



2022-2023



COLCHESTER  
HISTORICAL SOCIETY

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ANNUAL REPORT

[www.colchesterhistorium.ca](http://www.colchesterhistorium.ca)  
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29 Young St. Truro, NS B2N 6P6

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**Board of Directors – 2022-2023**

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

**Members at Large:**

Terry White  
Karen Archibald-Waugh  
Sarah Thornham  
David Boehm  
Amanda Oberski  
Ernest Walker  
Daniel Doroshenko  
Frank Cassidy

Colchester Historical Society  
Annual General Meeting - AGENDA  
Year of April 1, 2022 – March 31, 2023  
In-Person at Colchester Historeum  
7:00 p.m. – Thursday, September 28, 2023

1. Welcome
2. Roll Call – please make sure that you have added your name to the Roll Call sheet
3. Call to Order – this meeting is called to order in order to conduct the annual business of the Society in accordance with Article 4 of our by-laws.
4. Land Acknowledgement
5. Moment of Silence in Honour of those members who passed away during 2022/2023 year:  
Richard “Dick” Huggard (January 9, 2023)  
Robert “Bob” Taylor (February 10, 2023)  
Garth Staples (March 2, 2023)  
and any others that we may have missed.
6. Introduce Board Members and Staff  
Board – Karen Archibald-Waugh, Amy Atkinson, David Boehm, Leslie Burrows, Frank Cassidy,  
Daniel Doroshenko, Ken Henderson, Amanda Oberski, Ernest Walker, Terry White  
Staff – Dawn Dorrington, Administrator  
Shannon Berry – Events Coordinator  
Joanne Hunt, Archives & Collections Manager  
Ryan McLellan – Archives & Collections Assistant  
Natalie Porter – Young Canada Works: Building Careers in Heritage Grant
7. Agenda with motion to accept
8. Minutes from the October 6, 2022 AGM with motion to accept
9. President’s Report with motion to accept
10. Staff Reports with motion to accept
  - A. Administrator Dawn Dorrington
  - B. Events Shannon Berry
  - C. Archives & Collections Joanne Hunt
11. Treasurer’s Report with motion to accept – Amy Atkinson
12. The Financial Review – as approved by Board
13. Budget presentation – Amy Atkinson (Treasurer)

14. Committee Reports with motion to accept

- A. Heritage
- B. Human Resources

15. The Board should be operating with a minimum of ten members and a maximum of 15, according to our by-laws.

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

- Karen Archibald-Waugh (2019)
- Ken Henderson (2017)
- Leslie Burrows (2019)
- Daniel Doroshenko (2023)
- Frank Cassidy (2023)

For Office of President, the Nominating Committee brings forth the following name:

David Boehm

*Note:* Board Members with one year left in term:

- Amanda Oberski (2022)
- David Boehm (2022)
- Ernest Walker (2022)
- Amy Atkinson (2020)
- Terry White (2012)

Thanks are extended to Sarah Thornham who served the Board over the past two years.

16. 2023 – 2024 Appointment for Review Engagement

17. Other Business

- Volunteers needed
  - 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

18. Thanks are extended to all staff, volunteers, and Board members

19. Meeting Adjournment

CHS – AGM – October 6, 2022  
Colchester Historical Society  
Annual General Meeting  
Year of April 1, 2021 – March 31, 2022  
~~Thursday, June 6, 2022~~  
Thursday, October 6, 2022

**1. Attendance**

Staff: Dawn Dorrington (Administrative Assistant)  
Joanne Hunt (Research Assistant, Interim Archivist)  
Jessica Neil (Documentary Heritage Program)  
Madi Jones (Young Canada Works)

Board: Ken Henderson (President)  
Leslie Burrows (Secretary)  
Amy Atkinson (Treasurer)  
Karen Archibald-Waugh  
David Boehm  
Amanda Oberski  
Sarah Thornham  
Terry White

Members:

Michael Bolten, Jim Burrows, Pam Grace, Dave Hunt, Janet Killowee, Elinor Maher, Kim McCallum, Jud Pearson, Matt Swan  
and by Zoom – Lesa Light, Janet Maybee, Peter Schuyler

**2. Welcome and Call to Order**

Ken Henderson welcomes the gathering at 7:03 p.m. and gave a few opening remarks noting staffing changes, funding received and cut, accreditation, and consultant Board will soon be meeting with.

**3. Land Acknowledgement was made**

**4. Moment of Silence in Honour of those members who passed away during the 2021 – 2022 year:**

Robert Meehan, Helen Nichols, Jim Smith  
And any others that we may have missed.

**5. Introduction of Staff and Board Members**

**6. Agenda**

**It was moved and seconded by Amanda Oberski and Jud Pearson to accept the Agenda as circulated. Motion carried.**

**7. Minutes**

It was moved and seconded by Karen Archibald-Waugh and Terry White to accept the minutes of the June 3, 2021 Annual Meeting as circulated. Motion carried.

