



# 2024 - 2025 ANNUAL REPORT

FISCAL YEAR ENDING MARCH 31, 2025

## MOOSE JAW

## NORTH BATTLEFORD

**SASKATOON**

YORKTON



WDM.CA

## WHO WE ARE

Established in 1949, the Western Development Museum (WDM) consists of four exhibit locations and the Curatorial and Corporate Services Centre – WDM's Moose Jaw and Yorkton located in Treaty 4 territory and WDM's North Battleford, Saskatoon and the Curatorial and Corporate Services Centre in Saskatoon located in Treaty 6 territory. The WDM serves the people of Saskatchewan through exhibits, programs and special events, research and a collection of over 75,000 artifacts.

Treaties 2, 4, 5, 6, 8 and 10 and the Homeland of the Métis are located within the provincial boundaries of Saskatchewan. This is the traditional territory of the Cree, Saulteaux, Dene, Dakota, Lakota and Nakota First Nations and the Métis people. The WDM is committed to working towards a new relationship anchored in the spirit of the Treaties and to educating Saskatchewan people about their shared history of Treaty-making.

## WHAT WE DO

### MANDATE

The WDM is Saskatchewan's human history museum. We collect, conserve, research, exhibit and share Saskatchewan's histories from the negotiating of the Treaties to today.

### VISION

A Saskatchewan where everyone belongs and histories matter.

## LETTER OF TRANSMITTAL

**Honourable Alana Ross**  
**Minister of Parks, Culture and Sport**  
**Province of Saskatchewan**  
**Regina, Saskatchewan, Canada**

Dear Minister Ross,

I am writing on behalf of the Board of Directors of the Western Development Museum. It is my pleasure to present to you the Annual Report of the Western Development Museum for the period of April 1, 2024 to March 31, 2025.

Respectfully submitted,



**Orlanda Drebit**  
**Chair, Board of Directors**  
**Western Development Museum**

### WDM FACTS

The first WDM location to open to the public was the WDM North Battleford in April 1949.

## JOINT REPORT

### FROM THE BOARD CHAIR & CHIEF EXECUTIVE OFFICER

2024 marked the 75th anniversary for the WDM. On April 2, 1949, the Western Development Museum Act was passed, officially establishing the WDM. At its inception, the Museum began with two locations: WDM North Battleford and WDM Saskatoon. Over the ensuing decades, we expanded to five locations, with the addition of WDM Yorkton in 1951, WDM Moose Jaw in 1976 and the establishment of the Curatorial and Corporate Services Centre in Saskatoon in 1984.

While much has changed over the past 75 years, our mandate remains steadfast. As Saskatchewan's largest human history museum, the WDM mandate is to "stimulate interest in the history of the economic and cultural development of western Canada" (WDM Act, 11c).

This mandate is as relevant today as it was in 1949 - a testament to the foresight of our founders.

Originally focused on Saskatchewan's agricultural heritage, the WDM quickly became home to one of North America's largest collections of steam traction engines and early agricultural machinery. Today, we continue to honour this legacy while embracing a broader reflection of Saskatchewan's rich economic and cultural history, showcased in exhibits like *1910 Boomtown* in Saskatoon, the *Heritage Farm and Village* in North Battleford, immigration stories in Yorkton and transportation innovations in Moose Jaw.

As we reflect on 75 years of achievement, we also look to the future. We remain committed to bringing Saskatchewan's diverse stories to life, ensuring our past and present continues to inspire generations to come.

We are deeply grateful for the ongoing support from the Province of Saskatchewan, Minister Alana Ross and the Ministry of Parks, Culture and Sport. We also thank the Government of Canada for its invaluable assistance

through various programs and the City of Saskatoon for its additional support.

We extend special thanks to our Board of Directors, staff, volunteers and supporters, whose dedication makes our work possible.

Together, we will ensure that the WDM continues to be a cornerstone of Saskatchewan's heritage for many years to come.

With heartfelt gratitude,



**Joan Kanigan**  
Chief Executive Officer

**Orlanda Drebit**  
Chair, Board of Directors

#### WDM FACTS

The WDM's first volunteer groups formed in 1955 in Saskatoon and Yorkton.

# BOARD OF DIRECTORS

**ORLANDA DREBIT, CHAIR**  
SASKATOON

**ROBERT LINN, VICE CHAIR**  
SASKATOON  
TO SEPTEMBER 22, 2024

**ANITA FULLER, VICE CHAIR**  
SASKATOON

**BERNIE BROUGHTON, SECRETARY**  
SASKATOON

**RODNEY ANDREWS**  
SASKATOON  
FROM JULY 30 - NOVEMBER 6, 2024

**GWEN BEITEL**  
SPRING VALLEY  
TO JUNE 12, 2024

**BRIAN MARTYNOOK**  
MOOSE JAW  
FROM JULY 30, 2024

**KELSIE STETTNER**  
REGINA  
TO JUNE 12, 2024

## WDM FACTS

The WDM welcomed its 10,000,000 visitor in April 2015.

# WDM AT A GLANCE



## ATTENDANCE

MOOSE JAW	NORTH BATTLEFORD	SASKATOON
31,316	26,592	121,361
YORKTON	CORPORATE OFFICE	VIRTUAL PROGRAMS
6,279	26	606
TOTAL		186,180

ATTENDANCE DROPPED BY 4.8% COMPARED TO 2023 - 2024 WITH THE SHARPEST DECREASE IN VIRTUAL PROGRAMS WHICH CAN BE ATTRIBUTED TO A RETURN TO FOCUS ON IN-MUSEUM PROGRAMS. SCHOOL PROGRAMS WERE ALSO SIGNIFICANTLY IMPACTED BY TEACHER JOB ACTION IN 2024.



