



The Village of
PORT CLEMENTS
"Gateway to the Wilderness"

36 Cedar Avenue West
PO Box 198
Port Clements, BC
V0T1R0
OFFICE: 250-557-4295
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Web: www.portclements.ca

1:30 PM, Special Meeting of Council, Thursday, August 28th, 2025

AGENDA

This meeting of the Council of the Village of Port Clements being held on the traditional territory of the Haida People.

- 1. ADOPT THE AGENDA**
- 2. GOVERNMENT**
G-1—Community Grant Applications – Port Clements Historical Society
- 3. ADJOURNMENT**



REPORT TO COUNCIL

Author: Elizabeth Cumming, Deputy CAO
Date: August 28th, 2025
RE: Community Grant Applications – Port Clements Historical Society

BACKGROUND:

The Port Clements Historical Society (PCHS, society) has submitted two grant applications to the Village for funding. One being a request for funding of general museum operations, another for funding operations as a Visitor Information Centre in Port Clements.

DISCUSSION:

PCHS has submitted their report on the funding they received from the Village in 2024, the previous issue of them submitting the required reporting late has continued as they submitted the documents on August 26, 2025, instead of by the set deadline that had been communicated to them of February 28, 2025. However, the documents have been received by staff and appear to be in order.

The Village does not receive funding for the grants that it provides, it is provided by its own funds which ultimately are collected via taxation collected from property owners in the municipality. Additionally, the grant PCHS receives from the North Coast Regional District (NCRD) is also paid for by the property owners in the municipality being part of what is collected from the Village via its tax requisition (as with all the municipalities on Haida Gwaii). Through their annual property taxes, the property owners in the Village are paying for two funding streams that support the same organization. In 2024 Staff contacted the other municipalities to inquire if they provided similar grants in addition to what is collected by NCRD. The Village of Masset confirmed that it provides \$1000 per year to the Dixon Entrance Maritime Museum and the Village of Daajing Giids does not provide any funding. Through its previous lease agreement with the Village and prior to it, the Society has also benefited from the use of municipal property, building insurance coverage, and services (water, sewer, garbage, mowing) from the Village covering the cost.

While there is background that the PCHS became the tourism information centre in the Village, the Village and PCHS do not have any binding agreements for this arrangement and the Society ultimately retains control over their operations, and whether they continue it or not. Both sides at the time viewed them becoming a Visitor Information Centre as essentially officializing operations they were already undertaking as they were already providing information to tourists, though the Museum did increase its public hours by an hour after discussion with the Tourism Advisory Committee.

As it stands, the Village is not obligated, nor is it mandatory, or has any agreement with the Port Clements Historical Society to provide these grants (or any funding) and they are only considered on a year-to-year basis once a request is received. Even if budgeted for, if a request is not received, funding is not disbursed. Even in situations where a request is received, Council can deny it and not provide funding (for example in 2020).

Compared to the previous year's provided amount of \$2,500 and \$3,000 respectively, the Society has increased their requested amount by 40% and 67%. It is typically not recommended to increase the amounts awarded in grants without sufficient reasoning being provided by the requester to account for the increase, given that these are funded via taxation.

The Society has provided a spreadsheet accounting for the increased costs from the additional hour implemented when they became the Visitor Information Centre. However, one issue in this spreadsheet is that it also includes increases in costs that resulted from the Society’s later decisions in 2018 and 2024 to increase the number of days they operated which is an operational decision they made for themselves. All costs associated with the Society’s independent operational decisions after it are the Society’s sole responsibility as they control those aspects themselves (how many days they’re open, what projects they take on, what software they use, how many hours their board volunteers, their labour force, etc). When the additional hour was introduced the Museum only operated 107 days per year, and as such increases in costs that are attributed to this additional hour should only look at the same number of operating days as when it was implemented.

Adjusting for this aspect (107 days), the increases in operating costs that are attributed to this additional hour would be:

YEAR	COSTS
2018	\$1,969
2019	\$2,166
2022	\$2,338
2023	\$2,473
2024	\$2,553

CONCLUSION:

Council has previously allocated \$3,000 and \$2,500 respectively for Museum operations and Visitor Information Centre operations in their 2025 budget including in budget projects for 2025 – 2029. For 2024, the society received \$3,000 and \$2,500 in grant funding from the Village. It is Council’s discretion whether they provide a grant or not, and what amount they set it at if they do decide to provide it.

