

Annual Report 2022



West End Community Centre Association

West End Community Centre | Barclay Manor |

Coal Harbour Community Centre



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 31, 2023 6:00 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 18th, 2022.

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 2023

5. PRESIDENT'S REPORT

6. NEW BUSINESS

6.1 Acclamation of Directors

7. ADJOURNMENT

West End Community Centre

870 Denman Street
Vancouver, BC V6G 2L8
604-257-8333
westendcc.ca

Barclay Manor

1447 Barclay Street
Vancouver, BC V6G 1J6
604-257-8333
barclaymanor.ca

Coal Harbour Community Centre

480 Broughton Street
Vancouver, BC V6G 3H4
604-718-8222
coalharbourcc.ca



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MINUTES of ANNUAL GENERAL MEETING & ELECTION OF OFFICERS

Tuesday January 18, 2022 6:00 pm

Directors Present:	David Scott (President) Margaret Coates (2nd VP) Cheryl Jim Chris Hyndman Mike Han Ruth Chau	Linda Johnston (Past President) Jacob Kojfman (Treasurer) Ian Haywood-Farmer Dragos Ionescu Jane Talbot
Staff Present:	Darko Kulic Mawi Bagon Deb Barber (SRS) Jordan Linwood Cherie Payne	Joe Oliveira Jessica McCallum Debbie Coulson (minutes) Christina Fortin
Guests:	Gary Wozny (Auditor)	Susan Mele (Manager Recreation Services)
Voting Members:	Rick Hurlbut Eva Wideman Travis Warren Rebeca Hardy Margarita Schwartzel	Shelley DeCoste Erik Carlson Garry Rose Elaine Horn Kate Fenton
Regrets:	Randy Chan	Dave Demers (PB Commissioner)

1. CALL TO ORDER:

The meeting was called to order at 6:03pm. There being 21 members present, David Scott declared a quorum was met.



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1.1 Welcome and Introductions:

David Scott (President) introduced himself and welcomed everyone and thanked everyone for attending our 2nd ZOOM AGM meeting. He explained that due to this being a ZOOM meeting that the voting system will be different from an in person meeting. David will ask if there are any objections to the proposed motions instead of asking everyone to put up their hands or saying yay or nay to the motions.

1.2 Approval of the Agenda

MOTION *David Scott moved to approve the Agenda. Alan Baycroft seconded the motion.*

CARRIED UNANIMOUSLY

2. ROUTINE BUSINESS

2.1 Review Minutes of Annual General Meeting held February 9, 2021

MOTION: *David Scott moved to accept the minutes of the AGM held February 9, 2021. Margaret Coates seconded the motion. David 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 this is her 3rd AGM and that she's still waiting to settle into normal operations. She said that her full report can be read in the Annual Report and she would like to give a special thanks 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 also introduced all of the Programming staff at both Coal Harbour CC and at WECCA. Deb mentioned that Randy Chan could not join us and she introduced the new Programmer at Coal Harbour CC, being Joe Oliveira who joining us from Mount Pleasant CC. She said she would like to acknowledge the privilege of working alongside past President Linda Johnston whose positive outlook inspires our community and this past year with President David Scott. She said that through your actions it has been evident that your priorities has been health and safety and caring for your community. So, on behalf of all the residents and neighbours of the West End, thank you! She said she looks forward to working together for a successful 2022. Deb introduced Susan Mele (Manager Recreation Services) to speak on behalf of Dave Demers, our West End Community Centre Park Board Liaison.

3.2 Susan Mele (Manager Recreation Services)

Susan said that on behalf of the Park Board Staff, we would like to thank you for all of your support in response to the Health Orders, as it has been another challenging year for all of us.



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We appreciate all of work that was done and hopes that this year will be a better one. You have been a great partner and we value your input. Thank you to everyone involved.

