West End Community Centre Association

West End Community Centre | Barclay Manor | Coal Harbour Community Centre

Annual Report 2024

West End Community Centre Association

870 Denman Street, Vancouver, B.C. V6G 2L8
Phone: 604-257-8333 Fax: 604-257-8338 Email: westendcc@vancouver.ca
Jointly Operated by the West End Community Centre Association and the Vancouver Board of Parks & Recreation

ANNUAL GENERAL MEETING & ELECTION OF OFFICERS

Tuesday, January 21, 2025 6:00 pm

AGENDA

1. **CALL TO ORDER**

   1.1 Welcome and Introductions

   1.2 Presentation of the Pamela Leaman Outstanding Contribution Award to past Board Member, Alan Baycroft

   1.3 Approval of the Agenda

   1.4 Park Board Representative - TDB

2. **ROUTINE BUSINESS**

   2.1 Review Minutes of Annual General Meeting held on January 30, 2024.

3. **RECREATION SUPERVISOR'S REPORT**

4. **FINANCE REPORT**

   4.1 Treasurer's Report

   4.2 Auditor's Report

   4.3 Acceptance of the Audit Financial Statements

   4.4 Appointment of Tompkins Wozny LLC, as the auditors for the Society for 2025

5. **PRESIDENT'S REPORT**

6. **NEW BUSINESS**

   6.1 Acclamation of Directors

7. **ADJOURNMENT**

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MINUTES of ANNUAL GENERAL MEETING & ELECTION OF OFFICERS

Tuesday January 30, 2024 6:00 pm

Directors Present:	Ian Haywood-Farmer (President)	Linda Johnston (1stVP)
	Jacob Kojfman (Treasurer)	Ruth Chau
	Margaret Andrews	Mahsa Rezaei
	Minaz Mawji	Zephi Kramer
	Lindsay Redpath	
Staff Present:	Alex Machin	Joe Oliveira
	Garett Wong	Jessica McCallum
	Deb Barber (SRS)	Debbie Coulson (minutes)
	Ekaterina Ungvitskaya (ED)	
Guests:	Pamela Felix (Auditor)	Susan Mele (Manager Recreation Services)
	Brennan Bastyovanszky (PB Chair)	
Voting Members:	Alette Giezen	Yunkun Li
	Ken Villeneuve	Alex Mocevic
	Erik Carlson	Eva Wideman
	Josh Cook	Scott Harrison
Regrets:	Alfred Lai	

1. **CALL TO ORDER:**
   The meeting was called to order at 6:10pm. There being 17 members present, Ian Haywood-Farmer declared a quorum was met.

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1.1 Welcome and Introductions:

- Ian Haywood-Famer (President) introduced himself, welcomed everyone, and thanked everyone for attending this AGM meeting.
- The President declared the Land Acknowledgment:
  We would like to begin by acknowledging that the land on which we gather is the unceded territory of the Coast Salish Peoples, including the territories of the xʷməθkwəy̓əm (Musqueam), Skwxwú7mesh (Squamish), and səlilwətaɬ/Selilwitulh (Tsleil-Waututh) Nations.

1.2 Approval of the Agenda

MOTION *Minaz Mawji moved to approve the Agenda. Erik Carlson seconded the motion.*

CARRIED UNANIMOUSLY

1.3 Park Board Representative: Brennan Bastyovanszky

Brennan stated that he is our recently appointed liaison for the West End Community Centre. He mentioned that he doesn't see eye to eye with the Mayor regarding the dismantling of the Park Board and that the rest of the commissionaires are still on and staying on for now. He said that if anyone has questions regarding this situation to email him. He said he's doing everything he can to save the Park Board.

2. ROUTINE BUSINESS

2.1 Review Minutes of Annual General Meeting held January 31, 2023

MOTION: *Linda Johnston moved to accept the minutes of the AGM held January 31, 2023. Mahsa Rezaei seconded the motion. Ian asked if there were any objections or omissions to this motion and since no one objected, the motion was carried.*

CARRIED UNANIMOUSLY

3. RECREATION SUPERVISOR'S REPORT

3.1 Deb Barber (SRS)

Deb Barber introduced herself and said that her full report can be read in the Annual Report. She introduced the Programming staff at Coal Harbour CC, Joe Oliveira and the staff currently at WECCA, Alex Machin, Garrett Wong, and Jessica McCallum our Youth Worker. Deb also

mentioned that our Children's Programmer Darko Kulic is currently on paternity leave. She said she would like to acknowledge the pleasure of working alongside President Ian Haywood-Farmer and she would like to thank to the WECCA Executive and the rest of the Board of Directors for all the work that they have done in the past year. She said she looks forward to working together for a successful 2024. She introduced Susan Mele (Manager Recreation Services) who thanked all the staff and volunteers who helped with running the warming centre this year.