IMPLICATIONS:

- STRATEGIC** Supporting the community’s art/culture and economic development is identified as a goal in the Village’s OCP.
- FINANCIAL** Council has set its 2025 budget, if Council changes the amount provided to the Society, if this changes the bottom line of the Village’s budget it may require amendments to its financial bylaw to accommodate.
- ADMINISTRATIVE** If Council agrees to an increase in allocation, it will have to be accounted for in the 2025 budget by the Senior Finance Manager.

RECOMMENDED MOTION

THAT Council awards a grant of \$3,000 for Museum Operations for 2025 and a grant of \$2,600 for Visitor Information Centre Operations for 2025 to the Port Clements Historical Society per the conditions of the Village’s Community Grants Policy.

Respectfully submitted: Elizabeth Cumming, Deputy CAO

6-1



Application # 01, 2025

SCHEDULE A: COMMUNITY GRANT APPLICATION

Name/Name of Organization: Port Clements Historical Society

Name of Project/Event: Museum Annual Operating Grant

Mailing Address: PO Box 417, Port Clements, BC, V0T 1R0

Email Address: pcmuseum@qcislands.ca Phone Number: 250.557.4576

Amount requested: \$5,000 To be reviewed at _____ Council Meeting

Give a description of your project: include a completion timeline, and what the monies would be used for.
The funds will be used to pay operating costs for the museum operated by the Port Clements Historical Society at 45 Bayview Drive, Port Clements. Operating costs are those required to keep the museum open to the public, operating safely and securely, and to maintain the structures and exhibits inside the museum, its outbuildings and on the grounds.

What Category of Community Grant would your project fall under? Check one.

Youth Programs
Events
Arts and Culture

Environmental Sustainability
Economic Development
Business Façade Program

Have you requested monies from other organizations (Provincial, Federal government)? Y / N. If yes, where?
PCHS gets funds from NC Reg. Dist., Provincial CGG program, and Gwaii Trust.

Have you received a grant from VOPC before? Y / N. If Yes, when? Annually since 1988.

What would be the positive impact on the community? Please see attached 2-page rationale and 1-page PCHS 24-25 budget.

Does this application include any additional/supporting documents? Y / N. If yes how many pages? 3

I have read and understand the Community Grant Policy and am responsible for the allocation of funds if the Grant is awarded.

M. Sheldon Fjaagesund, Vice-President

August 25, 2025

Name/Signature of Representative

Date Submitted

5-1



PORT CLEMENTS HISTORICAL SOCIETY

P.O. Box 417 Port Clements
British Columbia Canada V0T 1R0

250.557.4576

pcmuseum@qcislands.ca

www.portclementsmuseum.ca

Village of Port Clements Community Grant Schedule A: Application for Grant

SUPPLEMENTARY INFORMATION

BACKGROUND

The Port Clements Historical Society (PCHS) museum in the Village of Port Clements is one of three museums on Haida Gwaii. It opened in 1987, two years after the society formed, and focuses on Haida Gwaii's industrial heritage, particularly logging, and on post-1900 settlement in Port Clements and the surrounding area. In 1998 an extension doubled the museum's size to its current 2,400 square feet / 223 square metres.

A small group of dedicated volunteers and part-time staff ensure that exhibits are maintained, including more than 20 enormous machines on the museum grounds; that the museum is open the public all year round; and that donated items continue to be researched, accessioned, and displayed. The museum continues to receive donations. In 2024, these included a collection of artifacts from the self-loading, self-dumping, self-propelled log ship, the "Haida Monarch" donated by Robert Hiebert. PCHS also began installing a concrete pad which will support a Wabco truck, donated by the Beachy family of Port Clements.

In 2024 the museum opened on its 10 a.m. to 4 p.m. seven-days-a-week summer schedule, including all statutory holidays, Saturday May 19th, the Saturday before the Victoria Day holiday. This is a permanent change in hours reflecting the museum board's commitment to increasing public access. We stay on this schedule right through to September 30th.

Our open hours are reduced between October through May, and we rely heavily on the village's funds to carry us through this period. Village of Port Clements funds help pay the basic operational expenses, utilities, insurance, and wages at the museum.

