Dartmouth Heritage Museum
26 Newcastle St, Dartmouth NS B2Y 3M5 | (902) 464 2300 | www.dartmouthheritagemuseum.ns.ca

DHMS 56th Annual General Meeting Minutes

6.30 PM Tuesday May 30, 2023 @ Christ Church Parish Hall

Chaired by: Liam Caswell, DHMS Board of Directors

Society Members Present:[1]

Baxter, Shannon	Beckett, Rosemary
Caswell, Liam	Chin-Yee, Mark
Chin-Yee, Fiona	Cochrane, Bruce
Craven, Michael	Gardner, Jane
Garnier, Darren	Harvey, Dave
Henrikson, Andrew	Macdonald, Elizabeth Ann
MacIntosh, Emma	McFadden, Michael
Milway, Brigid	Moody, Elaine
Moody, Margaret	Oostveen, Lauren
Penny, Adam	Pepers, Joanne
Rankin, Joan	Teasdale, Patricia
Vallis, Beth	Warwick, Jay
Webber, Jessica	Zinck, Mickie

1. Quorum and Call to Order

Quorum having been achieved (per By-Laws in force, minimum of twenty (20) members in good standing required, twenty-six (26) present), Chair Liam Caswell called the AGM to order at 6.30 PM. The *Mi'kmaw Land Acknowledgement* was read out.

2. Administrative Notes

The Secretary, Michael Craven, summarised AGM procedural, logistical and safety considerations.

[1] All members in good standing, with valid membership confirmed in-date.

3. Approval of Agenda

Motioned by Brigid Milway, seconded by Darren Garnier, that the agenda be accepted as presented. Carried unanimously

4. Review of DHMS 2022 (55th) AGM Minutes

The minutes of the 2022 AGM were reviewed by the Secretary; there being no requests for amendment they were declared final

5. Reports IAW DHMS By-Laws dated May 26, 2021 Article 7.4.1

a. Chair Report: the successful February 2023 effort by Society members and museum volunteers and staff to refute an HRM staff proposal to Halifax Municipal Council to defund the museum was gratefully acknowledged, as was the hard work and commitment of other individuals across a range of museum activities

b. Manager-Curator & Collection Manager Reports: Joanne Pepers, Manager-Curator, provided a comprehensive overview (Attachment #1) of DHM activity over the course of the past year. Shannon Baxter, Collection Manager, reported on the status of the collection and management activity completed, underway and planned (Attachment #2)

c. Treasurer Report: Michael Craven, Acting Treasurer, delivered a consolidated FY 22/23 financial statement (Attachment #3). The Society ended the previous FY with positive net income of $10,033.00. Andrew Henrikson, of Henrikson & Associates, briefed the contents of the end-FY Review Engagement Report (Attachment #4), certifying that Society finances are in good order and are being managed in accordance with best financial management and accountability practises

   On completion, the Acting Treasurer solicited two motions: the first accepting the financial statement as presented and the second appointing Henrikson & Associates as DHMS auditor for FY 23/24

   Motioned by Jay Warwick, seconded by Darren Garnier, that the FY 22/23 Financial Statement dated May 30, 2023 and Review Engagement Report dated May 17, 2023, be accepted as presented. Carried unanimously

   Motioned by Beth Vallis, seconded by Mark Chin-Yee, that Henrikson & Associates be appointed as auditor for the DHMS financial statements for FY 2023/24. Carried unanimously

d. Vice-Chair Report: In her capacity as head of the Nominating Committee, Elaine Moody summarised current Board Director status and provided an overview of a recent successful Board recruiting effort producing three Directorship candidates

6. Election of DHMS 2022-2023 Executive and Board Directors

The Chair identified nominees for the 2023-24 DHMS Board, including Executive Director positions. All nominees, current serving and new, provided a brief overview of their background and motivation to serve. The nominees are:

Executive Committee:

Chair - Liam Caswell

Vice-Chair - Elaine Moody (Chair - Nominating Committee)

Secretary - Courtney Mrazek

Treasurer - Michael Craven (Chair - Collection Management Committee)

Past Chair - Emma MacIntosh

Manager-Curator - Joanne Pepers

Serving Directors continuing with the Board (max term 8-years from year indicated):

Beth Vallis (2016, final year) Emma MacIntosh (2020), Emilie O'Brien (2021), Michael Craven (2021), Liam Caswell (2022), Elaine Moody (2022), Brigid Milway (2022)

Director Nominees:

Courtney Mrazek (2023), Lauren Oostveen (2023), Adam Penny (2023)

Ex Oficio Director:

Joanne Pepers (2022)

The Chair called for nominations from the floor three (3) times. None were presented.