## **8. Vice-Presidents Report**

**It was moved and seconded by Sarah Thornham and Amy Atkinson to accept the Vice-President's report as circulated. Motion carried.**

## **9. Staff Reports**

**It was moved and seconded by Sarah Thornham and Kim McCallum to accept the Manager's Report, the Archivist/Curator Report, and the Administrative Assistant's report. Motion carried.**

CHS – AGM – October 6, 2022

## **10. Treasurer's Report**

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

## **11. Financial Review**

**It was moved and seconded by David Boehm and Amanda Oberski to accept the Grant Thornton Independent Practitioner's Review Engagement Report for the year ending March 31, 2022. Motion carried.**

## **12. Budget Presentation - a work in progress**

## **13. Committee Reports**

**It was moved and seconded by Michael Bolten and Amy Atkinson to accept the Building and Grounds Report and the Collections Report as circulated. Motion carried.**

It was noted that there was no damage from Hurricane Fiona.

## **14. Nominating Report**

Amanda Oberski, David Boehm, Amy Atkinson and Terry White were duly elected for a two-year term (2022 – 2024).

## **15. Review Engagement**

**It was moved and seconded by Amy Atkinson and Michael Bolten to appoint Grant Thornton to complete the 2022 – 2023 Review Engagement. Motion carried.**

## **16. Other Business**

- It was noted that the Board will review the By-laws in the next few months
- Volunteers always needed
  
- Kim McCallum donated \$100,00.00 from the estate of his wife, Bonnie Waddell.

## **17. Thank You's**

Ken expressed thanks to the Society members, volunteers, staff and Board Members for their continued support and work on behalf of the Historeum.

## **18. Adjournment**

Ken adjourned the meeting at 7:42 p.m.

A social time followed with hot apple cider and pumpkin tarts being served.

Respectfully submitted,

Leslie Burrows, Secretary

Ken Henderson, President



## **Colchester Historical Society Administrators 2023 Annual Report - Dawn Dorrington**

### **Accreditation:**

The Colchester Historeum was one of nine museums to receive official Museum Accreditation from the Association of Nova Scotia Museums following a rigorous remote and on-site assessment to ensure professional standards were met or exceeded.

### **Staffing:**

Four new staffing positions were created at the Colchester Historeum on a 6-month trial basis. An Events Coordinator, a Collections Coordinator, an Archives Research Assistant, and a Museum Associate position. Two of these positions were not continued after the 6-month trial.

### **Summer Students:**

April 2022 was a busy month at the Historeum as we prepared to hire summer students, host events, and continue with our day-to-day tasks.

In May we hired 1 Young Canada Works and 2 Canada Summer Jobs summer students, which consisted of two Interpretative Assistant positions for the Museum/Gift Shop and one Archives Assistant positions. The students continued in their positions until the end of August.

### **Refuge Canada Tent:**

The Colchester Historeum hosted the Refuge Canada Tent traveling exhibit starting in July 2022 ending September 2022. This exhibit was created by the Canadian Museum of Immigration at Pier 21.

### **North Door Signage:**

With funding from Downtown Truro Partnership, "Facade Improvement Incentive Program", a new sign was designed, printed, and hung over the North Door of the Colchester Historeum. This sign has proven to make us more visible to the public from the Truro Farmers Market, the Library, and the Civic Square.

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

Consignment inventory was re-introduced for Christmas in the gift shop which brought shoppers and visitors into the Historeum to purchase items.

### **Funding - Grants for 2022:**

Community Museum Assistance Program (CMAP) grant was approved for 2022.

Canadian Heritage grant was approved for 2022.

Canada Summer Jobs grant was approved for 2 summer students.

Young Canada Works grant was approved for 1 summer student.

Documentary Heritage Communities Program (DHCP) grant was approved for 2022/23.

Town of Truro Grant was approved for 2022.

Colchester County Grant was approved for 2022.

Strategic Development Initiative grant was approved for 2022.

**Budgeting and Financials:**

Monthly financial statements were provided to the bookkeeper for monthly board updates. Year-end inventory of gift shop items was completed and all financial information for the Historeum was gathered, documented, and submitted to Grant Thornton for year-end review.

**Facility Management:**

Several meetings were held with Provincial staff regarding ongoing issues with the infrastructure of the Colchester Historeum building, elevator, and entrances. As of March 2022, I have received a list of items to be fixed in which the province has recognized as issues they are responsible for fixing at the Historeum.

Two of the items on the list were completed in 2022.

- The Fire Panel and smoke detectors throughout the building were replaced/updated in October 2022.
- The ramp and stairs to the entrance of the Historeum were replaced/repared January - February 2022.

