December 31, 2025

Family Oriented Community Advancement Support (FOCAS Canada)

PETERSON WALKER LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

SUITE 804, 10235 - 101 STREET NW
EDMONTON, ALBERTA T5J 3G1

Reply Directly To:

Carla L. Walker, BA, BCom, CPA, CA, Partner
e-mail: walkerc@petersonwalker.ab.ca

June 17, 2026

Ms. Areero Jatani
Family Oriented Community
Advancement Support (FOCAS Canada)
#101, 10425 Princess Elizabeth Avenue NW
EDMONTON AB T5G 0Y5

Dear Ms. Jatani:

We enclose the following in connection with the company's year ended December 31, 2025:

- One copy of the financial statements.
- Our standard engagement letter for 2025. Please sign the "Office Copy" where indicated and **return it to us**.
- Report to the Board of Directors with respect to planning, responsibility assumed by the auditor and the audit approach.
- Representation letter. Please sign the "Office Copy" where indicated and **return it to us**. Included with the letter of representation is a schedule setting out the adjusting journal entries that were processed on behalf of your organization and a schedule of unrecorded journal entries that were not processed because they were immaterial.
- Management letter.
- Audit findings report.
- Copy of final trial balance.
- Copy of adjusting journal entries which should be posted to the general ledger.
- Form T3010 E, Registered Charity Information Return. Please sign the "Tax Copy" on page 6 where indicated and **return** it to our office for filing with Canada Revenue Agency.

Please call if you have questions.

Very truly yours,

Carla

Carla L. Walker, BA, BCom, CPA, CA
Partner

CLW:kj

Encl.

FAMILY ORIENTED COMMUNITY ADVANCEMENT SUPPORT (FOCAS CANADA)

(Formerly Foundation For Oromian Culture, Education And Art Services)

Financial Statements

Year Ended December 31, 2025

FAMILY ORIENTED COMMUNITY ADVANCEMENT SUPPORT (FOCAS CANADA)
(Formerly Foundation For Oromian Culture, Education And Art Services)
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Year Ended December 31, 2025

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PETERSON WALKER LLP
CHARTERED PROFESSIONAL ACCOUNTANTS
SUITE 804, 10235 - 101 STREET NW
EDMONTON, ALBERTA T5J 3G1

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Family Oriented Community Advancement Support
(formerly Foundation For Oromian Culture, Education And Art Services)

Qualified Opinion

We have audited the financial statements of Family Oriented Community Advancement Support, formerly Foundation For Oromian Culture, Education And Art Services, (the "Organization"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations, changes in 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many charitable organizations, the Organization derives revenue from donations and fundraising the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore, we were not able to determine whether any adjustments might be necessary to operations, assets or net assets.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Organization in accordance with 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 qualified audit opinion.

Other Matter

The financial statements for the year ended December 31, 2024 were audited by another auditor who expressed an unmodified opinion on those financial statements on June 27, 2025.

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

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

(continues)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Organization'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 Organization 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.

Peterson Walker LLP

Edmonton, Alberta
June 15, 2026

CHARTERED PROFESSIONAL ACCOUNTANTS

FAMILY ORIENTED COMMUNITY ADVANCEMENT SUPPORT (FOCAS CANADA)
(Formerly Foundation For Oromian Culture, Education And Art Services)
Statement of Financial Position
December 31, 2025

	2025	2024
ASSETS		
CURRENT		
Cash and cash equivalents *(Note 3)*	**$ 344,650**	$ 272,523
Gift certificates	**1,115**	677
Accounts receivable	**31,326**	41
Goods and Services Tax receivable	**2,097**	5,233
Prepaid expenses	**3,603**	865
	382,791	279,339
PROPERTY AND EQUIPMENT *(Note 4)*	**132,692**	178,419
	$ 515,483	$ 457,758
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	**$ 22,278**	$ 32,121
Source deductions payable	**4,118**	-
Deferred contributions *(Note 5)*	**219,244**	67,891
	245,640	100,012
DEFERRED CONTRIBUTIONS RELATED TO PROPERTY AND EQUIPMENT *(Note 6)*	**109,069**	148,886
	354,709	248,898
NET ASSETS		
Invested in property and equipment	**23,623**	29,534
Unrestricted	**137,151**	179,326
	160,774	208,860
	$ 515,483	$ 457,758

