



**Scouts Canada, Saskatchewan Council  
2007-2008 Annual General Meeting-Camp Thompson  
Saturday, January 17<sup>th</sup>, 2009**

1. Call to order-1:00 pm
2. Voting members in attendance:
 

- Randy Carnduff	Council Commissioner
- Randy Hills	Deputy Commissioner
- Lynn Eremondi	Deputy Commissioner – Adult Volunteer Development
- Shirley Larson	Deputy Commissioner – Recognition
- John Meed	Deputy Commissioner – Program
- Bob Eisner	Council Treasurer
- Gary Waycik	Council Executive Director
- Garry Brown	Wilderness Rendezvous
- Kevin Sykes	Wascappelle Area
- Darin Janssen	Wascappelle Area
- Debbie Stumborg	Woody Hills Area
- Roger Deringer	Great Plains Area
- Ron Creelman	Prairie Heartland Area
- David Spurr	Prairie heartland Area
- Wayne Fullawka	Good Spirit Area
- Gerald Miller	Fort Walsh Area
- Floyd Beyer	Fort Walsh Area
- Karl Miller	Fort Walsh Area
3. 2006-2007 Annual General Meeting Minutes-attached.  
**Motion** that the 2006-2007 AGM Minutes be accepted as submitted-**Roger Deringer**  
**Seconded-Shirley Larson**  
**Carried**
4. 2007-2008 Council Commissioners Report:  
See Annual Report – presented by Randy Carnduff.
5. 2007-2008 Standing Committee Reports:  
See Annual Reports - submitted by;  
John Meed, DCC-Programs  
Randy Hills, DCC-Training  
Shirley Larson, DCC-Recognition  
Gary Milton, Wilderness Rendezvous  
Don Rose, Pi-Anue
6. 2007-2008 Financial Statement:  
Attached-presented by Bob Eisler.  
**Motion** that the 2007-2008 Financial Statement be adopted as presented-**Bob Eisner**  
**Seconded-John Meed**  
**Carried**



5. Call for 2008-2009 Auditor be Jim Zatulsky-Bob Eisner  
**Motion** to appoint Jim Zatulsky, Chartered Accountant, 2333 McIntyre St. Regina, SK S4P 2S3 to position of Auditor for 2008-2009-**Dave Spurr**  
**Seconded**-Roger Deringer  
**Carried**
  
6. Election of 2008-2009 Saskatchewan Council Inc. Board of Directors:  
**Motion** that the following persons serve as the 2008-2009 Board of Directors for Scouts Canada, Saskatchewan Council Inc.-**Randy Hills**  
Randall Carnduff – Council Commissioner  
Kendra Bray – Council Youth Commissioner  
Robert Eisner – Treasurer  
Allan Goudie – Legal Counsel  
John Meed - Officer  
Randy Hills - Officer  
Lynn Eremondi - Officer  
Shirley Larson - Officer  
Dave Colson - Officer  
Gary Waycik - Secretary  
  
**Seconded**-Norm Schroeder  
**Carried**
  
7. Investiture of 2008-2009 Council Management Team in attendance – **by Steve Kent, Chief Commissioner, Scouts Canada**
  - Randy Carnduff                      Council Commissioner
  - Randy Hills                            Deputy Commissioner
  - Lynn Eremondi                        Deputy Commissioner – Adult Volunteer Development
  - Shirley Larson                         Deputy Commissioner – Recognition
  - John Meed                                Deputy Commissioner – Program
  - Bob Eisner                                Council Treasurer
  - Gary Waycik                             Council Executive Director
  - Garry Brown                             Wilderness Rendezvous
  - Roger Deringer                         Area Commissioner - Great Plains Area
  - Wayne Fullawka                        Area Commissioner - Good Spirit Area
  - Gerald Miller                            Area Commissioner - Fort Walsh Area



8. **Motion** that 3 voting members be nominated to attend the 2008-2009 National Annual General Meeting Nov 20-22, 2009-**Randy Hills**.