## VOLUNTEERS

	VOLUNTEERS	HOURS
MOOSE JAW	110	2,241
NORTH BATTLEFORD	79	4,143
SASKATOON	212	11,247
YORKTON	80	2,462
CORPORATE OFFICE	17	1,044
TOTAL	498	21,137

WDM VOLUNTEER CONTRIBUTIONS REMAIN STRONG WITH THE NUMBER OF VOLUNTEERS AND THEIR HOURS GIVEN REMAINING VIRTUALLY UNCHANGED FROM 2023 - 24.



## COMMUNITY SUPPORT

IN 2024 - 25, FINANCIAL SUPPORT TOTALLED

**\$515,892**

FINANCIAL SUPPORT COMES TO THE WDM IN MANY WAYS SUCH AS GRANTS, DONATIONS AND MEMBERSHIPS.

1 GRANTS & FOUNDATIONS  
**\$281,299**

2 MEMBERSHIPS & MBR DONATIONS  
**\$123,260**

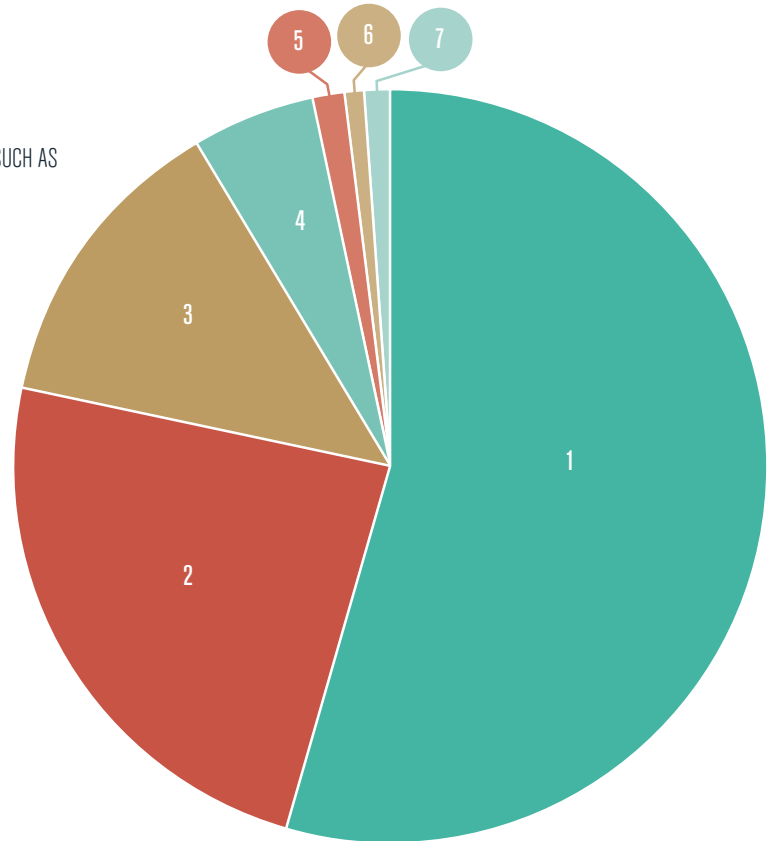
3 SPONSORSHIPS  
**\$68,300**

4 INDIVIDUALS  
**\$26,049**

5 MEMORIAL GIFTS  
**\$7,685**

6 COMMUNITY & VOLUNTEER GROUPS  
**\$4,800**

7 WDM FAMILY CAMPAIGN  
**\$4,500**



## WEBSITE VISITS TO WDM.CA AND SASKHISTORY.CA

USERS  
**141,063**

SESSIONS  
**174,238**

PAGE VIEWS  
**427,361**



## SOCIAL MEDIA

**23,185 FOLLOWERS**

FOLLOWERS FOR FIVE LOCATIONS ON FIVE SOCIAL MEDIA PLATFORMS INCREASED BY NEARLY 7% OVER 2023 - 24.



## PUBLIC RESEARCH INQUIRIES

IN 2024 - 25, WE RESPONDED TO

**212 PUBLIC INQUIRIES.**

THIS WAS AN INCREASE OF 10% FROM THE PREVIOUS YEAR.

### WDM FACTS

Enclosed exhibit space at the four locations totals approximately 23,225 square metres.



# WESTERN DEVELOPMENT MUSEUM AT 75

THE WDM HAS BEEN PART OF SASKATCHEWAN FOR 75 YEARS – SHARING AND COLLECTING STORIES OF OUR PROVINCE. TO MARK THIS MILESTONE, THE WDM CELEBRATED WITH ACTIVITIES AND PROMOTIONS THROUGHOUT THE YEAR.

PHOTO: 75TH ANNIVERSARY CELEBRATIONS, WDM SASKATOON



Former Minister of Parks, Culture and Sport, the Honourable Laura Ross, proclaimed April 2, 2024 as Western Development Museum Day in Saskatchewan. That day we welcomed 2,223 visitors with seventy-five cent admission, birthday cupcakes, a WDM history slide show and a variety of activities. The 75th Anniversary Adventure Passport was also launched. If visitors collected a stamp from each WDM location by April 2, 2025, they would receive a special edition WDM t-shirt and were entered in a draw for a prize package. 119 people from across Canada and the United States completed their passports. Tourism Saskatchewan's Saskatchewanderer visited all locations in May 2024 to promote the WDM and the passport. This created great social media buzz.

Throughout the year, staff made presentations about WDM history to city councils and community groups. 75th anniversary seek and find activities were available for visitors and 75th-themed activities were included at WDM events.

On September 12, 2024, the WDM hosted the Past Forward: WDM Through the Decades Gala at the WDM Saskatoon. Guests dressed in clothing from the decade of their choice and enjoyed a wonderful evening on *Boomtown Street*, celebrating the WDM's accomplishments over the past 75 years.

