

ANNUAL REPORT 2017-2018

Saskatchewan
Heritage
FOUNDATION





For further information contact:
Saskatchewan Heritage Foundation
P.O. Box 31007
Regina, Saskatchewan S4R 8R6
Fax: (855) 304-9962
Website: www.saskheritagefoundation.com

Manager Shari Hildred
Phone: (306) 591-2212
E-mail: shf@saskheritagefoundation.com

Grants/Finance Administrator Suzanne Pambrun
Phone: (306) 539-2871
E-mail: grants@saskheritagefoundation.com

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LETTER OF TRANSMITTAL

Regina, Saskatchewan
June 22, 2018

To The Honourable Gene Makowsky
Minister of Parks, Culture and Sport
Room 315
Legislative Building
Regina, Saskatchewan
S4S 0B3



Dear Sir:

It is my pleasure to submit the Annual Report of the Saskatchewan Heritage Foundation for the year ending March 31, 2018.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Neil Russell". The signature is fluid and cursive.

Neil Russell, Chairperson

BOARD OF DIRECTORS



Neil Russell, Board Chair



Tara-Leigh Heslip, Vice-Chair



Clark Pepper, Board Member



Paula Acoose, Board Member



Ronald Lamb, Board Member

The following individuals are appointed to the Board and serve solely in the capacity of Heritage Property Review and Appeals Committee, and have no involvement in any other business activities of the Foundation: Laurie Burrows, Brent Lutz and Julie Mushynsky.

ADMINISTRATIVE STAFF



Shari Hildred, Manager



Suzanne Pambrun, Grants/
Finance Administrator



A visit to Claybank: Hilda Maier, Claybank Executive Director; Brant Hryhorczuk, Ministry of Parks, Culture and Sport, Heritage Conservation Branch, Heritage Building Conservation Officer; Mélisa Audet, Parks Canada, Indigenous Affairs and Cultural Heritage Directorate, Conservation Architect, Senior Built Heritage Advisor; Shari Hildred, SHF Manager.

INTRODUCTION

The Saskatchewan Heritage Foundation (Foundation/SHF) is a Crown Agency with a mandate to invest in the conservation of Saskatchewan's unique history. The Foundation's strategic direction is entrusted to a Board of Directors appointed by the Lieutenant Governor in Council and its day-to-day operations are carried out by contract staff engaged by the Board of Directors.

MISSION

The Saskatchewan Heritage Foundation's mission is to foster conservation of the heritage resources that embody Saskatchewan's heritage for the benefit of present and future generations.

VISION

We imagine a future in which Saskatchewan residents are engaged and aware of the value of heritage in contributing to sustainable communities and a richer sense of place. Through meaningful and strategic investment in the heritage resources of Saskatchewan, the Saskatchewan Heritage Foundation motivates a collaborative approach to heritage conservation that heightens understanding and appreciation of our diverse heritage. The connection between heritage, community identity, pride and quality of life is embraced. Our vision is realized through strong private and public partnerships.

APPOINTMENTS OF THE BOARD OF DIRECTORS

Board of Directors: The affairs of the Foundation are directed by a board of private citizens, consisting of not less than seven and not more than 15 persons, appointed by the Lieutenant Governor-in-Council and drawn from communities across the province. Members can serve up to three consecutive 2-year terms.

SUMMARY OF ACHIEVEMENTS

Over the past fiscal year, the Foundation, as a third-party and arms-length agency, has continued to make investments in the stabilization and rehabilitation of heritage buildings across the province. 2017-18 was an exciting year of transition for the Foundation. The Foundation remains the only granting agency delivering a heritage conservation and preservation program in the Province and as such, restructured operations to ensure the most effective and efficient delivery model while providing the maximum level of funding possible to communities.

Highlights of transition activities included: implementation of a new operating model which provided immediate annual savings through elimination of reliance on Ministry resources; delivery to the Ministry of the first-ever Foundation developed budget submission; began the process to align the Foundation for development of self-generated revenue which is anticipated to equal as much as two percent

of the overall operating budget in the coming year; continued work with the Meewasin Valley Authority to ensure the First Nations' Central Burial Site near Saskatoon received the maintenance and care the site needed, and transitioned this ongoing partnership back to the Ministry; continued care and maintenance of the Claybank Brick Plant National Historic Site, near Avonlea, which is owned by the Foundation on behalf of the Crown; and realized continued, demonstrated success with every Foundation grant dollar invested in Saskatchewan communities, realizing private sector investment leveraged at a ratio of up to 12:1 with an average of 550 community volunteer hours being experienced for every project funded.

