Heritage Foundation
of Newfoundland and Labrador

Annual Report 2013-2014

Cover

Winning submission for the
2014 Heritage Places Poster Contest

By

Colby Farrel
Marystown High School

Depicting

Temperance Street Houses
Registered Heritage Structures, St. John's

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September 30, 2014

The Honourable Tony Cornect
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* (*the Act*) and covers the activities of the Heritage Foundation of Newfoundland and Labrador (HFNL) for the fiscal year **2013-14.** The 2013-14 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 for the three year reporting period 2011-14 and for the fiscal year April 1, 2013 to March 31, 2014, was prepared under the direction of the Board of Directors and the Board is accountable for the actual results reported therein.

The HFNL was established in 1984 under *Part IV* of *the Act.* The *Act* confers on the Foundation the authority to preserve 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 authority, the HFNL stimulates an understanding and appreciation of the architectural, cultural and historical value of the cultural landscape.

Since 2008 the HFNL has implemented the province's Intangible Cultural Heritage Strategy. The goal is to safeguard and sustain the Intangible Cultural Heritage (ICH) of Newfoundland and Labrador for present and future generations, as a vital part of the identity 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.

Respectfully submitted,

Frank Crews
Heritage Foundation of Newfoundland and Labrador

Mandate:
The Heritage Foundation of Newfoundland and Labrador (HFNL) was established in 1984 under *Part IV, sections 19-30* of t*he Act*. The HFNL 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 HFNL has not changed, the mandate statement has been revised to more concise wording while maintaining the same elements. The mandate of the HFNL is "***To support the preservation and recognition of the province's historic places and the safeguarding of its intangible cultural heritage".***

Overview:
The HFNL is composed of a Board of Directors appointed by the Lieutenant-Governor in Council. The Board of Directors is presently composed of 11 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 HFNL 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, the HFNL stimulates an understanding and appreciation of the architectural, cultural and historical values of the cultural landscape. Changes to the *Act* in 2001 allowed the HFNL to designate whole areas, districts and communities as Registered Heritage Districts, which denotes the unique heritage values of structures and their association to the landscape.

The annual expenditure for the HFNL this past fiscal year was $1,051,295 as per the audited financial statement (please see appendix HFNL Financial Statements March 31, 2014 starting at page 35).

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, Tourism, Culture and Recreation	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; Lisa Wilson, Registered Heritage District co-ordinator and Nicole Penney, Public Folklore Intern.

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:
The 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.

3.0 Lines of Business

To fulfil its mandate, the HFNL 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 HFNL 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 HFNL or can download an application from the HFNL'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 is now administered on a 30/70 cost-shared basis, with the HFNL covering up to 30 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 HFNL'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 HFNL 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 HFNL'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 HFNL 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 HFNL sponsors a number of initiatives such as Tidy Towns of Newfoundland and Labrador, Newfoundland Historic Trust Southcott Awards and Doors Open NL.
The HFNL 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 Labradorians, 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 Heritage Fairs. The Provincial Heritage 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 HFNL 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 (TCR). This legislative mandate has now been assumed by the HFNL. The Registry has become the Heritage Foundation's "portal to the public".

The *Standards and Guidelines for the Conservation of Historic Places in Canada* (Standards and Guidelines) 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. Each applicant to HFNL's Registered Heritage Structure Grant Program receives a CD copy of the Standards and Guidelines and they are informed that they must follow these guidelines to preserve the historic elements of their structure.

The Municipal Outreach Program of the HFNL 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.

Shared Commitments:
HFNL works with TCR 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 teach incoming graduate students cultural documentation techniques. Financial assistance was received from the Department of Advanced Education and Skills (AES) 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 also received from Heritage Canada The National Trust through its *Young Canada Works in Heritage Organizations Program* and from the Student Works and Service Program (SWASP) Community Service. HFNL partnered with organizations such as the Wooden Boat Museum, Cupid's Legacy Centre, Baccalieu Trail Heritage Corporation, Logger's Life Museum, Town of Port Blandford, Association of Newfoundland and Labrador Archives, Ascension Collegiate and Queen Elizabeth Regional High and Max Theatre to co-present ICH workshops and training sessions.

Through its work planning and in partnership with MUN, AES and with Heritage Canada The National Trust, HFNL worked to support the achievement of government's strategic direction to "Preserve and Safeguard tangible and intangible heritage".

Vision:
The vision of the HFNL 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 HFNL over the next planning cycle and was identified in 2011. It represents the key long-term results that the HFNL 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 HFNL 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 HFNL is working to preserve, protect and strengthen the province's tangible and intangible heritage.

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 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.

Indicator Reporting for 2013-14
HFNL has advertised that structures built in the Modern Architectural Style are now eligible for designation as Registered Heritage Structures and therefore eligible for a Registered Heritage Structure Grant. Some guidelines have been developed and will be included in its application forms for designation and granting. This past fiscal year HFNL received one application for designation under its Modern Architectural Style criteria, however the building was federally owned and HFNL is not permitted to designate or grant a federally owned structure.

The designation of the Modern Architectural Style has proven to be challenging. 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. The development of criteria for Modern Architecture has not been as straightforward as that of traditional styles of architecture. More education needs to be done as the public perception of modern architecture style is that of recently built structures rather than the structures built in the architectural style of a certain era.

Goal 1 three-year reporting

Identified structures built in the Modern Architectural Style; Inventoried the Modern Architectural Style architecture in the province; and launched a publication as it relates to the Modern Architectural Style.

HFNL worked with and financially supported Dr. Robert Mellin in identifying structures built in the Modern Architectural Style and in compiling an inventory of modern structures throughout the province. The inventory contains the name and location of approximately 80 structures built in the Modern Architecture Style and highlights 46 of these structures that deserve special consideration or buildings which should be a priority for designation due to particular situations i.e. in threat of demolition.

