



# WE are WEST END

Annual Report  
2014

*inside cover*



## **West End Community Centre Association**

### **Our Mission**

To enhance the quality of life of the West End and Coal Harbour communities by providing recreational, educational and social activities and services, which are accessible and responsive to the changing needs of the communities.

### **Our Mandate**

The name of the Society is West End Community Centre Association. Purposes of WECCA are:

1. Maintain a liaison and working relationship with the Vancouver Park Board staff, VSB, VPL and other Community Centres and the West End and Coal Harbour community groups and agencies.
2. Provide recreational, educational and athletic facilities and equipment for the residents of the West End and Coal Harbour.
3. Promote, encourage, support and assist recreational, cultural, educational, artistic, charitable, sporting and community endeavours.
4. Promote, foster and develop community spirit and good citizenship.

***In partnership with the Vancouver Board of Parks and Recreation***





**WEST END COMMUNITY CENTRE ASSOCIATION**

**ANNUAL GENERAL MEETING  
& ELECTION OF OFFICERS**

Tuesday, January 13th, 2015 6:30 pm

**AGENDA**

**1. CALL TO ORDER**

**1.1 Welcome and Introductions**

**1.2 Approval of the Agenda**

**2 ROUTINE BUSINESS**

**2.1 Review Minutes of Annual General Meeting  
held on January 11<sup>th</sup>, 2014.**

**3 FINANCE REPORT**

**3.1 Treasurer's Report**

**3.2 Auditor's Report**

**4 RECREATION SUPERVISOR'S REPORT**

**5 PRESIDENT'S REPORT**

**6 NEW BUSINESS**

**6.1 Acclamation of Directors**

**7 ADJOURNMENT**





## WEST END COMMUNITY CENTRE ASSOCIATION

### MINUTES of ANNUAL GENERAL MEETING & ELECTION OF OFFICERS

Saturday, January 11<sup>th</sup>, 2014 10:30 am

Directors Present:	Dave Pasin Ian Haywood-Farmer Loraine Lundquist Marc Thorup Bonnie MacKenzie	Alan Baycroft (Chair) Shehnaz Hozaima Cavey Gayle Pastrick Maxine Jones
Staff Present:	Brittany Walsh Shahnaz Dhanani Angie Hope Doug Newstead	Darko Kulic Brittany Wong Hanna Maron
Guests:	Gary Wozny (Auditor)	Paul Hunter
Voting Members:	Wendy (Gwen) Evison Linda Johnston John McLennan Ingrid Schultz	Philippa Howells Pamela Leaman Ron Shindler Sandra Wilkinson

1. **CALL TO ORDER** – The meeting was called to order at 10:30 am. There being 17 members present Alan Baycroft, President, declared a quorum was met.

- 1.1. **Welcome and Introductions** Alan Baycroft welcomed everyone, thanking them for such a good turnout. Prospective Directors were welcomed and the current Executive Officers (Shehnaz Hozaima Cavey, Gayle Pastrick, Bonnie MacKenzie and Marc Thorup) were introduced, as were Gary Wozny (Auditor) and Angie Hope (Association Business Manager).

- 1.2. **Approval of the Agenda**

**MOTION** *Loraine Lundquist moved to approve the Agenda.*

*Dave Pasin seconded the motion, **CARRIED***



## WEST END COMMUNITY CENTRE ASSOCIATION

### 2. ROUTINE BUSINESS

#### 2.1. Review Minutes of Annual General Meeting held January 5<sup>th</sup>, 2013

**MOTION:** Linda Johnston moved to accept the minutes of the AGM held January 5<sup>th</sup>, 2013. Gwen Evison seconded the motion. **CARRIED**

### 3. FINANCE REPORT

Bonnie MacKenzie, Treasurer, reported that WECCA earns its revenue from the programs offered, but does not receive revenue from the fitness centre or the ice rink. In previous years WECCA has reported a significant surplus, so that we have been able to accrue some financial comfort. However, this year revenues dropped and we have seen a swing from a positive negative income to a loss. Some of the changes were anticipated (decreased membership revenue) but others may be due more to such external forces as economic uncertainty and concern re the relationship between community associations and the Parks Board. Expenses increased slightly this year, but not by a large amount. The WECCA Board and Park Board staff are working together to get a deeper understanding of the financial situation and to ensure that our programs are relevant and are marketed effectively. Our current year-to-date numbers indicate we are holding our own so far this year.

Bonnie then invited the auditor, Gary Wozny, of Tomkins, Wozny, Miller & Co., to address the auditor's report. Gary reviewed the audited statements, explaining various items on both the Statement of Operations and the Statement of Financial Position. Bonnie thanked Gary for the work done on the audit.

**MOTION:** John McLennan moved that the WECCA membership receive the presented Financial Statements. Linda Johnston seconded the motion. **CARRIED**

**MOTION:** Pamela Leaman moved that WECCA appoint Tomkins, Wozny, Miller & Co. as the WECCA auditors for the 2013/2014 fiscal year. Gwen Evison seconded the motion. **CARRIED**

### 4. RECREATION SUPERVISOR'S REPORT

Hanna Maron thanked all those attending the meeting for their interest in the Association and the community centres. He reminded the membership that his written report was submitted to this year's Annual Report for their review, comments and suggestions. The community centre staff feel blessed to have such a highly supportive Association to work with (Directors, Volunteers, Committee members and Staff). The (Park Board) programming, front desk and maintenance staff all do a wonderful job of keeping the organization running smoothly and we all look forward to another productive year ahead. Attendance at the Fitness Centre has remained about the





## WEST END COMMUNITY CENTRE ASSOCIATION

same, there is significant competition in the area. We are considering new ideas about prices and the types of passes that should be made available. Hearing that the community enjoyed the festive displays in the holiday season there will be a plan to work with WEBIA next year to create another display. WECCA and Parks Board staff work closely to maintain effective relationships with other organizations in the community such as the schools, the library and WEBIA.