4. FINANCE REPORT

4.1 *Treasurer's Report: Jacob Kojfman*

Jacob introduced himself and said that he has been Treasurer since 2019. He said that this past year our revenues are coming back to what they were pre-COVID, but we still had a loss of $95K, and that approximately $15,000 was amortization of capital expenses and that we gave out scholarships rewards to graduating students from King George Secondary School. He also mentioned that we no longer received wage subsidies and that also contributed to our loss. Jacob invited the auditor Pamela Felix, of Tomkins Wozny LLP, to address the auditor's report.

4.2 Auditor's Report

Pamela Felix went over the audited statements, explaining various items on both the Statement of Operations and the Statement of Financial Position. Ian thanked Pamela for the work done on the audit.

4.3 Acceptance of the Audit Financial Statements

MOTION: *Ruth Chau moved to adopt the Audit Financial Statements. Minaz Mawji seconded the motion. Ian asked if there were any objections to this motion and since no one objected, the motion was carried.*

CARRIED UNANIMOUSLY

4.4 Appointment of Tompkins Wozny LLC, as the auditors for the Society for 2024

MOTION*: Jacob Kojfman moved that WECCA accept the auditor's 2022/2023 report as presented and to approve the appointment of the auditors Tomkins Wozny LLP for the Society for 2024. Mahsa Rezaei seconded the motion. Ian asked if there were any objections to this motion and since no one objected, the motion was carried.*

CARRIED UNANIMOUSLY

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5. PRESIDENT'S REPORT – Ian Haywood-Farmer

The President's report is included in the annual report. This past year registration has improved dramatically as COVID restrictions have been lifted. He said he has a lot of gratitude for our PB colleagues and the Association Staff as they have had to cover shifts for various reasons. Ian would also like to give a huge amount of thanks our contractor instructors for all that they do for us.
A special thanks goes to our past President David Scott as we owe him a great deal for all the help and what he has done for WECCA, especially during the past years after COVID. Ian would also like to thank our Treasurer Jacob Kojfman for everything he has done for WECCA in the past years as well. Lastly, Ian would like to thank our 1st Vice President Linda Johnston for all the work she does for WECCA and continues to always be available to push our initiatives forward. Thank you to everyone who supports our West End and Coal Harbour Community Centre.

6. NEW BUSINESS

6.1 Acclamation of Directors

We started the year with 11 Directors. We have had one director leave during the year (David Scott). The Board appointed a new Director, Lindsay Redpath to the Board to fill one of the vacancies; we have had two more applications for Board Director positions and they are Joshua Cook and Erik Carlson. We also have we have two Directors to be re-elected and they are Ian Haywood-Farmer and Ruth Chau. They will all be up for nomination to the Board at the AGM. For 2024, we have six Directors returning for their second-year term and they are Linda Johnston, Margaret Andrews, Zephi Kramer, Minaz Mawji, Mahsa Rezaei and Alfred Lai. We have three Directors that are not returning for their second term, and they are David Scott, Ellie Stojanovski and Jacob Kojfman. That gives us 11 Directors to start 2024.

List of Candidates

Ian Haywood-Farmer: Ian has been part of the West End Community Centre on and off for the past 25 years in all capacities on the Board of Directors. He is committed to the organization and would like to continue to be part of the Board of Directors.
Ruth Chau: Ruth has been on the Board for the past 2 years and is the Children and Youth Committee Chair. She uses the facilities with her family and would like to continue to serve on the Board.
Lindsay Redpath: Lindsay stated that she's been a West End resident for 12 years and is from Edmonton. She has been retired for the past 5 years and has served on many different Boards. She looks forward to using her expertise and serving on our Board of Directors.

Josh Cook: Josh has been a West End resident for the past 6 years. He's a Policy Analyst and has worked at WESN before. He's looking for an opportunity to give back to the West End community and has Board experience from Hastings Community Centre.
Erik Carlson: Erik is a Realter and West End resident. He uses our facilities regularly with his family, and he currently serves on the C&Y Committee. He is excited to serve on the Board of Directors.

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.

Brennan Bastyovanszky preformed the swearing in the new WECCA Directors for 2024.

7. **ADJOURNMENT – 6:45PM**
MOTION: Erik Carlson moves to adjourn, seconded by Mahsa Rezaei.

CARRIED UNANIMOUSLY

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President's Report

2023-2024 Annual General Meeting

WECCA has had a successful year and continues to improve operations and program offerings. Patronage continues to increase across all programming areas. Programming staff and instructors are working diligently to provide a greater array of classes at different times. This has resulted in significant improvement to revenue and program quality.