Dr. Mellin used this information to publish a book entitled "*NEWFOUNDLAND MODERN: Architecture in the Smallwood Years 1949-1972*". This publication is about the modern architecture that coincided with Premier Joseph Smallwood's administration. The collection of structures in the publication include Beth El Synagogue, the Arts and Culture Centre, the Confederation Building, Bowring's Department Store and Parking Garage, the Marine Science Building, the Holiday Inn and the Smallwood Residence on Roaches Line just to mention a few.

Modified designation criteria to include the Modern Architectural Style, and Promoted by way of advertisement and public education the importance of the Modern Architectural Style of architecture.

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.

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 architects 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 and has therefore not been completed as of March 31, 2014. This process remains ongoing.

Over the three year annual reporting period HFNL has - Identified structures built in the Modern Architectural Style; Inventoried the Modern Architectural Style architecture in the province; and, launched a publication as it relates to the Modern Architectural Style. Due to the complexity of the Modern Architecture Style HFNL has started but not completed indicators (4) Modified designation criteria to include the Modern Architectural Style; and (5) Promoted by way of advertisement and public education the importance of the Modern Architectural Style of architecture. The process for these two indicators is ongoing. Due to lack of applications, HFNL has not designated a structure built in the Modern Architectural Style.

Goal 2

The most vibrant and architecturally 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 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.

Indicator Reporting for 2013-14

Ecclesiastical structures are important physical symbols of the values, beliefs and aspirations of previous generations of Newfoundlanders and Labradorians. They are an important component of the province's built heritage.

The challenges facing the owners of the Provinces Historical Ecclesiastical Structures include: dwindling congregations; aging churches; and, mounting maintenance costs. HFNL met with the hierarchy of the Anglican, Catholic and United Churches to discuss options on addressing these challenges.

HFNL published the Ecclesiastical Report and distributed it to the church community in St. John's and are in the process of distributing it throughout the province. The report answers questions such as "Why are historic churches important", "Who is responsible for designating churches Registered Heritage Structures in NL", and "How to apply for designation"? The Report also informs the church officials about: options on adaptive reuse of buildings that have become redundant; greening their buildings to lower maintenance costs; and, provides information on HFNL's Registered Heritage Structure Grant and Maintenance funding which HFNL has increased from one grant of $50,000 maximum to three grants totaling $150,000 for churches only.

This past fiscal year the government representative on the HFNL Board and the Executive Director of the Foundation met with the hierarchy of the Anglican, Catholic and United Churches to discuss the issue of Easements. The signing of the Easement Agreements has been a stumbling block to church officials in applying for designation and granting for their buildings. The Church officials felt that the Easement Agreement tied their hands when it came to the possibility of having to sell their properties as congregations diminish and maintenance costs increased.

HFNL has now introduced a Legal Contract Agreement to help alleviate this problem. Active churches now have the option to sign an Easement Agreement or a Legal Contract Agreement. The Legal Contract unlike the Easement Agreement has a stipulation that "if the said property is sold, demolished or so altered in its appearance as defined by the Statement of Significant (SoS), that all grant monies provided to the owner by the Foundation for restoration of the property will be returned to the Heritage Foundation of Newfoundland and Labrador."

HFNL also made changes to the grants for active ecclesiastical structures. The owners of active church structures now have the option to apply for for three $50,000 grant amounts to a maximum of $150,000.

The HFNL has 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 church community about options to green their building; the adaptive reuse 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 option of entering into a Legal Contract Agreement instead of an Easement Agreement.

Goal 2 Three year reporting

Surveyed issues surrounding the sustainability of the Province's Historical Ecclesiastical Structures; Completed the inventory of ecclesiastical structures throughout the province; and, Developed and implemented classification mechanisms for historical ecclesiastical structures.

HFNL met with officials from the Gower Street United Church Council, the Roman Catholic Diocese of Eastern Newfoundland and the Anglican Diocesan Synod of Eastern Newfoundland and Labrador in November 2011 to deal with critical issues with Church preservation and HFNL requirements, as well as ideas for HFNL to serve the needs of groups that own/manage historic church structures.

HFNL Board members met on December 9 and 10, 2011 to discuss the questions surrounding the preservation of the provinces ecclesiastical structures. A paper on HFNL Discussion Questions on Church Heritage Preservation dealt with issue of resistance to HFNL Easements; expanded services/expertise that the HFNL could provide to churches; funding for Heritage Church Preservation and the protocol for divestment of churches (recommendations/options for churches when owners are considering divestment). HFNL completed the inventory of ecclesiastical structures throughout the province with over 900 churches documented and over 700 accessible for public viewing on the HFNL's website www.heritagefoundation.ca.

HFNL developed and implemented classification mechanisms for historical ecclesiastical structures. Ecclesiastical structures are given a classification rating of level one, two, or three with level one being the most important. Each classification deals with the architecture, age, association by individual or event, as well as the retention of artefacts such as stained glass windows, liturgical vessels and furnishings.

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

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 HFNL 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 communities. 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.

The development of pilot strategies for the preservation of ecclesiastical structures is addressed in detail in the 2013-14 objective reporting.

Over the three year period HFNL has - 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.

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; to maximize their impact on sustainable tourism and community development; as well as strengthen cultural sector partnership and support through expanding cultural education and outreach.

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 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.

Indicator Reporting for 2013-14
In 2013-2014, the Intangible Cultural Heritage program continued its work to enhance outreach to schools, through the development of ICH-related curriculum, and encouraging the involvement of tradition-bearers in school and programming. The ICH Office met with Department of Education staff to discuss the Cultural Connections program, which aims to increase the presence of cultural content in the school curriculum and foster links between the arts and school communities. Several potential areas for collaboration were explored, and ICH Development Officer has offered to serve as a resource for future Cultural Connections programs.

