

**Saskatchewan Beekeeper's
Development Commission**

FINANCIAL STATEMENTS

Year Ended August 31, 2018

Saskatchewan Beekeeper's Development Commission

Saskatoon, Saskatchewan

August 31, 2018

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Independent Auditors' Report

To the Board of Directors
Saskatchewan Beekeeper's Development Commission

Report on the Financial Statements

We have audited the accompanying financial statements of Saskatchewan Beekeeper's Development Commission, which comprise the Statement of Financial Position as at August 31, 2018, and the Statements of Operations, Changes in Net Assets and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Saskatchewan Beekeeper's Development Commission as at August 31, 2018, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Collins Barrow PQ LLP

Collins Barrow PQ LLP

Yorkton, SK
November 22, 2018

Saskatchewan Beekeeper's Development Commission

Saskatoon, Saskatchewan

Statement of Financial Position as at August 31, 2018

	Operating Fund	ADF20170258: Exploring Feed Supplements	2018	2017
Assets				
Current Assets				
Cash and cash equivalents	227,461		227,461	196,225
Short-term investments	331,862		331,862	320,237
Accounts receivable - note 5	3,861		3,861	2,535
Interfund loans - note 6	(41,786)	41,786		
Prepaid expenses	8,581		8,581	7,490
	529,979	41,786	571,765	526,487
Long-Term Investments				
Equity in co-operatives	2,246	0	2,246	1,252
Capital Assets - note 7	31,195	0	31,195	35,642
	\$ 563,420	\$ 41,786	\$ 605,206	\$ 563,381
Liabilities and Net Assets				
Current Liabilities				
Accounts payable and accrued liabilities - note 8	12,467	1,914	14,381	18,415
Deferred revenue - note 9	32	39,872	39,904	5,307
	12,499	41,786	54,285	23,722
Net Assets				
Invested in capital assets	31,195		31,195	35,642
Internally-restricted	125,466		125,466	50,000
ADF 20130111: Honey Bee Health				59,354
Unrestricted	394,260		394,260	394,663
	550,921	0	550,921	539,659
	\$ 563,420	\$ 41,786	\$ 605,206	\$ 563,381

Approved on behalf of the board:

*The notes to financial statements are an integral
part of these financial statements.*

Saskatchewan Beekeeper's Development Commission

Statement of Changes in Net Assets

For the year ended August 31, 2018

	Invested in Capital Assets	Internally- Restricted	ADF 20130111: Honey Bee Health Fund	Unrestricted	2018 Total	2017 Total (Note 1)
Balance, beginning of year	35,642	50,000	59,354	394,663	539,659	509,299
Excess (deficiency) of revenue over expenses for the year	(4,447)		(42,042)	57,751	11,262	30,360
Interfund transfers - note 10		75,466	(17,312)	(58,154)		
	<u>\$ 31,195</u>	<u>\$ 125,466</u>	<u>\$ 0</u>	<u>\$ 394,260</u>	<u>\$ 550,921</u>	<u>\$ 539,659</u>

The accompanying notes and schedules are part of these consolidated financial statements.

