

CANADIAN MUSEUM OF NATURE

# ANNUAL REPORT

2023-24



# Contents

MESSAGE FROM THE MUSEUM LEADERSHIP	3
CORPORATE OVERVIEW	6
GOVERNANCE	7
STANDING COMMITTEES	8
BOARD OF TRUSTEES	9
EXECUTIVE STAFF	10
OUR STRATEGIC FRAMEWORKS	11
OUR SCIENCE	24
INSPIRATION	31
OUR OPERATING CONTEXT	40
OUR OPERATING RESULTS	45
FINANCIAL REPORT	61

# MESSAGE FROM THE MUSEUM LEADERSHIP

Themes of connection, reflection, continued discovery, and nature inspiration marked the 2023-24 year at the Canadian Museum of Nature. As we approach the close of our 2019-2024 Strategic Framework, significant engagement, analysis, and reflection has been carried out to shape our next five-year plan. This year marked a transition as we engaged through consultation, interviews and surveys at a local and national level to guide our work for the next five years.

With this transition, we celebrated a significant milestone—the 10<sup>th</sup> anniversary of the Museum’s national Nature Inspiration Awards. This awards program has recognized hundreds of Canadians involved in programs, sustainable activities, and innovative initiatives that demonstrate the many ways that nature interconnects with our daily lives.

In 2023, thanks to a connection with Nature Inspiration Award winner Dr. Melissa Lem, we signed on as the first museum to join the national nature-prescription program, PaRx, run by the BC Parks Foundation. Through this program, healthcare professionals can prescribe visits to the Canadian Museum of Nature to improve the wellbeing of their patients—one of the ways the Museum is working with the research community and other partners on the health benefits of connecting to nature.

This year many community connections were fostered at the Museum’s research and collections facility, the Natural Heritage Campus, in Gatineau, Quebec. Through the launch of a summer forest and nature school partnered with Out to Play, children connected through play to the forests surrounding the Campus and learned about Canada’s national natural history collections. The Museum also worked with the Children’s Hospital of Eastern Ontario and the Vanier Social Pediatric Hub to give back to the community through a sponsored camp for youth in need.



**Karen Dodds**

Chairperson, Board of Trustees



**Danika Goosney**

Director & CEO

Our science teams continued their critical work studying biodiversity and geodiversity in the national collections and at field sites across the country and abroad. They shared the new knowledge they generated broadly, including through scientific papers and books, conference presentations, and engaging with the public, in person and through traditional and digital media. Notably, as our world continues to face the daunting challenges of climate change and biodiversity loss, the Museum has been involved in a significant Canadian-led, multi-year study of Crawford Lake near Milton, Ontario. This tiny lake achieved global recognition in 2023 as a potential reference site for a possible new geological timeframe marked by human impacts on the environment, the Anthropocene. The evidence resides in the lake bottom's layered sediments that annually capture local, regional and global changes over time, including plutonium from nuclear bomb tests in the 1950s and 1960s.

Our scientists also made discoveries that challenged traditional views. One example includes the description of a 125-million-year-old fossil by Museum palaeontologists and colleagues. The fossil shows two nearly complete skeletons of a smaller mammal attacking a larger plant-eating dinosaur. The discovery received global attention and opened new conversations and ways of looking at how mammals and dinosaurs coexisted.

The Museum continued to build relationships with Indigenous communities. In 2023 we began working with the Qalipu First Nation in Newfoundland to integrate a two-eyed seeing approach (Etuaptmumk) to documenting lichen biodiversity in an area of interest to the community. In partnership with Public Services and Procurement Canada, the Museum delivered a week-long

environmental field school program for community members from Algonquins of Pikwakanagan First Nation, and Kitigan Zibi Anishinabeg First Nation, including members of both nations' Indigenous Guardians initiatives. Youth, Elders, and Knowledge Keepers from both nations and Museum science experts spent three days in August 2023 braiding Indigenous ways of knowing and western science through exploration of freshwater and terrestrial biodiversity at a site in the National Capital Region.

Our national collections grew by more than 40,000 acquisitions in 2023-24. We continued to work on digitization efforts to ensure our collections are more widely available to researchers and the public nationally and globally. Our science team curated, conserved, developed, digitized, and mobilized the collections, which can be used to answer important questions about environmental changes over time. More than 70,000 specimens were digitized in 2023-24, with the associated data shared through the Museum's collection-management system and with the public via the Global Biodiversity Information Facility (GBIF).

In December 2023, we published our first Accessibility Progress report, and reflected on the Museum's efforts to support accessibility initiatives. This exercise proved to be an invaluable opportunity to seek feedback from community members with lived experiences, and to work together to build a more inclusive and open museum.

In addition, the Natural Heritage Campus welcomed more than 2,500 visitors at its annual in-person Open House. This event fostered unique experiences with close-up views of specimens from the collection and learning moments with research and curatorial staff.





At our public site in downtown Ottawa (the Victoria Memorial Museum Building), the Museum continued its important role in nature inspiration through our exhibitions, events, public programs and workshops. Our travelling exhibition, *Planet Ice*, made its debut in the United States at the Denver Museum of Nature and Science, and we opened two onsite special exhibitions.

The first, *Under the Canopy*, focusing on rainforest biodiversity, was an immersive live animal experience launched in partnership with Little Ray's Nature Centres. The second, *Bug Adventure*, created by the National Museum of New Zealand, Te Papa Tongarewa, lets visitors come face to face with larger-than-life bugs in a fantastical setting as they reflect upon and experience the world as bugs do through their unique superpowers.

With these exhibitions inspiring audiences of all ages, we also relaunched our successful adult evening program: Nature Nocturne. After a brief pause during the pandemic, Nature Nocturne resumed with four sold out events. Throughout these events, we were honoured to work with amazing partners, including members of the

2SLGBTQIA+ community for our special Pride edition Nocturne. Museum folks also walked with people from all the National Capital Region's national museums in the Capital Pride parade, showing support to the 2SLGBTQIA+ community.

Financially, we continued to experience strong recoveries in 2023-24 following the COVID-19 pandemic. Building our offerings in programming and events, we saw our visitation numbers recover to and even exceed pre-pandemic levels during some months.

In closing, we would like to express our sincere thanks to the staff, volunteers, associates, partners, members, Trustees, and supporters of the Canadian Museum of Nature for their unwavering commitment to our mission during this period of transition and re-growth. Together, we have achieved great things over the past year, and we are confident that we will continue to build on these successes, as we move towards our goal of a sustainable natural future supported by the scientific and educational experiences and expertise of the Canadian Museum of Nature.

# CORPORATE OVERVIEW

First opened in 1912, the Canadian Museum of Nature became a Crown corporation on July 1, 1990, through the *Museums Act*. The Museum is named in Part 1 of Schedule III to the *Financial Administration Act* and is subject to the control and accountability requirements set out for Crown corporations in that Act. It reports to Parliament through the Minister of Canadian Heritage.

The Canadian Museum of Nature resides on the traditional, unceded territory of the Anishinābe Algonquin people who have stewarded this land for thousands of years. We acknowledge that the Museum's scientific research occurs across Canada and that the national natural history collection originates from coast to coast to coast on the territories of the Métis and First Nations people and in Inuit Nunangat. We pay respect to the Knowledge Keepers, both young and old, as we continue the important journey of Reconciliation. As Canada's natural sciences and natural history museum, we provide Canadians with a trusted and inspiring source of evidence-based insights, inspiring experiences, and real engagement with nature's past, present and future.

The Museum is a vibrant research-intensive scientific and educational institution that enables important discoveries about the world we live in and serves to preserve, through its collections, a record in time and space of the changes to the Earth's biological and geological diversity.

Understanding how this diversity has changed over time is crucial to addressing urgent environmental issues facing the world today, such as biodiversity loss.

We are a source for expert narratives, powerful dialogue and debate, and dynamic personal experiences that help people connect to and understand nature in vital ways, both in-person and virtually. The Museum achieves this through our research programs, our extraordinary collections and chronicles, and our exhibitions and events.

The Museum is responsible for two facilities: the historic Victoria Memorial Museum Building (VMMB) in Ottawa, Ontario and the Natural Heritage Campus (NHC) in Gatineau, Quebec. The Museum's galleries and most of its exhibitions and educational programs are offered at the VMMB. The NHC is situated on 76 hectares of land and was designed to provide the standards of safety, security, and preservation necessary to safeguard Canada's natural-history collection. Two centres of excellence focus the Museum's research activities: the [Beaty Centre for Species Discovery](#) and the [Centre for Arctic Knowledge and Exploration](#). Each positions the Museum as a global leader in collections-based research, supported by the expert curation, preservation, and digitization of the natural-history collections, as well as national leadership in nature inspiration.

# GOVERNANCE

The Board of Trustees is the Museum’s governing body. As per the *Museums Act*, Part II, Section 18 (3), “The Board is responsible for the fulfilment of the purposes and the management of the business, activities and affairs of the Museum.” The Corporation is accountable to Parliament through the Minister of Canadian Heritage (s. 88, FAA, “Each Crown corporation is ultimately accountable, through the appropriate Minister”). The Board of Trustees consists of a Chairperson, a Vice-Chairperson, and not more than nine other trustees, from all regions of Canada, to be appointed by the Minister with the approval of the Governor-in-Council. Through accountability and strategic policy and planning frameworks, the Board provides corporate direction and delegates authority to the Director and CEO for the management of the Museum. In 2023-24, the Board held four meetings (two in-person and two virtually), four virtual education sessions, and nine Board committee meetings.

Trustees are responsible for gaining an understanding of the purpose and function of the Canadian Museum of Nature as well as of the federal context in which the Corporation operates. In addition, Trustees fulfill a stewardship role in respect of the Corporation, establishing and contributing to a good working relationship with management and staff and assessing the performance of the Director. The members of the Board serve as ambassadors for the Museum. The Board is responsible for the governance and financial sustainability of the Corporation. Trustees continue in office until a successor is appointed.

The Museum’s Board of Trustees and management are firmly committed to managing the public and private funds invested in the institution in a transparent, accountable manner, and to optimizing the value of the contribution the Museum makes to Canadians and Canadian society.

# STANDING COMMITTEES

## EXECUTIVE COMMITTEE

**Karen Dodds**, Chairperson

Mandate: The Executive Committee's sole purpose is to act for the Board on urgent matters arising between regular Board meetings in cases where it is not possible to convene a meeting of the Board, and to do other things as delegated by the Board to the Committee.

## AUDIT AND FINANCE COMMITTEE

**Ron Calderoni**, CPA, Chairperson

**Michael Tolensky**, CPA, Vice Chairperson

Mandate: The Audit and Finance Committee is responsible for overseeing the Canadian Museum of Nature's standards of integrity and behaviour, the integrity and credibility of the Canadian Museum of Nature's financial reports, and the systems and practices of internal control.

## GOVERNANCE AND NOMINATING COMMITTEE

**Glenn Sakaki**, Chairperson

Mandate: The Governance and Nominating Committee is responsible for monitoring adherence to Board policies, monitoring when terms of office for members of the Board of Trustees expire and for recommending to the Board individuals to be encouraged to participate in the Government of Canada appointment process. The Committee also leads the annual review of the Director and CEO's performance and provides oversight for key human resources policies approved by the Board.

# BOARD OF TRUSTEES

## **Karen Dodds, Ph.D.**

Chairperson  
Ottawa, Ontario  
(16-Feb-23 to 15-Feb-27)

## **Glenn Sakaki**

Vice Chairperson  
Toronto, Ontario  
(25-Mar-19 to 17-May-25)

## **Ron Calderoni**

Boucherville, Quebec  
(5-Apr-12 to 17-May-24)

## **Rebecca Chartrand**

Winnipeg, Manitoba  
(20-Jun-22 to 19-Jun-26)

## **Stephen Greenberg**

Westmount, Quebec  
(15-Apr-19 to 1-Feb-27)

## **Karen Hamberg**

Delta, British Columbia  
(20-Jun-23 to 19-Jun-27)

## **Monika Ille**

Westmount, Quebec  
(19-Jun-22 to 18-Jun-26)

## **Susan Knott**

Vancouver, British Columbia  
(10-Apr-14 to 19-Jun-23)  
*\*Replaced by Karen Hamberg*

## **Linda Nowlan**

Vancouver, British Columbia  
(25-Jun-18 to 17-May-24)

## **Donald Obonsawin**

Whitchurch-Stouffville, Ontario  
(27-Jan-23 to 26-Jan-27)

## **Michael Tolensky**

Thornhill, Ontario  
(18-May-22 to 17-May-26)

## **Mandy Woodland**

St. John's, Newfoundland  
and Labrador  
(2 Jun-19 to 1-Jun-23)  
*\*Resigned June 28, 2023*

## **Interim Corporate Secretary**

Katherine Doucette

## **Corporate Secretary**

Skye Cameron

# EXECUTIVE STAFF

**Danika Goosney, Ph.D.**

Director and Chief Executive Officer

**Charles Bloom**

Vice President, Corporate Services & Chief Operating Officer

**Lisa Brasic, CPA, CA**

Associate Vice President, Finance and Information Technology &  
Chief Financial Officer

**Darcy Ferron**

Vice President, Strategic and External Affairs

**Sonja Gonsalves**

Director, Human Resources

**Angeline Laffin**

Vice President, Experience and Engagement

**Jeffery M. Saarela, Ph.D.**

Vice President, Research and Collections

For a list of our management team, please visit our website:

<https://nature.ca/en/about-the-museum/governance>





## OUR STRATEGIC FRAMEWORKS

# OUR STRATEGIC FRAMEWORKS

Three strategic frameworks guide the Museum in how it plans and executes key corporate priorities.

## Advancing Inclusion: The Canadian Museum of Nature's Diversity and Inclusion Framework

Treating all people with respect, dignity, and fairness is fundamental to our relationship with the Canadian public and with our employees. It also contributes to a safe and healthy work environment that promotes engagement, openness, and transparency. At the Canadian Museum of Nature, we recognize the diversity of our people and the ideas they generate as the source of our innovation. Our commitment to diversity, inclusion and accessibility means fostering an environment where people of all abilities can participate in and access the Museum in either Official Language in a way that respects their dignity and independence. It also means promoting a work environment where all employees feel a sense of belonging and where individual differences are recognized, appreciated, respected, and celebrated to develop the full potential of everyone and to build on the unique talents and strengths of each person. In line with the principle “Nothing about us without us,” the Museum is also committed to working closely with communities and experts, and with our own employees, to understand the needs of individuals and the opportunities for the Museum to increase access and inclusion for all Canadians.

In 2023-24, the Museum advanced the implementation of the action items of its first Accessibility Plan and published its first annual progress reports, as per the *Accessible Canada Act*. Our work this year included, amongst other things, conducting research and planning to build an accessible ramp for the entrance to the Museum's heritage building in downtown Ottawa. The achievement of the goals in the Accessibility Plan to make the Museum accessible to everyone continue to be informed by reviews of the Museum's operations in seven areas of the *Accessible Canada Act*, ongoing consultations with communities and individuals, and the results of the Rick Hansen Foundation certification process to increase accessibility.



In 2023-24, the Museum also continued to adapt its employment processes and practices to improve its ability to recruit, hire, retain and promote a more diverse and representative workforce. For example, in consultation and partnership with an Indigenous consulting firm, the Museum expanded its recruitment network to increase the posting of employment opportunities on websites targeted to Indigenous job seekers and developed and implemented new recruitment and selection practices to better support the hiring of Indigenous job seekers.

The Museum continued to expand the recruitment network of its student employment program, which is designed to give students the opportunity to acquire knowledge, skills, training and experiences to prepare them for future career opportunities. In order to recruit and hire more job seekers from underrepresented groups, some opportunities were open to specific equity-deserving communities (for e.g. women and Indigenous students in STEM or related fields) to provide them the opportunity to acquire training and gain employment experience. The Museum also commenced the development of a job application platform that will allow candidates to self-identify, in a secure and confidential manner, if they belong to one or more designated groups when submitting their application for employment. This will facilitate the ability for the Museum to prioritize the application of qualified

equity deserving job seekers, when appropriate, and to collect and analyze staffing data to help identify potential barriers to addressing areas of underrepresentation. The Museum also revised many of its processes and practices, including those relating to procurement and contracting, to improve the availability and quality of French programs and services to our visitors and employees.

The Museum also continued to advance the training for managers and employees to support their responsibilities relating to inclusion, diversity, equity and accessibility (IDEA). This includes training relating to the concepts of inclusion by design and accessible and inclusive communication practices. As part of its actions to advance inclusion, in the summer 2023, the Museum partnered with other national museums to participate in the Capital Pride Parade, which occurred 2 days after the Museum's Pride themed Nature Nocturne event. During the Pride weekend, the Museum introduced its own Museum themed branded Pride flag, which was designed by one of our employees from the 2SLGBTQIA+ community using images from the Museum's galleries and collections. Finally, the Museum has continued to advance its work to embed the principles of IDEA in all aspects of its operations to improve the experience of traditionally underserved Canadians and address issues relating to the history and traditions of natural science museums that may exist at the Museum.



## Advancing Reconciliation and Building Relationships with Indigenous Peoples in Canada

The Museum is committed to a journey of reconciliation. Guided by the Museum's values of integrity, respect for people and nature, excellence, and continuous learning, we aim for a more inclusive approach to increasing knowledge of, and appreciation and respect for, the natural world.

In 2023-24, the Museum continued to make significant strides in all operational areas in building relationships with Indigenous Peoples across the country. The activities listed below are highlights of our activities.

### EXPERIENCE AND ENGAGEMENT

#### FREE GENERAL ADMISSION FOR INDIGENOUS PEOPLE

The Museum began offering free general admission to the permanent galleries for First Nations, Inuit, and Métis people in October 2022. In 2023-24, the Museum welcomed 2203 visitors in this category.

#### NORTHERN VOICES GALLERY 2025-2027

In 2023-24, the Museum initiated planning the next exhibition in the Northern Voices Gallery, which will replace the current one, *Our Land Our Art*, when it completes its run in Spring 2025. The Northern Voices Gallery, located within the Museum's Canada Goose Arctic Gallery, hosts rotating exhibits in which northern communities share their own stories. The Museum confirmed that it will partner with the Arctic Eider Society to develop the next exhibition, which will be centered around the Qikiqtait Protected Area project, an Inuit-led conservation program. The exhibition will show how Sanikiluarmit (people of Sanikiluaq, Nvt.) knowledge and data collected through SIKU, the Indigenous Knowledge Social Network, are helping define the community-driven protected area in the Belcher Islands. SIKU is a web and mobile platform that provides tools and services for Indigenous communities to lead their own research and monitoring





programs using their own knowledge systems. The exhibition, supported by Polar Knowledge Canada (POLAR) and the Turnbull Foundation, will run in the Northern Voices Gallery from June 2025 to October 2027. The Museum will also present a satellite version of the exhibition at POLAR's Canadian High Arctic Research Station in Cambridge Bay, Nvt., from May to September 2025. Museum exhibition staff travelled to Sanikiluaq in September 2023 to meet with Arctic Eider Society staff and community members about the exhibition. The Museum also began discussions with potential northern partners to plan for the 2027 edition of the Northern Voices Gallery exhibition.

### **WOLVES!**

The Museum-developed exhibition *Wolves! Shapeshifters in a Changing World* opened in March 2023 and ran throughout 2023-24. The exhibition features Indigenous content developed with Indigenous partners, including works of art by Nuu-cha-nulth, Inuit, and Anishinabeg artists and a video from Opaskwayak Cree First Nation, Man. It also features a wolf tracking scientific project led by Wiikwemkoong First Nation, Ont., Magnetawan First Nation, Ont., and Shawanaga First Nation, Ont. After

the exhibit opened, the Museum hosted a group of youths from these First Nations to provide an opportunity for them to see their work featured in the exhibition. The group toured *Wolves!* and other museum exhibits and visited the Museum's research and collections facilities at the Natural Heritage Campus.

### **SUMMER SOLSTICE INDIGENOUS FESTIVAL**

The Museum provided Indigenous programming in June throughout the museum, associated with Ottawa's Summer Solstice Indigenous Festival.

### **NATIONAL DAY FOR TRUTH AND RECONCILIATION**

On September 30, the Museum offered free admission to everyone to mark the National Day for Truth and Reconciliation. We encouraged visitors to explore our galleries, especially the Canada Goose Arctic Gallery, to learn more about Indigenous perspectives and knowledge about the land. We held a public program in the Mammal Gallery with a master canoe builder from Kitigan Zibi Anishinabeg First Nation, Que. The Museum lit The Queen's Lantern in orange to honour the National Day for Truth and Reconciliation.