LEASE COMMITMENT *(Note 7)*

FUNDS HELD IN TRUST *(Note 8)*

APPROVED BY THE BOARD

_____ *Director*

_____ *Director*

See notes to financial statements

FAMILY ORIENTED COMMUNITY ADVANCEMENT SUPPORT (FOCAS CANADA)
(Formerly Foundation For Oromian Culture, Education And Art Services)
Statement of Operations
Year Ended December 31, 2025

	2025	2024
REVENUES		
Grants *(Note 9)*	**$ 140,741**	$ 193,385
Memberships	**59,340**	47,088
Administration fee	**42,462**	39,050
Donations	**41,200**	36,775
Amortization of deferred contributions related to property and equipment *(Note 6)*	**40,873**	36,016
Fundraising	**9,863**	15,859
Miscellaneous	**536**	3,607
Interest	**389**	504
	335,404	372,284
EXPENSES		
Salaries and benefits	**206,044**	197,576
Amortization	**49,856**	41,968
Direct program expenses	**30,029**	22,696
Rental	**25,929**	27,225
Professional fees	**21,751**	16,473
Travel	**13,773**	9,394
Office expenses	**12,992**	20,440
Advertising and promotion	**6,849**	9,353
Insurance	**6,329**	5,806
Telephone	**4,316**	4,135
Interest and bank charges	**2,413**	1,951
Training	**1,893**	4,986
Business taxes, licenses and memberships	**763**	1,431
Repairs and maintenance	**553**	500
	383,490	363,934
REVENUES (UNDER) OVER EXPENSES	**$ (48,086)**	$ 8,350

See notes to financial statements

FAMILY ORIENTED COMMUNITY ADVANCEMENT SUPPORT (FOCAS CANADA)
(Formerly Foundation For Oromian Culture, Education And Art Services)
Statement of Changes in Net Assets
Year Ended December 31, 2025

	Invested in Property and Equipment	Unrestricted	**2025**	2024
NET ASSETS - BEGINNING OF YEAR	$ 29,534	$ 179,326	**$ 208,860**	$ 200,510
Net purchase of equipment	3,072	(3,072)	**-**	-
Revenues (under) over expenses	(8,983)	(39,103)	**(48,086)**	8,350
NET ASSETS - END OF YEAR	$ 23,623	$ 137,151	**$ 160,774**	$ 208,860

See notes to financial statements

FAMILY ORIENTED COMMUNITY ADVANCEMENT SUPPORT (FOCAS CANADA)
(Formerly Foundation For Oromian Culture, Education And Art Services)
Statement of Cash Flows
Year Ended December 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Revenues (under) over expenses	**$ (48,086)**	$ 8,350
Items not affecting cash:		
Amortization of deferred contributions related to property and equipment	**(40,873)**	(36,016)
Amortization	**49,856**	41,968
	(39,103)	14,302
Changes in non-cash working capital:		
Gift certificates	**(438)**	(677)
Accounts receivable	**(31,285)**	2,239
Prepaid expenses	**(2,738)**	3,600
Goods and Services Tax receivable	**3,136**	(2,146)
Accounts payable and accrued liabilities	**(9,844)**	21,724
Source deductions payable	**4,118**	(2,952)
Deferred contributions	**151,353**	(77,067)
	114,302	(55,279)
	75,199	(40,977)
INVESTING ACTIVITIES		
Purchase of equipment	**(4,128)**	(140,143)
FINANCING ACTIVITIES		
Deferred contributions received for equipment	**1,056**	138,713
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	**72,127**	(42,407)
Cash and cash equivalents - beginning of year	**272,523**	314,930
CASH AND CASH EQUIVALENTS - END OF YEAR	**$ 344,650**	$ 272,523
CASH AND CASH EQUIVALENTS CONSIST OF:		
Cash	**$ 344,650**	$ 261,630
Term deposit	**-**	10,893
	$ 344,650	$ 272,523