As you can see in the financial reports, while we had an operating loss, we have decreased that loss very significantly from last year. The board is focusing diligently on revenue improvements and cost containment to get our budget balanced. Revenues have improved, but we are challenged by significantly increasing expenses. WECCA is trying to balance cost increases while continuing to keep our programs available and affordable.

We continue to be challenged by Park Board staffing vacancies. Certain staff positions at WECCA are provided and funded by Vancouver Park Board. There have been a series of short and long-term ongoing vacancies. We have not had a full staffing compliment for over five years. This has been a significant burden on the association, and the regular staff team. We are working with Park Board to fill these vacancies but have yet to resolve the issue. The Board very much appreciates all the individuals who filled in, and covered extra tasks but we want to return to a fully staffed Community Centre.

The Hub renewal plan has reached a plateau. Significant planning resources and efforts were put in place to start the very first phases of planning for the West End Hub. The project has received approval in principle from Park Board, City Council, School Board and Library Board. City Council has set aside funds to begin detailed design work. Unfortunately, a commitment from the Provincial Government to fund renewal of King George Secondary School is required. Discussions between School Board and the Province are ongoing. Rebuilding King George is a fundamental requirement to move forward with the project.

WECCA's success is owed to our many volunteers, and we are very grateful for their commitment. In addition, our donors large and small make it possible for the association to thrive. When added together donor support and volunteer passion make it a great community organization. To everyone that volunteered and supported us, thank you very much.

We owe a great deal of thanks to the people who staff and run West End Community Centre. Park Board employees, Association staff, contractors, and instructors all work hard day after day to deliver outstanding quality programs and activities. Please take time to thank them for their efforts and commitment.

Ian Haywood-Farmer

President

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WECCA's Fiscal Year 2024 Report

Overview:

Fiscal Year 2024 has been a year of growth for WECCA. We are pleased to report that we surpassed our revenue goals, achieving a 19.7% increase in total revenue compared to last year. This significant growth reflects the community's continued trust in WECCA's programs and services. More participants are returning, and we are seeing strong demand for our offerings. However, this growth in revenue was matched by a corresponding increase in expenses, which led to a modest financial deficit for the year.

Revenue and Expense Trends:

The increase in revenue during key registration periods, particularly in seasonal programs, contributed to the overall growth. This is a positive indicator that people are once again engaging with WECCA's programs. However, expenses also grew by 17.0% from last year, driven primarily by increased operational costs, including seasonal program expenses and the standard year-end adjustments, such as outstanding invoices and final payments. While these increases in revenue and expenses were expected, the gap between them resulted in a financial deficit for the year.

Impacts of Grants and External Factors:

While revenue growth is a positive outcome, we did face some challenges, particularly around grant funding. Unfortunately, we did not receive some of the grant funding that was anticipated, which could have significantly impacted the financial outcome. Additionally, inflation has continued to place pressure on our operational costs, particularly staffing, services, and supplies. This increase in costs is being felt not only by WECCA but also by our patrons, making it more difficult to maintain affordability while delivering high-quality programs.

Looking Ahead:

Despite these challenges, we remain optimistic about the future. With the improvements in net income this year, we are hopeful that WECCA can achieve a breakeven or even a small surplus in the upcoming fiscal year. In FY 2024, our net income was a deficit of $62,389,

which represents a 34.9% improvement from last year's (2023) net deficit of $95,753. This improvement in net income indicates that WECCA is effectively managing its expenses while growing its revenue, even amid economic challenges. We are committed to managing our expenses carefully and continuing to explore new revenue opportunities. The economic environment remains challenging, but WECCA's resilience and ongoing community support are key to our future success.

Acknowledgments:

A special thank you to Debbie Coulson and Ekaterina Ungvitskaya for their unwavering dedication and leadership. Their efforts have been instrumental in WECCA's success this year, and we are deeply grateful for their continued contributions to the Centre.

Mahsa Rezaei

www.twmca.com

FINANCIAL STATEMENTS

WEST END COMMUNITY CENTRE ASSOCIATION

August 31, 2024

Limited Liability Partnership

Tompkins Wozny
Chartered Professional Accountants

West End Community Centre Association

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August 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Members of
West End Community Centre Association

Opinion

We have audited the financial statements of West End Community Centre Association (the Association), which comprise the statement of financial position as at August 31, 2024, and the statements of changes in net assets, operations and 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 Association as at August 31, 2024, 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.

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 Association 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 audit opinion.

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 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.

In preparing the financial statements, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association'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 Association'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 Association'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 Association 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 Other Legal and Regulatory Requirements

As required by the British Columbia Societies Act, we report that, in our opinion, the accounting principles used in these financial statements, Canadian accounting standards for not-for-profit organizations, have been applied on a basis consistent with that of the preceding year.