4. FINANCE REPORT

4.1 Treasurer's Report: Jacob Kojfman

Jacob said that this was another trying year financially as we had to open at limited capacity and thankfully we were able to apply for the Canada Emergency Wage Subsidy program (CEWS), which covered 65 to 85% of our employees' wages and we were able to keep our employees and rehire them as needed. CEWS supported us tremendously and enabled us to maintain a relatively balanced financial picture and end up in a surplus in this past fiscal year.

Jacob Kojfman invited the auditor Gary Wozny, of Tomkins Wozny LLP, to address the auditor's report.

4.2 Auditor's Report

Gary Wozny went over the audited statements, explaining various items on both the Statement of Operations and the Statement of Financial Position. David thanked Gary for the work done on the audit.

4.3 Acceptance of the Audit Financial Statements

MOTION: *David Scott moved to adopt the Audit Financial Statements. Drago Ionescu seconded the motion. David 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 2022

MOTION: *David Scott moved that WECCA accept the auditor's 2020/2021 report as presented and to approve the appointment of the auditors Tomkins Wozny LLP for the Society for 2022. Rick Hurlbut seconded the motion. David asked if there were any objections to this motion and since no one objected, the motion was carried.*

CARRIED UNANIMOUSLY

5. PRESIDENT'S REPORT – David Scott

The President's report is included in the annual report.

The West End is a dynamic, diverse and welcoming neighbourhood and so is your Community Centre. Even as we begin the third year of the pandemic the centre is able to offer a variety of programs and events to support the wellbeing of its patrons.



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To do this requires a tremendous collective effort from our staff and volunteers, Deb Barber and her Parks Board staff and our committees and Board of Directors. There are many moving parts to the operation of the community centre and I want to acknowledge and thank everyone for their efforts and successes in another challenging year.

The Association's past President, Linda Johnston, is stepping down from the Board for a year as required by our by-laws after 8 years with the Board. Linda's energy, dedication and support to the Community Centre and the community is an inspiration to all of us. Thankfully Linda will continue to support our Arts Wellness and Education committee in the coming year.

Our current fiscal year is not without its challenges and opportunities. As you may know there is a West End Hub Renewal project underway and our Association is a partner with the City of Vancouver, Vancouver School Board and the Vancouver Public Library in reaching out to the west end community and helping to shape a new community centre, Secondary school and library. Our west end renewal committee chaired by Margaret Coates is working at top speed to support this initiative and be responsive to the partner's needs.

Finally work will begin on the construction of a new school and housing project next door to the Coal Harbour Community Centre. Those of you that use the CH centre and those of you that work or volunteer at the CH centre hopefully are not inconvenienced as construction progresses.

In closing I hope at our next AGM we will be able to shake hands and give hugs!

6. NEW BUSINESS

6.1 Acclamation of Directors

The Nomination Committee reported that we started the 2021 year with 13 Directors. We have had 4 directors leave during the year (Kate Fenton, Corrie Bownick, Kevin Dale McKeown and Rich Nobles). The Board then appointed one new Director Mike Han to fill one of the vacancies; we have had two more applications for Board Director Positions and they are Jane Talbot and Ruth Chau. They will all be up for nomination to the Board at the AGM.

For 2022, we have one Director, Linda Johnston who has done 8 consecutive years and has to take one year off. We have 3 new Directors to be elected and 3 Directors to be re-elected for their second term of 2 years; Ian Haywood-Farmer, Chris Hyndman and Jacob Kojfman. We have 4 Directors returning for their second term and they are David Scott, Cheryl Jim, Dragos Ionescu, Margaret Coates and one Director, Alan Baycroft will not be returning for his second term.

List of Candidates

Ian Haywood-Farmer

Chris Hyndman

Jacob Kojfman

Mike Han

Jane Talbot

Ruth Chau



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The candidates introduced themselves to the membership.

Jane Talbot: Jane has lived in the West End for the past 7 years. She said she was a Fitness Instructor at WECCA in past years and therefore the Community Centre is near and dear to her heart. She is currently the Chief Operating Officer for the Downtown BIA and has served in many community organizations. She looks forward to serve as a volunteer on WECCA's Board of Directors.