Motioned by Michael Mcfadden, seconded by Mark Chin-Yee, that the nominations as presented be accepted and confirmed as the DHMS Executive and Board of Directors for FY 23/24. Carried unanimously

7. Additional Business

a. DHMS By-Laws Update 2023 Special Resolution - the Secretary briefed the assembly (Attachment #5) on a 2023 By-Law update special resolution calling for repeal of the existing 2001 By-Laws and their replacement with a substantially updated 2023 version featuring new material and extensive substantive and editorial changes. The 2023 By-Laws, prepared over the course of eighteen months, had previously been circulated to membership on May 3, 2022 in advance of the 56th AGM. This met the 15-day review window stipulated in the existing By-Laws.

Motioned by Michael McFadden, seconded by Beth Vallis, that the 2023 By-Law Update Special Resolution be put to ratification vote. Motion carried. Special resolution vote result: with twenty-six (26) members present, twenty-four (24) members approved the resolution and two (2) abstained. Special resolution ratified with three-fourths vote in favour requirement met as stipulated by NS RJSC

b. DHMS- HRM Management & Operating Agreement (MOA) Renewal - the Secretary briefed effort underway to renew the 5-year MOA, expiring 31 March 2024, between the municipality and Society. Correspondence dated 21 March 2023 has been forwarded to HRM indicating the Society's desire to pursue MOA renewal with amendments and adjustments – including an increase to the Management Fee funding paid by the city to the Society. A presentation has been prepared for delivery to HRM staff outlining six Management Fee proposals in $20K increments between $100K and $200K. Proposal #5 ($180K) is recommended by the Board and Proposal #6 ($200K) highly recommended. HRM staff have not yet made contact to set a date for MOA renewal discussion. The Society membership consensus, articulated in a subsequent Q&A session, was that the Board must work to achieve maximum funding from HRM, while recognising museum operation expectations must be tailored to the amount eventually approved by HRM

8. Closing Comments

The Chair recognised the meaningful contributions of retiring Director David Jones over the course of his eight-year tenure as a member of the DHMS Board. He closed the meeting by thanking everyone for their attendance and participation

9. Adjournment

Motioned by Darren Garnier that the 56th AGM stand adjourned. Adjourned at 8.20 PM

Minutes prepared May 31, 2023 by: Michael Craven, DHMS Board Secretary

Attachments:

1. Manager-Curator Report
2. Collection Manager Report
3. Consolidated Financial Statement FY 2022-23 dated 30 May 2023
4. Henrikson & Associates Review Engagement Report FY 2022-23 dated 17 May 2023
5. DHMS By-Laws Update Proposal 2023 - PowerPoint Summary & Special Resolution

DHMS 56th ANNUAL GENERAL MEETING AGENDA

6.30 PM Tuesday 30 May 2023 @ Christ Church Parish Hall, Dartmouth

https://www.dartmouthheritagemuseum.ns.ca/2023/03/08/the-gazette-march-2023/

1. Call to Order - Chair
2. Administrative Remarks - Secretary
3. Approval of Agenda - Chair (Motion)
4. Review & Approval of 55th(2022) AGM Minutes - Secretary
5. Reports IAW 26 May 2021 By-Laws Article 7.4.1
    a. Chair
    b. Manager-Curator & Collection Manager
    c. Treasurer:
        i. FY 22-23 Financial & Review Engagement Reports[1] (Motion)
        ii. Appointment of Auditor: *Henrikson & Associates* (Motion)
        iii. FY 23-24 Business Plan & Budget
    d. Nominating Committee Report - Vice Chair
6. Questions From the Floor Pertaining to Reports - Chair
7. Election of DHMS 2023-2024 Executive and Board Directors - Chair
    a. Identification of Executive Committee Officers & Board Directors
    b. Call for Nominations from the Floor (IAW By-Laws, made three times)
    c. Confirmation of Executive Committee/Board Directors (Motion)
8. Additional Items - Secretary
    a. DHMS By-Laws Proposal 2023 (presentation, discussion, consideration of Special Resolution)[2]
    b. DHMS-HRM Management & Operating Agreement - renewal strategy (presentation, discussion)
9. Final Discussion and Questions - All
10. Closing Comments - Chair
11. Adjournment - Chair

