

# **Vancouver Natural History Society**

## **Financial Statements**

**Year Ended December 31, 2022**  
*(Unaudited)*

# Vancouver Natural History Society

December 31, 2022

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## **Independent Practitioner's Review Engagement Report**

To the Members of Vancouver Natural History Society

We have reviewed the accompanying financial statements of Vancouver Natural History Society that comprise the statement of financial position as at December 31, 2022, and the statements of operations, statement of fund balances and statement cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *The Board of Directors' Responsibility for the Financial Statements*

The Board of Directors are responsible for the preparation and fair presentation of these 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.

### *Practitioner's Responsibility*

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Vancouver Natural History Society as at December 31, 2022, 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.



**Song & Ho Group LLP**  
Chartered Professional Accountants

Vancouver, BC  
June 07, 2023

# Vancouver Natural History Society

## Statement of Financial Position

As At December 31, 2022

(Unaudited)

	Unrestricted Fund	Restricted Funds	Total 2022	Total 2021
<b>Assets</b>				
<b>Current Assets</b>				
Cash	\$ 51,415	\$ 124,135	\$ 175,550	\$ 129,548
Marketable securities (Note 3)	-	74,979	74,979	48,806
Accounts receivable	1,250	-	1,250	450
Bodies' Rebate (Note 5)	1,830	-	1,830	1,099
Prepaid expenses	4,173	-	4,173	7,360
Publications inventory	2,437	-	2,437	2,454
	61,105	199,114	260,219	189,717
Investments (Note 4)	-	619,799	619,799	651,095
<b>Total Assets</b>	<b>61,105</b>	<b>818,913</b>	<b>880,018</b>	<b>840,812</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts payable and accrued liabilities	19,714	-	19,714	7,299
Deferred revenue	3,750	-	3,750	4,250
	23,464	-	23,464	11,549
<b>Fund Balances</b>				
<b>Internally Restricted Fund (Schedule 4)</b>				
Camp Reserve Fund	-	19,017	19,017	23,864
Conservation Fund	-	20,577	20,577	16,191
Pink Mountain Fund	-	-	-	4,170
VNHS Endowment Fund	-	752,409	752,409	708,278
Nature Tours Reserve Fund	-	5,000	5,000	5,000
Special Projects Fund	-	9,311	9,311	9,311
NatureKids Fund	-	12,599	12,599	12,674

The accompanying notes are an integral part of these financial statements.

# Vancouver Natural History Society

## Statement of Financial Position

As At December 31, 2022

(Unaudited)

	Unrestricted Fund	Restricted Funds	Total 2022	Total 2021
<b>Externally Restricted Fund (Schedule 5)</b>				
Designated Projects Fund	-	-	-	8,921
<b>Unrestricted Fund</b>				
Unrestricted Fund	37,641	-	<b>37,641</b>	40,854
	37,641	818,913	<b>856,554</b>	829,263
	\$ 61,105	\$ 818,913	<b>\$ 880,018</b>	\$ 840,812

Approved on Behalf of the Board:

\_\_\_\_\_, Director

\_\_\_\_\_, Director

The accompanying notes are an integral part of these financial statements.

# Vancouver Natural History Society

## Statement of Operations

For the Year Ended December 31, 2022

(Unaudited)

