



**SCOUTS CANADA, SASKATCHEWAN COUNCIL
2006-2007 ANNUAL GENERAL MEETING
CAMP SEEONEE
Saturday, January 12th, 2008**

Attendance:

Gary Milton, Commissioner
Gillian Creelman, Youth Commissioner
Randy Carnduff, Deputy Commissioner, South
Ron Creelman, Member 56th Pacific Heights, Council Popcorn Coordinator
Bob Eisner, Treasurer
Randy Hills, Deputy Commissioner, Development
Shirley Larson, Deputy Commissioner, H&A
Roger Deringer, Area Commissioner, South Central
Norm Schroeder, RA, 56th Pacific Heights
Lynn Eremondi, CL 22nd Bethel, ATC P.H.
Gerald Miller, Area Commissioner, Fort Walsh
Karl Miller, Member, Swift Current, Fort Walsh
Wayne Fullawka, Area Commissioner, Good Spirit
David Spurr, Group Commissioner, 22nd Saskatoon
Gord Roberts, Member, Camp Seonee & Treasurer, Dondonald
Les Gammel, Service Scouter
Gary Waycik, Council Executive Director
Jackie Keesey, Council Field Executive
Bonnie Wohlberg, Council Field Executive

Regrets:

Allan Goudie, Legal Counsel
John Meed, Deputy Commissioner

1. Call to order-1:00 pm
2. 2005-2006 Annual General Meeting Minutes-attached.
Motion by Randy Hills That the 2005-2006 AGM Minutes be accepted as submitted.
Seconded-Gord Roberts **Carried**
3. 2006-2007 Council Commissioners Report - attached

2006-2007 Standing Committee Reports - attached

2006-2007 Area Reports – attached
4. **2006-2007 Financial Statement**, reviewed by Bob Eisner
Motion by Bob Eisner That the 2006-2007 Financial Statement be adopted as presented.
Seconded-Les Gammel **Carried**

5. **Motion by Bob Eisner** to appoint Jim Zatulski, Chartered Accountant, 2333 McIntyre St. Regina, SK S4P 2S3 as Auditor for 2007-2008.

Seconded-Dave Spurr

Carried

6. 2007-2008 **Board of Directors**, Boy Scouts of Canada, Saskatchewan Provincial Council Inc
Motion by: Randy Hills

That the following serve as the 2007-2008 Board of Directors, Boy Scouts of Canada, Saskatchewan Provincial Council Inc.

Randall Carnduff, Commissioner

Gillian Creelman, Youth Commissioner

Robert Eisner, Treasurer

Allan Goudie, Legal Counsel

John Meed, Officer

Randy Hills, Deputy Commissioner

Gary Milton. Immediate Past Commissioner

Gerald Miller, Officer

Shirley Larson, Officer

Gary Waycik, Secretary

Seconded-Norm Schroeder

Carried

Scouts Canada, Saskatchewan Council Inc. is the **new name**.

7. Election of National Voting Members:

Motion by Gary Milton That Randy Carnduff, Council Commissioner, and Gillian Creelman, Youth Commissioner, and one other to be determined by Council Executive to attend the National Annual General Meeting as voting members for Scouts Canada, Saskatchewan Council.

Council called for nominations, three times, from the floor. None were nominated.

Seconded-Randy Hills

Carried

8. Adjournment:

Motion by Shirley Larson to adjourn the 2006-2007 Annual General Meeting at 1:40 p.m.

Seconded – Randy Hills

Carried

Gary Milton congratulated Randy Carnduff as the New Council Commissioner effective September 1, 2007.

The 2008 AGM will be held in January 2009, location to be determined.

SCOUTS CANADA
SASKATCHEWAN PROVINCIAL COUNCIL

FINANCIAL STATEMENTS

For the Year Ended

August 31, 2007

Auditor's Report
Balance Sheet
Statement of Revenue and Expenditures
Statement of Changes in Net Assets
Statement of Cash Flows
Notes to Financial Statements

James R. Zatulsky

H.B. Comm., C.M.A, C.A.

