

**SASKATCHEWAN NATURAL HISTORY SOCIETY  
(NATURE SASKATCHEWAN)**

**Summarized Financial Statements**

Year Ended March 31, 2022

## Independent Auditor's Report

To the Members of the Saskatchewan Natural History Society:

The accompanying summarized financial statements, which comprise the summarized statement of financial position as at March 31, 2022, and the summarized statements of revenue and expenditures, accumulated surplus, and trust fund obligations for the year then ended are derived from the audited financial statements of the Saskatchewan Natural History Society for the year ended March 31, 2022. I expressed an unqualified audit opinion on those financial statements in my report dated June 13, 2022.

The summarized financial statements do not contain all the disclosures required by Canadian Accounting Standards for Not-for-Profit Organizations. Reading the summarized financial statements, therefore, is not a substitute for reading the audited financial statements of the Saskatchewan Natural History Society.

*Management's Responsibility for the Financial Statements*

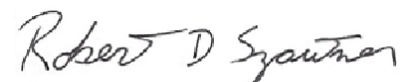
Management is responsible for the preparation and fair presentation of these summarized financial statements.

*Auditors' Responsibility*

My responsibility is to express an opinion on the summarized financial statements based on my procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, Engagements to Report on Summary Financial Statements.

*Opinion*

In my opinion, the summarized financial statements derived from the audited financial statements of the Saskatchewan Natural History Society for the year ended March 31, 2022 are a fair summary of those financial statements, in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.



Regina, Saskatchewan  
June 13, 2022

Robert D. Szautner  
Chartered Professional Accountant

# SASKATCHEWAN NATURAL HISTORY SOCIETY

## Summarized Statement of Financial Position March 31, 2022 with comparative figures for 2021

	2022	2021
<b>Assets</b>		
<b>Operating Fund - Current Assets</b>		
Cash and Cash Equivalents	\$ 339,031	\$ 397,843
Accounts Receivable	275,954	212,239
GST Receivable	4,165	4,891
Inventory	81,334	65,994
Prepaid Expenses	3,003	8,131
Investments	442,323	432,703
	<u>1,145,810</u>	<u>1,121,801</u>
<b>Operating Fund - Capital Assets</b>	<u>131,769</u>	<u>130,326</u>
<b>Trust Fund - Assets</b>		
Investments	<u>264,931</u>	<u>248,919</u>
	<u>\$ 1,542,510</u>	<u>\$ 1,501,046</u>
<b>Liabilities</b>		
<b>Operating Fund - Current Liabilities</b>		
Accounts Payable	\$ 50,966	\$ 28,705
Deferred Revenue	384,033	346,257
	<u>434,999</u>	<u>374,962</u>
<b>Trust Fund Obligations</b>	<u>264,931</u>	<u>248,919</u>
<b>Accumulated Surplus</b>		
Equity in Capital Assets	131,769	130,326
Restricted Assets	652,167	636,723
Unappropriated Surplus	58,644	110,116
	<u>842,580</u>	<u>877,165</u>
	<u>\$ 1,542,510</u>	<u>\$ 1,501,046</u>

Approved on Behalf of the Board

\_\_\_\_\_  
Director

\_\_\_\_\_  
Director

# SASKATCHEWAN NATURAL HISTORY SOCIETY

## Summarized Statement of Revenue and Expenditures

For the year ended March 31, 2022 with comparative figures for 2021

	2022	2021
<b>Revenues</b>		
<b>Operating Fund</b>		
Saskatchewan Lotteries Trust Fund	\$ 175,000	\$ 175,000
Administration	95,642	110,270
Conservation	33,510	24,445
Education	29,417	29,313
Member Services	79,949	55,281
Research	573,985	687,904
	<u>987,503</u>	<u>1,082,213</u>
<b>Restricted Funds</b>		
Life Member	11,245	23,870
Manley Callin	11,822	41,749
Nature Legacy	14,478	44,225
Special publications	1,549	9,264
	<u>39,094</u>	<u>119,108</u>
<b>Trust Funds</b>		
Scholarship	-	4,000
	<u>-</u>	<u>4,000</u>
	<u>1,026,597</u>	<u>1,205,321</u>
<b>Expenditures</b>		
<b>Operating Fund</b>		
Administration	326,144	306,923
Conservation	46,386	24,029
Education	29,417	33,668
Member Services	85,250	80,981
Research	573,985	687,904
	<u>1,061,182</u>	<u>1,133,505</u>
<b>Trust Funds</b>		
Scholarship	-	4,000
	<u>-</u>	<u>4,000</u>
	<u>1,061,182</u>	<u>1,137,505</u>
<b>Net Revenues for the Year</b>	<u>\$ (34,585)</u>	<u>\$ 67,816</u>

## SASKATCHEWAN NATURAL HISTORY SOCIETY

### Summarized Statement of Accumulated Surplus

For the year ended March 31, 2022 with comparative figures for 2021

	Life Member	Manley Callin	Nature Legacy	Special Publications	Capital Assets	Operating	2021	2020
<b>Surplus at Beginning of Year</b>	\$ 124,502	\$ 218,221	\$ 265,413	\$ 28,587	\$ 130,326	\$ 110,116	<b>\$ 877,165</b>	\$ 745,649
<b>Inter Fund Allocation</b>	(3,650)	(20,000)	-	-	6,665	16,985	-	-
<b>Donation of land</b>	-	-	-	-	-	-	-	63,700
<b>Net Revenue (Loss) for the Year</b>	11,245	11,822	14,478	1,549	(5,222)	(68,457)	<b>(34,585)</b>	67,816
<b>Surplus at End of the Year</b>	<b>\$ 132,097</b>	<b>\$ 210,043</b>	<b>\$ 279,891</b>	<b>\$ 30,136</b>	<b>\$ 131,769</b>	<b>\$ 58,644</b>	<b>\$ 842,580</b>	<b>\$ 877,165</b>

### Statement of Trust Fund Obligations

For the year ended March 31, 2022 with comparative figures for 2021

	Land Conservation	Last Mountain Observatory	Scholarship	2021	2020
<b>Surplus at Beginning of Year</b>	\$ 55,330	\$ 132,777	\$ 60,812	<b>\$ 248,919</b>	\$ 217,665
<b>Additions to trust fund obligations</b>					
Donations	5,553	-	-	<b>5,553</b>	2,351
Investment income/(loss)	-	7,193	3,266	<b>10,459</b>	32,903
<b>Trust fund obligations spent</b>	-	-	-	-	(4,000)
<b>Surplus at End of the Year</b>	<b>\$ 60,883</b>	<b>\$ 139,970</b>	<b>\$ 64,078</b>	<b>\$ 264,931</b>	\$ 248,919