

2009 Survey of Service Industries: Heritage Institutions

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Reporting Guide

This guide is designed to assist you as you complete the 2009 Survey of Service Industries. If you need more information, please call the Statistics Canada Help Line at the number below.

Help Line: 1-888-881-3666

Your answers are confidential.

Statistics Canada is prohibited by law from releasing any information from this survey which would identify a person, business, or organization, without their prior consent. The confidentiality provisions of the *Statistics Act* are not affected by either the *Access to Information Act* or any other legislation. **The Canada Revenue Agency cannot access identifiable survey data from Statistics Canada.**

These survey data will only be used for statistical purposes and will be published in an aggregate form only.

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B - Main business activity

1. Indicate the organization or park's primary heritage activity. Check **one only**.

Below are descriptions of some heritage activities listed.

2. Indicate the organization or park's additional or secondary heritage activities. Check **all** that apply.

Art museum and gallery, non-commercial

This industry comprises establishments primarily engaged in acquiring, researching, conserving, interpreting, and exhibiting art to the public.

Include:

- art museums and art galleries with permanent collections.

Exclude:

- commercial art galleries and art dealers who operate primarily for the sale of art objects.

History or science museum

An institution devoted to the procurement, conservation and display of objects of human and natural historic or scientific value.

Include:

- human history museums;
- insectaria;
- marine museums;
- military museums;
- mobile scientific museums;
- natural history museums;
- science and technology museums;
- war museums.

Exclude:

- community history museums (see Other museums below).

Other museums (e.g., community museum, artist-run centre, exhibition centre)

This industry comprises establishments primarily engaged in the operation of exhibits, other than non-commercial art museums and galleries, and history and science museums.

Include:

- community museums;
- artist-run centre;
- exhibition centre;

- sports halls of fame;
- wax museums.

Historic site, building or community

An institution which has been officially designated as being of unique historic value by one of the three levels of government and is maintained, protected and made accessible for public viewing, including plaques or monuments highlighting events or persons of particular interest.

Exclude:

- national and provincial nature parks.

Nature park or conservation area

Natural land areas designated as parkland and protected and made accessible to the public; conservation areas are also natural designated areas, but whose purpose is to conserve and preserve animal or plant in its natural and original state.

Zoo

Include:

- animal safari parks;
- aviaries;
- petting zoos;
- zoos.

Other heritage activity (please specify)

This industry comprises establishments primarily engaged in operating other heritage institutions that are not elsewhere classified.

Include:

- bird and other wildlife sanctuaries;
- caverns and natural wonder tourist attractions.

5. Organization structure

Not-for-profit organization

An organization that is formed and operated for the common good and general welfare of the community, and in which there is normally no transferable ownership interest. The organization files a non-profit organization information return or a registered charity information return. The organization does not exist primarily to generate profits or to distribute any profits generated for the pecuniary gain of the parties involved.

C - Reporting period information

Please report information for your **fiscal year** (normal business year) **ending between** April 1, 2009 and March 31, 2010. Please indicate the reporting period covered by this questionnaire.

D - Revenue

A detailed breakdown may be requested in other sections.

1. Sales of goods and services (e.g., rental and leasing income, commissions, fees, admissions, services revenue) Report net of returns and allowances.

Sales of goods and services are defined as amounts derived from the sale of goods and services (cash or credit), falling within a business's ordinary activities. Sales should be reported net of trade discount, value added tax and other taxes based on sales.

Include:

- sales from Canadian locations (domestic and export sales);
- transfers to other business units or a head office of your firm.

Exclude:

- transfers into inventory and consignment sales;
- federal, provincial and territorial sales taxes and excise duties and taxes;
- intercompany sales in consolidated financial statements.

2. Grants, subsidies, donations and fundraising

Please report contributions received during the reporting period.

Include:

- non-repayable grants, contributions and subsidies from all levels of government;
- revenue from private sector (corporate and individual) sponsorships, donations and fundraising.

3. Royalties, rights, licensing and franchise fees

A royalty is defined as a payment received by the holder of a copyright, trademark or patent.

Please **include** revenue received from the sale or use of all intellectual property rights of copyrighted musical, literary, artistic or dramatic works, sound recordings or the broadcasting of communication signals.

4. Investment income (dividends and interest)

Investment income is defined as the portion of a company's income derived from its investments, including dividends and interest on stocks and bonds.

Include interest from:

- foreign sources;
- bonds and debentures;
- mortgage loans;

- G.I.C. interest;
- loan interest;
- securities interest and deposits with bank interest.

Exclude:

- equity income from investments in subsidiaries or affiliates; these amounts should be reported in **Section E**, at question 25.

5. Other revenue (please specify)

Include:

- amounts not included in questions 1 to 4 above.

6. Total revenue

The sum of questions 1 to 5.

