that will govern the Engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If you have any questions about the contents of this letter, please raise them with me. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the attached copy of this letter in the space provided and return it to me.

I appreciate the opportunity of continuing to be of service to your company.

Yours truly,

MATILDA D'SILVA LTD

Chartered Professional Accountant

The services and terms set out above are as agreed to on behalf of LAKES DISTRICT FAMILY

ENHANCEMENT SOCIETY by:

As a representative of LAKES DISTRICT FAMILY ENHANCEMENT SOCIETY

As indemnifier for accounting fees

Date signed

Appendix A - Expected Form of Report

To the Members of LAKES DISTRICT FAMILY ENHANCEMENT SOCIETY.

On the basis of information provided by management, I have compiled the statement of financial position of LAKES DISTRICT FAMILY ENHANCEMENT SOCIETY as at March 31, 2025, and the statements of operations and net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("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.

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

I did not perform an audit engagement or a review engagement, nor was I required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I 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.

Matilda D'Silva Ltd

Chartered Professional Accountant

3115 Taylor Frontage Rd Burns Lake, BC, V0J 1E2 Home: 250-692-5805 Mobile: 250-685-8229

Fax: 250-692-7779

matilda@matildadsilvacga.com

September 24, 2025

Lakes District Family Enhancement Society PO Box 777 Burns Lake BC V0J 1E0

Attention: Ms. Cathy Ashurst

Dear Ms. Cathy Ashurst

Further to my engagement letter dated April 2, 2025, you acknowledge that you are responsible for:

- a. The compiled financial information;
- b. Selecting the basis of accounting to be applied in the preparation of the compiled financial information that is appropriate for the intended use;
- c. The accuracy and completeness of the information provided to us; and
- d. Attaching the compilation engagement report when distributing or reproducing the compiled financial information.

If you have any questions about the contents of this letter, please raise them with me. Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, your responsibilities for the compilation engagement.

I appreciate the opportunity of continuing to be of service to your company.

Sept. 25, 2025

Yours truly,

Signed

Matika D'Silva Ltd

Acknowledged and agreed on behalf of the management of

Lakes District Family Enhancement Society

Per:

Date

Lakes District Family Enhancement Society

Compiled Financial information

For the year ended March 31,2025

(with comparative figures for 2024)



COMPILATION ENGAGEMENT REPORT

To the Members of Lakes District Family Enhancement Society

On the basis of information provided by management, I have compiled the statement of financial position of Lakes District Family Enhancement Society as at March 31, 2025, and the statements of operations and fund balances for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information ("financial information").

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

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

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

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



MATILDA D'SILVA LTD
Chartered Professional Accountant

Burns Lake, British Columbia September 24, 2025

Lakes District Family Enhancement Society Statement of Financial Position as at March 31, 2025 (With comparative figures for 2024)

	Net Assets Invested in Capital Assets Externally restricted Internally restricted Unrestricted	Current Liabilities Accounts Payable	LIABILITIES & NET ASSETS	Total		Less Accumulated amortization	Capital Assets Coolers & Freezers Furniture & Equipment Vehicles Buildings & Improvements Land	Total Current Assets	Short term investments (note 2) Accounts Receivable Public Service Bodies rebate receivable Prepaid Expenses	ASSET Current Assets LDFES General Bank Food Bank Gaming Bank Petty Cash Account	
854,163	348,417 73,216 216,303 216,226	\$9,310		\$863,473	348,417	608,448 (260,030)	86,175 145,189 60,732 284,952 31,400	515,055	216,303 2,063 3,061 21,444 242,871	\$176,288 95,886 - 272,184	2025
765,945	353,203 59,399 216,303 137,040	\$8,831		\$774,776	353,203	575,847 (222,644)	86,175 112,588 60,732 284,952 31,400	421,573	216,304 18,279 2,451 4,430 241,464	\$87,850 91,759 500 180,109	2024

Approved by Directors

\$863,473

\$774,776

lady alluce

Lakes District Family Enhancement Society Statement of operations and net assets for the year ended March 31, 2025 (with comparative figures for 2024)

