

West Point Grey Community Centre Association

2025 Annual General Meeting Report for Year End Aug.31, 2024



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WEST POINT GREY COMMUNITY CENTRE ASSOCIATION

2025 ANNUAL GENERAL MEETING – REPORTS

Year End August 31, 2024

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WEST POINT GREY COMMUNITY CENTRE ASSOCIATION

2025 ANNUAL GENERAL MEETING – AGENDA

Wednesday, February 19, 2025, 6:00 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 Extraordinary General Meeting of March 3, 2024
4. Approval of the Minutes of the 2024 Annual General Meeting of March 3, 2024
5. Receipt of Auditor's Report
Motion: That the WPGCCA approve receipt and acceptance of the Auditor's Report.
Moved by Kimberly McAfee and Seconded by Elizabeth Murphy
6. Appointment of Auditors
Motion: That Tompkins Wozny be appointed Auditors for the fiscal year 2024-2025.
Moved by Kimberly McAfee and Seconded by Elizabeth Murphy
7. Election of Directors by Acclamation (2 year terms)
Motion: That the following be approved by acclamation for 2 year terms as Directors.
Renewal: Murray Hendren, Ross Fahrni, Elizabeth Murphy
New Directors: Victor Alfonso, Katherine Hill, Louise Grady, Frank Heinzelmann
8. President's Report and Receipt of Annual Report
9. Questions from the Floor
10. Adjournment
11. Guest Speakers:
 - **Park Board Updates:**
 - Park Board Chair, Laura Christensen
 - Park Board Commissioner Liaison, Tom Digby
 - **W.10th Ave. Safeway Site Update:** Christina DeMarco of Friends of Point Grey Village
 - **Jericho Lands Update**
 - **City Council By-Election** All Candidates - Introductions and Q&A

WEST POINT GREY COMMUNITY CENTRE ASSOCIATION
LIST OF DIRECTORS

Board of Directors at Year End Aug.31, 2024

Executive

Elizabeth Murphy (President)

Darcy Higgs (Vice President)

Kimberly McAfee (Treasurer)

Board Members

Andre Lanz

Darcy Higgs

Dennis Higgs

Elizabeth Murphy

Gayle Gavin

Jovanka Myers

Keta Kosman

Kimberly McAfee

Lisa Simonson

Murray Hendren

Rodica Susnea

Ross Fahrni

Tiffany Hamilton

Troy Abromaitis

WEST POINT GREY COMMUNITY CENTRE ASSOCIATION

EXTRAORDINARY GENERAL MEETING MINUTES

WEST POINT GREY COMMUNITY CENTRE ASSOCIATION
EXTRAORDINARY GENERAL MEETING MARCH 3, 2024 - 7 PM
LOCATION: ABERTHAU, WEST POINT GREY COMMUNITY CENTRE

1. The meeting was called to order by Elizabeth Murphy, President, after confirming quorum.
2. The members at the meeting considered the special resolutions to amend the Bylaws of the Society enclosed with the Notice of EGM as per below.

Moved by: Darcy Higgs, Seconded by: Andre Lanz,
Vote: All in Favour, carried without opposition

3. Adjournment - business of the meeting adjourned.
-

NOTICE OF SPECIAL RESOLUTION OF

WEST POINT GREY COMMUNITY CENTRE ASSOCIATION
(the "Society")

The following special resolution will be proposed for approval at the Society's extraordinary general meeting on March 13, 2024:

Amendments to Bylaws

BE IT RESOLVED as a special resolution that the Bylaws of the Society be amended as follows, to take effect upon the electronic filing of a Bylaw Alteration Application with the BC Registrar of Companies:

1. by deleting in its entirety the final paragraph of Bylaw 7.6 [*Transition of Directors' Terms*];
2. by deleting in its entirety Bylaw 7.9 [*Consecutive Terms and Term Limits*] and substituting in place thereof the following as a new Bylaw 7.9:
 "7.9 Consecutive Terms and Term Limits
 Directors may be elected or appointed for consecutive terms, without limit."
3. by deleting in its entirety the final paragraph of Bylaw 7.11 [*Appointment to fill Vacancy*]; and
4. by correcting any grammatical or punctuation errors that arise as a result of the foregoing amendments and by renumbering all parts, sections, subsections and paragraphs, including cross-references, affected by the above amendments accordingly.