## RESEARCH AND COLLECTIONS

### ENVIRONMENTAL FIELD SCHOOL

In partnership with Public Services and Procurement Canada, the Museum delivered a week-long environmental field school program for community members from Algonquins of Pikwakanagan First Nation, Ont., and Kitigan Zibi Anishinabeg First Nation, Que., including members of both nations' Indigenous Guardians initiatives. Youth, elders, and knowledge keepers from both nations and Museum science experts spent three days in August 2023 braiding Indigenous ways of knowing and western science through exploration of freshwater and terrestrial biodiversity of Kettle Island, Que.—on un-ceded Anishinabe Algonquin territory—in the Ottawa River within the National Capital Region. The group also spent two days visiting the natural history collections and laboratories and examining specimens at the Natural Heritage Campus.

### AQUATIC BIOLOGY RESEARCH WITH KITIGAN ZIBI GUARDIANS

The Museum worked with members of Kitigan Zibi Anishinabeg First Nation's Indigenous Guardian initiative on the development of a program to monitor the diversity and abundance of native freshwater mussels in lakes and rivers of the upper Gatineau River, Que., in accordance with the community's priorities for biodiversity conservation. Museum experts provided training on how to survey and identify mussels that occur in the Gatineau River watershed. The collaboration will continue in 2024-25.

### HUDSON BAY LOWLANDS BIODIVERSITY – COMMUNITY ENGAGEMENT

The Museum, along with other science partners, is involved in a project supported by Parks Canada and with Indigenous partners from the Mushkegowuk Nation that aims to quantify biodiversity and ecosystem carbon in the Hudson Bay Lowlands ecozone in northern Ontario and adjacent Manitoba and Quebec. In 2022-23, the Museum began digitizing specimens from the ecozone held in the national collection to make the specimen-based occurrence records available for modelling species distributions, identifying biodiversity hotspots, and prioritizing conservation areas. The Museum participated in a workshop in Mississauga, Ontario, in November 2023, organized by Mushkegowuk Council and Parks Canada. This event provided an opportunity for project partners, including the Museum, to work directly with council representatives to identify possible areas of collaboration in current and future research to support community research goals.

The Museum also participated in a two-day Mushkegowuk Science/Research showcase in Kashechewan, Ont., in February 2024, part of a community celebration to announce next steps for the proposed National Marine Conservation Area in Western James Bay and southwestern Hudson Bay. Participants included representatives from several First Nations and provincial and federal organizations. At the event, the Museum shared information about its ongoing digitization work related to the Hudson Bay Lowlands and a hands-on activity examining algae under a microscope. This provided an important opportunity for the Museum to continue to build a relationship with the Mushkegowuk Nation.



## A TWO-EYED SEEING APPROACH (ETUAPTUMUK) TO LICHEN BIODIVERSITY ON CENTRAL NEWFOUNDLAND

A Museum researcher was invited to work with members of the Qalipu Mi'kmaq First Nation, N.L., in October 2023, to improve knowledge of the lichen biodiversity of an area on the central part of Newfoundland of interest to the First Nation that is under threat. Working together, the team completed a detailed inventory of the lichens and allied fungi of the study area. Among their findings are multiple species newly recorded in the province. This study shows how local Indigenous knowledge in collaboration with western scientific expertise facilitated a two-eyed seeing approach (Etuaptmuk) to discovering a high level of lichen diversity in Central Newfoundland.

## ARCTIC SCIENCE SYMPOSIUM

The Museum's Centre for Arctic Knowledge and Exploration hosted a one-day science symposium on March 30, 2023, focused on the urgent threats to Arctic biodiversity from climate change. The symposium began with lighting a qulliq, the traditional oil lamp used by the people of the Arctic, by Elder Sally Webster. Mia Otokiak, from Cambridge Bay, Nvt., presented an Inuit perspective on Arctic biodiversity and how the Arctic environment is rapidly changing. She reminded delegates that Inuit are the original Arctic scientists and have a lot of knowledge of their land, the environment, the animals, and life in the North.

## ENGAGING WITH COMMUNITIES WHILE CONDUCTING FIELD RESEARCH IN INUIT NUNANGAT

Museum staff lead several research expeditions in Inuit Nunangat, each of which included community engagement:

- Museum lichen and plant experts worked in July 2023 with Nunavut Parks and Special Places and the community of Rankin Inlet, Nvt., on a survey of the lichen and allied fungi of Iqalugaarjuup Nunanga Territorial Park, located about 8 kilometres outside of Rankin Inlet. The team worked with Inuit community members and held a community day at which they presented their work and engaged with community members.
- Museum ichthyologists studied marine and freshwater fish diversity around Cambridge Bay, Nvt., in August 2023. The team engaged with the Ekaluktutiak Hunters and Trappers Organization, including discussions about further opportunities for collaboration. They also presented a public talk about their work at the Canadian High Arctic Research Station for community members.
- Museum mammalogists travelled to Salluit, Que., to continue their long-term monitoring program of small mammal population dynamics and the variations in local vertebrate biodiversity over time and space. They hired the guiding services of community members and had multiple interactions with community members while holding an information kiosk at a local business. The research team shared social media posts on the "Salluit breaking news" page to share some of their findings, such as the first shrews trapped in the area, with the community. Annually, the research team engages with local authorities to address community concerns and share their findings.

### **TSAY KEH DENE COMMUNITY HERBARIUM**

Museum staff supported a project by the Tsay Keh Dene First Nation of the Northern Interior of British Columbia to develop a community herbarium to create a repository of botanical information, preserving important cultural and ecological knowledge by and for the community. The Museum's contributions to the project in 2023-24 included donation of surplus herbarium cabinets that were successfully shipped to the community.

### **NUNAVUT COLLECTIONS**

The Museum continued to act as the stewards of the Government of Nunavut palaeontological and archaeological collections under a Memorandum of Understanding with the territory.

### **ISUMAQATIGINGNIQ**

Museum staff helped organize a workshop held at the museum on 25 July 2023 entitled, "Isumaqatigingniq: Integrating Inuit Traditional Knowledge and Western Science," convened by Museum research associate Dr. Martin Nweeia. The workshop brought Inuit and western researchers together to share the strengths of scientific approaches and Inuit knowledge. Workshop collaborators included Isaruit Inuit Arts, the Inuuqatigiit Centre for Inuit Children, Youth and Families, and Pauktuutit Inuit Women of Canada.

## **INNU NATION UINIPEK<sup>u</sup> OCEAN DECADE EXPEDITION**

In July 2023, Museum staff participated in the Innu Nation Uinipek<sup>u</sup> Ocean Decade Expedition, a three-week ship-based marine research expedition led by the Innu Nation in collaboration with Fisheries and Oceans Canada and Students on Ice. The expedition brought together traditional Innu knowledge and Western marine science to improve our understanding of Labrador Innu marine zones in the Labrador Sea. Ocean Decade Expeditions enable participants, including Innu youth, ocean leaders, researchers, and environmental stewards, to explore what is needed to create and deliver community-based protected area management plans. Museum participants contributed to logistics for the expedition's science program and studied seaweed biodiversity along the expedition route. Science partners, including the Museum, are working with the Innu Nation to develop an agreement to govern data use. In February 2024, the Museum welcomed three visitors from the Innu Nation who participated in the 2023 Ocean Decade Expedition to the Natural Heritage Campus. Their visit to the museum provided an opportunity to show them where the specimens collected during the expedition would be curated.

## **BLUE FUTURES PATHWAYS EXPEDITION**

Museum staff participated in the Blue Futures Pathways Expedition, which was a 10-day ship-based program led by Students on Ice that highlighted diverse career pathways in the Sustainable Blue Economy. Over the course of the journey from Nunatsiavut to St. John's, N.L., the Museum's role was to engage the expedition's youth participants, many of whom were from Indigenous Nations in the Atlantic Provinces, in a collections-based science program focused on plants, encouraging students to see botany through multiple lenses. The group gathered over 100 plant, lichen, and macroalgae specimens for the Museum's collections. A botanical exploration of Jipujikuei Kuespem Provincial Park, N.L., supported by Miawpukek First Nation, N.L., was a highlight of the trip.

## **TORNGAT MOUNTAINS EXPEDITION**

A Museum geology expert participated as an educator on Students on Ice's Torngat Mountains Expedition in July 2023. This extraordinary expedition brought together twenty-five youth (aged 14-24) from around the world, with a team of experts, educators, elders, researchers, and artists. Together they explored coastal Labrador, including the incredible Torngat Mountains National Park. The expedition focused on experiential learning and discovery, connecting to nature, to knowledge, and to each other.

## CORPORATE SERVICES AND STRATEGIC AND EXTERNAL AFFAIRS

### STRATEGIC PLANNING

The Museum engaged in discussions with multiple organizations in the context of further developing our approach to advancing reconciliation in our next strategic plan, including Crown-Indigenous Relations and Northern Affairs Canada, Algonquin Anishinabeg Nation Tribal Council, The National Centre for Truth and Reconciliation, the Canadian Museum for Human Rights, the Winnipeg Art Gallery – Qaumajuq, and the Manitoba Museum. We are grateful for these discussions and learning opportunities. This guidance from our peers continues to inform and shape our next steps.

### EMPLOYMENT OPPORTUNITIES FOR INDIGENOUS PEOPLE

The Museum continued to expand its network of places to post jobs to attract more Indigenous candidates, including where Indigenous students and professionals look, such as Nation Talk, Carleton University, University of Ottawa, and Professional Indigenous Engagement Services (amik.ca).

The Museum worked with an Indigenous company to modify our staffing processes to better address the potential barriers to the hiring of Indigenous job seekers. We also worked together in applying these revised processes when creating and filling the new Indigenous Collection Technician position in our Botany Section. The Museum has been working with

our new employee to ensure they are supported in their new role, including finding ways to nurture their passion for and learning in Indigenous ways of knowing. This support includes allocating time, support, and resources to connect with other Indigenous people, including professionals in similar fields, to share experiences, collaborate on initiatives relevant to their experience or role at the Museum, or participate in Indigenous community activities, events, or networks.

The Museum also filled two Indigenous student positions. One student worked in the Botany Section during the summer term (May 2023 to August 2023) and one student worked in the Zoology Section during the winter term (January to April 2024). Both of these students have since been rehired for another student term. Student opportunities like this one are part of the Museum's commitment to finding concrete ways to develop a more diverse group of scientists and support the employment of Indigenous job seekers by offering them work experiences and the chance to increase their knowledge and skills to prepare them for future career opportunities.

## Environmental Sustainability

The Museum operates two large, complex and challenging facilities. The Natural Heritage Campus in Gatineau, Quebec, houses the Museum's natural history collection and research laboratories. The Victoria Memorial Museum Building, a federal heritage building located in Ottawa, Ontario, houses the Museum's public exhibitions and rental venues. Caring for the national natural history collection is only possible under strictly controlled year-round interior environmental conditions.

The Museum's building energy consumption is monitored by a network of submeters. Its heating, ventilation and air conditioning systems, controlled by centralized building automation systems at both facilities, ensure strict environmental conditions are constantly maintained for its natural history collection content and Heritage Building Fabrics.

The Museum's energy consumption baselines were set in 2016-17. We optimized our energy efficiency in 2017-18 and have since maintained it. Consumption in years subsequent to 2016-17 has been consistently below target, except for natural gas consumption at the Natural Heritage Campus in 2023-24. We attribute this 20% over target consumption of natural gas to the return to the office for many staff members and higher dehumidification requirements at the Natural Heritage Campus associated with a high number of heating and cooling degree days in 2023-24.

The Museum continuously assures optimal building energy performance through a series of best practices and initiatives, including energy audits, building condition reports, centralized lighting control systems, LED lighting retrofit projects, daylight harvesting and sensors, occupancy sensors and schedules, carbon monoxide monitoring, energy recovery, building automation systems sequences of operation assessment, magnetic bearing chillers,





condensing boilers, variable frequency drives, closed water loop systems, preventive and predictive maintenance programmes, daily building operation monitoring, organic water treatment products, waterless plumbing fixtures, stormwater management system, water leak detection systems, weather monitoring of automated irrigation system, and more.

The Museum consistently monitors its waste management successes through annual waste audits and actions their respective observations and recommendations. We offer the full spectrum of recycling services to minimize our landfill waste stream.

The Museum offers composting services for employees, food services and rentals clients. The landfill diversion rates remain low for our public building, averaging 57% (stable from the previous year at 55% but up from its initial audit at 47%), and high for our research and collections facility, averaging 75.5% (stable from the previous year at 80 to 82% but up from its initial audit at 53.8%). We are committed to improving our waste management practices.

The Museum remains steadfast in its commitment to environmentally responsible operations. Our focus on sustainability extends across various facets of our organization, with a particular emphasis on reducing our carbon footprint. In 2023-24, we advanced several initiatives supporting environmental stewardship, including:

**1) GREENER PROCUREMENT POLICY:**

- We are actively transitioning to digital systems wherever possible to minimize the use of printed materials. This not only reduces costs associated with mailing but also contributes to reducing our overall environmental impact.
- Life-cycle assessment principles guide our procurement practices, ensuring that we prioritize clean technologies and environmentally friendly products.

**NATURAL HERITAGE CAMPUS**

(Gatineau, QC)



Baseline electricity consumption 2016-17:  
**320 kWh/m<sup>2</sup>**

Electricity consumption compared to baseline (%)

2017-18	2022-23	2023-24
-9%	-29%	-25%



Baseline natural gas consumption 2016-17:  
**25 m<sup>3</sup>/m<sup>2</sup>**

Natural gas consumption compared to baseline (%)

2017-18	2022-23	2023-24
-44%	-26%	+20%

**VICTORIA MEMORIAL MUSEUM BUILDING**

(Ottawa, ON)



Baseline electricity consumption 2016-17:  
**280 kWh/m<sup>2</sup>**

Electricity consumption compared to baseline (%)

2017-18	2022-23	2023-24
-3%	-20%	-25%



Baseline natural gas consumption 2016-17:  
**30 m<sup>3</sup>/m<sup>2</sup>**

Natural gas consumption compared to baseline (%)

2017-18	2022-23	2023-24
-7%	-29%	-17%



## 2) INVESTMENTS IN DIGITAL BUSINESS SYSTEMS:

- Our dedication to sustainability is evident through continued investments in digital infrastructure. Notable systems include:
  - **Online Procurement Platform:** Streamlining purchasing processes digitally.
  - **Computerized Maintenance Management System:** Efficiently managing maintenance tasks.
  - **Microsoft Cloud Services:** Leveraging cloud technology for scalability and resource optimization.
  - **Online Ticketing and E-Invoicing:** Reducing paper usage.
  - **Electronic Funds Transfer Systems:** Enhancing financial efficiency.

## 3) SINGLE-USE PLASTICS ELIMINATION:

- We maintain a strict policy against single-use plastics during meetings and events. Instead, we provide reusable flatware and dishware, as well as non-plastic or compostable takeout containers. Plastic straws are entirely absent from our operations.

## 4) FOOD SERVICES AND WASTE MANAGEMENT:

- Our food services actively promote composting and recycling.
- To further reduce plastic waste:
  - Staff members receive refillable coffee cartridges in centralized kitchenettes.
  - Water bottle fill stations are strategically placed throughout our facilities, allowing both staff and visitors to refill reusable bottles with filtered water from local municipal systems.

In summary, our ongoing efforts reflect our unwavering commitment to sustainability. As we move forward, we will continue building on these objectives to create a greener, more responsible future.



**OUR SCIENCE**

The Canadian Museum of Nature's scientific work centres on three priorities:

Generating new knowledge and understanding about biodiversity, geodiversity, and the Arctic through research and discovery.

Advancing biodiversity and geodiversity research infrastructure: the national natural history collection

Natural sciences leadership, education, and engagement.

Two centres of excellence concentrate the Museum's science activities: the **Beaty Centre for Species Discovery** and the **Centre for Arctic Knowledge and Exploration**. Although each centre has its own focus, they have the shared goals of positioning the Museum as a global leader in natural history collections storage, preservation, and digitization and national leadership in nature inspiration, both on-site and off-site.



## Beaty Centre for Species Discovery

The Museum's collections-based science expertise in biodiversity and geodiversity anchors the Beaty Centre for Species Discovery. The centre connects the core functions of the Museum—research, collections, and education programs—to advance and enhance their impact and reach. In 2023-24, the Beaty Centre for Species Discovery continued to play an important role in positioning the Museum as a leader in collections-based research and collections curation and conservation.

Staff presented or co-authored more than 45 talks or posters at scientific conferences and workshops and published more than 50 peer-reviewed papers. These scientific publications cover diverse topics related to biodiversity and geodiversity:

- Botanical topics include a description of a new species of tropical plant; characterization of a turfgrass reference genome; studies of lichens including biodiversity surveys, descriptions of two new species and one new genus, phylogenetic studies, and a field guide to macrolichens in Ontario and the Great Lakes Region of the United States; and taxonomic studies of diatoms, including descriptions of 25 new species.
- Zoological topics include a catalogue of isopods (crustaceans) housed in the Museum's collection; the responses of bees and wasps to dune stabilization in the Canadian prairies; the palaeontology of the Hilda, Alt., area; genetic diversification of Atlantic walrus; and taxonomic studies of beetles, including descriptions of seven new species, one new genus, and one new tribe.
- Palaeobiological studies include the first report of the dinosaur species *Champsosaurus lindoei* from the Campanian Stage of the United States; description of a

new horned dinosaur species; and studies of ceratopsid dinosaurs, an extinct crocodylian, and an extraordinary Mesozoic fossil of a mammal and a dinosaur “locked in mortal combat.” The last study received global media attention.

- Mineralogy topics include the mineralogy of gem-bearing formations in Cambodia; variation in trace elements in liddicoatite, a form of tourmaline; and descriptions of four new mineral species, including two from Mont Saint-Hilaire, Que. One of the new species from Mont Saint-Hilaire was named bainbridgeite-(YCe) in honour of Michael Bainbridge, a Canadian mineralogist, prominent mineral collector, photographer, and writer who joined the Museum’s collections staff in January 2023.
- Museum conservation staff published a paper describing a new technique for making refillable silica gel cassettes that are used, for example, for controlling relative humidity in museum display cases, as a cost-effective and environmentally friendly alternative to buying commercially manufactured ones.

The Centre supported the acquisition of 40,170 new specimens/lots/objects, increasing the biodiversity and geodiversity represented in our collections. Among these new acquisitions are 15,546 nature photos and other nature art objects, 9,943 botanical

specimens (vascular plants, lichens, bryophytes), 7,511 beetle specimens, and 760 mineral specimens. We digitized 71,980 digitized collection records in 2023-24.

The Centre, with the Centre for Arctic Knowledge and Exploration, provided support to the student training program through the Museum’s Google Arts and Culture initiative, leading to the digitization of 79 pieces from the Museum’s Nature Art collection and 19,919 images from the historic photo collection. Digitized images included photographic slides documenting former research scientist Dr. Kathy Conlan’s Arctic and Antarctic research during her career at the Museum over the past three decades. This content is now available on [Google Arts and Culture](#).

The Beaty Centre also provided financial assistance to facilitate access to the Museum’s collections for three visiting students (Botany, Entomology, Palaeobiology) and one visiting senior researcher (Palaeobiology). The Centre sponsors the Beaty Postdoctoral Fellowship for Species Discovery position, which addresses conservation and endangered-species issues in Canada.



The fellowship was filled in summer 2023 by entomologist Dr. Vinicius S. Ferreira. He proposed to reevaluate species boundaries of endangered North American firefly species and to develop an image-based automated identification tool for the group combining artificial intelligence, morphology, and high-throughput DNA barcode sequencing.

The project was interrupted in January 2024 upon Dr. Ferreira accepting a position at the Senckenberg Deutsches Entomologisches Institut in Munchenberg, Germany. The Centre thus began the process of refilling the Postdoctoral Fellowship position.

The two centres also supported the [Small Mammal Cycle Conference](#), held at the Museum in December 2023; the Canadian Society of Vertebrate Palaeontology Annual Meeting, held at the Museum in May 2023; the Canada-Wide Science Fair 2023, held in Edmonton, Alta., in May 2023; field work in Palaeontology; and a staff member's attendance at a bryophyte meeting.

Centre members undertook field work across Canada, including in British Columbia (10 person-days), Alberta (64 person-days), Saskatchewan (7 person-days), the National Capital Region (Ontario and Quebec; 78 person-days), New Brunswick (14 person-days), Nova Scotia (23 person-days), and Nunavut (163 person-days). Field work also took place in the USA, Cuba, and Mongolia (>74

person-days). This field research focused on mineral diversity and biodiversity in multiple groups of organisms, including microscopic algae, beetles, dinosaurs, lichens, mosses, freshwater mussels, seaweeds, small mammals, and vascular plants.

The Beaty Centre and the Centre for Arctic Knowledge and Exploration together provided training for, supervised, or mentored 61 highly qualified personnel in 2023-24: 26 student employees (14 of whom were enrolled in coop programs), ten MSc students, six PhD students, nine undergraduate research students (e.g., honours thesis projects), seven undergraduate interns who received academic credit for their work, and three postdoctoral researchers. These individuals were affiliated with 15 Canadian institutions in five provinces and one German institution: British Columbia (University of British Columbia), Newfoundland and Labrador (Memorial University), Nova Scotia (Dalhousie University), Ontario (Algonquin College, Carleton University, Lakehead University, University of Guelph, University of Ottawa, University of Toronto, University of Waterloo, University of Windsor, Western University), Quebec (McGill University, Université Laval, Université du Québec en Abitibi-Témiscamingue), and Germany (Alfred Wegener Institute).