Saskatchewan Beekeeper's Development Commission

Statement of Operations
For the year ended August 31, 2018

	Budget	Operating Fund	ADF 20130111 ADF 20170258		2018	2017 (Note 1)
			Honey Bee Health Fund	Exploring Feed Supplements		
Revenue						
Producer check-off fees	112,640	106,390			106,390	72,470
Less: Producer check-off refunds	8,784	2,120			2,120	5,490
	<u>103,856</u>	<u>104,270</u>	<u>0</u>	<u>0</u>	<u>104,270</u>	<u>66,980</u>
Conference and AGM	50,600	43,028			43,028	380
Courses	25,835	19,923			19,923	27,660
Field Day	3,200	2,625			2,625	3,599
Honey sales	12,000	12,746			12,746	12,750
Hygenic testing	12,000					
Investment income received	4,043	7,738			7,738	4,133
Investments - unrealized gains		3,886			3,886	928
Other income and reimbursements	500	1,438			1,438	883
Producer registration fees	3,880	4,820			4,820	2,500
Subsidies and grants	32,781	19,161		53,155	72,316	44,617
	<u>248,695</u>	<u>219,635</u>	<u>0</u>	<u>53,155</u>	<u>272,790</u>	<u>164,430</u>
Expenses						
Administrator's expenses	1,602	570			570	875
Administrator's fees	26,460	28,041		6,000	34,041	17,641
Advertising and promotion	7,000					
Amortization	4,200	4,447			4,447	4,655
Bad debt						520
Bee yard expense	8,446	2,480			2,480	5,094
Board of directors	17,061	6,148			6,148	7,054
Business and annual meetings	777	1,091			1,091	447
Canadian Honey Council	23,300	22,923			22,923	14,416
Contractors	12,350	18,650	31,126	36,500	86,276	20,821
Convention	20,201	20,885			20,885	
Courses and seminars	14,743	11,614			11,614	13,670
Field Day	3,200	2,659			2,659	2,018
General and administration	1,590	1,691	8	38	1,737	815
Insurance	1,200	1,061			1,061	1,131
Member communications	8,000	6,594			6,594	1,863
Memberships	1,650	1,332			1,332	656
Other public education	9,106					
Professional fees	10,000	10,934			10,934	13,530
Rent - equipment			250	500	750	850
Supplies			10,658	3,415	14,073	1,400
Vehicle	4,200			6,702	6,702	3,311
Website	2,900	933			933	636
Contributions and donations - page 13	4,050	4,566			4,566	4,050
Projects and research - page 13	54,631	19,712			19,712	18,617
Other	12,000					
	<u>248,667</u>	<u>166,331</u>	<u>42,042</u>	<u>53,155</u>	<u>261,528</u>	<u>134,070</u>
Excess of Revenue Over Expenses for the Year	<u>\$ 28</u>	<u>\$ 53,304</u>	<u>\$(42,042)</u>	<u>\$ 0</u>	<u>\$ 11,262</u>	<u>\$ 30,360</u>

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

Saskatchewan Beekeeper's Development Commission

Statement of Cash Flows
For the year ended August 31, 2018

	2018	2017 (Note 1)
Cash Provided By (Used In):		
Operations		
Received from registered producers - levies and registrations	111,015	67,557
Received from other sources	183,421	96,741
Paid to suppliers	(149,210)	(112,548)
Paid for research support or services	(112,996)	(75,248)
Investment income	7,738	4,133
	PLUG TO BALANCE (1)	
	<u>39,967</u>	<u>(19,365)</u>
Investing activities		
Additions to short-term investments	(7,738)	(4,133)
Additions to long-term investments	(993)	
	<u>(8,731)</u>	<u>(4,133)</u>
Net Cash Increase (Decrease) for the Year	31,236	(23,498)
Cash position, beginning of year	<u>196,225</u>	<u>219,723</u>
Cash Position, End of Year	<u>\$ 227,461</u>	<u>\$ 196,225</u>
Represented By:		
Cash and cash equivalents	<u>\$ 227,461</u>	<u>\$ 196,225</u>

*The notes to financial statements are an integral
part of these financial statements.*

Saskatchewan Beekeeper's Development Commission

Notes to Financial Statements
For the year ended August 31, 2018

1. Nature of Operations

The organization was established on March 24, 2006 under The Beekeepers Development Plan Regulations (the Regulations), under the authority of The Agri-Food Act, 2004. The purpose of the organization is to develop the bee and bee products industry in Saskatchewan by engaging in research and development projects intending to develop and improve market opportunities, production methods and product quality. The organization is not subject to income tax.

Immediately prior to the fiscal 2016 year end, the organization purchased the assets and assumed the liabilities of the Saskatchewan Beekeepers' Association. As such, operations of the current year include operations previously undertaken by the Saskatchewan Beekeepers' Association. As the acquisition took place immediately prior to year end, comparative information does not include revenues and expenses of these operations.

The purchase of the net assets of the Saskatchewan Beekeepers' Association was for \$1. This transaction was measured at the carrying value, as it was between related parties and was not in the normal course of operations. The carrying value of these net assets in excess of the purchase price were recognized as a contribution by the Saskatchewan Beekeepers' Association in the prior year.

The comparative figures reflect the results of operations and changes in cash flow for the eight-month period from January 1, 2017 to August 31, 2017.

2. Significant Accounting Policies

These financial statements are the responsibility of management and have been prepared in accordance with Canadian accounting standards for not-for-profit organizations using the accounting policies as summarized below:

(a) Fund accounting

The accounts of the organization are maintained in accordance with the principles of fund accounting. For financial reporting purposes, accounts with similar characteristics have been combined into the following major funds:

(i) Operating fund

The operating fund reflects the primary operations of the organization, including net assets invested in capital assets.

(ii) Research fund

The research fund is an internally-restricted fund that reflects net assets set aside for the purposes of supporting research activities.