Authorization

BE IT IS RESOLVED as an ordinary resolution that the directors of the Society be authorized and directed to sign all documents and take all actions that are necessary or desirable in giving effect to the foregoing amendments to the Society's Bylaws.

President

Director

WEST POINT GREY COMMUNITY CENTRE ASSOCIATION

ANNUAL GENERAL MEETING MINUTES

WEST POINT GREY COMMUNITY CENTRE ASSOCIATION
ANNUAL GENERAL MEETING
MARCH 3, 2024 - 7:15 PM
LOCATION: ABERTHAU, WEST POINT GREY COMMUNITY CENTRE

MINUTES

1. **Call to Order:** The meeting was called to order by Elizabeth Murphy, President, after confirming quorum, followed by welcoming remarks and she chaired the meeting.

2. **Adoption of the Agenda :**

MOTION: Darcy Higgs moved that the agenda be approved.

Kimberly McAfee – seconded, Vote: All in Favour - carried unanimously without opposition.

3. **Approval of the Minutes of the Annual General Meeting of February 15, 2023:**

MOTION: Kimberly McAfee moved that the agenda be approved.

Dennis Higgs – seconded, Vote: All in Favour - carried unanimously without opposition.

4. **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 moved that the Auditor's Report be accepted and approved.

Kimberly McAfee – seconded, Vote: All in Favour - carried unanimously without opposition.

5. **Appointment of Auditors:**

MOTION: Elizabeth Murphy moved that Tompkins Wozny be appointed Auditors for the fiscal year 2023-2024.

Kimberly McAfee – seconded, Vote: All in Favour - carried unanimously without opposition.

6. **President's Report and Receipt of Annual Report:**

Elizabeth Murphy presented the President's Report and the Annual Report as posted on the WPGCCA website.

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

MOTION: Elizabeth Murphy moved that AGM Report be accepted approved.

Ross Fahrni – seconded, Vote: All in Favour - carried unanimously without opposition.

7. **Park Board Commissioner Liaison:** Tom Digby, sent his regrets.

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

MOTION: Elizabeth Murphy moved that the above renewing and new nominees be appointed by acclamation to 2-year terms on the Board.

Ross Fahrni – seconded, Vote: All in Favour - carried unanimously without opposition.

9. **Questions from the Floor** : There were no questions from those attending.

10. **Adjournment:** The meeting was adjourned.

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

WEST POINT GREY COMMUNITY CENTRE ASSOCIATION

President's Report

Year End August 31, 2024

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 generally 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, 2024, and in the current fiscal year to date are covered in more detail by our Community Centre Staff reports that follow.

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 extended the Association's use of the Gym to June 30, 2030, with further extensions in the works.

As required under the Licence Agreement, West Point Grey Academy Property Society recently had an extension from MST Development to 2040, so this extension to 2040 was also given to West Point Grey Community Centre Association for the use of the Gym and Pool.

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 an extended lease with MST beyond September 7, 2024 is in process of negotiations while the Association continues at the site. 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 at the Jericho Hill Centre.

Development on the Jericho Lands is currently delayed with phasing over 30 years, and the future for a new additional community centre for the increased population on Jericho Lands is only planned for the last phase.

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 newly confirmed long term 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 one of our Directors this year, Keta Kosman.

We thank her for many years of service since 2019 and wish her well.

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

WEST POINT GREY COMMUNITY CENTRE ASSOCIATION

Treasurer's Report

Year End August 31, 2024

Attached, please find the audited financial statements and the auditor's report for the year ended August 31, 2024.

The year 2024 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.

2024 financial key highlights:

Revenues

- Activities revenue continue to increase compared to the prior year with activities increasing by \$201.2k (20%). However rentals decreased by \$20k (from \$230k - \$210k = 8.7%);
- Interest income increased by \$33.4k (97%) compared to the prior year;
- During the year, the Association received government grants of around \$70k (down 11.5k or 14%); and
- Overall, revenue increased by \$200k (14%) compared to the prior year.

Expenses

- Activities expenses remained roughly the same but slightly decreased by 4%;
- Contracts, wages and benefits increased by 11.5%;
- Group I wages increased by \$50.5k (36%); and
- Rental expenses increased by 50%

As stated in the external auditor's report, there are no financial areas of concern to account for in 2024 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, and fitness centre upgrades. 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

WEST POINT GREY COMMUNITY CENTRE ASSOCIATION

COMMUNITY RECREATION SUPERVISOR 2023-2024

I am proud to have the opportunity to lead the dedicated staff and board of directors at the West Point Grey Community Centre in what was a very successful year. 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. West Point Grey Community Centre has experienced amazing growth and 2024 was a busy and exciting year. It is a privilege working together with such an amazing team of professionals, building community, programs, introducing new exciting initiatives and making many great improvements.