### 5. PRESIDENT'S REPORT

Alan Baycroft's written report can be read in the WECCA Annual Report. This past year has been dominated by our adoption and transition to new bylaws and by ongoing discussions with the Vancouver Board of Parks and Recreation aimed at creating a new Joint Operating Agreement. Meetings have been held most weeks since February of 2013 and in some weeks more than one such meeting was held. We hope we are making progress towards being able to draft a JOA template.

Thanks to all the Parks Board and Association staff. We have held several successful special events this year; for example Rockin' in the Park, West End Fest and the Haunted House at Barclay Manor.

Individual Committee Chairs highlighted points from their reports:

Ian Haywood-Farmer (FAAS and Projects and Property) – there is significant work underway to refresh the fitness program.

Dave Pasin (Arts and Pottery) – our annual Art in the City event was in its sixth year and we recorded record sales and attendance numbers.

Shehnaz Hozaima Cavey (Children and Youth) – we are running many successful ongoing activities including our Little Sprouts Preschool and our Childcare programs.

Gayle Pastrick (Membership, Marketing and Volunteers) – our biggest challenge has been managing the confusion around the introduction of the One Card and our own change in membership rules. We have worked hard to help the public understand the difference between the various cards/programs available. We have also changed our web site to create our own identification.

- Thanks to retiring Director Dennis Wilkinson for his input on the Children and Youth Committee.

**MOTION:** Sandra Wilkinson moved that the membership adopt the reports included in the WECCA Annual Report. John McLennan seconded the motion. **CARRIED**



## WEST END COMMUNITY CENTRE ASSOCIATION

### 6. NEW BUSINESS

#### 6.1 Election of Directors

The Nomination Committee reports that there are 20 positions available on the WECCA Board of Directors, for the 2014 year there will be 8 Directors who are continuing into the second year of their two-year term. This leaves a potential 12 positions to be filled. By close of nominations 6 applications were received and all have been recommended by the Nominations Committee. One applicant withdrew leaving the following 5 candidates.

Linda Johnston  
Loraine Lundquist  
Bonnie MacKenzie  
Gayle Pastrick  
Ron Shindler

The candidates introduced themselves to the membership.

**MOTION:** Ian Haywood-Farmer moved that the membership accept the report from the Nominations Committee. Dave Pasin seconded the motion. **CARRIED**

Section 5.10 of our bylaws states that “In elections where the number of candidates is equal to or less than the number of vacant positions for Directors, the nominated candidates are deemed elected by acclamation.” Therefore the above candidates are deemed elected to the WECCA Board of Directors.

Hanna Maron performed the swearing in of the directors.

### 7. ADJOURNMENT

Meeting adjourned at 11:24 am. (Ian Haywood-Farmer)



## **President's Report, 2013-2014**

The past year has been a year of many changes for the West End Community Centre Association. During this year we acknowledged the contributions and celebrated the retirement of our centres' Recreation Supervisor, Hanna Maron. Although Hanna had served in this senior Park Board position in our centres only a few years, he was an invaluable resource to the WECCA board in maintaining an effective relationship with the Park Board and for gaining insight into workings of Park Board bureaucracy. The West End and Coal Harbour communities have, through many years of collaboration and cooperation between the Vancouver Park Board and our Association (unparalleled in the city) reaped the benefits of possessing two of the best run community centres in the City's system. Our joint commitment to excellence and diversity in programming, lively and entertaining events, and community engagement has made Barclay Manor and the West End and Coal Harbour Community Centres examples of the potential which community centres in the City system can achieve as well as preferred work location for park board staff.

Angela Hope, WECCA's long-time business manager, decided to retire this year and having given us several months' notice of her intention, was able to play a key role in the identification and training of a replacement. Angie's expert management of the day to day operations of the Association meant that board members could turn their attention to the governance issues facing the association confident that operations were in good hands.

In the past year, the WECCA Board has embarked on a couple of important projects. As a consequence of a renewal of the Association bylaws in the prior year, we have commenced the somewhat complicated task of re-working our association policy manuals to bring our policies into alignment with our bylaws, to modernize them, to simplify them and to reorganize them to make a better tool for the organization. At the same, our board decided not continue to wait for a resolution to the ongoing saga of the negotiation of a new Joint Operating Agreement with the City of Vancouver, and so began to lay the ground work for another major project: the review and renewal of our strategic plan. We are fortunate to have on our board of directors several members with a strong interest and expertise in strategic planning and it is their vision that will help to move that important project along.

A fine summer came this year, and it was somewhat disheartening to realize that this was the third summer to be engulfed by the on-going negotiations between the Vancouver Park Board and 12 community centre associations as we strive to create a template for a new joint operating agreement. With so many parties at the table, balancing similar interests with those unique to associations from different communities is most challenging.

As WECCA enters its 45<sup>th</sup> year of operations, we are also faced with the reality that successive years of Park Board cuts to the funding of programming staff at our centres has impacted our ability to generate a financial surplus which we can, in turn, use to fund improvements to programs, equipment, and facilities of our three centres. Recognizing that effective and local community-based programming cannot be achieved if there are insufficient expert park board staff to create, run, and monitor programming has meant that WECCA has routinely needed to "make up" the difference of the funding for staffing at Barclay Manor, and the West End and Coal Harbour Community Centres so that the quality and number of programs will not be diminished. As we, for the third year in a row, anticipate a year end deficit, we know now that this situation is not a blip – but rather seems to be a trend. This means that the WECCA Board will, in the coming year, need to make a very serious review of its finances and priorities in order to bring about balanced budgets going forward.

