

Saturday, January 28, 2023



## 2023 Arts Grant in Aid Application

### Applicant Information

<b>Name of Organization or Project</b>	Festival Coproduction - Canadian Music Centre and Casse-Tete Society
<b>BC Society and or Registered Charity Number</b>	118834563RR0001
<b>Contact Person</b>	Sean Bickerton
<b>Title</b>	Executive Director
<b>Email</b>	sean.bickerton@cmccanada.org
<b>Phone Number</b>	
<b>Address</b>	837 Davie Street Vancouver, BC, V6Z 1B7

### Organization and Event Information

#### Describe How Your Organization Benefits White Rock.

The Canadian Music Centre British Columbia Region (BC Region) operates as a division of the Canadian Music Centre (CMC), which is a not-for-profit organization, incorporated under the Canada Corporations Act, and which is a registered charity under the Income Tax Act. Its purpose is to encourage and promote the awareness, appreciation and study of Canadian contemporary music, in particular that of its Associate Composers.

The mission of the Casse-Tête Arts Society is to create, nurture, advance, and promote challenging artistic practices in British Columbia. We value artistic exploration to the furthest reaches, by both artists and audiences alike, and aim to encourage the warmest possible reception of the most daring experimental practices by creating an educational, welcoming, friendly context.

In 2013, Artistic Director Jeremy Stewart founded Casse-Tête: A Festival of Experimental Music, which was held in Prince George, BC annually until 2017. He created, developed, and maintained all the festival's elements, artistic and operational, for five successful years. In recognition of this work, in 2016, Stewart was presented with the inaugural Barbara Pentland Award of Excellence honouring his "extraordinary contribution to Canadian music" by the Canadian Music Centre.

These organizations will work together to advance their artistic missions in White Rock for the benefit of its citizens and the general public through offering access to professional, artistic music in their own city.

<b>Event Title</b>	Casse-Tete: A Festival of Experimental Music
<b>Event Date and Times</b>	June 16-18, 2023, afternoons and evenings
<b>Event Location</b>	Multiple locations in White Rock and Surrey
<b>Estimated Attendance</b>	300

### **What are the goals of the event and how will your organization work to achieve them?**

Stewart moved to White Rock in 2018. In the years since, he has endeavored to connect with the music community in White Rock, Surrey, and the Fraser Valley. Examples include his participation as an artist in CIVL FM's Fraser Valley Music Awards, for which he was recognized as Experimental Musician of the Year in 2021, and work producing the White Rock Business Improvement Association's Concerts At the Pier, their Sidewalking Arts Spectacular, and their White Rock Jazz and Blues Festival.

Stewart is now in the process of reactivating the Casse-Tête Arts Society to resume the operation of the annual festival in White Rock and Surrey. Although in the past, this was the core activity of the society, as it has not been done in White Rock before, support is being requested for the event on a project basis. The Canadian Music Centre recognizes the opportunity this represents to advance its mandate in Surrey. Additional support comes from the White Rock City Orchestra, who currently serve a significant, diverse audience south of the Fraser, but who do not regularly perform New Music, and from the White Rock Business Improvement Association, whose mission to support member businesses gives rise to the need to provide and support attractive and engaging arts and cultural programming in White Rock (and who are also the largest concert producers on the Peninsula).

Casse-Tête: A Festival of Experimental Music will involve two indoor, evening concerts - Friday, June 2nd, 2023 and Saturday, June 3rd, 2023 - and two afternoons of outdoor concerts and workshops - Saturday, June 3rd, 2023 and Sunday, June 4th, 2023. The evening concerts will be held in Sanford Lodge at Kwomais Point Park in Surrey and a venue in White Rock (pending confirmations); the outdoor performances will be held at Kwomais Point Park and Five Corners (the park at Johnston Road and Pacific Avenue in White Rock, again, pending).

The current artistic lineup envisioned for the festival includes artists working in a diverse range of traditions, designed to highlight areas of connection and overlap between their concerns and practices. Due to the early phase of planning, this artistic plan is speculative, but is planned to include a performance from the White Rock City Orchestra of a piece by noted Surrey composer Katya Pine.