Over this past year, the staff 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 Aberthau and Breakfast with Santa to mention a few.

I am proud of all the amazing work completed in 2023/2024. 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!

Our friendly front office staff including Jessie (RFC), and our many Cashiers; our committed programming and team of Andrea, Kristian, Maya, Leeanne and Kelsey; 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 Access and Inclusion November 2023
2. Maya Smith – Accepted PFT Recreation Programmer II position at WPGCC February 2024
3. Leeanne Trieu – Accepted an AUX special Events at WPGCC September 2023
4. Eric Bagnall - Accepted a TFT contract as the Community Recreation Supervisor (Backfill for Helen Chiu) May 2023 – Current

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

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 Preschool and Children's areas continues to thrive, with new programs being added each season. Some programs that saw particular success include Sportball, DRIVE Basketball, Split Second Basketball, Small Steps Basketball, wine and paint nights, tennis lessons, birthday parties, and day camps. Newer programs that performed exceptionally well include Film Camp In A Box, Tatakizome workshops by Fernanda Mascarenhas, Watercolour 101 by Chloe Greenberg, Zumba Kids Jr. by Laurence Sauve, and our in-house Tech Café program.

West Point Grey Preschool at Aberthau

The West Point Grey Preschool at Aberthau is our licensed preschool, offering three distinct classes for 30-month-olds, 3-year-olds, and 4-year-olds. The program combines a thoughtful curriculum with a nurturing and welcoming environment, providing unique opportunities such as community field trips, gardening, baking, and a phonics program for the 4-year-old class. These features have helped establish it as a standout program, with some families considering it a destination preschool. However, enrollment numbers have been declining across all classes, largely due to families seeking full-time childcare options. We are actively exploring strategies to increase enrollment in the coming years.

Tabatha (Taby) Marin and Lorena (Lori) Marques continue to provide a caring and engaging environment through their passion for working with children. They are deeply involved, consistently putting in extra time and effort to bring fresh, exciting activities to the preschoolers each year. Many families have shared their appreciation for Taby and Lori, noting the significant positive impact they've had on their children's growth and development.

Spring Break Camp

Spring Break Camps were once again popular, nearly reaching full capacity. This year, we brought in several contractors, including Steam 4 Kids, Bricks 4 Kidz, Fire & Flower Girls, Wize Computing Academy, DRIVE Basketball, Vancouver Performing Stars, and Sportball, to meet the growing demand for these camps, which have been consistently filling up each season.

Summer Day Camp

Summer was another resounding success, with full or nearly full registration for each week. We offered two in-house camps: Sunshine for 6-8-year-olds (93% full on average) and Discoveries Adventure for 9-12-year-olds (97% full on average). Some of the out-trips for the day camps included pedal boating at Deer Lake, Escape Room visits, bowling at Commodore Lanes, Science World, rock climbing at The Hive, Playland, U Paint I Fire, skating at Killarney Community Centre, and enjoying a bounce at the Kerrisdale Play Palace. We also hosted special guests, including firefighters from the Fire Hall, Norden the Magician, and Mike's Critters, who showcased various reptiles. Our enthusiastic and creative leaders made the most of both the resources available and the outdoor spaces around the community. A big thank you to Gabrielle Courtorielle (Day Camp Manager), Chris Dance, Abigail Epstein, Amber Trinder, Chloe Glue, Hannah Baumgard, Tasnim Alhmod (Day Camp Leaders), and Samantha Webster for being such a fantastic team!

Additionally, we brought back popular specialty camps at both Aberthau and Jericho Hill Gym. Collaborations with Bricks 4 Kidz for LEGO camps, BC Cycling Coalition for bike camps, Steam 4 Kids for science camps, Fire & Flower Girls for youth empowerment camps, Zen Maker Lab for coding and 3D printing, Wize Computing Academy for coding and animation camps, Summer Smash Tennis for tennis camps, and Sportball for multi-sport camps were well received. We also offered basketball camps at Jericho Hill Gym with DRIVE Basketball, which was a big hit, averaging 45 campers per week. I'd also like to highlight Film Camp In A Box, which we introduced during Spring Break, and which had excellent enrollment numbers for their summer camps (averaging 86% full).