Tompkins Wozny LLP

Vancouver, Canada
December 10, 2024

Chartered Professional Accountants

STATEMENT OF FINANCIAL POSITION

As at August 31

	2024 $	2023 $
ASSETS		
Current		
Cash	**371,974**	285,241
Short-term investments *[note 4]*	**285,779**	201,203
Accounts receivable *[note 5]*	**145,418**	121,425
Inventory	**4,266**	2,749
Prepaid expenses	**23,922**	25,819
Total current assets	**831,359**	636,437
Long-term investments *[note 4]*	**50,500**	121,000
Capital assets *[note 6]*	**20,489**	35,373
	902,348	792,810
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accruals *[note 7]*	**247,729**	169,534
Deferred revenue *[note 8]*	**410,509**	316,777
Total current liabilities	**658,238**	486,311
Net assets		
Internally restricted *[note 9]*	**223,621**	271,126
Invested in capital assets *[note 9]*	**20,489**	35,373
Total net assets	**244,110**	306,499
	902,348	792,810

Commitment *[note 13]*

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
	$	$	$	$
		[Note 9]	*[Note 9]*	
2024				
Balance, beginning of year	**—**	**271,126**	**35,373**	**306,499**
Revenue under expenses for the year	**(47,505)**	**—**	**(14,884)**	**(62,389)**
Interfund transfers	**47,505**	**(47,505)**	**—**	**—**
Balance, end of year	**—**	**223,621**	**20,489**	**244,110**
2023				
Balance, beginning of year	—	370,604	31,648	402,252
Revenue under expenses for the year	(80,709)	—	(15,044)	(95,753)
Acquisition of capital assets	—	(18,769)	18,769	—
Interfund transfers	80,709	(80,709)	—	—
Balance, end of year	—	271,126	35,373	306,499

See accompanying notes to the financial statements

STATEMENT OF OPERATIONS

Year ended August 31

	2024 $	2023 $
REVENUE		
Child and youth programs	**1,201,101**	1,005,616
Arena and adult sports programs	**255,888**	196,091
Pottery programs	**166,408**	158,714
Adult programs	**165,915**	145,728
Fitness programs	**159,893**	141,654
Art programs	**62,436**	56,809
Projects and property	**42,873**	21,183
Interest and other	**34,137**	24,944
Seniors and volunteers	**31,871**	26,007
Marketing and memberships	**7,480**	1,175
	2,128,002	1,777,921
EXPENSES		
Wages and benefits *[note 12]*	**1,143,912**	965,724
Contract services	**580,677**	502,022
Operating	**268,824**	240,645
Administrative	**60,623**	60,210
Advertising and publicity	**45,605**	45,980
Operation fee *[note 13]*	**41,178**	14,873
Active Network subscription fee *[note 13]*	**22,438**	18,426
	2,163,257	1,847,880
Revenue under expenses before other items	**(35,255)**	(69,959)
OTHER ITEMS		
Amortization of capital assets	**(14,884)**	(15,044)
Donations and awards *[note 14]*	**(12,250)**	(10,750)
	(27,134)	(25,794)
Revenue under expenses for the year	**(62,389)**	(95,753)

Joint operating agreement *[note 13]*

See accompanying notes to the financial statements

STATEMENT OF CASH FLOWS

Year ended August 31

	2024 $	2023 $
OPERATING ACTIVITIES		
Revenue under expenses for the year	**(62,389)**	(95,753)
Items not affecting cash		
Amortization of capital assets	**14,884**	15,044
Changes in non-cash working capital items		
Accounts receivable	**(23,993)**	10,956
Inventory	**(1,517)**	2,429
Prepaid expenses	**1,897**	(12,263)
Accounts payable and accruals	**78,195**	8,988
Deferred revenue	**93,732**	6,977
Cash provided by (used in) operating activities	**100,809**	(63,622)
INVESTING ACTIVITIES		
Purchase of investments (net)	**(14,076)**	(51,056)
Acquisition of capital assets	**—**	(18,769)
Cash used in investing activities	**(14,076)**	(69,825)
Increase (decrease) in cash for the year	**86,733**	(133,447)
Cash, beginning of year	**285,241**	418,688
Cash, end of year	**371,974**	285,241

See accompanying notes to the financial statements

NOTES TO FINANCIAL STATEMENTS

August 31, 2024

1. PURPOSE OF THE ASSOCIATION

The West End Community Centre Association (the "Association") was incorporated in 1970 pursuant to the British Columbia Societies 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").

In December 2017, the Association signed a new JOA effective January 1, 2018 *[note 13]* . In addition, the Association signed a Delegation of Duties agreement with the Park Board.

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 allowance for doubtful accounts relating to accounts receivable and the determination of the estimated useful lives of capital assets. Actual results could differ from these estimates.