By conserving heritage property and enhancing quality of life, the Foundation proudly contributes to the government's vision of Saskatchewan as a great place to live, work and raise a family.

SASKATCHEWAN HERITAGE FAIR

Heritage Saskatchewan assumed responsibility for the Heritage Fairs program in 2013. The program has been running in Saskatchewan since 1997. In Heritage Fairs, students in grades 4-8 undertake independent research projects on a topic relating to Saskatchewan and/or Canadian heritage of their choice. They present these projects at local school or classroom-based fairs, and winners are selected to attend Regional Heritage Fairs. Winners from the Regional Fairs are then selected to compete at the annual Provincial Heritage Fair at Government House in Regina.

In the spring of 2017, over 3400 students created a Heritage Fairs project at the school level. Fifty-seven schools from 29 communities participated in the program. Approximately

400 students advanced to five Regional Heritage Fairs that were held in Saskatoon, the Saskatoon Tribal Council, Regina, Moose Jaw, and Swift Current. Of these 58 students were selected to attend the Provincial Heritage Fair that was held in Regina on May 25, 2017, at Government House. The Heritage Fairs program gives students in grades 4-8 the opportunity to explore in-depth a topic relating to Canadian heritage, honing their communication, research, and critical thinking skills, as well as giving them a renewed sense of citizenship.

In 2017, the Foundation provided Heritage Saskatchewan with sponsorship of \$24,000 to support the 2017 Heritage Fairs Program.



GRANT PROGRAMS

Heritage resources require specialized treatment to ensure their long-term conservation. SHF programs provide financial assistance to conserve many different kinds of heritage resources.

Project	Requested	Awarded
Evangelical Mission Church – RM of Fertile Belt #183	4,000	4,000
Notre Dame d’Auvergne Catholic Church – Ponteix	15,000	12,000
The Broken Spoke Fine Art Gallery – Maple Creek	12,137	12,000
Soo Line Historical Museum – Weyburn	15,000	15,000
Bethel United Church – Moosomin	30,274	25,000
Zion United Church – Moose Jaw	2,186	2,100
St. Thomas’ Anglican Church – RM of South Qu’Appelle #157	4,100	4,100
Watson & District Heritage Museum – Watson	8,000	8,000
Muskowekwan First Nation Residential School	249,100	48,000
Firehall Bell Tower – Wawota	2,456	2,400
Grand Theatre and Community Arts Centre – Indian Head	15,697	15,600
Historic Post Office – Melfort	50,000	30,000
Green Lake Lodge – Green Lake	10,000	10,000
1923 Hip Roof Barn – RM of Bayne #371	6,356	5,000
Zion United Church – Moose Jaw	2,020	2,000
Yorkton Brick Flour Mill	30,000	10,000
St. Matthew Anglican Church – Regina	22,000	10,000
Indian Head Grand Theatre	7,500	7,500
St. Anthony’s (Grosswerder) Church	4,230	4,200
French Heritage Fairs	1,000	1,000
Smithville Cemetery Committee	795	795
Youth Heritage Fairs and Provincial Showcase	24,000	12,500
	\$ 515,851	\$ 241,195

The Saskatchewan Heritage Foundation received 34 applications for funding in fiscal 2017-2018 requesting \$1,021,588 in funding. Twenty-two projects were awarded for a total investment of \$241,195.



Grand Theatre - Indian Head



Notre Dame d'Auvergne Catholic Church - Ponteix

CLAYBANK BRICK PLANT NATIONAL HISTORIC SITE

Claybank Brick Plant National Historic Site:
Historical Society — Operation, Maintenance,
Conservation and RM of Elmsthorpe #100
Interpretation.

Total Expenditure \$63,725.

The Claybank Brick Plant is a tribute to the ingenuity and rigour of Saskatchewan's early settlers. Touring the site facilitates a greater sense of pride in our heritage and in our country's rich history.



A visit by the Heslip family



Cheque Presentation to Muskowekwan First Nation. Left to right - Neil Russell, SHF Chair; Eric Olason, MLA Saskatoon University; Muskowekwan First Nation: Chief Reg Bellerose, Cynthia Desjarlais; Terrina Bellegarde, Senior Technical Advisor FSIN; Shari Hildred, SHF Manager.



Evangelical Mission Church - RM of Fertile Belt #183

PAGE OF APPRECIATION

“On behalf of Bethel United Church Congregation we wish to thank Saskatchewan Heritage Foundation for the cheque for \$25,000.”