Council called for nominations from the floor.

Kendra Bray – Randy Carnduff  
Randy Carnduff – Randy Hills  
Lynn Eremondi – Shirley Larson  
John Meed – Randy Carnduff

Council called for votes from the floor. Balleets were counted.

Kendra Bray, Randy Carnduff, Lynn Eremondi will be the three Council voting members to attend the National AGM, Nov 20-22, 2009.

**Seconded**-Darrin Janssen

**Elections Closed**

9. Adjournment:  
**Motion** to adjourn the 2007-2008 Annual General Meeting-**Floyd Beyer**.



**Saskatchewan Council**

**Creating a Better World  
Créer un monde meilleur**



1313 Broadway Ave Regina SK S4P 1E5  (306) 757-3701  (306) 584-3366  [www.skscouts.ca](http://www.skscouts.ca)

# 2007-2008 Annual Report

**January 17, 2008 - Camp Thompson**



## **Council Commissioner Report to the 2007-2008 Annual General Meeting**

My first year as your Commissioner was a tremendous experience. I witnessed the process of beginning the year with registrations, followed by the quick development of our volunteers mobilizing towards the delivery of program to our youth. It was really fulfilling to see the number of dedicated volunteers who really enjoy Scouting in their life and the rewards that it brings to not only the youth, but the adults as well.

In the company of Gary Waycik, our Council Executive Director, I was able to visit all of the camps and properties the Council has and the enhancement to the program they provide. The diverseness of the camps run from wilderness to full service facilities which allows for a multitude of possibilities for the outdoor aspect of Scouting. There were some properties that had not been utilized in quite a few years, so we moved towards divesting them from Council responsibility. 3 Scout Halls which were unused by local Groups were returned back to the city/town from which they were leased, and 2 properties were sold. Taking these measures lowered the risk exposure the Council was responsible for, and the funds from the sale of the properties will be used to enhance other camping programs within the Council.

For the first time in a long while, our Council fabricated a budgeting process that will enable us to manage the finances with emphasis on balancing the budget in the near future. With better tools comes better management. The entire Council Management Team was involved in the development of the budget and now has a functional tool to improve the financial management as it relates to the operation of the Council and the affect it has on effective program delivery.

We targeted 2900 members for the 2007-8 year. Last November, at the National AGM, it was a pleasure to receive a plaque recognizing the accomplishment of achieving 103% of our goal. Thank you to everyone who helped reach this result. Quality program delivery, essential training, and a zeal for Scouting were the key factors in realizing this end result.

The 100<sup>th</sup> anniversary of Scouting celebrations really took off, as everyone became involved in various celebrations around the province. I received reports of special camps, programs and events spread throughout the Council. It was a real pleasure to see the festive atmosphere injected in so many different ways.

I was disappointed with the present registration process we currently employ in Saskatchewan. Although we have set the target of Nov 31<sup>st</sup> as the deadline to submit the initial registration fees and paperwork to the office, our staff were still trying to reconcile initial registrations throughout the year. A new registration process is required and will be developed in the near future.

Thanks to everyone for your patience and help in guiding me through my first year.

Randy Carnduff



## Deputy Council Commissioner - Program Report to the 2007-2008 Annual General Meeting

I attended the Program Network Meeting at Blue Springs Scout camp near Toronto in April of 2008. Some of the major items from that meeting.