See notes to financial statements

1. NATURE OF OPERATIONS

Family Oriented Community Advancement Support (FOCAS CANADA) (the "Organization") is a charitable organization incorporated under the Canada Not-For-Profit Corporations Act. The Organization operates to provide and assist refugees and new immigrants living in Edmonton through partnerships, services and programs that are timely, culturally appropriate and address their concerns. The Organization is a registered charity under the Income Tax Act, and as such, is exempt from income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Cash and cash equivalents

Cash and cash equivalents are comprised of cash on hand and cash on deposit, net of cheque's issued and outstanding at the reporting date and term deposits recorded at cost plus accrued interest with maturity dates of less than 90 days.

Property and equipment

Property and equipment are stated at cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

Motor vehicles	30%	declining balance method
Computer equipment	55%	declining balance method
Furniture and fixtures	20%	declining balance method
Leasehold improvements	5 years	straight-line method

Property and equipment acquired during the year but not placed into use are not amortized until they are available for use.

Contributed goods and services

The Organization recognizes donated goods and services when an amount can be reasonably determined.

Volunteers contribute time to assist the Organization in carrying out their services. Due to the difficulty in determining their fair value, these contributed amounts have not been recognized in the financial statements.

(continues)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

The Organization follows the deferral method of accounting for contributions. Contributions, including operating grants, are included in revenue in the year in which they are received or receivable, with the exception that contributions to fund a specific future period's expenses are included in revenue in that later period. Grants received for the acquisition of property and equipment are deferred and amortized to revenue on the same basis as the related property and equipment.

Memberships are recognized over the term of the membership period and collection is reasonably assured.

Fundraising is recognized in the period to which it applies and collection is reasonably assured.

Interest is recognized as it is earned.

Financial instruments

Measurement of financial instruments

The Organization initially measures its financial assets and liabilities at fair value, other than financial instruments arising from related party transactions, which are measured using the cost method less any reduction for impairment. The Organization subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and cash equivalents, gift certificates, accounts receivable and Goods and Services Tax receivable.

Financial liabilities measured at amortized cost include accounts payable, accrued liabilities and source deductions payable.

Impairment

Financial assets measured at amortized cost or using the cost method are tested for impairment when there are indicators of impairment. The amount of the write-down is included in net income. The previously recognized impairment loss may be reversed to the extent of any improvement, directly or by adjusting the allowance account, provided it is no 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 net income in the period the reversal occurs.

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Significant estimates include useful life of property and equipment, accrued liabilities, deferred contributions, and deferred contributions related to property and equipment. By their nature, these estimates are subject to measurement uncertainty and actual results could differ.

3. CASH AND CASH EQUIVALENTS

Cash includes $81,738 (2024 - $0) in gaming proceeds which can only be used in accordance with the licensing agreement with Alberta Gaming, Liquor and Cannabis Commission.

4. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	**2025 Net book value**	2024 Net book value
Motor vehicles	$ 73,214	$ 29,652	**$ 43,562**	$ 62,232
Computer equipment	50,826	41,816	**9,010**	19,009
Furniture and fixtures	148,083	70,281	**77,802**	93,315
Leasehold improvements	7,726	5,408	**2,318**	3,863
	$ 279,849	$ 147,157	**$ 132,692**	$ 178,419

5. DEFERRED CONTRIBUTIONS

Deferred contributions represent unspent resources from government and individual grants, donors and casino events that were restricted to fund operations and program delivery, or for specific expenses. Deferred contributions consist of the following:

	Balance at beginning of year	Contributions received	Amounts recognized as revenue	**Balance at end of year**
Casino	$ -	$ 81,738	$ -	$ **81,738**
Edmonton Community Foundation	4,119	80,000	(4,119)	**80,000**
City of Edmonton - Anti-Racism	-	28,055	-	**28,055**
The Stollery Foundation	-	25,400	(1,640)	**23,760**
Telus Community Board	3,592	10,000	(9,401)	**4,191**
Canadian Online Giving Foundation	-	1,500	-	**1,500**
The Council for the Advancement of African Canadians in Alberta	6,963	-	(6,963)	-
Canadian Red Cross	4,072	-	(4,072)	-
Tropicana Community Services	1,699	-	(1,699)	-
Canadian Race Relations Foundation	2,236	-	(2,236)	-
New Horizons for Seniors	5,197	-	(5,197)	-
Foundation for Black Communities	9,483	-	(9,483)	-
City of Edmonton - Building Safer Communities	17,452	-	(17,452)	-
BBI - Capacity Building	11,138	-	(11,138)	-
ScotiaRISE	1,940	-	(1,940)	-
Canada Summer Jobs	-	19,111	(19,111)	-
REACH - Safe Communities	-	8,000	(8,000)	-
City of Edmonton - Community Investment	-	9,928	(9,928)	-
Butler Family Foundation	-	10,000	(10,000)	-
Edmonton Safe Community	-	5,206	(5,206)	-
City of Edmonton - ELIP	-	11,645	(11,645)	-
Employment Action Table	-	1,511	(1,511)	-
	$ 67,891	$ 292,094	$ (140,741)	$ **219,244**

6. DEFERRED CONTRIBUTIONS RELATED TO PROPERTY AND EQUIPMENT

Deferred contributions related to property and equipment represent contributions received to fund the cost of property and equipment additions. The changes in deferred contributions are as follows:

	2025	2024
Balance at beginning of year	**$ 148,886**	$ 46,189
Contributions received	**1,056**	138,713
Less amounts amortized	**(40,873)**	(36,016)
Balance at end of year	**$ 109,069**	$ 148,886

7. LEASE COMMITMENT

The Organization has a lease with respect to its premises that expires on July 31, 2027. The lease contains renewal options and provides for payment of utilities, property taxes and maintenance costs. Future minimum lease payments as at year end are as follows:

2026	$ 27,225
2027	5,600
	$ 32,825

8. FUNDS HELD IN TRUST

The Organization in conjuction with Immigration, Refugees and Citizenship Canada (IRCC) administers the Sponsorship and Settlement Program on behalf of contributing partners. Related trust funds not owned by the Organization have been excluded from the reporting entity. The funds are as follows:

	2025	2024
Balance at beginning of year	**$ 2,238,488**	$ 1,524,450
Add: Sponsorship deposits	**913,537**	903,865
Add: Interest earned on deposits	**87,478**	89,358
Less: Sponsorship payouts	**(497,540)**	(268,395)
Less: Sponsorship refunds	**(107,500)**	(6,000)
Less: Bank charges incurred	**(1,127)**	(815)
Donated interest on sponsorship returns	**-**	(3,975)
Balance at end of year	**$ 2,633,336**	$ 2,238,488

Funds held in trust are held in savings accounts and Guaranteed Investment Certificates that carry an interest rate of 3.00% with maturity dates between May and July 2026.

9. GRANTS

Grants are comprised of the following funding sources:

	2025	2024
Other foundations and charities	$ 64,202	$ 139,256
City of Edmonton	52,231	35,244
Government of Canada	24,308	18,885
	$ 140,741	$ 193,385

10. FINANCIAL INSTRUMENTS

The Organization is exposed to the following risks through its financial instruments:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization's main credit risk relates to accounts receivable. Accounts receivable are generally amounts due from grant funders and government agencies. It is the assessment of the Organization that there is no significant credit risk as of December 31, 2025.

Liquidity risk

Liquidity risk arises from the possibility that the Organization might encounter difficulty in settling its debts or in meeting its obligations related to financial liabilities. It is the assessment of the Organization that there is no significant liquidity risk as of December 31, 2025.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization is exposed to interest rate risk primarily through its interest-bearing assets.

11. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

PETERSON WALKER LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

SUITE 804, 10235 - 101 STREET NW
EDMONTON, ALBERTA T5J 3G1

March 9, 2026

Family Oriented Community
Advancement Support (FOCAS Canada)
#101, 10425 Princess Elizabeth Avenue NW
EDMONTON AB T5G 0Y5

Attention: Ms. Areero Jatani

Dear Ms. Jatani:

We are pleased to have been engaged by Family Oriented Community Advancement Support (FOCAS Canada). This letter summarizes our understanding of the engagement with you for the year ending December 31, 2025. This letter also outlines the terms, nature and scope of the services we will be providing (the "Engagement").

The Objective and Scope of the Audit

Management has requested that we audit the financial statements of Family Oriented Community Advancement Support (FOCAS Canada), which comprise the statement of financial position as at December 31, 2025, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (the "Financial Statements").

The objectives of our audit(s) 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.

The Responsibilities of the Auditor

We will conduct our audit(s) in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. 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:

a. 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.
b. 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
d. 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 entity'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 entity to cease to continue as a going concern.
e. 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.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

The Responsibilities of Management
Our audit will be conducted on the basis that management and, where appropriate, those charged with governance acknowledge and understand that they have responsibility:

a. For the preparation and fair presentation of the financial statements in accordance with Canadian Accounting Standards for Not-for-profit Organizations (ASNPO).
b. For the design and implementation of 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.
c. To provide us with timely:
    i. Access to all information of which management is aware that is relevant to the preparation of the financial statements (such as records, documentation and other matters);
    ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of non-compliance with legislative or regulatory requirements;
    iii. Additional information that we may request from management for the purpose of the audit; and
    iv. Unrestricted access to persons within Family Oriented Community Advancement Support (FOCAS Canada) from whom we determine it necessary to obtain audit evidence.

As part of our audit process:

a. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management and, where appropriate, those charged with governance written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

Form and Content of Audit Opinion
Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Family Oriented Community Advancement Support (FOCAS Canada)

Opinion
We have audited the financial statements of Family Oriented Community Advancement Support (FOCAS Canada), which comprise the statement of financial position as at December 31, 2025, and the statement of operations, statement of changes in net assets and cash flow statement 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 organization as at December 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion
We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization'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 organization'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 organization 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.

Edmonton, Alberta
Date

Peterson Walker LLP
Chartered Professional Accountants

If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance.

Confidentiality
One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of Family Oriented Community Advancement Support (FOCAS Canada) unless:

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

Communications
In performing the Engagement, we 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, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this Engagement. In that regard, you agree that we 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).

Software such as Sage 50, QuickBooks and others continuously transmit all of the data entered into their software to the servers of the software licensors for purposes of the usage of their software. Management has obtained consents from all affected persons concerning the collection, use, disclosure, storage, transfer and process of information about identified individuals under applicable privacy laws for these purposes.

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

Use of Information
It is acknowledged that we will have access to all information about identified individuals ("personal information") in your custody that we require to complete our Engagement. Our services are provided on the basis that:

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

Use and Distribution of Our Report
The examination of the financial statements and the issuance of our audit report are solely for the use of Family Oriented Community Advancement Support (FOCAS Canada) and those to whom our report is specifically addressed by us. We make no representations or warranties of any kind to any third party in respect of these financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than Family Oriented Community Advancement Support (FOCAS Canada).

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond Family Oriented Community Advancement Support (FOCAS Canada)) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

If you require our consent in this regard, management agrees to provide, on a timely basis, a draft of the other information for our review prior to the issuance of the audit report.

Reproduction of Auditor's Report
If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review and approval in writing before the publication or posting process begins.

Should some of the information in the annual report not be available until after the date of the auditor's report, we will request that management provide a written representation that the final version of the document(s) will be provided to us when available (and prior to its issuance) so we can complete our required procedures.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the original document.

Preparation of Schedules
We understand that you or your employees will prepare certain schedules and locate specified documents for our use before our Engagement is planned to commence on June 15, 2026.

This assistance will facilitate our work and help to minimize costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend services or withdraw from the Engagement.

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

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We 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.

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

File Inspections
In accordance with professional regulations (and by our firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm's standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice
Except as outlined in this letter, the 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.