Ruth Chau: Ruth has been a West End resident for the past 6 years. She has 2 daughters aged 3 and 7 and uses our Community Centre regularly. Her daughter attends the Before and After School Care at WECCA and she said that she cannot say enough about the SAC program and staff. She looks forward to serving on the Board to be a voice for our community especially with all of the current changes going on.

Mike Han: He has lived in the West End for about 7 months and works in management consulting at PWC. He would like to get to know our neighbourhood better and looks forward to volunteering on our Board of Directors.

Ian Haywood-Farmer: Ian has served on our Board of Directors on and off for more than 20 years. In the past years he has served in all positions on the Board and in the past year he has chaired the Children and Youth Committee. He said he's excited about the future and WE Redevelopment plans and looks forward to serving for another 2 years on the WECCA Board of Directors.

Chris Hyndman: Chris has been on the Board of Directors for the past 4 years and serves on the AWE Committee. He has been a West End resident for the past 20 years and pre-pandemic volunteered in the neighbourhood organizing community events and he plays in a Band in the local Vancouver Music scene. He's happy to serve on the Board for the next 2 years.

Jacob Kojfman: Jacob has been a resident of the West End for the past 5 1/2 years. He said he happy to continue on the Board of Directors at WECCA as he see the importance the Community Centres plays in the lives of all of the residents.

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.

MOTION: *David Scott moved to accept the new Directors. Linda Johnston seconded the motion. David asked if there were any objections to this motion and since no one objected, the motion was carried.*

CARRIED UNANIMOUSLY

7. ADJOURNMENT – 6:39PM

MOTION: David Scott move to adjourn, seconded by Chris Hyndman.

CARRIED UNANIMOUSLY



President's Report

Annual General Meeting

There are many moving parts in meeting the needs of our community. This is accomplished with the close cooperation of the Parks Board staff and WECCA staff. Our thanks to them and our volunteers, all of whom play an important part in our ability to offer a reliable, safe and welcoming community centre.

Our fiscal year 2021/2022 was one of much activity, here are some of the highlights:

- WECCA recruited and hired a new full time Executive Director, Ekaterina Ungvitskaya who joined us in August 2022.
- Our Renewal Project committee continued to meet frequently with the City of Vancouver and Parks Board representatives on the West End Hub Renewal Project. There is \$10.1 million dollars allocated from the recently approved City of Vancouver Capital budget towards the project, resulting in a detailed design.
- We celebrated the successful completion of our Mural Project! It was the first public gathering at the Community Centre since COVID restrictions were lifted.
- WECCA continued its partnership with King George Secondary School by providing Scholarship awards to four graduating students at the graduation ceremony last Spring.
- We successfully supported the Grant application for the Childcare Resource Manager.

Going forward the challenge for the Association and our Parks Board partners is to develop a strategy to minimize the disruption of service to our community with the proposed West End Hub Renewal Project.

Respectfully

David Scott



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TREASURER'S REPORT

The last WECCA year had the same challenges that carried over from the previous year - COVID and the impact it was having on registrations. At the start of the fiscal year in September, there was a lot of optimism that we would return to some form of normalcy for the fiscal year; even with a new variant in January, which could have derailed a return to more normal operations, WECCA finished the year in a very good position.

Revenue was up approximately 30% from the previous fiscal year, to just over \$1.4M. There were significant revenue increases in almost all the programs across the board. The increase in revenue was all the more impressive when you see that our revenue from the Canada Emergency Wage Subsidy (CEWS) was a mere 4% of what it was in 2021. Excluding CEWS for the last two fiscal years, our revenue for 2022 was almost double what it was in 2021.

With the increase in revenue from programming, there was a corresponding increase in expenses, which unfortunately was greater than our increase in revenue.

Out of our loss of \$104,893, approximately \$25,000 was a non-cash expense, and \$76,000 was a non-recurring expense for consulting fees.

Looking forward, we expect that expenses will increase again in the new fiscal year. The last couple of years we were fortunate that the Parks Board waived the fees we pay them based on our registration revenue; as we increase capacity as more people register for programs, we expect that those fees will have a significant impact on our financial statements.

