HERITAGE FOUNDATION

of Newfoundland and Labrador

Annual Report

2012-2013

Cover – clockwise from top left

Heyfield Memorial United Church, Hearts Content

Thomas E. Wells House Registered Heritage Structure – Little Bay, Notre Dame Bay

Newfiki – A festival of Stories – March 20-23, 2013

Honourable Terry French, Minister of Tourism, Culture and Recreation, presenting Victoria Fitzgerald, HaeNa Luther and Ashley Synyard with their awards for Heritage Day Poster Contest 2013

TABLE OF CONTENTS

Table of Contents..... 1

Chairperson's Message..... 2

Mandate..... 3

Overview..... 3

Vision..... 5

Mission..... 5

Goals..... 6

Lines of Business..... 12

Designation, funding and plaquing programs for heritage structures
Granting program for fishery related buildings
Education Role/Sponsorship Role

Other Program Involvement..... 15

Intangible Cultural Heritage Program (ICH)
Ecclesiastical District of St. John's
Church Inventory Program

Registered Heritage Structure Designation Program Recipients 12-13..... 18

Registered Heritage Structure Grant Program Recipients 12-13..... 19

Registered Heritage Structure Plaque Program 2012-13..... 20

Summary of Achievements..... 21

Opportunities and Challenges Ahead..... 29

Audited Financial Statements for the year ended 31 March 2013..... 30

June 10, 2013

The Honourable Terry French
Minister of Tourism, Culture and Recreation
P.O. Box 8700, St. John's, NL, A1B 4J6

Dear Minister:

This Annual Report is submitted in accordance with *Section 28* of *The Historic Resources Act* and covers the activities of the Heritage Foundation of Newfoundland and Labrador (HFNL) for the fiscal year **2012-13.**

The Heritage Foundation of Newfoundland and Labrador was established in 1984 under *Part IV* of *The Historic Resources Act* and enacted by the House of Assembly in legislative session. The *Act* confers on the Foundation the authority to preserve the built heritage through: the designation of heritage buildings, structures and districts; the provision of grants to assist with the preservation of designated buildings, and the provision of professional advisory services to individuals and organizations. Through this, HFNL stimulates an understanding and appreciation of the architectural, cultural and historical value of the cultural landscape.

Since 2008 HFNL has implemented the province's Intangible Cultural Heritage Strategy. Our mission is to safeguard and sustain the Intangible Cultural Heritage (ICH) of Newfoundland and Labrador for present and future generations everywhere, as a vital part of the identities of Newfoundlanders and Labradoreans, and as a valuable collection of unique knowledge and customs. This will be achieved through policies that support initiatives that will celebrate record, disseminate and promote our living heritage and help to build bridges between diverse cultural groups within and outside Newfoundland and Labrador.

The 2012-13 Annual Report for the Heritage Foundation of Newfoundland and Labrador is submitted in accordance with the *Transparency and Accountability Act*. This Report, which reflects the activities and outcomes of the Heritage Foundation of Newfoundland and Labrador from April 1, 2012 to March 31, 2013, was prepared under the direction of the Board of Directors and the Board is accountable for the actual results reported therein.

Respectfully submitted,

Frank Crews
Heritage Foundation of Newfoundland and Labrador

SUPPORTING UNDERSTANDING AND PRESERVATION OF THE PROVINCE'S ARCHITECTURAL HERITAGE
P. O. Box 5171, St. John's, NL, Canada, A1C 5V5, Telephone 709-739-1892, Fax 709-739-5413, Toll Free: 1-888-739-1892
Email: info@heritagefoundation.ca Website: www.heritagefoundation.ca

Mandate:
The Heritage Foundation of Newfoundland and Labrador (HFNL) was established in 1984 under *Part IV, sections 19-30* of *The Historic Resources Act* and enacted by the House of Assembly in legislative session. The Foundation has a primary mandate to preserve one of the most visible dimensions of Newfoundland and Labrador culture - its architectural heritage. Although the mandate of the Foundation has not changed, the mandate statement has been revised to more concise wording while maintaining the same elements. The mandate of the Foundation is "***To support the preservation and recognition of the province's historic places and the safeguarding of its intangible cultural heritage".***

Overview:
The Heritage Foundation of Newfoundland and Labrador was established in 1984 under *Part IV* of *The Historic Resources Act* and enacted by the House of Assembly in legislative session. The Foundation is the pre-eminent organization in the province mandated to preserve one of the most visible dimensions of Newfoundland and Labrador's culture – its architectural heritage.

The Foundation is composed of a Board of Directors appointed by the Lieutenant-Governor in Council. The Board of Directors is composed of 12 members: Chairperson, Vice-Chairperson, government representative and several Board members (full complement shall consist of not less than 7 nor more than 12 members as per the *Act*).

The *Act* confers on the Foundation the authority to preserve the built heritage through: the designation of heritage buildings, structures and districts; the provision of grants to assist with the preservation of designated buildings, and the provision of professional advisory services to individuals and organizations. Through this, HFNL stimulates an understanding and appreciation of the architectural, cultural and historical values of the cultural landscape. Changes to the *Act* in 2001 governing the Foundation allowed the Foundation to designate whole areas, districts and communities as Registered Heritage Districts, which will denote the unique heritage values of structures and their association to the landscape.

From 2006 to March 31, 2010 the Foundation administered the Historic Places Initiative (HPI) Program with funding provided by the federal government. Funding for this program ceased as of 2010, but the legacy of this program has been the introduction and continuation of the Provincial Registry of Historic Places (PRHP); Standards & Guidelines for the Conservation of Historic Places in Canada, and Municipal Outreach.

The PRHP serves as a Registry of Historic Structures and Historic Districts in Newfoundland which is a mandated function of the Department of Tourism, Culture and Recreation. This legislative mandate has now been assumed by the HFNL. The Registry has become the Heritage Foundation's "portal to the public" of not only Newfoundland and Labrador but anyone schooled in the knowledge of the internet.

The Standards and Guidelines for the Conservation of Historic Places in Canada is Canada's first nationwide benchmark of conservation principles and practices. The emphasis is on solid, practical advice for heritage conservation for conserving everything from historic residential and industrial buildings to landscape gardens and archaeological sites. Parks Canada is the authority

in Canada for setting standards for the built heritage. HFNL's Executive Director sat on a committee which helped develop the second edition that expands and enriches the original version issued in 2003. HFNL distributes this new version to grant recipients and the general public to be used as a guide for sound decision making when planning interventions to historic places. The Standards and Guidelines can also be viewed on-line at www.historicplaces.ca.

This year the Foundation received $ 655,074 from the provincial government for the following: Operating grant $ 300,000; Restoration/Maintenance Grants $ 200,000; ICH Grant $ 75,000; Fisheries Heritage Grant $ 57,000; ICH Training Initiative $12,000; and the Graduate Employment Program $11,074.

The Foundation also received $354,390 for the administration and management of the creation of the Helicopter Accident Memorial on behalf of the Government of Newfoundland and Labrador.

Shared Commitments:
HFNL works with the Department of Tourism, Culture & Recreation to preserve Newfoundland and Labrador's architectural heritage through designations, grants, and advisory services.

HFNL also partnered with Memorial University of Newfoundland (MUN) to upload Intangible Cultural Heritage information to the Digital Archives Initiative hosted by MUN; HFNL, through its Intangible Cultural Heritage Program, partnered with the Department of Folklore at MUN to introduce a new course for incoming graduate students on cultural documentation techniques; Citizen and Immigration Canada provided financial assistance towards the Newfiki Folklife Festival which centered on exploring and celebrating the culture of new East-European-Canadians from the former Socialist countries in Newfoundland; financial assistance was received from the Department of Advanced Education and Skills under the Graduate Employment Program which assists recent graduates of post-secondary education programs obtain employment related to their field of study; financial assistance was received from Heritage Canada Foundation through its *Young Canada Works in Heritage Organizations Program*, Summer Work Experience component an initiative implemented by the Department of Canadian Heritage as part of the Government of Canada's Youth Employment Strategy; and HFNL partnered with organizations such as the Wooden Boat Museum, Archives Association, Museums Association, and Cupid's Legacy Centre to co-present ICH workshops.

Board of Directors:

Frank Crews, Chair	Grand Bank	Lloyd Cane, Vice Chair	Cupids
Jo Shawyer	St. John's	George Courage	St. John's
Joan Anderson	Makkovik, Lab.	Doug Wells	Harbour Breton
Joanie Cranston	Norris Point	Mike Paterson	Upper Amherst Cove
Andrew Shea	Fogo	Charlie Payne	Woody Point
Jerry Dick, TCR	St. John's		

HFNL staff: George Chalker, Executive Director; Dale Jarvis, Intangible Cultural Heritage Researcher; Madonna Sullivan, Financial Manager; Andrea O'Brien, Outreach Officer/ Church Inventory Officer, Nicole Penney, Public Folklore Intern and Lisa Wilson, Registered Heritage District co-ordinator.

Labrador - Cultural Outreach Officer:
A Provincial Cultural Outreach Position was developed for Labrador. This position, administered by the Newfoundland and Labrador Arts Council, encompasses both "arts" and "heritage". Donna Roberts, Cultural Outreach Officer, can be reached at (709) 896-9565 and works from Happy Valley-Goose Bay.

Contact Information:
HFNL located at 1 Springdale Street may be contacted at P.O. Box 5171, St. John's, NL, A1C 5V5; email at info@heritagefoundation.ca, by phone at (709) 739-1892, toll free at (888) 739-1892 or fax (709) 739-5413. The Foundation's web site is at www.heritagefoundation.ca.

Vision:
The Vision of the Heritage Foundation of Newfoundland and Labrador is of a province that is aware of its unique heritage value and which promotes and benefits from best practices in preserving its historic places and its intangible cultural heritage.

Mission 2011-17:
The mission statement identifies the priority focus areas of the Foundation over the next two planning cycles. It represents the key long-term results that the Foundation and the Board will be working towards as they move forward on the Strategic Directions of Government. The statement also identifies the measure(s) and indicator(s) that will assist both the entity and the public in monitoring and evaluating success.