As in years past, there will also be an ad-hoc Casse-Tête Festival Ensemble made up of festival performers from other projects; this year, this ensemble will perform a program of modern and contemporary music: La Monte Young's "Poem for Chairs, Tables, Benches, etc." (1960); piano music by Erik Satie, such as "Three Gymnopédies" (1888) and "Ogives" (1886); and a new collaborative performance piece by BC composers Peter Stevenson and Raghu Lokanathan involving physically moving a piano in performance - our intention is to engage BC pianist Rachel Iwaasa.

### **How will the event strengthen the cultural community in White Rock?**

The experimental music community in White Rock includes artists participating in multiple traditions, from instrumentalists to composers. By creating more local opportunities for these artists, we also create more opportunities for audiences. The special focus of this festival has been to make very

challenging work fun, approachable, and accessible; in years past, this was relevant in Prince George, and it will be equally relevant for White Rock audiences.

### **How does the event involve and nurture local artists?**

As it did in its previous existence, the Casse-Tête festival will feature improvisation, free jazz, avant-garde compositions, minimalism, post-rock, noise, and more, comprising a broad range of aesthetically challenging music. Again, as with years past, the 2023 festival performers will come from across Canada and internationally, along with solid representation from the White Rock music scene. In addition to two evening concerts, there will be two afternoons of outdoor performances and workshops in which festival artists will share their skills with our local artists and music students. Artistic programming for this festival is in its early stages but it is expected and understood that the participation of White Rock musicians and composers will be key to its success.

### **How does the event improve awareness and access to cultural activity in White Rock?**

Casse-Tête: A Festival of Experimental Music is unique in its combination of artistic excellence, eclecticism in programming, and playful accessibility for the general public. A past example that may be illustrative might be The Piano Drop, a 2014 event that saw a donated piano (which was destined for the landfill) lifted onto the roof of a museum and science centre, and then dropped onto the ground below, as a musical performance project. The event was sponsored by the city's daily newspaper, attended by over 300 people, and written up on the New York/Boston-based [allaboutjazz.com](http://allaboutjazz.com) website. The Piano Drop introduced completely new audiences to experimental music; it focused fundraising and sponsorship efforts; and it was an artistic success. We intend to provide White Rock with a similarly engaging program that is still to be determined in consultation with festival artists (pending contract negotiations).

The festival encourages residents to be proud of their city and to be involved in arts and culture, both as audiences and as participants. In years past, Prince George musicians whose work has been showcased at the festival have gone on to receive commissions and invitations to collaborate from across the province, including Jose Delgado-Guevara's commission to compose music for Victoria vocalist Cathy Fern Lewis. We were successfully leveraging a Prince George-based event to develop the careers of local artists while making sure those benefits are also enjoyed at home. We hope and expect that we can accomplish similar goals in White Rock.

As an event free to the public, Casse-Tête is welcoming to people from all walks of life, from children to seniors, and including music students who get access to an extraordinary educational and networking opportunity in our workshop program. The programming will be culturally sensitive to the diversity of White Rock so that it is not only representative of it, but, we intend, redressive of past inequities in arts programming in Canada, by emphasizing the importance and excellence of contributions from parts of our community who have been marginalized. All our venues will be physically accessible to wheelchair users and people with mobility issues. We believe strongly in the free-to-all model we've developed and plan to continue it indefinitely.

### **How will the financial support from the City of White Rock be acknowledged?**

The launch of the overall festival brand will occur with a series of pop-up street events on the Peninsula (no funds for these endeavors are requested in this project grant). Volunteers at these events will distribute flyers directing the public to our website and social media channels. In the two months before the festival, the White Rock Business Improvement Association will advertise the event through its social channels, at its own expense, on a sponsorship basis. They will also be providing ads in the Peace Arch News. In this same time period, posters will be distributed on the Peninsula. CIVL FM Radio, the campus station of the University of the Fraser Valley, has indicated that it will provide in-kind advertising support, but as that deal is pending, it is not included in the present budget. Press releases will be circulated at strategic intervals to media outlets throughout Metro Vancouver to engage earned media. In all of these

materials, the City of White Rock will be acknowledged, as it will also be in onsite signage, mentions from the stage, and whatever other methods are available; it is understood to be in the interest of the festival to acknowledge its funders as a means of demonstrating artistic seriousness for the benefit of audiences.