“On Sunday in Church, I announced the receipt of the \$25,000 grant to applause and smiles.”

Ann Norgan,
Bethel United Church Heritage Restoration
Committee

“On behalf of Community Under the Dome Committee and Zion United Church Council, I would like to thank Saskatchewan Heritage for funding this project. The church and community of Moose Jaw, place a high value on maintaining the integrity of Heritage Buildings.

We look forward to further partnerships with Saskatchewan Heritage.”

Zion United Church
Dorothy Yakiwchuk



Bethel United Church - Moosomin

PAGE OF APPRECIATION

“Once again we want to thank the Saskatchewan Heritage Foundation for the amazing support we have had over the last two plus years as we work towards full restoration of our historic Grand Theatre. Your funding and technical expertise has been critical to the success we have had to date. On behalf of all of the citizens of our community and region ... Thank-you!”

Bruce Neill
Board Chair
Indian Head Theatre & Community Arts Inc.

“The funds provided by Saskatchewan Heritage Foundation made it possible for the exterior of the former Land Titles Building to finally have a pleasing and finished exterior presence in Moose Jaw’s Downtown. The remarks received from our customers are always so those given with awe at how beautiful the building is - so again to the Foundation, my sincere appreciation for your support.”

Yvette Moore
Yvette Moore Gallery, Moose Jaw



Soo Line Historical Museum - Weyburn



Evangelical Mission Church - RM of Fertile Belt #183

ACKNOWLEDGEMENTS

The Board of Directors of the Foundation wishes to thank the Minister of Parks, Culture and Sport in carrying out the Board's legislated mandate. The assistance and cooperation of colleagues within the ministry is also greatly appreciated.



A big thank you to Heritage Saskatchewan for continuing support and promotion of our grant programs and offers of in-kind support, including the use of Heritage Saskatchewan boardroom for SHF business at no charge.



SASKATCHEWAN HERITAGE FOUNDATION

FINANCIAL STATEMENTS

MARCH 31, 2018

Responsibility for Financial Statements

The accompanying Financial Statements have been prepared by management of the Saskatchewan Heritage Foundation. They have been prepared in accordance with generally accepted accounting principles in Canada, consistently applied, using management's best estimates and judgments where appropriate. Management is responsible for the reliability and integrity of the Financial Statements and other information contained in this Annual Report.

The Foundation's Board of Directors is responsible for overseeing the business affairs of the Foundation and has approved the Financial Statements for the year ending March 31, 2018.

Management maintains a system of internal controls to ensure the integrity of information that forms the basis of the Financial Statements. The internal controls provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly guarded against unauthorized use and that reliable records are maintained.

The Provincial Auditor of Saskatchewan has audited the Financial Statements. Her report to the Members of the Legislative Assembly, stating the scope of her examination and opinion on the Financial Statements, appears on the next page.



Neil Russell, Chairperson
Moosomin, Saskatchewan
June 22, 2018



Shari Hildred, Manager
Regina, Saskatchewan
June 22, 2018



INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

I have audited the accompanying financial statements of the Saskatchewan Heritage Foundation, which comprise the statement of financial position as at March 31, 2018 and the statement of operations and accumulated surplus 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 public sector accounting standards for Treasury Board's approval, 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 auditor's 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Saskatchewan Heritage Foundation as at March 31, 2018, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Judy Ferguson, FCPA, FCA
Provincial Auditor

Regina, Saskatchewan
June 22, 2018

SASKATCHEWAN HERITAGE FOUNDATION
STATEMENT OF FINANCIAL POSITION
As at March 31

	<u>2018</u>	<u>2017</u>
Financial Assets:		
Due from General Revenue Fund (Note 3)	\$ 154,308	\$ 215,370
Interest receivable (Note 3)	_____487	_____373
	<u>\$ 154,795</u>	<u>\$ 215,743</u>
Liabilities:		
Accounts payable and accrued liabilities	\$ 4,406	\$ 728
Net financial assets	<u>\$ 150,389</u>	<u>\$ 215,015</u>
Accumulated Surplus (Statement 2)	<u>\$ 150,389</u>	<u>\$ 215,015</u>
Commitments (Note 8)		

(See accompanying notes to the financial statements)

SASKATCHEWAN HERITAGE FOUNDATION
STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS
For the Year Ended March 31