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.

Deferred contributions related to capital assets are amortized into income at the same rate as the related capital asset is amortized into expense.

School age care and licensed pre-school program fee revenue is recognized in the month to which the services relate based on enrollment rates.

General program revenue is recognized over the period the related program operates.

Rental revenue is recognized on the date the space is rented or over the period the space is rented out, if applicable.

Interest income is recognized as revenue in accordance with the terms of the underlying investment, which is generally with the passage of time.

Unrestricted donations are recognized as income as they are received. Restricted donations are recognized when the related expense is incurred.

Revenue from all other sources is recognized when the respective program or service is provided.

Short-Term and Long-Term Investments

Short-term investments are recorded at cost and consist of a cash held by broker and guaranteed investment certificates with maturity dates of less than one year after the Association's year end.

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

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.

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Financial assets measured at amortized cost include cash, guaranteed investment certificates, mutual 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.

Inventory

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

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
• Fitness supplies	3 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. SHORT AND LONG-TERM INVESTMENTS

Short-term investments consist of mutual funds of $105,040 [2023 - $Nil], cash of $110,239 [2023 - $56] and guaranteed investment certificates totaling $70,500 [2023 - $201,147] which accrues interest at rates of 4.6% to 4.7% [2023 - 1.45% to 4.82%] per annum and matures between April 2025 and May 2025.

Long-term investments consist of guaranteed investment certificates totaling $50,500 [2023 - $121,000] which accrue interest at rates of 4.49% [2023 - 4.49% to 4.7%] per annum and matures April 2026.

5. ACCOUNTS RECEIVABLE

	2024	2023
	$	$
Grants and other	**29,738**	20,609
Park Board	**108,179**	90,979
Interest	**7,501**	9,837
Allowance for doubtful accounts	**—**	—
	145,418	121,425

6. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value
	$	$	$
2024			
Furniture and fixtures	**60,001**	**49,809**	**10,192**
Computer equipment	**77,588**	**77,588**	**—**
Fitness equipment	**3,857**	**3,223**	**634**
Fitness supplies	**8,635**	**4,078**	**4,557**
Pottery equipment	**15,315**	**11,369**	**3,946**
Website	**5,800**	**4,640**	**1,160**
	171,196	**150,707**	**20,489**
2023			
Furniture and fixtures	107,087	88,566	18,521
Computer equipment	77,588	77,588	—
Fitness equipment	17,942	16,798	1,144
Fitness supplies	9,381	1,946	7,435
Pottery equipment	15,315	9,942	5,373
Audio-Visual equipment	8,121	8,121	—
Website	5,800	2,900	2,900
	241,234	205,861	35,373

7. ACCOUNTS PAYABLE AND ACCRUALS

	2024	2023
	$	$
Operations	**126,440**	100,410
Park Board	**71,028**	29,827
Government remittance - GST	**4,496**	3,845
- PST	**2,845**	2,724
- payroll	**39,311**	30,743
- WorkSafeBC	**3,609**	1,985
	247,729	169,534

8. DEFERRED REVENUE

	2024	2023
	$	$
Programs - pre-registration	**268,659**	270,786
Gaming grant	**825**	870
City of Vancouver - Childcare Research, Policy Development & Innovation grant	**32,036**	15,990
- Childcare Provider grant	**66,870**	—
Rental revenue	**13,352**	1,700
License preschool fees	**10,665**	10,313
School aged care fees	**18,102**	17,118
	410,509	316,777

9. INTERNALLY RESTRICTED NET ASSETS

The Associations' main objective when managing capital is to maintain financial flexibility in order to preserve its ability to meet financial commitments and unforeseen external events. To assist with this objective, the Association has made the following internal restrictions:

Internally Restricted

The Association has internally restricted $216,000 [2023 - $216,000] as a three month operating reserve, $7,621 [2023 - $21,500] for a needs analysis and $Nil [2023 - $33,626] for other expenditures.

Invested in Capital Assets

The Association has internally restricted an amount equal to the net assets invested in capital assets.

10. INTERFUND TRANSFERS

As described in the statement of changes in net assets, interfund transfers are made between internally restricted net assets and unrestricted net assets to fund capital assets purchased, amortization of capital assets and other future expenditures.

11. FINANCIAL INSTRUMENT RISK

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, 2024.

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 and a professional investment firm.

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

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. DISCLOSURE OF REMUNERATION

Pursuant to the British Columbia Societies Act, the Association is required to disclose remuneration paid to employees and contractors who are paid $75,000 or more during the fiscal year. No contractors were paid $75,000 or more during the 2024 and 2023 fiscal years. Wages and benefits includes $292,323 [2023 - $99,563] paid to three [2023 - one] employees during the year.