## Financial Information

**Please provide a copy of your most recent financial statement and approved budget.**



CMC BC REGION 2021 Signe... .pdf

**Please attach a project budget clearly stating how city funds will be spent.**



2023 Casse-Tete Festival bu... .xlsx

**Grant in Aid amount requested**

5000.00

## Certification

**Electronic Certification**

I certify that to the best of my knowledge the information provided in this application is accurate, complete and endorsed by the organization I represent.

**Name of person certifying the application**

Jeremy Stewart

**Title of person certifying the application**

Artistic Director, Casse-Tete: A Festival of Experimental Music



**CMC** BRITISH COLUMBIA  
**canadian music centre**  
centre de musique canadienne

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**Canadian Music Centre British Columbia Region**

**Financial Statements (Audited)**

Extracted by management from the Financial Statements of the Canadian Music Centre

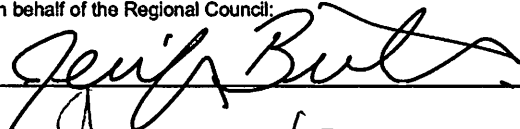
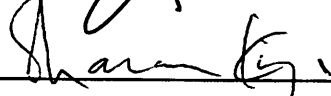
**For the year ended December 31 2021**

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**Canadian Music Centre - British Columbia Region**  
(A not for profit organization)  
Statement of Financial Position

As at December 31	2021	2020
<b>Assets</b>		
<b>Current assets</b>		
Cash	\$ 91,612	\$ 139,782
Accounts receivable	5,947	(106)
Government receivable	435	-
Grant Receivables	-	-
Due from National Office of CMC (Note 5)	5,739	6,827
Prepaid expense	-	-
	<u>103,732</u>	<u>146,503</u>
Capital assets (Note 7)	18,336	24,144
Leasehold Improvements	99,611	115,845
Long-term investments (Note 1)	<u>327,810</u>	<u>324,834</u>
	\$ 549,490	\$ 611,327
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable	\$ 44,561	\$ 59,979
Government Payable	\$ 246	-
Bank loan and overdraft	\$ 78,000	100,000
	<u>122,807</u>	<u>159,979</u>
Deferred operating grant		-
Deferred capital contributions (Note 8)	51,788	61,204
Deferred contributions related to special projects (Note 4)	36,035	87,895
Other	-	-
	<u>87,823</u>	<u>149,099</u>
<b>Net Assets</b>		
Unrestricted operating	(111,226)	(147,837)
Barbara Pentland Fund (Note 1 and 6)	<u>450,086</u>	<u>450,086</u>
	\$ 338,860	\$ 302,248
	\$ 549,490	\$ 611,327

On behalf of the Regional Council:

  
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**Canadian Music Centre - British Columbia Region****(A not for profit organization)****Statement of Operations**

<b>For the year ended December 31</b>	<b>2021</b>	<b>2020</b>
<b>Revenues</b>		
Public sector grants (Note 3)	<b>153,133</b>	209,316
Private sector grants and donations (Note 2)	<b>81,561</b>	66,495
Direct Access Grant BC Gaming Commission	<b>40,000</b>	40,000
Other revenues	<b>21,606</b>	14,228
Sales	<b>15,371</b>	18,752
Investment income and realized gains on investments (Note 1)	<b>9,594</b>	16,916
Unrealized gain in the value of investments (Note 1)	<b>8,267</b>	18,544
	<b>329,531</b>	384,252
Special projects (Note 4)	-	-
	<b>329,531</b>	384,252
<b>Expenses</b>		
Administration	<b>131,012</b>	153,584
Promotion	<b>64,811</b>	48,800
Artistic Presentation Expenses	<b>33,114</b>	32,745
Information technology	<b>28,237</b>	29,473
Music services	<b>21,007</b>	20,268
Library (Note 5)	<b>14,953</b>	13,346
Victoria Region	<b>(215)</b>	279
	<b>292,920</b>	298,495
Special projects	-	-
	<b>292,920</b>	298,495
<b>Excess of revenues over expenses (expenses over revenue)</b>	<b>36,611</b>	85,757
<b>Operating net assets, beginning of year</b>	<b>(147,837)</b>	(233,593)
<b>Unrestricted Operating</b>	<b>\$(111,226)</b>	\$ (147,837)