---

[1] Prepared by Henrikson & Associates; Review Engagement Report fulfils HRM audit requirement

[2] Ratification & implementation of By-Laws Special Resolution requires vote in favour by three-fourths of members present

Dartmouth Heritage Museum
26 Newcastle St, Dartmouth NS B2Y 3M5 | (902) 464 2300 | www.dartmouthheritagemuseum.ns.ca

Manager-Curator's Report
56th Annual Dartmouth Heritage Museum Society AGM

30 May 2023

Summary

2022-2023 was an eventful and successful year for the Dartmouth Heritage Museum. From this, we are building a solid foundation for the future, with a goal to be a well-funded museum that is a community hub for history[1], storytelling, and heritage[2].

A great deal of time and effort has gone into advocacy since HRM announced that our funding would be on the list of potential cuts in the 2023/2024 budget. I'd like to thank those who wrote to council, attended the budget meeting, and supported DHM. I am working with the board and ANSM to continue our advocacy efforts.

Staff

Joanne (myself) – full time Manager-Curator
Shannon Baxter – full time Collections Manager

Staffing Changes

Six summer students were hired for the 2022 season through various grant programs.

Four Heritage Interpreter Summer Students have been hired for the 2023 season.

Keila Mak, the Museum Assistant: contract was ended in September 2022 due to financial constraints.

Aries Casteel, Events and Marketing Coordinator: contract was in March 2023 due to financial constraints.

Carson Reddick, Museum Assistant: began in October 2022 under the Career Link program, contract was ended in April 2023 due to inability to fulfill the requirements of the position.

Jessica Webber – Virtual Content Technician, under contract until December 2023 working on an Access to Digital Heritage Project Grant to collect stories from the 2SLGBTQ+ community and share them via our YouTube channel and podcast.

In preparation for the MOA renewal, I have prepared a staffing report, which indicates the estimated staff required to operate the museum to the satisfaction of the MOA.

---

[1] Definition: the study of past events, particularly in human affairs
[2] Definition: The full range of our inherited traditions, monuments, objects, and culture. Most important, it is the range of contemporary activities, meanings, and behaviors that we draw from them. Heritage includes, but is much more than preserving, excavating, displaying, or restoring a collection of old things.

Volunteers

Collections:

Several volunteers are helping Shannon with transcription projects (letters, postcards, recipe books).

The Collections Committee has reconvened.

Front Desk:

Over the winter, Michael Craven committed several days a week to covering the front desk at Evergreen and helping with other tasks. This was a crucial role to keeping the museum open to the public.

Starting this month, I've created a calendar to maintain coverage of the front desk. Thank you to volunteers Jane Gardner, Josephine Ellis, Jennifer Weagle, Mary Liz Greene, and Steven Millard.

Garden:

We have two volunteers who care for the garden at Quaker House. Plans for this year include recruiting more volunteers to help with the Evergreen Garden.

Association of Nova Scotia Museums

Shannon and I have been participating in the TRACK (Training, Resources, Assessment, coaching, and knowledge-sharing) program, which is replacing the former museum evaluation program. It involves attending 1-2 hours work shops each month to stay current on a variety of museum issues from funding, revenue generation, collections management, interpretation, and community. Attending these workshops is a mandatory requirement for the TRACK program.

HRM Regional Museum Strategy

Last year, the first phase report was released. In the fall, consultants Aldrich Pears and Lord Cultural Resources were hired by HRM to complete phase two. This phase is well underway with frequent consultation and workshops with the approximately 30 museums involved in this strategy. The end result of this phase is expected to be complete in November of this year and will include a recommendation to the HRM of a viable model for a regional museum. The Dartmouth Heritage Museum plays a key role in this strategy as HRM owns the DHM collection, Evergreen House, and Quaker House.

Community Partnerships

Helen Creighton Folklore Society: We continue to work closely with the HCFS. They are now holding their Folk Club at Evergreen on the first Thursday of each month, with success. Collected donations are split between the two groups.