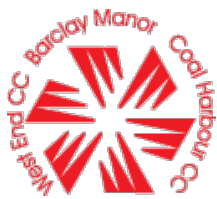
Notwithstanding the challenges before us, The West End Community Centre Association board remains committed to ensuring that programming at our facilities meets the needs and exceeds the expectations of the local community and we continue to look for opportunities for deeper and more meaningful engagement while providing recreational, educational, and personal growth options for all residents of all ages.

The contribution of our many volunteers and, in particular, our youth volunteers has, once again, been critical to the success of special event programming at our facilities. Our biggest events rely on the active participation and creativity of volunteers to make these events the vibrant community celebrations they have become. It is my hope that, over the coming years we will take advantage of even more opportunities to engage and involve the growing youth population of the West End and Coal Harbour neighbourhoods ensuring that youth are vital participants in the community life our neighbourhoods – and are *seen to be* vital contributors to the institutions that are so central to fostering and growing connections between neighbours. Whether it's the children's breakfast with Santa, West End Fest, Diwali, Art in the City, Barclay Haunted House, Car-Free Day, or Rockin' in the Park, none of these events would be possible without the dozens of residents and, especially, the students from King George High School, who give so many hours to ensure these events form part of what make the West End and Coal Harbour the best places to live in this city.

I want to thank all our members for permitting me the opportunity to act as your president for the past four years. While this work often challenging and sometimes feels stressful, the outcomes we achieve together are so rewarding and satisfying, that the memories of tough times fade very quickly. Although I will not be seeking a further term on the WECCA board at this time, I expect to continue my involvement with WECCA's committees and to be an eager consumer of WECCA's many and diverse programs.

Alan Baycroft

WECCA President



## **2013 - 2014 Treasurer's Annual Report**

In 2013 – 2014 we continued to be successful in carrying out our mission to enhance the quality of life for the West End and Coal Harbour communities. Our programs were well received, the special events well attended, and the community continues to consider the WECC as a major pillar of the community. However, notwithstanding our continued success, the year 2013- 2014 saw a continuation of finding ourselves in a deficit position.

Revenues increased over last year, so our deficit position was quite improved from the previous year, while expenses increased only slightly. The change in the membership policy, the amount of funds we contribute to the Parks Board to maintain staffing levels significantly impacts on our bottom line. We have analyzed the situation, and the Parks Board programmers have thoroughly reviewed their budgets, so we have confidence in the projected numbers for next year. We are still projecting a small deficit for next year and will be looking at this year as a transition year for our budget projections in the future.

In 2013-2014 we had a deficit of approximately \$20,000 including depreciation costs. Overall, this is a significant improvement over our projections for the year. As stated, revenues were up and we anticipate that will continue to be the situation going into 2014-2015. However we will again be looking at expenses, as salary costs continue to rise.

WECCA has been excellent stewards of the 3 facilities under its mandate, the West End Community Centre; the Coal Harbour Community Centre; and Barclay Manor. Capital improvements to these facilities continue to be funded by WECCA and next year will see some much needed improvements in the kitchens in Barclay Manor and the West End Community Centre, improved storage, improved lighting, new equipment for the Pottery Studio, and better gym facilities for the Coal Harbour Community Centre.

As mentioned in last year's Treasurer's Annual Report (2011/2012): "The Parks Board and various Community Centre Presidents have begun discussions towards an improved financial relationship and an updated Joint Operating Agreement". These discussions are ongoing. However, there are still outstanding items and future decisions to be made before we have a finalized Joint Operating Agreement. Thus, the Association's role in the community and the relationship with the Park Board will be uncertain until the negotiations are finalized and the results become known. Therefore, WECCA will be proceeding with financial matters in the upcoming year with this uncertainty in mind.

The West End Community Centre operates successfully through the joint efforts of the Vancouver Board of Parks and Recreation, the Park Board Programmers, the Recreation Supervisor, the WECCA Board of Directors, the WECCA Business Manager Angie Hope ( who has retired at the end of 2014), her replacement Debbie Coulson, and her assistant Shan Dhanani.

Respectfully submitted on behalf of the Finance Committee,

Bonnie MacKenzie  
Treasurer





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**FINANCIAL STATEMENTS**

**WEST END COMMUNITY  
CENTRE ASSOCIATION**

**August 31, 2014**

***WM* TOMPKINS, WOZNY, MILLER & Co.**  
Chartered Accountants

A partnership of incorporated professionals.

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August 31, 2014

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of  
West End Community Centre Association

### Report on the Financial Statements

We have audited the accompanying financial statements of West End Community Centre Association, which comprise the statement of financial position as at August 31, 2014, and the statements of changes in net assets, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial statements 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 Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of West End Community Centre Association as at August 31, 2014, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Report on Other Legal and Regulatory Requirements*

As required by the British Columbia Society Act, we report that the accounting principles used in these financial statements have been applied on a basis consistent with that of the preceding year.