WECCA has also hired a full-time executive director. While it is an expense for the purposes of the financial statements, I see it as an investment in WECCA, in its programming, and as an opportunity to help WECCA grow and flourish.

I want to specifically thank Debbie Coulson for her contributions to WECCA this full fiscal year, and to Ekaterina Ungvitskaya, our Executive Director who joined us during the summer. They have both worked really hard to keep WECCA running like a well-oiled machine.

Jacob Kojfman

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FINANCIAL STATEMENTS
WEST END COMMUNITY
CENTRE ASSOCIATION

August 31, 2022



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August 31, 2022

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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, 2022, 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, 2022, 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.

INDEPENDENT AUDITOR'S REPORT

- 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 6, 2022

Chartered Professional Accountants



STATEMENT OF FINANCIAL POSITION

As at August 31

	2022	2021
	\$	\$
ASSETS		
Current		
Cash	418,688	297,047
Short-term investments [note 4]	100,000	100,000
Accounts receivable [note 5]	132,381	112,624
Inventory	5,178	2,504
Prepaid expenses	13,556	16,287
Total current assets	669,803	528,462
Long-term investments [note 4]	171,147	169,247
Capital assets [note 6]	31,648	56,194
	872,598	753,903
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accruals [note 7]	160,546	104,465
Deferred revenue [note 8]	309,800	142,293
Total current liabilities	470,346	246,758
Net assets		
Internally restricted [note 9]	370,604	450,951
Invested in capital assets [note 9]	31,648	56,194
Total net assets	402,252	507,145
	872,598	753,903

Commitment [note 13]

COVID-19 [note 15]

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]	
2022				
Balance, beginning of year	—	450,951	56,194	507,145
Revenue under expenses for the year	(79,482)	—	(25,411)	(104,893)
Acquisition of capital assets	—	(865)	865	—
Interfund transfers	79,482	(79,482)	—	—
Balance, end of year	—	370,604	31,648	402,252
2021				
Balance, beginning of year	—	312,701	85,181	397,882
Revenue over (under) expenses for the year	141,150	—	(31,887)	109,263
Acquisition of capital assets	—	(2,900)	2,900	—
Interfund transfers	(141,150)	141,150	—	—
Balance, end of year	—	450,951	56,194	507,145

See accompanying notes to the financial statements

STATEMENT OF OPERATIONS

Year ended August 31

	2022	2021
	\$	\$
REVENUE		
Child and youth programs	813,349	639,784
Canada Emergency Wage Subsidy grant <i>[note 15]</i>	15,580	362,092
Adult programs	136,497	32,163
Projects and property	25,115	20,234
Fitness programs	97,438	18,986
Interest and other	18,525	11,171
Seniors and volunteers	27,086	6,740
Pottery programs	128,312	5,345
Arena and adult sports programs	94,483	3,956
Art programs	58,642	3,689
Marketing and memberships	3,790	1,514
	1,418,817	1,105,674
EXPENSES		
Wages and benefits	786,004	682,688
Contract services	332,547	113,558
Operating	200,165	108,811
Administrative	55,727	35,895
Advertising and publicity	27,746	11,555
Active Network subscription fee <i>[note 13]</i>	15,514	7,517
Operation fee <i>[note 13]</i>	—	—
	1,417,703	960,024
Revenue over expenses before other items	1,114	145,650
OTHER ITEMS		
Consulting <i>[note 12]</i>	(76,346)	—
Amortization of capital assets	(25,411)	(31,887)
Donations and awards <i>[note 14]</i>	(4,250)	(4,500)
	(106,007)	(36,387)
Revenue over (under) expenses for the year	(104,893)	109,263