\*The elevator is scheduled to be updated late in 2023.

## **Events Coordinator – 2022-2023 AGM Report**

A successful Heritage Awards Night, the first since Covid-19, was held in May 2022 at which time several recipients – including the late Jim Smith – were recognized for contributions to the community.

Historical walking tours were hosted by Historeum summer student staff on Saturdays in July-August as an educational and fund-raising effort.

### **Community Engagement:**

- Two community engagement sessions with Nevin Jackson provided an opportunity to learn about and discuss the history of the No. 2 Construction Battalion, Canada's largest all-black military unit.
- Staff provided hot chocolate during the Festival of Lights in November 2022.
- Staff participated in the Downtown Truro Christmas parade in November 2022.
- A Holiday social was hosted at the Colchester Historeum in December of 2022.
- Cards & Games on Tuesday afternoons was initiated in January 2023.
- Creativi-tea on Wednesday afternoons was initiated in February 2023.
- Staff collaborated with CALA to promote Family Literacy Day in January 2023.
- Free admission and organized activities were promoted for Heritage Day celebrations in March 2023.

### **Exhibits:**

Two Remembrance Day exhibits featured items from the North Nova Highlanders, First World War and Second World War; and the No. 2 Construction Battalion in the First World War. Planning began on "The Original Influencers", the first temporary exhibit since the pandemic.

### **Volunteer Support/Recruitment 2022-23:**

Recruitment efforts continued to expand on the volunteers lost during challenges presented by the pandemic as well as a turnover in volunteers due to age or health limitations.

During Volunteer Appreciation Week a public thank-you was presented on social media outlets to acknowledge the time, effort, and passion our volunteers, past and present, have dedicated to the museum and archives.

### **Website, Social-Media, And Print Promotion:**

The Colchester Historeum was represented in the 2022 "Explore Central NS" regional guide released in early June 2022 and organized by the Truro & Colchester Chamber of Commerce in partnership with the Downtown Truro Partnership, Town of Truro, Municipality of the County Colchester Town of Stewiacke and Millbrook Cultural & Heritage Centre.

- "Gift Shop Goodies" posts were introduced on social media featuring saleable items in the gift shop.
- Colchester-related throwback-style photographs were regularly posted on social media to enthusiastic response.
- Scheduled social media posts celebrated African Heritage Month in February.
- Scheduled social media posts celebrated Women's History Month in March.
- Other event/occasion posts were placed on social media.

## **Archivist / Curator: AGM Report April – August 2022**

Ashley Sutherland held the position of Archivist/Curator until August 12, 2022. In Ashley's own words, this report contains a summary of her activities from April to August.

### **April 2022**

#### **Grant Applications:**

As mentioned in earlier reports this year, I had applied for several summer student funding positions and we have been approved, or tentatively approved, by all of them. This includes four 14-week positions (two in the Archives and two in the Museum) and two 8-week positions.

#### **Accreditation:**

The Association of Nova Scotia Museums has approved our application for accreditation. This is a huge success! An official announcement will be made on International Museums Day in May.

#### **Museum Evaluation Program:**

The Association of Nova Scotia Museums has recently announced that the Museum Evaluation Program will be moving in a different direction and will be renamed "TRACK," which stands for Training, Resources, Assessment, Coaching, and Knowledge-Sharing. This means that there will no longer be exhaustive evaluations and documentation reviews occurring every four years but,

rather, organizations are required to participate in the program on a regular basis in order to be eligible for funding through the Community Museum Assistance Program (CMAP).

In addition to the cancellation of the Museum Evaluation Program, it has been announced by Communities, Culture, Tourism, and Heritage that CMAP funding will no longer be linked to the program. This is very disappointing because CCTH has maintained for the past several years that the allocation of funds to museums would be contingent on the Museum Evaluation scores and that Museums who scored higher would receive increased funding. Unfortunately, our funding remains stagnant as it has for the past decade. We were receiving more funding from the CMAP program in 1994 than we receive today.

#### **Northeast Regional Curators Group**

The Northeast Regional Curators Group met in person at the Historeum on Monday, April 25th. Curators and museum employees and volunteers from across the region attended. In addition, Maggie McIntyre and Karin Kierstead of the Association of Nova Scotia Museums attended. What's more, the new program officer for the Community Museum Assistance Program, Jessica Peddle, attended the meeting. This is the first time a government employee from CCTH has attended a

Curators Group Meeting in many years. It is a good sign that the new person assigned to the file is invested in learning more about their clients. That said, many concerns were voiced regarding issues with the CMAP program and the fact that we have not seen any of the promised changes in over a decade. Jessica heard our concerns and seemed invested in moving the program forward. She also encouraged museums who are discontent with CMAP to approach their MLAs.

