



# ANNUAL REPORT 2021-2022



## Colchester Historeum

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## **BOARD OF DIRECTORS 2021-2022**

President: Open  
Vice President: Ken Henderson  
Secretary: Leslie Burrows  
Treasurer: Amy Atkinson

### Members at Large:

Terry White  
Karen Archibald-Waugh  
Sarah Thornham  
Amanda Oberski  
David Boehm

Colchester Historical Society  
 Annual General Meeting  
 Year of April 1, 2021 – March 31, 2022  
 In-Person at Colchester Historeum  
~~7:00 p.m. – Thursday, May 26, 2022~~  
 7:00 p.m. – Thursday, October 6, 2022

1. Welcome
2. Roll Call – please make sure that you have added your name to the Roll Call sheet
3. Call to Order to conduct the annual business of the Society in accordance with Article 4 of our by-laws
4. Land Acknowledgement  
 We would like to take the opportunity to acknowledge that the land we are located on is the traditional territory of the Mi'kmaq First Nations. We would like to use this acknowledgment as a reminder for you regarding this fact and hope that it inspires you to take action in supporting the Indigenous communities where you live.
5. Moment of Silence in Honour of those members who passed away during 2021/2022 year:  
 Robert Meehan      Helen Nichols      Jim Smith  
 and any others that we may have missed.
6. Introduce Board Members and Staff  
 Board – Leslie Burrows, Amy Atkinson, Sarah Thornham, Terry White, Karen Archibald-Waugh, Amanda Oberski, David Boehm  
 Staff – Dawn Dorrington, Administrative Assistant  
 Joanne Hunt, Research Assistant/Interim Archivist  
 Jessica Neil, here on one year Grant – Documentary Heritage Program  
 Madi Jones, here for five months through Young Canada Works
7. Agenda with motion to accept
8. Minutes from the June 3, 2021 AGM with motion to accept
9. Vice President's Report with motion to accept
10. Staff Reports with motion to accept
  - A. Manager's Report      Kirby Ross
  - B. Archivist/Curator      Ashley Sutherland
  - C. Administrative Assistant      Dawn Dorrington
11. Treasurer's Report with motion to accept – Amy Atkinson
12. The Financial Review – as approved by Board
13. Budget presentation – Amy Atkinson

14. Committee Reports with motion to accept
  - A. Building & Grounds – Dave & Joanne Hunt
  - B. Collections – Sara Gittens
15. The Board should be operating with a minimum of ten members and a maximum of 15, according to our present by-laws.

Nominating Committee brings forth the following names for a two-year term:

Amanda Oberski  
 David Boehm  
 Amy Atkinson (2020)  
 Terry White (2012)

Any nominations from the floor for two-year term.

Note: Board Members with one year left in term:

Karen Archibald-Waugh (2019)  
 Ken Henderson (2017)  
 Leslie Burrows (2019)  
 Sarah Thornhill (2021)

16. 2022 – 2023 Appointment for Review Engagement – Amy
17. Other Business
  - The Board will undertake a review of our by-laws in the next few months
  - Volunteers needed
    - watch for obits of CHS members who pass away
    - help on committee work
    - help to set up for special events and act as greeters
    - ... if you would like to volunteer, we will find a job for you to help with
    - are there any other questions or concerns
18. Thanks are extended to all staff, volunteers, and Board members
19. Meeting Adjournment

# **MINUTES FROM THE ANNUAL GENERAL MEETING**

## **2020-2021**

Colchester Historical Society

Annual General Meeting

Year of April 1, 2020 – March 31, 2021

ZOOM Meeting

Thursday, June 3, 2021

### **1. Attendance**

Members: (22) – Karen Archibald-Waugh, Amy Atkinson, David Blair, Leslie & Jim Burrows, Dale Ells. Holly Fisher, Linda Forbes, Bruce Gray, Sandra Guinan, Ken Henderson, Joanne & Dave Hunt, Linda McGeehan, Micky Rigby, Garth Staples, Shery & Tom Taylor, Sarah Thornham, Allan & Natalie Wellwood, Terry White

**Staff:** Margaret Mulroony (Curator & Administrator), Ashley Sutherland (Archivist), Heidi Vander Kwaak (Bookkeeper)

### **2. Call to Order by President Bruce Gray at 7:09 p.m.**

### **3. Land Acknowledgement**

We would like to take the opportunity to acknowledge that the land we are located on is the traditional territory of the Mi'kmaq First Nations. We would like to use this acknowledgment as a reminder for you regarding this fact and hope that it inspires you to take action in supporting the Indigenous communities where you live.

### **4. Moment of Silence in Honour of those members who passed away during 2019/2020 year:**

H Douglas Boyce	Dave Wilson
Mark A Campbell	David Yuill
Elizabeth Thomas	John Zahl

and any others that we may have missed.

### **5. Agenda**

It was moved and seconded by Linda McGeehan and Sandra Guinan to accept the Agenda as circulated. Motion carried.

### **6. Minutes**

it was moved and seconded by Leslie Burrows and Karen Archibald-Waugh to approve the Minutes from the November 4, 2020 AGM. Motion carried.



**7. President's Report**

*Attached*

It was moved and seconded by Terry White and Linda McGeehan to accept the President's Report as circulated. Motion carried.

**8. Staff Reports**

*Attached*

It was moved and seconded by Sandra Guinan and Ken Henderson to accept Staff Reports as circulated (Interim Curator, Archivist/Administrator, Curator/Administrator). Motion carried.

**9. Treasurer's Report**

*Attached*

It was moved and seconded by Amy Atkinson and Terry White to accept the Treasurer's Report as circulated. Motion carried.

**10. Review Engagement Report**

*Attached*

It was moved and seconded by Holly Fisher and Karen Archibald-Waugh to accept the Grant Thornton Independent Practitioner's Review Engagement Report for the year ending March 31, 2021. Motion carried.

It was noted that as the Society is both non-profit and a registered charity, this should be noted in the treasurer's/financial review. The Board will take this into consideration.

**11. Committee Reports**

*Attached*

It was moved and seconded by Ken Henderson and Leslie Burrows to accept the Committee Reports as circulated (Building & Grounds, Collections, Heritage, Human Resources). Motion carried.

**12. Nominating Committee Report**

Terry White, Chair of Nomination Committee, brought forth the following names for consideration for a two-year term on the Board – Karen Archibald-Waugh, Leslie Burrows, Ken Henderson, Sarah Thornham.

The question was asked three times – Are there any more nominations?

There being no further nominations, President Bruce Gray declared the above names duly elected.

**13. Appoint Independent Practitioner's Review Engagement**

It was moved and seconded by Amy Atkinson and Holly Fisher to appoint Grant Thornton for an Independent Practitioner's Review Engagement for the 2021-2022 year. Motion carried.

**14. Other Business**

Bruce Gray expressed thanks for all those who attended.