Alderney Landing: We are currently making use of the spaces available at the Craig Gallery, with bookings in the window spaces and the media screen. Khan, from the Craig Gallery, has said that our media screen slideshow of the African Nova Scotian community in Dartmouth was the most watched installation he has seen.

Eastern Front Theatre: Once again, we have created a special poster for the EFT's Stages Festival. The theme is George Craig's photos of the African Nova Scotian community in Dartmouth, which was the at the request of the theatre. In return, we receive sponsor space.

Cole Harbour Heritage Farm: On November 2, 2023, we will be partnering with the Cole Harbour Rural Farm Society and members of the Helen Creighton Folklore Society to host Our Heritage: Music, Story and Art at the Alderney Landing Theatre. This will be a fundraising event including several musicians and artists, along with a silent auction. The main sponsor is EastLink.

We continue to cultivate partnerships with the Downtown Dartmouth Business Commission and the Dartmouth Horticultural Society.

Events, Programming and Interpretation

Events held in 2022-2023

- Summer Camp (3 participants) – will not be held this year
- Pride Tea – very successful – will be held this year with the addition of a tintype photo popup
- Murder Mystery
- Coffee houses
- Helen's Birthday Tea
- Halloween at Helen's pumpkin hunt and storytelling
- Mother's Day Tea

Interpretation Plan

I have developed an Interpretation Plan for DHM, which includes changing and updating exhibit spaces. Of note, the Red Parlour now has new panels, which creates a gallery space that can be used more easily for events. Quaker House will also receive new panels before we open for the season on June 1. I will be seeking funding to produce an exhibit about Mount Hope and community mental health. We've been rotating temporary exhibits, including The Sweet Side, Cradles at the Cove – the Marine Slips, and Gals and Guides – Girl Guides in Dartmouth, which has been particularly popular.

Facilities

The South and West side renovations to Evergreen will go out for tender in the coming weeks. This project will involve replacing siding, windows, outdoor lighting, etc. on the south and west sides of Evergreen House. The East side was done a few years ago. Interior repairs to the ceiling in the Green Parlour are also part of the scope of this project. Construction will take place any time from this summer to spring of next year. Also under the scope of this project is new insulation in the attic at Evergreen. We are beginning to work with HRM to make Evergreen more accessible to those with limited mobility.

Respectfully submitted,

Joanne Pepers
Manager-Curator

Collections Report - AGM 2023

Due to the backlog that has been accumulating due to the COVID-19 Pandemic, the Dartmouth Heritage Museum has placed a moratorium on accepting any future donations. This will remain in place until the backlog of collections has been managed.

The Collections Management Committee Meeting has begun reconvening this year as of February, and will be helping staff with tackling the backlog of items and processing those accepted into the collection.

A student of the Film and Photography Preservation and Collections Management program at the Toronto Metropolitan University (formally Ryerson), Mikayla Halliday, was instrumental in rehousing the George H. Craig glass negative collection. She also developed a finding aid for this collection which we are planning to use as a template for the rest of the extensive photography collection. Mikayla's hard work was recognized by the project receiving the Doug Kirby Award by the Council of Nova Scotia Archives in October 2022.

A selection of George Craig's photographs are on display in a small gallery space in Quaker House. We strongly encourage people to check out the space, and the other new panels that will be installed once the house is open for the summer season.

There has been an increase of volunteers helping with Collections. Particularly for transcribing archival material. At this time, over 300 items have been transcribed by off-site volunteers. This includes newspaper articles, letters of correspondence, and recipe books.

We continue to work hard in making as much of the collection public through ANSM's NovaMuse feature. However, we understand that there have been issues in the past with there being a delay in all that work becoming viewable. We continue to encourage visitors and members to reach out to us here at the Museum if they are interested in seeing specific pieces of the collection that aren't currently on display. We are also hoping in time to feature more artifacts through the museum's own website.

We've had research requests and requests for use of our archival images locally and provincially. The most significant being one of our George Craig images being used for an upcoming exhibit at the National Gallery in Ottawa. Closer to home, we have been collaborating with the Craig Gallery at Alderney Landing to feature both virtual displays and artifact displays. During the month of May, our "Sweet Side of the Harbour" exhibit is on display.