Joint operating agreement *[note 13]*

See accompanying notes to the financial statements



STATEMENT OF CASH FLOWS

Year ended August 31

	2022 \$	2021 \$
OPERATING ACTIVITIES		
Revenue over (under) expenses for the year	(104,893)	109,263
Items not affecting cash		
Amortization of capital assets	25,411	31,887
Changes in non-cash working capital items		
Accounts receivable	(19,757)	(49,362)
Inventory	(2,674)	472
Prepaid expenses	2,731	(4,123)
Accounts payable and accruals	56,081	(33,475)
Deferred revenue	167,507	87,361
Cash provided by operating activities	124,406	142,023
INVESTING ACTIVITIES		
Sale (purchase) of investments (net)	(1,900)	44,521
Acquisition of capital assets	(865)	(2,900)
Cash provided by (used in) investing activities	(2,765)	41,621
Increase in cash for the year	121,641	183,644
Cash, beginning of year	297,047	113,403
Cash, end of year	418,688	297,047

See accompanying notes to the financial statements

NOTES TO FINANCIAL STATEMENTS

August 31, 2022

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.

NOTES TO FINANCIAL STATEMENTS

August 31, 2022

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.

Canadian Emergency Wage Subsidies are recognized as income when the Association meets the conditions of the program and when the Association is reasonably assured of collection of the respective claims.

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.

NOTES TO FINANCIAL STATEMENTS

August 31, 2022

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Financial assets measured at amortized cost include cash, guaranteed investment certificates 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 a guaranteed investment certificate totaling \$100,000 [2021 - \$100,000] which accrues interest at a rate of 1.05% [2021 - 0.85%] per annum and matures on April 10, 2023.

Long-term investments consist of guaranteed investment certificates totaling \$171,147 [2021 - \$169,247] which accrue interest at rates of 1.45% to 4.00% [2021 - 1.05% to 1.45%] per annum and matures on April 8, 2024 and June 3, 2024, respectively.



NOTES TO FINANCIAL STATEMENTS

August 31, 2022

5. ACCOUNTS RECEIVABLE

	2022	2021
	\$	\$
Grants and other	70,273	17,503
Canada Emergency Wage Subsidy grant	—	9,272
Park Board	59,288	84,701
Interest	2,820	1,148
Allowance for doubtful accounts	—	—
	132,381	112,624

6. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net Book Value
	\$	\$	\$
2022			
Furniture and fixtures	100,136	79,986	20,150
Computer equipment	77,588	77,588	—
Fitness equipment	32,437	30,303	2,134
Fitness supplies	1,309	1,247	62
Pottery equipment	25,733	20,491	5,242
Audio-Visual equipment	8,121	8,121	—
Website	5,800	1,740	4,060
	251,124	219,476	31,648
2021			
Furniture and fixtures	114,941	80,663	34,278
Computer equipment	77,588	77,588	—
Fitness equipment	38,185	31,653	6,532
Fitness supplies	16,071	15,713	358
Pottery equipment	25,733	17,754	7,979
Audio-Visual equipment	8,121	6,294	1,827
Website	5,800	580	5,220
	286,439	230,245	56,194

NOTES TO FINANCIAL STATEMENTS

August 31, 2022

7. ACCOUNTS PAYABLE AND ACCRUALS

	2022	2021
	\$	\$
Operations	103,301	78,646
Park Board	9,109	—
Government remittance - GST	1,443	890
- PST	2,566	2,256
- payroll	42,634	21,600
- Worksafe BC	1,493	1,073
	160,546	104,465

8. DEFERRED REVENUE

	2022	2021
	\$	\$
Programs - pre-registration	202,896	87,628
Gaming grant	5,215	38,960
City of Vancouver - Childcare Research, Policy Development & Innovation grant	72,000	—
Rental revenue	9,422	—
License preschool fees	7,973	7,266
School aged care fees	12,294	8,439
	309,800	142,293

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 [2021 - \$216,000] as a three month operating reserve, \$21,500 [2021 - \$21,500] for a needs analysis and \$133,104 [2021 - \$213,451] for other expenditures.

Invested in Capital Assets

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

NOTES TO FINANCIAL STATEMENTS

August 31, 2022

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, 2022.