Other Services
In addition to the audit services referred to above, we will, as allowed by the provincial *Code of Professional Conduct/Code of Ethics*, prepare your federal and provincial income tax returns as agreed upon. Unless expressly agreed in a separate engagement letter, we will have no involvement with or responsibility for the preparation or filing of GST/HST/PST returns or any other (including foreign) tax returns, source deductions, information returns, slips, elections, designations, certificates or reports. Management will, on a timely basis, provide the information necessary to complete these federal and provincial income tax returns and will review and file them with the appropriate authorities on a timely basis.

It should be noted that our work in the area of GST/HST and other commodity taxes is limited to that appropriate to ensure the financial statements are reasonable. Accordingly, we may not detect situations where you are incorrectly collecting GST/HST or incorrectly claiming input tax credits. As you are aware, failure to properly account for the GST/HST could result in Family Oriented Community Advancement Support (FOCAS Canada) becoming liable to tax, interest or penalties. These situations may also arise for provincial sales tax, custom duties and excise taxes.

In addition to the services referred to above, we will, as allowed by the provincial *Code of Professional Conduct/Code of Ethics*, prepare your T3010 Registered Charity Information return(s), T1044 Non-Profit Organization Information return(s), annual filing(s) and other special reports as required. You will provide the information necessary to complete these returns/reports and will file them with the appropriate authorities on a timely basis. Any partner, associate or administrative clerk employed by us who has the relevant knowledge of Family Oriented Community Advancement Support (FOCAS Canada) is authorized to sign and file electronically or otherwise any annual return on your behalf.

Certain federal, provincial and foreign laws and/or regulations require taxpayers, advisors and other persons to disclose to a tax authority information in respect of certain transactions or other matters. These laws and regulations may require a disclosure to be made by us. By signing this Engagement letter, you agree to co-operate with us with respect to assessing the need to and/or making any required disclosure by either party. You will provide to us (or instruct to be provided to us) any planning memorandum, instruction or other document prepared by you or by any other advisor that relates to any matter relating to the Engagement contemplated herein. If we believe it is required to make such disclosure, we will make the disclosure. Such disclosure will include all information required by law to be reported, which may include confidential information. Where either us or Management are required to make such a disclosure, the party, where practicable, will share that disclosure with the other party before it is made to the relevant tax authority.

Governing Legislation
This engagement letter is subject to, and governed by, the laws of the Province of Alberta. The Province of Alberta will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

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
Family Oriented Community Advancement Support (FOCAS Canada) hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our 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 Family Oriented Community Advancement Support (FOCAS Canada), or its directors, officers, agents, or employees, of any of the covenants or obligations of Family Oriented Community Advancement Support (FOCAS Canada) herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our firm.
b. A misrepresentation by a member of your management or board of directors.

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

However, we shall not be liable for failures or delays in performance that arise from causes beyond our reasonable control, including any delays in the performance by Family Oriented Community Advancement Support (FOCAS Canada) of its obligations.

Fees at Regular Billing Rates
Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable GST/HST, and are due when rendered. Fees for any additional services will be established separately.

Billing
Our fees and costs are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.5% per month. We reserve the right to suspend our services or to withdraw from this Engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Costs of Responding to Government or Legal Processes
In the event we are 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 we obtained and/or prepared during the course of this Engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable GST/HST) 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. If early termination takes place, Family Oriented Community Advancement Support (FOCAS Canada) shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit or are unable to form, or have not formed, an opinion on the financial statements, we may withdraw from the audit before issuing an auditor's report, or we may disclaim an opinion on the financial statements. If this occurs, we will communicate the reason and provide details.

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 us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the "Office Copy" of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your organization.

Very truly yours,

Peterson Walker LLP

Chartered Professional Accountants

ACKNOWLEDGED AND AGREED ON BEHALF OF FAMILY ORIENTED COMMUNITY ADVANCEMENT SUPPORT (FOCAS CANADA) BY:

A. Jatani

Areero Jatani

July 2 - 2026

Date