*Tompkins Wozny, Miller & Co.*

Vancouver, Canada  
December 2, 2014

Chartered Accountants

## STATEMENT OF FINANCIAL POSITION


As at August 31

	2014	2013
	\$	\$
<b>ASSETS</b>		
<b>Current</b>		
Cash	85,776	96,730
Short-term investments [note 4(i)]	773,944	589,475
Accounts receivable [note 5]	62,471	29,734
Inventory	1,671	1,760
Prepaid expenses	16,684	12,754
<b>Total current assets</b>	<b>940,546</b>	<b>730,453</b>
Long-term investments [note 4(ii)]	212,426	381,780
Capital assets [note 6]	134,909	144,119
	<b>1,287,881</b>	<b>1,256,352</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities</b>		
Accounts payable and accruals [note 7]	142,002	190,974
Deferred revenue	217,216	95,821
<b>Total current liabilities</b>	<b>359,218</b>	<b>286,795</b>
Deferred contributions related to capital assets [note 8]	6,319	8,486
	<b>365,537</b>	<b>295,281</b>
<b>Net assets</b>		
Internally restricted [note 9]	793,754	825,438
Invested in capital assets	128,590	135,633
<b>Total net assets</b>	<b>922,344</b>	<b>961,071</b>
	<b>1,287,881</b>	<b>1,256,352</b>

See accompanying notes to the financial statements

On behalf of the Board:

  
Director

  
Director

## STATEMENT OF CHANGES IN NET ASSETS

Year ended August 31

	Operating	Internally Restricted	Invested in Capital Assets	Total
	\$	\$	\$	\$
<b>2014</b>		<i>[note 9]</i>		
<b>Balance, beginning of year</b>	—	825,438	135,633	961,071
Revenue over (under) expenses	1,815	—	(40,542)	(38,727)
Acquisition of capital assets	—	(33,499)	33,499	—
Interfund transfers	(1,815)	1,815	—	—
<b>Balance, end of year</b>	—	793,754	128,590	922,344
<b>2013</b>				
<b>Balance, beginning of year</b>	—	906,316	111,117	1,017,433
Revenue under expenses	(18,230)	—	(38,132)	(56,362)
Acquisition of capital assets	(62,648)	—	62,648	—
Interfund transfers	80,878	(80,878)	—	—
<b>Balance, end of year</b>	—	825,438	135,633	961,071

*See accompanying notes to the financial statements*

## STATEMENT OF OPERATIONS

Year ended August 31

	2014	2013
	\$	\$
<b>REVENUE</b>		
Adult programs	168,492	158,031
Arena and adult sports programs	75,191	63,732
Art programs	41,073	43,160
Child and youth programs	851,218	788,328
Fitness programs	121,574	112,634
Marketing and memberships	7,201	41,198
Pottery programs	52,701	47,174
Projects and property	72,259	77,615
Seniors and volunteers	49,248	38,960
Interest and other	35,366	33,141
	<b>1,474,323</b>	<b>1,403,973</b>
<b>EXPENSES</b>		
Administrative	52,632	55,140
Advertising and publicity	53,802	60,148
Contract services	464,038	442,808
Feasibility study	—	16,128
Operating	355,832	328,308
Wages and benefits	546,204	519,671
	<b>1,472,508</b>	<b>1,422,203</b>
<b>Revenue over (under) expenses for the year before other items</b>	<b>1,815</b>	<b>(18,230)</b>
<b>OTHER ITEMS</b>		
Amortization of deferred contributions related to capital assets	2,167	2,723
Amortization of capital assets	(42,709)	(40,855)
	<b>(40,542)</b>	<b>(38,132)</b>
<b>Revenue under expenses for the year</b>	<b>(38,727)</b>	<b>(56,362)</b>

*See accompanying notes to the financial statements*

## STATEMENT OF CASH FLOWS

Year ended August 31

	2014 \$	2013 \$
<b>OPERATING ACTIVITIES</b>		
Revenue under expenses for the year	(38,727)	(56,362)
Items not affecting cash		
Amortization of capital assets	42,709	40,855
Amortization of deferred contributions related to capital assets	(2,167)	(2,723)
Changes in non-cash working capital items		
Accounts receivable	(32,737)	6,301
Inventory	89	1,194
Prepaid expenses	(3,930)	10,102
Accounts payable and accruals	(48,972)	101,170
Deferred revenue	121,395	(92,993)
<b>Cash provided by operating activities</b>	<b>37,660</b>	<b>7,544</b>
<b>FINANCING ACTIVITIES</b>		
Purchase of investments (net)	(15,115)	(84,421)
<b>Cash used in financing activities</b>	<b>(15,115)</b>	<b>(84,421)</b>
<b>INVESTING ACTIVITIES</b>		
Acquisition of capital assets	(33,499)	(62,648)
<b>Cash used in investing activities</b>	<b>(33,499)</b>	<b>(62,648)</b>
<b>Decrease in cash for the year</b>	<b>(10,954)</b>	<b>(139,525)</b>
Cash, beginning of year	96,730	236,255
<b>Cash, end of year</b>	<b>85,776</b>	<b>96,730</b>

*See accompanying notes to the financial statements*

## NOTES TO FINANCIAL STATEMENTS

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August 31, 2014

### 1. PURPOSE OF THE ASSOCIATION

The West End Community Centre Association (the "Association") was incorporated in 1970 pursuant to the British Columbia Society Act and became a registered charitable organization in 1985 for income tax purposes who is exempt from income taxes. The objective and mission of the Association is to enhance the quality of life of the West End and Coal Harbour communities by providing recreational, educational, and social activities and services that are accessible and responsive to the changing needs of the community.

### 2. GOVERNANCE

The Association carries out the above objectives through the operations of the West End Community Centre, Coal Harbour Community Centre and Barclay Manor pursuant to a Joint Operating Agreement ("JOA") with the City of Vancouver Board of Parks and Recreation ("Park Board"). The existing JOA was signed effective January 18, 2007. The Joint Operating Agreement between the Association and Park Board provides that in the event of dispute, Park Board decisions are binding on the Association.

During the 2010 fiscal year, the Association, along with most other community associations, negotiated a Memorandum of Understanding with the Park Board providing for a one-time payment to the Park Board for allocated operating costs of \$52,726 in 2011 [2010 - \$52,726]. The existing agreement may be terminated by either party giving three (3) months notice in writing addressed to the Chairman of the Park Board or the President of the Association.

On October 4, 2012, the Park Board provided a proposal to all community associations which would fundamentally alter the roles and responsibilities of the Association as it impacts on use of the Community Centre and the provision of various community programs.