The Foundation is supporting the protection and strengthening of the province's tangible and intangible heritage by encouraging and celebrating the preservation of the architectural heritage of Newfoundland and Labrador through financial assistance and formal recognition and the sponsoring of intangible cultural heritage initiatives, for the greater understanding and appreciation of the province's people and visitors.

By March 31, 2017, HFNL will have conserved, protected and commemorated historic places and safeguarded intangible cultural heritage for the benefit of present and future generations.

Measure: Historic places are conserved, protected and commemorated**;** and intangible cultural heritage is safeguarded.

Indicators:
- Included the Modern Architectural Style into the Heritage Designation Program by establishing criteria for designation of Modern Architecture;
- Promoted the conservation of ecclesiastical structures by designating church structures that are important by way of architecture and history as it relates to the province's Heritage and commemorate these church structures with a Registered Heritage Structure Plaque; and,
- Implemented key objectives of its updated Intangible Cultural Heritage Strategy to safeguard its Intangible Heritage.

Goals – 2011-14

Significant heritage structures, inshore fisheries infrastructure, ecclesiastical and our traditions and traditional arts throughout the province are at risk. These tangible and intangible heritage resources mark our cultural identity, define the character of our communities and are landmarks of our history. Much of this remarkable heritage is being lost with each passing year, and much more of it is threatened. Once these heritage resources vanish, they cannot be replaced. The Foundation is working to preserve, protect and strengthen the province's tangible and intangible heritage.

The following goals represent the focus of the Board for the fiscal year 2011-2014 and include measure and indicators to assist the entity and the public in monitoring and evaluating success.

ISSUES

Goal 1

The mandate of the HFNL is to ensure that the built architectural heritage of the province is conserved, protected and commemorated. The Foundation has since its inception concentrated on structures of the 19th and 20th century. It is now appropriate that the built heritage of the Modern Architecture of the province be included in this protection and commemoration. This goal is in line with the strategic direction of Government to ensure that Newfoundland and Labrador's distinctive tangible cultural heritage is preserved.

Goal

By March 31, 2014 the Heritage Foundation of Newfoundland and Labrador will have broadened its Registered Heritage Structure Program.

Measure

Broadened the Registered Heritage Structure Program.

Indicators

- Identified structures built in the Modern Architectural Style;
- Inventoried the Modern Architectural Style architecture in the province;
- Launched a publication as it relates to the Modern Architectural Style;
- Modified designation criteria to include the Modern Architectural Style;
- Promoted by way of advertisement and public education the importance of the Modern Architectural Style of architecture; and,
- Designated a structure built in the Modern Architectural Style.

Objective 2013

By March 31, 2013, the Heritage Foundation of Newfoundland and Labrador will have modified its designation criteria to include Modern Architectural Style and educated the public on the importance of this style.

Measure

Modified its designation criteria to include the Modern Architectural Style and educated the public on the importance of this style.

Indicators

- Modified its designation criteria and application forms to include the Modern Architectural Style;
- Advertised by way of public announcements in the media the importance of structures built in the Modern Architectural Style; and,
- Advertised by public announcements that HFNL will be accepting applications for structures built in the Modern Architectural Style.

Indicator Reporting for 2012-13

HFNL struck a committee to review and make changes to its designation criteria and application forms to include structures built in the Modern Architectural Style. This committee is comprised of Dr. Robert Mellin, Professor at McGill University; Shane O'Dea, former Chair of the Foundation; Mike Paterson, Board Member and Chair of the Heritage Preservation Committee; and, the Executive Director. The committee is working on developing guidelines to include in its application forms for designation and granting.

Modern Architecture transpires over a 60 year period and unlike formal architectural styles such as Queen Ann, Second Empire and Georgian, there are no definitive criteria for Modern Architecture. This is the dilemma that the committee now finds itself in. Discussions with the Ontario Heritage Foundation has revealed that they use a peer review committee comprised of architectures and architectural historians who determine, without the use of criteria, if a building is worthy of designation.

The committee compiled a list of architects both local and foreign who have contributed to the built modern architecture in Newfoundland and Labrador. The development of criteria for Modern Architecture will not be as straightforward as that of traditional styles of architecture. However the process is ongoing and it is hoped that the necessary applications for designation and granting of Modern Architecture is completed before the calendar year end.

HFNL has been working on changes to its designation criteria and these discussions are still ongoing, but at year end has not formalized these changes and has not advertised publicly about Modern Architectural Style buildings and therefore, HFNL has a variance and has not met this objective.

Objective 2014

By March 31, 2014, the Heritage Foundation of Newfoundland and Labrador will have designated one or more structures built in the Modern Architectural Style.

Measure

Designated one or more structures built in the Modern Architectural Style.

Indicator

- Designated one or more structures built in the Modern Architectural Style.

Goal 2

The most vibrant and architectural important structures in any community in the province are the ecclesiastical structures. Many of these church structures date from the mid-19th century and due to the decline in rural population and decline in congregations, these structures are the ones most in jeopardy. These ecclesiastical structures also fall under the mandate of HFNL which is to ensure that the built architectural heritage of the province is conserved, protected and commemorated. This goal is in line with the strategic direction of Government to ensure that Newfoundland and Labrador's distinctive tangible cultural heritage is preserved.

Goal

By March 31, 2014 the Heritage Foundation of Newfoundland and Labrador will have identified options to move forward in addressing the challenges for the sustainability of the Province's Historical Ecclesiastical Structures.

Measure

Identified options to move forward in addressing the challenges for the sustainability of the Province's Historical Ecclesiastical Structures**.**

Indicators

- Surveyed issues surrounding the sustainability of the Province's Historical Ecclesiastical Structures;
- Completed the inventory of ecclesiastical structures throughout the province;
- Developed and implemented classification mechanisms for historical ecclesiastical structures;
- Identified mechanisms /strategies for preserving historic churches;
- Developed advisory services to owners of historical ecclesiastical structures; and,
- Developed pilot strategies for the preservation of historical ecclesiastical structures.

Objective 2013

By March 31, 2013 the Heritage Foundation of Newfoundland and Labrador will have identified mechanisms/strategies for preserving historic churches and developed advisory services to owners of historical ecclesiastical structures.

Measure 2013

Identified mechanisms/strategies for preserving historic churches and developed advisory services to owners of historical ecclesiastical structures.

Indicators

- Identified mechanisms/strategies for preserving historic churches; and,
- Developed advisory services to owners of historic ecclesiastical structures.

Indicator Reporting for 2012-13

HFNL developed a report to inform owners of historic churches the benefits of designation and granting in preserving their historic churches. Through the development of this report and interaction with church officials from each of the traditional faiths – Anglican, United and Roman Catholic - the Foundation identified areas of concern the church owners had with

designation and granting. This report outlines mechanisms/strategies for preserving historic churches by (a) outlining the designation process, the benefits of designation and the availability of grants to help with the restoration of church buildings, (b) identifying the adaptive reuse of ecclesiastical structures be it for public, commercial, or private reuse, (c) directing church officials to national, non-sectarian, non-profit organizations which are dedicated to the sound stewardship and active community use of older religious properties and, last but not least, (d) directing church owners to a website that offers suggestions and solutions to "greening" churches.

The report informs church owners on the heritage designation application processes and the benefits of designation which includes provincial recognition and eligibility for grants. One stumbling block to church owners applying for designation and granting was the HFNL Easements on properties which receive grants. The Board has received legal advice on an alternate arrangement to easements for churches which is currently under review.

The report also discussed the adaptive reuse of ecclesiastical structures be it for public, commercial, or private reuse. The preferred use of churches is by active faith community. However, in reality many faith communities are faced with the decision to close churches due to smaller congregations. The physical loss of churches can be a psychological blow to communities, especially in smaller communities, where the church played a vital role in the community's development and is often a treasured part of the building landscape. The paper lists several former church properties that have been reused for new purposes which have breathed new life into these buildings. These new purposes ensured the longevity of these buildings on the landscape and in many cases have allowed for continued access to buildings by a community.

The report also informs church owners of the national, non-sectarian, non-profit organization, "Partners for Sacred Places" who are dedicated to the sound stewardship and active community use of older religious properties. Partners for Sacred Places provide training programs that explore how religious buildings are used and perceived by the community. Visitor promotion in partnership with tourism operators is one strategy for connecting historic religious buildings to the wider community, particularly in the case of redundant churches.

Last but not least the report directs church owners to a website that offers suggestions and solutions to "greening" churches. Implementing environmentally friendly practices can improve a building's energy efficiency and result in lower heating and maintenance costs. The report also lists funding sources that church owners can avail of to help with this "greening" process.

HFNL has identified mechanisms/strategies for preserving historic churches and developed advisory services to owners of historic ecclesiastical structures and therefore, met objective 2 and there are no variances.

Objective 2014
By March 31, 2014, the Heritage Foundation of Newfoundland and Labrador will have developed pilot strategies for the preservation of historical ecclesiastical structures.

Measure
Developed pilot strategies for the preservation of historical ecclesiastical structures.

Indicators

- Published the Ecclesiastical Report and distributed it to the church community, including the laity, clergy and congregations to help the church community dispel misconceptions and to inform the community about ways to green their building; the adaptive reused of buildings that have become redundant; and about the Designation and Granting process and outcomes; and,
- Revamped the RHS Grant Program for ecclesiastical structures as a pilot project by increasing the RHS Grant amount, as well as offering churches the choice of entering into a Legal Contract instead of an Easement Agreement.

Goal 3

As lifestyles and the economy change, traditional knowledge is at risk of being lost. To ensure that the intangible heritage is not lost to future generations, it is important to record and document them while those with the knowledge are still able to do so. The linkage between tangible and intangible will ensure that the stories related to structures, places and objects will be recorded. This goal is in line with the strategic direction of Government to ensure that Newfoundland and Labrador's distinctive tangible and intangible heritage resources are preserved, safeguarded and supported for the benefit of present and future generations; and to maximize their impact on sustainable tourism and community development.

Goal

By March 31, 2014 the Heritage Foundation of Newfoundland and Labrador will have addressed key challenges around best practices in ICH documentation and around fostering stronger connections between Intangible and Tangible Cultural Heritage.