I'd like to take this opportunity to express my gratitude to all the organizations, volunteers, and team members at WPG who contributed to delivering another successful year. Your dedication allows us to continue offering valuable services to our community.

Respectfully Submitted,
Andrea Mah
Recreation Programmer II

ADULT AND SENIORS

Adult, Senior, Pottery & Fitness Operations, Music Lessons & Summer Playgrounds

This portfolio has a wide range of programming areas including Adult, Senior, Pottery, Fitness Operations, Music Lessons, and Summer Playgrounds.

Programming Areas

Adult	Piano Lessons
Seniors	Summer Playgrounds
Pottery	Fitness Operations

Program Summary

This year has been an exciting and rewarding experience for me as I stepped into the new role as Recreation Programmer II. I have had the opportunity to grow both professionally and personally. I have developed strong relationships with staff and contractors, which has led to the success of our programs. It has been a great experience settling into this role, and I am excited for what's to come, as I continue to grow and contribute to the community.

Adult Programs

Our pickleball programs continue to be a highlight, consistently filling up with eager participants. This has prompted us to purchase new pickleball and badminton poles to expand offerings. We have introduced two new drop-in recreational pickleball programs and one badminton session to meet the growing demand. In addition, we have welcomed new yoga instructors and introduced new classes like Gong Bath and Kundalini, and Pilates Gentle Stretch. Our arts programming has also expanded with Creative Drawing, and Creative Painting Using Acrylics, as well as a wide range of watercolour workshops with different themes. We introduced both beginner and intermediate Spanish classes, alongside a variety of dance programs such as Folk Dancing, Open Level Contemporary and Ballet. Village Vancouver has also continued to do great work offering new programs. Some of these programs include Mandala of Dreams and Nature, and Homemade Kombucha Brewing.

Senior Programs

This year, our Seniors programming has been highlighted by engaging and impactful initiatives. Our Artist in Residence, Dezza Dance, successfully led Collaborative Dance for Older Adults, with 27 registered. Participants enjoyed creative expression through movement. In partnership with BC Center for Disease Control, we introduced the Cooking Connections program, which was free for seniors, and very well received. It focused on mindful eating and nutrition. Additionally, we also offered a Healthy Eating for Seniors workshop in collaboration with the COSCO Seniors Institute, providing valuable resources to help seniors live healthier lives. There has been a growing demand for more cooking and social programs for our senior community members. We are excited to explore how we can expand these offerings moving forward.

Pottery

Our pottery studio programming has had another fantastic year. This is all thanks to Lisa, the Pottery Manager, and Fiona the Pottery Technician. Their expertise and dedication have made the studio operations smooth and efficient. A brand-new test tile board has been installed in the studio to display all the glazes we have to offer. We have introduced a new instructor, Kylee for our Kids Pottery classes, which has been a great addition and well-received by your young participants. To improve efficiency, we also invested in a dolly to help transport clay to the gymnasium building with ease.

Music Lessons

In our music lessons, our two piano instructors, Victoria and June continue to see rising registration numbers. Additionally, we reintroduced guitar lessons for one season, which offered even more variety.

Fitness Operations

We are still unable to offer personal training services, as we do not have personal trainers on staff, but we are actively working to provide this service in the future. Our amazing fitness attendant, Victoria continues to maintain the fitness center to high standards. We are excited to introduce a brand-new rower to the fitness center, replacing the previous one whose monitor had broken. This new equipment will enhance the overall experience of our members.

Summer Playgrounds

Summer Playgrounds, located at Trimble Park, was a great success. The Playground Leaders created an engaging and creative arts and crafts calendar for the kids. We received wonderful feedback from parents and families about both the activities offered and the dedicated staff. During the very hot summer days, we extended our hours, which was greatly appreciated by the community.

Playground Leaders: Priya Bagri, Liecester Agujitas, Brendan Shum, Vobenaa Vijayaruban, Eileen Wang, Kelsey Roufousse, and Julia McGaw

I would like to thank and acknowledge all the staff and volunteers at West Point Grey for their hard work and dedication for creating a positive experience for the community. I am truly grateful for all their contributions, and I am looking forward to offering new and diverse programs in the community.

Respectfully Submitted,

Maya Smith

Recreation Programmer II

RENTALS

Jericho Hill Centre

The Jericho Hill Centre facilities are located at 4180 & 4196 West 4th 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). We also have Vital Link Ice Cream who rent out our West Art Storage Room from May to September to store their ice cream distribution. The “Northeast” Preschool Room continues to operate West Point Grey Community Centre’s very popular Japanese Preschool-aged programs which are in their 3rd 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, weekends and in the summer.