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
<b>Revenue</b>				
Conservative Fund Revenue	\$ -	\$ 5,326	\$ 5,326	\$ -
Donations	1,998	86,541	88,539	5,654
Investment	2,263	29,080	31,343	38,990
Membership dues	21,761	-	21,761	24,415
Miscellaneous	10	-	10	15
Nature Tours Revenue	3,600	-	3,600	-
Periodicals (Schedule 3)	1,780	-	1,780	1,540
Publication royalties	1,829	-	1,829	1,586
Sales - publications	20	-	20	-
	33,261	120,947	154,208	72,200
<b>Expenses</b>				
Bank charges & interest	94	-	94	92
BC Nature Dues & Filing Fees	8,832	-	8,832	8,986
Conservation Fund Expenses	-	3,060	3,060	-
Grants and Awards	644	12,000	12,644	12,924
Honorarium	2,268	75	2,343	2,427
Insurance	1,656	-	1,656	1,446
Meeting expenses	5,040	-	5,040	1,641
Miscellaneous	88	-	88	-
Nature Tours Expenses	3,524	-	3,524	-
Office	1,263	-	1,263	1,179
Periodicals (Schedule 3)	10,133	-	10,133	9,195
Pink Mountain Fund Expenses	-	2,050	2,050	375
Professional fees	7,044	-	7,044	7,557
Rent - general storage	711	-	711	1,091
Summer Camp costs (Schedule 2)	4,847	-	4,847	5,558
	46,144	17,185	63,329	52,471
<b>Excess of revenue over expenses</b>	\$ (12,883)	\$ 103,762	\$ 90,879	\$ 19,729

The accompanying notes are an integral part of these financial statements.

# Vancouver Natural History Society

## Statement of Fund Balances

For the Year Ended December 31, 2022

(Unaudited)

	Unrestricted Fund	Restricted Fund	Total 2022	Total 2021
Fund Balance, beginning of year	\$ 40,854	\$ 788,409	\$ 829,263	\$ 766,865
Reclassification of fund	12,883	(12,883)	-	-
Excess of revenue over expenses	(12,883)	103,762	90,879	19,729
Unrealized gain/loss	(3,213)	(60,375)	(63,588)	42,669
<b>Fund Balance, ending of year</b>	<b>\$ 37,641</b>	<b>\$ 818,913</b>	<b>\$ 856,554</b>	<b>\$ 829,263</b>

The accompanying notes are an integral part of these financial statements.

# Vancouver Natural History Society

## Statement of Cash Flows

For the year ended December 31, 2022

(Unaudited)

	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Excess of revenue over expenses	90,879	19,729
Unrealized gain/loss on investment	(63,588)	42,669
Increase in Accounts receivable	(800)	(150)
Decrease in Prepaid expenses	3,187	743
Increase in GST Public Service Bodies' Rebate	(731)	(618)
Increase in Accounts payable and accrued expenses	12,415	(2,231)
Decrease in Deferred revenue	(500)	(150)
Decrease in Publications inventory	17	-
<b>TOTAL CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>40,879</b>	<b>59,992</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Decrease in investments	31,296	(81,942)
Increase in marketable securities	(26,173)	1,493
<b>NET CASH USED BY INVESTING ACTIVITIES</b>	<b>5,123</b>	<b>(80,449)</b>
<b>Net cash increase (decrease) in cash and cash equivalents</b>	<b>46,002</b>	<b>(20,457)</b>
Cash and cash equivalents at beginning of period	129,548	150,005
<b>Cash and cash equivalents at end of period</b>	<b>175,550</b>	<b>129,548</b>

The accompanying notes are an integral part of these financial statements.



# Vancouver Natural History Society

## Notes to the Financial Statements

December 31, 2022

*(Unaudited)*

### 1. SIGNIFICANT ACCOUNTING POLICIES

#### (a) 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 reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The main significant estimates relate to accrued liabilities and fair market values of investments.

#### (b) Fund Accounting

The Society follows the restricted fund method of accounting for contributions as follows:

##### (i) Unrestricted Funds

The Unrestricted Fund accounts for the Society's program delivery and administrative activities.

##### (ii) Internally Restricted Funds

Due to insignificant fund balances and administrative simplicity, the Birding Publications Fund, Birding Section Funds, Botany Section Funds, Conservation Section Funds, Geology Section Funds, and Marine Biology Section Funds were rolled over to the unrestricted fund under the unrestricted fund in the year ended December 31, 2021. The Section Funds, as approved by the Board of Directors, were established during 2003 to record internally restricted revenues and expenditures.