E - Expenses

1. Salaries and wages of employees who have been issued a T4 statement

Please report all salaries and wages (including taxable allowances and employment commissions **as defined** on the T4 – Statement of Remuneration Paid) before deductions for this reporting period.

Include:

- vacation pay;
- bonuses (including profit sharing);
- employee commissions;
- taxable allowances (e.g., room and board, vehicle allowances, gifts such as airline tickets for holidays);
- severance pay.

Exclude:

- all payments and expenses associated with casual labour and outside contract workers; please report these amounts in this section, at question 5.

2. Employer portion of employee benefits

Include contributions to:

- health plans;
- insurance plans;
- employment insurance;
- pension plans;
- workers' compensation;
- contributions to any other employee benefits such as child care and supplementary unemployment benefit (SUB) plans;
- contributions to provincial and territorial health and education payroll taxes.

3. Commissions paid to non-employees

Please report commission payments to outside workers without a T4 – Statement of Remuneration Paid.

Include:

- commission payments to independent real estate agents and brokers.

4. Professional and business services fees

Include:

- legal;
- accounting and auditing;
- consulting;
- education and training;
- research and development;
- architect;
- appraisal;
- management and administration.

5. Subcontract expenses (include contract labour, contract work and custom work)

Subcontract expense refers to the purchasing of services from outside of the company rather than providing them in-house.

Include:

- hired casual labour and outside contract workers.

6. Charges for services provided by your head office

Include:

- parent company reimbursement expenses and interdivisional expenses.

7. Cost of goods sold, if applicable (purchases plus opening inventory minus closing inventory)

Report cost of purchased goods that were resold during the reporting period. If applicable, report cost of goods and material used in manufacturing of sold products.

Include:

- goods purchased for resale: purchases during the period (including freight-in) **plus** opening inventory **less** closing inventory;
- materials used in manufacturing of products sold: report **only** the material component of cost of finished manufactured goods that were sold during the reporting period.

Exclude:

- direct and indirect labour costs (salaries, wages, benefits, and commissions);

- overhead and all other costs normally charged to cost of goods sold, such as depreciation, energy costs, utilities, sub-contracts, royalties, transportation, warehousing, insurance, rental and leasing; these expenses should be reported elsewhere in the detailed categories provided.

8. Office supplies

Include:

- office stationery and supplies, paper and other supplies for photocopiers, printers and fax machines;
- diskettes and computer upgrade expenses;
- data processing.

Exclude:

- postage and courier;
- telephone, Internet and other telecommunications expenses (please report this amount in this section, at question 14).

9. Rental and leasing (include rental of premises, equipment, motor vehicles, etc.)

Include:

- lease rental expenses, real estate rental expenses, condominium fees and equipment rental expenses;
- motor vehicle rental and leasing expenses;
- rental and leasing of computer and peripheral expenses;
- studio lighting and scaffolding, and other machinery and equipment expenses;
- fuel and other utility costs covered in your rental and leasing contracts.

10. Repair and maintenance (e.g., property, equipment, vehicles)

Include expenses for the repair and maintenance of:

- buildings and structures;
- vehicles (including vehicle fuel);
- machinery and equipment;
- security equipment;
- costs related to materials, parts and external labour associated with these expenses.

Also **include** janitorial and cleaning services and garbage removal.

11. Insurance (include professional liability, motor vehicles, etc.)

Include:

- professional and other liability insurance;
- motor vehicle and property insurance;

- executive life insurance;
- bonding, business interruption insurance and fire insurance.

Insurance recovery income should be deducted from insurance expenses.

12. Advertising, marketing and promotions (report charitable donations at question 22)

Include:

- newspaper advertising and media expenses;
- catalogues, presentations and displays;
- meeting and convention expenses;
- tickets for theatre, concerts and sporting events for business promotion;
- fundraising expenses.

13. Travel, meals and entertainment

Include:

- passenger transportation, accommodation and meals while travelling;
- other travel allowances as well as meal, entertainment and hospitality purchases for clients.

14. Utilities and telecommunications expenses (include gas, heating, hydro, water, telephone and Internet expenses)

Include:

- diesel, fuel wood, natural gas, oil and propane;
- sewage.

Exclude:

- energy expenses covered in your rental and leasing contracts;
- vehicle fuel.

15. Property and business taxes, licences and permits

Include:

- property taxes paid directly and property transfer taxes;
- vehicle licence fees;
- beverage taxes and business taxes;
- trade licence fees;
- membership fees and professional licence fees.

16. Royalties, rights, licensing and franchise fees

Include:

- amounts paid to holders of patents, copyrights, performing rights and trademarks;
- gross overriding royalty expenses and direct royalty costs;

- resident and non-resident royalty expenses;
- franchise fees.

