Annual Report 2023

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

MINUTES of ANNUAL GENERAL MEETING & ELECTION OF OFFICERS

Tuesday January 31, 2023 6:00 pm

Directors Present:	David Scott (President)	Ian Haywood-Farmer
	Ruth Chau	Elena Stojanovski
	Margaret Andrews	Linda Johnston
	Minaz Mawji	Zephi Kramer
	Alfred Lai	Mahsa Rezaei
Staff Present:	Darko Kulic	Joe Oliveira
	Mawi Bagon	Jessica McCallum
	Deb Barber (SRS)	Debbie Coulson (minutes)
	Ekaterina Ungvitskaya	
Guests:	Pamela Felix (Auditor)	Susan Mele (Manager Recreation Services)
	Ron Shindler	Lindsay Redpath
	Alette Giezen	Jean Kingston
	Gemma Vander Meer	
Voting Members:	Rick Hurlbut	Kevin Dale McKeown
	Ken Villeneuve	Margaret Coates
	Cheryl Jim	Camille MacDonald
	Hari Yeruva	Yunkun Li
Regrets:	Jacob Kojfman (Treasurer)	Jas Virdi (PB Commissionaire)

1. **CALL TO ORDER:**
   The meeting was called to order at 6:05pm. There being 18 members present, David Scott declared a quorum was met.

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1.1 Welcome and Introductions:

David Scott (President) introduced himself, welcomed everyone, and thanked everyone for attending this AGM meeting. He announced that there is a special presentation and invited past President Linda Johnston to present the Pamela Leaman Outstanding Contribution Award to a past Board Member Ron Shindler. He received this award from the WECCA Board of Directors for all of the past years he put into volunteering as past President, other executive roles, and Board Director. Ron volunteered at many WECCA Events as well. Ron served the West End Community Centre from 1999 to 2018, when he retired. Congratulations to Ron!

1.2 Approval of the Agenda

MOTION *Kevin Dale McKeown moved to approve the Agenda. Rick Hurbut seconded the motion.*

CARRIED UNANIMOUSLY

2. ROUTINE BUSINESS

2.1 Review Minutes of Annual General Meeting held January 18, 2022

MOTION: *Linda Johnston moved to accept the minutes of the AGM held January 18, 2022. Cheryl Jim 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 that her full report can be read in the Annual Report. She introduced the Programming staff at Coal Harbour CC Joe Oliveira and at WECCA Darko Kulic, Mawi Bagon and Jessica McCallum our Youth Worker. She also introduced Susan Mele (Manager Recreation Services) who also attended. She said she would like to acknowledge the privilege of working alongside President David Scott 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 said she looks forward to working together for a successful 2023.

4. FINANCE REPORT

4.1 *Treasurer's Report: David Scott for Jacob Kojfman*

David said that this past year was close to a break-even year as out of our loss of $104,893, approximately $25,000 was a non-cash expense that was for amortization of capital expenses and $76,000 was a non-recurring expense for consulting fees. We hired a consultant to represent WECCA for the West End Renewal Hub Project as we do not have Urban Planning

experience and we needed to have a voice at the table, as we are partners in this project. He also would like to acknowledge past Director Margaret Coates as she and her committee team put in countless hours on this project as well.
David Scott 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. David thanked Pamela for the work done on the audit.

4.3 Acceptance of the Audit Financial Statements

MOTION: *Minaz Mawji moved to adopt the Audit Financial Statements. Rick Hurbut 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 2023

MOTION*: Ruth Chau moved that WECCA accept the auditor's 2021/2022 report as presented and to approve the appointment of the auditors Tomkins Wozny LLP for the Society for 2023. 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

5. PRESIDENT'S REPORT – David Scott

The President's report is included in the annual report. This past year have increased activity to double of the previous year. We have provided over 2500 program activities supported by 374 instructors. In May of last year, we held our Mural Project, which was our first public event since pre-Covid. We held our Summer Day Camps at both WE and CH funded by the Federal Government Summer Jobs grant. Last fall we recruited and hired a full time Executive Director, Ekaterina Ungvitskaya.
We engaged and supported the West End Hub Renewal Project in weekly meetings with COV Architects consultants, planning staff, VSB and VPL representatives. We also resolved and implemented a sharing agreement the West End Pottery Club for our Pottery Studio. Lastly, we brought back our special events at WECCA like Breakfast with Santa, the Seniors Christmas Dinner and Rockin in the Park at Coal Harbour CC.