The 2021-2022 Budget was submitted for information. A discussion was held and it was noted that it was good to see a budget as this has not always been the case. The question was asked as to who should approve the budget and as it is not listed in the by-laws as needing to be passed by the membership, the Board is responsible.

#### 15. **Thank Yous**

Vice-President Ken Henderson expressed the following: I'd like the agreement of the meeting to express thanks to retiring president Bruce Gray, and board member Tom Kayser.

Additionally, thanks are owed to all the staff—permanent and on various length special assignments for their tireless attention to the details of keeping the society's work progressing through the trials of the past year, and to the members of the society's committees which put forth their best efforts to moving their various responsibilities forward.

Of course, our funding agencies, those who support our fund-raising efforts, and the entire membership is also to be thanked for their continued support to the Society and its work.

All agreed with these thank-yous.

#### 16. **Adjournment**

**Bruce Gray declared the meeting adjourned at 7:39 p.m.**

Respectfully submitted,

Leslie Burrows, Board Secretary

Bruce Gray, President

Board Members – as the recording of Board Member elections has not always been recorded clearly, I will list this information at the bottom of each AGM's minutes. - *Leslie*

According to the Society By-Laws, Directors are elected for two-year terms, to a maximum of ten consecutive years.

#### Retired 2021

Tom Kayser (2020)  
Bruce Gray (2017)

#### Elected 2021

Karen Archibald-Waugh (2019)  
Leslie Burrows (2019)  
Ken Henderson (2017)  
Sarah Thornham (2021)

#### Elected 2022

Amy Atkinson (2020)  
Sandra Guinan (2020)  
Holly Fisher (2020)  
Linda McGeehan (2020)  
Terry White (2012)



# VICE PRESIDENT'S REPORT

## Colchester Historical Society 2022 Annual Report from Vice President

Following the belated June AGM, the Historeum carried out a curtailed summer program.

The following are some highlights of the Board's activities during 2021-2022, gleaned from Leslie's thorough minutes:

- **Reconciliation Issues:**

The staff recognize the need that any items with an Aboriginal heritage may need to be repatriated, especially if there are ceremonial items or human remains. (We do not believe there are any of either in our possession).

- In light of the workload involved in our operations, the Board granted authority to the Administrator to hire an Administrative Assistant for a 21-hour week at \$15 an hour. Also the purchase of a laptop and printer/scanner for up to \$1200 was approved.
- Policy was developed whereby admittance to the Museum is contingent on Proof of Vaccine and mask wearing.
- 2021 evaluation scored 93.2%, Thanks are extended to all those who contributed to this project.

On Feb 3, Conditional Accreditation granted subject to clarification of property issues with the Province, and communication re succession planning in light of staff turnover. These issues were dealt with by the deadline the Accreditation Program set.

- The Board accepted, with regret and understanding, the resignation of Margaret Mulrooney as Curator/Administrator effective November 24, 2021.

An interim plan was developed and eventually put into place whereby the roles of Curator and Archivist were combined, and positions of Manager and part time research were created.

Joanne Hunt was hired in the part-time position as Research Assistant starting January 4<sup>th</sup>.

Kirby Ross was hired in the full-time position as Manager, starting February 2nd.

Ashley Sutherland accepted the Curator/Archivist position and Dawn Dorrington remains in the Administrative Assistant role.

The board acknowledges with thanks the dedicated work of Margaret and Ashley in developing this plan.

- The HR Committee conducted an exit interview with Margaret Mulrooney on November 24. The Board extends our well wishes to Margaret for her future
- I and staff met with the Department of National Defence regarding the No. 2 Construction Battalion.
- Museum Assistance Programming has approved use to include operational expenses.
- The Historeum re-opened on March 2<sup>nd</sup> on Wednesdays, Thursdays and Fridays, (by appointment only for the Archives).
- Alyssa Giles will be missed as she has accepted a job at the Discovery Centre.

A well-attended Heritage Night was hosted at the Historeum on May 19, with about 50 in attendance (additional to Board members and staff). Many who attended expressed their joy at being able to meet again in these surroundings. As staff move forward with hiring summer staff, let us hope that it was a step towards our regaining some level of normality in the coming months.

On a personal note, I extend my gratitude to the members of the Board for their cheerful enthusiasm in carry out our work over a chaotic year, and to the staff for their dogged determination to keep our doors open and our programs thriving.

As we move forward, let us hope that the hard work we have all put in will result in the promised improved funding support from the Province.

# **MANAGER'S REPORT**

CHS AGM 2022 - Annual Manager's Report

## **New Manager**

My name is Kirby Ross and I am the new Manager of the Colchester Historeum. Hired in February of 2022, I unfortunately am unable to report on happenings before this date firsthand. I am happy to introduce myself and share details from the last few months.

Originally from Colchester County, I moved to Halifax at a young age. I hold both a BA and MA in History from Saint Mary's University and am currently completing the University of Victoria's Cultural Resource Management program part-time remotely online. I have worked for several other museums and heritage societies in the province such as the Canadian Museum of Immigration at Pier 21 and Memory Lane Heritage Village. Off the clock I am the Chair of the Nova Scotia Women's History Society. I am passionate about building relationships between communities and museums as well as preserving local history. If you would like to get in touch with me directly, I am available at [manager@colchesterhistoreum.ca](mailto:manager@colchesterhistoreum.ca) or 902-895-7822.

## **Reopening and Covid-19**

The Colchester Historeum was closed for the month of February, reopening the first week of March. We have kept Covid-19 protocols in place and recommend that all visitors wear masks.

## **Programming and Volunteers**

Since reopening, Canasta has returned to the Historeum and is held every Thursday. The Historeum team has been hard at work to plan and host four onsite events in the month of May:

- Community Engagement Sessions with Nevin Jackson regarding the No.2 Construction Battalion on May 10<sup>th</sup> and May 24<sup>th</sup>
- Heritage Night on May 19<sup>th</sup>
- Annual General Meeting on May 26<sup>th</sup>

We look forward to hosting more events in the future and building a stronger community through programming. Part of what makes museum programming successful is the involvement of the community.

The Colchester Historeum is looking for volunteers to help with a wide range of tasks. Since the Covid-19 outbreak, unfortunately the number of volunteers at the Historeum has significantly declined. If you are interested in volunteering at the Colchester Historeum, please reach out to the Manager at [manager@colchesterhistoreum.ca](mailto:manager@colchesterhistoreum.ca) or 902-895-7822.

### **Funding**

The Historeum has been granted several streams of funding in the past months.

The Downtown Truro Partnership has approved our request for funding to put up a sign on the North side of the building. Thank you to Dawn who completed and followed up with this application.

United Way of Colchester has approved our application for the Day of Caring to help out with exterior and interior cleaning on June 24<sup>th</sup>.

As well, the Historeum has received several grants for hiring summer students thanks to the work of Ashley over this past winter. These include SKILL, Canada Summer Jobs (CSJ) and Young Canada Works (YCW).