The Camp Reserve Fund is intended to fund any losses incurred by the annual Summer Camp organized by the Society. This is to insure that the Society's unrestricted fund will not be affected by such a loss. The Fund is maintained at a level determined by the Board of Directors. Following a loss, the Fund will be restored to its former level using funds from subsequent surpluses from the Camp. The Fund may also be used to accumulate additional funds when the need to make a major purchase of equipment for the Summer Camp is foreseen, such as tents. In 2022, the Board has approved the allocation of \$4847 from Camp Reserve Fund to unrestricted fund to cover part of the operating deficits caused by Summer Camp cost as no camp revenue was generated from 2020 to 2022 and camp cost was absorbed by operating revenue in 2020 and 2021.

The Conservation Fund derives its funds from donations and bequests from the Society's members which are specifically directed to conservation. It may also receive funds from part of any surplus generated by either the Summer Camp or Nature Tours when directed by the Camp Committee or the Board of Directors. Decisions on the application of funds from the Conservation Fund are made by the Society's Board of Directors. Funds may be donated to other non-profit societies to assist with the purchase, restoration or management of ecologically significant habitat

# Vancouver Natural History Society

## Notes to the Financial Statements

December 31, 2022

*(Unaudited)*

or other initiatives intended to preserve ecologically sensitive land. However, the Society will not buy or hold land for its own account.

The Pink Mountain Fund was established as a separate fund to facilitate its administration. Amounts in the Fund were donated by other non-government organizations and members of the Society. These Funds have been used in past years to research the flora of Pink Mountain in Northern British Columbia. The remaining balance of \$2120 was absorbed by the Conservation Fund at the end of 2022.

The VNHS Endowment Fund is governed by the Society's bylaws and records internally restricted donations and bequests as directed to the Fund. The Unrestricted Fund can be supplemented up to 4% of the most recent 3-year average market value of the Fund's investments, at the discretion of the Board up to \$20,000. Disbursement of over \$20,000 needs to be approved by the membership. In 2022, the Board has approved the allocation of \$8036 from VNHS Endowment Fund to unrestricted fund to cover deficits from core operations.

The VNHS Endowment Fund, after absorbing the Education Trust Fund in 2021, provides funding for Nature Vancouver Scholarships that are granted to both undergraduate and graduate students annually. In 2021, The VNHS Endowment Fund received a generous donation to establish the Hugh Hamilton Memorial Scholarships in memory of Hugh Hamilton, a long time member of Vancouver Natural History Society (also known as Nature Vancouver). The Hugh Hamilton Memorial Scholarships, separate from Nature Vancouver Scholarships and administered by Nature Vancouver Scholarship Committee, will grant two scholarships of \$5,000 every year for 5 years from 2021 to 2025.

The Nature Tours Reserve Fund is intended to fund any losses incurred by nature tours organized by the Society. This is to ensure that the Society's unrestricted fund will not be affected by such a loss. The Fund is maintained at a level determined by the Board of Directors. Following a loss, the Fund will be restored to its former level using funds from subsequent surpluses from Nature Tours.

The Special Projects Fund receives funds from donations, from part of any surplus generated by either the Summer Camp or Nature Tours when so directed by the Camp Committee or the Board of Directors and from any surplus realized from projects seeded by the Fund. The Fund is administered by the Board of Directors. Funds may be used for special projects having a long term tangible benefit for the Society, to commemorate special Society events, for donations to any causes or other non-profit organizations with no single donation to exceed \$750 in any one year and for other activities not covered by the Society's operating budget. No more than 25% of the Fund is to be expended in any one year.

# Vancouver Natural History Society

## Notes to the Financial Statements

December 31, 2022

*(Unaudited)*

NatureKids Fund records internally restricted funds that support activities related to local NatureKids Clubs, such as subsidies to families to attend Nature Vancouver summer camps, and assistance with field trip leaders.

### **(iii) Externally Restricted**

The Designated Projects Fund records externally restricted resources that support various initiatives which further the purposes of the Society.

The sole donor of this fund passed away in 2022 and the balance of the fund has been transferred to the VNHS Endowment Fund at yearend.