A 12-point proposal entitled "Renewing the Partnership: A Collaborative Approach" was presented to the Park Board on January 2, 2013, endorsed by the Association and 14 other community associations.

Although various discussions had taken place in recent years, formal negotiations did not commence until February 16, 2013. The Association and 11 other community associations ("the participating CCAs") were at the negotiation table.

Effective June 6, 2013, the Park Board, the Association and the participating CCAs signed an interim agreement (the "IAgreement"). In addition, 4 other community associations also ratified the IAgreement. The IAgreement provided for the introduction, September 1, 2013, of a free recreation services access card ("OneCard").



## NOTES TO FINANCIAL STATEMENTS

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August 31, 2014

### 2. GOVERNANCE (CONT'D)

The IAgreement is effective for the Fall (September to December 2013) and the Winter (January to April 2014) program terms and will be evaluated. In addition, the Park Board announced that the target date for a new JOA incorporating the framework shall be December 31, 2013.

Later in 2013, six other CCAs brought a legal action against the Park Board over the imposition of the One Card. In response, on August 29, 2013, the Park Board issued a Notice of Termination of the JOA with the six CCAs with an effective date of December 31, 2013.

The six CCAs then sought an injunction in the BC Supreme Court to restrain the Park Board from acting on the Notice of Termination. In a judgment rendered on January 17, 2014, the BC Supreme Court found that the JOA was to remain in effect until a decision from a full trial was rendered or until a further order of the Court.

The Association and the 11 participating CCAs have continued negotiations with the Park Board to achieve a revised JOA.

The impact of any new JOA on the operations and financial statements of the Association as a result of these negotiations is currently not determinable.

Use of the West End Community Centre, Coal Harbour Community Centre and Barclay Manor premises as well as the providing of certain operating expenses, such as various staff costs, are provided to the Association pursuant to a JOA with the Park Board. The value of the use of the facilities as well as these additional operating expenses have not been reflected in the financial statements.

### 3. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") and include the following significant accounting policies:

#### Use of Estimates

The preparation of financial statements in conformity with Canadian ASNPO 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 amounts of revenue and expenses reported during the year. Significant areas requiring the use of management estimates relate to the determination of net recoverable value of assets, in particular as it relates to useful lives of capital assets and the determination of deferred revenue. Actual results could differ from these estimates.

## NOTES TO FINANCIAL STATEMENTS

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August 31, 2014

### 3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

#### Revenue Recognition

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

Proceeds received from direct access gaming funding are recorded as revenue or deferred contributions related to capital assets, if applicable, in the year the related expenditures are incurred.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue in accordance with the terms of the underlying investment, which in the case of interest, is generally with the passage of time.

Revenue from activities is reported when the respective program or service is provided. Any revenues received in advance of the respective program or service is recorded as deferred revenue.

#### Measurement of Financial Instruments

The Association initially measures its financial assets and financial liabilities at fair value. The Association subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, guaranteed investment certificates, money market funds and accounts receivable. Financial assets measured at cost are tested for impairment when there are indicators of impairment.

Financial liabilities measured at amortized cost include accounts payable and accruals.

#### Cash

Cash is defined as cash on hand and cash on deposit, net of cheques issued and outstanding at the year-end.

The statement of cash flows is prepared on a net cash basis and cash flows from operating and investing activities are presented using the indirect method.

#### Short-Term Investments

Short-term investments consist of a money market fund and guaranteed investment certificates with maturity dates of less than one year after the Association's year end.

#### Inventory

Inventory is recorded at the lower of average cost or net realizable value.

## NOTES TO FINANCIAL STATEMENTS

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August 31, 2014

### 3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

#### Long-Term Investments

Long-term investments consist of guaranteed investment certificates with maturity dates more than one year after the Association's year end.

#### Capital Assets

Capital assets are recorded at cost, and are amortized at the following rates:

• Furniture	7 years	straight-line
• Fixtures	8 years	straight-line
• Computer equipment	30%	diminishing balance basis
• Fitness equipment	5 years	straight-line
• Pottery equipment	8 years	straight-line
• Audio-Visual equipment	3 years	straight-line
• Website	5 years	straight-line

#### Donated Materials and Services

The Association benefits from donated materials and from donated services in the form of volunteer time. The fair value of donated materials and services cannot be reasonably estimated and therefore is not recognized in these financial statements.

### 4. INVESTMENTS

#### (i) Short-Term Investments

Short-term investments consist of guaranteed investment certificates and a term deposit totalling \$556,780 [2013 - \$375,000] which accrue interest at rates between 1.00% and 2.05% [2013 - 1.10% and 2.05%] per annum and have maturity dates ranging from December 22, 2014 to June 22, 2015. Short-term investments also include a money market fund with a value of \$217,164 [2013 - \$214,475] with a variable interest rate.

#### (ii) Long-Term Investments

Long-term investments consist of guaranteed investment certificates of \$212,426 [2013 - \$381,780] which accrue interest at the rates between 1.80% to 1.95% [2013 - 1.90%] per annum and mature on December 21, 2015.