Our operating costs have increased significantly over the past five years thanks to inflation attributable to the pandemic and its aftermath. We haven't requested an increase in our Community Grant from the Village of Port Clements in at least the past six years but must do so this year.

VISITORS

The museum and its grounds form a significant tourist attraction both for the village and for Haida Gwaii, averaging over 3,500 visitors each year from 2015 through to 2019 inclusive and over 3,000 in 2022 and 2023. *(The museum was closed to the public from March 15, 2020, re-*

9-1

opening July 15, 2021, in accordance with Covid-19 public health restrictions.) Attendance in 2024 was lower, totalling 2,625 but still almost eight times the number of residents. Attendance to date in 2025 stands at 2,525. Having almost eight to more than ten times the resident population spend time and money in the village each year is a significant benefit. The museum is a popular destination for tour groups, attracting on average 25 per year bringing 100+ people to the village. These groups typically spend a half-day here, which benefits other local businesses.

EMPLOYMENT

Port Clements Historical Society employs two part-time workers year-round and an additional two or three part-time from May to September. As well, three of the past five years the museum has received grant funding to hire youth workers May through September, and this grant has been awarded for 2025. All employees are or have been Port Clements residents.

LOCAL BUSINESSES

PCHS patronises local businesses, supporting those in its home community, and, for services and supplies not available locally, on-island. When a product or service is not available on-island, then off-island suppliers are sought. Over the past decade, the museum has obtained additional funding allowing it to:

- Add a trail around one side and the waterfront of the museum site linking with the village trail system;
- Replace the museum roof and the pavilion roof;
- Replace the front porch and ramps accessing the museum;
- Add electrical hookups to the pavilion and both workshops;
- Add several small outside exhibits;
- Add benches and picnic tables to the museum grounds;
- Add one major outside exhibit

These projects have all benefited local businesses.

COMMUNITY EVENTS

The museum opens early and offers free admission on the Saturday of the Canada Day weekend in Port Clements, which may or may not coincide with July 1st, and on Remembrance Day each year.

For many years the museum has been the marshalling point for the Remembrance Day parade and for the past three years we have hosted the community refreshments after the ceremony.

Since 2022 the museum has been the site of several community meet and greets for the local MLA & MP, as well as for the award of a BC Medal of Good Citizenship to Bev Lore by Deputy Premier Mike Farnsworth, and Dale Rennie's Celebration of Life.

The museum does not charge for community use of its space because of the funding the village supplies to PCHS.



August 24, 2025

Attn: Marjorie Dobson, CAO
Village of Port Clements
PO Box 198
Port Clements, BC
V0T 1R0

Re: grant-in-aid for museum, grant for visitor information centre

Dear Ms. Dobson,

Attached are applications from the Port Clements Historical Society for its annual operating grant from the Village of Port Clements and for the grant for operating the village's visitor information centre at the museum.

The village has provided funding almost as soon as the museum opened to the public in 1987, as it supplied a student worker each summer to staff the museum full-time. This evolved into an annual operating grant for the museum to pay staff directly by 2006. This year we are requesting \$5,000. This funding, along with annual operating grants from the North Coast Regional District and the Province of BC Community Gaming fund and admissions fees, forms our core annual operating budget.

The tourist information centre at the museum opened in 2013, with funding increased in 2014 as the village asked for a 1-hour daily increase in operating hours June-September. Funding is intended to cover the added costs for the museum. This year we are asking for \$3,500 due to increased staff wages and mandatory employment related costs.

Thank you,

Shel Fjaagesund
Vice-President

6-1



Application # 02, 2025

SCHEDULE A: COMMUNITY GRANT APPLICATION

Name/Name of Organization: Port Clements Historical Society

Name of Project/Event: Visitor Information Centre for the Village of Port Clements

Mailing Address: PO Box 417, Port Clements, BC, V0T 1R0

Email Address: pcmuseum@qcislands.ca Phone Number: 250.557.4576

Amount requested: \$3,500 To be reviewed at _____ Council Meeting

Give a description of your project: include a completion timeline, and what the monies would be used for.
Annual operation of the visitor information centre for the Village of Port Clements
which includes opening the museum one hour earlier each day during the summer;
providing brochure display racks and racking local businesses at no charge;
providing information to visitors and updates on visitor numbers to the village.