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. Consulting includes \$76,346 [2021 - \$Nil] paid to one contractor during the year. No employee exceeded the \$75,000 threshold.

NOTES TO FINANCIAL STATEMENTS

August 31, 2022

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 has waived the operation fee for the current and prior year.

14. DONATIONS AND AWARDS

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

	2022 \$	2021 \$
Donations	—	—
Scholarship Awards	4,250	4,500
	4,250	4,500

15. COVID-19

In March 2020, due to COVID-19, the City of Vancouver and the Vancouver Park Board closed all Vancouver community centres including the West End Community Centre, Coal Harbour Community Centre and Barclay Manor, thus forcing cancellation of all the Association's on-going programs, including the child care programs. Licensed Preschool and School Aged Care did not resume operations until September 2020. The Centre was operating with reduced hours to accommodate programs that can be safely delivered during the pandemic until April 2022 when the Centre went back to regular pre-COVID hours.

The Association is anticipating a reduction in revenue over expenses, which will correspond to the duration of the COVID-19 crisis, and is taking steps to reduce discretionary costs.

The Association has claimed a Canada Emergency Wage Subsidy grant in the amount of \$15,580 [2021 - \$362,092] to reduce the cost of salaries for its employees.

Supervisor of Recreation Services Annual Report

WECCA 2021/22 Fiscal Year

With many of the Covid challenges behind us, our focus shifted to returning to normal, yet there were still lingering effects on our programs and services in the past year. Our participation figures and program financials did not immediately return to normal; and the continued closure of the Fitness Centre tested the patience of the fitness-minded.

Working together with Staff; WECCA's time, energy and commitment to serve the community contributed to many accomplishments and success stories over the past year. Highlights include:

- On September 30, 2021, the City recognized Canada's first National Day for Truth and Reconciliation. Staff were encouraged to advance their knowledge towards T&R efforts.
- In Fall 2021, the West End Community Hub project launched the exciting Visioning Phase with 10 community workshops for the public to share their ideas
- In Fall 2022, the installation of 17 surveillance cameras was completed at West End CC which strengthened security measures for staff and public.
- What started as a simple upgrade in the Fitness Centre turned into a structural problem, which delayed the closure for 2.5 years. We finally re-opened in November 2022.
- Warming centre services were re-introduced in December 2021. During 17 nights of extreme cold weather, West End CC provided a safe warm place and hot drink for individuals to rest from 11pm to 6am.
- The December 2021 holiday events (craft fair, gingerbread house, pancake breakfast, carnival) returned and were fully enrolled.
- Between February and June 2022, West End became a popular site to host Van Coastal Health in administering first, second, and third dose vaccinations.
- Coal Harbour Elementary school construction started in March 2022, completion date is Summer 2024.
- The Province's proof of vaccination order for program participants came into effect in Sept 2021 and was removed April 2022.
- Room rentals resumed in Spring 2022, however the staff shortage of rental supervisors is creating challenges.
- The mandatory vaccination policy came into effect for City staff in January 2022; and later was relaxed for those already hired. A similar mandatory vaccination policy is still in place for CCA staff and instructors.
- Both West End and Coal Harbour were popular voting sites for the Civic Election in October 2022. It is exciting to look forward to working with the newly elected Park Board Commissioner Team.
- WECCA directors and myself enjoyed the CCA Appreciation dinner in June 2022 at Roundhouse CC.
- The Rockin in the Park special event returned to Coal Harbour in July 2022, and thanks to the funding from DVBIA and WECCA the event was free for everyone and well attended!
- Both West End and Coal Harbour were activated as Cooling sites during hot summer days
- The year would not be complete without reporting on several Park Board vacancies in our continually changing workforce. Sadly, we lost Karl Gulbransen to cancer in June 2022. He was an exemplary fulltime Cashier with a sense of humour that has left us with long lasting happy memories. Karl will be forever missed. Other vacancies include Programmer II (Coal Harbour), three Utility Maintenance Worker III's, three RPT Program Assistant II's, Maintenance Technician II.