NET	Trf out	Trfin	Excess/(Deficit)of revenue over expenses	Total	WCB Expense	Vehicle expenses Wages & Salaries & Renefits	Utilities	Travel and Expenses	Training/fuition	Repairs and maintenance	Rent	Program food Supplies	Office Supplies	Janitorial & Cleaning Supplies	Insurance	Hospitality (meetings)	Fees & Memberships	Equipment purchase	Computer/Tech Supplies	Rank Charges	Advertising	Accounting, Legal & Fees	EXPENSES	Total	Interest	Province of BC	Province of BC Gaming Grant	Federal Govt Grants & Subsidies	Donations	Fees received	REVENUE		
\$9,797	-\$18,922	\$4,705	\$24,013	\$289,271	2,359	247 398			513		14,554	2,291	7,000	2,358	5,247		650		2,385	3,107	3 107	390		313,284		291,785	11,000	11 000	9,500			Ashurst Children's Centre	
\$0	-\$2,900		\$2,900	\$27,100	196	14 868		936			600	9,775	, 00	70£	3.		•				•			30,000		30,000						Ashurst Children's Better at home - Centre Food security	
\$0			\$0	\$32,584	19	13 548		18,203			600				7	•								32,584		32,500			84			Better at home - Transportation	Seniors program
\$16,260	-\$6,839	\$101	\$22,998	\$110,873	651	90 297	754	4,358	1,393	1 305	3,300	123		477	2,490	2,524	650	•	2,035		503	940		133,871		126,413		•	•	\$7,458		Better at	rogram
\$0	-\$19,556	•	\$19,556	\$24,792	251	23.030	949	275							•				30		757	ì .		44,347		43,565			496	\$286		Northern Health Project (Meals & Transport)	
\$0			\$0	\$40,000	325	30 749	•	599			3,300	2,106	2,320	3 030 -					1					40,000		•		40,000				CPNP	
-\$3,588	-\$34,200	\$5,995	\$24,617	\$203,334	1,102	2,519 97 444	4,828	95	319	9,773	•	51,610		218	2,890	332	977		2,064	20,009	580 9C	370		227,951		3,543	110,001	440 804	106,813	6,793		Operations	Food Centre
-\$2,443			-\$2,443	\$105,443	752	39 420	5,445	982				48,126	970	908	7,350	•		•	256	145	29	1,056		103,000			103.000		,			Gaming account	ntre
-\$26,613		\$11,401	-\$38,014	\$110,509	1,884	101 124	1,522	1,381	300			276	1,013	4 04 2 .					2,160		49	; .		72,495		72,495				•		NDIT - Food Security	
\$94,805	-\$19,302	\$79,516	\$34,591	\$143,272	4,725	90 910	591	493	309	7 076	6,780	782	240	3 963	5,896	2,809	4,648		2,608	1 260	0 006	1,160		177,862	8,491	1,905	7,700	74 496	92,981			The Link	
\$88,218	-\$101,718	\$101,718	\$88,218	\$1,087,177	\$12,263	\$748 788	\$14,088	\$27,322	\$1,441	\$9,785	\$29,134	\$115,090	\$240	\$3,606	\$23,880	\$5,665	\$6,925	\$0	\$11,538	\$1,370	\$2,077	\$3,916		1,175,395	\$8,491	\$602,206	\$103,000	\$40,000	\$209,873	\$14,538		TOTAL	2025
-\$167,247	-\$158,322	\$158,322	-\$167,247	\$905,496	9,001	635.491	14,192	10,278	981	4,969	27,709	88,856	292	2,829	21,299	3,210	6,620	3,103	13,677	1,410	3/8/9	3,938		738,249	9,966	198,207	103,000	22,590	177,563	\$186,923		TOTAL	2024

Lakes District Family Enhancement Society Statement of operations and net assets for the year ended March 31, 2025 (with comparative figures for 2024)