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. Our weekdays are often fully booked with Basketball, Soccer and Volleyball leagues with some of our regular renters being VGVA (Vancouver Gay Volleyball Association), RBL (Real Basketball League), and Split-Second Basketball. In addition to this, our Recreation Programmers have worked and grown programs such as DRIVE Basketball, Summer Smash Tennis, Sport ball and Split-Second Basketball.

Aberthau Mansion & West Point Grey Gymnasium Rentals

We have increased our rental fee structure this year and continue to receive countless rental requests with a variety of rentals for birthday parties, bridal showers and 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 best practices and use of space to attract and increase the number of rentals in our facility. We are currently in the very early stages of discussions and design phase to potentially upgrade our kitchen space, with dates provisionally set for October 2025 with the completion date of mid-March 2026. The new kitchen will have all modern upgraded appliances, smarter and more functional layout and having commercial grade status. This will increase interest from new clients and provide rentals at WPGCC with an exceptional quality high standard kitchen to complement the beautiful characteristics of the dining room and enhancing the overall experience of our clients.

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.

Respectfully Submitted,

Leeanne Trieu

Program Assistant III- Rentals & Jericho Hill

SPECIAL EVENTS

This portfolio covers a variety of programs that center around community holidays, days of recognition, and overall community engagement. Through these events, we get to meet members of the neighbourhood and encourage community connection and accessibility among all who attend.

Through collaboration with community partners such as IGA, Save-On-Foods, Hunter's Garden Centre, United Players of Vancouver, and many more, we are able to offer these programs at low to no cost to our participants. This allows families to connect with the surrounding community while alleviating the financial barrier that many families face with events like these.

We are happy to see throughout the year that events such as Breakfast with Santa, Breakfast with Bunny, Pumpkin Carving Night, Family Day and so many others were fully enrolled, showing us that these programs are well-received and welcomed by the community. It is important to note that these programs would not happen without the collaboration of our amazing Volunteers, Program Assistant II's, Birthday Party Leaders, and various Contractors who all work together as a cohesive team to pull off these large-scale events.

This year we continued to run our traditional yearly events such as:

1. **Family Day** – A free event hosted within the WPG Gymnasium that incorporates arts, crafts, activity, and fun for the entire family
2. **Breakfast with Bunny** – A morning of food, coffee, photos with Bunny, and of course an easter egg hunt around the Aberthau Mansion grounds
3. **Outdoor Movie at West Point Grey** – An open-air movie under the stars that is sure to please the entire family, complete with a new concession selling popcorn, juice, and chips!
4. **Truth and Reconciliation** – Two free workshops introduced to appreciate the traditional techniques of Coast Salish Weaving and Dreamcatcher making hosted by Cheximiya Allison Burns Joseph
5. **Halloween Carnival** – A children-centered event hosted within the WPG Gymnasium promising treats, scares, and face-painting fun
6. **Pumpkin Carving** – An evening of pumpkins, candy, and learning new carving techniques
7. **Lighting of Aberthau** – A long-time valued event that helps ring in the Holiday Season and introduce annual holiday cheer to Aberthau Mansion and the surrounding community
8. **Gingerbread House Decorating** – An evening of sugar, music, crafts and many laughs
9. **Breakfast with Santa** – A recently expanded 2-day event hosted in the Aberthau Mansion complete with maple syrup, caroling, and of course photos with Santa Claus

In the upcoming year, we are looking to improve these events starting with the replacement of our current Bouncy Castle which is used for Birthday Parties and various special events. Improvements such as these allow us to continue providing meaningful events to the community and build upon each previous year's hard work.

Respectfully Submitted,

Kelsey Roufosse

Program Assistant III – Special Events

ARTS, RECONCILIATION AND CULTURE REPORT

As part of the Arts, Reconciliation and Culture department of the Vancouver Park Board, we are excited to continue to enhance arts, land 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 garden residencies. In 2024, Community Arts Programmer Bernadette Paetz moved from the Arts, Culture and Engagement team to a new Land and Food Systems team within the same department. In this new role, Bernadette's focus will shift from Arts to supporting food and land initiatives such as liaising with Community Gardens and coordinating Kitchen residencies. In this new role, she will continue to work with the West Point Grey team on creative programs and residencies.

