

# **West Point Grey Community Centre Association**

## **2024 Annual General Meeting Report for Year End Aug.31, 2023**



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# WEST POINT GREY COMMUNITY CENTRE ASSOCIATION

## 2024 ANNUAL GENERAL MEETING – REPORTS

Year End August 31, 2023

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# WEST POINT GREY COMMUNITY CENTRE ASSOCIATION

## 2024 ANNUAL GENERAL MEETING – AGENDA

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**Wednesday, March 13, 2024, 7:00 p.m. at Aberthau Community Centre**

1. Call to order and welcoming remarks
2. Adoption of the Agenda
3. Approval of the Minutes of the Annual General Meeting of February 15, 2023
4. Receipt of Auditor's Report
5. Appointment of Auditors
6. President's Report and Receipt of Annual Report
7. Park Board Commissioner Liaison Introduction, Tom Digby
8. Election of Directors by Acclamation (2 year terms)

**Renewal:** Darcy Higgs, Gayle Gavin, Kimberly McAfee, Dennis Higgs, Tiffany Hamilton, Lisa Simonson, Rodica Susnea, Troy Abromaitis, Andre Lanz

**New Director:** Jovanka Myers

9. Questions from the Floor
10. Adjournment
11. Guest Speakers:
  - **Park Board Update:** Park Board Chair, Commissioner Brennan Bastyovanszky
  - **W.10th Ave. Safeway Site Update:** Jean Baird and Christina DeMarco of Friends of Point Grey Village

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# WEST POINT GREY COMMUNITY CENTRE ASSOCIATION

## LIST OF DIRECTORS

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### Board of Directors at Year End Aug.31, 2023

#### Executive

Elizabeth Murphy (President)

Darcy Higgs (Vice President)

Kimberly McAfee (Treasurer)

Andre Lanz (Facilities Policy & Planning Committee – Chair)

Elizabeth Murphy (Governance and Nominations Committee –Chair)

Darcy Higgs/ Keta Kosman (Marketing and Partnerships Committee – Co-Chairs)

Keta Kosman (Operational Policy & Planning Committee – Co-Chairs)

Kimberly McAfee (Finance Committee – Chair)

#### Board Members

Ruizhi Liu

Elizabeth Murphy

Gayle Gavin

Ross Fahrni

Keta Kosman

Murray Hendren

Darcy Higgs

Dennis Higgs

Kimberly McAfee

Troy Abromaitis

William McLean

Lisa Simonson

Rodica Susnea

Tiffany Hamilton

Andre Lanz

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# WEST POINT GREY COMMUNITY CENTRE ASSOCIATION

## ANNUAL GENERAL MEETING MINUTES

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WEST POINT GREY COMMUNITY CENTRE ASSOCIATION  
ANNUAL GENERAL MEETING  
WEDNESDAY, FEBRUARY 15, 2023  
LOCATION: Virtual Meeting Via Zoom Video Conferencing

### MINUTES

1. **CALL TO ORDER**

The meeting was called to order at 7:05 p.m. Elizabeth Murphy, President, welcomed those in attendance.

2. **ADOPTION OF THE AGENDA**

**MOTION:**

- Dennis Higgs – The agenda be approved.
- Darcy Higgs – seconded
- All in Favour – carried
- There was no opposition.

3. **APPROVAL OF THE MINUTES OF THE ANNUAL GENERAL MEETING OF FEBRUARY 16, 2022**

**MOTION:**

- Keta Kosman - The Minutes of the February 16, 2022 AGM be approved.
- Darcy Higgs – seconded
- All in Favour – carried
- There was no opposition.

4. **APPROVAL OF THE MINUTES OF THE EXTRAORDINARY GENERAL MEETING OF MEMBERS – JULY 21, 2022**

**MOTION:**

- Darcy Higgs - The Minutes of the July 21, 2022 EGM be approved.
- Andre Lanz – seconded
- All in Favour – carried
- There was no opposition.

5. **RECEIPT OF AUDITOR'S REPORT**

Gary Wozny of Tompkins Wozny, Auditors, was introduced. Gary referred the membership to the financial statement and in particular pages 3 (Assets and Liabilities) and 5 (Revenue and Expenses) which were visible on the screen. Some of these figures were gone over in detail. In conclusion, Gary stated that the Association financial position is quite strong.

Elizabeth Murphy, the President, thanked Gary and Tompkins Wozny and stated the Finance Committee was in agreement with the financial statements. The President asked if there were any questions and there were none.

**MOTION:**

- Darcy Higgs - The Auditor's Report be approved.
- Dennis Higgs - seconded
- All in Favour – carried - there was no opposition.

6. **APPOINTMENT OF AUDITORS**

**MOTION:**

- Darcy Higgs - Tompkins Wozny be appointed Auditors for the fiscal year 2022-2023.
- Dennis Higgs - seconded
- All in Favour - carried unanimously
- There was no opposition.

7. **PRESIDENT'S REPORT AND RECEIPT OF ANNUAL REPORTS**

Elizabeth Murphy went over her report with particular reference to:

- The year was better than the previous
- Jericho Hill Centre Gym License Renewal to 2030
- Jericho Hill Centre Cafeteria Building leaking roof replaced and repairs complete
- Youth Room renovation completed
- Gym Building storage renovation complete
- Janitorial closet flood at the end of 2021 repairs almost completed
- Playground will be completed in the Spring
- Programs are doing well

Elizabeth Murphy then went on to thank Staff and the Board of Directors

**MOTION:**

- Darcy Higgs – To accept the AGM Report
  - Dennis Higgs - seconded
  - All in Favour – carried
- There was no opposition.

8. **COMMUNITY RECREATION SUPERVISOR, HELEN CHIU**

Helen Chiu went over her report and some highlights were:

- Climb in pottery members
- Rentals increased
- Recently there have been two movie shoots
- There was also a McDonalds commercial shoot
- Gym storage opens today
- Last summer was successful
- Large turnover in staffing

Helen said she has accepted a temporary maternity leave position and is leaving in March, returning in September 2024.

Helen thanked Staff, the Executive and Board of Directors.

9. **PARK BOARD COMMISSIONER, BRENNAN BASTYOVANSZKY**

Commissioner Brennan Bastyovanszky sends his regrets.

10. **ELECTION OF DIRECTORS**

The President said there were six Board members who wished to return for another year and five new people nominated to the Board:

Renewing: Ross Fahrni, Keta Kosman, Murray Hendren, Elizabeth Murphy

Not Renewing: David Dolphin (his maximum term is up) and Rory Sanderson (his work commitments). The President thanked them both for their service.

**MOTION:**

- Elizabeth Murphy moved that the above renewing nominees be appointed by acclamation to 2-year terms on the Board.
- Ross Fahrni – seconded
- All in Favour - carried unanimously
- There was no opposition.

11. **QUESTIONS FROM THE FLOOR**

There were no questions from those attending.