13. COMMITMENT

Joint Operating Agreement ("JOA")

In December 2017, the Association signed a new JOA with the Park Board effective January 1, 2018 for ten (10) years with one five (5) year renewal term. Under the agreement, the Association will pay an operation fee to the Park Board starting in year 2 for 1% of the gross facility-generated revenue and in years 3-10 for 2% per year of the gross facility-generated revenue. Effective January 1, 2019, the Association will pay a 1% subscription fee for the use of the ActiveNet registration system.

Due to the COVID-19 pandemic, the Park Board waived the operation fee based on prior years revenues for the calendar years ending December 31, 2020 and December 31, 2021. As a result, the August 31, 2022 operating fee was completely waived and the August 31, 2023 fee was only subject to the 2% fee for eight months.

14. DONATIONS AND AWARDS

During the year, the Association made the following donations and awards:

	2024 $	2023 $
Donations	**5,000**	5,000
	5,000	5,000
Scholarship Awards	**7,250**	5,750
	12,250	10,750

Supervisor of Recreation Services Annual Report **WECCA 2023/24 Fiscal Year**

This past year has been one of staff changes and recruitment challenges due to the changing workforce and difficulties finding qualified and interested candidates. The plan to grow the Recreation Team to full capacity will be carried over into next year. Another change that impacted operations was increased incidents at both sites, which were not only time-consuming but received priority attention without any warnings. I am proud to work with a resilient staff team, and together with WECCA who share the same commitment to provide exceptional recreation opportunities to the community and front facing customers, despite any challenges being addressed. Here are some key achievements, initiatives, and activities that shaped the past year:

- In September 2023 we implemented mandatory Police Information Checks for adult instructors which meant *all* program instructors must now complete a police clearance.
- Two Programmer II positions at Coal Harbour – With Randy Chan's transfer to Kitsilano, Alex Machin's transfer to West End and Joe Oliveira's transfer to Trout Lake, this left space for Roy Liu to transfer from Dunbar, and for Leeanne Trieu to be hired into the remaining vacancy. Between transitions we were fortunate to draw upon the PAIII skills of Timothy, Jenny, TJ, and Kathryn to underfill the roles.
- Three RFT positions at West End – With Mawi leaving and Darko taking parental leave, then receiving the temporary coordinator role; the Programmer II vacancies were filled by Alex Machin and Kathryn Lum (temporary Programmer I). Between transitions we were fortunate to draw upon the PAIII skills of Jackson, Timothy, and Jenny. The Youth Worker role became vacant when Jessica transferred to Champlain in June. The CYW recruitment is still in the works.
- Other Vacancies. – Rob Monk was hired as fulltime cashier at West End starting in July, and Steven Craig was hired as TFT Maintenance Tech until July 2025.
- Warming centre services were activated at West End for 9 nights offering a safe place and hot drink to individuals and their pets. When temperatures dropped to minus 17 degrees, we opened the WC at 9pm (when the community centre closed), instead of 11pm to 6am.
- Cooling Centre services were activated at both Coal Harbour and West End on July 7 when we extended opening hours until 8pm and providing cold drinking water and a cooled space to rest and relax.
- These three Capital Projects were completed at West End - the Parkade Exhaust Fan, the Zamboni snow pit, and the patrons were pleased to finally receive a modernized elevator. At Coal Harbour, the consultant was hired in August to plan the future replacement of the current boilers.
- It was disappointing to hear the Coal Harbour Elementary school construction that started in March 2022 was delayed (again), resulting in school opening in Fall 2025. Many parents are anxious to plan not only onboarding at a new location, but also planning childcare services.
- Room rentals are back on track with Coal Harbour being a desirable rental venue. Both CH and WE were used as voting sites for the Provincial Election in October.
- Brockton oval access fobs were discontinued in October to allow only field permit holders to use the changerooms.
- The Rockin in the Park event at Coal Harbour and the Art in The City show at West End continued to be notable events that highlight partnerships with local businesses and set a wonderful example of community engagement. Coal Harbour Family Day is also worth mentioning because 500 people attended!
- Our reliance on technology became very apparent when the system stopped working! When ActiveNet migration issues occurred in July and a fibre cable was damaged at Coal Harbour on registration day, these events proved that technology is essential to successfully operate our business.
- Increased incidents at both sites were overwhelming and the impact to operations and staff required much attention from VPD, Security Managers, and me. Common breaches included misbehavior, substance use, camping, and locker thefts. In December 2024 approval was granted to hire security guard services at both sites

over the 2-week holiday break when most fulltime staff were on vacation. This initiative was essential to safe operations and appreciated by staff.