### **(c) Revenue Recognition**

Restricted contributions are recognized as revenue in the appropriate restricted fund.

Unrestricted contributions are recognized as revenues when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Interest is recognized when earned using the accrual basis.

Bequests and contributions to the Endowment Fund are recognized as revenue in the VNHS Endowment Fund. Disbursement of up to \$20,000 annually by the VNHS Endowment Fund is at the discretion of the Board and recognized as revenue of the Unrestricted Fund. Disbursement by the VNHS Endowment Fund, govern by Vancouver Natural History Society Bylaws updated in 2021, is to be up to 4% of the most recent 3-year average market value of the Fund's investment with the approval by the Board of Directors for up to \$20,000. Disbursement for over \$20,000 will require approval by the membership.

Other investment income is recognized as revenue of the Unrestricted Fund when earned.

Membership fees are recognized as revenue of the Unrestricted Fund when collected.

### **(d) Financial Instruments**

The Society applies CPA Handbook section 3856, "Financial Instruments", as permitted for not-for-profit organizations. Under these sections, all financial instruments are classified into one of five categories: held for trading, held-to-maturity investments, loans and receivables, available for sale financial assets or other financial liabilities. All financial instruments are initially measured at fair value. After initial recognition, held-for-trading and available-for-sale financial assets are measured at the balance sheet date at fair value, and loans and receivables, held-to-maturity investments and other financial liabilities are measured at amortized cost using the effective interest rate method.

The Society's financial instruments consist of cash, marketable securities, accounts receivable, investments, accounts payable and accrued liabilities. These financial instruments are designated and measured as follows:

# Vancouver Natural History Society

## Notes to the Financial Statements

December 31, 2022

*(Unaudited)*

### Held-for-trading:

This category is comprised of cash and receivables with maturities that are within twelve months from the date of acquisition which is carried at fair value with changes in fair value recognized in the Statement of Operations. Transaction costs related to instruments classified as held-for-trading are expensed as incurred.

### Available-for-sale:

Marketable securities and investments are designated as available-for-sale investments as they are intended to meet future liquidity needs. These available-for-sale investments are grouped into term bond funds, dividend income funds, and term deposits with maturities over twelve months from the date of acquisition. These instruments are measured at fair value.

Investment income and realized gains and losses related to these available-for-sale investments are reported in the Statement of Operations. The unrealized fair value gains and losses which represent the changes between the carrying value and fair value on available-for-sale investments are reported under the Statement of Changes in Fund Balances. Transaction costs related to instruments classified as available-for-sale are expensed as incurred.

### Other financial liabilities:

This category includes financial liabilities other than those classified as held-for-trading and comprises accounts payable and accrued liabilities. These liabilities are initially recognized at fair value and subsequently carried at amortized cost using the effective interest rate method.

### Transaction costs:

Transactions that are directly attributable to the issuance of financial assets or liabilities are accounted for as part of the carrying value at inception, and are amortized over the term of the assets or liabilities using the effective interest method.

## **(e) Donated Contributed Services**

The Society benefits from donated services in the form of volunteer time. Volunteers contribute numerous hours each year to assist the Society in carrying out its objectives. Because of the difficulty of determining their fair value, donated contributed services whose fair value cannot be reasonably estimated are not recognized in these financial statements.

## **(f) Income Tax Status**

As a registered charity, the Society is exempt from income tax.

## **2. NATURE OF OPERATIONS**

Vancouver Natural History Society (the "Society"), which also operates under the name Nature Vancouver, was incorporated in 1918 under the Society Act of British Columbia. The primary objectives of the Society are:

# Vancouver Natural History Society

## Notes to the Financial Statements

December 31, 2022

(Unaudited)

- To promote the enjoyment of nature;
- To foster public interest and education in the appreciation and study of nature;
- To encourage the wise use and conservation of natural resources;
- To work for the complete protection of endangered species and ecosystems; and
- To promote access to and maintenance of natural areas in the vicinity of Vancouver.