12. **ADJOURNMENT**

The business meeting adjourned at 7:36 p.m.

13. **GUEST SPEAKER**

Special guest presentation by UBC Professor Patrick M. Condon on “The Circular Logic of the UBCX.

The presentation meeting concluded at 8:15 p.m.

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# **WEST POINT GREY COMMUNITY CENTRE ASSOCIATION**

## **President's Report**

Year End August 31, 2023

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The West Point Grey Community Centre Association ("WPGCCA") has been part of the West Point Grey community for over 50 years. We have been operating the West Point Grey Community Centre jointly with the Vancouver Board of Parks and Recreation ("Park Board") since 1972. In 2018, we signed a new Joint Operating Agreement (JOA) to strengthen our relationship.

### **The Elected Park Board**

We also would like to acknowledge our unique and important relationship between the elected Park Board Commissioners and the Community Centre Associations (CCAs). Their sole focus on parks and recreation and dedicated work to each neighbourhood allows us to provide specialized programming that addresses community needs. We hope that relationship will continue and the Park Board will not be disbanded as currently proposed by the City. We are part of the All Presidents Group (APG) that represents 17 CCAs and have come out strongly in support of retaining an elected Park Board.

### **West Point Grey Community Centre Facilities**

The Community Centre has almost completely recovered from the shutdowns over COVID and we are working our way to full capacity as things have normalized. Some highlights of what we did in our last fiscal year ending August 31, 2023, and in the current fiscal year to date are as follows.

### **Aberthau Mansion and Gym Facilities**

Over the last year, the Association has been working with staff on a number of building improvement initiatives as outlined in the Facilities and Operations reports. A brief summary is as follows:

- Gym building storage space renovation - completed
- Aberthau Mansion janitor's closet water pipe burst - repair completed with improvements ongoing
- Playground Renewal Project - was completed in spring/summer 2023

### **Jericho Hill Centre Gym**

The Association has operated programs and rentals at the Jericho Hill Centre Gym for decades since 1993. Originally it was under the Park Board lease with B.C. Buildings Corporation on behalf of the province, that was subsequently transferred to MST Developments in 2016. The Park Board transferred the land lease to the West Point Grey Academy Property Society, with the provision that a Licence Agreement between the Association and the West Point Grey Academy Property Society for use of the Gym, was entered into in 2015 for 5 years, expired June 30, 2020, with an option to renew. A Licence Extension and Amendment Agreement was entered into July 2021 that extends the Association's use of the Gym to June 30, 2030, with further extensions in the works.

### **Jericho Hill Centre Cafeteria Building**

The 2018 Joint Operating Agreement (“JOA”) with the Park Board allows the Association to use spaces that are part of jointly operated facilities, including certain spaces at Jericho Hill like the Cafeteria Building, that have been continuously used by the Association since 1993.

The JOA permits the Association to use certain space at Jericho Hill as long as the Park Board leases the building from the owner of the property, originally BC Buildings Corp. but currently MST Developments, and the property is financially feasible.

I am pleased to report that the lease with MST has been extended to September 7, 2024 and the Association is working with the Park Board on further extension options which the Park Board and MST are in discussion.

The Association will need to arrange longer mid-term options for our programs since development on the Jericho Lands is likely delayed past 2030 and the future for replacement of Jericho Hill facilities uncertain.

### **Programs**

The Community Centre programs are now back to normal operations. Enrollment generally is up as programs are open again.

Please see the Staff Reports for more details on our extensive list of programs.

### **Thanks to our Staff**

I would like to note that the Park Board staff, with our new Community Recreation Supervisor, Eric Bagnall, have been working hard to continue offering excellent and popular programs and activities. I cannot thank them enough for their dedication. We have had a number of staff changeovers that Eric will be updating you on in his report.

### **Thanks to the Board of Directors**

On behalf of myself and our community, I express my gratitude to all the current members of the Board of Directors.

We are losing two of our Directors this year. We thank them for their service and wish them both well. Ruizhi Liu has served since 2016 and has reached the maximum number of terms a Director can serve. We also will miss William McLean, who has been with us since 2022.

I want to thank everyone for giving me the opportunity to serve as President of the Association. I very much enjoyed working with the Board and I look forward to continuing to serve the community.

Thank you.

Elizabeth Murphy  
President  
West Point Grey Community Centre Association

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# WEST POINT GREY COMMUNITY CENTRE ASSOCIATION

## Treasurer's Report

Year End August 31, 2023

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Attached as Appendix I, please find the audited financial statements and the auditor's report for the year ended August 31, 2023.

The year 2023 was a better year for the West Point Grey Community Centre Association ("Association"). While the return to normal operations from the COVID-19 pandemic has been slow, we are now starting to see a return to normal operations resulting in increasing cash from operations.

### 2023 financial key highlights:

#### Revenues

- Activities and rental revenue continue to increase compared to the prior year: activities increasing by \$255k (26%) and rentals increasing by \$23k (from \$208k - \$230k = 9%) respectively;
- Interest income increased by \$14.5k (42%) compared to the prior year;
- During the year, the Association did not receive any government grants nor wage subsidy; and
- Overall, revenue increased by \$26k (19%) compared to the prior year.

#### Expenses

- With the increase in revenue, activities expenses increased by 22%;
- Contracts, wages and benefits increased by 25%;
- Group I wages increased by \$35.5k (25%); and
- Rental expenses increased by only 4%

As stated in the external auditor's report, there are no financial areas of concern to account for in 2023 and the audit results also show no significant issues with accounting processes and internal risk controls.

The Association is fortunate to remain strong in our financial position. Currently, the majority of the surplus has been set aside in restricted asset accounts for various purposes including strategic plan initiatives, contingency, professional services, equipment capital, fitness centre upgrade and youth projects. All these funds are invested with a large financial institution that is covered with full depository insurance to mitigate against the institution's credit risk.

Respectfully submitted,  
Kimberly McAfee, Treasurer and Finance Committee Chair

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# **WEST POINT GREY COMMUNITY CENTRE ASSOCIATION**

## **Board Committees List**

Year End August 31, 2023

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### **Facilities Policy & Planning Committee:**

- Committee Members: Chair Andre Lanz, Dennis Higgs, Ruizhi Liu, William McLean, Murray Hendren

### **Finance Committee:**

- Committee Members: Chair Kimberly McAfee, Tiffany Hamilton, Rodica Susnea

### **Governance and Nominations Committee:**

- Committee Members: Chair Elizabeth Murphy, Rodica Susnea, Ross Fahrni, William McLean

### **Marketing and Partnerships Committee:**

- Committee Members: Co-Chairs Darcy Higgs/ Keta Kosman, Tiffany Hamilton, Lisa Simonson, Dennis Higgs

### **Operational Policy & Planning Committee:**

- Committee Members: Chair Keta Kosman, Andre Lanz, Ruizhi Liu, Murray Hendren

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# Supervisor, Recreation Services

## 2022-2023

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I am proud to have the opportunity to lead the dedicated staff and work with the board of directors at the West Point Grey Community Centre in what was a successful year post COVID. I am also thankful to be a part of such a dedicated and community focused group of professionals committed to improving recreational services for the Vancouver community. Although I have only been a part of this team since May 2023, these few months has proven to be a both a very busy and exciting one; working together with such an amazing team of professionals, to rebuild our community programs, introduce new exciting initiatives and get back to similar operations pre-pandemic.