### **Reconciliation Working Group:**

The Reconciliation Working Group report was presented to the Council of Nova Scotia Archives and a condensed version has been created for community consultation/feedback before a final report is presented at the upcoming CNSA Annual General Meeting.

### **No.2 Construction Battalion National Apology**

Planning for the official National Apology to the descendants of the No. 2 Construction Battalion is underway. The event will take place in Truro on July 9th. On April 20th, I met with National Defence, the Town of Truro, the Chief of Truro Police, and the Executive Director of the Black Cultural Center at the Town Hall to discuss planning. This event is going to be huge! National Defence has reserved nearly 150 hotel rooms for the event and many important politicians will be in attendance. National Defence is planning on doing an exhibit with the event which they invited us to participate in and I have also been discussing exhibits and what the Historeum can do to assist with the event with Russell Grosse (ED of the Black Cultural Centre). I am also hoping to put together an exhibit of First World War and African Nova Scotian content to coincide with the event. Likewise, we have scheduled two community engagement sessions in May to get local members of the African Nova Scotian community involved (details below). There will be another meeting at the Town Hall on May 4th. Mark it on your calendars because you won't want to miss it!

### **Events**

The Historeum will be very busy this spring between the AGM, Heritage Awards Night, and talks!

Nevin Jackson has confirmed two community consultation/round table discussions about the No.2 Construction Battalion—they are scheduled for May 10th and May 24th at 7pm.

Joanne and I have been working through the logistics of offering “preservation workshops” to the public in the fall in which we will present, and offer demos, on how to preserve family records, photographs, etc. for members of the public who are interested. I am also considering offering “behind the scenes collections tours” in the fall. In addition to exhibits, walking tours, the National Apology, and other programs in the works, we've got a pretty full slate for the upcoming months!

### **Exhibits**

As previously mentioned, I am hoping to pull together a small exhibit on the First World War and the African Nova Scotian community for June, which will coincide and be on display until after the National Apology in July.

I have been speaking with Sara England at Pier 21 regarding arrangements for the upcoming travelling exhibit, Refugee Canada Tent, which will be delivered to the Historeum mid-July. I will install the exhibit once it arrives and it will be on until the end of September.

During the fall, I would like to do an exhibit that involves community participation, or submissions, such as a kids' art show. This is just an idea at this stage, but I will be considering the logistics in the coming months.

**July 2022:** No Board Meeting. Ashley submitted her letter of resignation in July with thanks and best wishes to the Board and the Society, with her last day as August 12, 2022.

The Board decided July 27, 2022, that current staffing would be maintained as is with the Curator/Archivist position remaining open at this time. Ashley provided continuation notes and instructions to Joanne Hunt, who wrapped up the 4 summer student positions, filled the DHCP grant and YCW positions and remained as Archive Researcher.

## **Archives Researcher 2022-2023 AGM Report**

Submitted by Joanne Hunt

Research inquiries totaled 244 in the 2022 calendar year and the cumulative, descriptive list is available in the archives or by contacting Joanne anytime. Research requests from Jan – March 2023 total 51.

52% were via email, 10% were phone calls and 38% were in-person visits.

\$3177.75 was received for research fees / services & copies/ new memberships etc. as a result of archive visits and inquiries in the calendar year of 2022. Approximately \$250 has been realized Jan – March 2023.

We have had inquiries from many Colchester locals as well as across NS, NB, Quebec, AB, BC, ON, New York, Maine, California, Florida, Virginia, New Hampshire, Australia, Switzerland, England, the Caribbean, and Denmark.

On Feb.2, 2023, I received confirmation from Sharon Murray, CNSA Archives Advisor, that I passed my assignments and will be receiving a certificate from the Council of Nova Scotia Archives (CNSA) on Archival Practices.

### **Courses completed:**

- Introduction to Archives, July 2021
- Arrangement & Description, October 2021
- Access, Reference & Outreach, October 2021
- RAD: Rules for Archival Description, May 2022
- Intro to Preservation, October 2022
- Acquisition, Appraisal & Accessioning, November 2022

### **New to our Archival Collection this past year:**

In addition to many new accessioned photographs and documents, the Mattatall Funeral Records fonds (1899 – 1972) and Ross Graves fonds (re Stewiacke Valley) are of particular significance as both contain previously unknown information and have already become valuable resources for research.

It has been a pleasure to work with Ryan McLellan, Intern, hired to complete the Documentary Heritage Communities Project, provided by a grant from Libraries and Archives Canada. Ryan continues to arrange, rehouse, describe, and digitize our collection of School Registers. This year long grant will end on July 30, 2023.

## **Building and Maintenance Committee 2022-2023 AGM Report**

Committee Members: Terry White, Chair; Dave and Joanne Hunt

Our Historeum Building, although lovely for its age, continues to require a fair bit of maintenance and new issues continue to come to light after weather and power outage events.