Measure

Addressed key challenges around best practices in ICH documentation and around fostering stronger connections between Intangible and Tangible Cultural Heritage.

Indicators

- Identified key challenges around best practices in documentation for the inventory of Intangible Cultural Heritage (ICH);
- Increased components of ICH included on MUN's digital archive (DAI);
- Targeted training sessions to community groups engaged in ICH documentation; and,
- Explored potential initiatives with the Department of Education to enhance outreach to schools through the development of ICH-related curriculum and involvement of tradition-bearers in school programming.

Objective 2013

By March 31, 2013 the Heritage Foundation of Newfoundland and Labrador will have increased components of ICH included on MUN's digital archive (DAI) and targeted training sessions to community groups engaged in ICH documentation.

Measure

Increased components of ICH included on MUN's digital archive (DAI) and targeted training sessions to community groups engaged in ICH documentation.

Indicator

- Increased components of ICH included on MUN's digital archive (DAI); and,
- Targeted training sessions to community groups engaged in ICH documentation.

Indicator Reporting for 2012-13

In 2012-2013 the Intangible Cultural Heritage program continued work on the Digital Archives Initiative, with numerous photos, videos, and audio interviews added to topic collections including Forestry, Baskets and Basket Making, Pillow Tops, Skateboarding, High Steel, and Nursing. Community oral history collections were expanded, particularly Heart's Content, with numerous oral history media files added related to the new Registered Heritage District in the area. In addition, a collection of material was started related to the experiences of Eastern European immigrants in Newfoundland and Labrador.

The ICH office worked on several projects designed to provide targeted training sessions to community groups engaged in ICH documentation. These included a training workshop for graduate students enrolled in the public folklore program at MUN, teaching them how to organize a community workshop; the workshop itself, open to the public, on the topic of "pillow tops" - a type of weaving craft traditionally done by men working in the Newfoundland lumber camps; a workshop on community memory maps instructed by Marlene Creates; a day long workshop on cemetery conservation and preservation, held at the Geo Centre; and workshops on Google mapping and project planning with the Arnold's Cove heritage group.

In addition, the office undertook a telephone-based survey of ICH training needs in the province. The intent of the survey was to provide the ICH office with information required to ensure we are effectively responding to community needs when it comes to the preservation, documentation and celebration of Newfoundland and Labrador's intangible cultural heritage. HFNL staff spoke with a range of cultural institutions across the province such as archives, museums, churches heritage/historical societies, and community groups.

HFNL, through its ICH Program, increased components of ICH included on MUN's digital archive (DAI) and, targeted training sessions to community groups engaged in ICH documentation and therefore, have met Objective 3 and its indicators and there are no variances.

Objective 2014

By March 31, 2014, the Heritage Foundation of Newfoundland and Labrador will have explored potential initiatives with the Department of Education to enhance outreach to schools through the development of ICH-related curriculum and involvement of tradition-bearers in school programming.

Measure

Explored potential initiatives with the Department of Education to enhance outreach to schools through the development of ICH-related curriculum and involvement of tradition-bearers in school programming.

Indicator

- Met with Department of Education officials to discuss possible ICH related projects and

- the involvement of tradition-bearers in the school system; and,
- Developed a report for the HFNL Board on possible youth ICH projects.

3.0 Lines of Business

To fulfil its mandate the Foundation delivers the following programs:

1. **Designation, funding and plaquing programs for heritage structures**
   Through the Registered Heritage Structure Designation Program, the Registered Heritage Structure Grants Program, and the Registered Heritage Structure Maintenance Granting Program the Foundation designates structures and provides grants for exterior restoration and maintenance on these properties. Through the Registered Heritage Structure Plaquing Program the structure receives provincial heritage recognition.

   The Registered Heritage Structure Designation Program and the Registered Heritage Structure Granting Program are application driven – applicants can request an application from the Foundation or can download an application from the Foundation's website at www.heritagefoundation.ca. A structure must be designated as a Registered Heritage Structure before its owner is eligible to apply for a Registered Heritage Structure Grant. The grant, administered on a 50/50 cost-shared basis, can cover up to 50 percent of the cost of preservation measures and/or restoration of exterior features only. The deadline for the receipt of application for the designation and granting program is March 1st and August 15th.

   Applications are reviewed by the Heritage Preservation Committee consisting of staff and a number of Board of Directors. This committee makes recommendations to the Board at the two Board meetings held each year to review applications. The Board will either adopt the recommendations of the committee or make other recommendations. Once an application is voted upon by the Board of Directors, the successful applicants are sent a contract and guidelines for the restoration of their property. The unsuccessful applicants are sent a letter explaining the reason(s) they were unsuccessful.

   The Registered Heritage Structure Maintenance Granting Program is also application driven, but can only be applied for by Registered Heritage Structures owners who have had their restoration grants for a minimum period of 5 years. These maintenance grants (increased this year from $2,000 to $4,000) can be applied for at any time during the year and are administered on a 50/50 cost-shared basis and can cover up to 50 percent of the cost of maintenance measures of exterior features only. Owners of Registered Heritage Structures can apply for a maintenance grant every five years.

   The benefits of designation include provincial recognition of the structure with the installation of a 5"x10" bronze plaque on the outside of the building to indicate its heritage significance, and listed on the Provincial Registry of Historic Places, which is then listed on the Canadian Register of Historic Places (CRHP).

Designation and plaquing program for heritage districts

Historic districts are geographically defined areas which create a special sense of time and place through buildings, structures and open spaces modified by human use and which are united by past events and use and/or aesthetically, by architecture and plan.

The application process is an open, public process in which interested parties are invited to suggest districts for consideration by the HFNL Board of Directors. Applications can be obtained from the Foundation's office. Information about this program can be viewed at www.heritagefoundation.ca.

The Registered Heritage District Designation is commemorative only at this time and is usually commemorated by means of a bronze plaque. There are no additional restrictions other than what the town may make on its own under the *Municipalities Act*. The designation does not impose any legal obligations on the owner(s) of structures and properties in the Registered Heritage District. The Foundation has hired a Registered Heritage District co-ordinator to work with existing communities with Heritage Districts to map/document cultural heritage resources, identify methods of preserving them and to consider ways that they can be developed. The Coordinator also promotes and works with communities on prospective Heritage Districts to develop applications.

2. **Granting program for fishery related buildings**

The Fisheries Heritage Preservation Program (FHPP) is a small-project restoration grant program which provides funding to individuals, municipalities, community and non-profit groups to assist in the preservation and presentation of the Newfoundland and Labrador fisheries heritage i.e. stages, stores, flakes, lofts and other fishery-related buildings of Newfoundland and Labrador.

The FHPP is an application driven program – applications can be obtained from the Foundation's office or downloaded from the Foundation's website at www.heritagefoundation.ca. Applications are reviewed by a peer committee who selects the projects which qualify for a cost-shared 50/50 restoration grant. Information on this program can also be obtained at www.fisheriesheritage.ca.

3. **Educational Role/sponsorship role:**

The Foundation undertakes a number of "how to" publications to inform the public on the correct procedures when dealing with the restoration of heritage buildings. Some of these include restoration practices when dealing with wooden shingles; exterior wooden cladding; nails; eaves brackets; municipal designation and municipal designation of cemeteries; and, a publication on Modern Architecture.

The Foundation sponsors a number of initiatives such as Tidy Towns of Newfoundland and Labrador, Newfoundland Historic Trust Southcott Awards and Doors Open NL.

The Foundation also houses the Provincial Intangible Cultural Heritage Program (ICH). The ICH Program will preserve, strengthen and celebrate Newfoundland and Labrador's distinctive tangible and intangible cultural heritage. ICH comprises information in the

form of traditional knowledge, beliefs and skills. Preserving intangible cultural heritage is vital to sustaining the province's innate creativity and sense of identity.

Since 2008, HFNL has been working to safeguard and sustain the Intangible Cultural Heritage of Newfoundland and Labrador for present and future generations everywhere, as a vital part of the identities of Newfoundlanders and Labradoreans, and as a valuable collection of unique knowledge and customs. This is being achieved through policies that support initiatives that celebrate record, disseminate and promote our living heritage, and help to build bridges between diverse cultural groups within and outside Newfoundland and Labrador. HFNL-ICH regularly runs community training workshops, administers the provincial folklife festival, and works to identify, inventory, and conserve traditions and bodies of knowledge that are under threat.

HFNL is involved with an initiative pertaining to youth of our province; the Provincial Historica Fairs. The Provincial Historica Fairs were introduced to Newfoundland and Labrador and in its initial years was administered by the HFNL. The Fairs have their own co-ordinator and are housed with the Newfoundland Historic Sites Association. The Foundation continues as a provincial sponsor and provides a number of awards as well as other support. This program helps students develop a critical appreciation of the significant roles that tangible and intangible heritage plays in our society.

4. **The Provincial Registry of Historic Places (PRHP) & Standards and Guidelines for the Conservation of Historic Places In Canada and Municipal Outreach**

The *Provincial Registry of Historic Places* serves as a Registry of Historic Structures and Historic Districts in Newfoundland which is a mandated function of the Department of Tourism, Culture and Recreation. This legislative mandate has now been assumed by the HFNL. The Registry has become the Heritage Foundation's "portal to the public" of not only Newfoundland and Labrador, but anyone schooled in the knowledge of the internet.

The *Standards and Guidelines for the Conservation of Historic Places in Canada* is Canada's first nationwide benchmark of conservation principles and practices. Similar to the national Building Code which is a standard for new construction, the Standards and Guidelines have become the national equivalent for the restoration of historic places. The emphasis is on solid, practical advice for heritage conservation for conserving everything from historic residential and industrial buildings to landscape gardens and archaeological sites. Emphasis has been placed on providing sound, practical advice for conserving our rich and irreplaceable built heritage.

The Municipal Outreach Program of the Heritage Foundation encourages municipalities to become aware of and protect their built heritage. The municipal outreach officer instructs municipalities on the designation process under the *Municipalities Act* and encourages communities to designate structures that are architecturally and historically important within their municipal boundaries. The municipal outreach officer will assist in the writing of a Statement of Significance for the designated structure and then place this designation on the PRHP which feeds to the CRHP.