What Category of Community Grant would your project fall under? Check one.

- | | | | |
|------------------|--------------------------|------------------------------|-------------------------------------|
| Youth Programs | <input type="checkbox"/> | Environmental Sustainability | <input type="checkbox"/> |
| Events | <input type="checkbox"/> | Economic Development | <input checked="" type="checkbox"/> |
| Arts and Culture | <input type="checkbox"/> | Business Façade Program | <input type="checkbox"/> |

Have you requested monies from other organizations (Provincial, Federal government)? Y / N. If yes, where?

Have you received a grant from VOPC before? Y / N. If Yes, when? Annually since 2014.

What would be the positive impact on the community? Please see attached background and summary of visitor information centre costs 2013-2025.

Does this application include any additional/supporting documents? Y / N. If yes how many pages? 5

I have read and understand the Community Grant Policy and am responsible for the allocation of funds if the Grant is awarded.

M. Sheldon Fjaagesund, Vice-President

August 25, 2025

Name/Signature of Representative

Date Submitted

Gr-1



PORT CLEMENTS HISTORICAL SOCIETY

P.O. Box 417 Port Clements
British Columbia Canada V0T 1R0

250.557.4576

pcmuseum@qcislands.ca

www.portclementsmuseum.ca

PORT CLEMENTS HISTORICAL SOCIETY Tourist Information Centre at the Museum 2025 Background and Statistics

In June 2013, the Port Clements Village Council and Port Clements Historical Society agreed that the museum would act as the municipal tourist information centre for a 12-month trial period. As the trial went well, the project has continued.

In the fall of 2013, the Tourism Committee asked that the museum open an hour earlier in summer 2014. Because this would create additional costs for PCHS (principally paying staff for an extra hour's work June 1 through September 15, or 107 hours) the Village of Port Clements agreed to pay an annual subsidy to cover these added costs from its Tourism budget. This was initially set at \$1,500 but was increased as wages and mandatory employment-related costs (MERC) such as CPP, EI, VP and WCB paid to staff have increased. In 2018 the museum extended its summer hours by two weeks, staying open all of September rather than switching to winter hours mid-month. In April 2024 the museum extended its summer hours by a further two weeks, opening the Saturday before the May Victoria Day holiday, mid-May. In 2025 costs for opening one hour early from May 17 through September 30, a total of 136 extra hours, are roughly \$3,500.

Setup

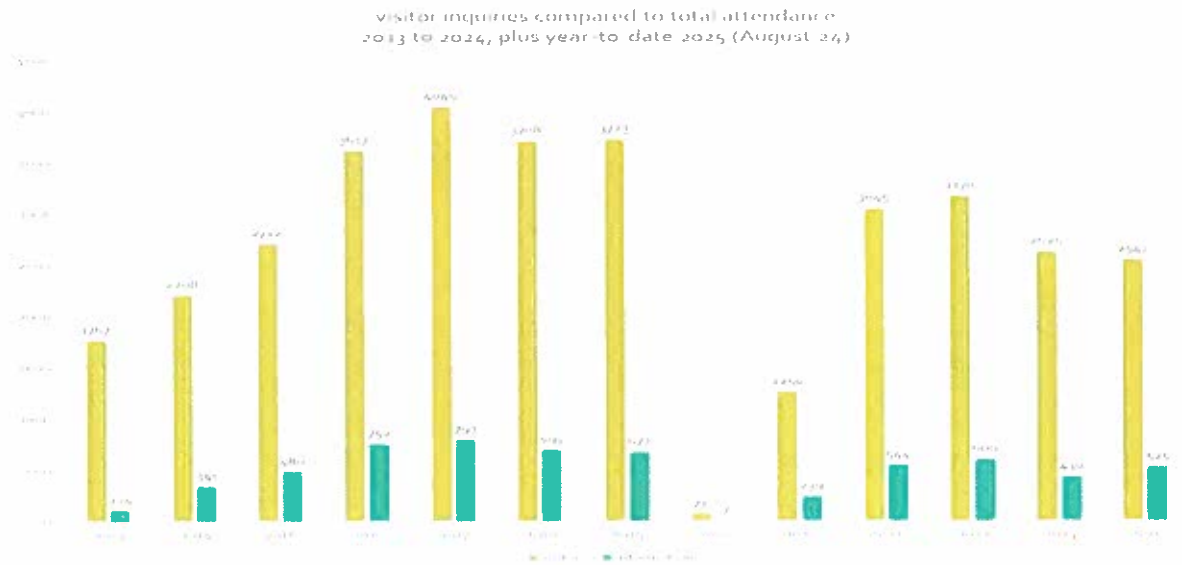
- Local businesses contacted and offered free rack space for brochures, counter space for business cards.
- Sign—two large signs posted by the village either side of the museum grounds, plus small painted wooden sign displayed by museum entrance.
- Free information brochures, pamphlets & guides given free rack space.