- There will be a major review of the Beaver program. It was stressed that the Beaver section is the primary entrance level program for scouting at that the vast majority of membership exists in that section. Concerns were raised that the program, while reasonable well attended, contains some issues that if addressed could greatly improve the deliverables and effectiveness of the program.
- Several Cub and Scout badges are under review in order to make them more current and the requirements more attainable. More will be coming on this at future Program meetings
- The Emergency Preparedness Badge was launched in summer of 2008 for both Scouts and Cubs.
- Youth Leadership is a major focus of the organization. We need to have more youth involved in leadership positions throughout the organization. This includes national committees such as the training and program committee.
- Each province was asked to send one representative to a training program on the new Leave No Trace initiative sponsored by Toshiba. Brian Mireau of Yorkton attended for Saskatchewan.
- The network reviewed a Spirituality badge that could be earned by youth and leaders in all sections as an alternative to the Religion in Life badge. It would be for those that don't subscribe to a particular religion, but practice spirituality beliefs in their lives.
- Scouts Canada has introduced an interactive website (Program Builder) that allows leaders to both post and use program ideas in the various sections. This will be valuable to leaders looking for program ideas. It can be accessed through the Scouts Canada web site.
- Schools and Scouting is an initiative to partner with schools to use components of the Scouting program in the school curriculum. Bonnie Wohlberg is coordinating the program in Saskatchewan.

I attended the following events during the year;

- Arrowhead camp (Feb 2008)
- Circle Shoe Camp (Wascapelle Region) (May 2008)
- Kub Kar Rally (April 2008)
- Klondike Hike – Regina (Feb 2008)
- Kick Off Camp – Seeonee (Aug 2008)

I attended the Council Commissioners Course in January of 2008 at Camp Seeonee. The course was well received and gave some much needed skills and knowledge for new and existing Commissioners at the Council level.

Both Bonnie Wohlberg and I regularly attend the Diversity Network meetings. The focus of the group is to look at non traditional or expanded membership to attract minorities (such as Aboriginal) and to work with groups to bring Scouting to a more diverse population.

- Aboriginal Network – this is a sub-committee of the Diversity Network. Bonnie Wohlberg represents Saskatchewan on this committee and has done significant work in this area including a very progressive summer program in 2008.
- MASANO 2010 – Manitoba, Saskatchewan and Northern Ontario councils have decided to hold a tri-council jamboree the summer (August) of 2010. Manitoba representatives have been searching out potential sites for the jamboree and we will commence work on Subcamps and program in the New Year.

Respectively Submitted

John Meed, DCC Program



## **Sask Council Training Report for Sept 2007 to Aug 2008**

This past year saw the implementation of the new National Course Training Standards for Woodbadge 1 at all training events across the province. Scouts Canada has moved away from the individual learner objective approach back to organized training events where new leaders come together for a weekend training event. Leaders benefit greatly from the opportunity to meet and network with other leaders from across the province. During the past year, approximately 90 new leaders and 12 Group Commissioners attended training.

Additionally, a Family WB2 ran at Camp Seonee in July, which saw 19 leaders attend and receive their Gilwell necker and beads. There were approximately 70 people on site including 24 youth attending the Family Program as well as participants, trainers and staff. Congratulations to all participants and many thanks to the staff and trainers.

Sask Council also hosted a Council Commissioner Course in January at Camp Seonee, with participants from Manitoba and Northern Ontario Council as well as Sask Council.

Sask Council Training Team worked hard at developing a New Leader Resource binder containing valuable resource information in addition to the Critical Documents list identified by Scouts Canada for all new leaders. Each new leader attending their first WB1 training will receive one of these binders along with an appropriate section leader handbook and a copy of the Fieldbook for Canadian Scouting.

Sask Council has been actively involved in the National Adult Development network for the past 4 years and will continue to play a key role in the network.

Lynn Eremondi took over the role of DCC Training/Adult Development in September and will certainly move Sask Council further down the road of training excellence and cooperation with other Councils.

I enjoyed my time as DCC Training for Sask Council and wish to express my deepest gratitude to the wonderful team of trainers that we have in our Council, who are second to none in Canada.

Yours in Scouting  
Randy Hills



## Deputy Council Commissioner - Recognition Report to the 2007-2008 Annual General Meeting

The Annual Recognition banquet was held January 12, 2008 at the Ramada Hotel in Saskatoon. 150 Scouting members and some of their families attended the evening ceremony.