All of this was made possible through the combined initiative and support of Association staff our Park Board colleagues, our volunteers and our Board of Directors. Thank you to everyone who supports our West End and Coal Harbour Communities

6. NEW BUSINESS

6.1 Acclamation of Directors

The Nomination Committee reported that we started the year with 10 Directors. We have had 4 directors leave during the year (Cheryl Jim, Dragos Ionescu, Margaret Coates and Jane Talbot). The Board then appointed 6 new Directors, Margaret Andrews, Minaz Mawji, Zephi Kramer, Elena Stojanovski, Alfred Lai and Mahsa Rezaei to the Board to fill those vacancies; they are all up for nomination at this AGM.

For 2023, we have 6 new Directors to be elected and 1 Director to be re-elected for their final term of 2 years, before they have to take a year off, David Scott; we also have one more director, Linda Johnston, who is returning from her year off, after serving for the past 8 years to be elected as well. We have 3 Directors returning for their second term and they are Ian Haywood-Farmer, Jacob Kojfman, Ruth Chau and 2 Directors who are not returning after their 2 year term, Chris Hyndman, and Mike Han. That gives us 11 Directors to start 2023.

List of Candidates

David Scott
Linda Johnston
Margaret Andrews
Minaz Mawji
Alfred Lai
Zephi Kramer
Elena Stojanovski
Mahsa Rezaei

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.

Susan Mele preformed the swearing in the new WECCA Directors for 2023.

7. **ADJOURNMENT – 6:50PM**

MOTION: David Scott moves to adjourn, seconded by Margaret Coates.

CARRIED UNANIMOUSLY

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President's Report
Annual General Meeting

After significant covid disruptions operations have returned to more regular patterns and WECCA has had a successful year. Operating constraints have been removed for some time, but it took longer for our patrons to return and participate in the same numbers as 2019. Recreation programmers and instructors have worked to greatly expand our offerings. We have also returned to a full roster of special events. Many of them are free, or low cost to allow more participation.

While we had an operating loss, we have a fiscal plan to return to a balanced budget and performance has greatly improved. Many programs are fully subscribed and have waiting lists.

The fitness centre has returned after a significant closure. While Park Board operates the centre and receives all the revenue, re-opening has had a positive effect on attendance in other program areas. In an environment of escalating costs, we are working hard to keep our programs available and affordable.

The association has been fully involved in the West End Hub renewal plan. We are actively participating in the West End Hub renewal project and look forward to having the project move forward. We anticipate more announcements and information about the project this year.

Wecca is very grateful to our volunteers and donors. These contributions make it possible for the association to thrive and be successful. To everyone that volunteered and supported us, thank you very much. The Board would also thank our patrons for their feedback and suggestions. We appreciate hearing from our members and patrons about what we do well and what we could improve.

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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Treasurer's Report

WECCA's 2023 Fiscal Year was much stronger than in 2022. We saw a 25% increase in revenue this year when compared to last year as more people came back to the Centre for its programs, demonstrating an increase in the people's confidence in the Centre, and that hopefully the pandemic has completely moved into its endemic stages.

With an increase in revenue, there was a corresponding increase in expenses; unfortunately, the increase in expenses grew more than the revenue, leading a financial loss of approx. $95,000. Unfortunately, unlike 2022, the majority of the loss was not a result of a one-time charge. Some of the deficit can be attributed to challenges with certain programs during the year, which have been sorted out thanks to our amazing Executive Director, Ekaterina Ungvitskaya, and are expected to contribute positively to WECCA's finances in FY24.

Despite finishing FY23 in a deficit, there is reason to be optimistic for FY24. So far revenues for FY24 have been coming in at a higher amount than FY23, showing people's interest and confidence in coming back to the Centre. Our programmers continue to bring new and innovative programs in response to community demands, which will continue to draw people to the Centre.

To ensure we continue to offer amazing programs to the West End community we increased the rates we pay our contractors who run the programs so we can stay competitive. This will have a slight impact on our expenses, which we expect to be higher than FY23 to reflect the increased programming, we still expect to finish FY24 in a surplus or at the very least a break-even year.

A big thank you to Debbie Coulson and Ekaterina for their contributions to WECCA. Their hard work and dedication significantly contribute to the success of the Association.