Staff applied for Strategic Development Funding in March to build a case for support and community engagement assessment to help identify where we can improve our fundraising efforts. We are still awaiting response regarding if we have been awarded the grant.

### **Summer Student Hiring**

The Historeum team has decided to hire four summer students, two Interpretative Assistants and two Archives Assistants. One of the Interpretative Assistants will be responsible for developing and conducting a walking tour on Saturdays through July and August, whereas the other Interpretative Assistant will focus their attention to our main and temporary exhibits. Our Archives Assistants will help visitors answer research questions and facilitate archives appointments.

Throughout late April and May the staff have been busy with the hiring process. With the help of the HR Committee, board members and staff we have successfully interviewed and hired several candidates.

Some of our new staff members started their positions the week of May 24<sup>th</sup>. Our summer students will be with us until the end of August.

## Facility Management

### Repairs / Public Works Relations

The Colchester Historeum finds itself in a difficult situation as though there is a long list of maintenance that needs to be performed. The province of Nova Scotia owns our building and according to our current building agreement is responsible for all repairs. This means that we cannot conduct the repairs ourselves. However, to my understanding in the past our requests for maintenance have often been unanswered or are added to a long list of repairs that need to happen in provincial government owned buildings across the province.

There is a long list of items that need to be tended to in our building due both to its age and the lack of maintenance previously performed by the province. Some of the major projects that need to be taken on include: replacing our elevator, replacing our fire alarm system panel and all detectors and replacing two toilets in our washrooms. Though our elevator and fire alarm system currently work, they are very old and many of the parts needed to replace them would be difficult to find, making the technology obsolete. According to the provincial government, our building agreement does not cover toilet replacements as they are “operational” and therefore the Historeum will eventually have to pay out of pocket for this work.

I have met with representative from Pubic Works over the past months and am hopeful that action will be taken to commence repairs.

### Basement Workshop Leak

On February 17<sup>th</sup> a leak in the Basement Workshop grew in intensity, influenced by icy / rainy / windy conditions during a winter storm. Though work was done to place and empty buckets in the leaking area, eventually the leak grew. Water reached both the walls and floor in the section below the north stairs. Workers from Public Works have inspected the area, with the hope that they will return to conduct a more thorough investigation. It continues to be monitored by staff and the Building Committee.

### Exhibit Lights

Sorensen's electric visited us this spring to replace some of the drivers in our exhibit display cases, which facilitate the boxes to be lit.

**Budgeting and Financials**

I have worked with the Finance Committee to produce a budget for the 2022-2023 fiscal year.

We are currently in the process of gathering the necessary materials for Grant Thornton to conduct our annual financial reporting, which has been pre-scheduled with Grant Thornton to be conducted between late May and mid-June.

Respectfully submitted,  
Kirby Ross,  
Manager



# ARCHIVIST/CURATOR'S REPORT

2021-2022 Annual Report- Archivist/Curator

May 2022

2021 was yet another unusual year at the Colchester Historeum and I wore several hats throughout the duration of the year. We began the fiscal year short-staffed with our full-time Administrative Assistant submitting her resignation. Margaret Mulrooney also returned from maternity leave and assumed the roles of Curator/Administrator. Spring of 2021 saw province-wide shutdowns due to a surge in COVID-19. The staff continued to work from home and behind the scenes during this time. After closing in May, we reopened on June 22, 2021. The Archives continues to operate on an appointment-basis. As usual, we had three summer staff: Paige Crosby and Alyssa Giles in the Archives and Craig McLelland as the Interpretive Assistant. These positions were funded in part through the Canada Summer Jobs and Summer Student SKILL Incentive programs. Throughout the summer, recruitment began for a part-time Administrative Assistant. Dawn Dorrington was hired as Admin Assistant and continues to work at the Historeum three days per week. Additionally, Canada Summer Jobs funding remained for an additional eight-week position in which Jessica Neil was hired in the fall under this program. Alyssa Giles remained a member of the team as she was re-hired for a contract position in the Archives (funded through the Provincial Archival Development Program).

In November 2021, I stepped in as interim Manager with Margaret Mulrooney's departure. Last minute funding was approved through the Young Canada Works program and Jessica Neil was hired as an intern to conduct a collections project in the museum's artifact collection. During this time of staff changeover, the Historeum began recruitment for two positions: one part-time Research Assistant in the Archives and a full-time Manager. The Historeum was closed for the months of January and February to accommodate the staff shortages. Likewise, our hours remained reduced when we re-opened to compensate for the fact that only two staff were on site on Mondays and Tuesdays. Curatorial duties were added to my responsibilities to allow for a new Manager position. Joanne Hunt was hired as Research Assistant (two days per week) in January 2022 and Kirby Ross was hired as Manager in February 2022.

The Colchester Historeum participated in the Association of Nova Scotia Museum's Evaluation Program in July 2021. This included a documentation review and a site

assessment and consisted of seven categories: Governance, Community, Management, Facility, Collection, Interpretation, and Marketing. The Historeum received an overall score of 93.2% on the Evaluation. One evaluator even noted that the museum's storage space is the most organized they have ever seen. Museums who score high on the evaluation are eligible to apply to ANSM's Accreditation program. Accreditation provides "museums with proof of meeting good standards of museological standards and practices for visitors, funders, and supporters." An Accreditation Application was submitted in January 2022 and was approved! The announcement was made by the Nova Scotia Museums on International Museums Day.

One challenge that the CHS encountered in its application for accreditation was the fact that it did not have an up-to-date building agreement with the Province. In January 2022, contact was made with Public Works and the Province is currently in the process of drawing up a new agreement/lease. This building agreement will be crucial for moving forward as the building requires costly maintenance and repairs (see Manager's Report).

Funding has been a big part of this year's activities. In addition to project funding and municipal and provincial funding, the CHS received operational funding from the Museum Assistance Program for the COVID-19 Reopening Fund. This Federal program provided 10% of our annual operational budget (\$20,982). Additionally, we participated in the Canada Emergency Wage Subsidy and Tourism and Hospitality Recovery Program. These programs combined contributed over \$41,000 in subsidies for operational costs. In January 2022, ten grant applications were submitted for the upcoming fiscal year including municipal grants (Town of Truro and Municipality of Colchester), and project and summer staff funding (Young Canada Works, Canada Summer Jobs, Summer Student SKILL Incentive).

Work has been ongoing in the Archives in addition to responding to research inquiries. I continue to write bi-weekly articles for the Truro News, including a series on the Historical Background of the Origins of Truro, the Relationship between the Mi'kmaw and the Fisheries: A Historical Perspective, and an African Nova Scotian History. Throwback Thursday posts featuring photographs from the Archives are made on a weekly basis. Other social media content has been created including a series of "behind the scenes" posts and a series of posts for Museum Week 2021. Throughout the summer, new acquisitions were processed in the Archives, over 500 photographs were digitized, and over 530 new records were created on our Collective Access database. Alyssa's digitization project, funded through the Provincial Archival Development Program, saw outputs of over 3800 photographs rehoused and digitized, and data enrichment on both MemoryNS and the

Collective Access database. This project was also funded in part by the Royal Nova Scotia Historical Society Community Support Grant.