## Centre for Arctic Knowledge and Exploration

The Centre for Arctic Knowledge and Exploration brings together the Museum's Arctic expertise, resources, programs, and activities. The centre builds on the Museum's 100+ years of experience creating knowledge about the Arctic through research and discovery and using that base of information to transform people's understanding of the Arctic and its importance to Canada. Core centre activities are research, collection development, and sharing—all related to Arctic biodiversity and geodiversity.

2023-24 was a productive year for Arctic science at the Museum, with an active summer field season and many ongoing projects studying Arctic collections.

Museum staff conducted fieldwork in the Canadian Arctic for three Museum-led research projects in partnership with Polar Knowledge Canada:

- A team led by Dr. Dominique Fauteux, museum research scientist, travelled to Bylot Island, Nvt., Salluit, Que., and Cambridge Bay, Nvt., to continue long-term studies on small mammal population dynamics in the Arctic.
- A team led by Dr. Amanda Savoie, director of the Centre for Arctic Knowledge and Exploration and museum research scientist, travelled to Cambridge Bay, Nvt., to study Arctic kelp forest ecology and seaweed biodiversity. This was the second field season in a multi-year project. The team conducted subtidal surveys of benthic life in the area around Cambridge Bay (Dease Strait and Queen Maud Gulf).



- A team led by Dr. Katriina Ilves, zoology section head and museum research scientist, had their first field season based at the Canada High Arctic Research Station in Cambridge Bay, Nvt., studying the biodiversity of Arctic fishes.

The Museum undertook two other Arctic field expeditions. A team led by Dr. Tetsuto Miyashita, museum research scientist, travelled to the Anderson River, N.W.T., where they studied and collected more than 200 fossil fish specimens from 400-million-year-old bedrock. A team led by Dr. Troy McMullin, botany section head and museum research scientist, travelled to Rankin Inlet, Nvt., to study the lichen biodiversity of Iqalugaarjuup Nunanga Territorial Park.

Museum staff published several papers that advance our knowledge of Canadian Arctic biodiversity.

Topics of these publications include:

- vascular plant, bryophyte, and lichen biodiversity of Agguttinni Territorial Park, Baffin Island, Nvt.
- taxonomic treatments of Arctic grass genera for a flora of northern Quebec and Labrador
- variation in stable carbon and nitrogen isotope compositions along antlers of Qamanirjuaq caribou
- lemming winter habitat
- the tundra food web at a hotspot of Arctic biodiversity, the Bylot Island Field Station
- lessons learned from 30 years of ecological monitoring of the Bylot Island tundra ecosystem
- variation in personality traits in Arctic charr

On February 8, 2024, the Museum held an evening of public science talks jointly with the Museum's annual public meeting. Museum experts delivered their presentations at the museum, with simultaneous streaming reaching audiences across the country online. The theme was "Arctic adventures in the field and in museum collections" and our researchers discussed their Arctic work, from lichens to caribou to conservation of specimens.

Postdoctoral researcher Dr. Zoe Panchen was associated with the Centre for much of the year. Dr. Panchen studied the Museum's extensive collection of Arctic vascular plants to characterize how plant phenology (i.e., the timing of life cycle events, such as flowering and fruiting) in the North is changing due to climate change. She departed the Museum in fall 2023 to take up a faculty position at Acadia University but maintains an association with the Museum as a research associate. The Centre welcomed postdoctoral researcher Dr. Ashley Reynolds to the Museum. Dr. Reynolds' work is taking advantage of the Museum's extensive wolf collection. Her research is focused on comparing growth patterns among Arctic, Taiga, and Boreal Shield wolves using bone histology. She is also working on improving methods to estimate carnivoran body mass from a variety of skeletal measurements, in preparation for examining growth patterns in the Arctic carnivorans of the Pleistocene.

Finally, museum researchers this year participated in several Arctic conferences, including the ArcticNet meeting in Iqaluit, Nvt., and the Arctic Frontiers meeting in Tromsø, Norway.



## INSPIRATION

Engaging visitors,  
stakeholders and funders



## Engaging Visitors

The Museum creates inspiring experiences, meaningful public engagement programs and relevant evidence-based content and exhibitions to educate, engage and inspire diverse audiences to connect with nature. The activities listed below highlight some of these moments of inspiration and engagement.



### **UNDER THE CANOPY: ANIMALS OF THE RAINFOREST**

*Under the Canopy: Animals of the Rainforest* opened to the public on May 19, 2023, and ran until January 7, 2024. Focusing attention on the value of biodiversity and conservation with its story of the rainforest, *Under the Canopy* emphasized the importance of the rainforest to the planet, and the need to preserve it. Rainforests represent one of the oldest terrestrial ecosystems and are considered the planet's champions of biodiversity, estimated to be home to half of the world's plants and animals. This exhibition reached 123,931 visitors to the Museum.

### **LAUNCH OF THE KELP FOREST DISPLAY IN THE WATER GALLERY**

Opening on World Ocean Day, June 8, 2023, the Kelp Forest Display in Water Connections, Water Gallery, highlights how underwater kelp forests are some of the most productive and diverse ecosystems on the planet. The Museum celebrated Ocean Month by connecting visitors with researchers, conservation specialists and exhibition content developers to learn more about in the Water Gallery. Supported by the Canadian Ocean Literacy Coalition, the Museum also celebrated Ocean Month by presenting a series of short films to advance ocean, climate, and nature literacy with museum visitors.

### **NATURE NOCTURNE**

Nature Nocturne offers a unique alternative for a Friday night out as well as a different way to connect with nature through artistic, scientific and cultural programming. Since its début in 2013, this 19+ event has drawn more than 100,000 adults to the museum on select Friday nights throughout the years. After a three year pause because of the pandemic, Nature Nocturne events successfully relaunched in 2023/24. Each of the 2023-24 season's four events, Garden Party, Pride, Masquerade and Glow, sold out rapidly, reaching 8,512 visitors.



### SUMMER CAMPS PILOT PROGRAM

New this year, the CMN team successfully piloted two summer camp programs in partnership with community organizations Kinéactif at the VMMB museum and Out to Play at the Natural Heritage Campus. Over 300 children participated in camps that focused on nature play, art and outdoor sporting activities.

In collaboration with the Vanier Social Pediatric Hub, University of Ottawa School of Medicine supported by the CHEO Foundation and the CHEO Research Institute, we offered a fully subsidized week of camp to 32 children from underserved communities inspiring them to connect with nature through curiosity-led learning and outdoor play.

Stemming from the Summer Camp Program, University of Ottawa medical students were present at the NHC Open House event to share a poster with preliminary highlights from their research on the subsidized camp week, showing increased personal well-being, social contact, and positive emotional state, with the biggest increases in positive outlook on the Stirling Children’s Well-being Scale.

### ONSITE AND VIRTUAL SCHOOL WORKSHOPS

In 2023-24, our onsite and virtual school workshops connected with over 10,000 students in the National Capital Region and across Canada. Through an exciting partnership with Connected North, the CMN delivered virtual school workshops to remote northern Indigenous communities. From Pond Inlet, Nunavut to Cadotte Lake, Alberta, students from remote communities have engaged with a museum science interpreter to explore fascinating school programs. Thanks to the Connected North program, with operational support from TakingITGlobal, northern students can meet the live tide-pool creatures that dwell in the museum’s Pacific Discovery Tank or discover rocks and minerals through a microscope and high-definition camera.

### OWLS RENDEZ-VOUS

*Owls Rendez-vous* continued to delight visitors throughout 2023-24 and ended on April 1, 2024. This temporary outdoor exhibition, on display for almost three years, was presented in partnership with Little Ray’s Nature Centres.





### **LAUNCH OF THE BUG ADVENTURE EXHIBITION**

Our Spring/Summer Blockbuster Exhibition, *Bug Adventure*, opened on March 15th, 2024, and will be on display until October 14th. The exhibition was developed and presented by the Museum of New Zealand Te Papa Tongarewa, working with Weta Workshop (the design team involved in *Avatar* and *The Lord of the Rings*). *Bug Adventure* showcases colourful displays in a dramatic, fantastical space inviting visitors to experience the world as bugs do including how these tiny wonders are inspiring human innovation.

### **EARTH GALLERY MONT SAINT-HILAIRE DISPLAY CASE**

In 2023-24, preparations began for the addition of the Mont Saint-Hilaire display case located in the Earth Gallery, featuring some star mineral specimens from one of the most mineralogically diverse places on the planet. This special permanent display about Mont Saint-Hilaire, Que., showcases more than 50 specimens and features rotating stories about the locality and its mineral diversity, with the first one focused on collector Gilles

Haineault. From the mid-1980s to 2007, Haineault and his wife assembled the finest collection of minerals from Mont Saint-Hilaire, which the museum acquired in 2020. The Mont Saint-Hilaire display opened to the public in April 2024 through the generous support of Bob and Brenda Beckett.

### **MUSEUM ATTENDANCE AND SERVICES**

The museum saw strong attendance levels, totaling 497,733 visitors in 2023-24. In addition to robust visitation levels, surveys were conducted this year to evaluate the overall visitor experience. These surveys highlighted a high level of visitor satisfaction while also helping us reconfirm visitor needs. Through these results, we were able to further refine our visitor experience strategy, focusing on inspiring visitors and creating memorable experiences.



## Donors, Partners, and Sponsors 2023-24

The Canadian Museum of Nature would like to recognize the generous support of our donors, sponsors, and partners. With your support we are fostering interest, action, and solutions for a better natural future. Thank you for helping connect people with nature through exhibitions, education, engagement, and scientific research.

### LIFETIME

---

Ross Beaty Family	Vancouver	BC
Donald V. Doell	Grafton	ON
Estate of Viola R. MacMillan	Bradford	ON
Gilles Haineault	St-Mathieu-de-Beloeil	QC
<b>Gail Harington on behalf of The Dr. C. Richard (Dick) Harington Legacy Fund</b>	Gloucester	ON
Anne & Henry Howden	Ottawa	ON
Ole Johnsen	Copenhagen	DK
<b>Jarmila &amp; Stewart B. Peck</b>	Ottawa	ON
Andrew B.T. Smith	Kanata	ON

### \$1,000,000 +

---

Polar Knowledge Canada / Savoir polaire Canada	Ottawa	ON
--	--------	----

### \$100,000 - \$999,999

---

Canada Goose Inc.	Toronto	ON
Canadian Space Agency / Agence spatiale canadienne	Saint-Hubert	QC
Fisheries and Oceans Canada / Pêches et Océans Canada	Ottawa	ON
Hatch*	Mississauga	ON
<b>Kenneth M. Molson Foundation*</b>	Toronto	ON
<b>Leacross Foundation*</b>	Chelsea	QC
Parks Canada / Parcs Canada	Gatineau	QC

## \$25,000 - \$99,999

---

Meg Beckel & Stan Harwood*	Ottawa	ON
<b>Canada Life*</b>	Winnipeg	MB
<b>CN*</b>	Montreal	QC
<b>CHEO Foundation / Fondation CHEO</b>	Ottawa	ON
<b>Donald M. Doell Jr.</b>	Montreal	QC
<b>Martin Hardy</b>	Quebec	QC
Jane Atkinson Smith Foundation*	Montreal	QC
<b>Meta*</b>	Toronto	ON
The Mosaic Company*	Regina	SK
Ottawa Community Foundation / Fondation communautaire d'Ottawa	Ottawa	ON
<b>Brenda &amp; Bob Beckett*</b>	Stouffville	ON
<b>Rogers Communications Inc.</b>	Toronto	ON
Turnbull Family Community Building Foundation	Ottawa	ON

## \$5,000 - \$24,999

---

<b>Abell Pest Control</b>	Nepean	ON
<b>BDO Canada LLP</b>	Montreal	QC
<b>Black &amp; McDonald Limited</b>	Ottawa	ON
<b>Linda Gutilla &amp; Michael Darc</b>	Ottawa	ON
Ron Calderoni	Boucherville	QC
Monika Ille	Westmount	QC
Karen Hamberg	Delta	BC
Linda Nowlan	Vancouver	BC
<b>Stéphane Le Tirant</b>	Terrebonne	QC
Maple Leaf Foods Inc.	Toronto	ON
<b>Michael Oldham</b>	Peterborough	ON
<b>Ontario Power Generation</b>	Toronto	ON
<b>Beverly &amp; Glenn Sakaki</b>	Oakville	ON
<b>TD Friends of the Environment Foundation / Fondation TD des amis de l'environnement*</b>	Ottawa	ON

## \$1,000 - \$4,999

---

### **Anonymous (4)**

#### **Abyss Diving Suits**

	Tantallon	NS
Luc Barbe	Ottawa	ON
Constance Benner & John Swettenham	Ottawa	ON

#### **Anne & Herb Breau**

Ottawa ON

#### **Isabelle Charron & Andrew Hansen**

Ottawa ON

#### **Chris Kresic Foundation\***

Vancouver BC

Keri Fisher & Sean Rhoads

Kemptville ON

#### **Fossil Realm Inc.**

Ottawa ON

#### **Bruce D. Gill**

Woodlawn ON

#### **Sonja Gonsalves**

Ottawa ON

The Hawley Family

Ottawa ON

Greg Huyer & Scott Ruffolo

Ottawa ON

#### **Allan Ingelson**

Rocky View AB

#### **Invasive Species Council of British Columbia**

Williams Lake BC

Martin Leclerc

Gatineau QC

#### **Barbara Liddy**

Ottawa ON

#### **In memory of Don Bubar from Benchmark**

London UK

#### **Joanne Papineau**

Gatineau QC

#### **Donald Patten**

Ottawa ON

#### **Carole Plante & Robert Mohid**

Ottawa ON

#### **Susan R. Rust**

Gloucester ON

#### **Jeffrey Smith**

Merrickville ON

## \$100 - \$999

---

### Anonymous (11)

<b>Guy Anfossi</b>	Gatineau	QC
<b>Jessica Baker</b>	Ottawa	ON
<b>Selena Bateman</b>	Ottawa	ON
<b>M. Ian Bowmer</b>	Ottawa	ON
<b>Mike Carroll</b>	Etobicoke	ON
<b>Nathalie Choquette</b>	Gatineau	QC
<b>Marissa Croteau</b>	Arnprior	ON
<b>Litsa &amp; Christopher Dantzer</b>	Orleans	ON
<b>Margaret H. Dickenson</b>	Ottawa	ON
<b>Mylène Dinh-Robic</b>	Bromont	QC
<b>Denise Doherty-Delorme</b>	Ottawa	ON
Laura Evans & Tony Giovando	Ottawa	ON
<b>Heiko Fettig*</b>	Gatineau	QC
<b>Stella Firko</b>	Ottawa	ON
<b>Constantino Marcias Garcia</b>	Gatineau	QC
<b>Joanne Hamilton-Gero &amp; John Gero</b>	Ottawa	ON
<b>Joe Arthur Holmes</b>	Ottawa	ON
<b>InFocus Canada</b>	Squamish	BC
<b>Victor Janzen</b>	Pembroke	ON
<b>Linda Kincaid</b>	Ottawa	ON
<b>Hanna Jo &amp; Oliver Lee</b>	Ottawa	ON
<b>Grant Linney</b>	Dundas	ON
<b>Reid Locklin</b>	East York	ON
<b>Jacquelynn A. Mansell</b>	Ottawa	ON
<b>Dawn Miller &amp; Andrew Collin</b>	Ottawa	ON
<b>Martin Passfield</b>	Stittsville	ON
<b>Tony Peterson</b>	Ottawa	ON
<b>Mitchell Pickett</b>	Pickle Lake	ON
<b>Elizabeth Powles</b>	Ottawa	ON

<b>Jay-Dee Purdie</b>	Ottawa	ON
<b>Randy Reeves</b>	Kanata	ON
<b>John W. Reynolds</b>	Kitchener	ON
<b>Cassandra Robillard</b>	Gatineau	QC
<b>Megan Spence &amp; Paul Hanks Drielsma</b>	Ottawa	ON
<b>Phillip B. Turcotte</b>	Ottawa	ON
<b>Mary Udd</b>	Ottawa	ON
<b>Jeanie Warnock &amp; John Ogilvie</b>	Avonmore	ON
<b>Colette Watson</b>	Ottawa	ON
<b>Barbara Woodward &amp; James Cragg*</b>	Ottawa	ON
<b>Judy Young &amp; Arthur Drache</b>	Ottawa	ON

#### PLANNED LEGACY GIFTS

---

Anonymous (9)

Anne & Herb Breau	Ottawa	ON
Elaine & Stephen Henley	St. John's	NL
Greg Huyer & Scott Rufolo	Ottawa	ON
Barbara Liddy	Ottawa	ON
J. Douglas Scott	Ottawa	ON
Peter Tarassoff	Beaconsfield	QC

\* Indicates gifts made to the Canadian Museum of Nature Foundation

The contributions in bold listed above were raised during 2023-24 from individuals, members, organizations, and corporations. Unrestricted contributions raised during the year are recognized as revenue in the Museum's Financial Statements when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Externally restricted contributions raised during the year are recorded as deferred revenue and recognized as revenue in the year in which the related expenses are recognized.



## **OUR OPERATING CONTEXT**





## ENVIRONMENTAL SCAN

The Museum continued to rebuild its programs and services following the COVID-19 pandemic, with most revenue streams at or in some cases even exceeding pre-pandemic levels during the year. However, despite the recoveries the Museum has experienced, it continues to face a range of unpredictable factors that present fundamental challenges to its ability to financially sustain itself and to fulfill its mandate. These include price inflation, supply issues, our potential as a federal institution to engage donors and sponsors, the ability to staff certain functions in the face of shifting labour markets, and the ability to secure specialized external resources to support our initiatives. As a small institution, the Museum also faces significant financial and resource pressures to increase the pace of change and transformation, especially as it relates to achieving our goals and commitments relating to Truth and Reconciliation, inclusion and accessibility, digital access and digitally augmented experience, responding to legislative changes and modernizing operations.

## POSITIVE FINANCIAL PERFORMANCE

The 2023-24 fiscal year generated a net surplus of \$4.0 million. This positive result was due to:

- Higher than expected attendance, due to strong pandemic recovery exceeding pre-pandemic levels in some months of 2023-24. Fiscal year attendance was 497,733, compared to 430,279 visitors in 2022-2023. Higher attendance was primarily driven by the *Under the Canopy* temporary exhibit and higher free admissions in 2023-24
- Higher interest revenues due to strong interest rates throughout the year.
- Supplemental Government support of \$4.6 million provided through Budget 2023 to support immediate building maintenance.

While the Museum generated higher revenues than in the previous fiscal year, some revenue streams such as rentals continue to recover to pre-pandemic levels. Higher revenues were offset by increased operating expenses due to inflationary pressures and additional personnel and other operating costs required to support increased attendance, temporary exhibits, and research activities and projects.

## BUSINESS MODEL

Since 2009, the national museums have been placed on an earned revenue model within the context of not-for-profit Crown Corporations. In practice this means that the non-salary related portion of the Museum's parliamentary appropriation is held constant, in non-inflation-indexed nominal dollars, for each subsequent fiscal year ongoing. Therefore, to maintain a consistent level of operations the Museum must find new revenue sources to compensate for the nominal dollar devaluation of the parliamentary appropriations caused by economic price inflation. In a zero-inflation environment, this would be manageable. In an inflationary environment, which is the norm, commercial revenues must be increased in multiples of the relative size of commercial revenue to parliamentary appropriation as a proportion of total revenue. For example, if the parliamentary appropriation constitutes 80% and commercial revenue constitutes 20% of total revenue and inflation is 2%, then commercial revenue would have to increase by 10% to compensate in real terms for the parliamentary appropriation being held nominally constant.

Operating within this challenging business model, the Museum was able to grow its business offerings, attendance, attendance revenues, and advancement revenues to increase earned revenues between 2008-09 and 2019-20. The Museum's ability to generate earned revenues was compromised during the pandemic; however, in 2023-24, earned

revenues recovered significantly, with earned revenues as a percentage of total revenues and parliamentary appropriations recovering to 27%.

With adult programming, rentals and events, group tours and school programs accounting for 25% of the Museum's overall attendance, all of which were reduced to zero, the Museum was operating on a market base of only 75% throughout the pandemic period. Of the 75%, at least a third would normally be tourists – a market sector which was severely compromised. These market segments have started to revitalize over 2023-24.

Despite the above, the Museum was able to attain 90% of pre-pandemic attendance in 2023-24, a truly remarkable testimony to sustained resonance within the local market.