This is my final report as treasurer as I am not seeking re-election at the AGM. I started in October 2019, and within six months we were thrust into an unprecedented situation. I have to really thank David Scott, the most immediate past President of the Association and my predecessor as treasurer for all his assistance during my tenure.

Jacob Kojfman
WECCA Treasurer

www.twmca.com

FINANCIAL STATEMENTS

WEST END COMMUNITY CENTRE ASSOCIATION

August 31, 2023

Limited Liability Partnership

Tompkins Wozny
Chartered Professional Accountants

West End Community Centre Association

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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, 2023, 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, 2023, 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 5, 2023

Chartered Professional Accountants

STATEMENT OF FINANCIAL POSITION

As at August 31

	2023 $	2022 $
ASSETS		
Current		
Cash	**285,241**	418,688
Short-term investments *[note 4]*	**201,203**	100,000
Accounts receivable *[note 5]*	**121,425**	132,381
Inventory	**2,749**	5,178
Prepaid expenses	**25,819**	13,556
Total current assets	**636,437**	669,803
Long-term investments *[note 4]*	**121,000**	171,147
Capital assets *[note 6]*	**35,373**	31,648
	792,810	872,598
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accruals *[note 7]*	**169,534**	160,546
Deferred revenue *[note 8]*	**316,777**	309,800
Total current liabilities	**486,311**	470,346
Net assets		
Internally restricted *[note 9]*	**271,126**	370,604
Invested in capital assets *[note 9]*	**35,373**	31,648
Total net assets	**306,499**	402,252
	792,810	872,598

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
	$	$	$	$
2023		*[Note 9]*	*[Note 9]*	
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**
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

See accompanying notes to the financial statements

STATEMENT OF OPERATIONS

Year ended August 31

	2023 $	2022 $
REVENUE		
Child and youth programs	**1,005,616**	813,349
Arena and adult sports programs	**196,091**	94,483
Pottery programs	**158,714**	128,312
Adult programs	**145,728**	136,497
Fitness programs	**141,654**	97,438
Art programs	**56,809**	58,642
Seniors and volunteers	**26,007**	27,086
Interest and other	**24,944**	18,525
Projects and property	**21,183**	25,115
Marketing and memberships	**1,175**	3,790
Canada Emergency Wage Subsidy grant	**—**	15,580
	1,777,921	1,418,817
EXPENSES		
Wages and benefits *[note 12]*	**965,724**	786,004
Contract services	**502,022**	332,547
Operating	**240,645**	200,165
Administrative	**60,210**	55,727
Advertising and publicity	**45,980**	27,746
Active Network subscription fee *[note 13]*	**18,426**	15,514
Operation fee *[note 13]*	**14,873**	—
	1,847,880	1,417,703
Revenue over (under) expenses before other items	**(69,959)**	1,114
OTHER ITEMS		
Consulting *[note 12]*	**—**	(76,346)
Amortization of capital assets	**(15,044)**	(25,411)
Donations and awards *[note 14]*	**(10,750)**	(4,250)
	(25,794)	(106,007)
Revenue under expenses for the year	**(95,753)**	(104,893)

Joint operating agreement *[note 13]*

See accompanying notes to the financial statements

STATEMENT OF CASH FLOWS

Year ended August 31

	2023 $	2022 $
OPERATING ACTIVITIES		
Revenue under expenses for the year	**(95,753)**	(104,893)
Items not affecting cash		
Amortization of capital assets	**15,044**	25,411
Changes in non-cash working capital items		
Accounts receivable	**10,956**	(19,757)
Inventory	**2,429**	(2,674)
Prepaid expenses	**(12,263)**	2,731
Accounts payable and accruals	**8,988**	56,081
Deferred revenue	**6,977**	167,507
Cash provided by (used in) operating activities	**(63,622)**	124,406
INVESTING ACTIVITIES		
Purchase of investments (net)	**(51,056)**	(1,900)
Acquisition of capital assets	**(18,769)**	(865)
Cash used in investing activities	**(69,825)**	(2,765)
Increase (decrease) in cash for the year	**(133,447)**	121,641
Cash, beginning of year	**418,688**	297,047
Cash, end of year	**285,241**	418,688

See accompanying notes to the financial statements

NOTES TO FINANCIAL STATEMENTS

August 31, 2023

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.

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.

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 $201,147 [2022 - $100,000] which accrues interest at rates of 1.45% to 4.82% [2022 - 1.05%] per annum and matures between April 2024 to June 2024.