### 3. MARKETABLE SECURITIES

The Society invested \$79,387 in short term bond and mortgage fund. The market value was \$74,979 as at December 31, 2022 (2021: \$48,806).

### 4. INVESTMENTS

	Cost 2022 \$	Market Value 2022 \$	Market Value 2021 \$
<hr/>			
<b>Non-current</b>			
Bond and dividend income funds	545,989	619,799	651,095

During the year, the investment in Endowment Fund recognized \$29,080 (2021: \$37,779) of investment income which \$0 (2021: \$0) was recorded in the Unrestricted Fund and \$29,080 (2021: \$37,779) was recorded in the Endowment Fund.

### 5. GST PUBLIC SERVICES BODIES' REBATE

As a registered charity, the Society is entitled to claim the Public Service Bodies rebate of 50% of the Goods and Services Tax (GST) paid for supplies and services.

### 6. FINANCIAL INSTRUMENTS

Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) Fair value

# Vancouver Natural History Society

## Notes to the Financial Statements

December 31, 2022

*(Unaudited)*

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates. The fair value of long-term financial liabilities approximates their carrying value based on the presumption that the Society is a going concern and thus expects to fully repay the outstanding amounts.

### (b) Market risk

Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether the factors are specific to the instrument or all instruments traded in the market. The Society does have market risk in its marketable securities and investments. The Society reduces its exposure to market risk by diversifying its portfolio between low to medium risk instruments with a focus on low risk. In the opinion of management the market risk exposure to the Society is low.

## 7. CORE ACTIVITIES AND ALLOCATION OF REVENUES - Schedule 1

The core activities of the Society include membership services, administration, the production and sale of publications, and the delivery of general programs, including evening programs, weekend field trips and workshops. The financial capacity of the Society is dependent on its core activities, as well as the receipt of donations and bequests. Non-core activities include an annual summer camp, occasional nature tours, and restricted funds.

## 8. COVID-19

Summer camp was postponed once again due to remaining Covid concerns but the Society has been gradually resuming its in person meetings and field trips. The summer camp will be held in July 2023 after 3 years of hiatus.

As a result of the postponement of summer camps, revenue and expenses continued to be reduced significantly in 2022 but are expected to recover to pre-pandemic level in 2023.

# Vancouver Natural History Society

## Core Operations - Schedule 1

For the year ended December 31, 2022

(Unaudited)

	2022	2021
	\$	\$
<b>Revenue</b>		
Donations	1,998	3,734
Investment	2,263	1,211
Membership dues	21,761	24,415
Miscellaneous	10	15
Nature Tours Reveue	3,600	-
Periodicals (Schedule 3)	1,780	1,540
Publication royalties	1,829	1,586
Sales - publications	20	-
	<b>33,261</b>	<b>32,501</b>
<b>Expenses</b>		
Bank charges and interest	94	92
BC Nature dues, filing fees	8,832	8,986
Grants and awards	644	924
Honorarium	2,268	1,827
Insurance	1,656	1,446
Meeting expenses	5,040	1,641
Meeting rooms	-	-
Miscellaneous	88	-
Nature Tour expenses	3,524	-
Office	1,263	1,179
Periodicals (Schedule 3)	10,133	9,195
Professional fees	7,044	7,557
Rent - general storage	711	1,091
	<b>41,297</b>	<b>33,938</b>
<b>Excess (Deficiency) of revenue over expenses</b>	<b>(8,036)</b>	<b>(1,437)</b>

Note: The deficiency of \$8,036 under unrestricted funds will be covered by VNHS Endowment Fund.

# Vancouver Natural History Society

## Summer Camp - Schedule 2

For the year ended December 31, 2022

(Unaudited)

	2022	2021
	\$	\$
<b>Revenue</b>		
Fees - Summer Camp	-	-
	-	-
<b>Expenses</b>		
General expenses	422	-
Office expense	-	15
Recce expense	313	898
Storage	4,112	4,646
	4,847	5,558
<b>Excess (Deficiency) of revenue over expenses</b>	<b>(4,847)</b>	<b>(5,558)</b>

Note: The deficiency of \$4,847 under unrestricted funds will be covered by Camp Reserve Fund.