ATTACHMENT 3
to DHMS 56th AGM Minutes
Dated 31 May 2023

Dartmouth Heritage Museum
26 Newcastle St, Dartmouth NS B2Y 3M5 | (902) 464-2300 | www.dartmouthheritagemuseum.ns.ca

56th AGM FINANCIAL REPORT - FISCAL YEAR 2022-23
(1 April 2022 - 31 March 2023)

ACCOUNT BALANCES:

Account	FY 22-23 Beginning	FY 22-23 End	As of 56th AGM
Chequing (Operating)	$70,502.04	$64,619.00	$98,250.90
Savings (Restricted Internal C/R)	$5,223.60	$5,278.13	$5,298.44
GIC (Restricted Internal C/R)	$10,000.00	$10,000.00	$10,074.79[1]
VISA balance	($451.53)	($323.19)	($389.32)

FY 22-23 REVENUE BY CATEGORY

Government Funding & Grants (93% of revenue)[2]	$211,308.00[3]
Earned: Programme, Fundraising, Rentals & Sales (4% of revenue)	$9,399.00
Dues & Donations (2.9% of revenue)	$6,476.00
Miscellaneous, including interest on investment (0.1% of revenue)	$138.00
Total Revenue All Sources:	**$227,321.00**

FY 22-23 EXPENSES BY CATEGORY

Staff Salary & Benefits: Permanent, Part-Time, Summer (77.6%)	$168,653.00
Staff Mandatory Employment Related Costs: EI, CPP, WCB (6.1%)	$13,330.00
Office & Administration (5.4%)	$11,815.00
Management & Professional Fees (3.7%)	$8,098.00
Interpretation & Special Events (3%)	$6,635.00
Retail Purchases, Fundraising, Advertising & Promotion (2.7%)	$5,930.00
Facility & Garden (1.1%)	$2,472.00
Amortisation	$1,492.00
Staff Miscellaneous: Travel, Meals, etc	$1,046.00
Staff Professional Development & Volunteer	$642.00
Total Expenses All Sources:	**$217,288.00**

FY 22-23 NET INCOME (CONFIRMED)
End-FY 2022-2023 : $10,033.00[4]

DHMS FISCAL PERFORMANCE FY 22-23: SATISFACTORY[5]

Michael Craven, Acting Treasurer, 30 May 2023

[1] Actual value on maturity 11 May 2023; estimated value on maturity 11 May 2024 $10,500.00
[2] Govt funding/grants ranked in order of value: HRM - $100K, NS CMAP - $42K, Fed YCW - $20.5K, Fed COVID - $18.3K, Fed CSJ - $12.7K, NS TWC - $12.3K, NS Skills - $4K, Fed Cda Heritage $1.4K
[3] HRM - $100K; Province of NS - $58.3K; Cda Fed Govt - $52.9K
[4] Compared to end-FY 21-22 Net Loss of $13,372.00
[5] Assessment factors are: GOOD, SATISFACTORY, UNSATISFACTORY

HENRIKSON & ASSOCIATES

ATTACHMENT 4
to DHMS 56th AGM Minutes
Dated 31 May 2023

DARTMOUTH HERITAGE MUSEUM SOCIETY

FINANCIAL STATEMENTS
MARCH 31, 2023

HENRIKSON & ASSOCIATES

DARTMOUTH HERITAGE MUSEUM SOCIETY
CONTENTS

MARCH 31, 2023

	Page
INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT	1
FINANCIAL STATEMENTS	
Statement of Operations	2
Statement of Changes in Net Assets	3
Statement of Financial Position	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 9

HENRIKSON & ASSOCIATES

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Board of Directors of the
DARTMOUTH HERITAGE MUSEUM SOCIETY

I have reviewed the accompanying financial statements of Dartmouth Heritage Museum Society that comprise the statement of financial position as at March 31, 2023 and the statements of operations, cash flows, and changes in net assets 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
My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me 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 an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on the financial statements.

Conclusion
Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of Dartmouth Heritage Museum 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.