Over this past year, the staff team has continued to enhance and grow programming to meet community needs and interests, while providing excellent customer service.

Once again we celebrated with the community through our many popular annual special events, from Family Day, Breakfast with Bunny, Outdoor Movie Night, Halloween Carnival, The Lighting of Abethau and Breakfast with Santa, to mention a few.

I am proud of all the amazing work completed in 2022/2023 despite all the ongoing staffing changes; our team continues to deliver on its programming and services. I would like to take this opportunity to recognize and thank the staff team at West Point Grey for their hard work!

Helen Chiu (Community Recreation Supervisor) – for all the amazing work preparing staff and building the foundation for a successful of year of operations post-Covid. To our friendly front office staff including Jessie (RFC), and our many Cashiers; our committed programming and leadership team of Andrea, Kristian, Leeanne and Saoirse; our many hard-working Program Assistants; our building workers Dennis and Gem; our skilled Licensed Preschool Teachers; Fitness Attendants and last but not least our Pottery Studio team. All of whom continue to deliver an outstanding service to our community year-round.

### **Recognizing staff changes in the leadership team:**

1. Kristian Hildebrandt – Accepted PFT Recreation Programmer II position at WPGCC November 2022 in the Adult/Senior and Pottery Portfolio.
2. Leeanne Trieu – Accepted an RPT Rentals position January 2023
3. Saoirse Kennedy – Accepted – Aux position for Special Events March 2023
4. Helen Chiu – Accepted a TFT position as the Access Services Supervisor – May 2023 – Sept 2024
5. Eric Bagnall - Accepted a TFT contract as the Community Recreation Supervisor (Backfill for Helen) May 2023 – Sept 2024
6. Kristian Hildebrandt – Accepted TFT Recreation Programmer II (Community Development – Access Services) November 2023 – November 2024
7. Saoirse Kennedy – Resigned from Special Events February 2023
8. Maya Smith – Accepted a TFT Recreation Programmer II position (Backfill for Kristian) Adult/Senior and Pottery Portfolio February 2024 – November 2024
9. Leeanne Trieu – Accepted the AUX Special Events portfolio in March 2024 (Replacing Saoirse) and will now be responsible for Rentals and Special events at WPGCC.

Finally, I am thankful to work alongside this Community Centre Association! You are determined to increase engagement and participation opportunities for all and committed to investing in your community. The focus, devotion and collaborative nature provides the foundation for our centre, our staff and our program participants to thrive. We appreciate you and recognize your commitment in supporting the WPG community. Thank You!

Respectfully Submitted,

Eric Bagnall,  
Community Recreation Supervisor

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## **Recreation Programmer II**

### **Adult, Senior and Fitness Programs**

### **2022-2023**

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#### **ADULT, SENIOR, POTTERY & FITNESS PROGRAMS, AND SUMMER PLAYGROUNDS**

This portfolio is a unique blend of programming areas and continues to require flexibility and care when introducing new programs. The portfolio consists of **Adult, Senior, Pottery and Fitness Centre** programming, as well as the **Summer Outdoor Playground Project** which operates out of Trimble Park.

#### **Adult Programs**

The trend of Pickleball and Pottery programs quickly selling out continued in 22/23, and we worked hard to expand our offerings with multiple levels of programs, and additional class dates. Our Group Fitness and yoga classes saw an uptick in registration, and more people are feeling comfortable coming back to our facility post Covid-19. Village Vancouver has done great work in the garden as per previous years, and have added new and interesting classes to our roster. Guitar lessons have returned after a year hiatus, and Piano programs continue to stand out in regards to registration numbers. We will look to push our language and social classes for 23/24, with requests for table tennis and bridge, among others.

#### **Pottery Studio**

Our studio manager, Lisa Warren, kept the studio in fantastic shape, getting all 3 kilns operational and increasing firing times. The community feedback about Lisa and the studio has been nothing but positive. Classes continue to sell out and we hope to have children's classes added in 23/24. New instructor Dayna brings a unique style and approach to her Wheel Throwing classes, which we added 2 of this year.

As usual, the Pottery club sales were a huge success, and they continue to create fantastic pieces of art. We are looking to add a second day for the Winter sale and will take the temperature for following sales. They have shortened their waitlist and hope to continue to add folks in the future.

## **Summer Playgrounds**

The team up at Trimble Park did a great job expanding our offerings for crafts and games, as well as keeping the park and the children safe as always. We did not experience the same heatwave as last year, but we took the feedback of the community and expanded our operating hours to 11:30-5:30PM. We did not experience any equipment failures or safety issues, and our city engineers assisted with fixing up a good number of playground apparatus.

## **Fitness Centre**

The fitness centre continues to expand post Covid-19, and personal training has returned, instructed by Bita and Sage. Our fitness attendants continued to keep the centre in great shape, and we did a large deep clean at the end of August 2023. Priorities for 23/24 are replacing some major pieces such as the dual cable machine, as well as grow personal training, adding a few new trainers if possible.

Best Regards,

Kristian Hildebrandt  
Recreation Programmer II

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# **RECREATION PROGRAMMER II**

## **PRESCHOOL, CHILDREN, YOUTH AND DAY CAMPS**

### **2021-2022**

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## **2022-2023**

### **PRESCHOOL, CHILDREN, Youth & Day CAMPS.**

This portfolio consists of the following programming areas and continues to be busy and dynamic due to the nature of the clientele, which are Preschoolers, Children, Youth and their families.

### **Programming Areas**

Preschool	Licensed Preschool
Children	Day Camps
Youth	

### **Program Summary**

Programming in the areas of Preschool and Children continues to do well with new programs added on a seasonal basis. Some programs that did particularly well were Sportball, DRIVE Basketball, Split Second Basketball, Brazilian Soccer and SOCATOTS, tennis lessons, and day camps. Some programs that were new and we were continuing to build registration on were tennis programs offered by Precision Tennis Inc. and STEM programs/camps offered by Zen Maker Lab and Wize Computing Academy.

## **West Point Grey Preschool at Aberthau**

The West Point Grey Preschool at Aberthau is our licensed preschool, which has three separate classes for the 30 months old, 3 year old, and 4 year old. The curriculum, the location of the program, the sincere caring and pleasant environment combined with the opportunities that come with it, which include local community field trips, working in the garden, baking and cooking, and the phonics program for the 4 year old class creates an unique experience within our Preschool and in some cases, makes us a destination preschool. Unfortunately, the preschool numbers have been declining for all the classes due to families seeking full-time childcare.