- 24 of the youth who were in attendance received their Chief Scout Award
- 1 youth received the Queen Venturer Award
- 1 youth received recognition for completing the Gold level of the Duke of Edinburgh Award
- 1 youth received Scouting's Medal of the Maple (the second to be awarded Nationally)
- 1 youth received the Medal of Meritorious Conduct

- 12 adults received their 10 year Long Service Award
- 11 adults received their 15 year Long Service Award
- 3 adults received their 20 year Long Service Award
- 2 adults received their 25 year Long Service Award
- 1 adult received their 30 year Long Service Award
- 1 adult received their 35 year Long Service Award
- 1 adult received their 40 year Long Service Award
- 1 adult received their 45 year Long Service Award
- 1 adult received their 50 year Long Service Award
- 28 adults received the Medal of Good Service
- 8 adults received the Medal of Merit
- 1 adult received Scouting's Award of Fortitude

Being the Centennial Year of Scouting in Canada, Scouts Canada commissioned a special Centennial Medal. On August 1<sup>st</sup>, this Medal was awarded to the Lieutenant Governor of Saskatchewan, the Honorable Gordon Barnhart during the sunrise ceremony in Wascana Park in Regina.

125 other Medals were awarded to various volunteers within the Council, a testimony to the strength of Scouting in Saskatchewan.

I thank everyone in the Council for submitting the names of the youth and adult volunteers who received awards this year. We must be mindful of those who provide the backbone to Scouting with their support and guidance.

Shirley Larson



## Wilderness Rendezvous 2008



Once again a successful camp was held in the majestic West Block of the Cypress Hills. The 36th WR is now in the history book. We had an exceptional year for weather sunshine for the most of the week. Although like everywhere we had a few mosquitoes.

Our program Directors did an exceptional job (as always) of running the 6 youth programs that we have. With the youth enjoying the challenges they were presented with and the sense of accomplishment at the end of the week when they completed those challenges.

Pioneer	- Brendan Fauth	- 22 youth
1 <sup>st</sup> Year	- Don Ogilvie/Penelope Ulmer	- 50 youth
2 <sup>nd</sup> Year	- Doug Billett	- 13 youth
3 <sup>rd</sup> Year	- Ryder Needham	- 20 youth
4 <sup>th</sup> Year	- John deGraauw	- 07 youth
Rovers	- Lloyd Fehr	- 09 youth
War Bonnet	- Karl Miller	- 08 youth

Total Youth attending was 129 accompanied by 39 Troop Leaders and we had 29 staff members. Total camp numbers ran at 197.

Our leader training program included a 1<sup>st</sup> year leader session and a Wood Badge 1. For 2009 we are planning on running a Wilderness 1<sup>st</sup> Aid course and a Standard 1<sup>st</sup> Aid course.

So start planning right now to attend the 37<sup>th</sup> annual Wilderness Rendezvous and come play in the hills with us. The dates are June 27<sup>th</sup> to July 05, 2009

I'd like to recognize and thank all our staff members as well as the troop leaders for all your hard work and help in making this camp what it is!

Gary Milton  
Camp Chief





**SCOUTS CANADA - CAMP PI-ANUE**  
**SOUTH SASKATCHEWAN SERVICE AREA**  
**GILLIS LAKE - MOOSE MOUNTAIN PROVINCIAL PARK**  
**CAMP CHIEF - Don R Rose - PO Box 64 Yellow Grass, Sask. S0G 1J0**  
**Phone: Days & Evenings (306) 465-2874**

## **Camp 2008 Report**

53 youth from Estevan, Coronach, Regina, and Weyburn along with 25 Leaders and Camp Staff from Yellow Grass, Rock Glen, Redvers and Calgary brought the total number of campers to 78. Yes, numbers were low – but where 23 persons higher than the previous year. What a unique learning opportunity for youth and leaders to work together to hone their outdoor skills.