Other Program Involvement:

Intangible Cultural Heritage:

According to the 2003 Convention for the Safeguarding of the Intangible Cultural Heritage, the intangible cultural heritage – or living heritage – is the mainspring of our cultural diversity and its maintenance a guarantee for continuing creativity. These intangible pieces of our heritage relate to local traditions, and are passed on by word of mouth or imitation from generation to generation. This living knowledge adapts and changes, and unlike a building, if it's neglected for a generation, it can never be restored. Preserving ICH is vital to sustaining a community's innate creativity and sense of identity.

The Heritage Foundation of Newfoundland and Labrador has received observer status through UNESCO (United Nations Education, Scientific and Cultural Organization) for their work with intangible cultural heritage. As an accredited UNESCO Observer, the Foundation has the qualifications required to provide advisory services related to intangible cultural heritage. With this status, the Foundation could be asked to evaluate nominations to UNESCO's representative list of the Intangible Cultural Heritage of Humanity.

Efforts to preserve intangible cultural heritage within a community context face many challenges. There is a need to collect, document and archive cultural information, but this must be balanced by the ability of those tradition bearers, groups and communities to share, use, re-shape, and transmit such information. To help with this, the ICH office has been working on training projects, celebrations and workshop celebrating different aspects of culture, and giving opportunities for tradition bearers to pass on skills and knowledge.

On August 4, 2012, the fourth annual Provincial Folklife Festival took place in Bonavista, Newfoundland. The festival focused on "make and break" engines - the first type of boat motor to grace our rugged shores. Make and break engines were popular from the early 1900s until the mid to late 1960s, but the introduction of faster inboard engines decreased their usage and they are now only used and loved by select individuals throughout our province. To honor these engines that helped shape our fishery, the Heritage Foundation of Newfoundland and Labrador invited people who still had those engines to a Make and Break Festival. The festival featured a make and break flotilla, a parts swap and, in addition to approximately 100 spectators, about 40 enthusiasts came out to meet each other, talk engines, and show off their motors.

Most new students spend their first weeks of school in the traditional classroom setting. But in a new program through the Department of Folklore at Memorial University (MUN), new graduate students spent their first days exploring a small Bonavista Bay fishing community. During the last three weeks of September, 2012, the Department of Folklore introduced a new course for incoming graduate students on cultural documentation techniques, run in cooperation with HFNL. The field school examined how outmigration and gentrification affected the traditional cultural landscape of the Bonavista region, focusing on the last two inshore fishing families in

the community of Keels. Students lived in the town, and worked to document buildings, including homes, fisheries buildings and root cellars. Along the way they interacted with and interviewed locals about their lives and work. The results of the field school, including architectural drawings and descriptions of some of the spaces studied have been put together in a booklet. *"Living Spaces: The Architecture of the Family Fishery in Keels, Newfoundland*," edited by Gerald Pocius.

HFNL and MUN's Public Folklore 6740 class presented a Pillow Top workshop at Cochrane St. United Church November 3rd. Woven with wool on wooden frames, these Newfoundland textiles were traditionally crafted by lumber camp workers to be gifted to their sweethearts or sewn onto pillows, used as throws or even placemats. Today this handcrafted tradition is being carried on by Elizabeth Murphy of the Burin Peninsula. The ICH office created a pillow top collection on MUN's Digital Archive with oral histories and pictures of pillow tops.

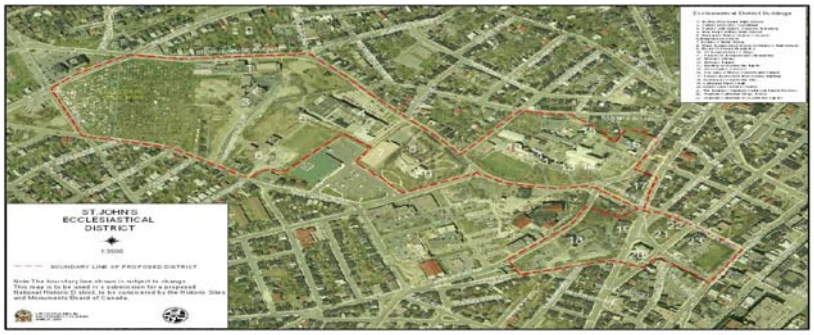
When most people think about the culture of Newfoundland and Labrador they think about Jiggs Dinner, toutons, and salt fish but rarely do they think about cabbage rolls, Czech gingerbread, and sauerkraut. Immigrant culture is an important part of our community that often goes unnoticed and here in Newfoundland there is a strong international community. In March, HFNL, in cooperation with Dr. Maryia Lesiv (MUN), celebrated the culture of East-Europeans in Newfoundland. A series of oral history interviews, conducted in St. John's, lead up to the Newfiki Festival, centered on exploring and celebrating the culture of new East-European-Canadians from the former Socialist countries in Newfoundland.

The ICH office also continues to support Aboriginal culture, serving on the jury for the Aboriginal Cultural Heritage Program, and providing assistance to aboriginal groups where possible.

Cultural industries and organizations are supported through workshops, training sessions, and partnering on initiatives. Organizations such as the Wooden Boat Museum, Archives Association, Museums Association, Cupid's Legacy Centre and the Folklore Department partnered with HFNL to co-present ICH workshops.

Dale Jarvis also attended an ICH workshop in the city of Mechelen, Belgium, and presented on Newfoundland and Labrador's ICH strategy.

Ecclesiastical District of St. John's*:*



The Heritage Foundation of Newfoundland and Labrador and the city of St. John's made an application in 2002 to the Historic Sites and Monuments Board of Canada to have an area of St. John's recognized as an **Ecclesiastical District**. This area is unique because it includes some of the province's most important 19th century "mother churches", including representatives from most major denominations prevalent in Newfoundland.

The St. John's Ecclesiastical District was declared a National Historic Site by the Federal Minister of the Environment responsible for Canadian Heritage, the Honourable John Baird in April 2008. On September 30, 2010, during the Heritage Canada Conference, the St. John's Ecclesiastical District National Historic Site Commemoration Ceremony was organized by Parks Canada. This extraordinary collection of ecclesiastical and fraternal buildings reflects the pivotal role of the churches in St. John's society for more than 175 years.

The St. John's Ecclesiastical District which includes the mother churches of the predominate faiths in Newfoundland is in jeopardy of losing two of its prominent congregations due to declining attendance and the cost of maintenance and upkeep, which may put the future of two prominent structures at risk.

A permanent plaque denoting the District will be erected by Parks Canada at a later date.

Church Inventory Program: HFNL has conducted a survey of churches and church-related buildings in the province. This inventory will be used for archival purposes and will serve as a record of the religious built heritage in the province. HFNL has documented over 900 church related buildings and has populated the PRHP with over 700 of these structures. HFNL will continue to populate the inventory to include all church related buildings documented. This inventory is accessible on the HFNL website at www.heritagefoundation.ca.

Helicopter Accident Memorial: In 2011 the provincial government committed funding to develop a memorial to commemorate two tragic helicopter crashes related to the province's offshore oil industry. The most recent of these, Cougar Flight 491, occurred in 2009 and claimed 17 lives. In 1985 a Universal helicopter flight crashed resulting in the deaths of six individuals.

This past fiscal year HFNL was entrusted to provide administrative management for the project on behalf of the Government of Newfoundland and Labrador. The project has a targeted completion date of February 2014.

Registered Heritage Structure Designation Program Recipients:

The Foundation has the authority to designate buildings and other structures as Registered Heritage Structures. The benefits of designation to individuals or groups include eligibility for grants, provincial recognition of the structure and plaquing of the building to indicate its significance. The following is a list of structures designated in the fiscal year 2012 - 2013.

Little Bay – Thomas Wells House

Newtown – St. Luke's Anglican Church

St. Luke's Anglican Church, Newtown

Little Bay – Thomas Wells House

Registered Heritage Structure Grant Program Recipients:

This program provides financial assistance to owners of structures designated as Registered Heritage Structures by the Foundation. The following structures were approved for these grants for the fiscal year 2012 - 2013:

HFNL approved $129,428 for restoration grants this fiscal year – the following is a list of recipients of these grants for 2012-13.

Boyd's Cove - Pelley Manor

Newtown - St. Luke's Anglican Church

Placentia - Anglo American Telegraph Company Cable House

St. John's - Bishop's Library & Museum

St. John's - Mallard Cottage

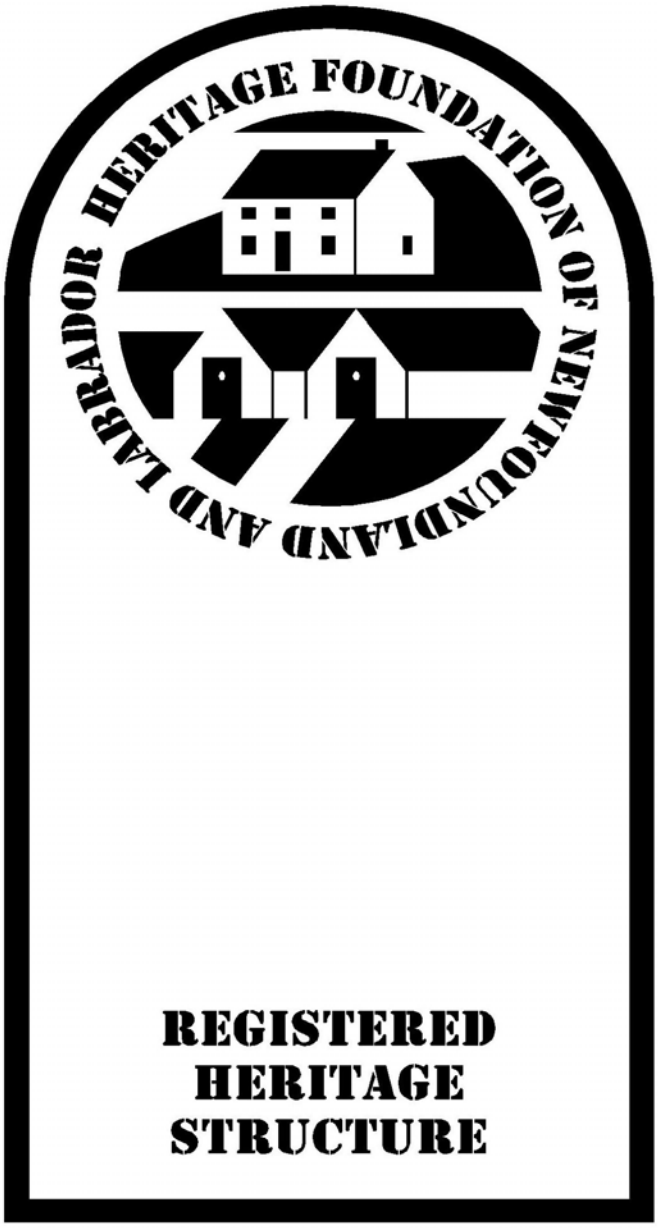
St. John's - Squires Carriage House

Boyd's Cove – Pelley Manor

Registered Heritage Structure Maintenance Grant Program:

Maintenance Grants were approved to Registered Heritage Structures which have already received their maximum restoration grant under the Registered Heritage Structure Grants Program and which have an easement in place. Properties are eligible only after a minimum of five years have elapsed since the final payment of their Registered Heritage Structure Grant. The maintenance grants are also cost shared on a 50/50 basis to a maximum grant of $4,000 per structure. This past fiscal year HFNL approved $16,900 in maintenance grants for its Registered Heritage Structures (RHS).