In December 2024, *My WDM Activity Book: From Lilies to Lacrosse* was released for sale in WDM gift shops. Developed in consultation with Wanuskewin Heritage Park, Saskatchewan Wheelchair Sports Association, Zhongshan Ting Group and Hockey Saskatchewan, the book celebrates Saskatchewan through activities and colouring pages.

**THANK YOU, SASKATCHEWAN, FOR 75 YEARS OF SUPPORT!**

# 2024 - 25 PROGRESS ON OUR STRATEGIC PILLARS

2024 - 25 WAS AN EXCITING TIME FOR THE WDM AS WE MARKED OUR 75TH YEAR AS SASKATCHEWAN'S LARGEST HUMAN HISTORY MUSEUM. WE REFLECTED ON ALL THAT THE WDM HAS ACCOMPLISHED SINCE 1949 BUT ALSO LOOKED AT THE WORK WE ARE DOING TODAY AND HOW IT IS SETTING THE PATH FOR OUR FUTURE.

Key priorities in 2024 - 25 included the WDM's continued commitment to sharing the stories of under-represented communities. This includes consulting and collaborating with Indigenous communities and the 2SLGBTQ+ community on programs and collecting artifacts. The WDM also engaged with groups like the Filipino-Canadian Association of Saskatchewan on community partnerships. Consultation and collaboration ensures diverse stories are shared at the WDM.

Projects to safeguard and preserve the artifact collection were a high priority and continued to move forward with the upgrading of storage facilities and through deaccessioning of over-represented artifacts. This work is necessary to the safety and longevity of the collection.

The support from our province and communities is integral to achieving our goals. We are grateful to the Province of Saskatchewan for their ongoing support to the WDM through the Ministry of Parks, Culture and Sport. We are also grateful to the City of Moose Jaw, City of Saskatoon, City of Yorkton and SaskBuilds for supporting each WDM through our land lease agreements.

## WDM FACTS

In 1973, the WDM was one of the first museums in Canada to join the National Inventory Program that digitized museum records.

PHOTO: WAPAH SĀ OYATE: LIVING OUR CULTURE, SHARING OUR COMMUNITY AT PION-ERA, 1955 - 69 EXHIBIT, WDM SASKATOON



# SAFEGUARDING SASKATCHEWAN'S DIVERSE CULTURAL HERITAGE

Since creating our first formal Collections Development Plan in 2020, the WDM has regularly reviewed and updated our policies to ensure that our collection and collecting remain current and reflect Saskatchewan. In 2024 - 25, Collections Management Policies were updated to include a Repatriation and In-Trust safekeeping agreement for Indigenous artifacts, establishing that in-trust arrangements are considered on a case-by-case basis and as space allows. In the policy, the WDM engages in repatriation both actively and reactively. In 2024 - 25, the WDM repatriated nine cultural belongings to their home communities and we supported two communities through In-Trust safekeeping agreements.

Thanks, in part, to funding from the Government of Canada, in 2024 the WDM embarked on a large-scale project to implement critical upgrades in artifact storage. Thousands of artifacts were moved to install new wire decking on storage racks to meet current fire regulations. As artifacts were moved, staff took the opportunity to re-photograph artifacts and update condition records. This work ensures that artifacts in storage are cared for now and for future generations.

A multi-year project to assess the WDM's collection of 1920s automobiles moved closer to completion. This was an opportunity to deaccession<sup>1</sup> vehicles from the collection that were over-represented and to highlight those of historical significance. In total, 23 vehicles manufactured in the 1920s were retained while 54 were deaccessioned. Projects like this help us refine and care for the collection by directing our resources to the most significant artifacts.

<sup>1</sup>DEACCESSION: TO OFFICIALLY REMOVE AN ARTIFACT FROM THE LISTED HOLDINGS OF A LIBRARY, MUSEUM OR ART GALLERY.



PHOTO: UPDATING RECORDS AND PHOTOGRAPHING ARTIFACTS, WDM CURATORIAL AND CORPORATE SERVICES CENTRE

The WDM continued our focus on collecting artifacts that represent diverse histories. Among these was a laptop (WDM-2024-S-2) for the 2SLGBTQ+ Collection. Part of its story is how a sticker that was placed on the laptop became a subtle way for the donor to come out to their family of origin. The same laptop was used by the donor for their new beginning and safe harbour in Saskatchewan. The laptop is part of an inspiring story of fear, bravery and hope.

## WDM FACTS

The WDM holds over 75,000 artifacts along with over 500,000 archival, photographic and library materials in trust for the people of Saskatchewan.



# CONNECTING WITH SASKATCHEWAN'S DIVERSE HISTORIES



Programs, artifacts, exhibits and community partnerships are ways that the WDM shares and connects with our province's diverse histories. Another way is through the education of staff and volunteers by providing the opportunity to learn about and understand others. In spring 2025, staff along with some volunteers took part in "Treaty Learning Journey: Let's Talk Truth with The Office of the Treaty Commissioner". This program aims to improve the understanding of the history of Indigenous Peoples and the Treaties in Canada. As of March 31, 2025, just over half of all full-time and part-time staff have taken the training.

From the Memorandum of Understanding signed with the Office of the Treaty Commissioner (OTC) in 2023, production began on our first project together - a Treaty Timeline exhibit. This display is a comprehensive history of Treaty-making in what is now known as Saskatchewan. The Timeline was developed by the OTC and redesigned by the WDM. It is set to travel to WDM locations starting in 2025.

New exhibits, both permanent and temporary, shared diverse stories of Saskatchewan's past. After years of planning, the *J. Marjan Shoe Shop* officially opened in August 2024, telling the story of a newcomer from war-torn Europe settling in mid-20th century Saskatchewan. *Saskatchewan Sari Sari: Filipino Roots, Prairie Growth*, a showcase exhibit in partnership with the Filipino Canadian Association of Saskatchewan, features Saskatchewan's Filipino community from the 1960s to today through artifacts and stories. This exhibit opened on June 9, 2024 at the WDM Saskatoon, and will be on display until June 2025.