User Statistics

In 2013, info centre users comprised 114 or 6% of 1,767 total museum attendance. In 2014, this increased to 345, which was 16% of 2,208 total museum attendance. From 2015 to 2019 inclusive, the proportion was 18% to 21%, or roughly 1 in 5 museum visitors. (Actual annual numbers were from 480 in 2015 to 793 in 2017.) In 2020 the museum was open just 2.5 months on its winter hours, but info centre users still accounted for 10% or 7 out of 71 total

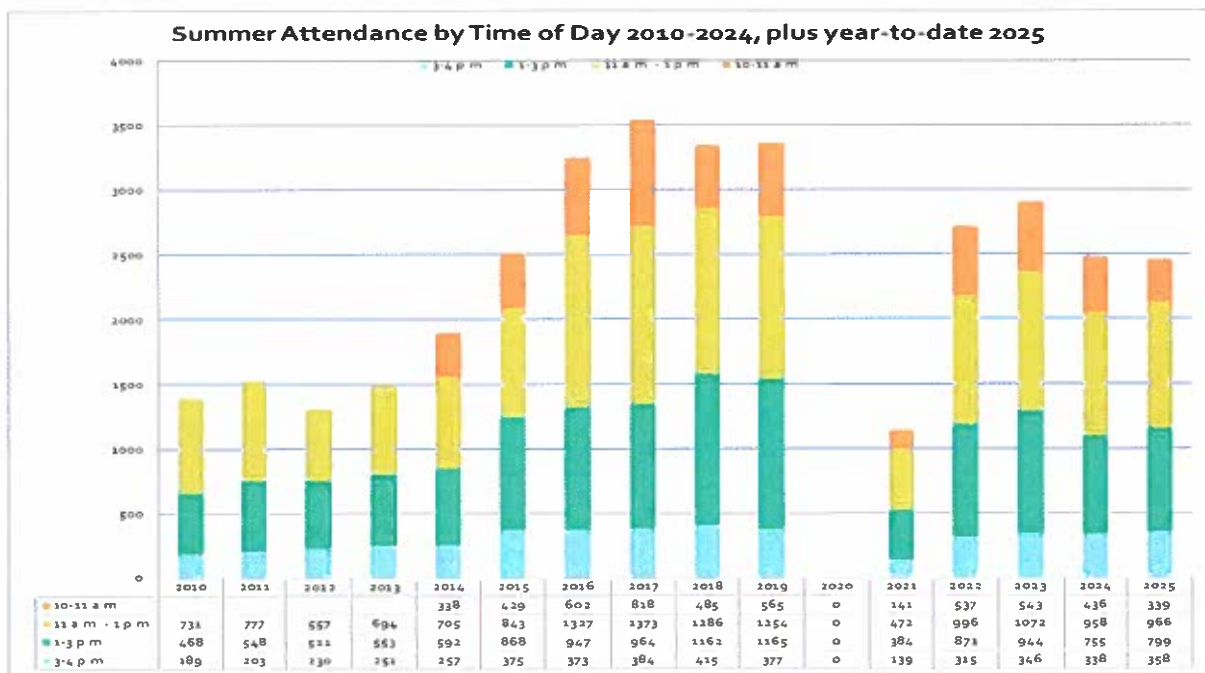
Ga-1

museum attendance. From the museum's reopening in July 2021 to 2023, the proportion was again 18% to 19% or just about 1 in every 5 museum visitors. In 2024 the proportion dropped to 16% but it has rebounded this year to 21%. Note that anyone paying admission is excluded from the info centre user count.