May 17, 2023
Dartmouth, Nova Scotia

Chartered Professional Accountant

405-202 Brownlow Ave.
Dartmouth, NS B3B 1T5

Tel: (902) 442-8680
Fax: (902) 492-8770

info@HenriksonCPA.com
www.HenriksonCPA.com

DARTMOUTH HERITAGE MUSEUM SOCIETY
STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2023

		2023		2022
Revenues				
Donations	**$**	**5,178**	$	2,591
Government grants (Note 9)		**211,308**		225,873
Retail Income		**3,722**		2,986
Membership Dues		**1,300**		1,134
Program revenue		**529**		130
Rental		**1,135**		520
Interest		**68**		17
Miscellaneous revenue		**190**		27
Fundraising		**3,895**		1,895
		227,325		235,173
Expenditures				
Advertising and promotion		**1,675**		16
Amortization		**1,492**		1,611
Evergreen garden		**1,478**		19,952
Facility		**702**		558
Fundraising		**2,907**		1,246
Insurance		**3,094**		1,941
Interpretation		**3,503**		2,661
Management		**3,515**		3,491
Office		**10,695**		13,894
Professional fees		**4,903**		3,075
Retail operations		**1,348**		1,422
Salaries and wages		**181,983**		198,678
		217,295		248,545
Excess (deficiency) of revenues over expenditure	**$**	**10,030**	$	(13,372)

See accompanying notes to the financial statements.

DARTMOUTH HERITAGE MUSEUM SOCIETY
STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED MARCH 31, 2023

		2023		2022
Internally restricted, beginning of the year	**$**	**10,000**	$	10,000
Internally restricted, end of the year		**10,000**		10,000
Unrestricted, beginning of the year		**68,142**		81,514
Excess (deficiency) of revenues over expenditure		**10,030**		(13,372)
Unrestricted, end of the year		**78,172**		68,142
Net assets, end of the year	**$**	**88,172**	$	78,142

See accompanying notes to the financial statements.

DARTMOUTH HERITAGE MUSEUM SOCIETY
STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2023

		2023		2022
ASSETS				
Current assets				
Cash	$	69,081	$	67,637
Short term investments (Note 4)		10,000		10,000
Accounts receivable		5,493		998
Prepaid expenses		4,310		1,879
		88,884		80,514
Property, plant and equipment (Note 5)		8,657		8,234
	$	97,541	$	88,748
LIABILITIES AND NET ASSETS				
Current liabilities				
Accounts payable and accrued liabilities (Note 8)	$	3,069	$	2,761
Government remittances payable		3,668		5,213
Deferred contributions (Note 6)		2,632		2,632
		9,369		10,606
Net assets				
Internally restricted (Note 4)		10,000		10,000
Unrestricted		78,172		68,142
		88,172		78,142
	$	97,541	$	88,748

ON BEHALF OF THE BOARD

Director

Director

See accompanying notes to the financial statements.

DARTMOUTH HERITAGE MUSEUM SOCIETY
STATEMENT OF CASH FLOW

FOR THE YEAR ENDED MARCH 31, 2023

		2023		2022
Operating activities				
Excess (deficiency) of revenues over expenditure	**$**	**10,030**	$	(13,372)
Amortization		**1,492**		1,611
		11,522		(11,761)
Changes in non-cash working capital				
Accounts receivable		**(4,495)**		2,230
Prepaid expenses		**(2,431)**		(383)
Accounts payable and accrued liabilities		**308**		(2,338)
Government remittances payable		**(1,545)**		5,212
Deferred contributions		**-**		(21,143)
		3,359		(28,183)
Investing activities				
Purchase of property, plant and equipment		**(1,915)**		-
		(1,915)		-
Increase (decrease) in cash and cash equivalents		**1,444**		(28,183)
Cash and cash equivalents, beginning of year		**67,637**		95,820
Cash and cash equivalents, end of year	**$**	**69,081**	$	67,637

See accompanying notes to the financial statements.

1. PURPOSE OF THE ORGANIZATION

Dartmouth Heritage Museum Society was incorporated under the *Societies Act of Nova Scotia* on July 23, 1999.

The Society's principal activities are operation of the museum, maintenance of the museum's collection and making available to the public its repository of the papers, books, photographs, film, video and electronic media related to the Dartmouth area.

The Society is a registered charity under the Income Tax Act. and is exempt from income tax.

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 (ASNPO).

Cash
Cash consists of amounts held on account at financial institutions.