In closing, I express my gratitude to staff, volunteers, community partners, and WECCA Directors for their time, patience, and perseverance in the past year as we faced challenges and navigated change. Because of our collective efforts towards caring for our community, we were able to deliver quality programs and services each day. It is a privilege to be working with all of you. I look forward to continuing our mission of promoting recreation and well-being in the West End/Coal Harbour community.

Respectfully submitted,

Deb Barber – Park Board Supervisor Recreation Services

West End Community Centre Association

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AGM report, January 21, 2025

This year has been marked by significant developments, achievements, and challenges that have shaped our organization. From addressing operational hurdles to celebrating community successes, we have worked diligently to fulfill our mission and serve our community.

Operational and Program Developments: The Gaming grant application was not submitted this year due to identified challenges in financial records and our relationship with the Parks Board. Recognizing these issues, we are committed to addressing them thoroughly to ensure a successful application next year. Preparatory work is already underway to meet these goals well in advance.

In January 2025, the Kinder Kids program underwent a significant change, extending its hours to better meet family needs. This adjustment has been met with overwhelmingly positive feedback from participating families, highlighting the importance of our responsiveness to community needs.

Additionally, regular surveys have been conducted for various events and programs. These surveys provide invaluable insights, allowing us to continuously evaluate and improve the quality of our offerings.

Community Engagement and Events This year: We played a significant role in supporting the Provincial Elections and planned the All-Candidates meeting, which was attended by all candidates and approximately 100 community members. The event ran smoothly, earning positive feedback from attendees and fostering meaningful dialogue.

Our Family Day event, funded by a $1,000 grant, was another resounding success. Held at Coal Harbour Community Centre, the event attracted around 545 attendees. Families enjoyed a variety of activities, including a Bouncy Castle, face painting, and other age-appropriate attractions. The event's success underscores our ability to host inclusive and engaging community events.

Staffing and Organizational Transitions: This year saw notable transitions within our team. Christina Tucker, the West End Childcare Coordinator, who has been with WECCA for 20 years, left her position at the end of June 2024. Stacy Movchan transitioned into the newly established role of Licensed Childcare Manager, overseeing both childcare sites. This change was facilitated by a six-month overlap, ensuring a smooth handover and operational continuity.

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The President and Executive Director have completed negotiations with CUPE 15 to secure salary increases for Little Sprout preschool staff for the next 3 years. This effort reflects our commitment to supporting and retaining our dedicated team.

This year's accomplishments demonstrate our resilience, adaptability, and dedication to serving our community. While challenges remain, particularly in financial health and sustainability of the organization, we have made significant progress in strengthening our programs, supporting our staff, and fostering community engagement. As we look ahead, we remain committed to building on these achievements and continuing to provide high-quality services and programs. Thank you to all staff, volunteers, and families for your unwavering support and contributions.

Ekaterina Ungvitskaya
Executive Director

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ARTS WELLNESS AND EDUCATION COMMITTEE ANNUAL REPORT 2023/24

The early 2024 AGM resulted in a change to the Chair of the Committee, as the Committee Chair from September to the end of January took over the role of Treasurer. Regrettably we also lost a couple of members who went on to other endeavours.

However, programs continued to increase the levels of participation. Pottery continued to diversify their offerings and the special 2 session programs have been particularly popular. Even with significant electrical issues, it continued to make good financial contributions to WECCA. The dark room also continues to be busy. Both programs have attracted a lot of attention in their public exhibits and sales of the work produced by participants.

The 2024 Art in the City event reached full capacity with all of the spots being booked and an extra spot was squeezed in. All the exhibitors were particularly complementary of the involvement of the King George young people in assisting with the event.

The Bandstand concerts had to be cancelled due to lack of availability of the vendue. This was disappointing, as we had hoped to build on the progress made the previous year.

Weekend programming for seniors was set as an objective for 23/24 as it was brought to our attention and seniors often feel abandoned on weekends.

We were very pleased when an instructor was found to do Saturday morning sessions on the history of pop/rock/jazz/blues music from the 1940's through to the 70's. By the second term this program was fully subscribed.

A second program came to us from the Francophone community. The now do a weekly series of get togethers for seniors entirely in French. They have also reached the participation level they had set as their target. This activity is a rental, and the program is free for the participants. However, it serves a sector of the community which is new to WECCA and some of the participants have registered for other WECCA programs.

Programs in education and wellness for adults between 24 and 40 were agreed upon as an area where development work is required. Regrettably, the operational challenges of the past year have not permitted us to move forward as we would have liked. These will carry forward as a priority for the coming year.

Linda Johnston

AWE Committee Chair

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MARKETING AND MEMBERSHIP 2024 ANNUAL REPORT

The Committee took the membership survey results as the starting point for determining out strategy for the year.

A monthly bulletin was produced and distributed to members and other key stakeholders.