Several projects are ongoing in the Archives including a Historical Business Directory documenting businesses in Truro spanning a 100-year time frame. New acquisitions were also processed, including a donation of digital images pertaining to the Joseph/Johnson/Richard families of Colchester. This was timely as I had recently developed a policy for the acquisition of digital images. The Archives also assisted in annual calendar fundraiser planning in which photos from the archives were featured. This year's theme was "Streets of Colchester." The Historeum continues to develop relationships with communities in Colchester, including the African Nova Scotian Community. In August 2021, I accompanied Dr. Lynn Jones on an episode of CBC's Mainstreet with Jeff Douglas to talk about the history of the community and, in particular, Jollytown. I also collaborated with Dr. Lynn Jones to write a historical overview of African Nova Scotians. A second part of the narrative, which focuses specifically on the AFNS communities in Colchester, is anticipated in the near future.

Perhaps the largest activity in the museum for the 2021-2022 fiscal year was the preparation for the Museum Evaluation as it was all-consuming. A temporary exhibit titled *Colchester Pride: The History of the Gay Community, 2SLGBTQIA+ Rights, and Truro Pride* was developed in collaboration with Northern Healthy Connections Society, Truro Pride Society, and PFlag Truro in July. The exhibit ran for the remainder of 2021. The Colchester Historeum partnered with the Downtown Truro Partnership in October for a series of haunted walking tours around Truro. In November, several classes from Cobequid Educational Centre visited the Historeum. Collections projects have likewise been underway. Jessica Neil was hired in November 2021 under the Young Canada Works Building Careers in Heritage internship program. Jessica was assigned the task of cataloguing and digitizing backlogged artifacts that were stored on the third floor. Due to the necessity for space, the project quickly evolved into a re-organization project and the creation of another artifact storage room. Jessica completed her project in March 2022 and organization of the third floor storage rooms is ongoing. The Historeum also participated in a collections database project that was completed by students of the Museum and Curatorship program at Fleming College.

Throughout the past year, I have participated in several committees and groups including the Council of Nova Scotia Archives' Reconciliation Working Group, the Association

of Nova Scotia Museums' Advisory Service Group, the Cliffs of Fundy Global Geopark Board of Directors, and the Black Battalion Heritage Marker Society. Likewise, I co-presented with Margaret Mulrooney at the Libraries, Archives, and Museums Nova Scotia (LAMNS) conference in September 2021. I was also able to complete the Council of Nova Scotia Archives' two-year Archival Certificate Program in October 2021.

Perhaps two of the most exciting initiatives this year was the development of the Reconciliation Working Group Report, which addresses how the CNSA and Archives in Nova Scotia can respond to the Truth and Reconciliation Commission's Calls to Action and the Canadian Council of Archives' Reconciliation Framework.

The other exciting initiative that came to fruition throughout 2021-2022 was the No. 2 Construction Battalion (Black Battalion) National Apology, which is scheduled to happen in Truro on July 9, 2022. On March 28, 2022, the Department of National Defense held an in-person and virtual meeting at the Black Cultural Centre reaffirming their commitment to the National Apology. I have since been involved in some of the planning meetings at the Town of Truro. This event will be historic in that the all-Black battalion has never been acknowledged for their contributions to the First World War and the discrimination and unfair treatment that they faced.

Despite the constantly shifting sands between COVID-19 restrictions and staff changeovers at the Colchester Historeum, many things were accomplished in 2021-2022 and the Museum and Archives continues to operate with hopes of increasing its hours, events, and exhibits this spring.

Respectfully Submitted,  
Ashley Sutherland

# ADMINISTRATIVE ASSISTANT'S REPORT

2021-2022 Annual Report- Administrative Assistant

May 2022

August, 2021 was my start date at the Colchester Historeum. I spent the first couple of months gaining much knowledge about Colchester Historical Society and my roll at the Colchester Historeum.

In November, 2021 Margaret Mulrooney left her position as Curator, creating a void which needed to be filled. I was tasked with taking on some of the financial role that she had previously filled. I have taken this on with enthusiasm. It was a welcome addition to my Administrative Assistant position.

I was provided a work plan on my start date. I have completed many of the tasks listed, while some are a continuing process. The following are a few of the completed/ongoing tasks.

## **Website update:**

The CHS website has been redesigned with an updated look and feel. The new design and layout offer us a better ability to highlight upcoming events at Colchester Historeum. While also streamlining the site for better functionality also giving the site the same all over look for consistency.

I have automated the ability to book research appointments for the Archives on our website. With easy capabilities allowing us to edit the online calendar when necessary. Archives staff receive an automated email advising them that there has been an appointment booked. In this email they receive, the information the client is wanting to research, the contact information of the client and confirmation of CHS membership or not. This streamlines the process of gathering information for their visit and the process of transactions in the gift shop.

## **Marketing and information sharing:**

As a team we have been working together to create content and CHS updates to for a monthly e-newsletter to send to our members/subscribers. Examples of our posts are, promoting our Gift Shop, introducing new staff to our members and the subscribers of the

publication, giving updates on the special projects we are working on, and sharing articles written by Ashley Sutherland relating to important historical and present day events that are and have impacted our history and society as a whole.

#### **North Door Signage:**

Funding with Downtown Truro Partnership, “Facade Improvement Incentive Program” has been approved for support with the cost of signage for the North Door of the Colchester Historeum. I have created a design for the sign which has been approved. A quote for printing of the sign was received from two separate vendors. One was chosen as the best option. Having the North Door signage will make us more visible from the Town Square, the Truro Farmers Market, and the Library. We are hoping to have the sign completed and installed by mid-July, 2022.

#### **Gift Shop Book Inventory:**

An inventory of all of the books available in the Gift Shop has been completed. The books were listed with customer pricing and wholesale pricing, the number of books we have in stock for each title, and an order placed for popular books that are out of stock or close to. To date we have 968 books in the Gift Shop.

#### **Filing System:**

I have been updating the filing system, scanning the paper documents to digital format for easy access for accounting purposes. While creating the files, I will be naming each file with a descriptor and the billing code for easy organization. This is an ongoing project that will take time to complete.

#### **Membership:**

A new membership form has been created for ease of use and a consistent look and feel for the Colchester Historical Society. The form is now in use for new or renewing members. Membership is an ongoing project, with reminders being sent to those whose membership has expired or are about to expire inviting them to renew their memberships. We have received a good response from these reminders.

Respectfully Submitted,  
Dawn Dorrington



# **BUILDING & MAINTENANCE ANNUAL REPORT**

For the second year, Covid-19 closures affected many of the activities around the Historeum, including those of the Building and Maintenance committee.