New hours:

Opening an hour earlier proved to be a success. As this graph of attendance from 2010 to 2025 shows, overall summer attendance increased dramatically 2014-2019 inclusive, with the extra hour further boosting numbers by an average of 18%. This has continued from 2022 through to this year.



9-7



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Notes from the May 21, 2013 Meeting between Council and Port Clements Historical Society
Members

Present:

Councilor Gaspar
Brigid Cummings –PCHS
Clint Tauber – PCHS

Councilor Gould
Joan Hein – PCHS
Kim Mushynsky - VOPC

The meeting was called to order at 6:00pm

There was general discussion about what was meant by having the Museum become the Tourism Centre and what, if any, changes were expected by the Village of Port Clements of the Port Clements Historical Society in taking this on. Discussion revealed that neither side anticipated that much change would happen on a practical side from what already happens because tourists already stop there and ask questions.

Brigid provided some statistical information about visitors to the museum over the last several years – average around 1400-1500 visitors per year, the majority of which are tourists.

The Museum will be open 11am-4pm 7 days per week from June 1 to September 15, 2013 which was satisfactory as far as Village of Port Clements representatives were concerned.

The changes that were anticipated are that the Historical Society may move the desk at the entrance a bit to allow for more standing room as you enter the building. The Village of Port Clements would create signage for the exterior of the building and also work to improve signage along the Highway. The Historical Society would pull out a brochure rack they have and determine whether it would be suitable for racking brochures for on island businesses and organizations – we would not charge racking fees. The Village of Port Clements needs to work with Telus to get a listing for "Visitor Information" in the 2014 phone book with the Museum's phone number. The Village of Port Clements will also purchase an answering machine for the Museum which will indicate that they have reached the Museum and the Visitor Information Centre and inform callers of their hours of operation.

Any other changes that may come to light will be discussed between the two parties as they occur. The understanding being that this change should not put any financial burden on the Museum that they were not already covering.

ADJOURNED at 6:30pm

PCHS Representative

VOPC Representative

11-2
G-1

PORT CLEMENTS TOURISM COMMITTEE
Minutes of the regular meeting of the Port Clements Tourism Committee
Thursday, September 12, 2013

Present:

Chair Councillor Matt Gaspar
Mayor Wally Cheer
Councillor Ian Gould
Angela Mielecki
Wayne Nicol
Deputy Clerk/Treasurer Sharon Ferretti

Chair Matt Gaspar called the meeting to order at 7:00 p.m.

1. ADOPT AGENDA

Additions: BA-9-WWII Mosquito Bomber funding process

It was moved by Councillor Gould, seconded by Mayor Cheer to adopt the agenda as amended.
CARRIED

2. DELEGATES

3. MINUTES

M-1-Minutes July 18, 2013

It was moved by Mayor Cheer, seconded by Councillor Gould to adopt the minutes as presented.
CARRIED

4. BUSINESS ARISING FROM THE MINUTES & UNFINISHED BUSINESS

BA-1: Council update

- Golden Spruce Trail – Sean getting a list of local (includes Masset and Queen Charlotte) of local labour. Possibility of purchasing/leasing a skidsteer.

It was moved by Mayor Cheer, seconded by Councillor Gould
THAT we table the discussion on how to interact with the community for Tourism ideas.
CARRIED

BA-2-Status of plan to approach Taan Forest Products

- Need clear list of ideas first
- Taan doing a Community presentation in November
- Andrew Merilees still doing some guided tours on Golden Spruce Trail

BA-3-Haida Canoe (s) overgrowth cleaned up; signage exposed

- Noticed in July has been cleaned up by Taan

BA-4-Museum open an hour earlier for 2014 re: 100th Celebrations

- If museum is open an extra hour throughout the summer it means an extra \$1500 which would come from the Tourism budget. 500 per month of new people visiting museum.
- Hopeful for more tourist traffic.