Unrestricted	Internally restricted(note 2)	Invested in Capital Assets Externally Restricted	Net assets end of year	Total of beg balances	Invested in Capital assets Externally Restricted Internally restricted Unrestricted	NET		
\$9,797	\$31,692			\$31,692	\$31,692	\$9,797	Ashurst Children's Centre	
,				\$0		\$0		
				\$0		\$0	Setter at home - Better at home - Food security Transportation	Seniors program
		\$30,222		\$13,962	\$13,962 -	\$16,260	Better at home	orogram
-				\$0		\$0	Northern Health Project (Meals & Transport)	
\$0				\$0		\$0	CPNP	
\$78,754	\$124,611			\$206,953	\$124,611 \$82,342	-\$3,588	Operations	Food Centre
		\$42,994		\$45,437	\$45,437	-\$2,443	Gaming account	entre
-\$41,936				-\$15,323	-\$15,323	-\$26,613	NDIT - Food Security	
\$169,611	\$60,000	-\$4,785		\$130,021	\$60,000 \$70,021	\$94,805	The Link	
\$216,226	\$216,303	\$348,417 \$73,216		\$765,945	\$353,203 \$59,399 \$216,303 \$137,040	\$88,218	TOTAL	2025
\$137,040	\$216,303	\$353,202 \$59,399		\$931,194	\$385,430 \$115,394 \$226,626 \$203,744	-\$167,247	TOTAL	2024

Lakes District Family Enhancement Society Statement of operations and net assets for the year ended March 31, 2025 (with comparative figures for 2024)

Statement of Net Assets

Statement of Met Assets						
	Invested in Capital assets	Externally restricted	Internally restricted	Unrestricted	2025	2024
Opening balance	\$353,203	\$59,399	\$216,303	\$137,040	\$765,945	\$931,195
ADD: current year	ı	13,817		74,401	88,218	-165,250
Transfers	1	1				ı
Additions	32,593	•	1	-32,593	1	1
Amortization	-37,378	ı	•	37,378		•
	200					\$765 OA5
	\$340,417		\$13,210 \$210,303	\$210,220	\$210,220 \$004,100 \$100,340	\$100,040

Lakes District Family Enhancement Society March 31, 2025

Notes to Compiled Financial Information

Note 1

Basis of accounting:

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

Accounts receivable

Property, plant & equipment amortized on declining balance basis

Accounts payable and accrued liabilities

Note 2

Internally restricted funds:

of these funds requires board approval and is an important part of the long-term financial stability of the organization The board has placed \$216,303 of the internally restricted funds in a one-year GIC with Royal Bank of Canada. The use

Note 3

The Links' programs and services are aligned to fulfill the Society's mission and vision.

Mission: To enhance the health and socio-economic wellbeing of individuals, children, and families

services Vision: To be responsive to the diverse needs of the communities of the Lakes District through an interconnected hub of

to create a "Community Hub" of services with a focus on food security and various other supports. Through extensive community partnerships, The Link is working The Link's hub of services helps tackle the underlying issues that contribute to poverty by building community capacity

appropriate, with a strong focus on, and in collaboration with, local First Nations. In working towards the Society's mission and vision all programs and services are inclusive, respectful, and culturally

Ashurst Children's Centre (ACC)

of the Lakes District region, from Indigenous to non-indigenous and children from new immigrant families to children and training needing additional supports. The professionals working in the ACC are committed to continual professional development A licensed, community daycare facility for children ages 0-6. The children attending the Centre represent a cross section

Community Connections

community members, with existing services at the Link or with other service provider's dependent of need This program provides wrap-around support to build capacity and to connect clients from Link programs, as well as other

Community Education

Informed Practice workshops, as well as education for community organizations and groups This subset of The Link focuses on poverty reduction/food security advocacy initiatives, and providing FASD & Trauma

Healthy Start

risk pregnant women and their children. both Burns Lake and Grassy Plains. The objective of this program is to improve the health and social development of at-Programming includes weekly workshops, cooking sessions and individualized support for new and expectant mothers in

Lakes District Family Enhancement Society March 31, 2025

Notes to Compiled Financial Information

Food Centre

going to the landfill. Product that cannot be sold in stores and is fit for human consumption is distributed to clients; all delivers emergency food distribution to outlying communities while the Food Share and Loop programs prevent food from as well as providing education and learning opportunities for local schools and community groups. other food products are distributed to local farmers. The community garden/greenhouse grows food for The Food Centre This program provides emergency food distribution and hot lunches in the Burns Lake area. The Mobile Food Centre

Seniors Services

stronger connections weekly luncheon hosted by The Link providing not only a meal but an opportunity for seniors to meet people and build transport for seniors and people with limited mobility throughout the community. The Seniors Food Security program is pre-made hot meals to seniors and other homebound adults and the Seniors Transportation program provides bus independently in their own homes and remain connected to their communities. The Meals on Wheels program delivers The Better at Home program helps seniors (65+) with simple day-to-day tasks so that they can continue to live