## NOTES TO FINANCIAL STATEMENTS

August 31, 2014

### 5. ACCOUNTS RECEIVABLE

	2014	2013
	\$	\$
Operations	7,663	6,373
Park Board	36,457	6,981
Interest	16,596	15,583
Allowance for doubtful accounts	—	—
	60,716	28,937
Government - GST	1,755	797
	62,471	29,734

### 6. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value
	\$	\$	\$
<b>2014</b>			
Furniture and fixtures	230,927	141,730	89,197
Computer equipment	77,588	77,588	—
Fitness equipment	72,011	43,561	28,450
Pottery equipment	22,488	11,083	11,405
Audio-Visual equipment	10,813	7,316	3,497
Website	5,188	2,828	2,360
	419,015	284,106	134,909
<b>2013</b>			
Furniture and fixtures	221,830	120,966	100,864
Computer equipment	77,588	77,196	392
Fitness equipment	55,240	32,508	22,732
Pottery equipment	22,488	9,150	13,338
Audio-Visual equipment	9,978	4,585	5,393
Website	3,500	2,100	1,400
	390,624	246,505	144,119

### 7. ACCOUNTS PAYABLE AND ACCRUALS

	2014	2013
	\$	\$
Operations	96,637	105,754
Park Board	27,714	66,900
Government remittance - payroll	15,734	17,041
- Worksafe BC	1,917	1,279
	142,002	190,974

## NOTES TO FINANCIAL STATEMENTS

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August 31, 2014

### 8. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

Deferred contributions related to capital assets represent restricted contributions with which capital assets were acquired. The balance in the account is as follows:

	2014	2013
	\$	\$
Balance, beginning of year	8,486	11,209
Less: Amounts amortized to revenue	(2,167)	(2,723)
<b>Balance, end of year</b>	<b>6,319</b>	<b>8,486</b>

### 9. INTERNALLY RESTRICTED NET ASSETS

The Association has internally restricted \$216,000 [2013 - \$216,000] as a three month operating reserve and \$577,754 [2013 - \$609,438] for expenditure on future capital projects. In 2013, \$391,200 of the \$577,754 was resolved to be spent on or before August 31, 2015. Of this amount, \$33,499 was incurred in 2014 on capital expenditures.

### 10. RELATED PARTY TRANSACTIONS

Advertising and publicity expense includes \$2,981 [2013 - \$Nil] in design costs paid to a Director.

The above amounts are in the normal course of business and are measured at the exchange amount, which is the amount of consideration established and agreed to by the parties.

### 11. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments. The following analysis presents the Association's exposures to significant risk as at August 31, 2014.

#### Credit Risk

Credit risk is the risk that the Association will incur a loss due to the failure by its debtors to meet their contractual obligations. The Association is exposed to credit risk with respect to its cash, investments and accounts receivable. The Association limits its exposure to credit risk by placing its cash and investments with a chartered Canadian financial institution.

Given the nature of the Association's revenue, there is no concentration of accounts receivable. There have been no bad debts recognized in the year. The maximum amount of credit risk exposure is limited to the carrying amount of the balance in the financial statements.

## NOTES TO FINANCIAL STATEMENTS

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August 31, 2014

### 11. FINANCIAL INSTRUMENTS (CONT'D)

#### Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. The Association is exposed to interest rate risk on its cash and investments.

#### Liquidity Risk

Liquidity risk is the risk that the Association will not be able to meet its cash requirements or fund obligations as they become due. The Association maintains adequate levels of working capital by preparing budgets to ensure all its obligations can be met when they fall due.

### 12. COMPARATIVE FIGURES

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

## **Recreation Supervisor's Report 2013-2014 Fiscal year**

The successful delivery of recreation, education and leisure services to the communities of the West End and Coal Harbour, throughout this past fiscal year, is attributed to the hard work and dedication of Park Board's and the West End Community Centre Association's (WECCA) staff team and the countless volunteer hours contributed by the dedicated WECCA Directors, community committee members and volunteers. All have worked together in partnership with a common focus to *"To enhance the quality of life of the West End and Coal Harbour communities by providing recreational, educational and social activities and services, which are accessible and responsive to the changing needs of the communities."* – Mission, West End Community Centre Association and to *"Provide, preserve and advocate for parks and recreation to benefit all people, communities and the environment."* – Mission Statement, Vancouver Board of Parks and Recreation

Hanna Maron, with his staff team of Karen Chow, Erica Mark, Brittany Walsh, Ivy Vuu, Brittany Wong, Darko Kulic, Geoff Langan, Kate Lee, Patrick McCarthy were the staff team responsible for the high quality recreation, education and leisure programs and activities provided to the communities through the West End Community Centre, Coal Harbour Community Centre and Barclay Manor, this past year. The frontline staff of Nelson McLachlan, Shelby Quon, Jessie Gammie, Diane Paulin, Susie Vu, Kevin Kraussler, Aimee Mergaert, Terry O'Hara, Jonathan Hutchings, and Randy Chan, along with a large number of casual staff, continued to strive to provide a high-level customer service experience to our patrons. Our maintenance staff, led by our Mechanical Technician II, Steve Labrador and his key staff members Milan Held, Steve Purdy, Jason Wu, Joe Andriani and Bijay Prasad provided excellent service and kept our very busy facilities in top mechanical and clean condition. An integral part of the community service delivery team was WECCA's Office Managers, Angie Hope and Debbie Coulson and Office Assistant, Shan Dhanani. Their support and dedication to WECCA's administration and internal-customer service was a key factor to the successful delivery of services to the communities.

This past year, the West End Community Centre Association has continuously provided financial, strategic and operational support to ensure that the best possible services were provided to the communities and its residents. As volunteers; Directors and community committee members dedicated and contributed a great deal of their time to provided expertise and direction. Their contributions were integral to ensure that the Mission of WECCA was being adhered to, that the services delivered, met or exceeded the dynamic recreation, education and leisure wants and needs of the communities.

For the coming fiscal year, the staff team of the West End Community Centre, Coal Harbour Community Centre and Barclay Manor welcome our new Supervisor of Recreation Services, Jayne Loutit, and look forward to continuing to work in partnership with West End Community Centre Association - to identifying new opportunities to enhance the role of the Community Centres in the Coal Harbour and West End communities and to continue to provide high quality recreation, education and leisure services, that are accessible and responsive, and provides benefits to all people in our communities.