In closing, I express my thanks and appreciation to all Staff and WECCA Directors for their leadership, patience, and perseverance in the past year as we continue to navigate through change. Because of our collective efforts and care for others, we have maintained an outstanding level of service. It is a privilege to be working with all of you and I look forward to further enhancing the role of our community centres in 2023.

Respectfully submitted, Deb Barber – Park Board Supervisor Recreation Services





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

Executive Director Report 2022

The past 5 months working at WECCA since August 2022 has been an interesting ride. The ride included the closure of the Little Sprout preschool and re-opening until June 2023, hiring and training the new Coal Harbour Child Care Coordinator, closure of the Coal Harbour playground which affected our licensed childcare there and so on. It was a pleasure to be a part of wonderful events organized by WECCA such as All Candidate election events, Car Free Day on Denman Street, Craft Fair, Seniors Christmas Dinner and Breakfast with Santa.

I was welcomed by the Board of Directors, Committee volunteers, Park Board staff at both community centres and WECCA staff. I am honored to be a part of the team and looking forward to a productive year ahead.

Ekaterina Ungvitskaya, Executive Director

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Arts, Wellness and Education Committee (AWE) Report – 2021/22

The Committee was pleased that the implementation of the revised approach to the pottery studio between Club use, open studio options and courses has worked out well. There is also a stronger relationship between the Club and the AWE Committee. The Committee has been actively involved in the planning for the renewal project and submitted a list of AWE spaces and activities which should be considered for the new facility.

The Mural Project which was funded in the previous year was completed with a celebration “unveiling” of the 4 Murals held in May. Park Board and other dignitaries spoke at the event. The Committee was also pleased that they were able to attract sponsors and donations to assist in funding this special project.

Art in the City returned with almost a sold out vendors event. It was well attended and the artists’ reviews were very positive. Discussions with visitors indicated they found the work presented at a higher level than before.

The Alexandra Band Stand concerts were re-started on a trial basis of 4 concerts. They went well, but more work needs to be done on marketing, timing and other aspects of these presentations.

It was noted that a number of programs for seniors were down in terms of registration and a few courses had to be cancelled. This is no doubt due to the ongoing impact of Covid.

As per last year, discussions continued on developing initiatives going forward: a program for ESL students who live in the West End and a respite program for live in care givers.

Chris Clarke Hyndman
Committee Chair

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Membership & Marketing Committee Annual Report FY2021/2022

HIGHLIGHTS

- Over the last twelve months we have seen a continued increase in registrations for our programs. Our Program brochure was recently a sell-out!
- We welcomed 50 new members to our Association and recruited six new Board Directors.
- Once again, we were able to host several special events and have received much positive feedback from the public.
- In the coming year we will explore ways to increase both communication with our Members and their involvement with the Community Centre.

M&M Committee

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Children and Youth Committee Annual Report 2021-2022

Children and Youth Committee continues to recover from the effects of the Pandemic. We resumed community engagement and hosted Rockin in the Park this summer. It's great to report that this year we were able to expand our children and youth programs and was able to lessen some lengthy waitlists. Registration in the activities we offer continues to climb. Something of note is the return of birthday party rentals, having seen an increase of rentals this past year similar to pre-pandemic numbers.

We strive to invest in our youth, offering life skills in our youth programs; this spring the senior youth leadership group took part in a first aid workshop. We awarded scholarships to King George graduates in June and successfully ran nine weeks of summer day camps servicing 120 children each week. We are very thankful to have youths commit to work and volunteer in our programs and events.

Revenue remains low as we faced increased operational cost in Children and Youth. Recruitment remains our number one challenge in all the licensed childcare programs, we adjusted our pay-rates to ensure we remain competitive within the market. In our Little Sprout Preschool program, we struggle to recruit a permanent full-time early childhood educator and have been operating with one full-time staff and substitutes. This has caused abrupt closures due to the lack of staff availability. Operation of the preschool program remains under turbulent conditions, forcing us to end service to the afternoon program focusing our efforts in running the morning program. We truly appreciate the understanding of the families affected by the closures and to extend gratitude for the support from the parents and community for the Little Sprout Program. This November we welcomed a new Licensed Child Care Coordinator for Coal Harbour, Anastasiia Movchan. Other licensed programs maintain full capacity and have waiting lists.