Registered Heritage Structure (RHS) Plaque Recipients:



Structure owners receive a HFNL plaque upon completion and inspection of their restoration activities. The plaque is bronze with the logo of the Foundation, the name and date of construction of the structure, as well as denoting the structure's status as a Registered Heritage Structure.

HFNL inventoried buildings that have been plaqued since inception to determine, (a) if all RHS have the new bronze plaque (b) the condition of the bronze plaques, and (c) to determine if the structures plaqued have changed owners, and if so the names and contact of the new owners.

This year a graduate student was hired to oversee this project. Of the 180 RHS inventoried it was determine that 65 plaques were needed and before fiscal year-end, 24 plaques were ordered.

HFNL designation, granting and plaquing files date back to 1985. Files were reviewed by the graduate student using current records management best practices to dispose of unneeded documents. A number of photographs were removed, organized and donated to the Centre for Newfoundland Studies: Archives and Special Collection.

Summary of Achievements:

Every dollar provided by the Heritage Foundation through its granting program has leveraged, on average, an eight-dollar infusion by private individuals and organizations restoring heritage structures. Restoration of heritage structures has generated local employment, material purchases, and increased tourist activity.

Through the **Registered Heritage Structure Designation Program** and the **Registered Heritage Structure Grants Program** the Foundation, since its inception, designated 358 structures as Registered Heritage Structures and approved approximately **$2,947,952** in restoration funding, resulting in a spin-off economic effect of over **$23,583,616.** The Foundation has also plaqued over 200 structures through its **Registered Heritage Structure Plaquing Program.**

The Foundation promotes the adaptive reuse of existing buildings thereby inherently conserving our natural resources. Preservation reduces the enormous quantities of refuse ending up in our landfills, as well as energy consumed in the construction of new buildings, while conserving the energy and cultural heritage embodied in our existing buildings.

This past fiscal year the Foundation disbursed **$137,900** in Registered Heritage Structure/Maintenance Grant monies, of which **100%** of the monies went to the restoration of structures in rural Newfoundland and Labrador. This **$137,900** saw an infusion of approximately **$1,103,200** by private individuals and organizations.

The Foundation has encouraged the reuse of structures as bed and breakfast establishments, museums, art galleries, craft stores and office space. Private individuals have, by way of encouragement from the Foundation, restored and reused structures as private residences.

This Anglo American Telegraph Company Cable Office located in Placentia was built by Irish Merchant, Roger Sweetman in 1876. It was sold to the Anglo American Telegraph Office in New York and today is used as a private home. Original interior details have been preserved including the Telegrapher's desk in the living room.

HFNL designated and/or approved Registered Heritage Structure Grants this past year for 2 private residences, 1 commercial building, 1 religious institution, 1 museum and 1 storage facility. Maintenance Grants were also approved to existing Registered Heritage Structures which have been restored in previous year by a RHS Grant. Six structures have been awarded a Maintenance Grant this fiscal year – 3 residences, 1 commercial building, 1 religious institution and 1 pre-school facility.

Registered Heritage Districts Program:

The HFNL Registered Heritage Districts program was established to commemorate geographically defined areas in the province which create a special sense of time and place through buildings, structures and open spaces modified by human use and which are united by past events and use and/or aesthetically, by architecture and plan. In previous years the extent of HFNL involvement was to review the proposed Registered Heritage District application and provide plaques for districts approved.

HFNL has expanded its role in order to assist communities with designated heritage districts to adequately project their heritage assets and to use them for community development and revitalization. This past fiscal year HFNL hired a Registered Heritage District co-ordinator who held meetings with interested parties in our newly designated Heart's Content Heritage District, as well as, the proposed heritage district of Bay Robert's.

Objectives for the *heritage districts programs* for this time period centered on assisting the official designation of the Heart's Content Heritage District by providing a series of deliverables that the community will use for local heritage promotion. The following deliverables were accomplished: 14 oral historical interviews with accompanying photographs that have been added to the new Heart's Content collection on MUN's Digital Archives Initiative; a YouTube channel featuring 15 audio clips from oral history interviews that has been shared with district residents; a google map of the district that exhibits these same YouTube clips (plus photographs and select anecdotes from the interviews); and, a heritage district booklet featuring interiors from some of the district's historic buildings, photographs from residents' personal collections, and transcriptions from interviews on a variety of themes such as the cable station library and childhood reflections.

These deliverables have supported the strategic direction of government to strengthen the links and opportunities between tangible and intangible heritage as outlined in HFNL's Work Plan.

The Heritage Foundation has officially designated four Registered Heritage Districts: Tilting, Woody Point, Port Union and Heart's Content. Tilting contains one of the best collections of fisheries-related structures (stages and stores) in the province that have great potential for tourism-related development. Port Union -- the only purpose-built union town in Canada -- has a large collection of commercial, industrial and worker's housing and needs a long-term, comprehensive strategy to preserve and develop its heritage assets. Woody Point, with its attractive 19th-early 20th Century heritage landscape, has great potential to expand its tourism base with its location within Gros Morne National Park. Heart's Content is an example of a rural town which was drastically affected by technology, notably the telegraph. Heart's Content acted as the main link in communication between North America and Europe. With this technology came an influx of trained telegraph operators from England who bought with them their educational, social and sporting traditions, which changed the character and face of Heart's Content. The Cable Station has been interpreted as a Provincial Historic Site.

HFNL received an application for designation as a Registered Heritage District from Bay Robert's. A meeting was held with the Bay Roberts Heritage Advisory Committee and members of town council to determine how HFNL could provide research and support for the heritage district plan. The HFNL also organized a public talk for March 21st featuring Julian Smith, Principal of Willowbank School of Restoration Arts, who spoke on heritage preservation in community renewal projects.

The **Fisheries Heritage Preservation Program (FHPP)** was created by the Foundation to provide funding to preserve examples of stages and stage heads, fish stores, flakes and other unique cultural landscape features associated with our fishing industry. HFNL started with five pilot projects in 2002 and has since approved approximately $433,786 in grants to private owners, communities and non-profit groups to restore stages, stores, flakes, lofts and other buildings associated with the fishery in Newfoundland and Labrador. This fiscal year, $14,832 was approved in restoration grants to help preserve the fisheries heritage of buildings in communities such as Cape Broyle, Pacquet and Whiteway on the Island and Dead Islands, St. Lewis, Square Islands, and Triangle in Labrdor.

HFNL's Fisheries Heritage Website www.fisheriesheritage.ca gives people the opportunity to learn more about our Fisheries Heritage. This website contains images, text and links related to our fisheries heritage architecture and features all projects completed under the FHPP.

Heritage Fairs: The Historica Fairs Programme celebrates Canadian history and culture through projects presented to the public, across Canada, by students in Grades 4 through 9. The Programme is supported nationally by Historica, a non-profit organization dedicated to preserving and promoting Canadian heritage.

The Historic Sites Association, in partnership with several organizations such as the Heritage Foundation of Newfoundland and Labrador and the Department of Education, manages and promotes the Heritage Fairs across Newfoundland and Labrador. The Heritage Fair Program encourages students to explore their heritage in a hands-on manner using the medium of their choice which they can present at a public exhibition held in their school. Various activities are developed nationally to recognize outstanding projects from each province. This national initiative is supported by Canada's National History Society and can be seen online at www.heritagefairs.ca.

In Newfoundland and Labrador, schools hold Fairs and select representatives to participate in 1 of 7 Regional Fairs across the province with thousands of students participating in the program annually. Their projects, which range from personal family histories to major Newfoundland and Labrador and Canadian historical events, reach over 40,000 people each year. Heritage groups also showcase their work at the Regional Fairs. Each Regional Fair then selects 1 or 2 students to represent them at the National Historica Camp held each July in a different province every year. HFNL financially supports the annual Fairs each year and staff of HFNL sit on the Heritage Fairs Programme Committee and act as judges for the Fair.

Newfoundland Historic Trust Southcott Awards - The Southcott Awards are named for one of the most important nineteenth century Newfoundland building firms: J. and J.T. Southcott and are intended to recognize those who have undertaken restoration work and through the illustrations of these projects, show others what can be done with our architectural resources. From 1984 to 2012, 78 of the Foundation's Registered Heritage Structures have been awarded Southcott Awards by the Newfoundland Historic Trust.

The HFNL provided a financial contribution to the Historica Fairs Programme, and the Newfoundland Historic Trust Southcott Awards. These programs are educational initiatives designed to increase awareness of and interest in the "heritage" of the province.

HFNL introduced the ***Doors Open Program*** to the province. Doors Open is a unique opportunity for the citizens and visitors of Newfoundland and Labrador to tour buildings that are normally closed to the public or charge an entrance fee. Participants of Doors Open welcome visitors to look around for free. HFNL turned the Doors Open Program over to the Newfoundland Historic Trust, which is a volunteer organization and is better suited to the delivery of the program. HFNL provided financial assistance to the Trust for the delivery of the Doors Open Program.