### **Regular tasks done throughout the year included:**

- Regular safety checks on fire extinguishers, exit lights, emergency lights and recorded maintenance checks around the building.
- Display cases were moved whenever required for exhibits.
- The outdoor train was repaired and installed on the front lawn and taken in for winter.
- Several spindles and floorboards were repaired on the outdoor ramp/entry before the province came and replaced the handrail, stairs, and some of the remaining pieces.
- Regular small carpentry jobs around the building, painting, repairs.
- Reports on the building regarding current condition.

### **Building Upgrades and Hurricane Fiona:**

Our Fire Panel & Smoke Detectors throughout the building were replaced on Oct. 3 – 5, 2022. The work was completed on schedule, and we have experienced no problems since. The new panel occupies less space than the old one and therefore, the open area is visible in the wall with wires visible. This was apparently not part of the project; therefore, Dave is currently working on covering the openings for both public safety and Gift Shop appearance by the front door.

Hurricane Fiona on Sept. 23rd, 2022: Although we had no obvious damage, Joanne checked the building on the morning after the hurricane and found that the 2 main gauges on the sprinkler were both reading 100 lb. pressure and they should read 50 and 100 respectively. Terry's Sprinkler was called immediately, and they could tell that the system had tripped (again) but this time had filled the lines with water. Fortunately, they arrived within the half hour and in consultation with Ken Henderson, it was decided that the best solution was to drain the lines to protect our collection and the building.

The power did not come back on for 4 days – Joanne and Dave checked the building twice per day and the Fire Department and Wilson's Alarm service were notified of the situation. When the power resumed on the following Tuesday, Terry's Sprinkler was notified, and they came back to reset the system. Then Wilson's reset the alarm. Besides this incident, we only had a puddle of water on the floor in the basement workshop, under the stairs, due to the hurricane hitting the northwest side.

The power was also off after the storm of Dec 23rd, 2022. It affected several systems in the building including the heat pumps and sprinkler system, which need more maintenance the older they get.

More detailed information regarding power outages is available in monthly reports. Suffice it to say that with more weather events, this trend will continue.



The elevator is another worn system which the province is looking to upgrade but has not committed to a date for that work to be done.

*Submitted by Joanne Hunt on behalf of the committee.*

In March 2022, after 5 years of service, Dave and Joanne Hunt respectfully resigned their volunteer positions on the Building & Grounds Committee. Terry White remains as the Chairperson. Administrator Dawn Dorrington now oversees the building.

## **Collections Coordinator: AGM Report**

### **October 2022 - May 2023**

In October 2022, Jessica Neil, a former Young Canada Works Intern, was hired to the position of Collections Coordinator, with Joanne Hunt in agreement to partner with Jessica in the Archives and remain as the Archive Researcher, while assisting Jessica with the museum artifact collection and guiding the archival collection.

Joanne and Jessica prepared the first stage of the Documentary Heritage Communities Program by advertising for a second candidate and ordering necessary supplies. Interviews were held and Ryan McLellan was hired for the position. The aim of the project was to sort, record, rehouse, research, describe, and digitize the Colchester School Register collection.

Also in October, Jessica and Joanne both attended the CNSA course for Introduction to Archival Preservation, and following this, Acquisition, Appraisal and Accessioning in November.

Jessica re-installed a temporary exhibit for Remembrance Day at the Library in one cabinet located in the main entry hall for the public to enjoy, Oct. 27 – Nov. 12.

Jessica and Madi Jones gave a presentation to the Colchester County Council in November regarding the current activities of the Society and future plans.

A float was prepared by volunteers and staff for the Christmas Parade and a mini-Christmas Exhibit was created in the main hall, enjoyed by visitors at the Holiday Social.

Jessica created a photographic poster in the main hall for African Heritage Month in February.

A meeting of the Collections Committee was held in November 2022.

Some of the items that have been accepted into the Collection:

Mattatall Funeral Home Records

Ross Graves Collection (Fonds)

Portia White Sheet Music

Bunny Patterson Items

Music Festival Trophies

Military Medals

Quilt

Handkerchiefs

Jessica attended the Museum Canada Conference, March 26-28, 2023, at the Westin in Halifax. At the end of May 2023, the Board decided that the new position of Collections Coordinator had not met expectations and Jessica Neil's position was not renewed for another term.

## **Treasurer's Report for Fiscal Year April 1, 2022 to March 31, 2023**

This fiscal year ended with a closing bank balance of \$246,314, which was given another large boost this year from a donation of \$100,000 from the Estate of Bonnie Waddell who was member and past volunteer of the Historeum. Some of the other main sources of income during the year were from various funding sources (grants and subsidies) that totaled \$185,219. Also, to note is that admissions and gift shop sales were also up as this was the first full year with no Covid restrictions in place.