In 2023/4 saw many new Arts, Culture, Culinary and Garden activities; performances, concerts, events and workshops were offered free to the public and open to all ages.

1. **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. Village Vancouver's primary focus is on Community Food Resilience. The CFR Program has 6 main components: Workshops, Westside Food Festival, Westside Permaculture Corridor, Community seed libraries, DIY Planter Kit Giveaways and Collaborative Community Gardening. Village Vancouver are also working on producing an urban garden calendar. In addition, they give away plants and native bee houses, run a plastic recycling depot, host community meals, etc. Much/most of their work is done through neighbourhood food networks, including Westside Neighbourhood Food Network. Village Vancouver runs (mostly neighbourhood based) programs, as well as activities citywide (around 400 in a "normal" year), and collaborate with dozens of community partners.

www.villagevancouver.ca

2. **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 2024 the VCBF collaborated 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>

3. **Aberthau/West Point Grey Studio Residency – IMAPON (Interdisciplinary Media Artists Association/Population of Noise)**

Former residents of the McBride Fieldhouse Activation program, IMAPON artists Laura Lee Coles and Rob Scharein will occupy one of the studios on the third floor of Aberthau Mansion to continue their mission to provide, support and develop the artistic visions of interdisciplinary media artists, so that creative, cultural, educational, environmental and spiritual exchanges can occur between diverse and underrepresented communities in an effort to utilize members' talents, backgrounds, and expertise to present environmental community-based projects in Canada and abroad. In exchange for space, Laura Lee and Rob organize workshops for the pre-school as an introduction to gardening, nature, art and technology and are collaborating with WPG staff on the Lighting of Aberthau this year!

4. 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. Desiree has convened a very loyal cohort of senior dancers who enthusiastically fill the Oak Room with creativity and experimental movement. A short video was produced by the ACE team about her class, check it out here:

<https://youtu.be/JTNN5eLafZs?si=wy4Htbs3fTRVe823>

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. 2024 is the final year of residency for Village Vancouver and Loco Moto Art, 2 new arts group will start a 3 – 6 year residency project in 2025! More information can be found at www.vancouver.ca/fieldhouse-programs

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

The Community Arts Council of Vancouver was the first arts council in North America. Since its beginning in 1946,

the Community Arts Council of Vancouver has been a contributor to shaping the cultural life of Vancouver. Their vision for the fieldhouse residency is to provide a free, low-barrier, and accessible space for community engaged visual arts programming for at least 18 artists for a 3-year period. Their goal is to select under-represented artists, marginalized artists, equity-deserving artists and emerging artists who have not had other opportunities to work in a residency space. There is currently a lack of low barrier/low-cost art spaces in the City of Vancouver and this project hopes to fill those gaps.

At Elm Park Fieldhouse Residency

Artist duo Charlie Cooper and c. o. valenza, are collaborators hoping to initiate a new music and performance lab for

the fieldhouse residency called "Patchbay" (working title). They hope to create a station where people of all ages and

abilities may gather to play music together; learn, share, or bolster new skills in music technology and creative

expression; discover and connect through listening practices; and feel nurtured and curious to experiment through

interdisciplinary music and sound work.

Respectfully Submitted,

Bernadette Paetz, Community Arts Programmer,

Arts, Reconciliation and Culture Department for the Vancouver Park Board

POTTERY CLUB

We are a group of sixty 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, 2024 was our 50th year!

Highlights of the past year:

Our twice-yearly pottery sales are a community event and draws people from across the city. Our Café has blossomed into a busy hub for our visitors to sit down and enjoy coffee, tea or a home-baked good. Our new black and white checkered tablecloths and small vases of flowers is our way of suggesting a Paris café!

We have completed major upgrades to our sale that started in the last fiscal year. This included tablecloths for both the Café and the sale tables, new shelving to replace sagging shelves, recovering the shelves, and new lawn signs. Our members volunteered on committees to research, collaborate on design and decision making, buy materials, even sawed the shelving planks to correct size and made supports, and recovered the shelves. We are pleased with the successful outcome of major upgrades to our sale.

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 2023 raised \$1,458 for Covenant House and our Spring Sale of 2024 raised \$1,070 for Backpack Buddies. We will continue the practice of designating a charity to benefit from our sale.