The Foundation undertakes a number of other activities geared towards the preservation of the province's architectural heritage: awareness raising; education and outreach; technical expertise to property owners; professional expertise to a variety of committees; policy advice to all three levels of government, and general leadership in the heritage community.

Heritage Day Poster Contest

The HFNL celebrated national Heritage Day on Monday, February 20th at the Quidi Vidi Plantation, St.John's. The Honourable Terry French, Minister of Tourism, Culture and Recreation, along with representatives from the education and heritage communities and municipal and provincial governments, joined HFNL as the winners of this year's provincial Heritage Places Poster Contest were announced. Over 1000 students from 50 schools across the province produced submissions for the contest. This contest was open to all schools in the province, and was organized through HFNL. The winning submission is featured on the Foundation's website www.heritagefoundation.ca promoting Heritage Day in Newfoundland and Labrador.

Victoria Fitzgerald, a grade 11 student at Gonzaga High School, St. John's, submitted the overall winning submission. The winning submissions at the other grade levels were: Primary-Jorja Pevie, Grade 3, Jakeman All Grade, Trout River; Elementary-HaeNa Luther, Grade 5, Stella Maris Academy, Trepassey; Junior High-Ashley Synyard, Grade 7, Roncalli Central High, Avondale.

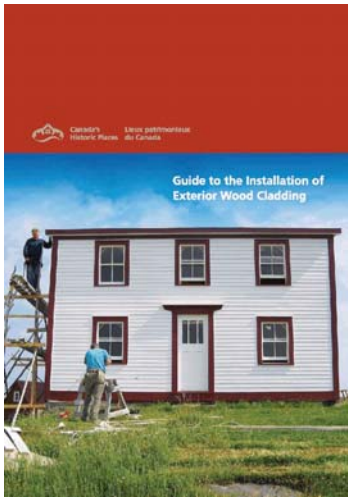
Minister French, Victoria Fitzgerald, HaeNa Luther and Ashley Synyard

Jorja Pevie

Jorja Pevie was unable to attend the Heritage Day Celebrations in St. John's- her award was sent to her school, Jackman All Grade, Trout River, and was presented to her at a school assembly.

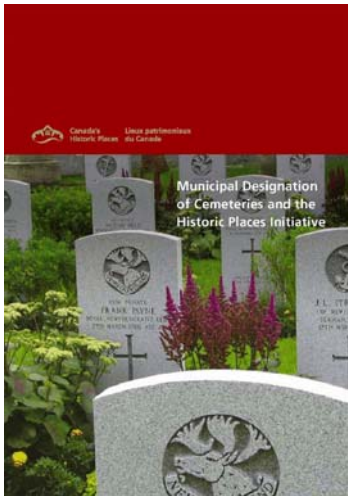
Publications - Brochures & Booklets

The Foundation distributed brochures and other promotional materials to educate municipalities as well as the general public on the different aspects of designation, restoration, and architectural styles, etc.

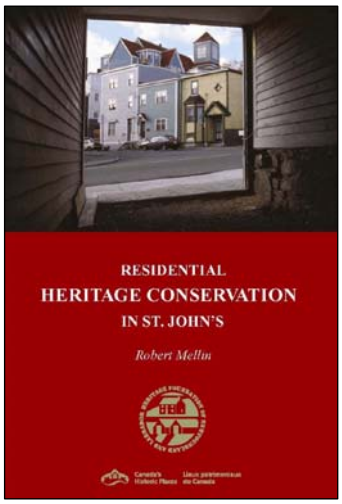


The brochure ***Guide to the Installation of Exterior Wood Cladding*** was developed to promote the proper installation of wood cladding.

The ***Municipal Designation of Cemeteries and the Historic Places Initiative*** brochure serves as a guide to the steps involved in designating a cemetery.

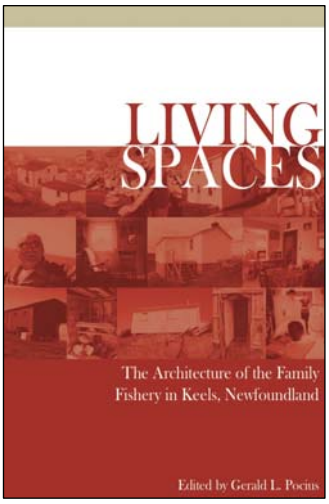


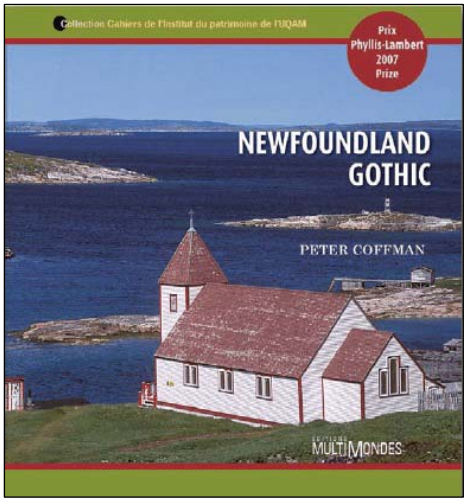
Conserving Our Fisheries Heritage brochure explains the steps for conserving our fishery buildings, flakes, wharves, stages, etc.



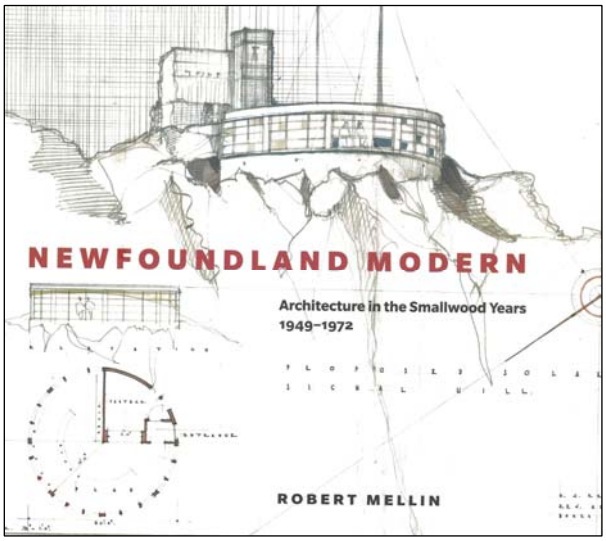
The Residential Heritage Conservation in St. John's, by Robert Mellin, was sponsored by the Historic Places Initiative and the Heritage Foundation of Newfoundland and Labrador. Although much of the information relates to St. John's, many aspects of exterior cladding technology, materials, architectural style, etc. can be applied to other areas of the Province.

Living Spaces: The Architecture of the Family Fishery in Keels, Newfoundland, examines how outmigration and gentrification affected the traditional cultural landscape of the Bonavista region, focussing on the last two inshore fishing families in the community of Keels.





Newfoundland Gothic by Peter Coffman is about gothic style churches with a focus on Newfoundland churches.



The Foundation has since its inception concentrated on structures of the 19th and 20th century. It is now appropriate that the built heritage of the Modern Architecture of the province be included in this protection and commemoration. HFNL is in the process of developing criteria for the designation and granting of structures built in the "Modern Architectural Style".

When the criteria has been formalized, structures in the publication ***"Newfoundland Modern: Architecture in the Smallwood Years 1949-1972",*** by Robert Mellin will be the first candidates for recognition under the Foundation's new category "Modern Architecture" under the Registered Heritage Structure Program.

Strategic Directions of Government

The Strategic Directions of Government that are outlined in HFNL's Work Plan 2011 – 2014 are to (1) Preserve and Safeguard Tangible and Intangible Heritage, and, (2) Strengthen Cultural Sector Partnership and Support. HFNL has met those commitments in its financial support of programs such as Historic Fairs delivered by Historic Sites Association; the Doors Open Program and the Southcott Awards delivered by Newfoundland Historic Trust, as well as by providing financial assisting in publications such as *Newfoundland Gothic; Living Spaces: The Architecture of the Family Fisher in Keels, Newfoundland; The Residential Heritage Conservation in St. John's*; and *Newfoundland Modern: Architecture in the Smallwood Years 1949 – 1972*.

HFNL distributed brochures and promotional materials which serve as educational guides to municipalities, as well as the general public on the different aspects of restoring, proper installation of materials and conserving our tangible cultural heritage. The Foundation delivered workshops, provided targeted training sessions to community groups engaged in ICH documentation, and recorded numerous photos, videos and audio interviews with the Digital Archives Initiatives. These initiatives have preserved and safeguarded the province's tangible as well as its intangible heritage.

Opportunities and Challenges Ahead:

Ecclesiastical Structures:

This year the Foundation continued with their Church Survey which will be used for archival purposes and will serve as a record of the religious built heritage in the province. With a diminishing population/congregation many of our rural churches are unable to continue to remain open. This puts in jeopardy an important element of Newfoundland and Labrador's historical architecture. HFNL will work with the Department of Tourism, Culture and Recreation to review options to ensure the survival of these architectural gems throughout Newfoundland and Labrador.

One of the more challenging issues when dealing with ecclesiastical structures is the unwillingness of some churches to permit the reuse of their structures. Also the reluctance by particular faiths to allow community parishes the right to seek designation as a Registered Heritage Structure and accept a grant for the restoration of their structures has been a very difficult obstacle to overcome. HFNL continues to work with the hierarchy of the three main faiths in the province to develop ways to overcome these obstacles.

Registered Heritage Districts:

One opportunity for the Foundation in the future is the expansion of the Registered Heritage Districts Program. There are several more communities in Newfoundland and Labrador which the Foundation has identified as having potential RHD. The Foundation's newly hired RHD co-ordinator will work with these communities to identify and develop their heritage resources.

This opportunity also poses challenges for the Foundation. The Registered Heritage District Program is a long and complex process and can take up to two years of consultation between Foundation staff and the community before an application is ready to be processed by the HFNL Committee and Board. The RHD Program is presently commemorative only, and because there is no money associated with the program, some communities may not develop their potential districts due to lack of resources. The possibility exists that these potential heritage districts will be lost to the elements and/or new construction.