On the expense side of things, the main expense is wages which totaled \$163,116; this number is up from prior years due to cost of living raises and various staff changes during the year. The other large expense are the utilities which were \$23,327, again this number is up from prior years which is due to the increasing cost of oil and power rates that go up almost every year. At year end we had an overall profit of \$55,274.

Besides the main bank account, we also have an investment account with \$179,189 in it, this number is down from the prior year due to the downturn of investments. In the upcoming fiscal year, we are going to meet with our financial advisor to discuss our current investments to determine if we need to move anything around and possibly add funds.

Our formal financials/review engagement are prepared by Grant Thornton, the bill for them is growing ever higher each year, however due to society requirements we have to have a review engagement prepared and the cost to prepare this at most larger firms is similar, Truro also has very limited choices. For the time being we will be retaining Grant Thornton for the review.

In closing, since I started as the treasurer over 2 years ago the Historeum has seen many ups and downs in the financial department, however we have been fortunate over the last few years that we have had some wonderful past members and volunteers who have left us generous donations. Without these benefactors we would not be in great financial shape, for that the Historeum is extremely grateful.

Respectfully Submitted

Amy Atkinson

**COMMUNITY MUSEUM ASSISTANCE PROGRAM- COMPARATIVE TABLE**

	2022-23 BUDGET	2022-23 Actual
<b>GENERAL REVENUES</b>		
<b>Earned Revenues</b>		
Admission Fees	\$ 1,000.00	\$ 1,717.00
Membership Dues	\$ 3,000.00	\$ 1,915.00
Programming fees	\$ -	\$ -
Gift shop/retail sales	\$ 3,000.00	\$ 8,653.00
Rental revenue	\$ 1,000.00	\$ 954.00
Fee for service revenue	\$ 500.00	\$ 2,402.00
Interest earned	\$ 2,500.00	\$ 3,792.00
Transfer from reserves (included investment income)	\$ 10,000.00	\$ -
<b>Subtotal</b>	<b>\$21,000.00</b>	<b>\$ 19,433.00</b>
<b>Donations and Fundraising</b>		
Donations from corporations	\$ -	\$ -
Donations from individuals	\$ 4,000.00	\$ 4,095.00
Donations from foundations (includes memorial)	\$ 2,000.00	\$ 100,200.00
Sponsorships	\$ -	\$ -
Special events	\$ -	\$ 486.00
Fundraising activities	\$ 2,000.00	\$ -
<b>Subtotal</b>	<b>\$8,000.00</b>	<b>\$ 104,781.00</b>
<b>Public Funding</b>		
Federal grants	\$ 40,000.00	\$ 88,467.00
CMAP grants	\$ 46,667.00	\$ -
Other NS grants	\$ 15,000.00	\$ 66,751.00
Municipal grants	\$ 30,000.00	\$ 30,000.00
HST rebate		
<b>Subtotal</b>	<b>\$131,667.00</b>	<b>\$ 185,218.00</b>
<b>GRAND TOTAL REVENUE</b>	<b>\$160,667.00</b>	<b>\$309,432.00</b>

<b>EXPENDITURES</b>		
<b>Interpretation and Programming</b>		
Exhibition costs	\$ 1,000.00	\$ 41.00
Programming costs	\$ 3,000.00	\$ 1,155.00
Other interpretation and programming	\$ -	\$ -
<b>Subtotal</b>	<b>\$4,000.00</b>	<b>\$ 1,196.00</b>
<b>Collection &amp; Access to Information</b>		
Cataloguing supplies and expenses	\$ 3,500.00	\$ 3,332.00
Preservation materials (included in above)	\$ -	
Research	\$ -	\$ -
Other collections & ATI expenses	\$ 250.00	
<b>Subtotal</b>	<b>\$3,750.00</b>	<b>\$ 3,332.00</b>
<b>Marketing, Fundraising and Retail</b>		
Advertising & Promotion	\$ 1,000.00	\$ 1,831.00
Fundraising costs	\$ 1,000.00	
<b>Subtotal</b>	<b>\$2,000.00</b>	<b>\$ 1,831.00</b>
<b>Retail Operations</b>		
Purchases for resale	\$ 1,500.00	\$ 308.00
Other retail expenses	\$ 500.00	
Other marketing, fundraising or retail	\$ -	\$ -
<b>Subtotal</b>	<b>\$2,000.00</b>	<b>\$ 308.00</b>
<b>Facility</b>		
Custodial Services	\$ 5,500.00	\$ 4,195.00
Custodial Supplies	\$ 2,000.00	
Grounds	\$ 600.00	
Insurance	\$ 2,600.00	\$ 1,581.00
Rent/lease	\$ -	\$ -
Repairs & Maintenance	\$ 8,000.00	\$ 6,764.00
Security	\$ 1,500.00	
Taxes (we do not have property taxes/do not own building)	\$ -	\$ -
Utilities	\$ 21,000.00	\$ 18,351.00
Other	\$ -	