Miranda Tagliaferro and Alissa Reder made the difficult decision to resign from our preschool in June. They will be missed by families and children, but we wish both all the best in their future endeavours. We have brought on two new amazing and wonderful preschool teachers to our team, Tabatha Marin and Lorena Marques, who have displayed exceptional rapport with the children and families, and have introduced new teachings to the curriculum structure, incorporating STEM activities.

## **Spring Break Camp**

Spring Break Camps were popular again this past spring with almost full registration (on average 80% full). This year we brought in contractors such as Steam 4 Kids, Bricks 4 Kidz, Fire & Flower Girls, Endorphin Rush Dance and Fitness, The Yoga Buggy, DRIVE Basketball, Vancouver Performing Stars, and Sportball to offer their services as we have seen a trend of these camps mostly filling up each season.

## **Summer Day Camp**

Summer was another big hit this year with full or almost full registration each week! We offered two in-house camps, Sunshine for 6-8 year olds (on average 96% full) and Discoveries Adventure for 9-12 year olds (on average 95% full). Some out-trips that were planned for the day camps were pedal boating at Deer Lake, visit to Maplewood Farm, Commodore Lanes for bowling, Science World, Vancouver Aquarium, Coastal Climbing, Playland, U Paint I Fire, and Grouse Mountain. We also had special guests such as firefighters from the Fire Hall bring their fire truck for the children to explore, Rachel Beau from Rock'n'Beau Parties to throw a dance party, and Mike's Critters to show the children a variety of reptiles. Our leaders were enthusiastic and creative, and made the most of the resources and outdoor nature areas around the community. Thank you to Allison Stewart-Gomes (Day Camp Manager), Chris Dance, Heidi Parker, Jacob Chen, Kaitlin Yung, Khadija Hilali, Rosalie Scott, and Vida Wu (Day Camp Leaders) for being such a fantastic team!

We also brought back popular specialty camps at both Aberthau and Jericho Hill Gym. We worked with Bricks 4 Kidz to offer LEGO camps, BC Cycling Coalition to offer bike camps, Steam 4 Kids to offer science camps, Vancouver Performing Stars to offer dance camps, Fire & Flower Girls to offer pre-teen and youth empowerment camps, Zen Maker Lab to offer coding and 3D printing camps, Wize Computing Academy to offer coding and animation camps, Summer Smash Tennis to offer tennis camps at Trimble Park, and Sportball to offer multi-sport camps. Furthermore, we offered basketball camps at Jericho Hill Gym with DRIVE Basketball which was a big hit, averaging 40 campers per week.

I would like to acknowledge and take the opportunity to give a big thank you to all the organizations, volunteers, and team at WPG I worked with to deliver another successful year and allowing us to continue to offer services to our community.

Respectfully submitted,

Andrea Mah - Recreation Programmer II

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# JERICO HILL CENTRE & ABERTHAU RENTALS SUPERVISOR

## 2023-2024

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### JERICO HILL CENTRE AND ABERTHAU RENTALS

**Jericho Hill Centre** - The Jericho Hill Centre facilities are located at 4180 & 4196 West 4<sup>th</sup> Avenue and are comprised of two main buildings, which are the gymnasium/pool building and the Jericho Hill Centre (often referred to as the cafeteria building).

**Jericho Hill Cafeteria Building** - Our programs and services continue to be offered in Jericho Hill Centre Cafeteria which also includes long term rental tenants such as Bob Hindley, Bac Tau (Fencing) and Pacific Spirit School (PSS). The “Northeast” Preschool Room continues to operate West Point Grey Community Centre’s very popular Japanese Preschool-aged programs which are in their 3<sup>rd</sup> decade of operations.

**Jericho Hill Gymnasium** - The West Point Grey Academy utilizes the gymnasium building throughout the school year for a number of different sport and special event activities. West Point Grey Community Centre utilizes the space on evenings and weekends.

Rentals of the Gymnasium Building at Jericho Hill continue to be very popular, including a number of long term rental groups who rent space on a seasonal basis. We have a couple of very popular programs that run out of the gym every year. In addition to this, our Recreation Programmers have worked to bring in more programs such as DRIVE Basketball, Volleyball BC clinics, and Split Second Basketball. Our weekdays are often fully booked with Softball, Basketball, Soccer and Volleyball leagues with some of our regular renters being VGVA (Vancouver Gay Volleyball Association), RBL (Real Basketball League), Volleyball BC, VMSA (Vancouver Minor Softball Association) and Split Second Basketball. We have also brought in additional after-hours staffing this year to ensure that the gymnasium is secure and well looked after by rental groups.

### **Aberthau Mansion & West Point Grey Gymnasium Rentals**

Now that most of the COVID restrictions have lifted, we are able to fully operate at maximum capacity. Our Spring and Summer weekends are nearly fully booked with a variety of rentals from birthday parties to large weddings. We also on-boarded a number of new rental staff who did a great job supporting our bookings and are continuing to hire new staff.

We are always searching for creative ways and updating our policies to attract and increase the number of rentals in our facility. We have continued our outdoor food and beverage policy as it continues to be successful for our wedding rentals. This past year we also saw the return of the film shoot, Monster High and are looking forward to having more film shoots here going ahead now that more productions are starting up again after the writers’ strike.

I would like to take this opportunity to thank the WPGCCA for all their dedication around our facilities, programs, policies, development and outreach. Also, a heartfelt thanks to the Community Centre Staff, Board and community in general, who have been a pleasure to work with over the years. We are looking forward to what 2024-2025 brings for the staff team, association board and community.

Kind Regards,  
Leeanne Trieu,  
Program Assistant III- Rentals & Jericho Hill

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## **WEST POINT GREY CC – SPECIAL EVENTS**

### **(SEPT 1, 2022- AUG 31, 2023)**

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Our events are run in various locations throughout the year, such as Aberthau Mansion, Gymnasium and the South Field.

This year we were so happy to see full registration for all events, as it is the perfect opportunity to get to know our community. All events were run with the help of our PA2's, birthday party leaders, various contractors and consistent volunteers, which has been much appreciated.

Much planning goes into these days, but the kind words and support from our community is the motivation we need to grow. Due to change over in staff (I only began April 2023), and staffing issues, we were limited to grow our event list this year. As we continue to regain our footing, we hope to add more workshops/events to this list for our community to enjoy.