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**Canadian Music Centre - British Columbia Region**  
**(A not for profit organization)**  
**Notes to Financial Statements**

**As at December 31, 2021**

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The Canadian Music Centre British Columbia Region (BC Region) operates as a division of the Canadian Music Centre (CMC), which is a not-for-profit organization, incorporated under the Canada Corporations Act, and which is a registered charity under the Income Tax Act. Its purpose is to encourage and promote the awareness, appreciation and study of Canadian contemporary music, in particular that of its Associate Composers.

**1. Summary of significant accounting policies**

**Basis of presentation**

These financial statements include only the accounts of the Canadian Music Centre British Columbia Region and do not include any assets, liabilities, revenues or expenses of the other divisions of the CMC. The Centre adopted the new accounting standards contained in Part III of the CICA handbook for not-for-profit organizations effective January 1, 2011, electing to adopt the new accounting framework; Canadian accounting standards for private enterprises.

**Financial assets and liabilities**

The Centre has a comprehensive risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The risks that arise from transacting financial instruments include liquidity risk and market risk.

- **Liquidity risk**

The Centre's exposure to liquidity risk is dependent on the receipt of funds from its customers, granting bodies, donors and investments

- **Market risk**

The Centre's investments in publicly traded securities expose the Centre to price risks as equity investments are subject to price changes in an open market. The Centre does not use derivative financial instruments to alter the effects of this risk.

**Revenue recognition**

The Centre follows the deferral method of accounting for contributions. Restricted contributions, including grants and donations, are recognized as revenues in the year in which the related expenses are incurred.

Unrestricted contributions, sales and membership fees are recognized as revenues when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Endowment contributions are recognized as direct increases in net assets. Gains or losses on the disposition of investment assets held to support endowment contributions are reflected as direct increases or decreases in net assets.

Restricted investment income is recognized as direct increases in net assets. Unrestricted investment income is recognized as revenues when earned.

**Capital assets**

Purchases of capital assets are capitalized. Amortization is provided on a straight line basis over their estimated useful lives.

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**Canadian Music Centre - British Columbia Region**  
**(A not for profit organization)**  
**Notes to Financial Statements**

**As at December 31, 2021**

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**1. Summary of significant accounting policies(continued)**

**Donations in kind and contributed services**

Donations of tangible property and rentals of real property other than cash are accounted for as donations revenue at their fair value as determined by an independent party.

Where the value of contributed services can be readily ascertained they are accounted for as donations revenue at their fair market value.

**Taxation**

The Centre is registered as a charity under the Income Tax Act and is exempt from income taxes.

**Long-term Investments**

Long-term investments in securities are classified as long-term as The Centre intends to hold the investments for more than one year. Unrealized holding gains and losses relating to these securities are included in income. Long-term investments are measured at fair market value and those which do not have readily determinable fair value (i.e. quoted market price in an active market) are carried at historical cost.

A statement of cash flows has not been presented as it would not provide additional meaningful information.

**2. Private sector grants and donations**

	<b>2021</b>	<b>2020</b>
Foundations	\$ 55,500	\$ 38,000
Donations	21,811	25,058
Membership fees	4,250	3,438
	<b>\$ 81,561</b>	<b>\$ 66,495</b>

**3. Public sector grants**

	<b>2021</b>	<b>2020</b>
<b>Operating grants</b>		
British Columbia Arts Council	80,860	82,660
The Canada Council for the Arts	40,773	95,156
City of Vancouver	31,500	31,500
SOCAN Grant		-
Vancouver Foundation Grant		-
	<b>\$ 153,133</b>	<b>\$ 209,316</b>

**Canadian Music Centre - British Columbia Region**  
**(A not for profit organization)**  
**Notes to Financial Statements**