Property, plant and equipment
Property, plant and equipment is recorded at cost. Amortization is provided annually at rates calculated to write off the assets over their estimated useful lives as follows:

Office furniture & equipment	20%	declining balance
Computers	55%	declining balance
Sound booth equipment	10%	declining balance

Amortization is calculated at one-half of the normal annual rate in the year of acquisition; no amortization is recorded in the year of disposal.

Use of estimates
When preparing financial statements according to Canadian ASNPO, we make estimates and assumptions relating to:
- Reported amounts of revenue and expenses
- Reported amounts of assets and liabilities

We base our assumptions on a number of factors including historical experience, current events and actions that the organization may undertake in the future, and other assumptions that we believe are reasonable under the circumstances. Actual results could differ from those estimates under different conditions and assumptions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue recognition
The Society follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue in the year received or receivable if the amount to be recorded can be reasonably estimated and collection is reasonably assured.

3. FINANCIAL INSTRUMENTS

Financial instruments consist of investments, receivables, and payables. Unless otherwise noted, it is our opinion that the Society is not exposed to significant interest, currency, or credit risks arising from these financial instruments. The fair value of the instruments approximates their carrying values, unless otherwise noted.

Credit risk
The credit risk consists principally of cash and accounts receivable. The organization maintained cash with reputable and major financial institutions.

Liquidity risk
Liquidity risk is the risk that the Society will encounter difficulty in meeting its obligations associated with financial liabilities.

The Society is exposed to risk mainly from the ability to fund operating earnings (deficit) stemming from the partnership with Halifax Regional Municipality. The risk is mitigated by the deposits held by Royal bank of Canada.

4. WESTON ENDOWMENT

The Society holds a $10,000 unrestricted gift from the wind-up of the Dartmouth Foundation. The Society has internally restricted the donation to be used towards a new operating facility. The funds are recorded separately from operating funds and are currently invested in a GIC, earning interest at a rate of 0.750% and maturing on May 11, 2023.

		2023		2022
Balance, beginning of year	$	**10,000**	$	10,000
Add: Funding received during the year		-		-
Less: Expenditures during the year		-		-
Balance, end of year	$	**10,000**	$	10,000

5. PROPERTY, PLANT & EQUIPMENT

	Cost	Accumulated Amortization	**2023 Net Book Value**	2022 Net Book Value
Office furniture & equipmen	$ 11,153	$ 7,494	**$ 3,659**	$ 4,574
Computer equipment	8,513	6,760	**1,753**	55
Sound Booth Equipment	5,495	2,250	**3,245**	3,605
	$ 25,161	$ 16,504	**$ 8,657**	$ 8,234

6. DEFERRED CONTRIBUTIONS

Deferred contributions consists of funding for costumes and moving to a new operating facility.

	2023	2022
Balance, beginning of year	**$ 2,632**	$ 2,632
Add: Funding received during the year	**-**	-
Less: Expenditures during the year	**-**	-
Balance, end of year	**$ 2,632**	$ 2,632

7. CAPITAL DISCLOSURES

The organization defines capital as net assets.

The primary objective of the Society is to use its capital in a manner that will allow it to continue as a going concern and comply with its stated objectives. Capital is utilized under the direction of the Board of Directors of the Society with the objective of educating the community of its heritage properties and collections. The Society is not subject to any externally imposed requirements of its capital.

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
Accounts payable	**$ 595**	$ 2,004
Accrued liabilities	**532**	-
Credit card payable	**273**	757
Wages payable	**1,669**	-
	$ 3,069	$ 2,761

9. GOVERNMENT ASSISTANCE

The Society qualified for the following government grants:

		2023		2022
Provincial (Skill)	$	**4,045**	$	3,312
CMA Young Canada Works		**20,585**		11,433
Team Work Cooperative		**12,375**		22,703
Canadian Heritage		**1,420**		22,995
Federal (Student)		**12,700**		-
Federal (NHSP)		**-**		21,143
Federal (Covid-19)		**18,396**		-
Municipal		**100,000**		100,000
Support building		**-**		2,500
Provincial (CMAP)		**41,787**		41,787
	$	**211,308**	$	225,873