Chartered Accountant

AUDITOR'S REPORT

To the Members of
Scouts Canada Saskatchewan Council

I have audited the balance sheet of Scouts Canada Saskatchewan Provincial Council as at August 31, 2007 and the statements of revenue and expenditures, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of council's management. My responsibility is to express an opinion on these financial statements based on my audit.

Except as explained in the following paragraph, I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, the council derives revenue from fees, donations and fundraising from the public, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, my verification of these revenues was limited to the amounts recorded in the records of the council and I was not able to determine whether any adjustments might be necessary to fees, donations and fundraising revenue, excess of revenue over expenditures, assets and surplus.

In my opinion, except for the effect of the adjustments, if any, which might have to be necessary had I been able to satisfy myself concerning the completeness of fees, donations and fundraising revenue referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the council as at August 31, 2007, and the results of its operations and changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

Regina, Saskatchewan
October 19, 2007

JAMES R. ZATULSKY
CHARTERED ACCOUNTANT



Member of the Institute of
Chartered Accountants
of Saskatchewan

SCOUTS CANADA SASKATCHEWAN PROVINCIAL COUNCIL

BALANCE SHEET AS AT AUGUST 31

	<u>2007</u>	<u>2006</u>
ASSETS		
Current Assets		
Cash	\$ 6,776	\$ 14,140
Term Deposits.	222,072	217,048
Accounts Receivable.	47,557	20,348
Prepaid Expenses.	<u>26,322</u>	<u>35,386</u>
	<u>302,727</u>	<u>286,922</u>
Capital Assets (Note 4).	<u>7,295</u>	<u>10,645</u>
	<u>\$ 310,022</u>	<u>\$ 297,567</u>
LIABILITIES		
Current Liabilities		
Accounts Payable.	\$ 20,682	\$ 10,832
Deferred Revenue.	2,441	385
Future Benefits Payable (Note 9)..	88,631	79,722
Trust Funds and Designated Funds (Note 5)..	<u>36,122</u>	<u>33,026</u>
	<u>147,876</u>	<u>123,965</u>
Due from Related Parties (Note 3)..	<u>13,802</u>	<u>6,159</u>
NET ASSETS		
Equity in Capital Assets.	7,295	10,645
Unrestricted Surplus (Deficit).	(162,997)	(146,626)
Internally Restricted Surplus (Note 6)..	<u>304,046</u>	<u>303,424</u>
	<u>148,344</u>	<u>167,443</u>
	<u>\$ 310,022</u>	<u>\$ 297,567</u>

APPROVED ON BEHALF OF THE COUNCIL

SEE NOTES TO FINANCIAL STATEMENTS

SCOUTS CANADA SASKATCHEWAN PROVINCIAL COUNCIL

STATEMENT OF REVENUE AND EXPENDITURES

For the Year Ended August 31

	<u>2007</u>	<u>2006</u>
REVENUE		
Camping Operations.	\$ 17,839	\$ 22,660
Donations.. . . .	48,024	9,587
Events	3,911	6,512
Fundraising Activities.	271,225	251,850
Grants:		
Human Resources and Skills Development Canada.	3,611	2,643
Government of Saskatchewan.. . . .	–	1,862
Saskatchewan Parks and Recreation Association.	24,360	24,362
Training Grant.	2,250	–
United Way of Regina.	3,851	449
Interest.	6,635	4,882
Membership Fees.	153,153	175,266
Other.	33,838	25,632
Training Fees.	<u>7,875</u>	<u>4,345</u>
	<u>576,572</u>	<u>530,050</u>
EXPENDITURES		
Administration.	59,949	45,883
Amortization.. . . .	3,350	3,350
Camping Operations.	31,244	44,607
Communications & Promotion.	5,885	6,343
Events	6,114	7,082
Fundraising Activities.. . . .	193,409	176,442
Other	420	3,725
Property Operation and Maintenance	46,285	43,232
Staff and Volunteer Training.. . . .	7,210	5,759
Travel and Meetings.	67,404	46,256
Wages and Benefits.	<u>181,613</u>	<u>197,350</u>
	<u>602,883</u>	<u>580,029</u>
NET REVENUE (EXPENDITURES) FOR THE YEAR.	<u>\$(26,311)</u>	<u>\$(49,979)</u>