The involvement of the ICH Program has afforded the Foundation the ability to record the oral history and traditions which is most important when considering a community for Registered Heritage District status, because it identifies its past and highlights its achievements as well as records traditions that are unique to a particular community. The history and traditions together with heritage buildings and landscapes (view-planes) give a more holistic view of the Registered Heritage District.

HERITAGE FOUNDATION OF NEWFOUNDLAND AND LABRADOR

FINANCIAL STATEMENTS

MARCH 31, 2013

Management's Report

Management's Responsibility for the Heritage Foundation of Newfoundland and Labrador Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that transactions are properly authorized, assets are safeguarded and liabilities are recognized.

Management is also responsible for ensuring that transactions comply with relevant policies and authorities and are properly recorded to produce timely and reliable financial information.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial information on a periodic basis and external audited financial statements yearly.

The Auditor General conducts an independent audit of the annual financial statements of the Foundation, in accordance with Canadian generally accepted auditing standards, in order to express an opinion thereon. The Auditor General has full and free access to financial management of the Heritage Foundation of Newfoundland and Labrador.

On behalf of the Heritage Foundation of Newfoundland and Labrador.

George Chalker
Executive Director

Madonna Sullivan
Financial Manager

September 20, 2013

AUDITOR
GENERAL
of Newfoundland and Labrador

INDEPENDENT AUDITOR'S REPORT

To the Chairperson and Members
Heritage Foundation of Newfoundland and Labrador
St. John's, Newfoundland and Labrador

Report on the Financial Statements

I have audited the accompanying financial statements of the Heritage Foundation of Newfoundland and Labrador which comprise the statement of financial position as at March 31, 2013, the statements of operations and accumulated surplus, change in net financial assets, and cash flows for the year ended March 31, 2013, 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, 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.

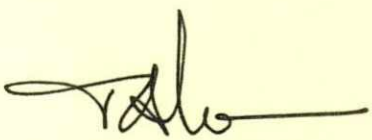
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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.

Independent Auditor's Report (cont.)

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 Heritage Foundation of Newfoundland and Labrador as at March 31, 2013, and its financial performance and its cash flows for the year ended March 31, 2013, in accordance with Canadian public sector accounting standards.



TERRY PADDON, CA
Auditor General

September 20, 2013
St. John's, Newfoundland and Labrador

HERITAGE FOUNDATION OF NEWFOUNDLAND AND LABRADOR
STATEMENT OF FINANCIAL POSITION
As at March 31

	2013	2012
FINANCIAL ASSETS		
Cash	**$ 103,225**	$ 145,532
Portfolio investments (Note 4)	**1,487,495**	1,381,890
Accounts receivable (Note 5)	**393,263**	42,057
	1,983,983	1,569,479
LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	**49,350**	60,616
Employee future benefits (Note 7)	**77,215**	74,640
Deferred revenue (Note 8)	**1,462,941**	1,013,380
	1,589,506	1,148,636
Net financial assets	**394,477**	420,843
NON-FINANCIAL ASSETS		
Tangible capital assets, net (Note 9)	**598**	4,619
Prepaid expenses	**383**	383
	981	5,002
Accumulated surplus (Note 10)	**$ 395,458**	$ 425,845

Contractual obligations (Note 14)

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

Signed on behalf of the Foundation: _____ **Chairperson** _____ **Member**

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

	2013 Budget	2013 Actual	2012 Actual
	(Note 16)		
REVENUES			
Province of Newfoundland and Labrador (Note 17)	$ 655,074	$ 559,904	$ 551,438
Other Provincial revenue	-	-	4,500
Income from portfolio investments	45,000	31,423	27,314
Miscellaneous	10,010	10,011	5,257
	710,084	601,338	588,509
EXPENSES (Note 11)			
Heritage grants	200,000	137,900	107,793
Fisheries Heritage Preservation Initiative	75,000	14,183	18,757
Special projects (Note 12)	2,000	10,265	8,325
Administration	318,000	328,727	370,378
Intangible Cultural Heritage Strategy (Note 13)	133,812	140,650	141,891
	728,812	631,725	647,144
Annual deficit	(18,728)	(30,387)	(58,635)
Accumulated surplus, beginning of year	$ 425,845	$ 425,845	$ 484,480
Accumulated surplus, end of year	$ 407,117	$ 395,458	$ 425,845

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

HERITAGE FOUNDATION OF NEWFOUNDLAND AND LABRADOR
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the Year Ended March 31

	2013 Budget	2013 Actual	2012 Actual
	(Note 16)		
Annual deficit	$ -	$ (30,387)	$ (58,635)
Tangible capital assets			
Amortization of tangible capital assets	-	4,021	10,127
	-	4,021	10,127
Prepaid expenses			
Acquisition of prepaid expense	-	(1,750)	(1,800)
Use of prepaid expense	-	1,750	1,800
	-	-	-
Decrease in net financial assets	-	(26,366)	(48,508)
Net financial assets, beginning of year	-	420,843	469,351
Net financial assets, end of year	$ -	$ 394,477	$ 420,843

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

HERITAGE FOUNDATION OF NEWFOUNDLAND AND LABRADOR
STATEMENT OF CASH FLOWS
For the Year Ended March 31

	2013	2012
Operating transactions		
Annual deficit	**$ (30,387)**	$ (58,635)
Adjustment for non-cash items		
Amortization of tangible capital assets	**4,021**	10,127
	(26,366)	(48,508)
Change in non-cash operating items		
Accounts receivable	**(351,206)**	(4,933)
Accounts payable and accrued liabilities	**(11,266)**	9,285
Employee future benefits	**2,575**	7,229
Deferred revenue	**449,561**	127,937
Cash provided from operating transactions	**63,298**	91,010
Investing transactions		
Purchase of portfolio investments	**(660,605)**	(1,650,000)
Redemption of portfolio investments	**555,000**	1,676,653
Cash (applied to) provided from investing transactions	**(105,605)**	26,653
Increase (decrease) in cash	**(42,307)**	117,663
Cash, beginning of year	**145,532**	27,869
Cash, end of year	**$ 103,225**	$ 145,532

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

1. Nature of operations

The Heritage Foundation of Newfoundland and Labrador (the Foundation) operates under the authority of the *Historic Resources Act*. Its affairs are managed by members of the Foundation appointed by the Lieutenant-Governor in Council.

The objectives of the Foundation are:

(a) to stimulate an understanding of and appreciation for the architectural heritage of the Province;

(b) to support and contribute to the preservation, maintenance and restoration of buildings and other structures of architectural or historical significance in the Province; and

(c) to contribute to the increase and diffusion of knowledge about the architectural heritage of the Province.

The Foundation is a Crown entity of the Province of Newfoundland and Labrador and as such is not subject to Provincial or Federal income taxes.

2. Summary of significant accounting policies

(a) Basis of accounting

The Foundation is classified as an Other Government Organization as defined by Canadian Public Sector Accounting Standards (CPSAS). These financial statements are prepared by management in accordance with CPSAS for provincial reporting entities established by the Canadian Public Sector Accounting Board (PSAB). The Foundation does not prepare a statement of re-measurement gains and losses as the Foundation does not enter into relevant transactions or circumstances that are being addressed by the statement.

(b) Financial instruments

The Foundation's financial instruments recognized on the statement of financial position consist of cash, portfolio investments, accounts receivable, and accounts payable and accrued liabilities. The Foundation generally recognizes a financial instrument when it enters into a contract which creates a financial asset or financial liability. Financial assets and financial liabilities are initially measured at cost, which is the fair value at the time of acquisition. The Foundation subsequently measures all of its financial assets and financial liabilities at cost.

The carrying values of cash, portfolio investments, accounts receivable, and accounts payable and accrued liabilities approximate fair value due to their nature and/or the short term maturity associated with these instruments.

Interest attributable to financial instruments is reported on the statement of operations and accumulated surplus.

2. Summary of significant accounting policies (cont.)

(c) Cash

Cash includes cash in the bank.

(d) Deferred revenue

Deferred revenue consists of contributions received from the Province of Newfoundland and Labrador to be used for the payment of heritage grants and other heritage initiatives as directed by the Province. These contributions are recognized as revenue in the fiscal year the related expenses are incurred.

(e) Employee future benefits

i. Severance pay is calculated based on years of service and current salary levels. Entitlement to severance pay vests with employees after nine years of continuous service, and accordingly a liability has been recorded for these employees. The amount is payable when the employee ceases employment with the Foundation unless the employee transfers to another entity in the public service, in which case the liability is transferred with the employee to the other entity.

ii. The employees of the Foundation are covered by the *Public Service Pensions Act, 1991*, or a self-directed RRSP. For employees covered by the self-directed RRSP, the Foundation will contribute at the same rates as the Public Service Pension Plan based on the employee's salary to the self-directed RRSP but there is no requirement for the employee to match the contributions. Contributions to the Public Service Pension Plan are required from certain employees and are matched by the Foundation. Contributions related to the Public Service Pension Plan are remitted to the Province of Newfoundland and Labrador Pooled Pension Fund from which pensions will be paid to employees when they retire.

The contributions of the Foundation to both the self-directed RRSPs and the Public Service Pension Plan are recorded as an expense for the year.

2. Summary of significant accounting policies (cont.)

(f) Tangible capital assets

Tangible capital assets are recorded at cost, including amounts that are directly related to the acquisition of the assets.

The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Systems development	5 years
Office and computer equipment	5 years

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Foundation's ability to provide services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations and accumulated surplus.

Minor tangible capital asset purchases are charged to operations in the year of acquisition.

(g) Prepaid expenses

Prepaid expenses are charged to the expense over the periods expected to benefit from it.

(h) Revenues

Revenues are recognized in the periods in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

The Foundation recognizes government transfers as revenues when the transfer is authorized, any eligibility criteria are met, except when and to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability for the Foundation. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Government transfers consist of funding from the Province of Newfoundland and Labrador.

Income from portfolio investments is recorded as earned.

2. Summary of significant accounting policies (cont.)

(i) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is recorded as an expense.

