

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, 2026, 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, 2026. I expressed an unqualified audit opinion on those financial statements in my report dated June 16, 2026.

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, 2026 are a fair summary of those financial statements, in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Regina, Saskatchewan
June 16, 2026



Robert D. Szautner
Chartered Professional Accountant

SASKATCHEWAN NATURAL HISTORY SOCIETY

Summarized Statement of Financial Position

March 31, 2026 with comparative figures for 2025

	2026	2025
Assets		
Operating Fund - Current Assets		
Cash and Cash Equivalents	\$ 230,291	\$ 134,252
Accounts Receivable	255,243	270,224
GST Receivable	12,692	7,334
Inventory	87,921	81,309
Summr Prepaid Expenses	9,908	56,385
Investments	170,375	605,446
	<u>766,430</u>	<u>1,154,950</u>
Operating Fund - Capital Assets	<u>655,464</u>	131,731
Trust Fund - Assets		
Cash	-	120,000
Investments	439,908	282,964
	<u>\$ 1,861,802</u>	<u>\$ 1,689,645</u>
Liabilities		
Operating Fund - Current Liabilities		
Accounts Payable	\$ 76,922	\$ 192,097
Deferred Revenue	233,031	276,079
	<u>309,953</u>	<u>468,176</u>
Deferred Contributions - Capital	222,720	-
Trust Fund Obligations	<u>403,032</u>	<u>402,964</u>
	935,705	871,140
Accumulated Surplus		
Equity in Capital Assets	432,744	131,731
Restricted Assets	747,220	681,431
Unappropriated Surplus	(253,867)	5,343
	<u>926,097</u>	<u>818,505</u>
	<u>\$ 1,861,802</u>	<u>\$ 1,689,645</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, 2026 with comparative figures for 2025

	2026	2025
Revenues		
Operating Fund		
Saskatchewan Lotteries Trust Fund	\$ 165,000	\$ 165,000
Capital asset grants	9,280	-
Administration	198,393	302,637
Conservation	36,121	21,930
Education	56,800	51,961
Member Services	49,567	60,522
Research	629,512	981,186
	1,144,673	1,583,236
Restricted Funds		
Life Member	12,895	4,252
Manley Callin	15,165	(14,004)
MOTUS Technology	10,098	(4,080)
Nature Legacy	27,291	8,611
Special Publications	3,990	1,259
	69,439	(3,962)
Trust Funds		
Scholarship	3,000	3,000
Interest and Investment Income	36,876	-
	39,876	3,000
	1,253,988	1,582,274
Expenditures		
Operating Fund		
Administration	429,782	382,244
Conservation	35,234	20,368
Education	56,800	51,961
Member Services	70,973	95,619
Research	681,397	1,035,341
	1,274,186	1,585,533
Trust Funds		
Scholarship	3,000	3,000
	3,000	3,000
	1,277,186	1,588,533
Deficiency of revenues over expenditures	\$ (23,198)	\$ (6,259)

SASKATCHEWAN NATURAL HISTORY SOCIETY
Summarized Statement of Accumulated Surplus
For the year ended March 31, 2026 with comparative figures for 2025

	Life Member	Manley Callin	MOTUS Technology	Nature Legacy	Special Publications	Capital Assets	Operating	2026	2025
Surplus at beginning of year	\$ 124,391	\$ 165,506	\$ 50,126	\$ 297,860	\$ 43,548	\$ 131,731	\$ 5,343	\$ 818,505	\$ 824,764
Inter Fund Allocation	(3,650)	-	-	-	-	190,122	(186,472)	-	-
Donated Land	-	-	-	-	-	130,790	-	130,790	-
Excess (deficiency) of revenues over expenditures	12,895	15,165	10,098	27,291	3,990	(19,899)	(72,738)	(23,198)	(6,259)
Surplus at End of the Year	\$ 133,636	\$ 180,671	\$ 60,224	\$ 325,151	\$ 47,538	\$ 432,744	\$ (253,867)	\$ 926,097	\$ 818,505