

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

Summarized Financial Statements

Year Ended March 31, 2024

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, 2024, 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, 2024. I expressed an unqualified audit opinion on those financial statements in my report dated May 17, 2024.

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

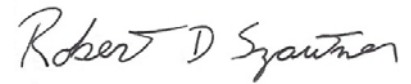
Management is responsible for the preparation and fair presentation of these summarized financial statements.

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, 2024 are a fair summary of those financial statements, in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.



Robert D. Szautner
Chartered Professional Accountant

Regina, Saskatchewan
June 4, 2024

SASKATCHEWAN NATURAL HISTORY SOCIETY

Summarized Statement of Financial Position

March 31, 2024 with comparative figures for 2023

	2024	2023
Assets		
Operating Fund - Current Assets		
Cash and Cash Equivalents	\$ 394,089	\$ 674,998
Accounts Receivable	94,985	23,101
GST Receivable	5,805	6,777
Inventory	94,787	61,436
Prepaid Expenses	10,277	3,132
Investments	585,299	493,902
	<u>1,185,242</u>	<u>1,263,346</u>
Operating Fund - Capital Assets	<u>129,196</u>	<u>133,750</u>
Trust Fund - Assets		
Cash	1,000	-
Investments	280,553	265,358
	<u>281,553</u>	<u>265,358</u>
	<u>\$ 1,595,991</u>	<u>\$ 1,662,454</u>
Liabilities		
Operating Fund - Current Liabilities		
Accounts Payable	\$ 103,032	\$ 155,090
Deferred Revenue	386,642	423,476
	<u>489,674</u>	<u>578,566</u>
Trust Fund Obligations	<u>281,553</u>	<u>265,358</u>
	<u>771,227</u>	<u>843,924</u>
Accumulated Surplus		
Equity in Capital Assets	129,196	133,750
Restricted Assets	682,386	633,523
Unappropriated Surplus	13,182	51,257
	<u>824,764</u>	<u>818,530</u>
	<u>\$ 1,595,991</u>	<u>\$ 1,662,454</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, 2024 with comparative figures for 2023

	2024	2023
Revenues		
Operating Fund		
Saskatchewan Lotteries Trust Fund	\$ 175,000	\$ 175,000
SaskCulture Special Initiatives Fund	-	10,000
Administration	146,824	167,287
Conservation	28,657	28,690
Education	59,917	37,948
Member Services	76,451	51,961
Research	619,273	700,542
	1,106,122	1,171,428
Restricted Funds		
Life Member	13,001	(665)
Manley Callin	16,943	(7,476)
MOTUS Technology	2,482	1,724
Nature Legacy	17,069	(7,712)
Special Publications	3,068	(915)
	52,563	(15,044)
Trust Funds		
Scholarship	2,000	2,000
	2,000	2,000
	1,160,685	1,158,384
Expenditures		
Operating Fund		
Administration	350,503	333,678
Conservation	28,657	28,690
Education	59,917	37,948
Member Services	94,102	79,576
Research	619,272	700,542
	1,152,451	1,180,434
Trust Funds		
Scholarship	2,000	2,000
	2,000	2,000
	1,154,451	1,182,434
Net Revenues over expenditures for the Year	\$ 6,234	\$ (24,050)

SASKATCHEWAN NATURAL HISTORY SOCIETY
Summarized Statement of Accumulated Surplus
For the year ended March 31, 2024 with comparative figures for 2023

	Life Member	Manley Callin	MOTUS Technology	Nature Legacy	Special Publications	Capital Assets	Operating	2024	2023
Surplus at beginning of year	\$ 127,832	\$ 162,567	\$ 31,724	\$ 272,179	\$ 39,221	\$ 133,750	\$ 51,257	\$ 818,530	\$ 842,580
Inter Fund Allocation	(3,700)	-	-	-	-	1,519	2,181	-	-
Net Revenue (Loss) for the Year	13,000	16,943	2,482	17,070	3,068	(6,073)	(40,256)	6,234	(24,050)
Surplus at End of the Year	\$ 137,132	\$ 179,510	\$ 34,206	\$ 289,249	\$ 42,289	\$ 129,196	\$ 13,182	\$ 824,764	\$ 818,530