The ICH office worked on several projects to bring work on tradition and culture into schools, most notably with the Finding Folklore project aimed at junior high to high school level students, and with the Graduate Folklore Field School program developed in cooperation with MUN's Department of Folklore.

The Finding Folklore program was developed to introduce students to local folk belief traditions in their communities, and the work of folklorists in documenting local traditions. A project was organized in cooperation with the Bay Robert Cultural Foundation to document folk beliefs, superstitions, charms, and cures in the Bay Roberts area. Level I students in an English class at Ascension Collegiate, Bay Roberts, were visited by two folklorists, who talked about local folklore and supernatural belief. Students were taught how to do primary research, and how to ask questions. To assist, HFNL developed a one-page questionnaire, for students to take home and use while interviewing parents, family members, friends, or neighbours. The program explored involvement of tradition-bearers in the school system by having students conduct interviews with local tradition bearers, and reporting to the class about their findings.

A second Finding Folklore workshop was developed for Queen Elizabeth Regional High School in Foxtrap to talk about local folklore and supernatural belief. Grade ten English classes discussed local superstitions, charms, ghost stories, fairy stories and urban legends. Participants explored oral tradition, the transmission of folk belief and offered advice about collecting oral histories.

A report was developed for the HFNL board on youth ICH projects. Such projects include the "Hoist your Sails and Run" program, which is aimed at Creating a venue for community members to come together to share their ideas, experiences and traditional knowledge. "Hoist your Sails and Run" is a community heritage project which will promote and support mentoring activities between seniors and youth.

HFNL 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.

Goal 3 Three Year Reporting

Identified key challenges around best practices in documentation for the inventory of Intangible Cultural Heritage (ICH).

The ICH office prepared a report on key challenges in the community conservation of Intangible Cultural Heritage in Newfoundland and Labrador. The report focused on three key challenges: public awareness and training; the creation of an ICH inventory process; and, recording standards and ethics. Preserving ICH within a community context face many challenges so there is a need to collect, document and archive cultural information. This collecting, documenting and archiving must be balanced by the ability of those tradition bearers, groups and communities to share, use, re-shape, and transmit such information. The mandate to collect information and the desire to share it online necessitate strong standards and guidelines.

The implementation of standards and guidelines impact how community collectors are trained, and ensure material is presented back to the public in professional and accessible formats. All of these things together strengthen the understanding of the value of ICH at the grass-roots level. The report is available at: www.mun.ca/ich/ICH_hurdles_and_challenges.pdf.

In 2012-2013 the ICH 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 in 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.

The Graduate Folklore Field school program was developed as part of the "Folklore 6020: Field and Research Methods" course, aimed at teaching students how to document local culture and

traditions, taught by instructor Dr. Gerald Pocius. The field school program was a partnership between the Department of Folklore, the Quidi Vidi Village Foundation, the City of St. John's, and HFNL's Intangible Cultural Heritage office.

Students learned about a variety of different cultural documentation methods, all from a folkloristic perspective. They learned how to use recording equipment and conduct oral history interviews, picked up photography tips from Newfoundland photographer Brian Ricks, and were instructed on how to draw floor plans of historic buildings. Along the way, they interacted with local tradition bearers, and gained insight into how folklorists really work in communities.

Increased components of ICH included on MUN's Digital Archive Initiative (DAI); and targeted training sessions to community groups engaged in ICH documentation.

As described above, in 2012-2013 the ICH program continued work on the DAI. Community oral history collections were expanded 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.
As also outlined in the previous section, the ICH office worked on several projects designed to provide targeted training sessions to community groups engaged in ICH documentation, and the office undertook a telephone-based survey of ICH training needs in the province.

The details of these projects are described in the last indicator and clearly demonstrate that the HFNL increased components of the ICH included on MUN's digital archive, and targeted training sessions to community groups engaged in ICH documentation.
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.

The indicator to 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 is addressed in detail in the 2013-14 objective reporting.

Over the three year period of the Annual Report HFNL – Identify 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 Initiative (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.

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.

HFNL 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, HFNL has the qualifications required to provide advisory services related to ICH. Dale Jarvis, ICH Development Officer for the HFNL, currently sits as an expert member on the Consultative Body of the Intergovernmental Committee for ICH and attended one meeting this year in Paris, and will attend a second in September 2014, as part of the jury to recommend nominations to the UNESCO World Heritage lists for ICH. This is a contract between HFNL and UNESCO, with UNESCO providing travel funds.

Efforts to preserve intangible cultural heritage within a community context face challenges. There is a need to collect, document and archive cultural information, but this must be balanced by the ability of tradition bearers, groups and communities to share, use, re-shape, and transmit such information. 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.

Graveyard workshop in St. John's

The ICH office offered 15 workshops and training programs, which included two forums. One was with the Baccalieu Trail Heritage Corporation, which included representatives from the 70 communities around the Baccalieu Trail. The aim of the forum, subtitled "Preserving the Past and Looking to the Future", discussed matters related to community heritage, future plans and how best to realize them, and opportunities for communication and collaboration within the region.

The ICH office also continued its partnership with MUN's Department of Folklore's Public Folklore graduate class, working with graduate students, teaching them how to create, plan and run two community-based ICH workshops, one on food traditions, and one on dance traditions.