The Committee accomplished many tasks this past year, including:

- Finished caulking and painting around front lobby windows
- Completed filling holes and painting ceilings in front lobby and main entrance hallway
- Completed sanding and touch up painting in southeast stairwell
- Train cleaning, touch ups and installation on front lawn, sandwich sign cleaning and additions
- Planted flowers in front beds and in north planters
- Moved 3 metal storage units from Archives to basement
- Moved bookcases upstairs, display cases, and kept workshop tidy
- Covered damaged area on north basement wall
- Removed tape residue on main entry hall floor
- Fall clean-up of the garden beds
- Weatherproofing the north doors before winter
- Checking window seals, taking in the train, and other small items before the heating season.
- Throughout the year, monthly checks were documented for the Emergency Lights, Fire Extinguishers, Exit Lights, and overall building safety checks. These reports are kept in the Logbook in the front office.
- Painted and reorganized the Dewolfe Room

## **Building Issues:**

A leak was found in the basement the morning of Feb 17<sup>th</sup> 2022, after a strong northeast rain and windstorm. The rain and melting snow/ice on the north entrance was slowly leaking into the basement workshop space underneath. Evidence has been observed of past leaks in the drywall ceiling and walls under the stairs and we continue to monitor the situation. This issue has been looked at by government representatives and hopefully will be addressed.

The old toilets need to be replaced as well as the Fire Panel and Elevator, both which operate now with obsolete technology which cannot be replaced. Manager Kirby Ross has been speaking with government contacts about these and other building issues which will need to be addressed in the coming months.

## **Evaluation:**

An extra flurry of cleaning and checks were done before our ANSM Evaluation site visit last July which helped achieve our overall score of 93.2.

'The Facility' score rose from 79.4 to 89.7 with some of the following comments made by the evaluators:

*"Significant improvements were made...scoring more than 10% higher than the previous evaluation.*

*Q.71 – Beautiful main entrance.*

*Q.79 – The entire interior is so tidy and clean, even non-public equipment and storage areas.*

*Q.82 – Washrooms are lovely.*

*Q.84 – Non-public areas are beautifully kept. Immaculate spaces where everything has its place."*

Although the Building and Maintenance Committee were pleased with the results and glad the work got done, it was disheartening to have the Evaluation Program quickly eliminated this past April 2022 the Department of Communities, Culture, Tourism and Heritage. Our staff and volunteers concentrated much effort to get the best score we could, motivated largely by the promise of increased funding. This unexplained reversal makes it difficult to trust future funding promises and certainly dampens the enthusiasm of all who worked so hard to get it done.

### **This Spring:**

The garden areas will soon be enhanced with a few flowers and a volunteer crew from the United Way will be joining us on June 24<sup>th</sup> for outdoor litter removal and window cleaning chores.

The dehumidifier continues to remove countless buckets of water from the basement environment and is emptied several times per day.

The Fire Panel, Elevator and Sprinkler System all received their usual annual or

monthly checks. Lights were replaced by Sorensen's Electric and more new drivers installed in the main hall display cabinets.

Respectfully submitted by Joanne Hunt

Members of the Committee: Joanne and Dave Hunt, Terry White.

# **COLLECTIONS COMMITTEE ANNUAL REPORT**

## **MAY 26, 2022**

The members of the Collections Committee are:

- William (Bill) Canning
- Elinor Mahar
- Donna Meese
- Sandra Guinan
- Sandra Gittens (Secretary)

Since the last Annual General Meeting (AGM), the committee has had two face-to-face meetings, September 8, 2021 and March 3, 2022, as well as one email on October 5, 2021 asking for approval of digital imaging of photographs for an out-of-province donor.

We approved a Digital Imaging Policy, Temporary Loan Agreement for Purposes of Scanning, and Deed of Gift form for digital imaging.

The Committee agreed that we should meet about every three months or more often if necessary.

We once again review our mandate re; acquisitions as this seemed to be a question that would often arise when a donor wanted the Archives to accept something they might deem valuable for historical reasons.

Although we had hoped to hold an Open House and invite the public to bring artifacts that might be of historical value, the pandemic made this impossible. From time to time, however, a prospective donor would be of value to our collections. After documenting the artifact, the Collections Committee would decide on the advice of the Archivist to add it to our accessions or decline the gift.

A few of the gifts that the Committee approved are as follows:

### **Photographs**

- Captain C.A. Layton – 1890-1920
- Box of Negatives Taken by Al and Ron Mosher Ca. 1950's – Parade in Truro
- Kodachrome Movie Reels – ACTC Tatamagouche Filmed by AJB Johnson
- Reid Family

- Hat Factory, Nova Headwear During 1960's
- Framed Photograph of Normal College – 1914
- Photographs of McNutt and Crowe Families
- Photographs of the Royal Bank of Canada Truro After the Fire in 1947
- Composite Photographs from Provincial Normal College

### **Photographs and Memorabilia**

- Oval Framed Photograph of George Enslow Talbot and Two War Medals
- Photographs, Artwork, Tintypes, Smith Family Album, Lynn School Meeting. Minutes ca. 1930's and 1940's, Sketch of Daniel Cock Smith
- Truro Junior High School and the Former Colchester Junior High School – Various Uniforms, banners, etc.
- Various material owned and/or created by G. I. Smith

### **Photographs for Digital Imaging**

- Photographs of Joseph, Richard and Johnson Families of Londonerry; photographs of Acadia Mines and Many Community-Related Images

### **Other Gifts Approved for Acquisition**

- Books, Deeds and Documents pertaining to the Staples Family
- Various Documents Pertaining to Truro Concert Band 1885-1985
- Water Colour of Farm Lake Mill and Camp
- Calendar of the Provincial Normal College 1920-1921
- St. John's (Anglican Church) Historical Tidbits 2020
- 1924 Stewiacke Exhibition Flyer
- Truro Amateur Athletic Club Constitution and Meeting Minutes 1924
- Documents Relating to Captain John Morrison
- Normal College Yearbook and B Class Composite Photograph 1947
- Scrapbook – Paper Doll Houses
- Pasted drawing by Lorna Etter
- Chair
- Wooden Crate from McLean's Bakery, Truro
- Yellow Flower Girl Dress and Headpiece

Respectfully Submitted By,  
Sandra Gittens, Secretary

## **TREASURER'S REPORT FOR FISCAL YEAR** **APRIL 1, 2021 TO MARCH 31, 2022**

It's been an interesting year for the finances for museum, there were some ups and downs throughout the year but happily the end of the year landed in an upswing.

This year ended with a closing bank balance of \$193,000, which is up significantly from the prior year. This was mainly from a large donation of \$112,000 from the Estate of Bunny Patterson. Some of the other main sources of income during the year were from various funding sources, CMAP for \$46,667, Provincial funding \$20,831, Municipal funding 30,048 and Federal funding (Wage subsidy) \$64,271.