Long-term investments consist of guaranteed investment certificates totaling $121,000 [2022 - $171,147] which accrue interest at rates of 4.49% to 4.70% [2022 - 1.45% to 4.00%] per annum and matures between April 2025 and April 2026.

5. ACCOUNTS RECEIVABLE

	2023 $	2022 $
Grants and other	**20,609**	70,273
Park Board	**90,979**	59,288
Interest	**9,837**	2,820
Allowance for doubtful accounts	**—**	—
	121,425	132,381

6. CAPITAL ASSETS

	Cost $	Accumulated Amortization $	Net Book Value $
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**
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

7. ACCOUNTS PAYABLE AND ACCRUALS

	2023	2022
	$	$
Operations	**100,410**	103,301
Park Board	**29,827**	9,109
Government remittance - GST	**3,845**	1,443
- PST	**2,724**	2,566
- payroll	**30,743**	42,634
- Worksafe BC	**1,985**	1,493
	169,534	160,546

8. DEFERRED REVENUE

	2023	2022
	$	$
Programs - pre-registration	**270,786**	202,896
Gaming grant	**870**	5,215
City of Vancouver - Childcare Research, Policy Development & Innovation grant	**15,990**	72,000
Rental revenue	**1,700**	9,422
License preschool fees	**10,313**	7,973
School aged care fees	**17,118**	12,294
	316,777	309,800

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 [2022 - $216,000] as a three month operating reserve, $21,500 [2022 - $21,500] for a needs analysis and $33,626 [2022 - $133,104] 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, 2023.

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 expense includes $Nil [2022 - $76,346] paid to Nil [2022 - One] contractor during the year. Wages and benefits includes $99,563 [2022 - $Nil] paid to one [2022 - Nil] employee 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 has 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:

	2023 $	2022 $
Donations	**5,000**	—
	5,000	—
Scholarship Awards	**5,750**	4,250
	10,750	4,250

Supervisor of Recreation Services Annual Report **WECCA 2022/23 Fiscal Year**

I am pleased to write this annual report reflecting the period September 1, 2022 to August 31, 2023. Despite the challenges with the delayed opening of the Fitness Centre, and changes with Park Board staff, including orientation to the newly elected Park Board Commissioners; our commitment to provide exceptional recreation opportunities remained a priority. The participation figures, program financials, and operating hours returned to normal; with Adult Sport programs exceeding the expectations. Our continued work together with WECCA and Park Board Staff who unselfishly stretched themselves to fill gaps contributed to our success in the past year. Highlights of key achievements and initiatives that shaped the past year include:

- On November 16, the Fitness Centre opened to display a fully accessible facility with cardio and strength machines, weights and benches, and functional exercise props. The renovation also added 5 security cameras (to the existing 12 throughout the community centre) which strengthens the security measures for staff and public.
- In Fall 2022, the West End Community Hub Renewal project launched the beginning Phase with 10 community Visioning workshops for the public to share their ideas. Over months of many meetings with robust exchanges of questions, positions, preferences, and realities, this evolved into three test-fit models for public review in Fall 2023. The West End CCA WERP Committee actively fulfilled their partnership role in this high profile project.
- Warming centre services were activated at West End for 10 nights between December to February during extreme cold weather, offering a safe place and hot drink for individuals and their pets from 11pm to 6am in the Bidwell Room. The addition of sleeping mats and blankets was initiated this year.
- Cooling Centre services were activated at both Coal Harbour and West End during hot summer days. This meant keeping the community centre open during one hot August weekend until 8pm and providing cold drinking water and a cooled space to rest and relax.
- The West End Parkade Exhaust Fan was successfully replaced in May; this was a $100k plus Capital project.
- The future holds an elevator replacement at West End, another Capital Project set for completion in spring 2024.
- The Coal Harbour Elementary school construction that started in March 2022 has progressed rapidly; the completion date remains to be summer 2024.
- The requirement for Adult Police Information Checks came into effect during summer months. Special thanks to all staff and instructors who positively accepted this change and completed the PIC process quickly and efficiently. I believe the PIC requirement for ALL instructors has a positive influence on our community.
- Room rentals are back on the rails with WECCA revamping the rental rates and increasing the rental staff wages.
- The Rockin in the Park special event at Coal Harbour on July 8 was a notable event that highlighted partnerships with local businesses, and set a wonderful example of community engagement.
- At one point in the past year, there were 8 Park Board vacancies across both sites (2 Programmers, 1 Mech Tech, 1 RPT Cashier, 1 RFT Cashier, 3 RPT Program Assistants) due to our continually changing workforce and challenges finding qualified interested candidates. We are fortunate to have recruited Alex Machin, TJ Elias, Jenny Nguyen, and Timothy Ly to join our team. The next few months include plans to grow the Recreation Team to full capacity.