Troop Scouters and their youth begin their learning experience long before reaching the Gillis Lake Road! Together they have planned menus and shopped for a long term camp – both base camp menus and light weight backpacking meals! Campfire cooking in cast iron pots in base camp is a creative enterprise and a dehydrated field meal of crab and angel hair pasta cooked on an ultra-lite pack stove is a hiker's culinary delight!

By the end of a nine day camp – this year with a good mixture of rain and sunshine – the youth have had a broad range of experiences:

- a) hiking in the hazelnut bush and deciduous forests of Moose Mountain using a map and compass for guidance;
- b) how to camp in the rain and stay dry and comfortable, and how to hike in extreme heat and stay well and healthy
- c) canoeing the placid lakes with portages from lake to lake;
- d) identifying local flora and fauna;
- e) learning to eat what can be harvested from nature's abundance;
- f) building creative pioneering projects with local spar wood and a newfound knowledge of lashing and knots
- g) and along the way they develop interpersonal skills by working with other youth of their age group.

This year marked the 26<sup>th</sup> year Camp Pi-anue has been in operation serving the Scouting Youth of Saskatchewan. We have developed a get back to the basics policy for the camp which means more "Pioneering" projects, more camping skills learned, etc. we held an extra campfire and sing-along Friday evening after the trip to the waterslides.

Visitors' Day Saturday July 4<sup>th</sup> (Challenge Day) was well attended by family, friends and alumni ending with a campfire where achievement awards for the week were presented.

If this sounds like a fun adventure to you, plan to join us in 2009. Camp Pi-anue will be June 2<sup>th</sup> to July 5<sup>th</sup> 2009.

Respectfully submitted,

Don R Rose  
2008 Camp Chief

**SCOUTS CANADA,  
SASKATCHEWAN COUNCIL**

**FINANCIAL STATEMENTS**

For the Year Ended

August 31, 2008

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



## **AUDITOR'S REPORT**

### **To the Members of Scouts Canada, Saskatchewan Council**

I have audited the balance sheet of Scouts Canada, Saskatchewan Council as at August 31, 2008 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 the organization'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, 2008, 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 31, 2008

JAMES R. ZATULSKY  
CHARTERED ACCOUNTANT

# SCOUTS CANADA, SASKATCHEWAN COUNCIL

## BALANCE SHEET AS AT AUGUST 31

	<u>2008</u>	<u>2007</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash.....	\$ 63,869	\$ 6,776
Term Deposits.....	229,217	222,072
Accounts Receivable.....	34,434	47,557
Prepaid Expenses.....	17,598	26,322
	<u>345,118</u>	<u>302,727</u>
<b>Due to Related Parties</b> (Note 3).....	790	-
<b>Capital Assets</b> (Note 4).....	<u>10,664</u>	<u>7,295</u>
	<u>\$ 356,572</u>	<u>\$ 310,022</u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Accounts Payable.....	\$ 15,345	\$ 20,682
Deferred Revenue.....	-	2,441
Future Benefits Payable (Note 8).....	71,354	88,631
Trust Funds and Designated Funds (Note 5).....	132,177	36,122
	<u>218,876</u>	<u>147,876</u>
<b>Due from Related Parties</b> (Note 3).....	-	<u>13,802</u>
<b>NET ASSETS</b>		
Equity in Capital Assets.....	10,664	7,295
Unrestricted Surplus (Deficit).....	( 184,514)	( 162,997)
Internally Restricted Surplus (Note 6).....	311,546	304,046
	<u>137,696</u>	<u>148,344</u>
	<u>\$ 365,572</u>	<u>\$ 310,022</u>

**APPROVED ON BEHALF OF THE COUNCIL**

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**SEE NOTES TO FINANCIAL STATEMENTS**