Quidi Vidi Village

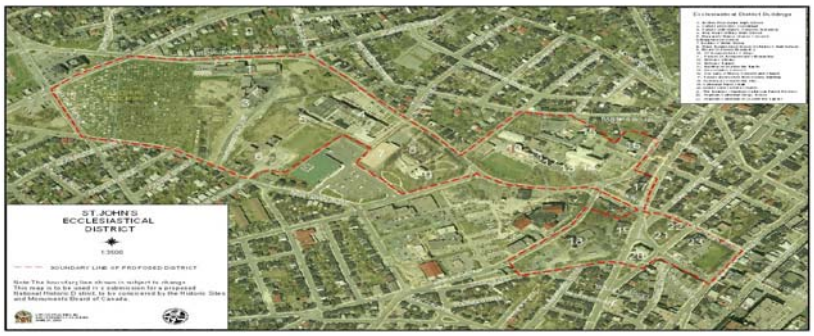
Under the direction of Dr. Gerald L. Pocius, the Folklore 6020 field school introduced beginning graduate students to ethnographic documentation methods related to landscape, buildings, narratives, and place in Quidi Vidi, a small village within St. John's. This course documented evolving village spaces, focusing both on buildings and landscapes, and how the place has been imagined and used over recent generations. Text, drawings and photos were created by folklore students, and then edited into a booklet by HFNL.

On May 3rd the ICH office launched another booklet, *Folk Belief of Bay Roberts and Area* in cooperation with the Bay Roberts Cultural Foundation. The booklet is a collection of anecdotes that celebrates the oral history, folk beliefs, storytelling traditions, ghost stories, fairies stories, and folk remedies that have been passed down through the generations in Bay Roberts and surrounding communities. Much of the material presented was submitted by students from a grade 10 English class, and rounded out with oral history interviews with elders in the region.

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. In the past year, HFNL partnered with the St. John's Native Friendship Centre to organize a traditional hoop dance workshop.

Cultural industries and organizations are supported through workshops, training sessions, and partnering on initiatives with organizations such as the Logger's Life Museum, the Town of Port Blandford, Association of Newfoundland and Labrador Archives (ANLA), Ascension Collegiate and Queen Elizabeth Regional High , and MAX Theatre.

Ecclesiastical District of St. John's*:*



The HFNL 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 and Labrador.

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 2011-12 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.

HFNL has been entrusted to provide administrative management for the project on behalf of the Government of Newfoundland and Labrador.

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 2013 - 2014.

Battle Harbour, Labrador – Flour Store
Battle Harbour, Labrador – Herring Store
Battle Harbour, Labrador – Pork Store
Battle Harbour, Labrador – Salmon Store
Battle Harbour, Labrador – Salt Store
Battle Harbour, Labrador – Seal Store
Cartyville – Legge Homestead
Gaultois – Newman's Fish Store
Ramea – Cluett House
Woody Point – Blanchard House

Flour Store

Collection of
Registered Heritage Structures
Battle Harbour
Labrador

Salt Store

Seal Store

Herring Store

Salmon Store

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 2013-2014:

HFNL approved $199,392 for restoration grants this fiscal year – the following is a list of recipients of these grants for 2013-2014.

Boyd's Cove – Pelley House
Green's Harbour – Loyal Orange Lodge # 9
Harbour Bretton – Sunny Cottage
Petite Forte – Patrick Hayden Residence
Port Union – Union Electric Company Office
St. John's – Thimble Cottage
Twillingate – Jenkins House
Twillingate – Masonic Temple
Woody Point – Blanchard House

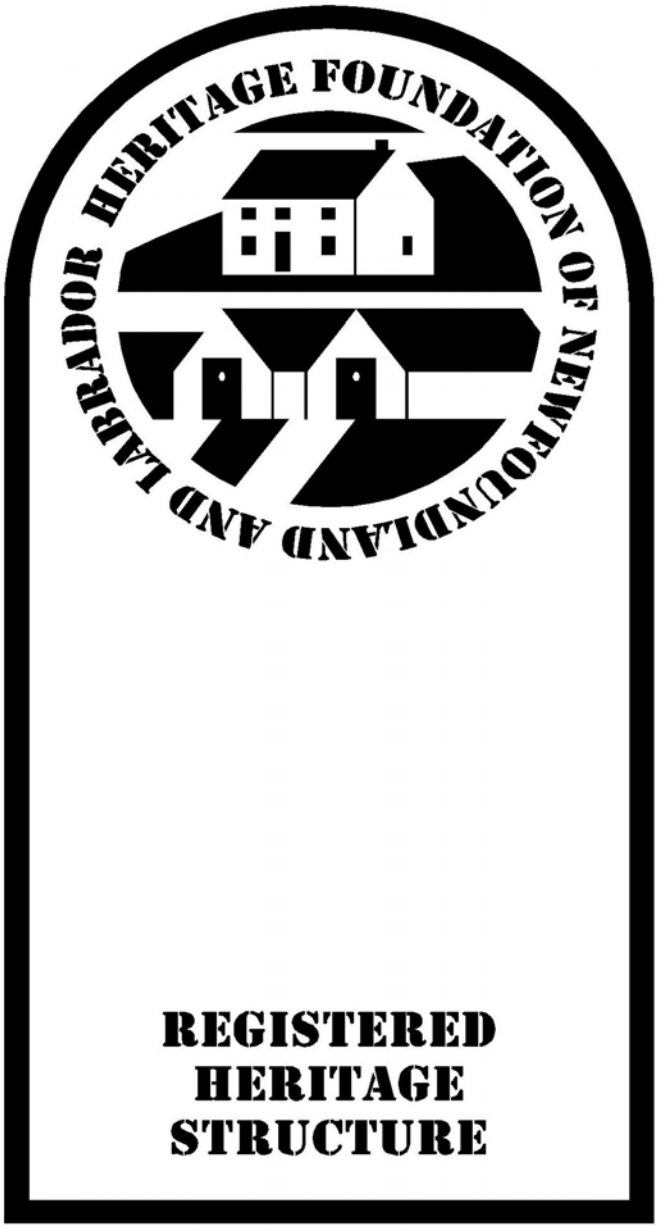
Twillingate – Jenkins House

Harbour Bretton – Sunny Cottage

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 $5,000 per structure. This past fiscal year HFNL approved $18,850 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 HFNL, 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 past fiscal year HFNL ordered 24 bronze plaques most of which were replacement plaques for structures that had the old style plaques.