Agricultural-themed programs and artifacts are a big part of the WDM's legacy. Agricultural demonstrations and activities continue to be featured at events like the WDM North Battleford's History in Motion and the WDM Yorkton's 66th Threshermen's Show and Seniors' Festival.

## WDM FACTS

The Threshermen's Show and Seniors' Festival at the WDM Yorkton is the longest running WDM event. The first show took place on August 17, 1955.

PHOTO: NATIONAL INDIGENOUS PEOPLES DAY TRADITIONAL POWWOW, WDM NORTH BATTLEFORD



PHOTO: IN A PRAIRIE ATTIC - BLADON FAMILY TOYS EXHIBIT, WDM YORKTON

### WDM FACTS

The WDM Saskatoon's Boomtown Street is said to be the longest indoor museum street in Canada.

## FOSTERING A CULTURE OF OPERATIONAL EXCELLENCE

At the WDM we believe a great experience can encompass many things – an entertaining program, a thought-provoking exhibit, a warm welcome from staff or by feeling safe and comfortable in the museum environment.

In our facilities, we focused on outdated electrical, upgrading sprinklers and replacing old fluorescent lights with new LED lighting in all locations. This focus not only makes our spaces more comfortable and safe, it provides a cost-effective way to be more sustainable.

To improve the process for booking group visits and programs, the WDM introduced Checkfront – a booking software which allows educators and group tour coordinators to go online to book a self-guided visit or an in-Museum or virtual program. Checkfront streamlined the bookings process for both staff and visitors.

Like in 2023, the WDM Saskatoon's Summer Fun Day held on July 13, 2024, used an admission by donation model rather than collecting regular admission. Donations increased to nearly \$3,000 compared to \$2,500 in 2023. In February 2025, the WDM Saskatoon used this model again by having admission by donation on Thursday evenings from 5:00 - 8:00 pm.

To provide a simple way for people to support the WDM with a financial gift, we installed the easy-to-use, direct donation application, Tip Tap, in all WDM locations in January 2025. Tip Tap allows visitors to tap their credit card on the Tip Tap machine to make an instant donation. Visit [wdm.ca/donate/](https://wdm.ca/donate/) to learn about more ways to support the WDM.

Staff also began developing a Strategic Business Plan to ensure the WDM's long-term sustainability. The Strategic Business Plan outlines a focused, collaborative path forward for the WDM concentrating on a future where the WDM enhances the personal and social well-being of our customers, staff and volunteers by offering programs and services aligned with our mandate.



# ENSURING ORGANIZATIONAL SUSTAINABILITY THROUGH EFFECTIVE STEWARDSHIP

For over 75 years, the WDM has had a strong connection to our communities and our province. This is evident through support the WDM receives from volunteers, members, visitors, financial and artifact donors, community partners, schools and all levels of government.

The WDM started our first membership program in 1960. Today, the membership program includes individuals and families as well as a community membership for non-profit organizations. Over recent years, the WDM has consistently had over 2,000 members. From Aberdeen to Zehner – as of January 2025, 134 Saskatchewan communities were home to WDM members. The WDM also has members in four other provinces and one from the United States. Learn about the benefits of membership at [wdm.ca/membership/](https://wdm.ca/membership/).

Since it was launched in January 2024, non-profit organizations in each WDM community have taken advantage of the community membership program. Groups such as care homes and assisted living facilities can bring their residents and clients for unlimited visits to all four WDM locations. This is part of our commitment to making Saskatchewan history accessible to as many people as possible.

To provide a safe and welcoming space, the WDM partnered with SaskTel on the SaskTel Safe Kids Wristband Program. This program reduces the time it takes for children, aged six and under, to be reunited with their caregiver if they become lost while visiting the WDM. Thanks to SaskTel, there is no charge for this worthwhile program.

In 2024 - 25, the WDM continued to renew and build relationships with program partners like Kanaweyimik Child & Family Services, Yorkton Threshermen's Club, New South Plains Métis Local #160, Saskatchewan Environmental Society and Saskatoon Pride. New relationships with groups like the Prince Albert Science Centre and the Saskatchewan Printmakers helped share and enhance our program offerings.



PHOTO: CF-SAM AIR AMBULANCE (WDM-1975-MJ-3), WDM MOOSE JAW

# MANAGEMENT RESPONSIBILITIES

The following financial statements have been prepared by management in accordance with generally accepted Canadian accounting principles. Management is responsible for the reliability and integrity of the financial statements and the other information contained in this Annual Report.

The Board of Directors is responsible for overseeing the business affairs of the Museum, including management's financial reporting responsibilities, and for reviewing and approving the financial statements and other financial information included in this Annual Report. The Board meets with management and the Provincial Auditor to discuss matters related to financial processes, systems of control, and compliance with governing authorities.

Management maintains systems of control to ensure that financial transactions are properly approved, are accurately recorded and result in relevant and reliable financial reports. In establishing systems of control, management weighs the cost of such systems against the anticipated benefits. These systems of control provide reasonable assurance that the assets are properly safeguarded and controlled, that reliable financial records are maintained, and that the Museum has conducted its financial affairs in accordance with the laws, regulations and policies governing its financial reporting, safeguarding public resources, revenue-raising, spending, borrowing and investing. The Provincial Auditor has audited the Museum's systems of control, compliance with authorities and the Museum's financial statements. Their report to the Members of the Legislative Assembly, stating the scope of this examination and opinion on the financial statements, appears on page 13.