**As at December 31, 2021**

**4. Special projects**

The deferred contributions related to special projects for the year ended December 31, 2021 are as follows:

	Balance deferred, beginning of the year	Receipts	Disbursements	Balance deferred, end of the year
<b>Composer in the Classroom</b>	\$ 4,056			\$ 4,056
<b>Canadian Heritage</b>	\$ 20,000			20,000
<b>City of Vancouver</b>	\$ 20,000			20,000
<b>Total</b>	\$ 44,056	\$ -	\$ -	\$ 44,056

**5. Related party transactions**

The BC Region operates as a division of the Canadian Music Centre (CMC) which also has five other divisions: National, Atlantic, Ontario, Quebec and Prairies. The British Columbia Region purchases certain CD recordings and library scores from CMC National and CMC Quebec at prices and terms equivalent to those charged to third party purchasers.

The CMC also processes payroll and other benefits on behalf of the British Columbia Region. All related party transactions paid for are for the sole benefit of BC Region.

**6. Barbara Pentland Fund**

As at December 31, 2004, \$20,931 was transferred from the endowment to unrestricted net assets to eliminate the accumulated deficit of BC Region as at that date. As at December 31, 2007, \$15,000 was transferred back to the endowment from net assets. In December 2011 \$60,000 was transferred from the endowment to unrestricted net assets to eliminate most of the accumulated deficit of the BC Region as at that date. In December 2016 \$105,000 was transferred from the endowment; \$30,000 for Special Projects and \$75,000 to partially cover expenses for the 2016 Building and Renovation Project.

**Canadian Music Centre - British Columbia Region**  
**(A not for profit organization)**  
**Notes to Financial Statements**

**As at December 31, 2021**

**7. Capital Assets**

	<b>2021</b>		<b>2020</b>	
	<b>Cost</b>	<b>Accumulated Amortization</b>	<b>Net Book Value</b>	<b>Net Book Value</b>
<b>Computer</b>	<b>\$ 48,008</b>	<b>\$ 45,021</b>	<b>\$ 2,987</b>	<b>\$ 5,809</b>
<b>Digital equipment</b>	<b>16,713</b>	<b>7,933</b>	<b>8,780</b>	<b>10,451</b>
<b>Furniture</b>	<b>44,251</b>	<b>44,251</b>	<b>-</b>	<b>-</b>
<b>Piano</b>	<b>13,140</b>	<b>6,570</b>	<b>6,570</b>	<b>7,884</b>
<b>Total</b>	<b>\$ 122,112</b>	<b>\$ 103,776</b>	<b>\$ 18,336</b>	<b>\$ 24,144</b>

**8. Deferred Capital Contributions**

The British Columbia region received \$23,330 in 2016 and \$23,330 in 2017 from The City of Vancouver and \$47,500 from Canadian Heritage to assist in the financing of certain renovation expenditures. This contribution is being amortized to revenue over 10 years. As at December 31, 2021 - \$42,372 (2020 - \$32,956) of the contribution has been recognized on a cumulative basis as revenue from amortization of deferred contributions related to capital assets.

Organization: Canadian Music Centre - BC Region and Casse-Tete: A Festival of Experimental Music

REVENUES: Earned and Contributed	Projected	Status Confirmed (C) or Pending (P)	NOTES: Provide details for all relevant revenue
Applied cash contributions	1000	C	Canadian Music Centre BC Region contribution from operating budget
Box Office, Admissions, Ticket sales			
Subscriptions, Memberships			
Workshop Fees, Tuition, Registration			
Concession, Shop, Merchandise (Specify in Notes)			
Rental Income			
In-kind Earned and Contributed Revenues (Specify in Notes)			
Other Earned Income (Specify)			
Total Earned Contributed Revenues	\$1,000.00		

REVENUES: Private Sector	Projected	Status Confirmed (C) or Pending (P)	NOTES: Provide details for all relevant revenue
Individual Donations	500	P	Projected donations from event attendees
Corporate Donations Sponsorship	4000	C	Sponsorship - White Rock Business Improvement Association; cash \$2500, in-kind marketing support \$1500
Fundraising	1000	P	Projected fundraising campaign in the run-up to the festival
Foundations (Specify in Notes)			
Other Private Sector (Specify in Notes)	500	P	Long & McQuade - sponsorship in-kind of production equipment rental
Total Private Sector Revenues	\$6,000.00		