Summary of Achievements:

Every dollar provided by the HFNL 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 HFNL, since its inception, designated 369 structures as Registered Heritage Structures and approved approximately **$3,147,344** in restoration funding, resulting in a spin-off economic effect of over **$25,178,752.** The HFNL has also plaqued over 224 structures through its **Registered Heritage Structure Plaquing Program.** These programs and the associated restoration grants are in line with the strategic direction of government to ensure that Newfoundland and Labrador's distinctive intangible cultural heritage is preserved.

The HFNL 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 HFNL disbursed **$151,186** in Registered Heritage Structure/Maintenance Grant monies, of which **73%** of the monies went to the restoration of structures in rural Newfoundland and Labrador. This **$151,186** saw an infusion of approximately **$1,209,480** by private individuals and organizations.

The HFNL 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 HFNL, restored and reused structures as private residences. Patrick Hayden Residence to the left is located in Petite Forte, a community that was slated for resettlement but was not moved due to the resistance of its residents to abandon the community. This two-and-a-half storey wooden house with a single front peak gable roof built in the 1880s still serves as a private residence.

HFNL designated and/or approved Registered Heritage Structure Grants this past year for 2 private residences, 1 commercial building, 2 museums, 2 lodges, 1 B&B and 1 non-profit institutional facility. Maintenance Grants were also approved to existing Registered Heritage Structures which have been restored in previous year by a Registered Heritage Structure Grant. Five structures have been awarded a Maintenance Grant this fiscal year – 1 church, 1 chapel, 2 museums and a Masonic Lodge.

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. The Registered Heritage District Program is in line with the government's strategic direction to build increased awareness of historic places, persons and events.

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. The Registered Heritage District co-ordinator, hired October 2012, will remain with HFNL until at least the fall of 2014.

On July 20, 2013, HFNL help a plaquing ceremony to officially commemorate the Heart's Content Heritage District with a plaquing ceremony. The plaquing ceremony also served as the venue to launch the oral history booklet "So Many Stories, So Many Traditions".

Cable Avenue in Bay Roberts was officially recognized as a heritage district. The event also served as a launching party for the "100 Year of Cable Avenue" exhibit at the Road to Yesterday Museum which is located in the Cable Station/Town Hall.

The HFNL has officially designated five Registered Heritage Districts: Tilting, Woody Point, Port Union, Heart's Content and Bay Roberts. *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. The *Bay Roberts Cable Avenue Heritage District* has historic value due to its association with Western Union Telegraph Company. In 1910 the company chose Bay Roberts as the repeater station site for their transatlantic cables connecting England and New York. Western Union Cable Building was built in 1913 as a cable relay station and during World War 11, seventy-five percent of all transatlantic cable messages went through Western Union Cable Building. Houses built for the staff of Western Union Telegraph Company include Dutch Colonial Revival, Classical Revival and vernacular in design. Western Union contributed to the social and cultural development of the town through its involvement in community service, sports and the arts.

The **Fisheries Heritage Preservation Program (FHPP)** was created by the HFNL 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 disbursed approximately $445,781 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, $26,710 was approved in restoration grants to help preserve the fisheries heritage of buildings in communities such as Boat Harbour West, Change Islands, Dead Islands, Greenspond, Joe Batt's Arm, Main Brook, Raleigh, Square Islands, Champney's West, Dunfield, Elliston, and Trinity.

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: Heritage Fairs celebrates Newfoundland and Labrador's history and culture through projects presented to the public, by students in Grades 4 through 9. The Fairs are supported by provincial and national organizations dedicated to preserving and promoting Canadian Heritage.

The Historic Sites Association, in partnership with several organizations such as the HFNL 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. HFNL financially supports the annual Fairs each year and staff of HFNL sit on the Heritage Fairs 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 2014, 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 Heritage Fairs, 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 HFNL 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

On Monday, February 17th, Mr. David Brazil, MHA Conception Bay East - Bell Island joined the HFNL and members of the heritage community at the Quidi Vidi Village Plantation to mark Heritage Day in this province, and to announce the winners of the 2014 Heritage Places Poster Contest.

700 students from 56 schools submitted artwork for consideration in this year's contest. Colby's winning submission is featured on the Foundation's official Heritage Day 2014 Poster." The winning submission is featured on the Foundation's website www.heritagefoundation.ca promoting Heritage Day in Newfoundland and Labrador.

The Heritage Day event included the naming of the overall winner of the 2014 Heritage Places Poster Contest. **Colby Farrell, a grade 11 student at Marystown Central High School, Marystown**, was named senior high and overall winner for his depiction of the Temperance Street Houses Registered Heritage structures (also known as the Four Sisters) in St. John's.

The winning submissions at each of the other grade levels were: Primary - **Savannah Skinner, a Grade 2 student at Jakeman All Grade, Trout River** for her depiction of Roberts Store Municipal Heritage Site in Woody Point; Elementary - **Hae Na Luther, a Grade 6 student at Stella Maris Academy, Trepassey** for her depiction of Cape Pine National Historic Site; and Junior High - **Erica Bailey, a Grade 8 student at Bishop White School in Port Rexton** for her depiction of Lester Garland House in Trinity.

Left to right: Colby Farrell, Marystown High School - Marystown; Hae Na Luther, Stella Maris Academy – Trespassey; Savannah Skinner, Jackman All Grade – Trout River; Erica Bailey, Bishop White School – Port Rexton

Left: HFNL Chair Frank Crews and right MHA David Brazil present Colby Farrel, overall winner of the 2014 Heritage Places Poster Contest, with a framed copy of his winning submission – Temperance Street Houses Registered Heritage Structures, St. John's

The Heritage Foundation's Heritage Poster Contest, as well as its support of the Doors Open Program, the Southcott Awards and the Heritage Fair is in line with the Strategic Direction of government to strengthen cultural sector partnership and support, specifically the focus areas to expand cultural education and outreach, and to increase public engagement in Arts and Heritage.