**This year we continued to run our traditional yearly events:**

1. Family Day
2. Breakfast with Bunny
3. Outdoor Movie at West Point Grey
4. Truth and Reconciliation Workshop
5. Halloween Carnival
6. Pumpkin Carving
7. Lighting of Aberthau
8. Gingerbread House Decorating
9. Breakfast with Santa

Kind regards,  
Saoirse Kennedy, Program Assistant III- Special Events

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## **PARK BOARD CITY WIDE ARTS PROGRAMMER**

### **ARTS, CULTURE AND ECO-GARDEN REPORT**

### **2022-2023**

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As part of the Arts, Culture and Engagement Dept. of the Vancouver Park Board, we are excited to continue to enhance arts and culture projects at West Point Grey Community Centre and in the surrounding neighborhood. Over the past few years, this community has enjoyed free innovative arts workshops, performances and cultural exchanges from artists of all disciplines as well as eco food residencies. In 2023, Danita Noyes retired from her role as the City Wide, Decolonization, Arts and Culture Programmer with the West Region as one of her portfolios, and Bernadette Paetz has taken on the position.

In 2022/3 saw many new Arts, Culture, Culinary and Eco Garden activities, performances, concerts, events and workshops were offered free to the public and open to all ages.

### **Aberthau Community and Eco Arts Garden – with Garden Stewards Village Vancouver**

This garden was created through funding from the Neighbourhood Matching Fund, it emphasizes permaculture design elements and offers fun, inclusive social, educational, culinary and cultural activities for community members of all ages. They collaborate with the West side Food Hub for new programming offerings in outdoor garden workshops and stewardships. In the spring of 2022 VV received funding for a small garden expansion from the Park Board Stewardship team and they look forward to more plantings in 2023/4. They continue to distribute DIY Planter boxes 100/kits to mostly seniors and offer seed Libraries by mail and in person. For more information, visit [www.villagevancouver.ca](http://www.villagevancouver.ca)

### **Cultural Partnership with the Vancouver Cherry Blossom Festival Society (VCBF)**

The VCBF has a studio residency space on the third floor in exchange for arts and cultural events at Aberthau/West Point Grey and in nearby parks. This partnership has opened the doors to unique arts and cultural programming and diverse new audiences for the community and public at large. In 2022/3 events, performances, experiences and workshops like the Haiku Invitational, many tree walks, pop-ups were offered by the VCBF, and in 2024, they are excited to collaborate with a WPG ceramics instructor to offer pottery workshops with a cherry blossom theme. Check out events and workshops here <https://www.vcbf.ca/community-events>

### **Aberthau/West Point Grey Studio Residency – Music off the Page**

As a practicing musician Roisin Adams works to inspire collaborations between musicians (from beginner to professional), stimulate the community with contemporary music and discourse and offer accessible programming that explore sound and music for participants of all ages. The work in this residency built on artistic and learning practices and encourage interest in music and connecting Vancouver's vibrant musical community to the community at large. In 2023, Roisin hosted several workshops for a "Young Composer's Laboratory" culminating in a final performance to celebrate the end of this residency in the winter of 2023. For more info go to <https://musicoffthepageblog.weebly.com/>

### **Healthy Aging through the Arts, Collaborative Creative Dance Workshops for Older Adults**

This residency is part of the Arts and Health Project, which uses the collaborative, creative strategies developed to encourage and support participants to express their life experience and knowledge creatively in groups all while working with professional artists. This project builds community and strengthens cultural and social understandings. In 2022 we started back to in-person workshops from the Oak room.

### **Walk of the Woods workshop with Runaway Moon Theatre**

Walk of the Woods took place during the spring and summer of 2023 in communities throughout British Columbia hosted by Paula Jardine and Cathy Stubbington. Inspired by a desire to become more familiar with the specific trees that are our neighbours, and the multiple connections that create a forest, this project gathered people into a creative exploration of trees. In each of the many communities Walk of the Woods visited, people created costumes, then gathered in very slow moving, poetic parade. Alberthau Mansion was a site for a weekend Artist Lab in August of 2023 as part of this touring community arts series that culminated in a large community parade at the Still Moon Arts Society's annual Moon Festival in Renfrew Ravine. More info found here: [Walk of the Woods — Runaway Moon Theatre](#)

**Artists in our Neighbourhood – Vancouver Park Board’s Fieldhouse Studio program** –transformed former care-takers’ suites in parks or underused facilities across Vancouver into active spaces for community engaged creative practices. In each cycle artist collectives, food, greening and environmental groups are given free access to these spaces in exchange for engaging neighbours, and curious visitors in imaginative, collaborative work in parks. West Point Grey/Aberthau Mansion is a part of this residency project, 2024 is the final year of residency for Village Vancouver and Loco Moto Art and in 2025 after an open call, a new arts group will start a 3 – 6 year residency project! More information can be found at [www.vancouver.ca/fieldhouse-programs](http://www.vancouver.ca/fieldhouse-programs)

**McBride Park Fieldhouse Studio Residency** 3350 W 4th Avenue @ Waterloo Street.

Local Food and Environmental Art with Village Vancouver. VV’s primary focus is on fostering Community Food Resilience through workshops, Westside Food Festival, Westside Permaculture Corridor, Community Seed Libraries, DIY Planter Kit Giveaways, and Collaborative Community Gardening. This year they've started producing an urban garden calendar. VV also gives away plants and native bee houses, run a plastics recycling depot, hosts community meals, etc. They run (mostly neighbourhood based) programs and activities citywide (over 400 in a "normal" year") and collaborate with dozens of community partners.

The fieldhouse also houses artist collective Loco Moto Art whose work has an ecological focus. In the Summer of 2023 Loco Moto launched IMAPON’s phase three of the exhibition of S.P.A.C.E. Project (spirits, people, animals, creatures and echoes) and hosted a new outdoor banner exhibition around the tennis courts Kits Beach <https://www.imapon.org/space-banners/> Loco Moto ran workshops with the West Point Grey Pre-school encompassing several fun and collaborative nature, art and technology sessions. For more information visit [www.villagevancouver.ca/events](http://www.villagevancouver.ca/events), [www.villagevancouver.ca/page/mcbride-park-fieldhouse](http://www.villagevancouver.ca/page/mcbride-park-fieldhouse)

**At Elm Park Fieldhouse Residency *Experiments in Living*** is a project designed to question our surroundings and better understand the things we take for granted in our daily lives. Through a series of dynamic collaborations with artists, community members, recreation centres, and local businesses the artist re-imagined objects and activities found within a typical home. In 2022/3 they held a series of in person workshops for community including a free art supplies event in the park including botanical drawing workshops and a daily drawing challenge. For more information <https://experimentsinliving.tumblr.com/>

Regards,

Bernadette Paetz, City Wide Arts Programmer,

Decolonization, Arts and Culture Department for the Vancouver Park Board

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# ABERTHAU POTTERY CLUB REPORT

## SEPT 1, 2022 - AUG 31, 2023

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We are a group of 60 individuals of diverse backgrounds, capabilities and ages. Sharing our passion for working in clay creates a special bond between us. Working in clay is an activity which allows us to enter a creative mind space that gives respite from life's demands and offers a great deal of personal satisfaction. Our club also provides us a community of social connections and personal friendships for many members. We are grateful for the opportunity the studio and the West Point Grey Community Centre provide us to continue a tradition that goes back 50 years. Formed in 1974, the history of Aberthau Potters is intertwined with Aberthau Mansion and the founding of the West Point Grey Community Centre. Yes, it's our 50th year!