**Joan Kanigan**  
Chief Executive Officer



**Peter Olotu**  
Financial Controller



# PROVINCIAL AUDITOR'S LETTER



PROVINCIAL AUDITOR  
*of Saskatchewan*

July 7, 2025

The Honourable A. Ross  
Minister of Parks, Culture and Sport  
Room 315, Legislative Building  
Regina, SK S4S 0B3

(via Email)

Dear Honourable A. Ross:

**Re: Saskatchewan Western Development Museum  
Financial Statements**

We enclose the financial statements of the Saskatchewan Western Development Museum for the year ended March 31, 2025 and our report on these financial statements.

We issue audited financial statements and other final documents electronically using the Office's secure file-share program. Please whitelist the email account [saskauditor@auditor.sk.ca](mailto:saskauditor@auditor.sk.ca) to ensure it is not blocked or sent to junk.

Yours truly,

A handwritten signature in black ink, reading 'T. Clemett'.

Tara Clemett, CPA, CA, CISA  
Provincial Auditor

Enclosure

cc: (via Email)

The Honourable D. Harpauer, Chair, Treasury Board  
M. Hendricks, Secretary, Treasury Board  
C. Bayda, Provincial Comptroller, Ministry of Finance  
O. Drebit, Chair, Western Development Museum Board  
J. Kanigan, Chief Executive Officer, Western Development Museum  
P. Olotu, Financial Controller, Western Development Museum

Confidentiality notice: This may contain confidential information exempt from disclosure under *The Provincial Auditor Act*.

We issue final documents (plans and reports) electronically using the Office's secure file-share program. Please whitelist the email account [saskauditor@auditor.sk.ca](mailto:saskauditor@auditor.sk.ca) to ensure it is not blocked or sent to junk.

1500–1920 Broad Street, Regina, SK S4P 3V2  
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File: 518-26



PROVINCIAL AUDITOR  
of Saskatchewan

## INDEPENDENT AUDITOR'S REPORT

To: The Members of the Legislative Assembly of Saskatchewan

### Opinion

We have audited the financial statements of Western Development Museum, which comprise the statement of financial position as at March 31, 2025, and the statement of operations and accumulated surplus, statement of changes in net debt, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Western Development Museum as at March 31, 2025, and the results of its operations, changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Western Development Museum in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Information

Management is responsible for the other information. The other information comprises the information included in Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or any knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards for Treasury Board's approval, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Western Development Museum's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Western Development Museum or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Western Development Museum's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.



PROVINCIAL AUDITOR  
*of Saskatchewan*

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Western Development Museum's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Western Development Museum's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Western Development Museum to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control identified during the audit.

Regina, Saskatchewan  
June 27, 2025

A handwritten signature in black ink, reading 'T. Clemett'.

Tara Clemett, CPA, CA, CISA  
Provincial Auditor  
Office of the Provincial Auditor

## Statement 1

**Western Development Museum**  
**Statement of Financial Position**  
**As at March 31, 2025**

	<u>2025</u>	<u>2024</u>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 2,771,433	\$ 2,901,081
Accounts receivable (Note 4)	43,443	64,922
Inventory held for resale	117,076	125,932
	<u>2,931,952</u>	<u>3,091,935</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 5)	409,040	346,455
Deferred income (Note 6)	104,583	230,435
Asset retirement obligation (Note 7)	3,243,190	3,243,190
	<u>3,756,813</u>	<u>3,820,080</u>
<b>NET DEBT (Statement 4)</b>	<u>(824,861)</u>	<u>(728,145)</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Note 8)	6,248,941	6,807,416
Inventory held for consumption	37,763	40,268
Prepaid expenses	20,591	11,051
	<u>6,307,295</u>	<u>6,858,735</u>
<b>ACCUMULATED SURPLUS (Statement 2) (Note 9)</b>	<u>\$ 5,482,434</u>	<u>\$ 6,130,590</u>
Contractual obligations (Note 10)		
Contingency (Note 18)		

(See accompanying notes to the financial statements)



## Statement 2

**Western Development Museum**  
**Statement of Operations and Accumulated Surplus**  
**For the Year Ended March 31, 2025**

	<i>Budget</i> <i>2025</i>	<i>Actual</i> <i>2025</i>	<i>Actual</i> <i>2024</i>
	<i>(Note 15)</i>		
<b>REVENUE</b>			
<b>SELF-GENERATED</b>			
Rentals, concessions, and souvenir sales	\$ 2,397,450	\$ 2,377,814	\$ 2,104,279
Less: Cost of sales	2,142,981	2,050,949	2,001,811
Gross profit	<u>254,469</u>	<u>326,865</u>	<u>102,468</u>
Admissions	817,000	764,873	671,392
Donations and memberships	236,600	182,397	210,823
Interest	120,000	97,168	115,978
Other income	335,600	291,088	213,582
TOTAL SELF-GENERATED REVENUE	<u>1,763,669</u>	<u>1,662,391</u>	<u>1,314,243</u>
<b>GRANTS</b>			
Province of Saskatchewan - general revenue fund <i>(Note 11)</i>	4,286,000	4,686,000	4,286,000
Other grants	361,946	374,844	221,633
TOTAL GRANTS	<u>4,647,946</u>	<u>5,060,844</u>	<u>4,507,633</u>
TOTAL REVENUE	<u>6,411,615</u>	<u>6,723,235</u>	<u>5,821,876</u>
<b>EXPENSES</b> <i>(Note 12)</i>			
Curatorial programs	2,208,794	2,210,434	2,057,478
Visitor services	1,104,397	1,105,216	1,028,740
Support programs and services	4,049,456	4,055,741	3,772,045
TOTAL EXPENSES	<u>7,362,647</u>	<u>7,371,391</u>	<u>6,858,263</u>
Deficit for the year	(951,032)	(648,156)	(1,036,387)
ACCUMULATED SURPLUS, beginning of year		<u>6,130,590</u>	<u>7,166,977</u>
<b>ACCUMULATED SURPLUS, end of year</b> <i>(Note 9)</i>		<u>\$ 5,482,434</u>	<u>\$ 6,130,590</u>