In closing, I express my gratitude to staff, volunteers, community partners, and WECCA Directors for their extra efforts, patience, and perseverance in the past year as we continued to navigate through change. Because of our collective efforts towards caring for our community, we are able to deliver quality programs and services each day. It is a privilege to be working with all of you, thank you for making my job easier. 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

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Annual Report for AGM. Executive Director.

It is with great pleasure and pride that I share the recap of the 2023 year at the West End Community Centre Association. This year has been filled with challenges and triumphs. Here is a brief overview of our notable events and achievements:

- Rocking in the Park, Music in the Bandstand and Dance at Dusk have been very successful this summer. We were excited to see that the community participation returned to the pre-pandemic years. This success has been continued with high numbers of participation at Seniors Christmas Dinner, Breakfast with Santa and Christmas Carnival.
- Little Sprout preschool has had a major upgrade with the longer hours. The beginning of the 2023-24 school year marked the program to be fully booked with about 40 families in the waitlist. Having a permanent staff who is dedicated to the program and well-being of children contributed to such success.
- Pottery Studio has had some maintenance issues. The inventory has been conducted and the plan for the next year is in place to start replacing outdated equipment. The survey of the studio participants has been conducted and the patrons shared their love for instructors. They complimented the variety of pottery programs available that is suitable for anyone from beginners to professional potters.
- Our 2023 Gaming Grant application has been declined and this year the team worked hard on applying for the 2024. The goal is to work on the application and ensure we are following all protocols.
- We conducted a few surveys to ensure we are listening to the community feedback. The last time surveys have been conducted in 2019. We are taking the feedback and implementing changes according to the responses.

As we look back on the past year, it is clear that each member of the WECCA, Parks Board and volunteer teams has played a crucial role in the collective success. I want to express my heartfelt gratitude for your dedication, hard work, and enthusiasm. Together, we have achieved the significant success, and I am confident that the coming year will bring more opportunities to celebrate.

Looking forward to the 2024.

Ekaterina Ungvitskaya,

Executive Director.

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Arts, Wellness, and Education Committee (AWE) Annual Report - 2022/23

The AWE Committee has navigated a transformative year from September 1, 2022, to August 31, 2023, forging ahead despite several challenges and capitalizing on diverse opportunities.

Community Engagement and Outreach:

Recognizing the fluidity of the West End/Coal Harbour populations, the Committee delved into enhancing community awareness. The decrease in program registrations triggered discussions on proactive measures, leading to the decision to request the Committee's involvement in hosting information tables at key community events. This strategic move aimed to reach newcomers and post Covid needs of the community.

Cultural Enrichment and Artistic Endeavors:

A particular focus was placed on artistic endeavors, including the successful rejuvenation of the Mural Project, celebrated with a well-attended unveiling event in May. The return of Art in the City marked a significant achievement, with vendor spaces nearly sold out. The Bandstand concerts underwent discussions for improvements in timing, poster clarity, and increased marketing efforts, reflecting the Committee's commitment to enhancing community cultural experiences. Additionally with ever succeeding programs at Pottery Studio we approved an additional pottery wheel and continue to support their growth.

Wellness Initiatives and Seniors Programs:

Mindful of the diverse needs of the community, the AWE Committee made significant strides in promoting wellness initiatives and seniors programs. These efforts aimed at providing a holistic range of programs to cater to all age groups and enhance the overall well-being of community members.

Program Enhancement and Continuous Improvement:

As their fiscal responsibility the committee actively pursued financial assessments and updates on various programs, introducing new initiatives like music lessons and exploring dynamic room usage. This underscored a commitment to enhancing the community's cultural and educational programs including Initiatives such as outreach to ESL schools and bringing Artist in The Community, for more diverse and inclusive activities for the members.

In summary, the AWE Committee's efforts over the past year have been marked by adaptability and a commitment to enhancing the cultural, wellness, and educational aspects of our community, with great help from AWE Committee members and continuous support of the board.