### **Some highlights of the past year:**

Our twice yearly sales have made some changes. The December sale is now a two day sale. We hoped the flexibility of two days would give more people the opportunity to come during the busy holiday season. It was a resounding success and busy both days.

We upgraded some aspects of our sale that, frankly, needed upgrading. It's been literally decades. We purchased 40 new table cloths, replaced some 24 sagging display shelving planks and their supports, and then recovered all our shelving. Our lawn signs were redesigned to a more contemporary design. Our members volunteered on committees to research, advice in design and decision making, buy materials, even saw the shelving planks to correct size and make supports, and recover the shelves. A refreshed look is just what seems appropriate for our 50th anniversary!

We thank Eike Ahlborn, a retired long time club member who donated a new slab roller and some new stools to the studio. Her \$2400 gift to the WPGCC was in appreciation of the importance her club meant to her over many years as a member.

Our charity aspect to our sales has helped community groups who help others. Members donate pieces of their pottery which are grouped and displayed for sale. All sales go to the designated charity. Our Winter sale of 2022 raised \$1350 for the Food Bank and our Spring Sale of 2023 raised \$865 for Doctors Without Borders. We will continue the practice.

We look forward as a club to working together as part of the West Point Grey Community Centre for the benefit of community building and improving the experience of our members. We also look for ways we can contribute to the Community Centre.

Best Regards,

Suzanne Starr,

President of Aberthau Pottery Club

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**WEST POINT GREY COMMUNITY CENTRE ASSOCIATION**  
**APPENDIX I - AUDITED FINANCIAL STATEMENTS**

Year End August 31, 2023

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[www.twmca.com](http://www.twmca.com)

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**FINANCIAL STATEMENTS**

**WEST POINT GREY COMMUNITY  
CENTRE ASSOCIATION**

**August 31, 2023**

Limited Liability Partnership \_\_\_\_\_



**Tompkins Wozny**  
Chartered Professional Accountants

# INDEPENDENT AUDITOR'S REPORT

To the Members of  
**West Point Grey Community Centre Association**

## ***Opinion***

We have audited the financial statements of West Point Grey 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.



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## INDEPENDENT AUDITOR'S REPORT

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- 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  
February 21, 2024

Chartered Professional Accountants



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## INDEPENDENT AUDITOR'S REPORT

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- 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  
February 24, 2024

Chartered Professional Accountants



**West Point Grey Community Centre Association**

Incorporated under the British Columbia Societies Act

**STATEMENT OF FINANCIAL POSITION**

As at August 31

	2023	2022
	\$	\$
<b>ASSETS</b>		
<b>Current</b>		
Cash - operating	606,876	179,770
- gaming	—	33,019
Term deposits [note 4]	1,370,250	1,350,000
Accounts receivable [note 5]	235,147	227,711
Prepaid expenses and supplies	6,312	5,227
<b>Total current assets</b>	<b>2,218,585</b>	<b>1,795,727</b>
Term deposits [note 4]	383,901	374,173
Tangible capital assets [note 6]	1,052	4,575
	<b>2,603,538</b>	<b>2,174,475</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current</b>		
Accounts payable and accruals [note 7]	334,527	133,284
Unearned revenue - gaming	—	32,793
- other [note 8]	197,185	157,682
Canada Emergency Business Account loan [note 15]	30,000	—
<b>Total current liabilities</b>	<b>561,712</b>	<b>323,759</b>
Canada Emergency Business Account loan [note 15]	—	30,000
<b>Total liabilities</b>	<b>561,712</b>	<b>353,759</b>
<b>Net assets</b>		
Invested in tangible capital assets [note 9]	1,052	4,575
Internally restricted [note 9]	1,488,695	1,488,695
Unrestricted	552,079	327,446
<b>Total net assets</b>	<b>2,041,826</b>	<b>1,820,716</b>
	<b>2,603,538</b>	<b>2,174,475</b>

Joint operating agreement [note 14]

See accompanying notes to the financial statements

On behalf of the Board:

DocuSigned by:

Elizabeth Murphy

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Director

DocuSigned by:

Kimberly Medfee

BB59EC209B6042B...

Director



**West Point Grey Community Centre Association**

Incorporated under the British Columbia Societies Act

**STATEMENT OF CHANGES IN NET ASSETS**

Year ended August 31

	<b>Invested in Tangible Capital Assets</b>	<b>Internally Restricted</b>	<b>Un - restricted</b>	<b>Total</b>
	\$	\$	\$	\$
<b>2023</b>	<i>[note 9]</i>	<i>[note 9]</i>		
<b>Balance, beginning of year</b>	4,575	1,488,695	327,446	1,820,716
Revenue over (under) expenses	(4,838)	—	225,948	221,110
Tangible capital assets purchased	1,315	—	(1,315)	—
<b>Balance, end of year</b>	<b>1,052</b>	<b>1,488,695</b>	<b>552,079</b>	<b>2,041,826</b>
<b>2022</b>				
<b>Balance, beginning of year</b>	13,264	1,488,695	121,934	1,623,893
Revenue under expenses	(8,689)	—	205,512	196,823
<b>Balance, end of year</b>	<b>4,575</b>	<b>1,488,695</b>	<b>327,446</b>	<b>1,820,716</b>

*See accompanying notes to the financial statements*

**West Point Grey Community Centre Association**

Incorporated under the British Columbia Societies Act

**STATEMENT OF OPERATIONS**

Year ended August 31

	2023	2022
	\$	\$
<b>REVENUE</b>		
Activities	997,856	742,796
Rentals	230,061	208,234
Licensed preschool	69,096	79,047
Government grants <i>[note 13]</i>	67,746	65,750
Interest	34,410	19,858
Wage subsidy - government assistance	—	21,933
	<b>1,399,169</b>	<b>1,137,618</b>
<b>EXPENSES</b>		
Accounting and audit	17,966	20,055
Activities	79,988	62,452
Advertising, newsletter and brochure	18,887	7,615
Bank, credit card charges and online charges	26,959	22,474
Board staff expenses	14,664	37,730
Contracts, wages and benefits <i>[note 12]</i>	808,621	609,662
Group I wages <i>[note 12]</i>	139,501	104,009
Legal <i>[note 16]</i>	4,764	23,542
Office, supplies, insurance and other	10,558	9,977
Operation fee <i>[note 14]</i>	13,721	—
Rental expenses	20,146	19,286
Repairs and maintenance	1,330	2,882
Subscription fee <i>[note 14]</i>	16,116	12,422
	<b>1,173,221</b>	<b>932,106</b>
<b>Revenue over expenses before amortization</b>	<b>225,948</b>	<b>205,512</b>
Amortization of tangible capital assets	<b>(4,838)</b>	<b>(8,689)</b>
<b>Revenue over expenses for the year</b>	<b>221,110</b>	<b>196,823</b>