Saskatchewan Beekeeper's Development Commission

Notes to Financial Statements
For the year ended August 31, 2018

3. Significant Accounting Policies - continued

(iii) ADF 20130111: Honey Bee Health fund

The organization oversees a project, ADF 20130111: Honey Bee Health, which is funded through a government grant contributed by the Saskatchewan Ministry of Agriculture and the Canada-Saskatchewan Growing Forward 2 bi-lateral agreement, and other industry sources.

ADF 20170258: Exploring Feed Supplements fund

The organization oversees a project, ADF 20170258: Exploring Feed Supplements, which is funded through a government grant contributed by the Saskatchewan Ministry of Agriculture and the Canada-Saskatchewan Growing Forward 2 bi-lateral agreement, and other industry sources.

(b) Cash and cash equivalents

Cash and cash equivalents represents cash on hand and cash held in banks.

(c) Inventories

Honey inventories are an incidental inventory produced during research activities; all costs incurred were incurred to perform the research activity. As such, no inventory is measured at \$0 in these financial statements.

Inventories of supplies used to deliver courses are considered prepaid expenses and are valued at the lower of cost and current replacement cost.

(d) Capital assets

Tangible capital assets are recorded at cost less accumulated amortization.

The assets are amortized on a straight-line basis over their estimated service lives using the following rates:

Pierre the Bear	10 years
Storage container	15 years
Vehicle	15 years
Display stand	2 years
Bee yard equipment	10 years

In the year of purchase or disposal, capital assets are amortized based on the number of months available for use.

When a capital asset no longer has long-term service potential, the excess of its net carrying amount over its residual value is recognized as an expense in the statement of operations.

Saskatchewan Beekeeper's Development Commission

Notes to Financial Statements
For the year ended August 31, 2018

3. Significant Accounting Policies - continued

(e) Revenue

The organization follows the deferral method of accounting for contributions. Restricted contributions, subject to external stipulations, are recognized as revenue in the year in which the related expenses are incurred. Restricted contributions for which the related restrictions remain unfulfilled are accumulated as deferred contributions. Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Under the Regulations, each commercial beekeeper is required to pay the organization a \$40 registration fee (\$25 in the prior year), plus a check-off fee of \$1.60 per colony in production (\$1.00 in the prior year). Producers may request a refund for check-off fees paid in the year by submitting a written request between October 15 and November 15 of the calendar year to which the check-off fees apply.

Producer check-off fees and registration fees are recognized when they become receivable from the producers and collection is reasonably assured. Refunds are recognized as requested by producers.

Revenue is recognized when the conference and courses are presented. The liability for the portion of conference and course revenue invoiced but not yet presented is recorded as deferred revenue.

Investment income comprised of interest from cash and fixed income investments are recognized on an accrual basis. Interest on fixed income investments is recognized over the terms of these investments using the effective interest method.

Recoveries of historical expenses, including project contributions, are recognized when the organization is made aware of the ability to recover and the recoverable amount is estimable.

(f) Donated materials and services

The organization benefits from the donation of materials and services. These financial statements do not reflect the value of donations-in-kind received in the year.

Use of land for a bee yard for research activities is donated to the organization. The organization occasionally gives the donor some of the incidental honey produced in exchange for use of this land. Because this exchange is not governed by any formal terms and the honey is measured at \$0, no corresponding revenue or rental expense is recorded.

(g) Allocated expenses

The organization allocates expenditures to project and research expenses based on actual utilization of resources. For vehicle expenses, expenses are allocated based on vehicle mileage used per project.

Saskatchewan Beekeeper's Development Commission

Notes to Financial Statements
For the year ended August 31, 2018

3. Significant Accounting Policies - continued

(h) Financial instruments

Measurement of financial instruments

The organization initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions.

The organization subsequently measures all its financial assets and liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in excess of revenue over expenses.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in excess of revenue over expenses. The previously recognized impairment loss may be reversed to the extent of the 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 excess of revenue over expenses.

(i) Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. These estimates are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the period in which they became known.

Significant estimates have been made in relation to the following items:

- collectability of accounts receivable
- estimated useful service lives of capital assets
- deferred revenues of grants as the final determination of qualification of expenditures for grant purposes remains with the grantor

Saskatchewan Beekeeper's Development Commission

Notes to Financial Statements
For the year ended August 31, 2018

3. Risks Arising from Financial Instruments

The organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the organization's risk exposure and concentrations at the reporting date:

(a) 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 does not have a significant exposure to this risk.

(b) Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting similar financial instruments traded in the market.