# SCOUTS CANADA, SASKATCHEWAN COUNCIL

## STATEMENT OF REVENUE AND EXPENDITURES For the Year Ended August 31

	<u>2008</u>	<u>2007</u>
<b>REVENUE</b>		
Camping Operations. ....	\$ 17,292	\$ 17,839
Donations. ....	10,876	48,024
Events. ....	5,530	3,911
Fundraising Activities. ....	289,853	271,225
Grants:		
Human Resources and Skills Development Canada. ....	5,805	3,611
Government of Saskatchewan. ....	1,680	-
Saskatchewan Parks and Recreation Association.	62,304	24,360
Training Grant. ....	-	2,250
United Way of Regina. ....	-	3,851
Interest. ....	7,562	6,635
Membership Fees. ....	152,184	153,153
Other. ....	30,307	33,838
Training Fees. ....	18,312	7,875
	<u>601,705</u>	<u>576,572</u>
<b>EXPENDITURES</b>		
Administration. ....	40,026	59,949
Amortization. ....	2,654	3,350
Camping Operations. ....	36,616	31,244
Communications & Promotion. ....	6,145	5,885
Events. ....	12,307	6,114
Fundraising Activities. ....	217,428	193,409
Other. ....	1,047	420
Property Operation and Maintenance. ....	61,086	46,285
Staff and Volunteer Training. ....	13,835	7,210
Travel and Meetings. ....	71,722	67,404
Wages and Benefits. ....	163,699	181,613
	<u>626,565</u>	<u>602,883</u>
<b>Net Revenue (Expenditures) for the Year Before Other Income. ....</b>	<b>( 24,860)</b>	<b>( 26,311)</b>
Gain on Disposal of Assets. ....	<u>7,000</u>	<u>-</u>
<b>NET REVENUE (EXPENDITURES) FOR THE YEAR. ....</b>	<b><u>\$( 17,860)</u></b>	<b><u>\$( 26,311)</u></b>

**SEE NOTES TO FINANCIAL STATEMENTS**

# SCOUTS CANADA, SASKATCHEWAN COUNCIL

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

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	<u>Equity in Capital Assets</u>	<u>Unrestricted Surplus</u>	<u>Internally Restricted</u>	<u>2008</u>	<u>2007</u>
<b>BALANCE AT THE BEGINNING OF THE YEAR. ....</b>	\$ 7,295	\$( 162,977)	\$ 304,046	\$ 148,344	\$ 167,443
Excess of Revenue Over Expenditures. ....	-	( 17,860)	-	( 17,860)	( 26,311)
Amortization. ....	( 2,654)	2,654	-	-	-
Additions. ....	<u>6,023</u>	<u>( 6,331)</u>	<u>7,500</u>	<u>7,192</u>	<u>7,212</u>
<b>BALANCE AT THE END OF THE YEAR. ....</b>	<u>\$ 10,664</u>	<u>\$( 184,514)</u>	<u>\$ 311,546</u>	<u>\$ 137,696</u>	<u>\$ 148,344</u>