We celebrated our 50th year anniversary in several ways. A member's husband who is a videographer produced an excellent professional video documenting many highlights of our club over our 50 years. Although it is less than 3 minutes long, it succinctly captures important points of our history with Aberthau Mansion and the West Point Community Centre. More importantly, it captures the spirit of our club and the diversity of individuals who work together in the studio. It can be found on our website www.aberthaupotters.com. We also held one of our famous potluck dinner evenings to celebrate the wonderful and genuine camaraderie within our pottery club.

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 thank the friendly and helpful staff for their support. We also look for ways we can contribute to the Community Centre.

Respectfully Submitted,
Suzanne Starr,
President of Aberthau Pottery Club

WEST POINT GREY COMMUNITY CENTRE ASSOCIATION

APPENDIX I - AUDITED FINANCIAL STATEMENTS

Year End August 31, 2024

FINANCIAL STATEMENTS

**WEST POINT GREY COMMUNITY
CENTRE ASSOCIATION**

August 31, 2024



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, 2024, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at August 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.



INDEPENDENT AUDITOR'S REPORT

- 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
January 30, 2025

Chartered Professional Accountants



West Point Grey Community Centre Association

Incorporated under the British Columbia Societies Act

STATEMENT OF FINANCIAL POSITION

As at August 31

	2024	2023
	\$	\$
ASSETS		
Current		
Cash - operating	332,654	606,876
Term deposits [note 4]	1,200,000	1,370,250
Accounts receivable [note 5]	311,530	235,147
Prepaid expenses and supplies	9,594	6,312
Total current assets	1,853,778	2,218,585
Term deposits [note 4]	900,000	383,901
Tangible capital assets [note 6]	12,676	1,052
	2,766,454	2,603,538
LIABILITIES AND NET ASSETS		
Current		
Accounts payable and accruals [note 7]	223,697	334,527
Unearned revenue [note 8]	256,267	197,185
Canada Emergency Business Account loan	—	30,000
Total liabilities	479,964	561,712
Net assets		
Invested in tangible capital assets [note 9]	12,676	1,052
Internally restricted [note 9]	1,488,695	1,488,695
Unrestricted	785,119	552,079
Total net assets	2,286,490	2,041,826
	2,766,454	2,603,538

Joint operating agreement [note 14]

See accompanying notes to the financial statements

On behalf of the Board:

Director

Director



West Point Grey Community Centre Association

Incorporated under the British Columbia Societies Act

STATEMENT OF CHANGES IN NET ASSETS

Year ended August 31

	Invested in Tangible Capital Assets	Internally Restricted	Un - restricted	Total
	\$	\$	\$	\$
2024	<i>[Note 9]</i>	<i>[Note 9]</i>		
Balance, beginning of year	1,052	1,488,695	552,079	2,041,826
Revenue over (under) expenses	(1,594)	—	246,258	244,664
Tangible capital assets purchased	13,218	—	(13,218)	—
Balance, end of year	12,676	1,488,695	785,119	2,286,490
2023				
Balance, beginning of year	4,575	1,488,695	327,446	1,820,716
Revenue under expenses	(4,838)	—	225,948	221,110
Tangible capital assets purchased	1,315	—	(1,315)	—
Balance, end of year	1,052	1,488,695	552,079	2,041,826

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

	2024	2023
	\$	\$
REVENUE		
Activities	1,199,103	997,856
Rentals	210,014	230,061
Licensed preschool	66,234	69,096
Government grants <i>[note 13]</i>	70,586	82,096
Interest	67,814	34,410
	1,613,751	1,413,519
EXPENSES		
Accounting and audit	21,144	17,966
Activities	75,869	79,988
Advertising, newsletter and brochure	21,350	18,887
Bank, credit card charges and online charges	31,546	26,959
Board staff	13,936	14,664
Contracts, wages and benefits <i>[note 12]</i>	917,724	822,971
Group I wages <i>[note 12]</i>	190,081	139,501
Legal	4,485	4,764
Office, supplies, insurance and other	11,330	10,558
Operation fee <i>[note 14]</i>	25,936	13,721
Rental expenses	30,625	20,146
Repairs and maintenance	4,419	1,330
Subscription fee <i>[note 14]</i>	19,048	16,116
	1,367,493	1,187,571
Revenue over expenses before amortization	246,258	225,948
Amortization of tangible capital assets	(1,594)	(4,838)
Revenue over expenses for the year	244,664	221,110