	<u>2018</u>		<u>2017</u>
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>
	(Note 6)		
Revenues:			
Transfer from General Revenue Fund—			
Ministry of Parks, Culture and Sport			
Annual Operating Grant	\$ 300,000	\$ 300,000	\$ 289,000
Interest (Note 3)	<u> -</u>	<u> 1,811</u>	<u> 2,535</u>
	<u>\$ 300,000</u>	<u>\$ 301,811</u>	<u>\$ 291,535</u>
Expenses:			
Heritage properties:			
Claybank Brick Plant (Note 4)	\$ 65,000	\$ 63,725	\$ 90,705
Other	204,623	195,971	414,550
Board travel and honoraria	30,550	26,535	27,434
Printing	200	1,690	3,249
General operational	<u> 40,450</u>	<u> 78,516</u>	<u> 44,759</u>
	<u>\$ 340,823</u>	<u>\$ 366,437</u>	<u>\$ 580,697</u>
(Deficit) for the year	<u>\$ (40,823)</u>	\$ (64,626)	\$(289,162)
Accumulated surplus, beginning of year		<u>\$ 215,015</u>	<u>\$ 504,177</u>
Accumulated surplus, end of year (Statement 1)		<u>\$ 150,389</u>	<u>\$ 215,015</u>

(See accompanying notes to the financial statements)

SASKATCHEWAN HERITAGE FOUNDATION
STATEMENT OF CASH FLOWS
For the Year Ended March 31

	<u>2018</u>	<u>2017</u>
Cash flows from (used in) operating activities:		
Transfers from the Ministry of Parks, Culture and Sport	\$ 300,000	\$ 289,000
Interest received	1,696	2,943
Payments relating to Claybank Brick Plant	(63,725)	(90,705)
Payments to recipients of heritage property funding	(195,971)	(414,550)
Payments for board travel and honoraria	(26,535)	(27,434)
Payments to suppliers	<u>(76,527)</u>	<u>(50,340)</u>
Net decrease in cash	\$ (61,062)	\$(291,086)
Cash and cash equivalents, beginning of year	<u>\$ 215,370</u>	<u>\$ 506,456</u>
Cash and cash equivalents, end of year	<u><u>\$ 154,308</u></u>	<u><u>\$ 215,370</u></u>
Cash and cash equivalents consist of:		
Due from General Revenue Fund	<u>\$ 154,308</u>	<u>\$ 215,370</u>
	<u><u>\$ 154,308</u></u>	<u><u>\$ 215,370</u></u>

(See accompanying notes to the financial statements)

SASKATCHEWAN HERITAGE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

March 31, 2018

1. Authority

The Saskatchewan Heritage Foundation (Foundation) was established under the authority of *The Saskatchewan Heritage Foundation Act* effective February 18, 1991, as amended by *The Saskatchewan Heritage Foundation Amendment Act, 2001*. In June 2010, *The Saskatchewan Heritage Foundation Act* was repealed and its various sections were incorporated, via *The Streamlining Act*, into an amended, and expanded *The Heritage Property Act*. The Foundation works in close consultation with the Ministry of Parks, Culture and Sport. The Ministry may also provide funds to the Foundation for its operations. The Foundation provides financial support to individuals, municipalities, community-based organizations and businesses for various heritage initiatives which research, conserve, develop, interpret and promote Saskatchewan's rich heritage resources.

The Saskatchewan Heritage Foundation Board oversees the Foundation. The Lieutenant Governor-in-Council appoints board members.

Since its inception in 1991, the Foundation has acquired a number of provincially significant historic artifacts through donation and purchase. Those historic artifacts are not recorded in these financial statements.

2. Significant Accounting Policies

The financial statements are prepared in accordance with Canadian public sector accounting standards. A statement of changes in net financial assets has not been prepared as the information is readily determinable from the other statements. These statements do not present a Statement of Remeasurement Gains and Losses as the Foundation has no remeasurement gains or losses. The following policies are considered significant:

a) Heritage Properties

The cost incurred to restore and develop the Claybank Brick Plant is expensed in the year the services are rendered and/or goods received.

Other heritage projects that the Foundation supports are recorded as an expense when recipients incur eligible expenses for projects approved by the Foundation Board.

Donated heritage properties, materials and services are not recorded.