Respectfully,

Michael Herrin  
Recreation Programmer  
2013/2014 Fiscal Year





## 2014 ARTS COMMITTEE ANNUAL REPORT

The Arts Committee was in a year of transition in 2014 as there were significant changes in both the program staff and committee members. Notwithstanding these changes, all participants worked hard at ensuring we had programs and activities which met the needs of the community and explored some new directions.

Financially the Committee posted a surplus and only a very few courses were canceled due to insufficient registration. Program offerings in Arts Appreciation are being explored. The first initiative was an offering of two lectures on jazz, held at Coal Harbour. These were well attended and four more have been scheduled for the Winter session. A similar offering in the visual arts area is under consideration.

Annual activities have become highlights in the calendar of the West End and attract more attendance each successive year. Art In The City has become an established showcase for both local and Citywide artists. Draw Down attracts many budding artists to participate in this citywide event across most Community Centres. The Craft and Pottery Sales offer our talented potters and local crafts persons the opportunity to present and sell their high quality creations to the community at very reasonable prices. West End Fest (with an Elvis theme this year) provides a family friendly fun day for the community to come together and learn about the many organizations and activities located in the neighbourhood. Open Mic, now in its second year, draws a regular crowd of musicians and singers who enjoy the relaxed atmosphere in which to share their love of music.

In reviewing the nature of many of the special events, it was agreed that a portable lighting system would greatly enhance the quality of the presentations and also make some rooms suitable for activities they currently can't support. An LED system of 8 lights has been purchased. Look for improvements for our special events and activities going forward.

Last but not least, a major breakthrough occurred this year regarding the Dark Room. An experienced user and teacher has become involved with the small group who have been using this facility. Work is now well underway to regularize the use of the dark room. Courses in film photography and the development of film photos are expected to be scheduled in the coming calendar year.

I would like to thank the staff and volunteers who worked with me on the Arts Committee, ensuring we presented excellent programs and events which were clearly valued by our community.

I respectfully submit this report on behalf of the Arts Committee.

Linda Johnston  
Committee Chair





## CHILDREN & YOUTH COMMITTEE 2014 ANNUAL REPORT

Once again, the Children and Youth Committee worked alongside an outstanding team of programming coordinators. 2014 was a year of change, saying goodbye to some and welcoming others. Brittany Walsh and Brittany Wong have moved to new positions with the Parks Board. Their expertise and passion contributed to the success of children and youth programs throughout the year – we wish them well in their new positions. We were pleased to have Karen Chow return to her position at Coal Harbour after a year's maternity leave, and that Darko Kulic was available to assist during these transitions. Ivy Vuu continued her amazing work with the community's youth up until the middle of October, when she began a position with the Ministry. Ivy continued on part-time with WECCA for a few months following in order to help allow with the transitioning process following her departure. Her absence will be dearly missed.

2014 was a year of increased participation in Child and Youth programming, resulting in a 9% increase in program revenue over last year. Both regular programming and special events were well attended and well received.

The following are some of the highlights of the year past:

- Work continued to meet requirements to obtain Occasional Care Licensing for the Kinder Care program at Coal Harbour. Progress was steady thanks to the efforts of Brittany Walsh and Karen Chow.
- Childrens programs continue to be in demand, often with waitlists, thanks to our dedicated instructors.
- Dance and creative arts programs were highly popular over the course of the year, as were the ProD, Spring Break, and Winter Day camps, which provide alternative educational options when regular schooling is not in progress. Programmers and instructors did a great job of responding to community needs by providing one time day camp programming in September.
- Summer Daycamp at Coal Harbour Community Centre and West End Community Centre was a great success this year. Thank you to our daycamp managers, Alfred Fung and Dasha Cotic-Ehn for doing such a fantastic job leading the daycamp leaders. Our senior and junior leaders did a wonderful job leading and planning daily activities for the children.
- Successful Hallowe'en and Breakfast with Santa events proved to be a celebrated highlight, with events fully attended.
- Preteen program (for ages 9 to 12 years) attendance continues to stay consistent. Friday night Preteen Night, Glow Girls and Boogie Boys have full attendance on a weekly basis. We are working to meet community needs by adding staff where needed, and expanding programs to meet demand from youth and parents.
- The "Youth Incentive Program" (YIP) is a leadership program involving King George Secondary School youth. This program is the "executive" of youth participants, and YIP leaders help plan and implement recreational programs and special events, advise the Youth Worker on youth program needs, and learn new skills. The program focuses on belonging, skill development, and mentorship. YIP leaders volunteer once per week in a community centre program such as skating lessons, preteen programs, and/or out of school care.

- This year, 6 WECCA scholarships were awarded to students from the 2014 Graduating Class of King George Secondary School. The scholarship recipients were students that demonstrated consistent leadership qualities and commitment to the development of their surrounding community, be it their peers or children, youth, and families within the community at large.

The Children and Youth Committee is committed to continuing to work and support all efforts directed toward offering accessible, affordable, and active programming for families, children, and youth within the community at large. The committee is also encouraged that community involvement by local residence will continue and increase in the year to come.

A big thank-you to this year's committee members, who offered valued time and energy toward contributing to the effectiveness and success of the children and youth programming, including Philippa Howell, Jill Stoness, Ron Shindler, Marc Thorup, and Loraine Lundquist. Their consistent dedication and thoughtful participation over the course of the year has been greatly appreciated.