For the expense side of things, the main expense is wages, which totaled \$148,758 for the year. The other large expense is the power bill which came in at \$18,321 (2021 was \$17,081) this year. At year end we have a profit of \$86,180.

Besides our regular bank account we also have investment accounts that currently total \$185,063. When we received the large donation we decided at the time it was best to just put it all in our current bank account due to the still uncertain future. We are hopeful that this summer brings lots of tourists and adds some stability to our finances and at that point we will look at moving some more funds into our investments.

One last thing to note, every year it seems that when we have our AGM our formal financial statements from Grant Thornton are not ready. I am proposing that we look at amending our By-laws to have the AGM moved to June. This would give the staff, bookkeeper and Grant Thornton more time to get the year end ready.

In closing, after being a member of the board for over a year now I must say that I am enjoying this role. There have been a few staff changes in the time that I have been here which makes things challenging, but I feel really good about our current staff and am looking forward to working with Kirby and Dawn to sort out some of the year end issues and help them get some financial task lists in order.

Respectfully Submitted,

Amy Atkinson - Treasurer

## **FINANCE COMMITTEE REPORT FOR FISCAL YEAR APRIL 1, 2021 TO MARCH 31, 2022**

The finance committee met on a few occasions this year. The main project for the committee was preparing the budget. This budget will be presented tonight.

Respectfully Submitted,

Amy Atkinson and Holly Fisher



# COLCHESTER HISTORICAL SOCIETY

## BUDGET 2022-2023



### General Revenues

Earned Revenues	Budget 2022-2023	Actuals 2022-2023	Budget 2021-2022	Actuals 2021-2022
Museum Admission Fees	\$1,000.00		\$2,000.00	\$305.00
Membership Dues	\$2,500.00		\$3,000.00	\$2,730.25
Historeum Shop Sales	\$3,000.00		\$750.00	\$2,657.23
Rental revenue	\$1,000.00		\$0.00	\$1,028.31
Archives Admission / Fees for service	\$500.00		\$500.00	\$722.84
Interest earned	\$50.00		\$5,500.00	\$66.80
Investment income	\$10,000.00		\$0.00	\$14,550.17
<b>Subtotal</b>	<b>\$18,050.00</b>	<b>\$0.00</b>	<b>\$11,750.00</b>	<b>\$22,060.60</b>

### Donations and Fundraising

Donations from corporations	\$0.00		\$0.00	\$0.00
Donations from individuals	\$4,000.00		\$10,000.00	\$3,297.10
Memorial and Foundation Donation	\$2,000.00		\$2,000.00	\$114,550.00
Unreceipted Donations	\$1,500.00		\$500.00	\$1,437.86
Fundraising	\$2,000.00		\$0.00	\$2,377.05
<b>Subtotal</b>	<b>\$9,500.00</b>	<b>\$0.00</b>	<b>\$12,500.00</b>	<b>\$121,662.01</b>

### Public Funding

Federal grants	\$40,000.00		\$40,000.00	\$53,129.28
CMAP grants	\$46,667.00		\$46,667.00	\$46,667.00
Provincial	\$15,000.00		\$15,000.00	\$20,831.64
Municipal grants	\$30,000.00		\$45,000.00	\$30,048.26
<b>Subtotal</b>	<b>\$131,667.00</b>	<b>\$0.00</b>	<b>\$146,667.00</b>	<b>\$150,676.18</b>

<b>GRAND TOTAL REVENUE</b>	<b>\$159,217.00</b>	<b>\$0.00</b>	<b>\$170,917.00</b>	<b>\$294,398.79</b>
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### Expenditures

Interpretation and Programming	Budget 2022-2023	Actuals 2022-2023	Budget 2021-2022	Actuals 2021-2022
Exhibition costs	\$2,000.00		\$1,000.00	\$0.00
Programming costs	\$2,000.00		\$3,000.00	\$20.00
<b>Subtotal</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$4,000.00</b>	<b>\$20.00</b>

### Collection & Access to Information

Cataloguing and Preservation supplies	\$3,500.00		\$500.00	\$3,311.20
Library Books	\$250.00		\$0.00	\$0.00
<b>Subtotal</b>	<b>\$3,750.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>\$3,311.20</b>
<b>Marketing, Fundraising and Retail</b>				
Advertising & Promotion	\$1,000.00		\$500.00	\$391.31
Fundraising and Events	\$1,000.00		\$1,000.00	\$912.50
<b>Retail Operations:</b>				
Historeum Shop Goods	\$1,500.00		\$500.00	\$1,260.56
Printing	\$500.00		\$500.00	\$237.69
<b>Subtotal</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$2,500.00</b>	<b>\$2,802.06</b>
<b>Facility</b>				
Custodial Services	\$5,500.00		\$3,650.00	\$5,180.00
Custodial Supplies	\$2,000.00		\$400.00	\$2,597.78
Insurance	\$2,600.00		\$2,600.00	\$802.92
Repairs & Maintenance	\$8,000.00		\$8,000.00	\$4,895.49
Utilities	\$21,000.00		\$21,000.00	\$18,321.67
Other Facility Expenses	\$1,500.00		\$0.00	\$1,003.37
<b>Subtotal</b>	<b>\$40,600.00</b>	<b>\$0.00</b>	<b>\$35,650.00</b>	<b>\$32,801.23</b>
<b>Administration/Management</b>				
<b>Salaries and benefits:</b>				
Payroll Taxes	\$11,000.00		\$0.00	\$10,088.07
WCB Expense	\$1,000.00		\$0.00	\$858.94
Volunteer Recognition	\$200.00		\$200.00	\$200.00
Employee Benefits	\$1,500.00		\$200.00	\$1,479.90
Wages	\$170,000.00		\$103,115.00	\$136,330.95
<b>Subtotal</b>	<b>\$183,700.00</b>	<b>\$0.00</b>	<b>\$103,515.00</b>	<b>\$148,957.86</b>
<b>Office expenses:</b>				
Bank charges	\$1,600.00		\$1,500.00	\$1,589.54
Postage and delivery	\$500.00		\$1,000.00	\$440.51
Office Supplies	\$2,000.00		\$2,000.00	\$5,278.11
Copier Rental & Maintenance	\$3,500.00		\$3,500.00	\$0.00
Telephone and internet	\$4,000.00		\$2,500.00	\$3,455.00
<b>Other administrative expenses:</b>				
Memberships / Subscriptions	\$2,000.00		\$1,000.00	\$2,876.65
Professional fees	\$11,000.00		\$4,500.00	\$10,865.69
Training	\$1,000.00		\$400.00	\$515.00
Travel	\$500.00		\$250.00	\$0.00
<b>Subtotal</b>	<b>\$25,100.00</b>	<b>\$0.00</b>	<b>\$16,650.00</b>	<b>\$25,020.50</b>

GRAND TOTAL	\$261,150.00	\$0.00	\$162,815.00	\$212,912.85
EXPENDITURES				
NET PROFIT/LOSS	\$102,933.00	\$0.00	\$8,102.00	\$81,485.94
Difference to account for	-\$21,447.06			



Financial Statements

Colchester Historical Society

March 31, 2022

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# Independent Practitioner's Review Engagement Report

To the Directors of the [Colchester Historical Society](#)

We have reviewed the accompanying financial statements of the [Colchester Historical Society](#) that comprise the statement of financial position as at [March 31, 2022](#), and the statements of operations and changes in net 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 accounting standards for not-for-profit organizations](#), 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.