*(See accompanying notes to the financial statements)*

## Statement 3

**Western Development Museum  
Statement of Cash Flows  
For the Year Ended March 31, 2025**

	<u>2025</u>	<u>2024</u>
<b>Operating Activities</b>		
Cash (used in) from operating activities:		
Deficit for the year	\$ (648,156)	\$ (1,036,387)
Add back items not requiring cash:		
Amortization	854,753	848,136
	<u>206,597</u>	<u>(188,251)</u>
Changes in non-cash working capital items:		
Decrease (Increase) in accounts receivable	21,479	(2,341)
Decrease in inventory held for resale	8,856	15,985
Increase (Decrease) accounts payable and accrued liabilities	62,585	(306,520)
(Decrease) Increase in deferred income	(125,852)	98,712
Decrease (Increase) in inventory held for consumption	2,505	(7,692)
Increase in prepaid expenses	(9,540)	(6,030)
	<u>(39,967)</u>	<u>(207,886)</u>
	<u>166,630</u>	<u>(396,137)</u>
<b>Capital Activities</b>		
Purchase of tangible capital assets	(296,278)	(253,190)
Decrease in cash position	<u>(129,648)</u>	<u>(649,327)</u>
Cash, beginning of year	<u>2,901,081</u>	<u>3,550,408</u>
<b>CASH, END OF YEAR</b>	<b>\$ 2,771,433</b>	<b>\$ 2,901,081</b>

*(see accompanying notes to the financial statements)*

## Statement 4

**Western Development Museum**  
**Statement of Change in Net Debt**  
**For the Year Ended March 31, 2025**

	<i><b>Budget</b></i> <i><b>2025</b></i>	<i><b>Actual</b></i> <i><b>2025</b></i>	<i><b>Actual</b></i> <i><b>2024</b></i>
	<i>(Note 15)</i>		
Deficit for the year	\$ (951,032)	\$ (648,156)	\$ (1,036,387)
Amortization of tangible capital assets	750,000	854,753	848,136
Acquisition of tangible capital assets	(655,000)	(296,278)	(253,190)
	<u>95,000</u>	<u>558,475</u>	<u>594,946</u>
Changes in inventories held for consumption	-	2,505	(7,692)
Changes in prepaid expenses	-	(9,540)	(6,030)
Increase in net debt	<u>(856,032)</u>	<u>(96,716)</u>	<u>(455,163)</u>
Net debt, beginning of year	<u>(728,145)</u>	<u>(728,145)</u>	<u>(272,982)</u>
<b>NET DEBT, END OF YEAR</b>	<b>\$ (1,584,177)</b>	<b>\$ (824,861)</b>	<b>\$ (728,145)</b>

*(see accompanying notes to the financial statements)*

**WESTERN DEVELOPMENT MUSEUM  
NOTES TO THE FINANCIAL STATEMENTS  
March 31, 2025**

**1. Status**

The Western Development Museum Board (the "Board") is continued under *The Western Development Museum Act*. The Western Development Museum is a registered charity under the *Income Tax Act*.

The primary purpose of the Board is to procure objects of historical value and importance to the economic and cultural development of Western Canada and to collect, preserve, restore, and exhibit the objects to the public. The Act also established The Western Development Museum Fund (the "Museum"), through which all of the Board's financial transactions are conducted.

**2. Significant accounting policies**

Pursuant to the Canadian public sector accounting standards, the Museum is classified as a "government not-for-profit organization".

a) Tangible capital assets and amortization

Tangible capital assets costing more than \$5,000 are recorded at cost net of accumulated amortization. Normal maintenance and repairs are expensed as incurred. Tangible capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Office furniture and equipment	10 years
Computer equipment and software	5 years
Shop equipment	10 years
Automotive equipment	10 years
Buildings	40 years
Land Improvements	20-25 years

b) Revenue

Revenues are recognized in the period earned. Government transfers are recognized in the period the transfer is authorized and any eligibility criteria are met.

c) Financial instruments

The Museum's financial assets and liabilities include cash, accounts receivable, accounts payable and accrued liabilities, and deferred revenue. Cash and investments are recorded at fair value. The carrying amount of these instruments approximates fair value due to their immediate or short-term maturity.



## 2. Significant accounting policies *(continued from previous page)*

### d) Inventory

Inventory held for resale and inventory held for consumption is valued at the lower of cost and net realizable value as reported in the Statement of Financial Position.

### e) Donated materials and services

The value of donated materials and services is not recorded.

### f) Artifacts

Artifact acquisitions are expensed in the year of purchase. Normal maintenance, restoration, and repairs of the Museum's collection of artifacts are expensed as incurred.

### g) Use of estimates

These statements are prepared in conformity with Canadian public-sector accounting standards. These standards require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. Differences are reflected in current operations when identified.

### h) Remeasurement gains and losses

The Museum does not have any remeasurement gains and losses; therefore, a statement of remeasurement gains and losses has not been provided.

### i) Future Accounting Policies

New Canadian public sector accounting standards are not yet in effect for governments and have not been applied in preparing these financial statements. The Western Development Museum plans to adopt these standards on the effective date and is currently analyzing the impact this will have on these financial statements.

The following standards will become effective as follows:

- Conceptual framework (effective April 1, 2026)
- PS 1202 *Financial Statement Presentation* (effective April 1, 2026), a new standard on financial statement presentation.

j) Asset retirement obligation

The Museum recognizes a liability for the estimated future expenses for removal of asbestos in multiple buildings owned by the Museum.