<b>Subtotal</b>		<b>\$41,200.00</b>	<b>\$</b>	<b>30,891.00</b>	
<b>Administration/Management</b>					
<b>Salaries and benefits:</b>					
Full-time employees			\$	163,660.00	Did not have the breakdown, this number is total wages
	\$	75,000.00			
Full-time project employees	\$	30,000.00			
Part-time employees	\$	13,500.00			
Summer students	\$	26,000.00			
Benefits	\$	1,500.00	\$	1,401.00	
Volunteer Recognition	\$	200.00			
<b>Subtotal</b>		<b>\$146,200.00</b>	<b>\$</b>	<b>165,061.00</b>	
<b>Office expenses:</b>					
Bank charges	\$	1,500.00	\$	4,913.00	Includes CRA late fees
Equipment charges	\$	15,000.00	\$	9,137.00	
Equipment services	\$	3,500.00			
Postage and delivery	\$	500.00	\$	446.00	
Supplies	\$	2,000.00	\$	3,090.00	
Telephone and internet	\$	4,000.00	\$	4,976.00	
<b>Subtotal</b>		<b>\$26,500.00</b>	<b>\$</b>	<b>22,562.00</b>	
<b>Other administrative expenses:</b>					
Credit Card fees	\$	-			
Memberships	\$	2,000.00			
Professional fees	\$	10,000.00	\$	16,297.00	
Training	\$	1,000.00	\$	571.00	
Travel	\$	500.00			
Other	\$	-	\$	-	
<b>Subtotal</b>		<b>\$13,500.00</b>	<b>\$</b>	<b>16,868.00</b>	
<b>GRAND TOTAL EXPENDITURES</b>		<b>\$239,150.00</b>		<b>\$242,049.00</b>	
<b>NET PROFIT/LOSS</b>		<b>-\$78,483.00</b>	<b>\$</b>	<b>157,694.31</b>	



Financial Statements

Colchester Historical Society

March 31, 2023

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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, 2023](#), 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, 2023 and March 31, 2022, and assets as at March 31, 2023 and March 31, 2022 and net assets as at March 31, 2023 and March 31, 2022. Our review on the financial statements for the year ended March 31, 2023 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, 2023, 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  
July 25, 2023

Chartered Professional Accountants

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# Colchester Historical Society

## Statement of operations

Year ended March 31, 2023

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	Operating Fund	Memorial Trust Fund	Total <b>2023</b>	Total <b>2022</b>
<b>Revenues</b>				
Admissions	\$ 1,717	\$ -	\$ 1,717	\$ 205
Amortization of deferred contributions – core exhibit	24,038	-	<b>24,038</b>	24,038
Fundraising and other	107,625	-	<b>107,625</b>	122,385
Unrealized gain (loss) on fair value of investments	-	(12,852)	<b>(12,852)</b>	6,534
Grants and government assistance	185,219	-	<b>185,219</b>	153,687
Investment income	134	3,658	<b>3,792</b>	3,994
Memberships	1,915	-	<b>1,915</b>	2,730
Sales, net (Note 3)	9,349	-	<b>9,349</b>	4,097
	<u>329,997</u>	<u>(9,194)</u>	<u><b>320,803</b></u>	<u>317,670</u>
<b>Expenses</b>				
Amortization of capital assets	25,735	-	<b>25,735</b>	25,026
Dues	3,520	-	<b>3,520</b>	2,311
Insurance	1,581	-	<b>1,581</b>	803
Interest	4,912	-	<b>4,912</b>	1,629
Marketing	185	-	<b>185</b>	391
Office	11,229	-	<b>11,229</b>	4,923
Professional fees	12,777	-	<b>12,777</b>	10,519
Programs	4,528	-	<b>4,528</b>	4,244
Repairs and maintenance	14,048	-	<b>14,048</b>	8,497
Salaries and benefits	163,116	-	<b>163,116</b>	151,824
Training and conferences	571	-	<b>571</b>	515
Utilities	23,327	-	<b>23,327</b>	17,020
	<u>265,529</u>	<u>-</u>	<u><b>265,529</b></u>	<u>227,702</u>
Excess (deficiency) of revenues over expenses	\$ <u>64,468</u>	\$ <u>(9,194)</u>	\$ <u><b>55,274</b></u>	\$ <u>89,968</u>

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See accompanying notes to the financial statements