17. Delivery, warehousing, postage and courier

Include:

- amounts paid for courier, custom fees, delivery and installation;
- distribution, ferry charges and cartage;
- freight and duty, shipping, warehousing and storage.

18. Financial service fees

Include:

- explicit service charges for financial services;
- credit and debit card commissions and charges;
- collection expenses and transfer fees;
- registrar and transfer agent fees;
- security and exchange commission fees;
- other financial service fees.

Exclude:

- interest expenses.

19. Interest expenses

Please report the cost of servicing your company's debt.

Include interest on:

- short-term and long-term debt;
- capital leases;
- bonds and debentures and mortgages.

20. Amortization and depreciation of tangible and intangible assets

Include:

- direct cost depreciation of tangible assets and amortization of leasehold improvements;
- amortization of intangible assets (e.g., amortization of goodwill, deferred charges, organizational costs, and research and development costs).

21. Bad debts

A bad debt is the portion of receivables deemed uncollectible, typically from accounts receivable or loans.

Include:

- allowance for bad debts.

Bad debt recoveries are to be netted from bad debt expenses.

22. All other expenses (please specify)

Include:

- amounts not included in questions 1 to 21;
- charitable and political expenses;
- research and development expenses;
- education and training expenses;
- recruiting expenses.

23. Total expenses

The sum of questions 1 to 22.

24. Corporate taxes, if applicable

Include:

- federal, provincial and territorial current income taxes and federal, provincial and territorial provision for deferred income taxes.

25. Gains (losses) and other items

Include:

- realized gains/losses on disposal of assets and realized gains/losses on sale of investments;
- foreign exchange gains/losses, subsidiary/affiliate share of income/losses and other division income/losses;
- joint venture income/losses and partnership income/losses;
- unrealized gains/losses, extraordinary items, legal settlements, and other unusual items;
- write-offs.

26. Net profit/loss after tax and other items

Total revenue **less** Total expenses **minus** Corporate taxes **plus** Gains (losses) and other items.

F - Industry characteristics

Revenue from sales of goods and services

Please provide a breakdown of your sales from Canadian locations (**exclude** revenue from royalties, rights, licensing and franchise fees, grants, subsidies, donations and fundraising, interest revenue, and proceeds from the disposal of assets).

Amounts should be reported net of trade discount, value added tax and other taxes based on sales.

1. Admission fees

Revenue generated from providing access to heritage institutions. Includes both single-occasion and multiple-occasion tickets and season passes. Admissions may include the use of games and rides, guided tours, or food and beverages when these items are packaged. Revenue for this product includes admission charges, surcharges for admission to

special events, and “memberships” fees paid *primarily* for the right of admission.

Exclude:

- revenue from public programs; report this in item 3 below.

2. Membership fees

Revenue generated from the provision of services by heritage institutions, to their members. Membership in the organization confers various rights upon the member, for example, relating to decision-making within the organization, and expresses support for its goals. Includes the services of “friends of” organizations supporting heritage institutions.

Exclude:

- membership fees which are primarily a payment for admission to a heritage institution, should be included in the corresponding Admission fees in question 1;
- rental of meeting rooms, halls, etc. (report this in question 5 below);
- charitable donations, grants and subsidies.

3. Public programs

Providing programs to the public that use the facilities and staff of heritage institutions, to explain or expand upon the collections, exhibits or sites of the organization.

Include:

- school visits, children’s parties, children’s day camps and sleepovers;
- guided tours, classes, nature walks and similar services related to artistic, cultural or natural themes; these events may be conducted within a facility or may involve short local excursions such as a guided city walking tour;
- classes that provide instruction related to museums, historic sites, zoos, botanical gardens, and natural areas, for example: drawing and painting workshops, historical investigation courses, environmental education courses, etc.; this service can include the instruction material and equipment used in a course;
- academic trips and tours that provide formal instruction to accomplish an educational objective; the trip or tour may comprise a complete course of instruction or be designed as a component of a course of instruction;
- providing tour packages designed to expose the tourist to the culture, history or natural environment of the destination(s); tour packages are combinations of transportation, accommodation, meals, and guide services; may include the provision of additional services such as the arrangement of visas and entrance to attractions; includes cruise packages and customized tour packages when sold as a bundle.

5. Rental of space and facilities (non-residential)

Revenue received from the rental of retail space, space for food service, conference and board rooms, etc.

8. Sales of merchandise

Revenue from the sales of items such as books, magazines, souvenirs, apparel, vending machine sales, etc.

Exclude:

- sales of collection/objects and other proceeds from the disposal of capital assets or property;
- sales of food and beverages prepared for immediate consumption.

10. Advertising and related services

Revenue obtained by providing services that attract attention to a product, business, cause, etc.