Joint operating agreement *[note 14]**See accompanying notes to the financial statements*

**West Point Grey Community Centre Association**

Incorporated under the British Columbia Societies Act

**STATEMENT OF CASH FLOWS**

Year ended August 31

	2023	2022
	\$	\$
<b>OPERATING ACTIVITIES</b>		
Revenue over expenses for the year	221,110	196,823
Item not affecting cash		
Amortization of tangible capital assets	4,838	8,689
Changes in non-cash working capital items		
Accounts receivable	(7,436)	(118,269)
Prepaid expenses and supplies	(1,085)	(4,093)
Accounts payable and accruals	201,243	(164,556)
Unearned revenue - gaming	(32,793)	—
- other	39,503	63,348
<b>Cash provided by (used in) operating activities</b>	<b>425,380</b>	<b>(18,058)</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of tangible capital assets	(1,315)	—
Purchase of term deposits (net)	(29,978)	(6,415)
<b>Cash used in investing activities</b>	<b>(31,293)</b>	<b>(6,415)</b>
<b>Increase (decrease) in cash during the year</b>	<b>394,087</b>	<b>(24,473)</b>
Cash, beginning of year	212,789	237,262
<b>Cash, end of year</b>	<b>606,876</b>	<b>212,789</b>
<b>Cash consists of:</b>		
Operating	606,876	179,770
Gaming	—	33,019
<b>Totals</b>	<b>606,876</b>	<b>212,789</b>

*See accompanying notes to the financial statements*

**West Point Grey Community Centre Association**

Incorporated under the British Columbia Societies Act

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2023

**1. ORGANIZATION**

The Association is incorporated pursuant to the British Columbia Societies Act and is a registered charity for income tax purposes. The objectives of the Association are to provide artistic, cultural, educational, health, fitness, and recreational activities within an inclusive organization that fosters wellbeing and community. The Association carries out these objectives pursuant to a joint operating agreement with the City of Vancouver Board of Parks and Recreation.

**2. GOVERNANCE AND OPERATIONS**

The Association carries out the above objectives through the operations of the West Point Grey Community Centre pursuant to a Joint Operating Agreement ("JOA") with the City of Vancouver Board of Parks and Recreation ("Park Board").

The Association signed a new JOA effective January 1, 2018 *[note 14]*.

Use of the West Point Grey Community Centre premises as well as the providing of certain operating expenses, such as various staff costs, are provided to the Association pursuant to the JOA with the Park Board. The value of the use of the facilities as well as these additional operating expenses has 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 revenues and expenses reported during the year. Significant areas requiring management estimates include the estimated useful lives of capital assets. Actual results could differ from these estimates.

**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 expenditures are incurred.

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**West Point Grey Community Centre Association**

Incorporated under the British Columbia Societies Act

**NOTES TO FINANCIAL STATEMENTS**

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August 31, 2023

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

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.

Licensed preschool fee revenue is recognized in the month to which the services relate based on enrollment rates.

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.

Government 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.

**Gaming**

Proceeds received from direct access gaming funding are recorded as revenue in the year the related expenditures are incurred.

**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, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, term deposits and accounts receivable.

**West Point Grey Community Centre Association**

Incorporated under the British Columbia Societies Act

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2023

**3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)****Measurement of Financial Instruments (Cont'd)**

Financial liabilities measured at amortized cost include accounts payable and the Canada Emergency Business Account loan.

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

**Tangible Capital Assets**

Tangible capital assets are recorded at cost, less accumulated amortization. Amortization is provided on a straight-line basis as outlined in Note 6.

**Donated Services**

The Association and its members benefit greatly from donated services in the form of volunteer time. Because of the difficulty in determining their fair value, the value of donated services is not recognized in these financial statements.

**4. TERM DEPOSITS**

Term deposits earn interest at rates varying from of 2.25% to 3.6% and have maturity dates ranging from April 2024 to June 2025.

**5. ACCOUNTS RECEIVABLE**

	2023	2022
	\$	\$
Grants	60,680	59,778
Park Board	157,296	108,247
Government receivable - Wage subsidy	—	9,941
- GST	1,949	3,677
Other	1,183	36,218
Interest	14,039	9,850
	<b>235,147</b>	<b>227,711</b>
Allowance for doubtful accounts	—	—
	<b>235,147</b>	<b>227,711</b>

**West Point Grey Community Centre Association**

Incorporated under the British Columbia Societies Act

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2023

**6. TANGIBLE CAPITAL ASSETS**

	Rate	Cost \$	Accumulated Amortization \$	Net Book Value \$
<b>2023</b>				
Furniture, equipment & improvements	5 years S. L.	44,760	43,708	1,052
<b>2022</b>				
Furniture, equipment & improvements	5 years S. L.	50,425	45,850	4,575

**7. ACCOUNTS PAYABLE AND ACCRUALS**

	2023 \$	2022 \$
Park Board	118,955	55,416
Trade and accruals	206,094	75,408
Government remittances - payroll	6,539	—
- WorkSafeBC	2,939	2,460
	<b>334,527</b>	<b>133,284</b>

**8. UNEARNED REVENUE - OTHER**

	2023 \$	2022 \$
Programs - pre-registration	161,118	117,503
Rentals and deposits	16,463	20,133
Licensed preschool deposits	15,020	11,614
Government grants	4,584	8,432
	<b>197,185</b>	<b>157,682</b>

**9. INTERNALLY RESTRICTED NET ASSETS AND CAPITAL MANAGEMENT**

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:

**West Point Grey Community Centre Association**

Incorporated under the British Columbia Societies Act

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2023

**9. INTERNALLY RESTRICTED NET ASSETS AND CAPITAL MANAGEMENT (CONT'D)**

	2023	2022
	\$	\$
Equipment Capital Fund	66,000	66,000
Contingency Fund	300,636	300,636
Strategic Plan Initiatives Fund	874,000	874,000
Professional Services Fund	139,000	139,000
Fitness Centre Upgrade Fund	75,000	75,000
Youth Fund	34,059	34,059
	<b>1,488,695</b>	<b>1,488,695</b>

**Invested in Tangible Capital Assets**

The Association has internally restricted an amount equal to the net assets invested in tangible capital assets in the amount of \$1,052 [2022 - \$4,575].

**Equipment Capital Fund**

The Association has internally restricted \$66,000 [2022 - \$66,000] to be used for expenditure on capital equipment.

**Contingency Fund**

The Association has internally restricted of \$300,636 [2022 - \$300,636] as a contingency reserve. The contingency reserve would cover unforeseen expenses, such as expenses incurred upon the Association ceasing operations.