By the end of 2023-24, several of the Museum's earned revenue streams had recovered to pre-pandemic levels, with rentals, memberships, programs, and advancement remaining below pre-pandemic levels. The Museum anticipates that these revenue streams will continue to recover; however, it also expects inflation to outpace both revenue recoveries and possible growth to its revenue streams. As inflation continues to increase the operating costs necessary to maintain the Museum's current level of operations, the Museum expects to experience a funding gap between earned revenues and parliamentary appropriations, and operating costs in future years.





## GOVERNMENT FUNDING

In Budget 2023, the Museum was informed that it will receive \$9.4 million over the next two fiscal years (2023-24 and 2024-25) to support gaps in ongoing operations. \$4.6 million of this support was received in 2023-24.

The Museum also contributes to key priorities in the mandate of the Department of Canadian Heritage. These include Sustainable Future; Climate Action; Indigenous Partnerships; Diversity and Inclusion; and Pandemic Recovery. We have strong connections with Indigenous partners and communities and are committed to deepening our path of Reconciliation. We are also proud of the work we do to create an accessible, diverse and inclusive organization, and we continue to find ways to enhance a sense of belonging in all we do (see Advancing Reconciliation and Diversity and Inclusion sections elsewhere in this Annual Report).

## PARTNERS, DONORS AND SPONSORS

Given the Museum's alignment to federal priorities, the Museum has strong partnerships with many federal departments and organizations to realize shared objectives, both in research and collections and in public engagement. These partners include the Natural Sciences and Engineering Research Council of Canada, Fisheries and Oceans Canada, Environment and Climate Change Canada, Parks Canada, and Polar Knowledge Canada.

Our revenue needs, as outlined above, necessitate support from donors, sponsors and partners. With strong interest in the environment and sustainability present across brands in all sectors and individual Canadians, the Museum is well-positioned to continue to benefit from mission-aligned support. The pandemic seriously constrained fundraising efforts yet, as noted above, 2022-23 and 2023-24 both saw strong corporate, individual donor and membership support that exceeded expectations in the COVID-19-recovery environment.

The Canadian Museum of Nature Foundation was incorporated in 2016 and was launched in 2020. The mandate of the Foundation was to receive or maintain a fund or funds and to transfer from time to time all or part thereof of the income therefrom to the Canadian Museum of Nature. The Foundation became a registered charity in 2017. In 2023-24 a review of fundraising was conducted. Following this review and subsequent discussions with the Board of Trustees, a decision was taken to consolidate all fundraising in-house to streamline our operations. The donor journey was split across two entities—namely, the Museum and the Foundation. This created several inefficiencies in administration and stewardship. The Museum will continue to pursue fundraising opportunities and to raise, manage, encourage, and steward funds in full respect of the Museum’s mission.

The legal dissolution of the Foundation is being guided by specialized external legal counsel in accordance with applicable laws and regulations and best practices in corporate governance. As part of the dissolution, restricted and unrestricted funds currently held by the Foundation will be transferred to the Museum for use under the same terms, with the agreement of donors as required. The Foundation’s endowments are held through the Ottawa Community Foundation (the “OCF:”). The OCF funds will be transferred to the Museum and will comply with restrictions to investing as stipulated by the Financial Administration Act. The dissolution is anticipated to be completed in 2024-25.

## LABOUR MARKETS

Following the COVID-19 pandemic, there has been a shift in labour markets as it relates to the availability of bilingual workers in certain front-line roles, such as cleaners and security guards, especially

for evening and weekend work. In 2023/2024, the Museum continued to face some challenges to staff these roles to support returning to pre-pandemic operating hours.

## DIGITAL PLATFORMS

Digital outreach to our constituencies increased dramatically in response to the pandemic. Following the pandemic, these activities continued. Content included online tours, virtual school workshops, and virtual programs and events.

In addition, while many of our key corporate events were either paused or conducted entirely online during the pandemic, following the pandemic, many of these were transformed to hybrid events starting in 2023-24. This increased priority on hybrid events led the Museum to continue to innovate around the design of engaging events for both in-person and online audiences. Our notable hybrid events included the 2023-24 Nature Inspiration Awards and the combined Annual Public Meeting and science talks. These hybrid events enabled us to offer in-person experiences while also reaching pan-Canadian audiences and engaging national communities of interest, in keeping with our mandate.

Accommodating both traditional on-site physical presence and a digital presence remains a challenge in a resource-constrained environment. While virtual solutions provide broader reach, they may entail more work and may be equally or even more expensive than their physical equivalent. The Museum will continue to find ways to accommodate hybrid events and meet demands for event rentals that demand virtual as well as physical access for attendees. The Museum will need to be able to support and price accordingly in this competitive market.





## OUR OPERATING RESULTS





The 2023-24 plan delivered on the COVID-19 adjusted measures, indicating the Museum is advancing its strategic plan focused on Arctic knowledge, species discovery, nature inspiration, campus excellence and presence, and a sustainable museum enterprise. Attendance, membership, fundraising, collaboration, research activity, digitization, and most other performance measures achieved or exceeded target.



## STRATEGIC OBJECTIVE #1:

Transform people's understanding of Canada's leadership in Arctic knowledge and its importance to our global natural future.

**Outcome:** Be a global museum leader that engages in and influences global dialogue about the Arctic and its importance to our collective future.

**Context:** Climate Change: The changes to the environment in the Arctic represent the single most significant natural history event of our lifetime.

## SIGNATURE PROJECTS DURING 2023-24:

### Lead an Arctic focussed collaborative knowledge creation and sharing project: Planet Ice touring in North America during 2023-24.

**Results:** The Museum-produced travelling exhibition *Planet Ice: Mysteries of the Ice Ages* travelled to the Denver Museum of Nature and Science in Denver, Colorado. It was well received and reached over 178,000 visitors. Planet Ice AR, an augmented reality app to promote the exhibition and engage visitors, was recognized as an official Rockie Awards 2023 nominee in the Interactive Children and Youth Content category at the Banff World Media Festival.

### Grow global digital data sharing through existing platforms and portals.

**Results:** The Museum advanced digitization of its Arctic collection—specifically Northern material from the Hudson Bay Lowlands ecozone in northern Ontario and adjacent Manitoba and Quebec—and shared the data globally via the Global Biodiversity Information Facility and other data aggregators.

### Scientific expeditions to the Arctic to generate new knowledge about Arctic biodiversity.

**Results:** The Museum enabled five major research expeditions to the Canadian Arctic in 2023/24 led by Museum research scientists. Research focused on

- small mammal population dynamics on Bylot Island, Nvt., Cambridge Bay, Nvt., and in Salluit, Que.
- biodiversity of marine and freshwater fishes in the vicinity of Cambridge Bay, Nvt.
- seaweed biodiversity and Arctic kelp forests in the vicinity of Cambridge Bay, Nvt.

- Devonian fossil fishes along the Anderson River, N.W.T.
- lichen biodiversity of Iqalugaarjuup Nunanga Territorial Park near Rankin Inlet, Nvt.

**Engage new partners with established profile and alignment with the Museum to enhance public engagement.**

**Results:** The Museum developed a new partnership with the Arctic Eider Society and deepened its partnership with Polar Knowledge Canada to showcase the next iteration of the Northern Voices Gallery temporary exhibition in 2025 highlighting the unique culture of the Sanikiluarmit (people of Sanikiluaq) and including an adaptation that will be featured at the Canadian High Arctic Research Station (CHARS) located in Cambridge Bay, Nvt.

**Performance Measures:**

Outcome	Measure	2019-24 Target Range	2023-24 Performance Results	2023-24 Performance Target
Be a global museum leader in Arctic knowledge and exploration	Number of participants in Arctic themed experiences: gallery, travelling exhibit, program, digital	400,000 to 500,000	563,151	400,000
	Funds raised supporting Arctic research, collections, and engagement programming	\$400,000 to \$500,000	\$238,580	\$400,000
	Number of contacts with the Museum and its experts and collections for Arctic related content, expertise, and collaboration	50 to 80	53	50
	Number of refereed Arctic related research publications by CMN staff and research associates	10 to 20	19	10
	Percent of Arctic collections digitized	50 to 75%	57%	50%
	Awareness of the Museum's Arctic content and expertise as measured by number of media mentions, stories, etc.	150 to 250	49	15

## STRATEGIC OBJECTIVE #2:

Transform people's understanding of the relevance of species discovery and change to their lives now and in the future through positioning the Museum at a national leader and global influencer in advancing and sharing knowledge about species discovery and change, a global museum leader in natural heritage collections storage, preservation, and digitization, and a national leader in nature inspiration.

**Outcome:** Be a national museum leader that contributes to the understanding of Canada's biodiversity and geodiversity.

**Context:** Biodiversity Loss: The most recent IPBES (Intergovernmental Panel on Biodiversity and Ecosystem Services) report predicted that, without action, over 1 million species may face extinction in our lifetimes. Geodiversity: Identification of new minerals and understanding their properties is required to support development and production of alternative fuel solutions to meet 2030 and 2050 emission targets.

## SIGNATURE PROJECTS DURING 2023-24:

**Grow scientific training program attracting talent from across Canada and around the world: attract 8 students each year. Profile the Museum as a destination for scientific training through digital science talks.**

**Results:** The Museum trained, supervised, and mentored 61 highly qualified personnel in 2023-24, including graduate (MSc, PhD) students, undergraduate and college students (honours thesis students, internships), student employees including numerous co-op placements, and postdoctoral researchers. These individuals were affiliated with 15 Canadian institutions in five provinces and one German institution. The Museum hosted a public "science talks" event (in person and live streamed) focused on our Arctic science activities.

**Promote the cryogenic collection with Museum frozen tissue samples and welcome samples from outside the Museum; Promote the facility as a repository for university, museum, and Indigenous community collections. Ongoing throughout planning period.**

**Results:** Cryobank staff participated in an international conference about eDNA at the University of Guelph in June 2023, in the context of ongoing efforts to develop and improve standards for permanent curation of eDNA samples in facilities like the National Biodiversity Cryobank of Canada.

The Cryobank acquired from Environment and Climate Change Canada's [National Wildlife Specimen Bank](#) a collection of several hundred seabird tissues, collected in 1998 in Pikialasorsuaq (North Water Polynya), a large polynya located in the northern part of Baffin Bay. The Museum is a new, permanent home for these scientifically valuable tissues and will make them available for research.



The Museum published to the Global Genome Biodiversity Network the first batch of Museum data comprising more than 5000 records of beetle tissues deposited in the National Biodiversity of Canada Cryobank.

**Promote the annual Science Review to universities, research institutes, government departments and agencies, and Indigenous communities that use and reference the Museum collections to encourage further research collaborations and funding.**

**Results:** The Museum published and promoted the Science Review 2022. A promotional piece for the Science Review ran in the Globe & Mail (print edition) in January 2024.

**Develop a long-term plan to expand the Natural Heritage Campus collections and research facility to accommodate the next 30 years of collections growth.**

**Results:** Collection storage space within the footprint of the current collections area of the Natural Heritage Campus is variously at, nearing, or exceeding capacity. To facilitate expanding collections storage capacity within the existing collections footprint, in 2023-24 each of the Museum's major collections (Botany, Mineralogy, Palaeobiology, Invertebrate Zoology, Vertebrate Zoology, Library, Archives and Special Collections) proposed possible solutions to maximize storage capacity within their current spaces. These proposals will guide the Museum in 2024-25 to make decisions and begin the work required to implement the required interventions.

## Performance Measures:

Outcome	Measure	2019-24 Target Range	2023-24 Performance Results	2023-24 Performance Target
Be a national museum leader that contributes to the understanding of Canada's biodiversity and geodiversity	Number of refereed publications by CMN staff	50 to 60 CMN 200 to 400 external	52 CMN staff and 56 CMN research associates  104 external*	50 CMN  300 external
	Number of new species and higher taxa described by the Museum	20 to 40	59	20
	Number of students being supervised by Museum staff	20 to 35	61	20
	Collection lots digitized number and percent	910,000 to 1M / 27% to 30%	926,122 / 32%	910,000 / 28%
	Amount of data shared digitally through nature.ca	20 to 30M	**	20 million
	Growth of collection	6,000 to 50,000	40,170	6,000
	Content and communications championed and approved by CMN collections and research experts	100%	100%	90%

\*In addition, there were 250 papers by external authors that use CMN data mobilized by the Global Biodiversity Information Facility: [Resource search \(gbif.org\)](https://www.gbif.org).

\*\*Museum records were downloaded from the Global Biodiversity Information Facility (GBIF) more than 967 million times.



### STRATEGIC OBJECTIVE #3:

.....  
Transform understanding and engagement with nature by leveraging expert narratives, extraordinary collections, personal experiences and powerful dialogue.  
.....

**Outcome:** Be a leader and collaborator in innovative and sustainable nature inspiration and engagement.

**Context: Natural Sciences Literacy:**  
The challenges facing the planet and the people who depend on it call for a shared understanding of our natural world so that we can learn to live in balance with it.

### SIGNATURE PROJECTS DURING 2023-24:

**Refresh content with new lens on nature in collaboration with strategic partners including Indigenous partners as fundraising is confirmed. Focus on new content in the permanent galleries that present Indigenous ways of knowing.**

**Results:** The temporary exhibition Wolves! Shapeshifters in a changing world continued to delight visitors by showcasing the evolution and adaptations of these charismatic animals through scientific research, specimens, cultural stories, video, and stunning images by renowned photographer Michelle Valberg. The exhibition, developed by the Museum, also features Indigenous content developed with Indigenous partners including works of art by Nuu-cha-nulth, Inuit and Anishinabeg artists, a video from Opaskwayak Cree First Nation, Kitigan Zibi Anishinabeg First Nation and a wolf tracking scientific project led by Wiikwemkoong Unceded Territory and collaborators.

The Northern Voices Gallery: ᐃᐅᑦᑎᐸ ᐸᐅᐅᐱᑦᑕᑦᑕᑦᑕᑦ / Our Land, Our Art / Notre territoire, notre art received an Honorable Mention for the CMA Award of Outstanding Achievement in the Exhibition category. Curated by the Avataq Cultural Institute, this temporary exhibition showcases artists from Nunavik in their own voice. This is the third exhibition in our Northern Voices Gallery, a space that is dedicated to enabling Northern communities to share their perspective about the Arctic and their relationship with the land.

**Develop and deploy a digital engagement strategy for public programs building on the new website and content management system within a refreshed digital knowledge framework.**

**Results:** The website was successfully launched, and work is underway for the development of a digital engagement strategy.

**Invest in making the Museum more accessible and inclusive; develop collaborative programming that increases diversity and inclusion in our visitor base while building on existing platforms such as Nature Nocturne.**

**Results:** The Museum participates in the Canoo Program, Canada's largest newcomer welcome network; a regional Library program for securing tickets; and free general admission, sponsored by Canada Life, is offered weekly on Thursday evenings to remove financial access barriers.

Customized school and small group programming: The Museum has offered a number of customized school and small-group programs for visitors with identified special needs including people with low vision, were deaf / hard of hearing, have autism, or have physical disabilities. These have included groups from the Autism Ontario, the Ottawa-Carleton District School Board Autism Program, Campfire Circle, and the John Howard Society, the Children's Hospital of Eastern Ontario day school, the Crystal Bay Centre for Special Education, and AFOPEC (Association franco-ontarienne de parents et d'amis d'enfants ayant une cécité ou une basse vision). In each case, delivery has been customized to the identified needs, and follow ups have been done to gather information about the accessibility of the offer to inform iterative development.

Water Connexions space: March 2024 saw the installation of noise-reducing "acoustic clouds" over the Water Connexions exhibit and programming space, an infrastructure remediation which has improved the accessibility of the space for visitors with sensitivity to noise and for those who are hard of hearing.

Accessibility training: In March 2024, frontline staff in Visit Planning and Programs engaged in an in-depth training session offered by the accessibility training organization Kéroul. This training was led by a member of the accessibility community and focused on visitor experience excellence.



**Invest in the Museum’s school program, new interactive visitor experiences in the Water Gallery, the Bug Adventure exhibit, Under the Canopy exhibit, and a visitor experience strategy.**

**Results:** New virtual school workshop The Raven’s Riddles launched where students learn about amazing adaptations that help birds meet their needs and survive across diverse habitats. The Raven’s Riddles Virtual Workshop was developed and is delivered free of charge thanks to the generous support of the Jane Atkinson Smith Foundation. We are also grateful for the generous support of TD Friends of the Environment Foundation and CN who provide access to school programming at the Canadian Museum of Nature. Over 10,000 students participated in onsite and virtual school programs this year reaching across the country from coast to coast to coast.

A new Visitor Experience strategy, focusing on placing the visitor at the centre of all we do, was launched and it in implementation.

**Grow the Museum’s natural sciences profile through collaborations with strategic partners.**

**Results:** In partnership with Little Ray’s Nature Centres, the Museum continued to offer the Owls Rendez-vous exhibition and presented the special exhibition Under the Canopy, which were both rated among the top experiences by Museum visitors. The museum also partnered with Te Papa Tongarewa in New Zealand to bring the special exhibition Bug Adventure to the CMN. Planet Ice: Mysteries of the Ice Ages, developed by the CMN, continued its North American tour, with a presentation at the Denver Museum of Nature & Science.

For Oceans Month, the CMN collaborated with the National Film Board of Canada to present a series of Canadian Short Films on Ocean Literacy and the Canadian Ocean Literacy Coalition for the opening of a new Kelp Forest Display in the Water Connections space inside the Water Gallery highlighting how underwater kelp forests are some of the most productive and

diverse ecosystems on the planet. Events also included a special screening of the National Film Board of Canada’s documentary, *Voices Across the Water* and readings of the children’s book, *Nibi’s Water Song*, on June 10, an event enabled by a partnership with Indigenous Experiences Canada.

In partnership with Public Services and Procurement Canada, the Museum delivered the second year of an environmental field school for participants from Algonquins of Pikwakanagan First Nation and Kitigan Zibi Anishinabeg. Activities blended western science and Indigenous ways of knowing.

### Performance Measures:

Outcome	Measure	2019-24 Target Range	2023-24 Performance Results	2023-24 Performance Target
Be a leader and collaborator in innovative and sustainable nature inspiration and engagement	Number of visitors attending the VMMB and travelling exhibit experiences	1 to 2 million	1,003,360	1,000,000
	Number of membership households	5,000 to 6,000	4,855	5,000
	Visitor engagement (Surcharge ticket purchase)	40 to 60%	43% highly engaged	40% highly engaged
	Number of organizations collaborating with the Museum for content and program development	75 to 100	38 collaborators	75 collaborators
	Funds raised in support of nature inspiration, content, and experiences	\$500,000 to \$1 million	\$1,244,244	\$500,000

## STRATEGIC OBJECTIVE #4:

.....  
Play a vital role on the national and global stage to advance understanding and respect for nature.  
.....

**Outcome:** Be a known, respected, active, and called upon player locally, nationally and globally.

**Context:** National Museum Role: Natural history museums around the world have collectively determined they need to step up and play a more vital role in the creation and sharing of knowledge about nature's past, present and potential future.

## SIGNATURE PROJECTS DURING 2023-24:

**Invest in informatics and research infrastructure through the ongoing digitization of the National Natural History collection, as made possible through funding from sponsors and partners.**

**Results:** The Museum added 79,277 new specimen records to its Collection Management System in 2023-24 and mobilized these data via the Global Biodiversity Information Facility and other data aggregators. In addition, the Museum newly imaged some 49K specimens held in the national collection.

**Engage in national and international external relations programs with government, non-governmental organizations, museums and industry including provincial museums in Canada, natural history museums with an Arctic research program and corporations from the natural resources sector.**

**Results:** We developed or continued partnerships with multiple organizations to collaboratively advance understanding and respect for nature, including Polar Knowledge Canada, Parks Canada, Natural Sciences and Engineering Research Council of Canada, Environment and Climate Change Canada, Fisheries and Oceans Canada, Canadian Space Agency, Hatch, Canada Life, CN, Canada Goose, Maple Leaf Foods, Kenneth M. Molson Foundation, Jane Atkinson Foundation, McLean Foundation, The Mosaic Company, TD Friends of the Environment Foundation, Leacross Foundation, Black & McDonald, and Turnbull Family Community Building Foundation, amongst others.

The Museum partnered with PaRx, a nation-wide nature-prescription program launched by the BC Parks Foundation, to enable doctors to prescribe patient visits to the Canadian



Museum of Nature. Backed by hundreds of studies, research suggests that connecting to nature is one of the best things a person can do for their health, from lowering symptoms of depression and boosting immune function to reducing risk of cardiovascular disease and dementia.

In collaboration with the Vanier Social Pediatric Hub, University of Ottawa School of Medicine supported by the CHEO Foundation and the CHEO Research Institute, we offered a fully subsidized week of camp to 32 children from underserved communities inspiring them to connect with nature through curiosity-led learning and outdoor play. Stemming from the Summer Camp Program, UOttawa medical student research showed increased personal well-being, social contact, and positive emotional state, with the biggest increases in positive outlook and the Stirling Children's Well-being Scale.