Respectfully submitted on behalf of the Children and Youth Committee,

Loraine Lundquist  
o/b Shehnaz Hozaima Cavey  
Children and Youth Committee Chair

## **Fitness Arena Adult Senior's Committee Annual Report 2013-2014**

The FAAS (Fitness Area Adult Seniors) committee has had a successful year as a result of careful and prudent leadership. We met our financial plan through hard work and the commitment of our staff and program leaders. More effective marketing and new offerings have helped to manage costs and performance has improved. An old poorly performing on-line registration system provided by the City of Vancouver through Park Board continues to be a great challenge. The limitations and technical problems related to online registration are very frustrating for our patrons. A new registration system is expected to be put in place over the next year and we very much look forward to implementation.

It has been encouraging to see greater participation in many areas, but particularly for drop-in sports. In January 2014 a meaningful overhaul of fitness programs was commenced and adjustments will continue in this area as these programs continue to evolve. Recreation programs continue to change and we want WECCA to be at the forefront in the future. Seniors programs continue their strong participation and continued growth. While we would like to continue growing program options we are constantly challenged by space availability. Staff adroitly manage conflicting space demands a view to maximizing program offerings.

Staff changeover was a challenge, so I must thank every person who worked to keep things operating smoothly. Park Board organizational changes can present minor disruptions, but every staff person worked to ensure patrons and members had consistently good services. Our team of outstanding recreation professionals and instructors strive to make WECCA a fine facility.

I would like to thank my committee members, Bernice Balkaan, Fannie Feng and Alan Baycroft. We would not have been successful without the efforts of staff members : Mike Herrin, Darko Kulic , Geoff Langan, Kate Lee, and Erika Mark and the management direction of Hanna Maron.

Ian Haywood-Farmer

Chair





## 2014 Annual Report Membership, Marketing & Volunteer Committee

In our continued efforts to raise the profile of WECCA and it's support of the community, as well as raise awareness of all our centres, several actions were taken this year:

1. We focused on our website design and social media. In an effort to have it tie-in with our "WE" branding and the current Association logo, revisions to our initial design were implemented and the flow of content was streamlined. Also "follow us" messages were added to the rec guides to encourage more followers and inform about events at our centres.
2. For promotion items this year we ordered a new design for the branded safety lights that won't turn themselves on and burn out prematurely. These were handed out at WECCA events.
3. A "WE" banner was designed and made for WECC and CHCC to live in the lobbies of those centres in an effort to promote the brand awareness.
4. And to wind up our year we had a Members Appreciation Night, November 4th. We invited our current active members and asked them to bring a friend to a wine and appie evening. WECCA \$10 Gift Certificates were given to active members as a Thank You, to be used on programs or classes at any of our centres. New marketing collateral was created to hand out at all centres to help promote our membership drive.

Our main goal again this year was to strengthen our association through branding and membership. We will continue to recruit truly interested members from the West End community.

With the help of our committed partners from the Vancouver Parks, Michael Herrin and committee members, Maxine Jones, Diana Matrick, Michelle Monrufet, Corine Willems, Jesse Ringer and Lea Chambers, I believe our hard work culminated in reaching that goal.

On behalf of the Membership, Marketing & Volunteer Committee, I submit this 2014 Annual Report.

Gayle Pastrick - Chair





## **Projects & Property Annual Report 2013-2014**

Projects and Property Committee has had an active and productive year of work. The committee operates as a sub-committee of the Finance committee and works very closely with the WECCA Board, Executive Committee and WECCA staff on a variety of project initiatives. Due to years of prudence and ongoing excellent management our association has retained earnings permitting us to work with Vancouver Park Board to invest in meaningful capital projects. Typically these are one-time expenditures over \$1000.00.

While our relationship with Park Board has been in negotiation we have chosen to continue investing in capital expenditures. We have faced challenges as the Park Board maintenance operations were integrated with the city. All community centres have suffered as the new process has evolved. While it has improved from a year ago, it still lags and maintenance is sometimes slower than we would like.

This past year we have enhanced the centre by purchasing new program equipment, furniture, fittings and fixtures, in many different areas. A significant renovation and refresh of kitchens in the Bidwell Room at WECCA and at Barclay Manor has been approved by the board. Work will commence in the next fiscal year and should begin early in 2015. We have approved replacing the Denman Street awnings at West End. The project has been delayed because the city is conducting a review of all awnings replacements and we await the completion of their process to complete the replacement.

WECCA has been in a position where we could invest in equipment and property to keep our facility in excellent condition. This is reinvestment from accumulated surpluses from earlier years. While we have reserves we have not been replenishing those reserves for some years. It is our priority to continue investing the centre through the use of accumulated

reserves. These reserves are specifically identified for capital purchases and it has been WECCA's great pleasure to invest in our community arts, youth, seniors, and recreation capacity.

I would like to thank the committee members: Alan Baycroft, Maxine Jones, Dave Pasin, Lorraine Lundquist and Bernice Balcaan all of whom actively participated in many meetings and worked hard to advance the association. Vancouver Park Board Staff: Mike Herrin and Hanna Maron, with John Ross of Park Board and WECCA staff members Angie Hope and Debbie Coulson. All were very helpful when assisting with our undertakings.

Ian Haywood-Farmer

Chair

inside back  
cover



## **West End Community Centre Association**

### **Our Mission**

To enhance the quality of life of the West End and Coal Harbour communities by providing recreational, educational and social activities and services, which are accessible and responsive to the changing needs of the communities.

### **Our Mandate**

The name of the Society is West End Community Centre Association. Purposes of WECCA are:

1. Maintain a liaison and working relationship with the Vancouver Park Board staff, VSB, VPL and other Community Centres and the West End and Coal Harbour community groups and agencies.
2. Provide recreational, educational and athletic facilities and equipment for the residents of the West End and Coal Harbour.
3. Promote, encourage, support and assist recreational, cultural, educational, artistic, charitable, sporting and community endeavours.
4. Promote, foster and develop community spirit and good citizenship.

***In partnership with the Vancouver Board of Parks and Recreation***