## **Practitioner's responsibility**

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

## **Basis for qualified conclusion**

In common with many not-for-profit organizations, the Colchester Historical Society derives revenue from donation and fundraising activities, the completeness of which is not susceptible to satisfactory review.



Accordingly, our review of these revenues was limited to the amounts recorded in the records of the Society. Therefore, we were not able to determine whether any adjustments might be necessary to donation and fundraising revenues, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2022 and March 31, 2021, and assets as at March 31, 2022 and March 31, 2021 and net assets as at March 31, 2022 and March 31, 2021. Our review on the financial statements for the year ended March 31, 2022 was modified accordingly because of the possible effects of this limitation in scope.

#### **Qualified conclusion**

Based on our review, except for the possible effects of the matter described in the Basis for qualified conclusion paragraph, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of [Colchester Historical Society](#) as at [March 31, 2022](#), and the results of its operations and its cash flows for the year then ended in accordance with [Canadian accounting standards for not-for-profit organizations](#).



Truro, Canada  
September 13, 2022

Chartered Professional Accountants

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## Colchester Historical Society

### Statement of operations

Year ended March 31, 2022

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	Operating Fund	Memorial Trust Fund	Total <b>2022</b>	Total <b>2021</b>
Revenues				
Admissions	\$ 205	\$ -	\$ 205	\$ 26
Amortization of deferred contributions – core exhibit	24,038	-	<b>24,038</b>	24,038
Fundraising and other (Note 3)	122,385	-	<b>122,385</b>	78,036
Unrealized gain on fair value of investments	-	6,534	<b>6,534</b>	17,834
Grants and government assistance	153,687	-	<b>153,687</b>	202,842
Investment income	703	3,291	<b>3,994</b>	4,806
Memberships	2,730	-	<b>2,730</b>	2,743
Sales, net (Note 4)	4,097	-	<b>4,097</b>	1,200
	<u>307,845</u>	<u>9,825</u>	<u><b>317,670</b></u>	<u>331,525</u>
Expenses				
Amortization of capital assets	25,026	-	<b>25,026</b>	25,059
Dues	2,311	-	<b>2,311</b>	1,216
Insurance	803	-	<b>803</b>	2,567
Marketing Study	391	-	<b>391</b>	1,077
Office	6,512	-	<b>6,512</b>	9,751
Professional fees	10,519	-	<b>10,519</b>	14,183
Programs	4,244	-	<b>4,244</b>	8,082
Repairs and maintenance	8,497	-	<b>8,497</b>	12,585
Salaries and benefits	151,864	-	<b>151,864</b>	144,678
Training and conferences	515	-	<b>515</b>	-
Utilities	17,020	-	<b>17,020</b>	27,396
	<u>227,702</u>	<u>-</u>	<u><b>227,702</b></u>	<u>246,594</u>
Excess of revenues over expenses	\$ <u>80,143</u>	\$ <u>9,825</u>	\$ <u><b>89,968</b></u>	\$ <u>84,931</u>

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See accompanying notes to the financial statements

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## Colchester Historical Society

### Statement of changes in net assets

Year ended March 31, 2022

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	Unrestricted Operating Fund	Memorial Trust Fund	<b>Total 2022</b>	Total 2021
Fund balance, beginning of year	\$ 217,880	\$ 180,101	\$ <b>397,981</b>	\$ 313,050
Excess of revenues over expenses	<u>80,143</u>	<u>9,825</u>	<u><b>89,968</b></u>	<u>84,931</u>
Fund balance, end of year	\$ <u>298,023</u>	\$ <u>189,926</u>	\$ <u><b>487,949</b></u>	\$ <u>397,981</u>

---

See accompanying notes to the financial statements

# Colchester Historical Society

## Statement of financial position

March 31, 2022

	Operating Fund	Memorial Trust Fund	Total <u>2022</u>	Total <u>2021</u>
<b>Assets</b>				
Current				
Cash and cash equivalents	\$ 194,518	\$ -	\$ 194,518	\$ 109,141
Receivables	8,515	-	8,515	15,622
Inventory	<u>4,644</u>	<u>-</u>	<u>4,644</u>	<u>3,251</u>
	207,677	-	207,677	128,014
Investments	-	192,013	192,013	185,063
Capital assets (Note 5)	<u>472,233</u>	<u>-</u>	<u>472,233</u>	<u>495,660</u>
	\$ <u>679,910</u>	\$ <u>192,013</u>	\$ <u>871,923</u>	\$ <u>808,737</u>
<b>Liabilities</b>				
Current				
Payables and accruals	\$ 23,371	\$ -	\$ 23,371	\$ 26,115
Inter-fund payable (receivable)	(2,087)	2,087	-	-
Deferred contributions (Note 6)	<u>360,603</u>	<u>-</u>	<u>360,603</u>	<u>384,641</u>
	<u>381,887</u>	<u>2,087</u>	<u>383,974</u>	<u>410,756</u>
<b>Net assets (Page 4)</b>				
Unrestricted operating fund	298,023	-	298,023	217,880
Memorial trust fund	<u>-</u>	<u>189,926</u>	<u>189,926</u>	<u>180,101</u>
	<u>298,023</u>	<u>189,926</u>	<u>487,949</u>	<u>397,981</u>
	\$ <u>679,910</u>	\$ <u>192,013</u>	\$ <u>871,923</u>	\$ <u>808,737</u>

On behalf of the Society

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Treasurer

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## Colchester Historical Society

### Statement of cash flows

Year ended March 31

2022

2021

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Increase (decrease) in cash and cash equivalents

**Operating**

Excess of revenues over expenses	\$	89,968	\$	84,931
Amortization of capital assets		25,026		25,059
Amortization of deferred contributions		(24,038)		(24,038)
Unrealized gain on fair value of investments		(6,534)		(17,834)
		<u>84,422</u>		<u>68,118</u>

Change in non-cash operating working capital

Receivables		7,107		(9,297)
Inventory		(1,393)		(1,671)
Payables and accruals		(2,744)		8,924
		<u>87,392</u>		<u>66,074</u>

**Investing**

Purchase of capital assets		(1,599)		-
Change in investments, net		(416)		14
		<u>(2,015)</u>		<u>14</u>

Net increase in cash and cash equivalents

85,377 66,088

Cash and cash equivalents, beginning of year

109,141 43,053

Cash and cash equivalents, end of year

\$ 194,518 \$ 109,141

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# Colchester Historical Society

## Notes to the financial statements

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March 31, 2022

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### 1. Nature of operations

The Society is a non-profit organization incorporated under the Societies Act of Nova Scotia. The purpose of the Society is to educate a diverse public about the significance of Colchester County's past and its relationship to our lives today. In support of this mission, the Society collects, preserves and interprets materials pertaining to Colchester County history. The Society operates a library, a book store, a gift shop and a historical museum with exhibits, all located in Truro, Nova Scotia.