**Colchester Historical Society**  
**Statement of changes in net assets**

Year ended March 31, 2023

	Unrestricted Operating Fund	Memorial Trust Fund	<b>Total 2023</b>	Total 2022
Fund balance, beginning of year	\$ 298,023	\$ 189,926	\$ <b>487,949</b>	\$ 397,981
Excess (deficiency) of revenues over expenses	<u>64,468</u>	<u>(9,194)</u>	<u><b>55,274</b></u>	<u>89,968</u>
Fund balance, end of year	\$ <u>362,491</u>	\$ <u>180,732</u>	\$ <u><b>543,223</b></u>	\$ <u>487,949</u>

See accompanying notes to the financial statements

# Colchester Historical Society

## Statement of financial position

March 31, 2023

	Operating Fund	Memorial Trust Fund	Total <u>2023</u>	Total <u>2022</u>
<b>Assets</b>				
Current				
Cash and cash equivalents	\$ 246,314	\$ -	\$ 246,314	\$ 194,518
Receivables	5,304	-	5,304	8,515
Prepays	2,919	-	2,919	-
Inventory	<u>6,325</u>	-	<u>6,325</u>	<u>4,644</u>
	260,862	-	260,862	207,677
Investments	-	179,189	179,189	192,013
Capital assets (Note 4)	<u>453,372</u>	-	<u>453,372</u>	<u>472,233</u>
	<u>\$ 714,234</u>	<u>\$ 179,189</u>	<u>\$ 893,423</u>	<u>\$ 871,923</u>
<b>Liabilities</b>				
Current				
Payables and accruals	\$ 13,635	\$ -	\$ 13,635	\$ 23,371
Inter-fund payable (receivable)	1,543	(1,543)	-	-
Deferred contributions (Note 5)	<u>336,565</u>	-	<u>336,565</u>	<u>360,603</u>
	<u>351,743</u>	<u>(1,543)</u>	<u>350,200</u>	<u>383,974</u>
<b>Net assets (Page 4)</b>				
Unrestricted operating fund	362,491	-	362,491	298,023
Memorial trust fund	-	<u>180,732</u>	<u>180,732</u>	<u>189,926</u>
	<u>362,491</u>	<u>180,732</u>	<u>543,223</u>	<u>487,949</u>
	<u>\$ 714,234</u>	<u>\$ 179,189</u>	<u>\$ 893,423</u>	<u>\$ 871,923</u>

On behalf of the Society

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Treasurer

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# Colchester Historical Society

## Statement of cash flows

Year ended March 31

2023

2022

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Increase (decrease) in cash and cash equivalents

	2023	2022
<b>Operating</b>		
Excess of revenues over expenses	\$ 55,274	\$ 89,968
Amortization of capital assets	25,735	25,026
Amortization of deferred contributions	(24,038)	(24,038)
Unrealized loss (gain) on fair value of investments	12,852	(6,534)
	<u>69,823</u>	<u>84,422</u>
Change in non-cash operating working capital		
Receivables	3,211	7,107
Prepays	(2,919)	-
Inventory	(1,681)	(1,393)
Payables and accruals	(9,736)	(2,744)
	<u>58,698</u>	<u>87,392</u>
<b>Investing</b>		
Purchase of capital assets	(6,874)	(1,599)
Change in investments, net	(28)	(416)
	<u>(6,902)</u>	<u>(2,015)</u>
Net increase in cash and cash equivalents	51,796	85,377
Cash and cash equivalents, beginning of year	<u>194,518</u>	<u>109,141</u>
Cash and cash equivalents, end of year	\$ <u>246,314</u>	\$ <u>194,518</u>

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See accompanying notes to the financial statements

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# Colchester Historical Society

## Notes to the financial statements

March 31, 2023

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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

March 31, 2023

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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, 2023

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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 \$3,379 (2022 - \$11,939) 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 (2022 - \$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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<b>3. Sales, net</b>	<b><u>2023</u></b>	<b><u>2022</u></b>
Sales	\$ 9,657	\$ 4,097
Book expenses	<u>308</u>	<u>-</u>
	\$ <u>9,349</u>	\$ <u>4,097</u>

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# Colchester Historical Society

## Notes to the financial statements

March 31, 2023

4. Capital assets	Cost	Accumulated Amortization	2023		2022	
			Net Book Value	Net Book Value		
Archives	\$ 131,021	\$ -	\$ 131,021	\$	131,022	
Office and other equipment	24,410	16,938	7,472		2,649	
Library equipment	43,858	34,441	9,417		9,603	
Core exhibit	469,941	164,479	305,462		328,959	
	<u>\$ 669,230</u>	<u>\$ 215,858</u>	<u>\$ 453,372</u>	<u>\$</u>	<u>472,233</u>	

5. Deferred contributions	2023		2022	
Building repairs and maintenance	\$	24,078	\$	24,078
Core exhibit capital		312,488		336,526
	<u>\$</u>	<u>336,566</u>	<u>\$</u>	<u>360,604</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.

### 6. 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, 2023.

(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.