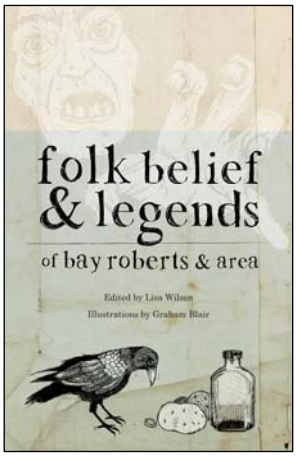
Publications - Brochures & Booklets

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

This fiscal year HFNL published the *Heritage Designation of Historic Churches* brochure as well as, booklets "F*olk Belief & Legends of Bay Roberts & Area"* and "*So Many Stories So Many Traditions"*.

The brochure *"Heritage Designation of Historic Churches"* informs church owners on the heritage designation application processes and the benefits of designation which includes provincial recognition and eligibility for grants.

The report also discussed the adaptive reuse of ecclesiastical structures be it for public, commercial, or private reuse.



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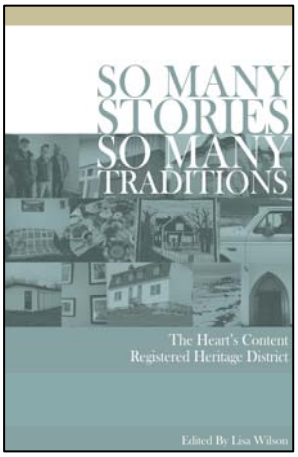
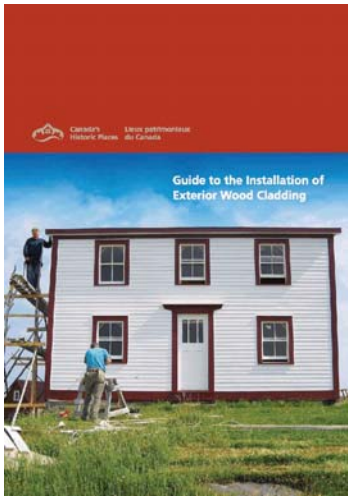
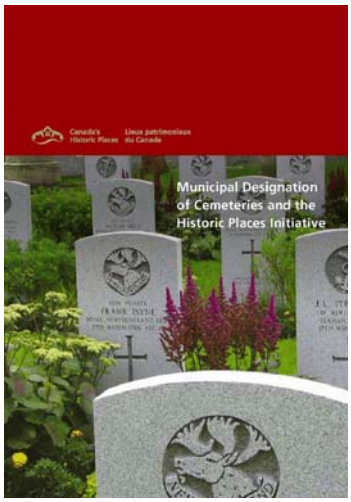


"So Many Stories So Many Traditions: The Heart's Content Registered Heritage District" is an inventory of buildings, a collection of memories and stories from community members and a look at how life is connected to the past and present.

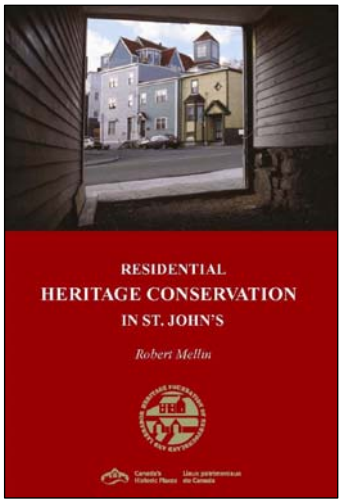


The brochure ***Guide to the Installation of Exterior Wood Cladding*** was developed to promote the proper installation of wood cladding.

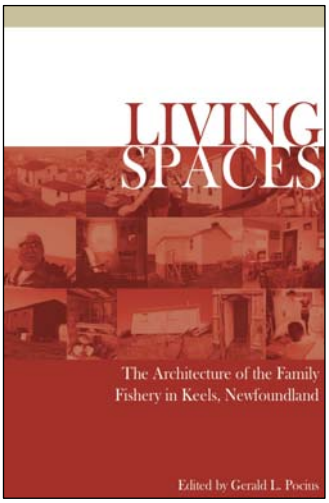


The ***Municipal Designation of Cemeteries and the Historic Places Initiative*** brochure serves as a guide to the steps involved in designating a cemetery.

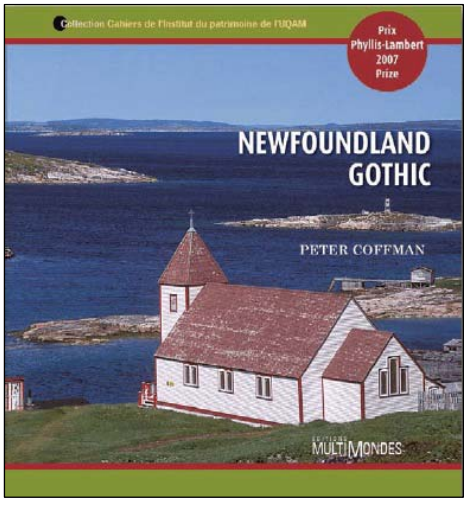
Conserving Our Fisheries Heritage brochure explains the steps for conserving our fishery buildings, flakes, wharves, stages, etc.