Social media continues to be critical to communication with community. Our partnership with the West End Journal has also been very positive as the cover our key dates, events and activities and reach a broader audience than we could reach on our own.

The Committee worked with the Programmers over the year on restructuring the positioning of the course presentations in the Program Guide, so that the target audience and the various content areas are together and thus much easier for individuals to find their areas of interest.

Considerable work was done on events – particularly around timing, marketing, sponsorships and in-kind donations. However, more needs to be done. Some events have good documentation on these elements and spell out objectives, who does what and which organizations and businesses have funded or donated to it. This is needed for all of them. This is particularly the case, as Park Board staff are not supposed to canvass for donations of any kind. This is a somewhat new role for WECCA Board and Committee members. However, our events remain very popular and most of them have sold out this past year.

A start has been made on compiling a list of local business supporters, what projects they support and how they support - cash or in-kind. As different committee chairs like to manage their own special events, this list if important to ensure we avoid duplication of asks.

A distribution strategy for our Program Guide beyond inside our buildings was developed but has not yet been implemented. All agreed we need to have it in a significant number of venues in the neighbourhood. The Program Guide drives folks to the website – and a significant number of our patrons have told us the Guide is critical.

Several new members joined the Committee in the Fall o f 2004 and we are looking forward to taking on some of the challenges in the coming year.

Linda Johnston

Marketing and Membership Chair

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CHILDREN & YOUTH COMMITTEE

The Children & Youth Committee continues to be highly active and engaged. It's been a year of continual challenges, but we feel resilient, realistic & optimistic about the years ahead. We have benefited from a stable and positive committee. On the flip side, the past year has been marked by staffing vacancies and financials shortfalls. Both of these bring additional stress to employees with plenty of 'normal', day-to-day challenges even when fully-staffed. We are counting on the Park Board to fill the staffing roster so that programming can be robust and enrollments high. Maximized programming will help with the deficit, but we also recognize opportunities to close the gap exist by full utilization of our physical spaces, securing more donations and sponsorships, and committee-led fundraising event(s).

We first want to shine a light on the staff currently in place. Their fierce commitment to enhancing our community programs, fighting to make WECCA an attractive, safe, and competitive CA for program suppliers, and 'going with the flow' in an under-staffed environment was exemplary. A 20-year employee, Christina Tucker, left in June, but we are grateful for the good planning and smooth transition of this role. Kudos to all involved in that successful succession plan! One highlight of 2024 was implementation of new training standards for the summer day camp staff. They felt positive about the change and believe it resulted in a more organized and engaging environment for our youth programs. At the same time, the focus on day camp staff has revealed how much more work there is to be done, so new ideas and planning is already underway. There has also been tremendous collaborative effort put toward revamping various annual events, seeking new revenue opportunities, and tweaks of existing programs. The Committee recognizes and applauds the staff's hard work.

The topic of staff is also what has brought the greatest challenge. The Youth Worker left mid-year and has yet to be replaced. This has had far-reaching and multi-tentacled implications, from youth involvement (volunteers) to greatly reduced programming to decreased connection with King George Secondary. Our Youth Scholarship applications were down last year, so this connection with KG is vital. The Youth Worker drove awareness and was instrumental in award decisions because of their direct engagement with applicants. Programming has also been understaffed the entire year. We are grateful for the coverage Deb Barber has secured in the interim and hope for more stability soon.

The Children & Youth Committee celebrates what we have done and understands we must continually innovate, improve event quality, and aim for high standards to be appealing to families, and to retain community trust and participation. Finally, a huge thank you to committee members Ruth Chau, Zephi Kramer, Aliya Husain, Mahsa Rezaei, and WECCA or Park Board staff Ekaterina Ungvitskaya, Stacy Movchan, Alex Machin, and Leeanne Trieu.

Erik Carlson, Chair

West End Community Centre Association

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FAAS 2022-2023 ANNUAL REPORT
Fitness Arena & Adult Sport Committee

Fitness and sport activities have returned to normal this year. We have had a tremendous pick-up in attendance at all our program offerings. We have added more gym access which allows more hours of programming. This is a tremendous improvement from just a year ago. Our limits continue to be space availability. Many of our programs are sold out and have waiting lists. Where possible we are trying to add more sections, but it is a challenge.

The reopening of the fitness centre, (operated by Vancouver Park Board) has resulted in improved attendance at our fitness programs. We continue to refine programs and look for new offerings, so we have more affordable and accessible courses. We look forward to refining and improving program choices as the year progresses.

Our program leaders and instructors deserve our thanks for their commitment to sports and recreation. Their hard work and commitment are greatly appreciated by the board and our patrons.

Respectfully submitted on behalf of
Minaz Mawji
Committee Chair

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