4. Short-Term Investments

Short-term investments consist of mutual funds. These investments are measured at fair value.

5. Accounts Receivable

Accounts receivable are comprised of the following items:

	2018	2017
Accounts receivable	1,310	3,055
Grants receivable	2,551	
Allowance for doubtful accounts		(520)
	<u>\$ 3,861</u>	<u>\$ 2,535</u>

6. Interfund Loans

Interfund loans bear no interest and are not governed by terms of repayment.

7. Capital Assets

Cost

	2018	2017
Pierre the Bear	4,150	4,150
Storage container	4,400	4,400
Vehicle	30,818	30,818
Display stand	606	606
Bee yard equipment	15,886	15,886
	<u>55,860</u>	<u>55,860</u>

Accumulated amortization

Pierre the Bear	4,150	3,943
Storage container	1,661	1,368
Vehicle	15,070	13,015
Display stand	606	303
Bee yard equipment	3,178	1,589
	<u>24,665</u>	<u>20,218</u>

Net book value

	<u>\$ 31,195</u>	<u>\$ 35,642</u>
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Saskatchewan Beekeeper's Development Commission

Notes to Financial Statements
For the year ended August 31, 2018

	2018	2017
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8. Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities are comprised of the following items:

Operating fund

Accounts payable	\$ 12,467	\$ 18,415
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ADF 20170258: Exploring Feed Supplements

Accounts payable	\$ 1,914	\$ 0
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9. Deferred Revenue

Operating fund

	Balance, Beginning of Year	Less Amount Recognized	Less Grants Repaid	Plus Amounts Received	Balance, End of Year
Adopt Project 20160390	2,004	2,004			
Adopt Project 20160391	3,303	1,761	1,542		
Check-off levies				32	32
	<u>\$ 5,307</u>	<u>\$ 3,765</u>	<u>\$ 1,542</u>	<u>\$ 32</u>	<u>\$ 32</u>

ADF 20170258: Exploring Feed Supplements

	Balance, Beginning of Year	Less Amount Recognized	Less Grants Repaid	Plus Amount Received	Balance, End of Year
ADF20170258	\$ 0	\$ 53,155	\$ 0	\$ 93,027	\$ 39,872

10. Internally-Restricted Net Assets and Interfund Transfers

The organization has internally-restricted net assets in order to improve its ability to participate in projects requiring significant funding in future years as the opportunity arises. Management requires the Board of Directors' approval to use the funds from these restricted assets. In the current year, the board approved a transfer of \$75,466 from the operating fund net assets to the internally-restricted net assets.

Additionally, upon the completion of the ADF 20130111: Honey Bee Health project in the current year, the board approved a transfer of the remaining net assets of the fund, which were not subject to any further external restrictions, to the operating fund net assets.

Saskatchewan Beekeeper's Development Commission

Notes to Financial Statements
For the year ended August 31, 2018

11. **Allocated Expenses**

In the current year, \$53,730 in contractor expenses, \$6,932 in administrator's fees and \$7,762 in vehicle expenses were allocated to project and fund expenses.

12. **Commitments**

In conjunction with the ADF 20130111: Honey Bee Health project, the organization has entered into agreements with a third party research provider to provide specified research services for a total of \$132,650, \$131,650 of which has been recognized to date.

Additionally, the organization has provided letters of support for additional research funding totalling \$45,000 over the next years, contingent upon the grant applicant receiving overall sufficient funding for their research project.

Saskatchewan Beekeeper's Development Commission

Schedules to Financial Statements
For the year ended August 31, 2018

	Budget	2018	2017 (Note 1)
1. Contributions and Donations			
Regina and District Bee Club	4,050	4,050	4,050
Ag in the Classroom	<u> </u>	<u> 516</u>	<u> </u>
	<u>\$ 4,050</u>	<u>\$ 4,566</u>	<u>\$ 4,050</u>
2. Projects and Research			
ADF 20170258 - Exploring Feed Supplements	20,000		
Adopt Project 20160390 - Prebiotic and Probiotic Feed Supplements		866	8,617
Adopt Project 20160391 - Supplemental Pollen Substitutes		938	5,120
Adopt Project 20170411 - Demonstration of Difference Spring Mite Treatment Products	32,781	12,788	
IODF 20160358 - Cost of Production study		5,120	4,880
Other research	<u> 1,850</u>	<u> </u>	<u> </u>
	<u>\$ 54,631</u>	<u>\$ 19,712</u>	<u>\$ 18,617</u>

*The notes to financial statements are an integral
part of these financial statements.*