**Engage in science writing and communications for media, government, and stakeholder audiences to raise awareness of climate change and biodiversity loss through museum research.**

**Results:** The Museum published *Science in Action*, a collection of plain language summaries of Museum science publications, that highlights research carried out by Museum scientists and explains why the work is relevant to us today and its potential policy implications.

The Museum published its Science Review 2022 summarizing the breadth of scientific work undertaken by the Museum and documenting how the Museum's collections and associated data were used in published studies by external researchers in calendar year 2022.

The Museum published several press releases and many social media posts about new knowledge generated by the Museum's research to raise awareness about the natural world.

**Invest in global conferences and forums (in person and virtual) with Museum experts as speakers and the Museum as sponsor.**

**Results:** The Museum continued to serve as a member of Canada's delegation to the Governing Board of the Global Biodiversity Information Facility and on the board of the Canadian Committee of International Union for the Conservation of Nature (CCIUCN).

The Museum delivered science presentations at diverse national and international conferences and participated in discussions and workshops related to Canada’s implementation of the Kunming-Montreal Global Biodiversity Framework

**Refresh the Nature Inspiration Awards national recognition program to ensure inclusive excellence and to reflect current trends in nature conservation and the twin crises of climate change and biodiversity loss.**

**Results:** The 10<sup>th</sup> annual Nature Inspiration Awards was hosted in-person at the Museum and virtually via the Zoom platform, honouring winners and finalists from across Canada.

**Performance Measures:**

Outcome	Measure	2019-24 Target Range	2023-24 Performance Results	2023-24 Performance Target
Be a known, respected, active and called upon player locally, nationally and globally	Number of roles in national and international collections management, research and visitor experience bodies	30 to 50	29	30
	Number of active external relations partners with national and global reach	5 to 8	20	5
	Number of Museum presentations at conferences and workshops / Audience	30 to 40	48	30
	Views of science-related content on nature.ca (2)	100,000 to 200,000	611,098	50,000
	Open House attendance	2,500 to 3,500	2,283	2,500
	Number of media mentions and stories	1,500 to 2,000	1,502	1,500

## STRATEGIC OBJECTIVE #5:

.....  
Evolve the Museum enterprise model to embrace new technology, data analysis and employee engagement.  
.....

**Outcome:** Be a global leader in sustainable museum enterprise model application and development.

**Context: Fiduciary responsibility and Duty of Care:** To fulfil its mandate, the Museum must find ways to balance investments in mission-based programs and those that generate earned revenue while advancing its greening of operations and environmental stewardship programs.

## SIGNATURE PROJECTS DURING THE YEAR 2023-24:

**Leverage technology platforms including Tessitura: Customer Relationship Management, People Counters: Artificial Intelligence, and Content Management: a refreshed website.**

**Results:** Self-serve ticketing kiosks onsite at the Museum and online timed ticketing continue to provide options for visitors to purchase tickets in advance or onsite on day of arrival. A redesign of nature.ca was completed and content management system developed.

**Continue to develop data analytics approach for Sustainable Museum Enterprise (SME) across all enterprise and corporate services units to ensure we have a financially sustainable business model. Continue post-pandemic recovery initiatives, greening operations, environmental stewardship, and a refreshed visitor experience that grows market share.**

**Results:** The museum has reduced its paper consumption using an online platform for a paperless working environment, online ticketing, invoicing and funds transfer. In the reduction of single-use plastic, our Nature Café serves food in compostable or recyclable containers and plastic straws and water bottles have been eliminated. The museum works with local firms that reuse and recycle materials when exhibitions are dismantled. More than 460 kg of materials were diverted from landfill between 2019 and 2023.

**Evolve the enterprise model toward an earned revenue framework that considers the post-pandemic environment.**

**Results:** The Museum achieved record sales in the Nature Boutique surpassing pre-COVID-19 retail sales. We resumed full service in the Nature Café and had a steady recovery of commercial earned revenue.

**Evolve the talent management framework to accommodate the need for a nimble, adaptable workforce comfortable with change guided by the management succession plan, the Diversity and Inclusion Framework the Accessibility Plan, and the Indigenous Engagement Framework.**

**Results:** In 2023-24, the Museum updated the management succession plan and was able to attract more diverse candidates and secured fully qualified bilingual individuals with strong competencies to fill several key leadership roles. We also increased the representation of Indigenous peoples at the Museum, including the hiring of a full-time permanent Indigenous Botany Collection Technician.

**Rebuild the membership, annual giving and sponsorship programs post-pandemic. Support the activities of the Canadian Museum of Nature Foundation.**

**Results:** 2023-24 saw continued recovery of membership revenues. The Museum’s mission is becoming ever more relevant and will be leveraged as a connection to inspire member conversion to donor support.

## Performance Measures:

Outcome	Measure	2019-24 Target Range	2023-24 Performance Results	2023-24 Performance Target
Be a global leader in sustainable museum enterprise model application and development	Earned revenue as % of total budget	25 to 30%	29%	26%
	Efficiency of facility operations in cost/SM	\$100 to \$178	\$158	\$170
	Advancement revenue as % of earned revenue	14 to 19%	16%	14%
	Number of experience connections per FTE	20,000 to 30,000	20,800	20,000
	Percent of staff engaged in professional development and mission	20 to 30% Industry Standard	46%	80%
	Alignment of the performance management program PMP and succession plans to support the enterprise model and a positive workplace culture	Combined and integrated approach to human resource development and workplace culture	PMP, D&I, wellness, succession, indigenous engagement frameworks activated	PMP, D&I, wellness, succession, indigenous engagement frameworks activated



# FINANCIAL REPORT



# MANAGING OUR FINANCIAL RESOURCES

The Canadian Museum of Nature (the “Museum”) pursues its national mandate as described in the *Museums Act*, within the context of the governance and accountability regime established in Part X of the *Financial Administration Act*. The Museum’s Board of Trustees and management are firmly committed to managing the public and private funds invested in the institution in a transparent, accountable manner, and to optimizing the value of the contribution the Museum makes to Canadians and Canadian society.

The Museum’s mandate is to increase, throughout Canada and internationally, interest in, knowledge of, and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with a special but not exhaustive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

# MANAGEMENT DISCUSSION AND ANALYSIS

## FINANCIAL OVERVIEW

The Museum's mission extends, through public engagement, to inspire people to know, engage with, and care for, nature and a sustainable natural future. The Museum is a leading research and collections facility with demonstrated national and international leadership in bio- and geo-diversity. The need for applying this research and using the collections, as accessed through the national and global networks of knowledge that it supports, will become increasingly important. Canada's heightened role in the global dialogue about the environment and climate change will raise expectations for the national museum of nature to continue to contribute to the body of knowledge about nature's past, present and future based on the evidence of nature collected over time.

A significant factor affecting the market for museum visitation in 2020-21 and 2021-22 was the COVID-19 pandemic. The Museum experienced significant decreases in attendance in both years due to closures, capacity restraints, and visitors' willingness to visit museums. The Museum did not experience pandemic-related closures or capacity restraints during 2022-23 or 2023-24. Although the Museum did not experience closures or capacity restraints during these periods, not all revenue streams had recovered to pre-pandemic levels by March 31, 2024. General visitor attendance exceeded pre-pandemic levels in some months of 2022-23 and 2023-24, resulting in admissions and program fee revenue exceeding pre-pandemic levels. The Museum believes this surge in attendance is due to

visitor demand for activities that had built up during the pandemic but does not anticipate the trend to continue beyond late 2023-24. Some other revenue streams, such as rentals and programming, began to recover to pre-pandemic levels during 2022-23 and 2023-24, however they had not reached pre-pandemic levels by March 31, 2024. The Museum anticipates that these revenue streams will continue to recover in 2024-25 and 2025-26.

During 2022-23, the Museum received \$5.1 million of supplementary funding to address revenue shortfalls resulting from the pandemic. The 2022-23 funding was received in the fourth quarter of 2022-23. No similar funding was received during 2023-24 however, in January 2024, the Museum received \$4.6 million of supplementary funding through Budget 2023 to address gaps between the Museum's operating costs and parliamentary appropriations.

During 2020-21, 2021-22, and 2022-23, the Museum temporarily suspended Nature Nocturne events due to pandemic restrictions. In previous years, these adult-only evenings targeted the key young adult segment to attract new visitors within a new context to be a successful program and a new perspective on the Museum as a place for young adults. Other programming such as Nature Scoop, Nature Tastes, Nature Sleepovers, 3D theatre, and birthday parties were also temporarily suspended during these years. In 2023-24, the Museum restarted Nature Nocturne, and is evaluating the timing and viability of reintroducing other

programming. The Museum continued to generate support in the form of a growing membership base and membership renewals in 2023-24, ending the year with 4,855 members, an increase of 17% from 4,154 members at the end of 2022-23. Furthermore, the Museum continued its revenue generating initiative from collections storage and management service fees and facility leasing fees to fund strategic investments in the *Centre for Arctic Knowledge & Exploration* and the *Beaty Centre for Species Discovery & Change*.

In 2024-25, the Museum will continue to enhance its understanding of its audience in order to ensure public offers are strategically developed for maximum return while deepening engagement and increasing visitor loyalty. The Museum will also continue to align its commercial offerings within the Museum's mission and mandate and focus initiatives to increase revenue from ancillary operations. The Museum continuously reviews its programming, its means of delivery and its supporting activities to ensure they remain relevant to Canadians.

In 2024-25, the Museum will focus on generating new knowledge about biodiversity and geodiversity, developing, curating, and mobilizing the national natural history collection, sharing scientific knowledge through outreach and digital initiatives, contributing to the training of highly qualified personnel, updating galleries and exhibitions, enhancing the visitor experience, and launching its new five-year strategic plan. It will also work towards enhancing governance, risk management and compliance practices to support all initiatives and activities. Further, it will work towards identifying measures to address the growing non-discretionary operational costs faced by the organization.

2024-25 visitor experience and engagement activities include the Bug Adventure temporary exhibit which launched on March 16 and will continue until October 14, 2024, season 11 of Nature Nocturne, and Ocean Week Canada at the Museum in partnership with the Canadian Ocean Literacy Coalition. In addition to these initiatives, the museum will continue to focus on building a pipeline of annual, sponsorship and major gift prospects and donors including support from individual, corporate and foundation donors. Funds raised through the Museum's advancement activities fund both operations and special projects such as galleries, fieldwork, scientific equipment and landscaping.

Achieving financial sustainability has been, and will continue to be, one of the main priorities of the Museum. The Museum has in place a number of strategies designed to manage both known and anticipated pressures. An enterprise risk management approach that aims to identify, assess and mitigate potential risk is being used to manage these strategies and pressures in support of the vision to be a national institution providing maximum value and service to the public. Addressing the financial pressures related to its ongoing operations and to maintaining the two facilities under its stewardship remains the most critical issue facing the Museum. The Museum is vulnerable to the financial and operational impacts of inflation, labour costs, and supply chain disruptions and limitations, particularly as the Museum continues its post-pandemic recovery. In order to maintain current operating levels and comply with regulatory requirements in the future, additional appropriations and external funding will be required.

# FINANCIAL PERFORMANCE

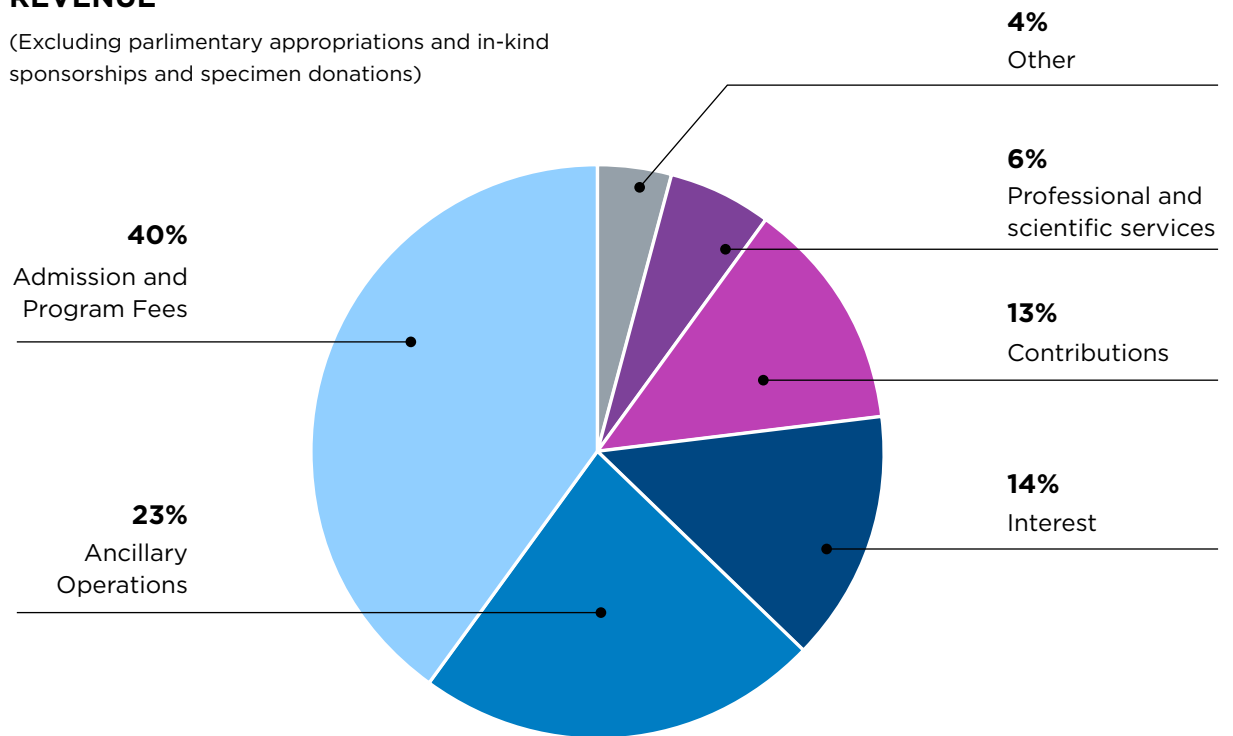
## REVENUE AND PARLIAMENTARY APPROPRIATIONS

Revenue and parliamentary appropriations increased by \$2.1 million (4%) to \$52.9 million in 2023-24 from \$50.8 million in 2022- 23, with parliamentary appropriations representing 73% of the total in the 2023-24, compared to 78% in 2022-23.

Parliamentary appropriations as a percentage of total revenue decreased in 2023-24 from 2022-23 due to the continued recovery of the Museum’s revenue-generating activities and higher interest income earned during 2023-24. The increase in revenue and parliamentary appropriations between the years is due to strong visitor attendance which exceeded pre-pandemic levels in some months, and the continued recovery of the Museum’s other earned revenues streams such as rentals and programs to pre- pandemic levels.

### REVENUE

(Excluding parliamentary appropriations and in-kind sponsorships and specimen donations)



## **PARLIAMENTARY APPROPRIATIONS**

On an accrual basis, parliamentary appropriations decreased by \$1.1 million (2.9%) to \$38.7 million in 2023-24 from \$39.8 million in 2022-23. The decrease was primarily due to differences in the timing and amount of capital asset acquisitions in each year.

## **ADMISSION AND PROGRAM FEES**

Revenue generated from admission and program fees in 2023-24 was \$5.7 million, an increase of \$0.8 million (14%) compared to \$4.9 million earned in 2022-23. General admission visitation totalled 497,733 for 2023-24, compared to 430,279 in 2022-23.

General visitor attendance exceeded pre-pandemic levels in some months of 2022-23 and 2023-24, resulting in revenue generated from admissions exceeding pre-pandemic levels. The Museum believes this surge in attendance is due to visitor demand for activities that had built up during the pandemic but does not anticipate the trend to continue beyond 2023-24.

Following the COVID-19 pandemic, 2022-23 programs including Nature Nocturne evenings, cafeteria operations, sleepovers and birthday parties remained shut down, with no revenues generated. Nature Nocturne events resumed in 2023-24, with a total of four events held during the year. The Museum currently plans for the return of birthday parties and other programming subsequent to 2023-24 as the Museum rebuilds its internal support structures and as public interest in and demand for events continue to recover.

## **ANCILLARY OPERATIONS**

Revenue associated with ancillary operations includes rentals of its VMMB and NHC facilities, boutique sales, cafeteria operations, parking, and collection services. Revenue from ancillary operations was \$3.3 million in 2023-24, an increase of \$0.4 million (14%) from \$2.9 million in 2022-23. The increase was primarily due to higher VMMB rental activity, and increased activity in the boutique and parking driven by higher visitor attendance during 2023-24. VMMB rental activity continued to recover during 2022-23 but has not yet reached pre-pandemic levels. Revenue from cafeteria leases also contributed to the increase in ancillary operations revenue, as the cafeteria transitioned from offering limited menu items in late 2022-23 to being fully operational by the end of the third quarter of 2023-24.



## **INTEREST**

Interest revenue generated from cash deposits increased by \$1.1 million (110%) to \$2.1 million for 2023-24, compared to \$1.0 million for 2022-23. The increased interest revenue between 2022-23 and 2023-24 was due to significantly higher interest rates and higher average cash balances between the years.

## **CONTRIBUTIONS**

Contributions recognized as revenue vary from year to year based upon the resources required to fund research, collections and public education programs including installing new permanent galleries. On an accrual basis, contributions including donations, sponsorships, in-kind sponsorships and specimen donations were \$1.8 million in 2023-24, an increase of \$0.5 million (38%) from \$1.3 million in 2022-23.

## **PROFESSIONAL AND SCIENTIFIC SERVICES**

Professional and scientific services include revenue earned from funding received for specific research and operational projects. Funding received for externally specified purposes is recognized as revenue as related expenses are incurred. Professional and scientific services increased by \$0.1 million (14%) to \$0.8 million in 2023-24, compared to \$0.7 million in 2022-23. Professional and scientific services revenue may fluctuate significantly between periods depending on projects that have received funding, and the timing and scope of projects.

## **OTHER**

Other revenue includes revenue generated from travelling exhibitions, royalties, and non-routine activities. Other revenue increased by \$0.5 million to \$0.6 million in 2023-24, compared to \$0.1 million in 2022-23. The higher other revenue in 2023-24 was primarily due to travelling exhibit revenue for the Museum's Planet Ice exhibit. The exhibit did not travel during 2022-23.

## EXPENSES

Expenses increased by \$6.6 million (16%) to \$48.9 million in 2023-24, compared to \$42.3 million in 2022-23.

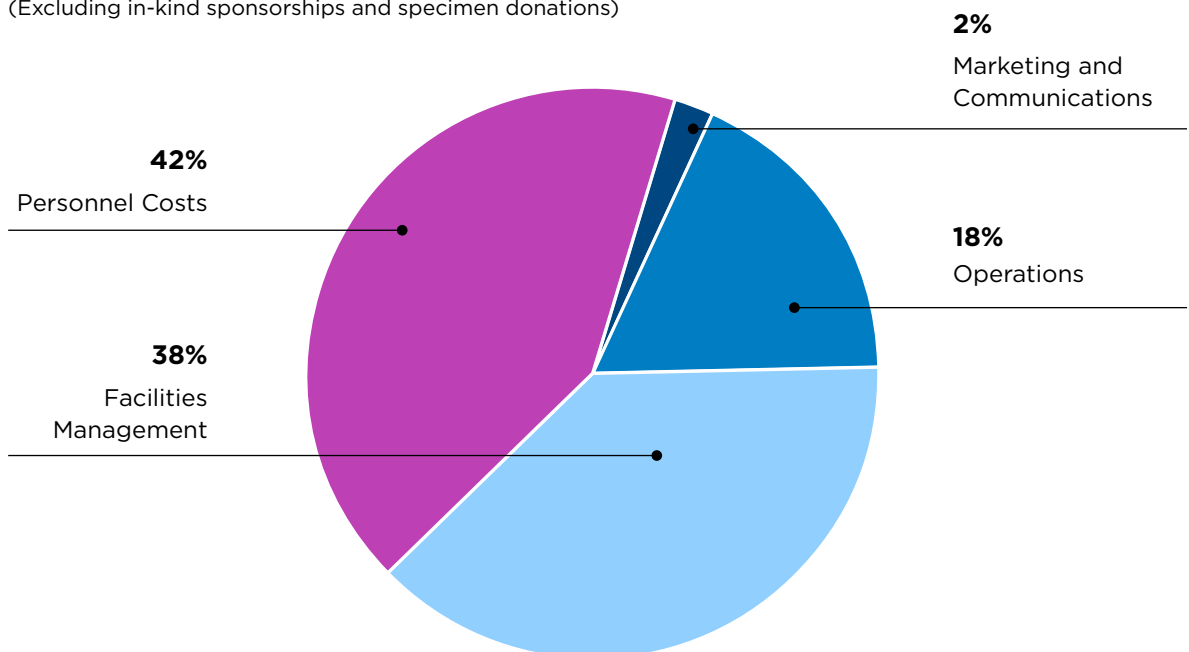
Increased costs in 2023-24 were mainly due to additional staff costs to support higher attendance and rental activities, cost of goods sold associated with higher boutique sales, costs associated with the Under the Canopy and Bug Adventure temporary exhibits, and increased marketing activities. Increases in most experience and engagement expenses were correlated with increases to revenue-generating activities such as admission, rentals, travelling exhibitions and boutique sales.