SEE NOTES TO FINANCIAL STATEMENTS

# SCOUTS CANADA, SASKATCHEWAN COUNCIL

## STATEMENT OF CASH FLOWS For the Year Ended August 31

	<u>2008</u>	<u>2007</u>
<b>CASH PROVIDED BY (USED IN) OPERATIONS</b>		
Net Revenue (Expenditures) for the Year.....	\$( 17,860)	\$( 26,311)
Adjustments to reconcile net income to cash provided by operating activities:		
Amortization.....	2,654	3,350
(Increase) Decrease in:		
Accounts Receivable.....	13,123	( 27,209)
Due from Related Parties.....	( 14,592)	7,643
Prepaid Expenses.....	8,724	9,064
(Decrease) Increase in:		
Accounts Payable.....	( 5,337)	9,850
Deferred Revenue.....	( 2,441)	2,056
Future Benefits Payable.....	( 17,277)	8,909
Trust Funds and Designated Funds.....	<u>96,055</u>	<u>3,096</u>
<b>Cash Provided by (Used In) Operations.....</b>	<u>63,049</u>	<u>( 9,552)</u>
<b>CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>		
Purchase of Capital Assets.....	( 6,023)	-
Additions to Internally Restricted Surplus.....	<u>7,212</u>	<u>7,212</u>
<b>Cash Provided by (Used In) Investing Activities.....</b>	<u>1,189</u>	<u>7,212</u>
<b>Net Cash Provided (Used) during the Year.....</b>	<b>64,238</b>	<b>( 2,340)</b>
Cash Position at the beginning of the Year.....	<u>228,848</u>	<u>231,188</u>
<b>CASH POSITION AT THE END OF THE YEAR.....</b>	<b><u>\$ 293,086</u></b>	<b><u>\$ 228,848</u></b>
<b>CASH POSITION REPRESENTED BY:</b>		
Cash.....	\$ 63,869	\$ 6,776
Term Deposits.....	<u>229,217</u>	<u>222,072</u>
	<u>\$ 293,086</u>	<u>\$ 228,848</u>

**SEE NOTES TO FINANCIAL STATEMENTS**



# SCOUTS CANADA, SASKATCHEWAN COUNCIL

## NOTES TO FINANCIAL STATEMENTS For the Year Ended August 31, 2008

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### 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
Computer Equipment. . . . .	3 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 for future capital expenditures required to maintain and upgrade properties owned by the Council.

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

#### e) Donated Services

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 COUNCIL

## NOTES TO FINANCIAL STATEMENTS For the Year Ended August 31, 2008

### 2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### f) 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 TO/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>2008</u>	<u>2007</u>
Scouts Canada.....	\$ -	\$ 5,655
Due from North Ontario Council.....	( 18,875)	( 18,054)
Due to Manitoba Council.....	<u>19,665</u>	<u>( 1,403)</u>
	<u>\$ 790</u>	<u>\$( 13,802)</u>

# SCOUTS CANADA, SASKATCHEWAN COUNCIL

## NOTES TO FINANCIAL STATEMENTS For the Year Ended August 31, 2008

### 4. CAPITAL ASSETS

		<u>Accumulated Cost</u>	<u>Amortization</u>	<u>2008 Net Book Value</u>	<u>2007 Net Book Value</u>
Buildings. . . . .	\$	177,913	\$ 177,109	\$ 804	\$ 861
Computer Equipment. . . . .		3,241	540	2,701	-
Equipment. . . . .		10,612	3,453	7,159	6,434
		<u>\$ 191,766</u>	<u>\$ 181,102</u>	<u>\$ 10,664</u>	<u>\$ 7,295</u>

### 5. TRUST FUNDS AND DESIGNATED FUNDS

		<u>2008</u>	<u>2007</u>
Lapsed Groups. . . . .	\$	17,921	\$ 31,347
Other:			
B. M. Hamblin Fund. . . . .		2,688	2,688
Camp Apache Fund. . . . .		98,877	-
Curtis House Fund. . . . .		811	674
Grace Henderson Fund. . . . .		1,907	-
Melfort Scout Hall Fund. . . . .		6,930	-
Martin G. Lambert. . . . .		2,670	1,040
S. G. McTavish Memorial Fund. . . . .		373	373
		<u>\$ 132,177</u>	<u>\$ 36,122</u>

# SCOUTS CANADA, SASKATCHEWAN COUNCIL

## NOTES TO FINANCIAL STATEMENTS For the Year Ended August 31, 2008

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### 6. INTERNALLY RESTRICTED NET ASSETS

Internally restricted net assets consist of:

	<u>2008</u>	<u>2007</u>
Building Reserve		
Capital Asset Reserve. ....	\$ 272,845	\$ 272,845
Gilwell Building Reserve. ....	16,776	16,776
Replacement Reserve. ....	<u>21,925</u>	<u>14,425</u>
	<u>\$ 311,546</u>	<u>\$ 304,046</u>

### 7. INCOME TAX STATUS

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

### 8. 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.

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