M-3
5-1

Village of Port Clements Visitor Information Centre

Port Clements Historical Society Operating Costs 2014-2025

Year	Description of Expenses	Cost	Funding	Surplus / -Loss		Notes
				Per Year	Cumulative	
2014	1 additional hour for 107 days at \$15/hour plus MERC @ 15%	\$1,846	\$1,000	-\$846	-\$846	Loss absorbed by PCHS.
2015	1 additional hour for 107 days at \$15/hour plus MERC @ 15%	\$1,846	\$1,800	-\$46	-\$892	Loss absorbed by PCHS.
2016	1 additional hour for 107 days at \$16/hour plus MERC @ 15%	\$1,969	\$1,800	-\$169	-\$1,060	Loss absorbed by PCHS.
2017	1 additional hour for 107 days at \$16/hour plus MERC @ 15%	\$1,969	\$1,800	-\$169	-\$1,229	Loss absorbed by PCHS.
2018	1 additional hour for 122 days at \$16/hour plus MERC @ 15%	\$2,245	\$1,800	-\$445	-\$1,674	Loss absorbed by PCHS.
2019	1 additional hour for 122 days at \$17.20/hour plus MERC @ 15%	\$2,413	\$2,000	-\$413	-\$2,087	Loss absorbed by PCHS.
2020	<i>museum closed</i>	<i>nil</i>	<i>nil</i>			<i>Pandemic</i>
2021	1 additional hour for 77 days at \$18.55/hour plus MERC @ 15%	\$1,643	\$2,000	\$357	-\$1,730	
2022	1 additional hour for 122 days at \$19/hour plus MERC @ 15%	\$2,666	\$2,750	\$84	\$1,645	
2023	1 additional hour for 122 days at \$20.10/hour plus MERC @ 15%	\$2,820	\$2,750	-\$70	-\$1,715	Loss absorbed by PCHS.
2024	1 additional hour for 136 days at \$20.75/hour plus MERC @ 15%	\$3,245	\$2,750	-\$495	-\$2,211	Loss absorbed by PCHS.
Estimate for Summer 2025						
2025	1 additional hour for 136 days at \$21.20/hour plus MERC @ 15%	\$3,316	\$3,500	\$184	-\$2,026	

MERC = Mandatory Employment Related Costs (CPP, EI, Vacation Pay, Worksafe)

5-1

Port Clements Historical Society
Budget 2024-2025

Balance forward		\$19,478
includes NCRD Grant rec'd fiscal 2023-24	\$12,000	
 INCOME		
Gwaii Trust Museum Support		\$11,200
VoPC Tourism Committee Grant		\$3,500
Village of Port Clements Grant-in-Aid		\$5,000
Gwaii Trust Youth Grant		\$10,000
Admissions		\$8,500
Counter Sales (maps, post cards, etc)		\$600
Donations		\$300
Memberships, CU Interest, & other		\$200
Total Income		<u>\$39,300</u>
Total Revenues		<u><u>\$58,778</u></u>
 EXPENSES		
Archives		\$0
Accounting		\$1,500
Advertising & Promotion		\$1,500
Artifact Restoration , Maint. & Retrieval		\$2,000
Bank Charges		\$250
Cost of goods sold (counter sales)		\$300
GST charged		\$600
Insurance		\$1,500
Landscaping (grounds)		\$0
Licenses, Dues & Taxes		\$500
Museum Exhibits		\$500
Office supplies, postage		\$1,500
Payroll Costs (CPP, EI, Work safe)		\$3,000
Repairs and Maintenance (buildings)		\$600
Telephone & Internet		\$2,000
Utilities (Hydro)		\$2,000
Wages (Maintenance & Repairs Workers)		\$20,000
Wages (Museum Attendants/Attendance Project Workers)		\$19,000
Workshop & Maintenance Supplies		\$2,000
Total Operating Expenses		<u>\$58,750</u>
Operating Income Less Operating Expenses		<u><u>\$28</u></u>

C-1

PORT CLEMENTS HISTORICAL SOCIETY

**FINANCIAL STATEMENTS
(UNAUDITED - SEE NOTICE TO READER)**

SEPTEMBER 30, 2024

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NOTICE TO READER

Based on information provided by management, I have compiled the balance sheet of the Port Clements Historical Society as at September 30, 2024 and the statement of income and retained earnings for the year then ended.

I have not performed an audit or review engagement in respect of these financial statements and, accordingly, I express no opinion thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.