## EXPERIENCE AND ENGAGEMENT

Experience and engagement increased by \$2.5 million (25%) to \$12.4 million in 2023-24 from \$9.9 million in 2022-23. The increase was mainly due to additional staff costs to support higher attendance and rental activities, increased cost of goods sold associated with higher boutique sales, and temporary exhibit and marketing costs. Increases in most experience and engagement expenses are correlated with increases to revenue-generating activities such as admission, rentals, travelling exhibitions and boutique sales.

### EXPENSES

(Excluding in-kind sponsorships and specimen donations)





### **COLLECTIONS CARE AND ACCESS**

Collections care and access increased by \$0.9 million (27%) to \$4.2 million in 2023-24, compared to \$3.3 million in 2022-23. The higher expenses in the current periods were primarily related to additional staff costs associated with externally funded projects.

### **RESEARCH AND DISCOVERY**

Research and discovery increased by \$1.1 million (21%) to \$6.3 million in 2023-24, compared to \$5.2 million in 2022-23. The higher expenses in the current year were primarily related to additional staff costs associated with externally funded projects.

### **CORPORATE SERVICES**

Corporate services increased by \$1.6 million (31%) from \$5.2 million in 2022-23 to \$6.8 million 2023-24. The increased costs between the years were due to higher personnel costs and higher base costs from external service providers.

### **FACILITIES**

Expenses related to the Museum's facilities increased by \$0.6 million (3%) from \$18.7 million in 2022-23 to \$19.3 million in 2023-24. The higher costs were primarily attributable to an increase in security costs in 2023-24. Security costs have increased due to inflationary pressures and greater need in 2023-24 as Museum operations and activities expanded or were reintroduced, such as Nature Nocturne.

## **NET RESULTS OF OPERATIONS**

The net results of operations for 2023-24 generated a surplus of \$4.0 million. The surplus was mostly attributable to the receipt of \$4.6 million of Budget 2023 funding in the fourth quarter of 2023-24 which was not fully utilized by the end of the year, and earned revenues such as interest revenue and revenues generated from admissions and program fees and ancillary operations due to visitor attendance recovering to, and in some months exceeding, pre-pandemic levels, partially offset by operating expenses incurred during the year. In the prior year, net results of operations generated a surplus of \$8.5 million, which was primarily attributable to \$5.1 million of COVID-19 related funding and earned revenues generated during that year.

## **FINANCIAL SITUATION**

### **ASSETS**

Cash increased by \$5.1 million (15%) to \$39.0 million at March 31, 2024, from \$33.9 million at March 31, 2023. The increase was mainly due to the timing of receipt of \$4.6 million of Budget 2023 funding in the fourth quarter of 2023-24 that was not fully utilized by the end of the year, and interest revenue generated during the year.

Capital assets decreased by \$7.4 million (5%) to \$143.8 million at March 31, 2024, compared to \$151.2 million at March 31, 2023, primarily due to amortization expense of \$8.5 million, partially offset by capital asset additions made during the year.

### **LIABILITIES**

Deferred revenues, contributions, parliamentary appropriations and capital funding increased by \$0.9 million (24%) to \$4.6 million at March 31, 2024 from \$3.7 million at March 31, 2023. The increase was mainly attributable to \$4.3 million of restricted contributions, revenues, and appropriations received during the year, partially offset by \$3.4 million of deferred revenue recognized for the provision of goods and services during the year.



Deferred capital funding decreased by \$6.2 million (4%) to \$136.0 million at March 31, 2024 from \$142.2 million at March 31, 2023 due to \$7.5 million of deferred capital funding recognized as revenue, partially offset by the acquisition of \$1.4 million of capital assets during the year. Deferred capital funding is recognized as revenue at the same pace as the amortization of the corresponding capital assets.

## NET ASSETS

Unrestricted net assets of \$31.5 million as at March 31, 2024 were generated from a cumulative operating surplus and positive net results of operations for the year ended March 31, 2024 of \$4.0 million, which were partially offset by \$0.4 million of net change to investment in capital assets.

Investment in capital assets decreased by \$0.4 million during the year to \$11.5 million as at March 31, 2024. Investment in capital assets is comprised of acquisitions, amortization, and dispositions of capital assets, lease payments, and accretion and changes in estimates impacting asset retirement obligations. Investment in capital assets is impacted by the accounting treatment of the Museum's Natural Heritage Campus located in Gatineau, Quebec, which is recorded in the Statement of Financial Position as an obligation under capital lease. Due to the higher interest at the start of the lease, it had a negative impact on the Museum's net assets for many years. As the interest component of the lease has continued to decrease, the deficit related to this accounting treatment began to reverse in 2019-20 and will continue to do so until it is fully eliminated by the end of the lease term in 2031. The accounting treatment of the lease does not impact the Museum's cash flow or financial stability in any way.



# MANAGEMENT’S RESPONSIBILITY FOR FINANCIAL REPORTING

Management is responsible for establishing and maintaining a system of books, records, internal controls and management practices to provide reasonable assurance that: reliable financial information is produced; the assets of the Corporation are safeguarded and controlled; the transactions of the Corporation are in accordance with the relevant legislation, regulations and by-laws of the Corporation; the resources of the Corporation are managed efficiently and economically; and, the operations of the Corporation are carried out effectively.

Management is also responsible for the integrity and objectivity of the financial statements of the Corporation. The accompanying financial statements were prepared in accordance with Public Sector Accounting Standards. The financial information contained elsewhere in this annual report is consistent with that in the financial statements.

The Board of Trustees is responsible for ensuring that Management fulfils its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit and Finance Committee, which includes a majority of members who are not officers of the Corporation. The Committee meets from time to time with Management, the Corporation’s internal auditors and the Office of the Auditor General of Canada to review the manner in which these groups are performing their responsibilities and to discuss auditing, internal controls, and other relevant financial matters. The Board of Trustees has reviewed and approved the financial statements following the audit of the Office of the Auditor General of Canada.

The financial statements have been audited by the Auditor General of Canada. The report offers an independent opinion on the financial statements to the Minister of Canadian Heritage.



**Danika Goosney**  
President and Chief  
Executive Officer



**Lisa Brasic, CPA, CA**  
Chief Financial Officer

Ottawa, Canada  
June 27, 2024



## INDEPENDENT AUDITOR'S REPORT

To the Minister of Canadian Heritage

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the Canadian Museum of Nature (the Corporation), which comprise the statement of financial position as at 31 March 2024, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at 31 March 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### *Basis for Opinion*

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

#### *Other Information*

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

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

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

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

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

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

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the



financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

### **Report on Compliance with Specified Authorities**

#### *Opinion*

In conjunction with the audit of the financial statements, we have audited transactions of the Canadian Museum of Nature coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are Part X of the *Financial Administration Act* and regulations, the *Museums Act* and regulations, the by-laws of the Canadian Museum of Nature, and the directive issued pursuant to section 89 of the *Financial Administration Act*.

In our opinion, the transactions of the Canadian Museum of Nature that came to our notice during the audit of the financial statements have complied, in all material respects, with the specified authorities referred to above. Further, as required by the *Financial Administration Act*, we report that, in our opinion, the accounting principles in Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding year.

#### *Responsibilities of Management for Compliance with Specified Authorities*

Management is responsible for the Canadian Museum of Nature's compliance with the specified authorities named above, and for such internal control as management determines is necessary to enable the Canadian Museum of Nature to comply with the specified authorities.

*Auditor's Responsibilities for the Audit of Compliance with Specified Authorities*

Our audit responsibilities include planning and performing procedures to provide an audit opinion and reporting on whether the transactions coming to our notice during the audit of the financial statements are in compliance with the specified authorities referred to above.



Mathieu Le Sage, CPA  
Principal  
for the Auditor General of Canada

Ottawa, Canada  
27 June 2024

# FINANCIAL STATEMENTS

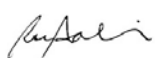
## STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

<i>(in thousands of dollars)</i>	<b>2024</b>	<b>2023</b>
<b>Assets</b>		
Current		
Cash (Note 4)	38,998	33,864
Restricted cash (Note 4)	2,465	735
Accounts receivable		
Trade	629	321
Government departments and agencies (Note 5)	195	245
Inventories	221	189
Prepaid expenses	935	1,144
	43,443	36,516
Collections (Note 6)	1	1
Prepaid expenses	114	608
Employee advances (Note 7)	297	357
Restricted investments (Note 8)	1,059	1,196
Investments (Note 8)	950	940
Capital assets (Note 9)	143,840	151,158
	<b>189,704</b>	<b>190,776</b>
<b>Liabilities</b>		
Current		
Accounts payable and accrued liabilities		
Trade and other	6,665	5,009
Government departments and agencies (Note 5)	320	236
Obligation under capital lease (Note 10)	1,745	1,581
Deferred revenues, contributions, parliamentary appropriations, and capital funding (Note 11)	4,643	3,727
	13,373	10,553
Obligation under capital lease (Note 10)	16,713	18,459
Deferred capital funding (Note 11)	136,042	142,179
Asset retirement obligation (Note 12)	845	845
Employee future benefits (Note 13)	2,784	2,824
	<b>169,757</b>	<b>174,860</b>
<b>Net assets</b>		
Unrestricted	31,452	27,822
Investment in capital assets (Note 14)	(11,505)	(11,906)
	<b>19,947</b>	<b>15,916</b>
	<b>189,704</b>	<b>190,776</b>

The accompanying notes form an integral part of the financial statements.

Approved by the Board of Trustees:

Recommended by Management:



**Karen Dodds**  
Chair of the Board of  
Trustees

**Ron Calderoni, CPA**  
Chair of the Audit and  
Finance Committee

**Danika Goosney**  
President and Chief  
Executive Officer

**Lisa Brasic, CPA, CA**  
Chief Financial Officer

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

<i>(in thousands of dollars)</i>	<b>2024</b>	<b>2023</b>
<b>Revenue (Note 15)</b>		
Admission and program fees	5,652	4,944
Ancillary operations	3,344	2,926
Interest	2,072	1,024
Contributions	1,794	1,339
Professional and scientific services	832	681
Other	573	86
	<b>14,267</b>	<b>11,000</b>
<b>Expenses (Note 16)</b>		
Experience and engagement	12,381	9,885
Collections care and access	4,163	3,284
Research and discovery	6,270	5,189
Corporate services	6,820	5,239
Facilities	19,276	18,743
	<b>48,910</b>	<b>42,340</b>
<b>Net result of operations before parliamentary appropriations</b>	<b>(34,643)</b>	<b>(31,340)</b>
Parliamentary appropriations (Note 17)	38,674	39,831
<b>Net result of operations</b>	<b>4,031</b>	<b>8,491</b>

The accompanying notes form an integral part of the financial statements.

## STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED MARCH 31

<i>(in thousands of dollars)</i>	<b>Unrestricted</b>	<b>Invested in capital assets (Note 14)</b>	<b>2024</b>	<b>2023</b>
Net assets, beginning of year	27,822	(11,906)	15,916	7,425
Net result of operations	4,031	-	4,031	8,491
Net change in investment in capital assets	(401)	401	-	-
<b>Net assets, end of year</b>	<b>31,452</b>	<b>(11,505)</b>	<b>19,947</b>	<b>15,916</b>

The accompanying notes form an integral part of the financial statements.

A statement of remeasurement gains and losses has been excluded as there were no remeasurement gains or losses in 2022-23 and 2023-24.



## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31

<i>(in thousands of dollars)</i>	<b>2024</b>	<b>2023</b>
<b>Operating activities</b>		
Cash receipts - customers and donors	12,414	9,077
Cash receipts - parliamentary appropriations	32,353	34,070
Cash disbursements - employees	(17,983)	(15,518)
Cash disbursements - suppliers	(17,173)	(15,264)
Interest received	1,998	1,001
Interest paid	(1,919)	(2,068)
<b>Cash provided by operating activities</b>	<b>9,690</b>	<b>11,298</b>
<b>Capital activities</b>		
Acquisition of capital assets	(1,262)	(1,511)
Disposition of capital assets	-	6
<b>Cash used in capital activities</b>	<b>(1,262)</b>	<b>(1,505)</b>
<b>Financing activities</b>		
Obligation under capital lease	(1,582)	(1,432)
<b>Cash used in financing activities</b>	<b>(1,582)</b>	<b>(1,432)</b>
<b>Increase in cash and restricted cash</b>	<b>6,846</b>	<b>8,361</b>
Cash, beginning of year	33,864	25,731
Restricted cash, beginning of year	753	525
<b>Cash and restricted cash, end of year</b>	<b>41,463</b>	<b>34,617</b>
Cash, end of year	38,998	33,864
Restricted cash, end of year	2,465	753
<b>Cash and restricted cash, end of year</b>	<b>41,463</b>	<b>34,617</b>

The accompanying notes form an integral part of the financial statements.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### 1. Authority and Mission

The Canadian Museum of Nature (the “Corporation”) was established by the *Museums Act* on July 1, 1990. It is an agent Crown corporation named in Part I of Schedule III of the *Financial Administration Act* (FAA) and is not subject to the provisions of the *Income Tax Act*. The Corporation is classified as a government not-for-profit organization (GNPO).

The Corporation’s mission is to increase, throughout Canada and internationally, interest in, knowledge of and appreciation and respect for the natural world by establishing, maintaining and developing for research and posterity a collection of natural history objects, with special but not exclusive reference to Canada, and by demonstrating the natural world, the knowledge derived from it and the understanding it represents.

Brief descriptions of the Corporation’s activities are as follows:

#### EXPERIENCE AND ENGAGEMENT

The Corporation creates, disseminates, and inspires engagement with the public through high-quality immersive experiences in its permanent galleries and exhibitions, digital dialogue, programming, revenue generating activities including admissions, rentals, and contributions, audience research and partnerships, to foster an understanding of, and respect for, nature and inspire philanthropic support. Expenses attributed to these activities are primarily personnel costs, exhibition costs, and marketing and advancement costs.

#### COLLECTIONS CARE AND ACCESS

The Corporation acquires, develops, preserves, and makes accessible collections of natural history specimens, objects, images, and information to meet the growing needs of the public and private sectors for research, education, and informed

decision-making about the natural world and how it is changing. The collection comprises biodiversity and geodiversity specimens including genomic samples, library and archives collections, and art, photo, and historical materials collections. This national collection is a significant part of Canada’s scientific and cultural resources and enables global research and discovery. Expenses attributed to collection activities are primarily personnel costs, collections care, preservation, and development costs, and collections digitization costs, including digitization equipment and information technology infrastructure. Revenue is generated primarily through external grants, sponsorships, partnerships and donations.

#### RESEARCH AND DISCOVERY

The Corporation is a recognized collections-based science leader that advances knowledge and understanding about biodiversity, geodiversity and the Arctic through research and discovery and that develops and maintains networks and linkages with Canadian and international science communities. The Corporation’s research informs our understanding of Earth’s mineral diversity, the global biodiversity crisis, and the impacts of climate change and other change drivers on the natural world. Expenses attributed to these activities are primarily personnel costs, costs associated with field and laboratory-based research, and publishing costs. Revenue is generated primarily through external grants, sponsorships, partnerships and donations.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### CORPORATE SERVICES

The Corporation develops and implements policies, processes and an accountability structure to oversee the fulfillment of its mandate, including governance, strategic direction, corporate services, monitoring of corporate performance, and reporting to Parliament. Corporate services functions support all divisions of the Corporation. Functions include human resources, finance, information technology, internal and external reporting, compliance, risk management, strategic affairs, and governance. Expenses attributed to these activities are primarily personnel costs.

### FACILITIES

The Corporation provides secure and functional facilities that meet all safety and building code requirements. These facilities are the Victoria Memorial Museum Building (“VMMB”) located in Ottawa, Ontario, and the Natural Heritage Campus (“NHC”) located in Gatineau, Quebec. Expenses attributed to these activities are primarily personnel costs, and costs associated with maintaining, cleaning, securing, heating, cooling, and otherwise operating the facilities.

On July 16, 2015, the Corporation was directed by the Governor General in Council (P.C. 2015-1105) pursuant to Section 89 of the FAA to align its travel, hospitality, conference and event expenditure policies, guidelines and practices with Treasury Board policies, directives and related instruments on travel, hospitality, conference and event expenditures in a manner that is consistent with its legal obligations, and to report on the implementation of this directive in the Corporation’s Corporate Plan. Since February 2017, the Corporation has complied with this directive

and has aligned its policies and practices to the Treasury Board policies, directives and related instruments for travel, conference, hospitality and event expenditures.

## 2. Significant Accounting Policies

### A) BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian Public Sector Accounting Standards (“PSAS”). The Corporation has elected to apply the Section 4200 series for government not-for-profit organizations, and the deferral method of accounting for contributions, in addition to the following significant accounting policies:

### B) FINANCIAL INSTRUMENTS

The Corporation’s financial assets and liabilities are measured at cost or amortized cost. Financial assets include restricted and unrestricted cash, restricted and unrestricted investments, and accounts receivable, while financial liabilities include accounts payable and accrued liabilities.

Financial instruments are assessed annually for impairment at the date of the year-end financial statements. Any impairment losses resulting from these assessments are reported in the Statement of Operations. Accounts receivable are reported net of any provision for impairment or inability to collect. Accounts payable and accrued liabilities are derecognized only when the underlying liability has been extinguished.

Transaction costs are added to the carrying value of financial instruments at the time they are initially recognized.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### C) CASH AND RESTRICTED CASH

Cash, both restricted and unrestricted, consist of deposits with a financial institution that can be withdrawn without prior notice or penalty. Restricted cash reflects the unused portion of deferred contributions received from individuals and corporate entities for a specified purpose.

### D) INVENTORIES

Inventory for resale is valued at the lower of cost and net realizable value, where cost is determined by using the weighted average cost method and net realizable value is based on retail price.

### E) COLLECTIONS

The Corporation holds and preserves an invaluable collection of natural history specimens for the benefit of Canadians, present and future. The Corporation divides the collection into the following four discipline-related groups:

- Earth Sciences, consisting of minerals, rocks, gems and fossils,
- Vertebrates, consisting of mammals, birds, fish, amphibians, and reptiles,
- Invertebrates, consisting of mollusks, insects, crustaceans, parasites and annelids, and
- Botany, consisting of algae, vascular plants, bryophytes and lichens

The collections are shown at a nominal value of \$1.0 thousand in the Statement of Financial Position due to practical difficulties in determining a meaningful fair market value for these assets. The costs of specimens purchased for the collections are recorded as an expense in the Statement of Operations in the year of their acquisition.

### F) INVESTMENTS AND RESTRICTED INVESTMENTS

Investments within the Ottawa Community Foundation (“OCF”) and established as a 10-year term fund are recorded at amortized cost in the Statement of Financial Position. Investments are measured at amortized cost using the effective interest rate method through the Statement of Operations.

Restricted Investments within the OCF and established as a spend-down fund are recorded at amortized cost in the Statement of Financial Position. Spend-down amounts and investment income distributed from the fund for the purchase of depreciable capital assets are recorded as deferred revenues in the Statement of Financial Position.

Service fees charged by the OCF for the management of the fund are recorded as expenses in the Statement of Operations in the year incurred.

### G) CAPITAL ASSETS

Land and buildings owned by the Government of Canada and under the control of the Corporation are recorded at their estimated historical cost for land and their estimated historical cost less accumulated amortization for buildings. The historical net costs of the building have been credited to deferred contributions for the amortization of capital assets, and the estimated historical cost of the land has been credited to net assets.

Leasehold improvements are amortized over the lesser of the remaining lease term or estimated future life. Properties under capital lease are recorded at the present value of the minimum principal payments at the inception of the lease and are amortized by their annual principal payments, to

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

associate the asset to the matching liability, which is most reflective of the expiration of the economic benefit.

Amounts included in capital projects in progress are transferred to the appropriate capital asset classification upon completion and are amortized accordingly. All other capital assets are recorded at cost and are amortized over their estimated useful life, using the straight-line method. Useful lives are as follows:

Capital Asset	Useful life (Years)
Victoria Memorial Museum Building	40
Property under capital lease	35
Permanent exhibitions	5 to 15
Leasehold improvements	Shorter of 5 years or lease term
Building improvements	5 to 25
Equipment and furnishings	5 to 20
Collection cabinets and compactors	35
Website	5
Computer equipment	3 to 5

When conditions indicate that a capital asset is no longer able to contribute to the Corporation's ability to provide goods or services, the capital asset is written down to its residual value, if any, and the resulting impairment loss is recognized as an expense in the Statement of Operations. When the value of future economic benefits associated with the capital asset is less than the net book value of the capital asset, the capital asset is written down to its residual value, if any, and the resulting impairment loss is recognized as an expense in the Statement of Operations.