The estimated asset retirement obligation ("ARO") is recorded as a liability with a corresponding increase to the related asset. The amount capitalized is depreciated on the same basis as the underlying asset. The liability amount is reviewed yearly and may be adjusted for revisions to the estimated cost of the liability, and the increase is recognized in the respective tangible capital asset. The Museum does not consider discounting or inflation in the measurement of AROs. The uncertainty regarding the timing and ultimate amount to settle an ARO makes it unlikely that discounting and inflation would significantly improve the measurement of AROs.

k) Expense recognition

Expenses are recognized in the period in which the goods are acquired or services are rendered.

### 3. Artifacts

The Museum displays its collection of artifacts at its four branches in Saskatchewan. These locations are North Battleford, Moose Jaw, Saskatoon, and Yorkton. Artifacts are not recognized as tangible capital assets because a reasonable estimate of the future economic benefits associated of such property cannot be made.

Each of the branches tells a Saskatchewan story from a unique perspective. They are: The Story of Agriculture at North Battleford; The History of Transportation at Moose Jaw; Industry and Commerce at Saskatoon; and The Story of People at Yorkton.

The Museum is well known for its collection of agricultural equipment and transportation artifacts that were used in the development of Saskatchewan. In addition, the collection contains domestic and commercial artifacts, clothing and textiles, and a wide variety of artifacts relating to life in Saskatchewan. A portion of the collection is used for demonstration of farm technology, historic skills, and crafts.

### 4. Accounts receivable

	2025	2024
Trade accounts receivable	\$ 27,956	\$ 25,766
Goods and Services Tax receivable	15,487	-
Accrued grants receivable	-	36,324
Provincial Sales Tax receivable	-	2,832
	<b>\$ 43,443</b>	<b>\$ 64,922</b>

Of the trade accounts receivable balance, \$4,151 (2024 - \$2,843) is aged over 90 days. The Museum expects to collect this balance; therefore, no provision was recorded in an allowance account.

#### 5. Accounts payable and accrued liabilities

	2025	2024
Trade accounts payable	\$ 115,764	\$ 134,907
Accrued payables	89,000	35,906
Accrued wages payable	101,756	78,603
Vacation payable	77,835	79,180
Other payables	15,959	17,852
Provincial Sales Tax payable	8,726	-
Goods and Services Tax payable	-	7
	<b>\$ 409,040</b>	<b>\$ 346,455</b>

#### 6. Deferred income

	2025	2024
External restricted contributions (Note 9)	\$ 3,000	\$ 125,335
Memberships	81,888	77,324
Event deposits	14,608	22,689
External fund (Note 9)	5,087	5,087
	<b>\$ 104,583</b>	<b>\$ 230,435</b>

During the year, the Museum received a contribution for exhibit development. Funding received has been deferred at year-end as the eligible disbursements for the exhibit project will be incurred in the upcoming fiscal year.

#### 7. Asset retirement obligation

The Museum owns multiple buildings that are known to have asbestos and there is a legal obligation to remediate any asbestos upon demolition or disposal of the building. Following the adoption of PS 3280 *Asset Retirement Obligations*, the Museum recognized a liability relating to the removal of the asbestos in the buildings. The buildings have an estimated useful life of 40 years, with certain buildings having a remaining useful life ranging from 1 to 8 years.

Change to the asset retirement obligation in the year is as follows:

	2025	2024
Asset retirement obligation, opening	\$ 3,243,190	\$ 3,243,190
Change in estimate	-	-
Accretion charge	-	-
Asset retirement obligation, ending	<b>\$ 3,243,190</b>	<b>\$ 3,243,190</b>

## 8. Tangible capital assets

2025	Land	Land Improvements	Office Furniture & Equipment	Computer Equipment & Software	Automotive & Shop Equipment	Buildings	Buildings ARO	Total
<b>Cost</b>								
Balance, beginning of year	\$ 155,900	\$ 2,229,227	\$ 430,651	\$ 1,011,223	\$ 1,292,757	\$ 18,941,973	\$ 3,243,190	\$ 27,304,921
Additions	-	-	24,396	-	-	271,882	-	296,278
Disposals	-	-	(54,944)	(27,661)	(24,288)	-	-	(106,893)
<b>Balance, end of year</b>	<b>155,900</b>	<b>2,229,227</b>	<b>400,103</b>	<b>983,562</b>	<b>1,268,469</b>	<b>19,213,855</b>	<b>3,243,190</b>	<b>27,494,306</b>
<b>Accumulated amortization</b>								
Balance, beginning of year	-	616,438	348,456	915,737	1,126,392	14,595,117	2,895,365	20,497,505
Amortization expense	-	111,787	21,731	31,437	37,857	570,861	81,080	854,753
Disposals	-	-	(54,944)	(27,661)	(24,288)	-	-	(106,893)
<b>Balance, end of year</b>	<b>-</b>	<b>728,225</b>	<b>315,243</b>	<b>919,513</b>	<b>1,139,961</b>	<b>15,165,978</b>	<b>2,976,445</b>	<b>21,245,365</b>
<b>Net book value, end of year</b>	<b>\$ 155,900</b>	<b>\$ 1,501,002</b>	<b>\$ 84,860</b>	<b>\$ 64,049</b>	<b>\$ 128,508</b>	<b>\$ 4,047,877</b>	<b>\$ 266,745</b>	<b>\$ 6,248,941</b>