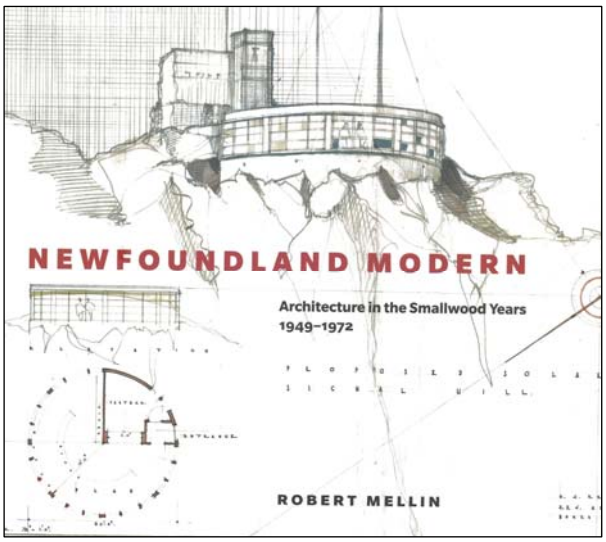
The Residential Heritage Conservation in St. John's, by Robert Mellin, was sponsored by the Historic Places Initiative and the HFNL. Although much of the information relates to St. John's, many aspects of exterior cladding technology, materials, architectural style, etc. can be applied to other areas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

Opportunities and Challenges Ahead:

Challenges:

Ecclesiastical Structures: During the next few years HFNL will continue to deal with the issue of preserving ecclesiastical structures. The HFNL will continue to distribute the *Heritage Designation of Historic Churches* brochure/report to all churches of historical/architectural importance that have been identified on the church registry.

As more and more churches close their doors their survival as important elements on the landscape is in jeopardy. This issue is not only occurring in rural Newfoundland and Labrador but is also occurring in the larger centres such as St. John's. Though the HFNL has increased its RHS Grants to these structures fewer are availing of the offer in light of declining congregations. HFNL will continue to work with the various faiths in an attempt to preserve these important architectural gems.

Registered Heritage Districts: HFNL is endeavouring to increase the number applications for Registered Heritage Districts throughout the province and have identified a number of potential municipalities as ideal candidates. Two such communities are Bonavista and Trinity. Bonavista has seen considerable restoration improvements to its built heritage. This is due mainly to the establishment of the Bonavista Historic Townscape Foundation (BHTF) which has been successful in obtaining funding from Atlantic Canada Opportunities Agency (ACOA) for both infrastructure improvements and for restoration grants. The BHTF has worked closely with HFNL combining their granting programs with those of HFNL and have availed of HFNL's *Heritage Inventory of the Bonavista Peninsula*, compiled in 1995 which identifies potential heritage structures on the Bonavista Peninsula.

Trinity has seen a tremendous effort by the provincial government through their program "Restoration of Trinity" in the 1970's/1980s which was administered by the Division of Historic Resources. HFNL has continued this initial work by designating a large number Registered Heritage Structures and providing the owners with restoration grants. This effort has created a backdrop for the arts community to operate a number of initiatives such as the Rising Tide Theatre Company. The collection of historic structures now fully restored in Trinity makes it an ideal candidate for a Registered Heritage District.

Opportunities:

Registered Heritage Districts: HFNL is considering awarding a small cost-shared grant to municipalities that have a Registered Heritage District within their boundaries. It is hoped that if a cost-shared grant for Registered Heritage Districts is approved by the Board, it will assist existing Registered Heritage Districts to enhance and promote their district, as well as encourage other communities to apply for district designation status.

ICH/Fisheries Heritage Program: HFNL is considering awarding small grants under the Fisheries Heritage Program to communities to document the role the Inshore Fishery played in the development of their community, as well as document the traditions associated with the inshore fishery. The ICH Program will coordinate this initiative which would include both oral and written memories of the inshore fishery.

HERITAGE FOUNDATION OF NEWFOUNDLAND AND LABRADOR

FINANCIAL STATEMENTS

MARCH 31, 2014

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

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, 2014, the statements of operations, change in net financial assets, and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian 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.

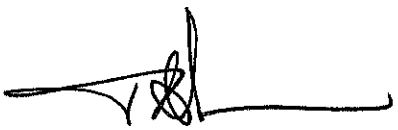
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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, 2014, and its financial performance and its cash flows for the year then ended, in accordance with Canadian public sector accounting standards.



TERRY PADDON, CA
Auditor General

July 21, 2014
St. John's, Newfoundland and Labrador

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

	2014	2013
FINANCIAL ASSETS		
Cash	**$ 120,580**	$ 103,225
Portfolio investments (Note 3)	**1,511,913**	1,487,495
Accounts receivable (Note 4)	**80,356**	393,263
	1,712,849	1,983,983
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	**124,401**	49,350
Employee future benefits (Note 6)	**79,363**	77,215
Deferred revenue (Note 7)	**1,158,866**	1,462,941
	1,362,630	1,589,506
Net financial assets	**350,219**	394,477
NON-FINANCIAL ASSETS		
Tangible capital assets, net (Note 8)	**-**	598
Prepaid expenses	**1,129**	383
	1,129	981
Accumulated surplus (Note 9)	**$ 351,348**	$ 395,458

Contractual obligations (Note 13)

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
For the Year Ended 31 March

	2014 Budget	2014 Actual	2013 Actual
	(Note 15)		
REVENUES			
Province of Newfoundland and Labrador (Note 16)	$ 976,390	$ 889,145	$ 559,904
Government of Canada	-	6,300	-
Donation	-	50,000	-
Income from portfolio investments	-	33,396	31,423
Miscellaneous	20,000	28,344	10,011
	996,390	1,007,185	601,338
EXPENSES (Note 10)			
Heritage grants	196,000	151,186	137,900
Fisheries Heritage Preservation Initiative	-	14,685	14,183
Special projects (Note 11)	407,890	363,710	10,265
Administration	314,651	375,683	328,727
Intangible Cultural Heritage Strategy (Note 12)	125,300	146,031	140,650
	1,043,841	1,051,295	631,725
Annual deficit	(47,451)	(44,110)	(30,387)
Accumulated surplus, beginning of year	395,458	395,458	425,845
Accumulated surplus, end of year	$ 348,007	$ 351,348	$ 395,458