I would like to thank the committee members Azadeh Asadollah, Erik Carlson, Ian Haywood-Farmer and Zephi Kramer. We were supported by Park Board staff team including Debbie Barber, Darko Kulic, and Jessica McCallum. WECCA Employees: Christina Tucker, Terry Harvey and a long roster of employees who ran day to day operations. The C&Y committee was regularly assisted by Debbie Coulson in the WECCA office, as well as by President David Scott and Executive Director Ekaterina Ungvitskaya. Special thanks are extended to Arwyn Reynolds, Cheryl Jim, Margaret Coates, Randy Chan, and Jordan Linwood for their services on the C&Y committee this past year.

Ruth Chau
Children and Youth Committee Chair

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West End Community Centre Fitness, Arena, Adult Sport & Seniors Committee Annual Report 2021-2022

The committee struggled through the early portion of year with restrictions on fitness programs due to COVID protocols. Some programs were not permitted, or distancing guidelines limited participation. Fortunately, things mostly returned to normal by early Spring 2022. As restrictions eased many patrons returned to programs and attendance gradually increased through the course of the year.

We owe our thanks to the instructors, staff, and patrons who put up with frequently changing protocols and guidelines as we put programs in place in the fall of 2021. As things further opened in the Spring of 2022 everybody demonstrated patience and understanding as we began offering a fuller range of activities.

The extended fitness centre closure also affected attendance in some program areas. The fitness facility is under the control of Vancouver Park Board and was closed for renovations which took significantly longer to complete than anticipated. The association runs fitness programs, and unfortunately, we lost some patrons, as they desired a full range of fitness activity, including a gym. Renovations are now complete, and the transformation is impressive. We will now have an excellent new fitness facility to complement outstanding fitness programs, so anticipate much greater participation in the New Year.

In the first part of the 2021/2022 fiscal year our revenue was weak. As the year progressed, attendance improved, classes were added, and financial results kept getting better. Attendance and resulting financial performance continued to increase through the year. Participation at team sports such as volleyball and pickleball is strong and has mostly returned to prior levels. Rebuilding our programming after a significant shutdown, has also necessitated adding new programs and finding new instructors. Programmers put a great deal of effort into the restart and need to be commended. Our programs are led by an excellent roster of instructors to whom we owe our thanks. They work hard to provide and excellent experience in all our programs every day. Overall things have now returned to normal and are operating well.

I would like to thank committee Members: David Scott, Dragos Ionescu, Elaine Horne and Shelly DeCoste. The committee was served by programmers: Darko Kulic, Mawi Bagon, Joe Oliveira, and Randy Chan. The committee was primarily chaired by Dragos Ionescu, who has left the board. We were assisted by Debbie Coulson in the WECCA office Deb Barber Recreation Supervisor at WECCA.

Submitted By:

Ian Haywood-Farmer

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West End Community Centre

AGM

West End Hub Renewal Project Committee Report

During Fiscal Year 2021/2022 our committee met with the Project Partners, the Working Group and our internal meetings and invested hundreds of personal hours and approximately \$75,000 to participate in the process of designing a new West End Community Centre, Secondary school, Library and Firehall on the existing site.

The process included a public outreach, surveys, visioning sessions as well as refining the needs of each of the partners, with various options to accommodate these needs.

The Process will continue this fiscal year and well into 2024 before a detailed design will be available. It is expected that sometime late Spring or early Summer 2023 an update will be provided for comment by the Public.

Members of the West End Association's Board, volunteers and our consultant have devoted their energy and knowledge to the project with the goal that our Community's voice is heard regarding West End needs and the Community Centre's availability to provide these.

Our primary objective is to ensure there is continuity of service to the community while a major renewal project is underway.

We welcome anyone who would like to join our Committee.



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