**Strategic Plan Initiatives Fund**

The Association has internally restricted \$874,000 [2022 - \$874,000] to be used for expenditure on strategic plan initiatives.

**Professional Services Fund**

The Association has internally restricted \$139,000 [2022 - \$139,000] to be used for expenditure on professional services.

**Fitness Centre Upgrade Fund**

The Association has internally restricted \$75,000 [2022 - \$75,000] to be used for expenditure on fitness centre upgrades.

**Youth Fund**

The Association has internally restricted \$34,059 [2022 - \$34,059] to be used for expenditure on youth.

**West Point Grey Community Centre Association**

Incorporated under the British Columbia Societies Act

**NOTES TO FINANCIAL STATEMENTS**

August 31, 2023

**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 tangible capital assets purchased, amortization of tangible capital assets and other expenditures.

**11. FINANCIAL INSTRUMENTS**

The Association is exposed to various risks through its financial instruments. The following analysis presents the Association's exposures to significant risk as at August 31, 2023.

**Credit Risk**

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

The Association is exposed to credit risk with respect to its cash, term deposits, and accounts receivable. The Association assesses, on a continuous basis, accounts receivable on the basis of amounts it is virtually certain to receive. The Association's cash and term deposits are invested with a large financial institution.

**Liquidity Risk**

Liquidity risk is the risk of being unable to meet cash requirements or fund obligations as they become due. It stems from the possibility of a delay in realizing the fair value of financial instruments.

The Association manages its liquidity risk by constantly monitoring forecasted and actual cash flows and financial liability maturities, and by holding assets that can be readily converted into cash.

**Interest Rate Risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Association is exposed to interest rate risk on its term deposits in so far that the initial rate may be higher than the current interest rate obtained on maturity and renewal. The Association was also subject to interest rate risk with respect to the Canada Emergency Business Account loan, which was repaid subsequent to the year (see Note 15).

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**12. WAGES AND CONTRACTOR REMUNERATION**

Pursuant to the British Columbia Societies Act, the Association is required to disclose contractor fees and wages and benefits paid to contractors and employees who are paid \$75,000 or more during the fiscal year.

No employees were paid \$75,000 or more during the fiscal year.

Contracts, wages and benefits include \$103,016 [2022 - \$Nil] of expense provided by a contractor.

Group I wages include \$139,501 [2022 - \$104,009] of expense provided by a contractor (Park Board). The Group I wages cover the cost of several employees.

**13. GOVERNMENT GRANTS**

	2023	2022
	\$	\$
Artist Residency	1,259	—
Child Care	6,075	5,972
Summer Camp	60,412	59,778
	<b>67,746</b>	<b>65,750</b>

**14. JOINT OPERATING AGREEMENT ("JOA")**

In 2018, 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 Vancouver Park Board starting in year 2 for 1% of prior year's gross facility-generated revenue and in years 3-10 for 2% per year of the previous year's gross facility-generated revenue. Effective January 1, 2018, the Association will also pay a 1% subscription fee for 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.

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**15. CANADA EMERGENCY BUSINESS ACCOUNT LOAN**

In 2020, the Association also applied for and received a \$40,000 loan under the Canada Emergency Business Account. The loan is non-interest bearing until January 18, 2024, and then interest accrues at the rate of 5% until December 31, 2026, when the loan is due. If the loan is repaid on or before January 18, 2024, \$10,000 of the loan will be forgiven.

As the Association has met and expects to continue to comply with the loan's terms and conditions and expects to repay the loan on or before January 18, 2024, the 25% forgivable portion of the loan or \$10,000, was taken into 2020 income.

Subsequent to the year, the Association repaid the loan.

**16. OTHER INFORMATION – JERICHO HILL CENTRE BUILDING AND GYMNASIUM AT JERICHO HILL****Jericho Hill Centre Building (“JHCB”)**

The 2018 Joint Operating Agreement (“JOA”) with the Park Board allows the Association to use spaces that are part of jointly operated facilities, including certain spaces in the JHCB. The spaces in the JHCB have been continuously used by the Association since 1993.

The JOA permits the Association to use certain space at the JHCB as long as the Park Board leases the JHCB from the owner of the property (“lessor”), originally BC Buildings Corp. but currently MST Developments, and the property is financially feasible.

In March 2021, the Park Board advised the Association that the JHCB would be closed on August 31, 2021 due to safety issues mainly arising from deferred maintenance of a leaking roof. The closure would remove the Association's ability to rent out certain space and operate programs in the jointly operated facilities at the JHCB.

The Association advised the Park Board that this closure constituted a multiple breach of the JOA, specifically Section 13.1 that requires the Park Board to involve the Association in maintenance decisions, and Appendix C-1 that involves the Association in lease decisions, and that the Park Board would not require the Association to vacate unless required by the lessor.

Having exhausted multiple unsuccessful attempts to resolve the matter with the Park Board, right up to the building closure deadline in August, the Association brought a legal action for an injunction against the Park Board in the Supreme Court of British Columbia to protect the future income of the Association and its rights under the JOA.

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**16. OTHER INFORMATION – JERICHO HILL CENTRE BUILDING AND GYMNASIUM AT JERICHO HILL (CONT'D)****Jericho Hill Centre Building (“JHCB”) (cont'd)**

Subsequently, the Association and the Park Board entered in a settlement and amending agreement whereby the Association would retain its rights to the jointly operated facilities and the Park Board would make commercially reasonable efforts to: reach an agreement with a third party to sublease portions of the JHCB with resolution to the deferred maintenance and a new roof membrane; and enter into a lease with the lessor for a two year period to September 7, 2023 with an option for a one year extension to September 7, 2024.

With the matter resolved through settlement to protect the Association's interests in the JHCB to their satisfaction, a consent dismissal order was filed on October 25, 2021 in the Supreme Court of British Columbia where the action against the Park Board was dismissed. The Association will continue to operate programs and rentals in the JHCB as jointly operated facilities under the JOA.

The Association requested that the Park Board exercise their option to extend the lease with MST Developments to September 7, 2024, as per the JOA Amendment Agreement. The extension was granted by MST Developments to the Park Board, so the Association continues to operate from the JHCB.

Further as per the JOA Amending Agreement, the Association has requested that the Park Board enter negotiations with MST Developments to further extend past September 7, 2024 to June 30, 2030 as per other leases on the site, or potentially longer. Those negotiations between the Park Board and MST Developments are in process.

**Gymnasium at Jericho Hill**

The Association has also extended and amended to update its 2015 Licence Agreement with the West Point Grey Academy Property Society to rent certain space at the gymnasium at Jericho Hill. The licence will now expire on June 30, 2030.

**17. COMPARATIVE FIGURES**

Certain comparative figures have been reclassified to conform to the current year presentation.