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

	2014 Budget	2014 Actual	2013 Actual
	(Note 15)		
Annual deficit	$ -	$ (44,110)	$ (30,387)
Tangible capital assets			
Amortization of tangible capital assets	-	598	4,021
	-	598	4,021
Prepaid expenses			
Acquisition of prepaid expense	-	(1,750)	(1,750)
Use of prepaid expense	-	1,004	1,750
	-	(746)	-
Decrease in net financial assets	-	(44,258)	(26,366)
Net financial assets, beginning of year	-	394,477	420,843
Net financial assets, end of year	$ -	$ 350,219	$ 394,477

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

	2014	2013
Operating transactions		
Annual deficit	**$ (44,110)**	$ (30,387)
Adjustment for non-cash items		
Amortization of tangible capital assets	**598**	4,021
	(43,512)	(26,366)
Change in non-cash operating items		
Accounts receivable	**312,907**	(351,206)
Accounts payable and accrued liabilities	**75,051**	(11,266)
Employee future benefits	**2,148**	2,575
Deferred revenue	**(304,075)**	449,561
Prepaid expense	**(746)**	-
Cash provided from operating transactions	**41,773**	63,298
Investing transactions		
Purchase of portfolio investments	**(954,418)**	(660,605)
Redemption of portfolio investments	**930,000**	555,000
Cash applied to investing transactions	**(24,418)**	(105,605)
Increase (decrease) in cash	**17,355**	(42,307)
Cash, beginning of year	**103,225**	145,532
Cash, end of year	**$ 120,580**	$ 103,225

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 remeasurement 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.

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.

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 and the Government of Canada.

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. Portfolio investments

	2014	2013
Portfolio investments, at cost	$ 1,511,913	$ 1,487,495
Portfolio investments, at market	$ 1,511,913	$ 1,487,495

Investments consist of Guaranteed Investment Certificates, with maturity dates ranging from June 30, 2014 to November 6, 2017 and interest rates ranging from 1.20% to 2.45%.

4. Accounts receivable

	2014	2013
Investment income receivable	$ 21,920	$ 21,552
Harmonized sales tax receivable	49,040	8,452
Province of Newfoundland and Labrador	6,000	362,314
Trade accounts receivable	3,396	945
	$ 80,356	$ 393,263

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

5. Accounts payable and accrued liabilities

	2014	2013
Trade accounts payables and accruals	$ 87,240	$ 11,839
Accrued employee benefits	37,161	37,511
	$ 124,401	$ 49,350

6. Employee future benefits

(a) Severance pay

Employee future benefits consist of the liability for severance pay of $79,363 (2013 - $77,215).

(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% (2013 - 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, 2014, was $8,225 (2013 - $8,038).

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, 2014, were $12,425 (2013 - $12,436)

7. 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.

	2014	2013
Registered Heritage Structures	**$ 810,844**	$ 775,085
Fisheries Heritage Preservation Program	**86,901**	101,586
Ecclesiastical Structures	**115,000**	115,000
Registered Heritage Districts	**101,855**	116,880
Helicopter Crash Memorial	**44,266**	354,390
	$ 1,158,866	$ 1,462,941

8. Tangible capital assets

	Systems development	Office and computer equipment	Total
Balance, March 31, 2013	$ 267,096	$ 65,558	$ 332,654
Additions	-	-	-
Balance, March 31, 2014	267,096	65,558	332,654
Balance, March 31, 2013	266,815	65,241	332,056
Amortization expense	281	317	598
Balance, March 31, 2014	267,096	65,558	332,654
Net book value, March 31, 2014	**$ -**	**$ -**	**$ -**
Net book value, March 31, 2013	$ 281	$ 317	$ 598

9. 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, 2014, the Fund balance was $351,348 (2013 - $395,458).

10. Expenses by object

The following is a summary of expenses by object:

	2014 Actual	2013 Actual
Salaries and benefits	$ 404,053	$ 375,728
Grants	217,918	161,464
Professional services	314,443	12,376
Purchased services	81,746	49,528
Travel	24,508	21,009
Amortization	598	4,021
Communications	5,599	5,384
Property, furnishings and equipment	2,430	2,215
	$1,051,295	$ 631,725

11. Special projects

The Foundation incurred expenses related to the following special projects.

	2014 Actual	2013 Actual
Vokey Film Documentary	$ -	$ 5,000
O'Brien Farm Foundation	50,000	-
Helicopter Memorial	300,124	-
UNESCO	2,863	-
Other	10,723	5,265
	$ 363,710	$ 10,265

12. 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 $127,713 (2013 - $108,086) in revenue related to the Strategy. The Foundation also incurred expenses of $146,031 (2013 - $140,650) related to the Strategy.

13. Contractual obligations

(a) Grant commitments

As at March 31, 2014, the Foundation had committed $425,892 (2013 - $459,920) 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, 2014, the Foundation had also committed $0 (2013 - $6,000) 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.

(b) Operating lease obligation

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

2014	$ 3,246
2015	3,246
2016	1,628
	$ 8,120

14. 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. There was no significant change in the Heritage Foundation of Newfoundland and Labrador's exposure to these risks or its processes for managing these risks from the prior year.

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 13. 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.

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.

15. 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.

16. Related party transactions

(a) The Foundation receives grant funding from the Province of Newfoundland and Labrador. During the year, the Foundation received grants totaling $585,070 (2013 - $1,009,465). The Foundation recognized $889,145 (2013 - $559,904) 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 $1,843 (2013 - $0) from related parties.

(d) The Foundation incurred expenses of $5,000 (2013 - $5,141) with related parties.

(e) Accounts receivable includes amounts due from related parties of $6,000 (2013 - $362,314)

17. 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.

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