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

	2024	2023
	\$	\$
OPERATING ACTIVITIES		
Revenue over expenses for the year	244,664	221,110
Item not affecting cash		
Amortization of tangible capital assets	1,594	4,838
Changes in non-cash working capital items		
Accounts receivable	(76,383)	(7,436)
Prepaid expenses and supplies	(3,282)	(1,085)
Accounts payable and accruals	(110,830)	201,243
Unearned revenue - gaming	—	(32,793)
- other	59,082	39,503
Cash provided by operating activities	114,845	425,380
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(13,218)	(1,315)
Purchase of term deposits (net)	(345,849)	(29,978)
Cash used in investing activities	(359,067)	(31,293)
FINANCING ACTIVITIES		
Repayment of Canada Emergency Business Account loan	(30,000)	—
Cash used in financing activities	(30,000)	—
Increase (decrease) in cash during the year	(274,222)	394,087
Cash, beginning of year	606,876	212,789
Cash, end of year	332,654	606,876

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, 2024

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.

NOTES TO FINANCIAL STATEMENTS

August 31, 2024

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.

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.

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

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.

West Point Grey Community Centre Association

Incorporated under the British Columbia Societies Act

NOTES TO FINANCIAL STATEMENTS

August 31, 2024

3. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Measurement of Financial Instruments (Cont'd)

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 4.0% to 5.0% and have maturity dates ranging from March 2025 to March 2027.

5. ACCOUNTS RECEIVABLE

	2024	2023
	\$	\$
Grants	58,424	60,680
Park Board	205,697	157,296
Government receivable - GST (payable)	(51)	1,949
Other	1,290	1,183
Interest	46,170	14,039
	311,530	235,147
Allowance for doubtful accounts	—	—
	311,530	235,147

6. TANGIBLE CAPITAL ASSETS

	Rate	Cost	Accumulated Amortization	Net Book Value
		\$	\$	\$
2024				
Furniture, equipment & improvements	5 years S. L.	37,409	24,733	12,676
2023				
Furniture, equipment & improvements	5 years S. L.	44,760	43,708	1,052



West Point Grey Community Centre Association

Incorporated under the British Columbia Societies Act

NOTES TO FINANCIAL STATEMENTS

August 31, 2024

7. ACCOUNTS PAYABLE AND ACCRUALS

	2024	2023
	\$	\$
Park Board	112,005	118,955
Trade and accruals	107,186	206,094
Government remittances - payroll	—	6,539
- WorkSafeBC	4,506	2,939
	223,697	334,527

8. UNEARNED REVENUE - OTHER

	2024	2023
	\$	\$
Programs - pre-registration	204,771	161,118
Rentals and deposits	41,410	16,463
Licensed preschool deposits	5,608	15,020
Government grants	4,478	4,584
	256,267	197,185

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:

	2024	2023
	\$	\$
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	109,059	75,000
Youth Fund	—	34,059
	1,488,695	1,488,695

NOTES TO FINANCIAL STATEMENTS

August 31, 2024

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

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 \$12,676 [2023 - \$1,052].

Equipment Capital Fund

The Association has internally restricted \$66,000 [2023 - \$66,000] to be used for expenditure on capital equipment.

Contingency Fund

The Association has internally restricted of \$300,636 [2023 - \$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 [2023 - \$874,000] to be used for expenditure on strategic plan initiatives.

Professional Services Fund

The Association has internally restricted \$139,000 [2023 - \$139,000] to be used for expenditure on professional services.

Fitness Centre Upgrade Fund

The Association has internally restricted \$109,059 [2023 - \$75,000] to be used for expenditure on fitness centre upgrades. During the year, the Association internally restricted an additional \$34,059 to the Fund.

Youth Fund

The Association has internally restricted \$Nil [2023 - \$34,059] to be used for expenditure on youth. During the year, the Association unrestricted \$34,059 from the Fund.

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.

NOTES TO FINANCIAL STATEMENTS

August 31, 2024

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, 2024.

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.

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 \$245,906 [2023 - \$103,016] of expense provided by three [2023 - one] contractors.

Group I wages include \$190,081 [2023 - \$139,501] of expense provided by a contractor (Park Board). The Group I wages cover the cost of several employees.

West Point Grey Community Centre Association

Incorporated under the British Columbia Societies Act

NOTES TO FINANCIAL STATEMENTS

August 31, 2024

13. GOVERNMENT GRANTS

	2024	2023
	\$	\$
Artist Residency	—	1,259
Child Care	12,277	20,425
Summer Camp	58,309	60,412
	70,586	82,096

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 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.

15. COMPARATIVE FIGURES

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