Jennifer Pigeon
J. Pigeon Bookkeeping & Accounting Services
Port Clements, BC
December 14, 2024

01-1

**PORT CLEMENTS HISTORICAL SOCIETY
STATEMENT OF FINANCIAL POSITION
(UNAUDITED - SEE NOTICE TO READER)
AS AT SEPTEMBER 30, 2024**

	2024 \$	2023 \$
Assets		
Current		
Cash	20,129	10,358
Grants Receivable	-	5,750
GST Receivable	487	999
Prepaid expenses	657	1,107
Inventory	33	362
	<u>21,306</u>	<u>18,577</u>
Tangible Capital Assets, at cost (Note 2)		
Museum building	165,021	165,021
Display and storage facility	16,093	16,093
Pavillion	18,590	18,590
Equipment	3,295	3,295
Computer, camera, printer	12,157	12,157
	<u>215,155</u>	<u>215,155</u>
	<u>236,460</u>	<u>233,732</u>
Liabilities		
Current		
Accounts payable, accruals	2,173	1,134
Deferred revenue	301	9,350
	<u>2,474</u>	<u>10,484</u>
Net Assets		
Unrestricted	234,124	223,248
Prior Period Adjustment (see Note 4)	-137	-
	<u>233,987</u>	<u>223,248</u>
	<u>236,460</u>	<u>233,732</u>

Approved by the board:

Neil Lee
signature

Feb 12, 2025
date

Bill Long
signature

Feb 14, 2025
date

The accompanying notes are an integral part of these financial statements

67-1

**PORT CLEMENTS HISTORICAL SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
(UNAUDITED - SEE NOTICE TO READER)
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Operating \$	Reserve \$	Total \$	2023 \$
Balance, beginning of year	223,248		223,248	223,496
Operating surplus (deficit)	10,876		10,876 -	248
Balance, end of year	234,124	-	234,124	223,248

The accompanying notes are an integral part of these financial statements

69-1

**PORT CLEMENTS HISTORICAL SOCIETY
STATEMENT OF INCOME AND RETAINED EARNINGS
(UNAUDITED - SEE NOTICE TO READER)
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

		2024	2023
		\$	\$
Revenue			
	Admissions	8,235	9,644
	Grants (Note 3)	52,550	37,676
	Donations, Memberships	655	-
	Miscellaneous Revenue	841	510
		<u>62,280</u>	<u>47,830</u>
Sales			
	Gift Shop	1,110	1,419
Cost of Sales			
	Consignment	-	31
	Purchases	329	77
	Shop Supplies	-	-
		<u>329</u>	<u>108</u>
Gross Margin		781	1,311
Expense			
	Artifact Restoration	-	264
	Accounting	1,698	788
	Advertising	1,051	566
	Bank Charges	385	404
	Landscaping	-	-
	Licenses, dues and taxes	577	154
	Insurance	941	979
	Office & administration	2,248	1,091
	Repairs & maintenance	3,897	2,338
	Telephone & Internet	1,626	1,310
	Utilities	1,133	1,368
	Wages	38,322	38,019
	Other expenses	309	2,110
		<u>52,185</u>	<u>49,389</u>
Excess (deficiency) of revenue over expenses		<u>10,876</u>	<u>248</u>

The accompanying notes are an integral part of these financial statements

01-1

PORT CLEMENTS HISTORICAL SOCIETY
NOTES TO FINANCIAL STATEMENTS
(UNAUDITED - SEE NOTICE TO READER)
SEPTEMBER 30, 2024

1. Purpose of the organization

The Port Clements Historical Society operates a museum in Port Clements, BC. The Society is funded by operating grants from the North Coast Regional District and the Village of Port Clements. The Society is incorporated under the Province of British Columbia Corporations Act as a not-for-profit society and is a registered charity under the Income Tax Act.

2. Significant accounting policies

Revenue recognition

The Port Clements Historical Society follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Tangible Capital Assets

Purchased tangible capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the time of contribution. Amortization is not provided. Artefact acquisitions are expensed when acquired and are not capitalized.

3. Grant Receipts

	2024	2023
	\$	\$
BC Gaming	9,050	13,781
North Coast Regional District	38,000	-
Village of Port Clements	5,500	5,750
Gwaii Trust	-	18,145
	<u>52,550</u>	<u>37,676</u>

4. Prior Period Adjustment

The prior period adjustment on the Statement of Financial Position is related to incorrect payroll deductions being calculated in 2023 due to the use of out-of-date software. Corrections were made after the financial statements were prepared. New bookkeeping software was purchased in February 2024, prior to 2024 payroll.

01/1