Include:

- the provision of display space such as billboards;
- advertising space and time in print, broadcast, or other media;
- agent services involved in buying and selling space or time for advertising messages;
- the sale of venue naming rights, sponsorship rights, endorsement services and exclusivity rights.

11. Conservation services

Providing technical services to repair or stabilize the condition of artistic, historic and cultural works and artifacts, and protect them from future deterioration.

Grants, subsidies, donations, and fundraising

2. Foundations

An institution financed by a donation or legacy to aid research, education, arts, etc.

3. Bequests

The act of giving, leaving by will, or passing on to another.

4. Endowments

An endowment is the transfer of money or property donated to an institution for current or/and capital activities or projects. Usually, there are built-in restrictions on how the money will be spent and what percentage of the fund will be disbursed annually.

The endowment is considered as a capital asset that would be disbursed or used over a period of time.

Funding for capital projects

Include revenues received, earmarked or made available for the purchase of goods with useful (normal) life of more than one year such as new

buildings, equipment and major renovations or extraordinary repairs on existing buildings.

G - Personnel

To fully measure the contribution of all human capital in this industry, we require information on the number of partners and proprietors as well as the number and classification of workers.

1. Number of partners and proprietors, non-salaried (if salaried, report at question 2 below)

For unincorporated businesses, please report the number of partners and proprietors for whom earnings will be the net income of the partnership or proprietorship.

2. Paid employees

a) Average number of paid employees during the reporting period

To calculate the average number employed, add the number of employees in the last pay period of each month of the reporting period and divide this sum by the number of months (usually 12).

Exclude:

- partners and proprietors, non-salaried reported at question 1 above.

b) Percentage of paid employees (from question 2a) who worked full time

Full-time employment consists of persons who usually work 30 hours or more per week. Please specify the percentage of paid employees who have been working full time by rounding the percentage to the nearest whole number.

3. Number of contract workers for whom you did not issue a T4, such as freelancers and casual workers (estimates are acceptable)

Contract workers are not employees, but workers contracted to perform a specific task or project in your organization for a specific duration, such as self-employed persons, freelancers and casual workers. These workers are not issued a T4 information slip. Please report the number of contract workers employed by your organization during the fiscal year.

General information

Survey purpose

Statistics Canada conducts this survey to obtain detailed and accurate data on this industry, which is recognised as being an important contributor to the Canadian economy. Your responses are critically important to produce reliable statistics used by businesses, non-profit organizations and all levels of government to make informed decisions in many areas.

The information from this survey can be used by your business to benchmark your performance against an industry standard, to plan marketing strategies or to prepare business plans for investors. Governments use the data to develop national and regional economic policies and to develop programs to promote domestic and international competitiveness. The data are also used by trade associations, business analysts and investors to study the economic performance and characteristics of your industry.

Data-sharing agreements

To reduce respondent burden, Statistics Canada has entered into data sharing agreements with provincial and territorial statistical agencies and other government organizations, which must keep the data confidential and use them only for statistical purposes. Statistics Canada will only share data from this survey with those organizations that have demonstrated a requirement to use the data.

Section 11 of the *Statistics Act* provides for the sharing of information with provincial and territorial statistical agencies that meet certain conditions. These agencies must have the legislative authority to collect the same information, on a mandatory basis, and the legislation must provide substantially the same provisions for confidentiality and penalties for disclosure of confidential information as the *Statistics Act*. Because these agencies have the legal authority to compel businesses to provide the same information, consent is not requested and businesses may not object to the sharing of the data.

For this survey, there are **Section 11** agreements with the provincial and territorial statistical agencies of Newfoundland and Labrador, Nova Scotia, New Brunswick, Quebec, Ontario, Manitoba, Saskatchewan, Alberta, British Columbia, and the Yukon.

The shared data will be limited to information pertaining to business establishments located within the jurisdiction of the respective province or territory.

Section 12 of the *Statistics Act* provides for the sharing of information with federal, provincial or territorial government organizations. Under **Section 12**, you may refuse to share your information with any of these organizations by writing a letter of objection to the Chief Statistician and returning it with the completed questionnaire. Please specify the organizations with which you do not want to share your data.

For this survey, there are **Section 12** agreements with the statistical agencies of Prince Edward Island, the Northwest Territories and Nunavut.

For agreements with provincial and territorial government organizations, the shared data will be limited to information pertaining to business establishments located within the jurisdiction of the respective province or territory.

Record linkages

To enhance the data from this survey, Statistics Canada may combine it with information from other surveys or from administrative sources.

Please note that Statistics Canada does not share any individual survey information with the Canada Revenue Agency.

For more information about these data-sharing agreements, please contact Statistics Canada at **1-888-881-3666** or visit our website at **www.statcan.gc.ca/survey-enquete/index-eng.htm**.

Thank you!