Management is required to estimate the expected useful lives of capital assets. In determining the expected useful lives of these assets, Management takes into account past experience, industry trends

and specific factors such as changing technologies and expectations for the in-service period of these assets. The appropriateness of useful lives of these assets and depreciation method are assessed annually, with the effect of any changes in estimates accounted for on a prospective basis.

### H) ASSET RETIREMENT OBLIGATIONS

The Corporation recognizes asset retirement obligations associated with the Corporation's capital assets. The Corporation has asset retirement obligations associated with certain of its operating equipment, including chillers, diesel reservoirs, piping, and freezers, as well as remaining asbestos in the Victoria Memorial Museum Building. Asset retirement obligations are recognized when, as of the financial reporting date, there is a legal obligation to incur retirement costs in relation to a capital asset that are the result of a past transaction or event that has occurred, where it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

To determine the asset retirement obligation, the best estimate of the expenditures required to settle the present obligation at the statement of financial position date is recorded on a discounted basis using the risk-free interest rate at each reporting date. The value of the asset retirement obligation is added to the capital asset class of the underlying asset and is depreciated on a straight-line basis over the remaining useful life of the underlying asset. The asset retirement obligation is accreted over time and recognized as an expense in the statement of operations. The asset retirement obligation is revalued at the end of each reporting period for changes in estimates. Changes in the future cash flow estimates resulting from revisions to the estimated timing or amount of undiscounted



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

cash flows or the discount rate are recognized as increases or decreases to the asset retirement obligation and associated asset retirement cost included in capital assets in the year they become known. Actual asset retirement obligation expenditures up to the recorded liability at the time are charged against the obligation as the costs are incurred.

Expenditures required to settle the Corporation's asset retirement obligations include, but are not limited to, costs required to decommission or dismantle a tangible capital asset that was acquired, constructed, or developed, to remediate contamination of a tangible capital asset created by its normal use, post-retirement activities such as monitoring, and to construct other tangible capital assets to perform post-retirement activities.

### 1) EMPLOYEE FUTURE BENEFITS

#### i) Pension benefits

Eligible employees of the Corporation are covered by the public service pension plan (the "Plan"), a contributory defined benefit plan established through legislation and sponsored by the Government of Canada. Contributions are required by both the employees and the Corporation to cover current service costs. Pursuant to legislation currently in place, the Corporation has no legal or constructive obligation to pay further contributions with respect to any past service or funding deficiencies of the Plan. Consequently, contributions are recognized as an expense in the year when employees have rendered service and represent the total pension obligation of the Corporation.

#### ii) Severance and sick leave benefits

Employees were entitled to severance benefits up to March 31, 2012, as provided for under labour contracts and conditions of employment.

The severance benefit obligation for employees who retire or resign, that accrued up to March 31, 2012, and remains unpaid, is measured using the projected benefit method. The actuarial gains (losses) are recognized on a systematic basis over the expected average remaining service life of the related employee group.

Other termination benefits are recognized in the period when the event that obligates the Corporation occurs.

The Corporation provides sick leave benefits for employees that accumulate but do not vest. The Corporation recognizes a liability and an expense for sick leave in the period in which employees render services in return for the benefits.

The cost of the accrued severance obligation is actuarially determined using the projected benefit method prorated on service and management's best estimates of future costs. The cost of the accrued sick leave obligation is actuarially determined using the Last-in-First-Out method and management's best estimates of future costs. Such estimates include inflation rates, discount rates, employee demographics and, for sick leave benefits, sick leave usage of active employees. Actuarial gains (losses) on the accrued benefit obligation arise from differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. Actuarial gains (losses) are recognized on a systematic basis over the remaining service life of active employees covered by these benefits.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### J) REVENUE RECOGNITION

#### i) Admission and program fees, ancillary operations and other revenues

##### Admission and program fees

Admission and program fees include general admission, temporary exhibition admission, programming, and memberships. Revenues from admission and program fees are recognized when an arrangement exists, the price is fixed and determinable and payment has been collected in the case of admissions, or collection is reasonably assured for program fees that were not paid in advance of program delivery, and the Museum has granted access to view general exhibits, or temporary exhibits, or the delivered guided tours, workshops, or other specified programming.

For memberships, the Museum's performance obligations include providing unlimited access to the Museum during public operating hours and providing specified discounts on Museum goods and services. Memberships have a one-year term and are purchased by customers in advance. Membership purchases are recognized as deferred revenue when purchased, then recognized as revenue on a monthly basis over the one-year term.

##### Ancillary operations

Significant ancillary operations include boutique sales, parking, and VMMB facility rentals. Boutique revenues are generated from sales of merchandise at the Museum's Nature Boutique. The Museum's performance obligations are achieved when possession of purchased goods is transferred to the payor. Revenue is recognized at the time of sale.

For parking, the Corporation's performance obligations are satisfied when the payor is granted access to the Museum's parking lots at the VMMB. Parking is offered on a daily and monthly basis. For daily parking, revenue is recognized when the visitor leaves the Museum's parking lot. For monthly parking, parking is paid for and recognized in the same month. Monthly parking is unlimited and not tied to the frequency of use.

The Museum offers several spaces at the VMMB for rental by external parties for weddings, conferences, and other events. In addition to use of the physical space, the Museum also offers services such as audio-visual at the payor's discretion. The Museum's performance obligations are satisfied when access is provided to the Museum's facilities on the date of the event, and any contracted services are provided. Revenue is recognized when the event takes place. Payments received in advance are recognized as deferred revenue until the event takes place.

##### Other revenues

Other revenues consist primarily of temporary rentals of the Corporation's exhibits ("exhibit loans") for display at customer facilities. The Corporation's performance obligations related to exhibit loans include the delivery and permitted use of temporary exhibit structures, materials and collections items. When payments are received in advance of the exhibit loan or prior to the completion of the loan, any unearned portion is recorded as deferred revenue. Exhibit loan revenue is recognized equally over the term of the loan.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### ii) Contributions

Contributions consist of cash contributions, sponsorships, specimen and in-kind donations.

#### Cash contributions

Contributions are comprised of donations received from individuals, foundations and corporations, and donations of specimens. The Corporation applies the deferral method to recognize its contributions as applicable for not-for-profit organizations.

Unrestricted contributions are recognized as revenue in the Statement of Operations when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions are recorded as deferred revenue until the related expenses are incurred, at which time revenue is recognized.

Contributions that are externally restricted for the purchase of depreciable capital assets are deferred in the Statement of Financial Position when funds are received. When the depreciable capital assets are purchased, the portion of the contribution used for acquisition of these capital assets is then reclassified as deferred capital funding in the Statement of Financial Position and recognized as revenue in the Statement of Operations on the same basis as the amortization of the corresponding capital assets.

Investment income related to restricted contributions is first recorded in the Statement of Financial Position as deferred revenues and then recognized as revenue in the Statement of Operations in the fiscal year in which the related expenses are incurred.

### Sponsorships

Sponsorships are comprised of cash or in-kind support received from individuals, foundations and corporations for specific programs or initiatives. Sponsorships are accounted for as exchange transactions. Sponsorships are recorded as deferred revenue until the Corporation's performance obligations are met, at which time revenue is recognized.

Performance obligations associated with sponsorships may include provision of marketing, use of designated space at Museum facilities during specified events, naming rights, admission to specific events, or other non-cash consideration.

#### Specimen and in-kind donations

Donations of specimens are recorded as in-kind contributions using the fair value at the date of the contribution when the fair value of the donation has been determined through a professional appraisal. If an appraisal value cannot be determined, no value is assigned to the specimen donation and no transaction is recognized for financial reporting purposes. For in-kind donations, including sponsorships, the transaction price is considered to be the fair value of goods or services received.

### iii) Professional and scientific services

Professional and scientific services include externally restricted funding received for specific research, scientific, or other professional projects. When externally restricted project funding is received in advance of a project, it is recorded as deferred revenue. When expenses are incurred to progress or complete the projects in accordance with terms specified in the related funding agreement, an equal amount of deferred revenue is recognized as professional and scientific services revenue.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### iv) Parliamentary appropriations

Parliamentary appropriations are recognized as revenue when the payments are authorized and all eligibility criteria have been met, except when there is a stipulation that gives rise to an obligation that meets the definition of a liability. In that case, the funding is recorded as deferred revenue and recognized as revenue in the year in which the related expenses are recognized. As such, appropriations for the purchase of capital assets are recorded as deferred revenue and recognized as revenue on the same basis as the amortization of the capital assets acquired.

### v) Interest income

Interest on cash and unrestricted investments is recognized as revenue in the year it is earned. Interest earned from externally restricted investments is recorded as deferred revenue and recognized as revenue in the year in which the related expenses are recognized, including on the same basis as amortization for those related to the purchase of capital assets.

### vi) Investments and Restricted investments

Investment income distributed from the 10-year term fund is recognized as revenue in the Statement of Operations. Spend-down amounts and investment income distributed from the fund for the purchase of depreciable capital assets are recorded as deferred revenues in the Statement of Financial Position. When the depreciable capital assets are purchased, the portion of the revenues used for acquisition of these capital assets is then reclassified as deferred capital funding in the Statement of Financial Position and recognized as revenue in the

Statement of Operations on the same basis as the amortization of the corresponding capital assets. Spend-down amounts and investment income distributed from the fund for specific expenses are deferred in the Statement of Financial Position and recognized as revenue in the Statement of Operations in the fiscal year in which related obligations are fulfilled and the related expenses are incurred.

### K) VOLUNTEER SERVICES

Volunteers contribute a significant number of hours every year. Due to the difficulty of determining their fair value, those contributed services are not recognized in the financial statements.

### L) INTER-ENTITY TRANSACTIONS

Related party transactions, other than inter-entity transactions, are recorded at their exchange amount. Inter-entity transactions are transactions between two commonly controlled entities, which are recorded on a gross basis and are measured at the carrying amount, except for the following:

- Inter-entity transactions are measured at the exchange amount when undertaken on similar terms and conditions to those adopted if the entities were dealing at arm's length, or where the costs provided are covered.
- Goods or services received without charge between commonly controlled entities are not recognized in the financial statements, including audit services from the Office of the Auditor General of Canada and pension services from Public Services and Procurement Canada.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### M) MEASUREMENT UNCERTAINTY

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of the revenue and expenses for the year. Employee future benefits, the estimated useful lives of capital assets, and estimated discount rates, inflation rates, timing of abandonment activities, and the costs necessary to settle obligations that are used to determine the present value of asset retirement obligations are the most significant items for which estimates are used. Actual results could differ significantly from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the fiscal year in which they become known.

### N) CONTINGENT LIABILITIES

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is recognized, and an expense is recorded. If the likelihood is not determinable, or the amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

### O) ALLOCATION OF EXPENSES

The Corporation does not apply the method of allocating costs for the purpose of distributing expenses between functions.

## 3. Adoption of New Accounting Standard

Effective April 1, 2023, the Corporation adopted Public Sector Accounting Board (“PSAB”) PS 3400 Revenue. PS 3400 addresses the accounting and reporting of revenue. The Corporation applied the prospective method, which did not result in the restatement of comparative information.

PS 3400 differentiates between revenue arising from transactions that include performance obligations, referred to as “exchange transactions”, and transactions that do not have performance obligations, referred to as “non-exchange transactions”. Some of the Museum’s revenue streams, including restricted and unrestricted donations and contributions, and interest, as well as parliamentary appropriations are not included in the scope of PS 3400. The Museum assessed its revenue streams that fall in- scope of PS 3400. The Museum’s accounting policies related to revenue as disclosed in note 2(j) were updated as a result of the adoption of PS 3400, however no significant changes to the Museum’s internal revenue recognition processes were necessary.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### 4. Cash and Restricted Cash

Cash and restricted cash balances are held as deposits with a financial institution.

Restricted cash includes deferred contributions. Restricted cash accounts are managed in accordance with the donor's wishes and are invested in accordance with the Investment Policy of the Corporation.

As per the Corporation's Investment Policy, operating funds shall be invested in short-term money market instruments that are rated AA or better and guaranteed by the Government of Canada, a provincial government or the Canadian Imperial Bank of Commerce (CIBC). Investment vehicles may consist of banker's acceptances, promissory notes and term deposits. Exceptions to the investment policy require Board of Trustees approval.

During this fiscal year, the Corporation did not have investment vehicles and did not earn interest on investment vehicles (2022- 23 - nil). All cash and restricted cash balances were held as cash.

### 5. Inter-Entity Transactions

The Corporation is related to all Government of Canada departments, agencies and Crown corporations. The Corporation conducted transactions with these entities in the normal course of operations, under the same terms and conditions that applied to outside parties and recorded at the exchange amount.

	2024	2023
<b>Revenues from Government of Canada related parties:</b>		
Contributions	239	125
Ancillary operations	9	30
Professional and scientific services	476	218
Other	104	-
	<b>828</b>	<b>373</b>

	2024	2023
<b>Expenses with Government of Canada related parties:</b>		
Personnel costs	2,094	1,680
Real property taxes	1,238	1,156
Professional and special services	95	93
Information management, infrastructure and systems	19	21
Freight and cartage	13	10
Repairs and maintenance	-	3
Operation and maintenance of buildings	9	-
Exhibits	1	-
	<b>3,469</b>	<b>2,963</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

The following balances with Government of Canada related parties were outstanding at the end of the year:

	March 31, 2024	March 31, 2023
Due from related parties	195	245
Due to related parties	320	236

The Corporation's related parties also include its key management personnel which, at March 31, 2024, consisted of 6 members of its senior management team, and 10 members of its Board of Trustees as well as their immediate family members. Transactions with these individuals, excluding compensation arrangements, include contributions of \$34.8 thousand (2022-23 -\$50.2 thousand), recorded at exchange amounts.

### 6. Collections

The natural history collections consist of 3.5 million specimen lots and grew by 40.2 thousand specimen lots during the year ended March 31, 2024 (2022-23 - 18.1 thousand). These are exceptional scientific resources that are available nationally and internationally for research, exhibits and education.

The Corporation's collections are managed and cared for through a collection risk assessment process that seeks to preserve the value of collections and uses a rational process for the establishment of priorities for their care. During 2023-24, the Corporation incurred \$3.9 million (2022-23 - \$3.0 million) for the management, protection and conservation of its collections which include the purchase of specimens for the collections. The Corporation purchased specimens for the collection for \$4.0 thousand during 2023-24 (2022-23 - \$5.4 thousand). During the year ended March 31, 2024, the Corporation acquired \$179.6 thousand (2022-23 - \$132.8 thousand) of specimens for the collections through donations.

There were no sales of specimens related to the collections during the year (2022-23 - nil).

### 7. Employee Advances

On January 10, 2018, the Corporation implemented payment in arrears, an industry-standard payroll practice. All employees who were paid on a bi-weekly basis under the previous payroll system, received a one-time transition payment in the same manner as their regular pay. The transition payment ensured that no employee would experience financial hardship because of the transition to payment in arrears. This one-time payment was equal to an employee regular pay received on December 28, 2017, and recorded as employee advances on the Statement of Financial Position. The Corporation will recover this payment when the employee leaves. The recovered amount will include all applicable deductions.

As of March 31, 2024, employee advances due to the transition to payment in arrears amount was \$0.3 million (2022-23 - \$0.4 million), and no allowance has been provided for this amount.

## **8. Restricted Investments and Investments**

### **RESTRICTED INVESTMENTS**

In February 2017, the Corporation received a philanthropic gift of \$4.0 million from the Ross Beaty family in Vancouver, which continues to enhance the Museum's national research and collections efforts focused on species discovery. \$3.0 million of the \$4.0 million gift was restricted to support the creation of a national cryogenic facility and the digitization of the Corporation's collections. The \$3.0 million is held in a spend-down fund within the OCF, allowing for capital to be paid out as needed until the fund is fully depleted. The OCF investment pool is mainly comprised of cash and short-term deposits, bonds and debentures and equities. Nil was paid out to the Corporation during the year (2022-23 - \$0.4 million).

The fair market value of the spend-down fund was \$1.4 million according to the OCF's March 31, 2024 investment statement (March 31, 2023 - \$1.5 million).

During 2023-24, the investment income on spend-down fund was \$95.6 thousand (2022-23 - \$156.0 thousand), and service fees for the management of the fund were \$31.9 thousand (2022-23 - \$33.3 thousand).

### **INVESTMENTS**

In October 2017, the Corporation established a \$1.0 million, 10-year term fund within the OCF in order to maximize earnings and create the Arctic Post-Doctoral Fellowship for Arctic Knowledge and Exploration. In the event that the Corporation decides not to maintain the Fellowship, the fund shall be transferred back to the Corporation.

The fair market value of the term fund amounts to \$1.2 million according to the OCF's March 31, 2024 investment statement (March 31, 2023 - \$1.1 million).

Investment income earned on the term fund during the year was \$73.6 thousand (2022-23 - \$100.8 thousand), and service fees for the management of the fund expensed during the year were \$16.2 thousand (2022-23- \$15.1 thousand).

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### 9. Capital Assets

#### COST

	March 31, 2023				March 31, 2024
	Opening Balance	Additions	Transfers	Dispositions/ Impairment	Closing Balance
Victoria Memorial Museum Building	205,072	95	-	(194)	204,973
Property under capital lease	35,040	-	-	-	35,040
Permanent exhibitions	13,132	24	-	-	13,156
Leasehold improvements	12,785	14	-	-	12,799
Building improvements	8,497	71	1,346	(103)	9,811
Equipment and furnishings	8,080	472	-	(818)	7,734
Collection cabinets and compactors	3,985	-	-	-	3,985
Capital projects in progress	1,052	655	(1,440)	(92)	175
Land	627	-	-	-	627
Website	486	-	-	-	486
Computer equipment	4,656	114	94	(144)	4,720
	<b>293,412</b>	<b>1,445</b>	<b>-</b>	<b>(1,351)</b>	<b>293,506</b>

#### ACCUMULATED AMORTIZATION

	March 31, 2023			March 31, 2024
	Opening Balance	Additions	Dispositions/ Impairment	Closing Balance
Victoria Memorial Museum Building	79,197	5,015	(68)	84,144
Property under capital lease	26,772	994	-	27,766
Permanent exhibitions	8,632	797	-	9,429
Leasehold improvements	8,368	173	-	8,541
Building improvements	5,687	795	(103)	6,379
Equipment and furnishings	6,070	477	(798)	5,749
Collection cabinets and compactors	2,855	73	-	2,928
Website	97	97	-	194
Computer equipment	4,576	105	(145)	4,536
	<b>142,254</b>	<b>8,526</b>	<b>(1,114)</b>	<b>149,666</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### NET BOOK VALUE

	March 31, 2024	March 31, 2023
Victoria Memorial Museum Building	120,829	125,875
Property under capital lease	7,274	8,268
Permanent exhibitions	3,727	4,500
Leasehold improvements	4,258	4,417
Building improvements	3,432	2,810
Equipment and furnishings	1,985	2,010
Collection cabinets and compactors	1,057	1,130
Capital projects in progress	175	1,052
Land	627	627
Website	292	389
Computer equipment	184	80
	<b>143,840</b>	<b>151,158</b>

Amortization expense for the year was \$8.5 million (2022-23 - \$8.7 million). During the year ended March 31, 2024, the Corporation derecognized \$91.5 thousand of capital projects in progress that have been suspended indefinitely, and recognized dispositions of equipment and furnishings with a cost of \$1.26 million and accumulated amortization of \$1.11 million for nil proceeds, resulting in total losses on disposition of \$145.8 thousand. The equipment and furnishings were disposed in previous years as they were no longer useful or necessary for operations. No assets were sold during the year ended March 31, 2024 (2022-23 - \$6.5 thousand of assets sold resulting in gains of \$6.5 thousand).

### 10. Obligation Under Capital Lease

The Natural Heritage Campus houses the Corporation's natural history collections and administrative functions, on the Corporation's site in Gatineau, Quebec. The Corporation is acquiring the building through a lease-purchase agreement with a term of 35 years. It is committed to pay rent under all circumstances and in the event of termination of the lease, at the Corporation's option or otherwise, pay sufficient rent to repay all financing on the building. Management intends to completely discharge its obligation under the lease and obtain free title to the building in 2031, after the Corporation exercises its option to purchase the building for ten dollars.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

Future minimum lease payments in aggregate, under the financing obligation are as follows:

		March 31, 2024	March 31, 2023
Total minimum future payments	(1)	26,250	29,750
Less: Interest component of minimum future payments		(7,792)	(9,710)
<b>Present value of principal payments</b>	(2)	<b>18,458</b>	<b>20,040</b>
Current liability		1,745	1,581
Long term liability		16,713	18,459
		<b>18,458</b>	<b>20,040</b>

1) The amounts payable under the capital lease are based on the fixed interest rate of 9.88%, for a period of 35 years, established at the time of signing the lease.

2) The present value of the capital lease obligation based on a current market interest rate of 8.75% is estimated at \$19.2 million.