Heritage properties purchased by the Foundation are expensed when acquired.

b) Revenue

Transfers are recognized as revenue when the transfers are authorized and any eligibility criteria are met. Transfers not recognized as revenue are recorded as deferred revenue.

c) New Standards and Amendments to Standards

The following new standards and amendments to standards, effective for annual periods beginning on or after April 1, 2017, have been analyzed in preparing these financial statements:

- PS 2200 Related Party Disclosures
- PS 3420 Inter-Entity Transactions
- PS 3210 Assets
- PS 3320 Contingent Assets
- PS 3380 Contractual Rights

The adoption of these standards and changes to standards has had no material impact on the Foundation's financial statements

3. Due From General Revenue Fund

The Foundation's bank accounts are included in the Consolidated Offset Bank Concentration arrangement for the Government of Saskatchewan.

The Foundation's earned interest is calculated and paid by the Government's General Revenue Fund on a quarterly basis using the Government's thirty day borrowing rate and the Foundation's average daily bank account balance. The Government's average thirty day borrowing rate for 2018 is .87% (2017- .54%).

4. Claybank Brick Plant

The Claybank Brick Plant (Plant), including land, was donated to the Foundation in 1992. In 1994, the Plant was designated as a National Historic Site, and as a Provincial Heritage Property in 1998. The Foundation incurs conservation and management costs and seeks contributions from other organizations to offset a portion of those costs.

The Claybank Brick Plant Historical Society (Society) donates material and services to the Foundation to achieve the common goal of preserving the Brick Plant as a nationally significant heritage property and tourist attraction. The Foundation has a co-operating agreement with the Society which requires that some funds acquired by the Society, depending on how they are received and for what purpose, shall be directed to the Foundation.

5. Financial Instruments

The Foundation's financial instruments include due from General Revenue Fund, interest receivable, accounts payable and accrued liabilities. The fair value of these instruments approximates carrying value due to their immediate or short-term nature. These instruments have no interest risk, credit risk, liquidity risk or market risk.

6. Budget

The Foundation Board approved the 2017/2018 budget at its April 3, 2017 Board meeting. Subsequently, when a new Board was appointed in May 2017, a new budget was approved on November 24, 2017.

7. Related Party Transactions

Included in these financial statements are transactions with various Saskatchewan Crown corporations, ministries, agencies and boards related to the Foundation by virtue of common control by the Government of Saskatchewan. Also, the Foundation is related to non-Crown enterprises that the Government jointly controls.

Routine operating transactions with related parties are recorded at rates charged by those organizations and are settled on normal trade terms.

The Foundation pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases. Taxes paid are recorded as part of the cost of those purchases.

In accordance with established Government practice, the Foundation has not been charged with certain administrative and occupancy costs and no provision for such costs is reflected in these financial statements. These costs are borne by the Ministry of Parks, Culture and Sport, from monies appropriated by the Legislature for such purposes up to June 30, 2017 at which time the Foundation separated from the Ministry and hired it's own contract staff.

Other transactions with related parties and amounts due to or from them are described separately in the financial statements and related notes.

8. Commitments

The Foundation has multi-year commitments at year end totaling \$ 81,109 (2017 - \$ 60,306) for various approved heritage projects. The Foundation Board has approved these projects but no monies have been paid or eligible expenses incurred.

Supplementary Financial Information (unaudited)

Personal Service

Listed are recipients who received payments which total \$2,500 or more.

Recipient	Payment
Barney Reeves	\$ 3,719
Clark Pepper	3,600
Evangelical Mission Church	3,065
St. Thomas Anglican Church	4,100
Print-It Centres	3,532
TOTAL	\$ 18,016

Payments Over \$5,000

Listed are recipients who received payments which total \$5,000 or more.

Recipient	Payment
City of Weyburn	\$ 9,848
Heritage Saskatchewan	12,550
Humboldt & District Museum	5,000
Neil Russell	6,785
Notre Dame d'Auvergne Catholic Church	12,000
SaskPower	9,926
Watson & District Heritage Museum	8,000
TOTAL	\$ 64,109

Supplier Payments

Listed are recipients who received payments which total \$20,000 or more.

Recipient	Payment
Bethel United Church	\$ 25,000
Claybank Brick Plant Historical Society	49,800
Indian Head Grand Theatre	23,100
Muskowekan First Nation	48,000
Suzanne Pambrun	20,000
Town of Maple Creek	20,000
Valmore Consulting Inc.	45,000
TOTAL	\$230,900

PHOTO CREDITS

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Heritage Saskatchewan

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Indian Head Theatre and Community Arts Inc.

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Notre Dame d'Auvergne Catholic Church Council

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The Heslip Family

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Clark Pepper, Saskatchewan Heritage Foundation

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