Mahsa Rezaei

AWE Committee Chair

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Marketing and Membership 2023 Report

This year has been a re-building exercise. Most of the committee members and staff were new and those with most experience stepped down mid-year.

A survey of WECCA members was undertaken at the beginning and it provided us with some guidance on the interests of our members.

Registration and participation in our events is coming close to pre-pandemic levels. Social media, emails and website are becoming more and more important. For the first time social media was most often mentioned for Art in the City artists who were new exhibitors to the event, though word of mouth from friends was a very close second.

Our printed program remains the most important outlet for course participation and general information.
The Bandstand Concert series was adjusted in terms of time and the marketing approach – using postcards instead of posters – and the number of chairs available for those walking by and wanting to stop and listen. The response was considerably better than the previous year. We were very appreciative of the West End BIA for their sponsorship of this event.

"Rockin in the Park" was supported by Downtown Van and the TD Bank and other local businesses. As always it was a very busy day.

In response to the survey, a monthly bulletin has been distributed to our members with notices of key events, dates, and some highlights of our activities.

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.

Linda Johnston
Marketing and Membership Committee Chair

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Children and Youth Committee Annual Report 2022-2023

This was a period of stability and growth for the Children and Youth Committee.

It's great to report that the concerted effort in recruitment made earlier in the year by the WECCA Executive Director and the Child Care Coordinator returned Little Sprout Preschool program to stable operations.

The committee's primary focus had been marketing and community engagement. Registration in children and youth programs and activities continues to grow, with lengthy waitlists. New programs and activities offered are well received. We are exploring ways to expand programs and activities to meet demands. We began utilizing surveys to solicit feedback from program and activity registrants, it's been a valuable touchpoint to gather insights, gauge satisfaction and refine areas for improvement.

We continue to invest in our youth and awarded scholarships to King George graduates in June. We are very thankful to have youths commit to work and volunteer in our programs and events. The Children and Youth committee is committed to offering life and leadership skills in our youth programs; and is seeking to broaden program opportunities.

Revenue in Children and Youth have declined as operational cost rises with inflation. Our biggest challenge has been maintaining expenditures for supplies and fresh-healthy snacks in our programs. We are grateful to have secured donations, sponsorships, and grants to help alleviate rising costs. Our committee is developing a strategy to raise funds for Children and Youth.

I would like to thank the committee members Adrienne Michetti, Erik Carlson, Ian Haywood-Farmer, Mahsa Rezaei, Natalia Drakova and Zephi Kramer. We were supported by Park Board staff team including Alex Machin, Debbie Barber, Darko Kulic, and Jessica McCallum. WECCA Employees: Anastasiia (Stacy) Movchan, Christina Tucker, Ekaterina Ungvitskaya and a long roster of employees who ran day to day operations.

Ruth Chau
Children and Youth Committee 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

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WERP Committee Activities - 2023

The year 2023 saw the conclusion of an important stage of the West End Community HUB renewal project with WECCA Board approving a building placement plan at the December 5 Board Meeting. During 2023 most members of the WERP Committee attended monthly Zoom meetings of the City Committee for West End Community Hub Renewal Plan Partner Subcommittee which charted progress toward the three building placement plans that were submitted to the public for discussion in pop-up meetings and open houses in early summer. The one favoured by the public and the City WECH Renewal group, Plan C, was also preferred by WERP and was the one approved by the Board.

In addition to attending the Zoom meetings, WERP Committee members volunteered at the pop-up meetings and the open houses. A few Committee meetings were held exploring renewal's potential effects on WECCA activities, including the effect of any future condo housing. We agreed that renewal should minimally interfere with our programming and that our new building should face Denman Street.

A WERP archive has been established charting he history of the renewal project. It is housed with the Executive Director and includes relevant documents from earlier years as well as 2023.

Since the City Partner Subcommittee ceased to function at the end of 2023, the WERP Committee is currently quiescent, holding a watching brief over future renewal developments.

Throughout the year Courtney Healey, HUB Project Manager for the City of Vancouver, was invaluable in making the complex intelligible. She was readily available, meeting over the year with the Committee chair, the entire Committee, and finally with the WECCA Board. My thanks go to her.

WERP Committee Members during the year: Ian Haywood-Farmer, Linda Johnston, Alfred Lai, Rob Grant, Deb Barber, Ekaterina Ungvitskaya. Many thanks to all.

Margaret Andrews, WERP 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