2024	Land	Land Improvements	Office Furniture & Equipment	Computer Equipment & Software	Automotive & Shop Equipment	Buildings	Buildings ARO	Total
<b>Cost</b>								
Balance, beginning of year	\$ 155,900	\$ 2,229,227	\$ 399,615	\$ 980,799	\$ 1,288,830	\$ 18,754,170	\$ 3,243,190	\$ 27,051,731
Additions	-	-	31,036	30,424	3,927	187,803	-	253,190
<b>Balance, end of year</b>	<b>155,900</b>	<b>2,229,227</b>	<b>430,651</b>	<b>1,011,223</b>	<b>1,292,757</b>	<b>18,941,973</b>	<b>3,243,190</b>	<b>27,304,921</b>
<b>Accumulated amortization</b>								
Balance, beginning of year	-	504,651	328,987	882,129	1,085,858	14,033,459	2,814,285	19,649,369
Amortization expense	-	111,787	19,469	33,608	40,534	561,658	81,080	848,136
<b>Balance, end of year</b>	<b>-</b>	<b>616,438</b>	<b>348,456</b>	<b>915,737</b>	<b>1,126,392</b>	<b>14,595,117</b>	<b>2,895,365</b>	<b>20,497,505</b>
<b>Net book value, end of year</b>	<b>\$ 155,900</b>	<b>\$ 1,612,789</b>	<b>\$ 82,195</b>	<b>\$ 95,486</b>	<b>\$ 166,365</b>	<b>\$ 4,346,856</b>	<b>\$ 347,825</b>	<b>\$ 6,807,416</b>

The write-down of tangible capital assets during the year was \$nil (2024 - \$nil).

Tangible capital and other non-financial assets are accounted for as assets by the Museum because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the Museum unless they are sold.



## **9. External restrictions and designated assets**

### **a) External Restrictions**

The Museum had one External Fund at March 31, 2025.

Although the Museum follows the direction of donors for usage of fund monies and maintains records of receipts and payments for each fund, it does not maintain separate bank accounts for each fund. Total net assets of externally restricted funds equal \$5,087 (2024 - \$5,087). Refer to Note 6 regarding external restriction of \$3,000 (2024 - \$125,335).

### **b) Endowment Fund**

During the 2014 fiscal year, the WDM Legacy Fund was established with the Saskatoon Community Foundation. There is one Endowment Fund remaining at the Museum. In accordance with donor-imposed restrictions, the net assets of these Funds are to be held in perpetuity and only the interest earned is used for the intended purpose. Total net assets of Endowment Fund equal \$1,069 (2024 - \$1,069).

### **c) Designated Assets**

The Museum maintains several internally restricted funds which are used for capital expenditures. Other funds are set up for specific projects. These funds are under the direction of managers in terms of usage. The Museum does not maintain separate bank accounts for these funds. Total net assets consisting of cash and internally restricted funds equal \$1,864,658 (2024 - \$2,123,462).

## **10. Contractual obligations**

As of March 31, 2025, the Museum has outstanding contractual obligations of \$67,692 (2024 - \$101,432). The Museum is required to make lease payments on a mailing machine and photocopiers. Other obligations are relating to long-term utility agreements.

## **11. Grant revenue**

Grant revenue from the General Revenue Fund totalling \$4,686,000 (2024 - \$4,286,000) is from the Ministry of Parks, Culture and Sport for operating purposes. \$400,000 of the grant revenue is for critical health and essential infrastructure repairs.

## 12. Expenses by object

	<i><b>Budget 2025</b></i>	<i><b>Actual 2025</b></i>	<i><b>Actual 2024</b></i>
Salaries and benefits	\$ 4,347,552	\$ 4,456,989	\$ 4,194,227
Building maintenance and utilities	1,079,785	1,076,423	947,607
Amortization of tangible capital assets	750,000	854,753	848,136
General and administrative	768,960	706,257	600,431
Community engagement	267,200	161,808	190,071
Exhibits and collections	149,150	115,161	77,791
	<b>\$ 7,362,647</b>	<b>\$ 7,371,391</b>	<b>\$ 6,858,263</b>

## 13. Leases

The museums operated by the Board are situated on leased land. The Moose Jaw, Yorkton, and Saskatoon properties are leased from the respective city for \$1 per year. These leases expire in 2025, 2029, and 2071 respectively. The North Battleford property is leased from the Ministry of SaskBuilds and Procurement (formerly the Ministry of Central Services) for \$10 per year expiring in 2034. The Museum intends to renew leases with each respective city upon expiry. It is not practicable to estimate the fair value of the leases. Accordingly, contributions in respect of these facilities are not recognized in the financial statements.

## 14. Pension costs

The employees participate in the Public Employees Pension Plan, a defined contribution plan. Pension costs of \$344,466 (2024 - \$270,680) are included in salaries and benefits and comprise the cost of employer contributions for current service of employees during the year. Contributions levels are 7.5% of salary. The Museum's liability is limited to the required contributions.

## 15. Budget for operations

The 2025 fiscal budget was approved by the Board on June 7, 2024.

## 16. Related party transactions

Included in these financial statements are transactions with various Saskatchewan Crown corporations, ministries, agencies, boards and commissions related to the Museum by virtue of common control by the Government of Saskatchewan (collectively referred to as "related parties"). Related parties also include key management personnel of the museum and close family members.

All transactions with related parties are priced at prevailing market rates and settled under normal trade terms.

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

## 17. Financial risk management

The Museum's risks are as follows:

### a) Credit risk

The Museum is exposed to minimal credit risk from the potential non-payment of accounts receivable.

### b) Liquidity risk

The Museum is at risk of encountering difficulty in meeting obligations associated with financial liabilities. The Museum enters into transactions to purchase goods and services on credit. The value subject to risk is \$409,040 (2024 - \$346,455).

The 2024 amount has been restated for comparative purpose.

### c) Interest risk

The Museum is exposed to minimal interest risk exposure as there are no current investments at this time.

## 18. Contingency

In the normal conduct of operations, there is a pending claim against the Museum by a former employee seeking an additional severance payment. The claim has been referred to the Museum's insurer and their legal counsel. In the opinion of management, based on the advice and information provided by legal counsel, the amount has not been accrued for in the financial statements at this time because it cannot be reasonably estimated.

# WESTERN DEVELOPMENT MUSEUM