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### 2. Summary of significant accounting policies

#### Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

#### Use of estimates

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires the Society's management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the year. Actual results could differ from those reported.

#### Revenue recognition

The Society follows the deferral method of accounting for contributions. Restricted contributions received from various funding organizations and agencies are recognized as revenue in the year in which related expenses are incurred. Unrestricted contributions and investment income are recognized as revenue of the appropriate fund when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Annual memberships are recorded as revenue in the year the membership relates to when received or receivable if the amount can be reasonably estimated and collection reasonably assured. Any annual memberships received in advance of the year they relate to are appropriately deferred.

Retail sales are recognized when goods are received by the customer and collection is reasonably assured.

#### Deferred capital contributions

Restricted contributions received for funding relating to purchases of capital assets are deferred and recognized as revenue on the same basis as the amortization expense over the relating capital assets useful lives.

#### Contributed services

Volunteers contribute many hours per year to assist the Society in carrying out its service delivery. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements.

#### Fund accounting

The Society uses fund accounting and accordingly, the balance sheet is segregated between the Funds.

The unrestricted operating fund accounts for the revenues and expenses relating to operations of the Society.

The Memorial Trust Fund records bequests and life membership revenues of the Society and invests these funds to earn interest income which is transferred to the operating fund for supporting operations.

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# Colchester Historical Society

## Notes to the financial statements

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March 31, 2022

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### 2. Summary of significant accounting policies (continued)

#### Cash and cash equivalents

Cash is defined as cash on hand and balances with banks or other institutions.

#### Inventory

Inventory is disclosed at the lower of cost and net realizable value. Inventory counts and adjustments are conducted at end of year.

#### Investments

Investments are measured at fair value. Changes in fair value are recorded in net income, in the period in which they arise.

#### Capital assets

Capital assets are recorded at cost. Funds received through capital assistance programs are treated as deferred contributions and amortized at the same rates as the applicable assets and recorded in the capital fund.

Rates and bases of amortization applied to write-off the cost of capital assets over their estimated lives are as follows:

Office and other equipment	20%, declining balance
Library equipment	10%, declining balance
Core exhibit	20 years, straight line

Archives represent historical archives and artifacts owned by the Society and are not amortized as the values of these items are not expected to decrease over time.

Contributed capital assets are recorded at fair value at the time of acquisition. If fair value of the contributed asset cannot be reasonably obtained, the asset is recorded at nominal value.

#### Income tax status

The Colchester Historical Society is exempt from income taxes under Section 149 of the *Income Tax Act (Canada)*.

#### Financial instruments

The Society considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The Society accounts for the following as financial instruments:

- Cash and cash equivalents
- receivables
- investments
- payables

A financial asset or liability is recognized when the Society becomes party to contractual provisions of the instrument.

The Society initially measures its financial assets and financial liabilities at fair value, except for certain non-arm's length transactions.

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# Colchester Historical Society

## Notes to the financial statements

March 31, 2022

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### 2. Summary of significant accounting policies (continued)

#### Financial instruments (continued)

Financial assets or liabilities obtained in related party transactions are measured in accordance with the accounting policy for related party transactions except for those transactions that are with a person or entity whose sole relationship with the Society is in the capacity of management in which case they are accounted for in accordance with financial instruments.

The Society subsequently measures its financial assets and financial liabilities at amortized cost except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations. The Society removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in the statement of operations.

#### Government assistance

The Society recognizes government assistance toward current expenses in the statement of operations. When government assistance received is specified to relate to future expenses, the Society defers the assistance and recognizes it in the statement of operations as the related expenses are incurred.

The Society has recognized \$27,701 (2021 \$70,238) of government assistance related to the Canada Emergency Wage Subsidy (CEWS) as revenue under Grants and government assistance on the statement of operations. The Society has recognized \$22,178 (2021 \$NIL) of government assistance related to Tourism and Hospitality Recovery Program (THRP) as revenue under Grants and government assistance on the statement of operations.

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3. Fundraising and other	2022	2021
Annual Appeal	\$ -	\$ 5,075
Other fundraising and donations	<u>122,385</u>	<u>72,961</u>
	<u>\$ 122,385</u>	<u>\$ 78,036</u>

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4. Sales, net	2022	2021
Sales	\$ 4,097	\$ 2,144
Book expenses	<u>-</u>	<u>(944)</u>
	<u>\$ 4,097</u>	<u>\$ 1,200</u>

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# Colchester Historical Society

## Notes to the financial statements

March 31, 2022

### 5. Capital assets

				<u>2022</u>	<u>2021</u>
	<u>Cost</u>	<u>Accumulated</u>		<u>Net</u>	<u>Net</u>
		<u>Amortization</u>	<u>Book Value</u>		<u>Book Value</u>
Archives	\$ 131,022	\$ -	\$ 131,022	\$ 131,022	
Office and other equipment	18,463	15,814	2,649	1,511	
Library equipment	42,930	33,327	9,603	10,670	
Core exhibit	469,941	140,982	328,959	352,457	
	<u>\$ 662,356</u>	<u>\$ 190,123</u>	<u>\$ 472,233</u>	<u>\$ 495,660</u>	

### 6. Deferred contributions

	<u>2022</u>	<u>2021</u>
Building repairs and maintenance	\$ 24,078	\$ 24,078
Core exhibit capital	<u>336,526</u>	<u>360,563</u>
	<u>\$ 360,604</u>	<u>\$ 384,641</u>

Deferred contributions related to the building are funding contributions received for major building repairs and maintenance. Funds will be recorded as revenues as these expenses are incurred.

### 7. Financial Instruments

The Society is exposed to various risks through its financial instruments. The following analysis provides a measure of the Society's risk exposures and concentrations at March 31, 2022.

#### (a) Credit risk

The exposure to credit risk relating to financial assets arises from the potential for non-performance by counterparties of contract obligations which could lead to a financial loss to the Society. The main source of credit risk to the Society relates to receivables. Receivable balance consists mainly of HST receivable and interest on investments. Credit risk exposure is expected to be minimal and there was no significant change in exposure from the prior year.

#### (b) Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting the obligations associated with its financial liabilities. The Society is exposed to this risk mainly in respect of its payables and accruals. At year end, the Society has available assets to meet these obligations and there was no significant change in exposure from the prior year.



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