SEE NOTES TO FINANCIAL STATEMENTS

SCOUTS CANADA SASKATCHEWAN PROVINCIAL COUNCIL

STATEMENT OF CHANGES IN NET ASSETS For the Year Ended August 31

	<u>Equity in Capital Assets</u>	<u>Unrestricted Surplus</u>	<u>Internally Restricted</u>	<u>2007</u>	<u>2006</u>
BALANCE AT THE BEGINNING OF THE YEAR.....	\$ 10,645	\$(146,626)	\$ 303,424	\$ 167,443	\$ 256,595
Prior Period Adjustment (Note 7).....	—	—	—	—	(46,385)
Balance at the Beginning of the year (As Restated).....	10,645	(146,626)	303,424	167,443	210,210
Excess of Revenue Over Expenditures.....	—	(26,311)	—	(26,311)	(49,979)
Amortization.....	(3,350)	3,350	—	—	—
Additions.....	—	6,590	622	7,212	7,212
BALANCE AT THE END OF THE YEAR.....	<u>\$ 7,295</u>	<u>\$(162,997)</u>	<u>\$ 304,046</u>	<u>\$ 148,344</u>	<u>\$ 167,443</u>

SEE NOTES TO FINANCIAL STATEMENTS

SCOUTS CANADA SASKATCHEWAN PROVINCIAL COUNCIL

STATEMENT OF CASH FLOWS

For the Year Ended August 31

	<u>2007</u>	<u>2006</u>
CASH PROVIDED BY (USED IN) OPERATIONS		
Net Revenue (Expenditures) for the Year.	\$(26,311)	\$(49,979)
Adjustments to reconcile net income to cash provided by operating activities:		
Amortization.	3,350	3,350
Prior Period Adjustment (Note 7).	– (46,385)
(Increase) Decrease in:		
Accounts Receivable.	(27,209)	(5,046)
Due from Related Parties.	7,643	146,997
Prepaid Expenses.	9,064	8,483
(Decrease) Increase in:		
Accounts Payable.	9,850	(6,860)
Deferred Revenue.	2,056	385
Future Benefits Payable.	8,909	43,717
Trust Funds and Designated Funds.	<u>3,096</u>	<u>8,937</u>
Cash Provided by (Used In) Operations.. . . .	<u>(9,552)</u>	<u>103,599</u>
CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES		
Additions to Internally Restricted Surplus.	<u>7,212</u>	<u>7,212</u>
Cash Provided by (Used In) Investing Activities.. . . .	<u>7,212</u>	<u>7,212</u>
CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES		
Bank Line of Credit.	–	(110,440)
Cash Provided by (Used In) Financing Activities.	–	(110,440)
Net Cash Provided (Used) during the Year.	(2,340)	407
Cash Position at the beginning of the Year.	<u>231,188</u>	<u>230,781</u>
CASH POSITION AT THE END OF THE YEAR.	<u>\$ 228,848</u>	<u>\$ 231,188</u>
CASH POSITION REPRESENTED BY:		
Cash.	\$ 6,776	\$ 14,140
Term Deposits.	<u>222,072</u>	<u>217,048</u>
	<u>\$ 228,848</u>	<u>\$ 231,188</u>

SEE NOTES TO FINANCIAL STATEMENTS

SCOUTS CANADA SASKATCHEWAN PROVINCIAL COUNCIL

NOTES TO FINANCIAL STATEMENTS

For the Year Ended August 31, 2007

1. PURPOSE OF THE ASSOCIATION

Scouts Canada Saskatchewan Council is a not for profit organization. The purpose of the Council is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities through the application of our principles and practices.