Independent Auditors' Report On Internal Controls

To the Board of Directors

We have audited the Saskatchewan Beekeeper's Development Commission's operating effectiveness of control as of August 31, 2018 to express an opinion as to the effectiveness of its control related to the following objectives:

- To safeguard Commission resources. That is, to ensure its assets are not lost or used inappropriately; to ensure it does not inappropriately incur obligations; to establish a financial plan for the purposes of achieving its financial goals; and to monitor and react to its progress towards the objectives established in its financial plan.
- To prepare reliable financial reports.
- To conduct its activities following laws, regulations and policies related to financial reporting, safeguarding Commission resources, revenue raising, spending, borrowing, and investing.

The Chartered Professional Accountants of Canada (CPA Canada) defines control as comprising those elements of an organization that, taken together, support people in the achievement of the organization's objectives. Control is effective to the extent that it provides reasonable assurance that the organization will achieve its objectives.

Management's Responsibility

Saskatchewan Beekeeper's Development Commission's management is responsible for maintaining effective control related to the objectives described above.

Auditors' Responsibility

Our responsibility is to express an opinion based on our audit. We used the control framework included in the Guidance on Control published by CPA Canada to make our judgments about the effectiveness of Saskatchewan Beekeeper's Development Commission's control. We did not audit certain aspects of control concerning the effectiveness, economy and efficiency of certain management decision-making processes.

We conducted our audit in accordance with standards as set out in the CPA Canada Handbook - Assurance. Those standards require that we plan and perform an audit to obtain reasonable assurance as to whether the effectiveness of Saskatchewan Beekeeper's Development Commission's control related to the objectives above was maintained in all material respects. An audit includes obtaining an understanding of the internal controls and significant risks related to these objectives, the key control elements and control activities to manage these risks, and examining, on a test basis, evidence relating to control.

Our audit on the effectiveness of Saskatchewan Beekeeper's Development Commission's control related to the above objectives does not constitute an audit of internal control over financial reporting performed in conjunction with an audit of financial statements in CPA Canada Handbook - Assurance Section 5925 An Audit of Internal Control over Financial Reporting that is Integrated with an Audit of Financial Statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Control can provide only reasonable and not absolute assurance of achieving objectives reliably for the following reasons. There are inherent limitations in control including judgment in decision-making, human error, collusion to circumvent control activities, and management overriding control. Cost/benefit decisions are made when designing control in organizations. Because control can be expected to provide only reasonable assurance and not absolute assurance, the objectives referred to above may not be achieved reliably. Also, projections of any evaluation of control to future periods are subject to the risk that control may become ineffective because of changes in internal and external conditions, or that the degree of compliance with control activities may deteriorate.

Opinion

In our opinion, based on the limitations noted above, Saskatchewan Beekeeper's Development Commission's internal controls were effective, in all material respects, to meet the objectives stated above as of August 31, 2018, based on the criteria established in "Guidance on Control" published by the Chartered Professional Accountants of Canada.

We also have audited, in accordance with Canadian generally accepted auditing standards, the financial statements of Saskatchewan Beekeeper's Development Commission and issued our report dated November 22, 2018.

Yorkton, SK
November 22, 2018

Collins Barrow PQ LLP

A handwritten signature in black ink that reads "Collins Barrow PQ LLP".



Independent Auditors' Report On Compliance With Legislative And Related Authorities

To the Board of Directors of
Saskatchewan Beekeeper's Development Commission

We have audited Saskatchewan Beekeeper's Development Commission's compliance with the provisions of the following legislative and related authorities pertaining to its financial reporting, safeguarding public resources, spending, revenue raising, borrowing, and investing activities during the year ended August 31, 2018:

The Agri-Food Act, 2004
The Beekeeper's Development Plan Regulations, 2017
Commission Orders #01-06 to #09-17
Agri-Food Council Order #02/11

Compliance with the provisions of the above is the responsibility of management of Saskatchewan Beekeeper's Development Commission. Our responsibility is to express an opinion on this compliance based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether Saskatchewan Beekeeper's Development Commission complied with the criteria established by the provisions of the legislation and related authorities referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with these criteria, and where applicable, assessing the accounting principles used and significant estimates made by management.

In our opinion, the Saskatchewan Beekeeper's Development Commission has complied, in all material respects, with the provisions of the aforementioned legislative and related authorities during the year ended August 31, 2018.

Collins Barrow PQ LLP

Collins Barrow PQ LLP

Yorkton, SK
November 22, 2018