# Vancouver Natural History Society

## Nature Vancouver Periodicals - Schedule 3

For the year ended December 31, 2022

(Unaudited)

	2022 \$	2021 \$
<b>Revenue</b>		
Advertising sales	1,780	1,540
	1,780	1,540
<b>Expenses</b>		
Honorarium	1,600	-
Printing and Mailing	8,533	9,195
	10,133	9,195
<b>Excess (Deficiency) of revenue over expenses</b>	<b>(8,353)</b>	<b>(7,655)</b>

# Vancouver Natural History Society

## Internally Restricted Fund Balances and Transactions - Schedule 4

For the year ended December 31, 2022

(Unaudited)

	Special Projects Fund		Camp Reserve Fund		Conservation Fund		Pink Mountain Fund	
	2022	2021	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>								
Donations	-	-	-	-	326	50	-	-
Miscellaneous	-	-	-	-	5,000	-	-	-
	-	-	-	-	5,326	50	-	-
<b>Cost of Sales</b>								
Printing	-	-	-	-	-	-	-	-
<b>Expenses</b>								
Outreach	-	-	-	-	3,060	-	-	-
Office	-	-	-	-	-	-	-	375
Travel and accomodation	-	-	-	-	-	-	2,050	-
	-	-	-	-	3,060	-	2,050	375
<b>Excess (Deficiency) of revenue over expenses</b>	-	-	-	-	2,266	50	(2,050)	(375)
Fund Balance, beginning of year	9,311	9,311	23,864	23,864	16,191	16,141	4,170	4,545
Unrealized gain/loss	-	-	-	-	-	-	-	-
Reclassification of fund	-	-	(4,847)	-	2,120	-	(2,120)	-
<b>Fund Balance, ending of year</b>	<b>9,311</b>	<b>9,311</b>	<b>19,017</b>	<b>23,864</b>	<b>20,577</b>	<b>16,191</b>	<b>-</b>	<b>4,170</b>

# Vancouver Natural History Society

## Internally Restricted Fund Balances and Transactions - Schedule 4

For the year ended December 31, 2022

(Unaudited)

	NatureKids Fund		VNHS Endowment Fund		Nature Tours Reserve Fund	
	2022	2021	2022	2021	2022	2021
	\$	\$	\$	\$	\$	\$
<b>Revenue</b>						
Donations	-	100	86,541	1,770	-	-
Interest and investment income	-	-	29,080	37,779	-	-
	-	100	115,621	39,549	-	-
<b>Expenses</b>						
Honorarium	75	600	-	-	-	-
Grants and awards	-	-	12,000	12,000	-	-
Office	-	-	-	-	-	-
	75	600	12,000	12,000	-	-
<b>Excess (Deficiency) of revenue over expenses</b>	<b>(75)</b>	<b>(500)</b>	<b>103,621</b>	<b>27,549</b>	<b>-</b>	<b>-</b>
Fund Balance, beginning of year	12,674	13,174	708,278	539,206	5,000	5,000
Unrealized gain/loss	-	-	(60,375)	44,163	-	-
Reclassification of fund	-	-	885	97,361	-	-
<b>Fund Balance, ending of year</b>	<b>12,599</b>	<b>12,674</b>	<b>752,409</b>	<b>708,278</b>	<b>5,000</b>	<b>5,000</b>

# Vancouver Natural History Society

## Externally Restricted Fund Balances and Transactions - Schedule 5

For the year ended December 31, 2022

(Unaudited)

	2022	2021
	\$	\$
<b>Revenue</b>	-	-
<b>Expenses</b>	-	-
<b>Excess (Deficiency) of revenue over expenses</b>		
Fund Balance, beginning of year	8,921	8,921
Reclassification of fund	(8,921)	-
<b>Fund Balance, ending of year</b>	0	8,921