Cultural Grants Application Budget

REVENUES: Public Sector	Projected	Status Confirmed (C) or Pending (P)	NOTES: Provide details for all relevant revenue
	1500	P	
City of Surrey Cultural Grants Program			
Government of BC - BC Arts Council Community Grant Grants (Specify in Notes)			
Government of BC - Other (Specify in Notes)			
Canada Council (Specify in Notes)			
Government of Canada - Dept of Canadian Heritage (Specify in Notes)			
Other - Federal (Specify in Notes)			
Local Government (incl. Municipal and Regional Governments, Trusts, Band Councils Regional Districts (Specify in Notes)	5000	P	City of White Rock - Grants in Aid program
Employment Programs (Specify in Notes)			
Public Post-Secondary Institutions (Specify in Notes)			
Other - Public Sector (Specify in Notes)			
Irrelevant Public Sector (Specify in Notes)			
Total Public Sector Revenues	\$6,500.00		
Total Revenues	\$13,500.00		

Cultural Grants Application Budget

EXPENSES: Artistic Production	Projected	Status Confirmed (C) or Pending (P)	NOTES: Provide details for all relevant expenses
Salaries: Artistic Design, Curatorial, Editorial and Production Staff			
Contract Fees: Contractors, Artistic Design, Editorial and Curatorial Personnel	-6000	P	Artist fees - musicians
Contract Fees: Technicians and Production Personnel	-1000		
Benefits, Contractors and Dues			
Artistic, Curatorial and Professional Fees - Other (Specify in Notes)			
Honoraria (Specify in Notes)			
Materials and Supplies (Specify in Notes)			
Technical Expenses (Specify in Notes)	-500	P	Long & McQuade - sponsorship in-kind of production equipment rental
Advances, Royalties, Copyright, Reproduction Fees (Specify in Notes)	-100	C	SOCAN tariff
Production, Exhibition, Program, Rehearsal Space and Venue Rentals	-2600	P	Venue rental program production
Box Office, Ticketing, Administrative Expenses			
Protocols and Hospitality	-1800		Artist hospitality and accommodations
Concession, Shop, Merchandise Expenses			
Other: Artistic, Exhibition, Presentation and Production Expenses (Specify in Notes)			
In-kind Artistic, Exhibition, Presentation and Production Expenses (Specify in Notes)			
Co-production Expenses, as applicable			
Distribution: Marketing, Courier, Distribution Fees			
Accessibility and Accommodation Supplies			
Other (Specify in Notes)			
Total Artistic and Production Expenses	-\$12,000.00		

Cultural Grants Application Budget

EXPENSES: Administrative Expenses	Projected	Status Confirmed (C) or Pending (P)	NOTES: Provide details for all relevant expenses
Sala es Adm n st at ve Staff			
Sala es Ma ket ng Development Staff			
Cont act Fees Adm n st at ve Staff			
Cont act Fees Ma ket ng Development Staff			
Benef ts, Cont but ons and Dues			
Off ce Rent o Mo lgage			
Off ce Suppl es			
Off ce Equ pment Pu chase/ Rental			
Account ng/Legal Fees			
P omot onal Mate als and othe Ma ket ng Costs			
Adve t s ng Costs	-1500	C	In-kind support from the White Rock Business Improvement Association - e.g. social media marketing, Peace Arch News print ads, etc.
Insu ance			
Fund s s ng Costs			
Commun cat ons/IT			
Othe (Spec fy n Notes)			Administrative costs for this project will be covered through the Canadian Music Centre's operating budget or through volunteerism by the Directors of the Casse-Tete Arts Society.
Total Administrative Expenses	-\$1,500.00		
Total Expenses	-\$13,500.00		

Summary	Projected	NOTES
Total Revenues	\$13,500.00	
Total Expenses	-\$13,500.00	
Surplus/ (Deficit) - Enter notes if not balanced	\$0.00	