Future minimum lease payments under the financing obligation, by year, are as follows:

	2025	2026	2027	2028	2029	Thereafter
Future minimum payments	3,500	3,500	3,500	3,500	3,500	8,750

## 11. Deferred Revenues, Contributions, Parliamentary Appropriations, and Capital Funding

Deferred revenues, contributions and parliamentary appropriations represent payments received from customers, donors, sponsors, partners, or the federal government that are restricted for specific purposes. The funding is deferred when it is received and is recognized when the funding has been used for the specified purposes. Changes in deferred revenues, contributions and parliamentary appropriations are as follows:

### DEFERRED REVENUES, CONTRIBUTIONS AND PARLIAMENTARY APPROPRIATIONS

	March 31, 2023			March 31, 2024
	Opening Balance	Funding received	Funding recognized	Closing Balance
Parliamentary appropriations	376	-	(376)	-
Contributions	2,825	2,751	(1,630)	3,946
Operating revenues	526	1,607	(1,436)	697
	<b>3,727</b>	<b>4,358</b>	<b>(3,442)</b>	<b>4,643</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

	March 31, 2022			March 31, 2023
	Opening Balance	Funding received	Funding recognized	Closing Balance
Parliamentary appropriations	1,429	-	(1,053)	376
Contributions	2,383	1,244	(802)	2,825
Operating revenues	400	595	(469)	526
	<b>4,212</b>	<b>1,839</b>	<b>(2,324)</b>	<b>3,727</b>

Deferred capital funding represents the portion of the parliamentary appropriations and restricted contributions from non- government sources used to purchase depreciable capital assets. Changes in deferred capital funding are as follows:

	March 31, 2023			March 31, 2024
	Opening Balance	Capital assests acquired	Recognized as revenue	Closing Balance
Parliamentary appropriations	141,099	1,382	(7,295)	135,186
Contributions	1,080	-	(224)	856
	<b>142,179</b>	<b>1,382</b>	<b>(7,519)</b>	<b>136,042</b>

	March 31, 2022			March 31, 2023
	Opening Balance	Capital assests acquired	Recognized as revenue	Closing Balance
Parliamentary appropriations	146,953	1,581	(7,435)	141,099
Contributions	1,187	125	(232)	1,080
	<b>148,140</b>	<b>1,706</b>	<b>(7,667)</b>	<b>142,179</b>

## 12. Asset Retirement Obligation

Asset retirement obligations represent the present value of estimated future cash flows required to settle the Corporation's legal obligations associated with the retirement of its tangible capital assets. The Corporation has asset retirement obligations associated with certain of its operating equipment, including chillers, diesel reservoirs, piping, and freezers, as well as asbestos in the Victoria Memorial Museum Building. A risk-free rate of 3.48% (March 31, 2023: 3.02%) and inflation rate of 2.00% (March 31, 2023: 2.00%) were used to determine the present value of the obligations. The Corporation uses Bank of Canada bond yields as the basis for the risk-free rate. The undiscounted, uninflated asset retirement obligation at March 31, 2024 was \$1.2 million (March 31, 2023 - \$1.0 million). No asset retirement obligations were identified or settled during the year ended March 31, 2024, nor during the year ended March 31, 2023. The asset retirement obligations are expected to be incurred between 2036 and 2046. The Corporation does not have any legal requirements for financial assurance or funding for its current asset retirement obligations.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

Changes in asset retirement obligations are as follows:

	Equipment and Furnishings	Leasehold Improvements	Victoria Memorial Museum Building	Total Asset Retirement Obligation
<b>Balance, March 31, 2022</b>	<b>32</b>	<b>47</b>	<b>934</b>	<b>1,013</b>
Changes in estimates	(3)	(2)	(189)	(194)
Accretion of asset retirement obligation	1	1	24	26
<b>Balance, March 31, 2023</b>	<b>30</b>	<b>46</b>	<b>769</b>	<b>845</b>
Changes in estimates	(15)	(18)	7	(26)
Accretion of asset retirement obligation	1	1	24	26
<b>Balance, March 31, 2024</b>	<b>16</b>	<b>29</b>	<b>800</b>	<b>845</b>

### 13. Employee Future Benefits

#### I) PENSION BENEFITS

The Corporation and all eligible employees contribute to the public service pension plan (the “Plan”). The Plan provides benefits based on years of services and average earnings at retirement. The benefits are fully indexed to the increase in the Consumer Price Index. The Corporation’s and employees’ contributions to the Plan during the year were as follows:

	2024	2023
Corporation’s contributions	1,393	1,298
Employees’ contributions	1,309	1,208

The President of the Treasury Board of Canada sets the required employer contributions based on a multiple of the employees’ required contribution. The required employer contribution rate for 2024 was dependent on the employee’s employment start date. For employment start dates before January 1, 2013, the Corporation’s contribution rate effective at year end was 1.02 times (2022-23 – 1.02) the employee’s contribution; and for employment start dates after December 31, 2012, the Corporation’s contribution rate effective at year end was 1.00 times (2022-23 – 1.00) the employee’s contribution.

The Government of Canada holds a statutory obligation for the payment of benefits relating to the Plan. Pension benefits generally accrue up to a maximum period of 35 years at an annual rate of 2 percent of pensionable service times the average of the best five consecutive years of earnings. The benefits are coordinated with Canada/Quebec Pension Plan benefits, and they are indexed to inflation.

#### II) SEVERANCE AND SICK LEAVE BENEFITS

##### Severance benefits

Since April 1, 2012, employees no longer accumulate severance benefits payable upon resignation or retirement. Employees were given the option to be paid the full or partial value of benefits earned at that date or to defer this payment until their departure from public service. The severance benefit liability represents the portion that employees chose to defer. This benefit plan is unfunded and thus has no

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

assets, resulting in a plan deficit equal to the accrued benefit obligation. Benefits will be paid from future appropriations. The estimated average remaining service period of the employees is 7 years. The actuarial loss of severance benefits is amortized over 7 years.

Assumptions in the actuarial evaluation include a discount rate of 3.55% (2022-23 – 3.10%), as well as an inflation rate of 3.00% (2022-23 – 3.50%). Included in the severance benefits obligation is a non-amortized actuarial gain of \$51.0 thousand (2022-23 – \$54.0 thousand).

### Sick leave benefits

Assumptions in the actuarial evaluation include a discount rate of 3.47% (2022-23 – 3.04%) as well as an inflation rate of 3.00% (2022-23 – 3.50%). Included in the sick leave obligation is a non-amortized actuarial gain of \$1.8 million (2022-23 – \$1.5 million).

In order to better align with the Public Service sick leave program methodology and to reflect actual sick leave usage patterns that have historically been observed, the valuation method applied to the Museum's sick leave balance was changed from the projected benefit method prorated on service to LIFO (last-in-last-out). This change in valuation method resulted in approximately \$0.3 million of actuarial gains which reduced the Corporation's sick leave obligation and that will be amortized into the sick leave liability over 15 years, beginning with the March 31, 2024 balance, which represents the average remaining service period of active employees. As the change in valuation method was the result of reappraisal of estimates as actual sick leave usage patterns were observed, the change has been accounted for prospectively as a change in accounting estimate.

Information about the severance and sick leave plans, evaluated by an actuary as of March 31 is as follows:

	Sick leave 2024	Severance 2024	Employee future benefits 2024
Employee future benefit obligation, at the beginning of year	1,074	351	1,425
Current service cost	112	-	112
Interest expense	34	11	45
Actuarial gain	(380)	(5)	(385)
Benefits paid	(34)	(14)	(48)
<b>Employee future benefit obligation, end of year</b>	<b>806</b>	<b>343</b>	<b>1,149</b>
Unamortized net actuarial gain, end of year	1,816	51	1,867
<b>Employee future benefit liability, end of year</b>	<b>2,622</b>	<b>394</b>	<b>3,016</b>
Current liability <sup>(1)</sup>	132	100	232
Long-term liability	2,490	294	2,784
	<b>2,622</b>	<b>394</b>	<b>3,016</b>

(1) Included in accounts payable and accrued liabilities - trade and other.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

	Sick leave 2023	Severance 2023	Employee future benefits 2023
Employee future benefit obligation, at the beginning of year	1,080	442	1,522
Current service cost	119	-	119
Interest expense	27	9	36
Actuarial gain	(121)	(9)	(130)
Benefits paid	(31)	(91)	(122)
<b>Employee future benefit obligation, end of year</b>	<b>1,074</b>	<b>351</b>	<b>1,425</b>
Unamortized net actuarial gain, end of year	1,539	54	1,593
<b>Employee future benefit liability, end of year</b>	<b>2,613</b>	<b>405</b>	<b>3,018</b>

Current liability <sup>(1)</sup>	121	73	194
Long-term liability	2,492	332	2,824
	<b>2,613</b>	<b>405</b>	<b>3,018</b>

(1) Included in accounts payable and accrued liabilities - trade and other.

## 14. Investment in Capital Assets

The investment in capital assets is internally restricted and consists of the following:

	March 31, 2024	March 31, 2023
Capital assets (Note 9)	143,840	151,158
Less amounts financed by:		
Asset retirement obligation (Note 12)	(845)	(845)
Capital lease (Note 10)	(18,458)	(20,040)
Deferred capital funding (Note 11)	(136,042)	(142,179)
	<b>(11,505)</b>	<b>(11,906)</b>

Net change in investment in capital assets is calculated as follows:

	March 31, 2024	March 31, 2023
Capital asset additions	1,445	1,594
Add: repayment of obligation under capital lease	1,582	1,431
Less: accretion of asset retirement obligation	(26)	(26)
Plus: impact of changes in estimates to asset retirement estimate	26	82
Less: capital assets financed with deferred capital funding	(1,382)	(1,594)
Capital assets purchased with the Corporation's funds	1,645	1,487
Net dispositions of capital assets	(237)	-
Amortization of deferred capital funding	7,519	7,667
Amortization of capital assets	(8,526)	(8,673)
<b>Net change in investment in capital assets</b>	<b>401</b>	<b>481</b>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### 15. Revenue

Components of the Corporation's primary sources of revenue are detailed in the tables below.

#### ADMISSION AND PROGRAM FEES

	2024	2023
Admission fees - general	3,960	3,729
Admission fees - temporary exhibitions	819	674
Memberships	470	369
Programs	403	172
	<b>5,652</b>	<b>4,944</b>

Prior year 'admission fees - general' and 'admission fees - temporary exhibitions' were reclassified to conform with the current year's presentation.

#### ANCILLARY OPERATIONS

	2024	2023
Boutique revenues	1,168	1,044
Parking	922	845
VMMB facility rentals	657	481
NHC collection services	335	328
NHC facility rentals	195	193
Cafeteria leases	67	35
	<b>3,344</b>	<b>2,926</b>

Components of ancillary operations disclosed in the prior year were reclassified to conform with the current year's presentation.

#### INTEREST

	2024	2023
Cash	1,998	923
Investments	74	101
	<b>2,072</b>	<b>1,024</b>

#### CONTRIBUTIONS

	2024	2023
Cash contributions and sponsorships	1,267	1,128
Specimen and in-kind donations	527	133
	<b>1,794</b>	<b>1,261</b>
Contributions from the Foundation	-	78
	<b>1,794</b>	<b>1,339</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### PROFESSIONAL AND SCIENTIFIC SERVICES

	2024	2023
Professional and scientific services - cash	544	393
Professional and scientific services - in-kind	288	288
	<b>832</b>	<b>681</b>

Professional and scientific services were included as a component of other revenue in the prior year. Prior year amounts were reclassified to conform with the current year's presentation.

### OTHER

	2024	2023
Exhibit loans	427	11
Other	146	75
	<b>573</b>	<b>86</b>

Professional and scientific services were included as a component of other revenue in the prior year. Prior year amounts were reclassified to conform with the current year's presentation.

## 16. Summary of Expenses by Object

	2024	2023
Personnel costs	20,106	15,880
Amortization of capital assets	8,526	8,673
Operation and maintenance of buildings	4,859	4,825
Professional and special services	4,702	4,031
Real property taxes	2,500	2,364
Interest on capital lease obligation	1,919	2,068
Information management infrastructure and systems	1,633	1,474
Exhibitions	1,332	432
Marketing and communications	870	545
Repairs and maintenance	692	539
Travel	534	500
Cost of goods sold - natureBOUTIQUE	517	472
Objects for collections	212	149
Freight and cartage	46	35
Accretion of asset retirement obligation	26	26
Other expenses	436	327
	<b>48,910</b>	<b>42,340</b>

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### 17. Parliamentary Appropriations

To achieve its mission, the Corporation relies on government funding. The composition of government funding is as follows:

	2024	2023
Operating	27,719	27,655
Supplementary	4,666	5,394
Amortization of deferred contributions related to capital assets	7,295	7,439
Prior years' deferred appropriations recognized in current year	376	1,429
Appropriations deferred for future capital projects	-	(376)
Appropriations used to purchase amortizable capital assets	(1,382)	(1,710)
<b>Appropriations recognized during the year</b>	<b>38,674</b>	<b>39,831</b>

### 18. Endowment Restrictions

An endowment fund for Systematic Entomology was received from Anne and Henry Howden in the principal amount of \$0.3 million, as well as a significant entomological collection. The endowment was established to enable professional studies and research of entomological collections for the Corporation. The principal amount was transferred to the OCF in 2014. In the event that the Corporation decides not to maintain entomological collections, the Systematic Entomology Endowment Fund shall be transferred, along with any entomological collections, to the Royal Ontario Museum.

On February 23, 2017, the Corporation received a large philanthropic gift of \$4.0 million from the Ross Beaty family in Vancouver, which will enhance the Museum's national research and collections efforts focused on species discovery. One million of the \$4.0 million gift was endowed through the OCF to create the Beaty Post-Doctoral Fellowship for Species Discovery, which will fund post-doctoral scientists to investigate species at risk. For the remaining \$3.0 million, the Corporation established a spend-down fund within the OCF as detailed in Note 8.

The net investment income earned on resources held for endowment during the year was \$0.1 million (2022-23 - \$0.1 million). The total accumulated amount of deferred investment income earned was \$0.1 million (2022-23 - \$0.1 million). During the year ended March 31, 2024, \$0.1 million was recognized in the Statement of Operations (2022-23 - \$0.1 million).

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### 19. Canadian Museum of Nature Foundation

The Canadian Museum of Nature Foundation (the “Foundation”) was incorporated under *the Canada Not-for-profit Corporations Act* on November 29, 2016. The Corporation has determined that it has significant influence over the Foundation as the Corporation has an economic interest in the Foundation, and the purpose of the Foundation is to receive and maintain funds and to transfer from time to time all or part therefor or the income therefrom to the Corporation. The financial statements of the Foundation have not been consolidated in the Corporation’s financial statements. The financial statements of the Foundation are prepared in accordance with Canadian accounting standards for not-for-profit organizations, including fund accounting. The Foundation is a separate and distinct legal entity and non-share Capital Corporation. On September 28, 2017, the Foundation received its registered charitable status under the *Income Tax Act*.

The Canadian Museum of Nature Foundation is an independent charitable entity. The purpose of the Foundation is to raise funds for the Corporation, in alignment with the Corporation’s strategic priorities. The Corporation and the Foundation worked together to develop the Foundation’s fundraising priorities and strategic plan. The funds raised by the Foundation are to the benefit of the Corporation.

During the year, the decision was made to dissolve the Foundation subsequent to year-end. The Corporation plans to pursue fundraising opportunities and to raise, manage, encourage and steward funds. The legal dissolution of the Foundation is being guided by specialized external legal counsel in accordance with applicable laws and regulations, and best practices in corporate governance. As part of the dissolution, restricted and unrestricted funds currently held by the Foundation are planned to be transferred to the Corporation for use under the same terms, with the agreement of donors as required. The Foundation’s endowments are held currently through the OCF. The Corporation plans to transfer the Foundation’s OCF endowments to the Corporation. Following the transfer, the Corporation plans to establish new endowments with the OCF with the same terms as the Foundation’s existing endowments. The dissolution is anticipated to be completed in 2024-25.

Key financial results of the Foundation as at and for the years ended March 31 are as follows:

	2024	2023
Total assets	4,281	2,990
Total liabilities	14	12
Total net assets	4,267	2,978
Total revenues	1,168	1,165
Total expenses	136	152
Cash flows from operating activities	1,034	402
Cash flows used in investing activities	(698)	(628)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

As at March 31, 2024, the Foundation has externally restricted fund balances of \$0.7 million (March 31, 2023 - \$0.1 million). The funds are restricted for use towards donor-specified initiatives to be carried out by the Corporation.

The Corporation does not allocate the costs relating to building and equipment maintenance, administration services, and information technology to other divisions of the Corporation, nor to the Foundation. During the year, the Corporation donated \$0.1 million (2022-23 - \$0.1 million) of administrative support costs to the Foundation and the Foundation contributed nil (2022- 23 - \$0.6 million) to the Corporation, which is included as part of contributions and deferred revenues.

At March 31, 2024 and March 31, 2023, the amounts due to the Corporation from the Foundation were nil (nil in 2022-23).

### 20. Contractual Rights and Contractual Obligations

The Corporation has entered various revenue and payment contracts, which extend into future fiscal years. Revenue contracts include facility rentals, leases of office and storage space, collection management, care services, food services agreements and travelling exhibition fees. Payment contracts include operation and maintenance of the building, professional services, information management infrastructure and systems, marketing and communications, and exhibition costs. As at March 31, 2024, future minimum contractual revenues totalled \$1.4 million (2022-23- \$1.9 million), and future minimum contractual payments totalled \$15.8 million (2023 - \$14.0 million).

The future payments associated with these contracts are as follows:

	Contractual Rights	Contractual Obligations
2025	538	4,497
2026	547	3,727
2027	318	3,723
2028	-	3,462
2029	-	375
2030 and thereafter	-	87
	<b>1,403</b>	<b>15,871</b>



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### 21. Financial Instruments

#### A) CREDIT RISK

Credit risk is the risk of financial loss to the Corporation associated with a counter-party's failure to fulfil its financial obligations, and arises principally from the Corporation's cash, accounts receivable and its investments. The maximum exposure to credit risk of the Corporation is the carrying value of these assets. The Corporation has determined that the risk is not significant, as it deposits cash with reputable financial institutions, closely monitors the issuance of credit and collection of commercial clients and administers investments in accordance with its investment policy, as described in Note 4. There is minimal potential risk of loss related to the Corporation's accounts receivable. The Corporation does not hold any collateral as security. There is no concentration of credit risk with any one customer. As at March 31, 2024, \$6.9 thousand of accounts receivable were considered to be past-due (accounts exceeding 90 days). No allowance for doubtful accounts was made as at March 31, 2024, as all outstanding receivables were considered to be fully collectible.

#### B) LIQUIDITY RISK

Liquidity risk is the risk that the Corporation will not be able to meet its financial obligations as they become due. The Corporation's objective is to minimize liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated capital and financing activities. The Corporation has determined that the risk is not significant as it maintains sufficient cash to meet its current financial obligations.

Estimated maturities of the Corporation's financial obligations are as follows:

	Less than 6 months	6 months to 1 year	1 to 5 years	Over 5 years
Accounts payable and accrued liabilities				
Trade and other <sup>(1)</sup>	5,648	472	-	-

(1) Excludes payment in lieu of taxes.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2024

(In thousands of dollars, unless otherwise specified)

### C) MARKET RISK

Market risk is the risk that change in market price, such as foreign exchange rates, interest rates, and prices will affect the Corporation's future cash flow or the fair value of its financial instruments. The Corporation is exposed to foreign exchange rate risk due primarily to purchases of supplies and rentals of its travelling exhibits in foreign currencies, is subject to interest rate risks associated with its cash balances held as interest-accruing deposits with a financial institution and is exposed to price risks associated with its supply chains. The objective of the Corporation is to minimize market risk by limiting foreign currency transactions to those necessary or in the best interest of the Corporation, maintaining minimal foreign currency balances, monitoring changes in interest rates and adjusting investments as needed, and carefully managing its supply chain to minimize price risk. The Corporation has determined that the market risk associated with foreign exchange rates and interest rates is not significant, however price risk could become significant in the future if prices for goods and services required for operations increase substantially and no alternative sources are identified.

The Corporation's objectives, policies and processes for managing risk, and the methods used to measure risk, are consistent with those in place as at March 31, 2023.

## 22. Contingencies

In the normal course of its operations, the Corporation becomes involved in various claims or legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability and an expense are recorded in the Corporation's financial statements.

As of March 31, 2024, and March 31, 2023, there were no claims against the Corporation, and no provision has been recorded based on the Corporation's assessment of potential liability.

## 23. Comparative Figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

**Canadian Museum of Nature**

[nature.ca](http://nature.ca)

**Victoria Memorial Museum Building**

240 McLeod Street, Ottawa, Ontario

**Natural Heritage Campus**

1740 Pink Road, Gatineau, Quebec

**Information**

613-566-4700 or 1-800-263-4433