2. SIGNIFICANT ACCOUNTING POLICIES

a) Accounting Policies

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles and reflect the policies which follow.

b) Capital Assets

Capital assets are recorded at cost. Amortization is provided on a straight-line basis over the estimated useful lives, as follows:

Buildings..	10 years
Furniture and Fixtures..	5 years
Camp and Equipment.	5 years
Fundraising Equipment..	5 years

c) Grants and Donations

Grants and donations received for a specific purpose are recorded as designated or trust funds.

d) Internally Restricted Net Assets

The building reserves consist of appropriations of equity for the future maintenance of the service centre in Regina, as well as the Gilwell Camp buildings.

The camp maintenance reserve provides for the future maintenance of the various campsites.

e) Donated Services

f)

Some of the work of the council is dependent on the voluntary services of many members. Since these services are not normally purchased by the council and because of the difficulty of determining their fair value, donated services are not recognized in these financial statements.

SCOUTS CANADA SASKATCHEWAN PROVINCIAL COUNCIL

NOTES TO FINANCIAL STATEMENTS

For the Year Ended August 31, 2007

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles 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 expenditures during the reporting period. These estimates are reviewed periodically, and as adjustments become necessary, they are reported in earnings in the period in which they become known.

g) Financial Instruments

The council's recognized financial instruments consist of cash, term deposits, accounts receivable, prepaid expenses, accounts payable and trust and designated funds.

The fair value of cash, term deposits, accounts receivable, prepaid expenses, accounts payable and trust and designated funds approximate their carrying value due to the short term nature of these instruments.

3. DUE FROM RELATED PARTIES

During the current fiscal year, the administration of the Council was provided by the Manitoba Council on a cost shared basis. Scouts Canada National Council collected all registration fees on behalf of the Council and is responsible for remitting to the Council its portion. Scouts Canada National Council also provides payroll services for the Council.

These transactions are in the normal course of operations and are measured at the exchange value (the amount of consideration established and agreed to by the related parties), which approximates the arm's length equivalent value of product and services.

	<u>2007</u>	<u>2006</u>
Scouts Canada..	\$(5,655)	\$(65,208)
Due from North Ontario Council.	18,054	1,186
Due from Manitoba Council.	<u>1,403</u>	<u>70,181</u>
	<u>\$ 13,802</u>	<u>\$ 6,159</u>

SCOUTS CANADA SASKATCHEWAN PROVINCIAL COUNCIL

NOTES TO FINANCIAL STATEMENTS

For the Year Ended August 31, 2007

4. CAPITAL ASSETS

			2007	2006
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Buildings.	\$ 177,913	\$ 177,052	\$ 861	\$ 919
Furniture and Fixtures.	85,528	85,528	-	192
Equipment.	<u>19,512</u>	<u>13,078</u>	<u>6,434</u>	<u>9,534</u>
	<u>\$ 282,953</u>	<u>\$ 275,658</u>	<u>\$ 7,295</u>	<u>\$ 10,645</u>

5. TRUST FUNDS AND DESIGNATED FUNDS

	2007	2006
Lapsed Groups.	\$ 31,347	\$ 24,683
Other:		
B. M. Hamblin Fund.	2,688	2,688
C. H. Ettinger Memorial Fund.	-	37
Curtis House Fund	674	433
H. Brice Memorial Fund.	-	186
L. Tooley Memorial Fund.	-	52
J. Gibson Memorial Fund.	-	90
Kub Kar NSA Fund.	-	557
Martin G. Lambert.	1,040	-
N. Bohm.	-	75
S. G. McTavish Memorial Fund.	373	373
United Way.	-	<u>3,852</u>
	<u>\$ 36,122</u>	<u>\$ 33,026</u>

SCOUTS CANADA SASKATCHEWAN PROVINCIAL COUNCIL

NOTES TO FINANCIAL STATEMENTS

For the Year Ended August 31, 2007

6. INTERNALLY RESTRICTED NET ASSETS

Internally restricted net assets consist of:

	<u>2007</u>	<u>2006</u>
Building Reserve		
Capital Asset Reserve.....	\$ 272,845	\$ 272,845
Gilwell Building Reserve.....	16,776	16,776
Replacement Reserve.....	14,425	7,212
Camp Maintenance Reserve.....	-	651
Campanoe Challenge.....	-	2,052
SSA Cub Camp Reserve.....	-	2,388
Training Woodbadge II.....	-	1,500
	<u>\$ 304,046</u>	<u>\$ 303,424</u>

7. PRIOR PERIOD ADJUSTMENT

Unrestricted surplus has been adjusted to reflect adjustments made to amounts due from related parties for Employee Future Benefits (Note 9).

8. INCOME TAX STATUS

The corporation is exempt from income tax as a non-profit organization.

9. EMPLOYEE FUTURE BENEFITS

Employees of the Council participate in the retirement plan that is maintained by Scouts Canada. This is a multi-employer defined benefit plan. The Council's obligation to the plan is limited to making the required employer's payments to match amounts contributed by employees for current services.

10. SUBSEQUENT EVENTS

Subsequent to year end, the Council sold one of its properties located in Melfort, Saskatchewan for a selling price of \$8,000.

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SCOUTS CANADA Saskatchewan Council

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Aug 31, 2007

Saskatchewan Council Properties
Report to the 2006-2007 Annual General Meeting

As of Aug 31/07 Saskatchewan Council held interest in the following properties:

1 st Esterhazy Hall	Esterhazy – Building owned, Land use agreement with Regional Park
5 th Hillcrest Hall	Moose Jaw – Building owned, Land use agreement with city
8 th Yorkton Hall	Yorkton – Building owned, Land use agreement with city
83 rd Scout Camp	Rowans Ravine Prov. Park – All, land use agreement with Gov't of SK
Anglin Lake Camp	Anglin Lake – Buildings owned, Land use agreement with Gov't of SK
Camp Apache	Blackstrap – All owned
Camp Gilwell	Lebret – All owned
Camp Gilwell	Prince Albert – Buildings owned, Land use agreement with R.M.
Camp Seeonee	Saskatoon – All owned
Camp Thompson	Swift Current – All owned
Camp Totawamihic	Moose Jaw – All owned
Cypress Hills Camp	Cypress Hills Prov. Park – All, land use agreement with Gov't of SK
Deserter Lake	Spiritwood – No buildings, Land use agreement with R.M.
Gillis Lake	Moose Mtn. Prov. Park – No buildings, land use agreement
Good Spirit Camp	Good Spirit Prov. Park – Buildings owned, Land use agreement
Gull Lake Scout Hall	Gull Lake – All owned
Camp Benkolin	Heritage Lake – Buildings owned, Land use agreement with R.M.
High Hills Camp	Lumsden – Buildings owned, Land use agreement with property owner
Humboldt Camp	Waldsea Lake – Buildings owned, Land use agreement with Regional Park
Lloydminister Hall	Lloydminister – All owned (1/3 owner)
Melfort Scout Hall	Melfort – All owned
Prince Albert Hall	Prince Albert – Building owned, Land use agreement with city
Rangifer Canoe Base	Nemeiben Lake – Building owned, Land use agreement with Gov't of SK
Rosetown Hall	Rosetown – All - Land use agreement with town

The Council is proceeding with the sale of the Melfort and Gull Lake Halls and Camp Apache.

During the 2006-2007 Scouting year, the Council returned 3 Scout Halls (which were under land use agreements) back to their respective owner due to the inability to maintain these facilities according to Scouts Canada's BP&P and the lack of need for them.

- Kamsack Scout Hall
- Moose Jaw 20th Scout Hall
- Yorkton 2nd Scout Hall
-

Randy Carnduff

1907 – 2007
100 Years of Scouting