Dartmouth Heritage Museum Society

Protecting, Promoting and Preserving our Heritage

DHMS By-Law Special Resolution

Submitted for Ratification at 56th AGM 30 May 2023

Dartmouth Heritage Museum Society

DHMS By-Laws: Background & History

- 23 Jul 1999: Memorandum of Association creating DHMS forwarded to NS RJSC
- 2 Nov 1999: DHMS approved as a non-profit registered charity with tax exempt status
- 14 Jun 2001: ratification by Special Resolution and NS RJSC approval of DHMS By-Laws
  - 20 Jun 2012: 1st update (11 years)
  - 23 May 2018: 2nd update (7 years)
  - 26 May 2021: 3rd update (3 years)
  - Sep 2021 - Jan 2023: current update proposal developed at Executive direction
- 3 May 2023: proposal forwarded to Society membership for review
- 30 May 2023: proposal briefed to 56th AGM for ratification via Special Resolution

Dartmouth Heritage Museum Society

DHMS By-Laws: Why is an update required?

- Current By-Laws largely unchanged from 2001 originals - 22 years old
- Why is this an issue…after all, haven't there been three updates since 2001?
  - Lack of direction pertaining to contemporary governance environment, e.g.,
    - Ethics, Conflict of Interest, & Code of Conduct
    - Purchasing & Procurement
    - Confidentiality
  - Instances where lack of direction/clarity impedes efficient conduct of business, e.g.,
    - Executive Committee officer terms of reference
  - Not fully synchronised with latest thinking vis-a-vis parliamentary procedure
    - Edition 4 of Alice Sturgis' *Standard Code of Parliamentary Procedure*
  - Demonstrates commitment to up-to-date governance & management practise in advance of MOA renewal negotiation with HRM

2023 By-Law Update - What's NEW?

Article 1 Definitions: (1.1 g. h. i.)
- Adds 3: Director, Officer, Permanent Employee

Article 5 Society Membership:
- Reciprocal Member category created 5.1 e
- Member attendance at Board meetings 5.2 f
- Membership cessation on resignation notice 5.3 a

Article 8 Board of Directors:
- Resignation guidance: Board & Executive 8.5.3 & 8.9.6
- Award of automatic lifetime honorary membership
  - 8 years continuous Board service 8.5.4
  - 5 years continuous Executive service 8.9.6
- Guidance regarding:
  - Ethics, COI & Code of Conduct 8.7 & Annex A
  - Main Motions 8.10.5
  - Confidentiality 8.10.6
- Direction regarding public attendance at & participation in Board meetings 8.10.4

2023 By-Law Update - What's NEW? (cont'd)

Article 12 Signing & Purchasing Powers:

- Articulates guidance & direction pertinent to Society purchasing/procurement Article 12 & Annex B

2023 By-Law Update - Key Substantive Amendments to Existing Content

Article 3 Rules of Order:

- Secretary to hold up-to-date edition of Sturgis' *The Standard Code of Parliamentary Procedure*

Article 5 Membership:

- Revisions to 'Rights of Membership' 5.2
- Revisions to 'Cessation of Membership' 5.3

2023 By-Law Update - Key Substantive Amendments to Existing Content

Article 7 Meetings of the Society:

- Revisions to 'Announcements of Society Meetings' 7.1
- Revision to AGM quorum (⅓ of membership vice 20 persons) 7.3

Article 8 Board of Directors:

- Revises authorised number of voting directors downward to minimum of 5 (from 9) and maximum of 11 (from 12) 8.2
- Mandatory Retirement: amended to 4 missed meetings during 12-month period 8.5.1 b
- Eliminates Executive 'Past Chair' position 8.9.1
- Executive quorum reduced to 3 8.9.3
- Duties of Executive Officers described comprehensively in greater detail 8.9.4 a b c d
- Board quorum 50% of voting Directors 8.10.2
- Board mtgs normally closed to the public 8.10.4

2023 By-Law Update - Key Substantive Amendments to Existing Content

Article 9 Committees:

- Broken out as a stand-alone Article (orig part of Article 8)

Article 12 Signing & Purchasing Powers:

- Amends change-over period of signing officers from 2 to 6 weeks

Article 15 Amendment of By-Laws:

- Revised to reflect NS RJSC specific direction (three-fourths vote in favour of Special Resolution by those present in person or proxy at AGM or Special Meeting)

2023 By-Law Update Key Editorial Changes

Table of Contents:

- As required, re-numbered & updated

Articles:

- As required, re-named, re-numbered & updated

Gender:

- 'She/her' eliminated throughout in favour of gender-neutrality ('they')