Government transfers are recognized as expenses in the period in which the transfer is authorized and all eligibility criteria have been met. Government transfers include grants and subsidies under the Foundation's Registered Heritage Structures grant program, the Fisheries Heritage Preservation grant program, and other projects as directed by the Province.

(j) Measurement uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of the revenues and expenses during the period. Items requiring the use of significant estimates include the useful life of tangible capital assets and estimated employee future benefits.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

3. Change in accounting policy

In December 2010, Section PS 3410, *Government Transfers*, was amended by the PSAB. These amendments are effective for fiscal years beginning on or after April 1, 2012. The main changes pertain to recognition criteria for government transfers, affecting how the Foundation accounts for such transfers, particularly whether the deferral of such transfers is appropriate. During the year, the Foundation adopted this standard. The Foundation determined that the government transfers it receives contain stipulations that give rise to obligations that meet the definition of a liability for the Foundation and should continue to be recognized as deferred revenue until the related stipulations have been satisfied. Therefore, the adoption of this standard had no significant impact on the Foundation's financial statements.

4. Portfolio investments

	2013	2012
Portfolio investments, at cost	$ 1,487,495	$ 1,381,890
Portfolio investments, at market	$ 1,487,495	$ 1,381,890

Investments consist of Guaranteed Investment Certificates, with maturity dates ranging from June 17, 2013 to June 29, 2015 and interest rates ranging from 1.30% to 2.40%.

5. Accounts receivable

	2013	2012
Investment income receivable	$ 21,552	$ 18,734
Harmonized sales tax receivable	8,452	14,515
Province of Newfoundland and Labrador	362,314	6,165
Trade accounts receivable	945	2,643
	$ 393,263	$ 42,057

There is no allowance for doubtful accounts since all amounts are considered collectible.

6. Accounts payable and accrued liabilities

	2013	2012
Trade accounts payables and accruals	$ 11,839	$ 24,565
Accrued employee benefits	37,511	36,051
	$ 49,350	$ 60,616

7. Employee future benefits

(a) Severance pay

Employee future benefits consist of the liability for severance pay of $77,215 (2012 - $74,640).

(b) Retirement benefits

The Foundation and its employees contribute to the Public Service Pension Plan in accordance with the *Public Service Pensions Act, 1991*. The Government of Newfoundland and Labrador administers the Public Service Pension Plan, including payment of pension benefits to employees to whom the *Act* applies. The Public Service Pension Plan is a multi-employer, defined benefit plan.

The plan provides a pension to employees based on their length of service and rates of pay. The maximum contribution rate for eligible employees was 8.6% (2012 - 8.6%). The Foundation's contributions equal the employees' contributions to the plan. The Foundation is not required to make contributions in respect of any actuarial deficiencies of the plan. The pension expense for the Foundation at March 31, 2013, was $8,038 (2012 - $5,026).

For those employees not covered by the Public Service Pension Plan, the Foundation will make an annual contribution equal to the rate provided under the Public Service Pension Plan (maximum of 8.6% of the employee's salary) salary to a self-directed RRSP. There is no requirement that the employee make a matching contribution. Contributions to self-directed RRSPs for the year ended March 31, 2013, were $12,436 (2012 - $13,197)

8. Deferred revenue

Deferred revenue consists of contributions received from the Province of Newfoundland and Labrador to be used for the payment of heritage grants and other heritage initiatives as directed by the Province.

	2013	2012
Registered Heritage Structures	$ 775,085	$ 712,985
Fisheries Heritage Preservation Program	101,586	108,515
Ecclesiastical Structures	115,000	75,000
Municipal Planning	-	70,000
Downtown Revitalization	-	46,880
Registered Heritage Districts	116,880	-
Helicopter Crash Memorial	354,390	-
	$ 1,462,941	$ 1,013,380

9. Tangible capital assets

	Systems development	Office and computer equipment	Total
Balance, March 31, 2012	$ 267,096	$ 65,558	$ 332,654
Additions	-	-	-
Balance, March 31, 2013	267,096	65,558	332,654
Balance, March 31, 2012	264,370	63,665	328,035
Amortization expense	2,445	1,576	4,021
Balance, March 31, 2013	266,815	65,241	332,056
Net book value, March 31, 2013	**$ 281**	**$ 317**	**$ 598**
Net book value, March 31, 2012	$ 2,726	$ 1,893	$ 4,619

10. Accumulated surplus

Section 25 of the *Historic Resources Act* requires the Foundation to maintain a Fund of monies voted to it by the Legislature and of other monies received by way of gift, bequest, donation or otherwise. Disbursements from the Fund may be made by the Foundation for the purposes set out in the Legislation. The Fund consists of the accumulated surplus of the Foundation. As at March 31, 2013, the Fund balance was $395,458 (2012 - $425,845).

11. Expenses by object

The following is a summary of expenses by object:

	2013 Actual	2012 Actual
Salaries and benefits	$ 375,728	$ 370,885
Grants	161,464	131,772
Professional services	12,376	60,158
Purchased services	49,528	37,213
Travel	21,009	28,964
Amortization	4,021	10,127
Communications	5,384	5,622
Property, furnishings and equipment	2,215	2,403
	$ 631,725	$ 647,144

12. Special projects

The Foundation incurred expenses related to the following special projects.

	2013 Actual	2012 Actual
Cultural Ministers Meeting	$ -	$ 2,625
Vokey Film Documentary	5,000	-
Other	5,265	5,700
	$ 10,265	$ 8,325

13. Intangible Cultural Heritage Strategy

In 2008, the Province appointed the Foundation to lead and implement the Province's Intangible Cultural Heritage Strategy. The mission of the Strategy is to safeguard and sustain the Intangible Cultural Heritage of Newfoundland and Labrador for present and future generations, as a vital part of the identities of Newfoundlanders and Labradorians, and as a valuable collection of unique knowledge and customs. During the year, the Foundation recognized $108,086 (2011 - $123,533) in revenue related to the Strategy. The Foundation also incurred expenses of $140,650 (2012 - $141,891) related to the Strategy.

14. Contractual obligations

(a) Grant commitments

As at March 31, 2013, the Foundation had committed $459,920 (2012 - $551,320) in the form of heritage grants approved but not yet disbursed or rescinded. Future disbursements related to these heritage grants will be recorded as reductions to deferred revenue. The Foundation adopted a policy with respect to heritage grant commitments requiring that all grants approved be available for a period of two years from the date of grant approval. Clients not utilizing the heritage grants within this timeframe will forfeit their right to these heritage grants, unless an extension is granted.

As at March 31, 2013, the Foundation had also committed $6,000 (2012 - $10,300) in the form of Fisheries Heritage Preservation Initiative grants approved but not yet disbursed or rescinded. Future disbursements related to these Fisheries Heritage Preservation Initiative grants will be recorded as reductions to deferred revenue. The Foundation's policy with respect to Fisheries Heritage Preservation Initiative grant commitments requires that all grants approved be available for a period of one year from the date of grant approval. Clients not utilizing the Fisheries Heritage Preservation Initiative grants within this timeframe will forfeit their right to these grants, unless an extension is granted.

14. Contractual obligations (cont.)

(b) Operating lease obligation

Office equipment has been leased by the Foundation. Minimum lease payments over the term of the lease are as follows:

2013	$ 2,434
2014	3,246
2015	3,246
2016	1,628
	$ 10,554

15. Financial risk management

The Foundation recognizes the importance of managing risks and this includes policies, procedures and oversight designed to reduce risks identified to an appropriate threshold. The risks that the Foundation is exposed to through its financial instruments are credit risk, liquidity risk and market risk.

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 Foundation's main credit risk relates to cash, portfolio investments and accounts receivable. The Foundation's maximum exposure to credit risk is the carrying amounts of these financial instruments. The Foundation is not exposed to significant credit risk with its cash or portfolio investments because these financial instruments are held with a Chartered Bank. The Foundation is not exposed to significant credit risk related to its accounts receivable as these amounts are due primarily from the Province of Newfoundland and Labrador, a Chartered Bank, or the Government of Canada. Accordingly, there is no allowance for doubtful accounts as all amounts are considered collectible.

Liquidity risk

Liquidity risk is the risk that the Foundation will be unable to meet its financial liabilities and contractual obligations. The Foundation's exposure to liquidity risk relates mainly to its accounts payable and accrued liabilities and its contractual obligations as disclosed in Note 14. The Foundation manages liquidity risk by monitoring its cash flows and ensuring that it has sufficient resources available to meet its financial liabilities and contractual obligations.

15. Financial risk management (cont.)

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency (foreign exchange) risk, interest rate risk and other price risk. The Foundation is not exposed to significant foreign exchange or other price risk. The Foundation is not exposed to significant interest rate risk related to its portfolio investments because these investments have fixed interest rates and fixed values at maturity.

16. Budgeted figures

Budgeted figures, which have been prepared on a cash basis, are provided for comparison purposes and have been derived from the estimates approved by the Board of Directors of the Foundation.

17. Related party transactions

(a) The Foundation receives grant funding from the Province of Newfoundland and Labrador. During the year, the Foundation received grants totalling $1,009,465 (2012 - $679,375). The Foundation recognized $559,904 (2012 - $551,438) in revenue from the Province of Newfoundland and Labrador.

(b) The Foundation leases office space from the Province of Newfoundland and Labrador at an annual rate of $1.

(c) The Foundation received revenues of $0 (2012 - $4,500) from related parties.

(d) The Foundation incurred expenses of $5,141 (2012 - $10,000) with related parties.

(e) Accounts receivable includes amounts due from related parties of $362,314 (2012 - $8,265)

18. Non-financial assets

The recognition and measurement of non-financial assets is based on their service potential. These assets will not provide resources to discharge liabilities of the Foundation. For non-financial assets, the future economic benefit consists of their capacity to render service to further the Foundation's objectives.

Heritage Foundation of Newfoundland and Labrador
1 Springdale St.
P.O. Box 5171
St. John's, NL
A1C 5V5

Tel: 709-739-1892
Fax: 709-739-5413
Toll Free: 1-888-739-1892

email: info@heritagefoundation.ca
www.heritagefoundation.ca