## 2023 Arts Grant in Aid Application

### Applicant Information

<b>Name of Organization or Project</b>	Naked Stage Productions Society
<b>BC Society and or Registered Charity Number</b>	S0065757
<b>Contact Person</b>	Geoff Dean
<b>Title</b>	treasurer
<b>Email</b>	[REDACTED]
<b>Phone Number</b>	[REDACTED]
<b>Address</b>	[REDACTED] Surrey, British Columbia, [REDACTED]

### Organization and Event Information

#### Describe How Your Organization Benefits White Rock.

White Rock is traditionally considered an Arts and Culture city. Naked Stage Production Society has mainly performed in Surrey, although we have performed more than a few times in White Rock. Last year we weren't able to join the White Rock Arts Festival because we did not have the extra funds to pay for licencing rights for an additional play, but this year we would very much like to join the Arts Festival. We believe that our production will add robustness to the community and the Festival! To learn more about what we do, please visit our website at [nspociety.com](http://nspociety.com)

<b>Event Title</b>	Naked Stage Readers' Theatre at the White Rock Arts Festival - Scenes from a Play
<b>Event Date and Times</b>	October 22, 2023 – 3 performances: 1-1:30, 2-2:30 and 3-3:30
<b>Event Location</b>	White Rock Community Centre
<b>Estimated Attendance</b>	75 – 25 at each of the 3 performances

**What are the goals of the event and how will your organization work to achieve them?**

- offer a fun and entertaining family event
- help people understand what Readers' Theatre offers as a theatrical experience
- offer an additional option for lovers of the Arts in White Rock
- help the audience recognize the breadth of talented theatre companies in White Rock & Surrey

### **How will the event strengthen the cultural community in White Rock?**

As a Readers' Theatre company, we can perform easily in almost any location – we don't use a set; instead we use simple stools on which the actors sit, and music stands to hold their scripts. In this way, we are very mobile.

In the past we have performed at the White Rock Library, Oceania Parc, and the White Rock Community Centre. We are excited to bring our performances to other locations in White Rock!

### **How does the event involve and nurture local artists?**

We encourage all kinds of people to audition for our shows. Our actors are all ages, genders and ethnicities. Since the founding of our society in 2016, our productions have included a wide range of actors from stage veterans and professional actors to newcomers who want to try their hand at theatre. We find this brings some absolutely great talent. We will take the same approach for the White Rock Arts Festival performances.

### **How does the event improve awareness and access to cultural activity in White Rock?**

- This will support and build upon the objectives of the White Rock Arts Festival. It will help the audience recognize the breadth of talented theatre companies in White Rock & Surrey.
- It will help people understand what Readers' Theatre represents as a theatrical experience.
- It will offer another option for lovers of the Arts in White Rock

### **How will the financial support from the City of White Rock be acknowledged?**

Our Artistic Director will acknowledge the City of White Rock's support to the audience prior to each performance. We will also acknowledge the City's support in our newsletter, which reaches 300 people, on our social media pages, and also on the social media pages of various groups with which we're associated – for example, the South Surrey & White Rock Chamber of Commerce, the Peninsula Arts & Cultural Alliance, the Arts Council of Surrey, and other community theatre groups.

## Financial Information

**Please provide a copy of your most recent financial statement and approved budget.**



Treasurer Report 22jan2023.docx

**Please attach a project budget clearly stating how city funds will be spent.**



2023 WR project budget.docx

**Grant in Aid amount requested**

250.00

## Certification

**Electronic Certification**

I certify that to the best of my knowledge the information provided in this application is accurate, complete and endorsed by the organization I represent.

**Name of person certifying the application**

Geoffrey A. Dean

**Title of person certifying the application**

treasurer, Naked Stage Productions Soc.

## **Naked Stage Productions Society**

2022/23 Transactions, as of January 22, 2023  
(for production year Sept 2022 - August 2023)

### **Income**

Ticket Sales	1,185.74
Concession Sales	11.00
Grants	5,034.00
Donations	0.00
Advertising in Programs	0.00
Interest	0.00
Other income	341.58
<b>Total Income</b>	<b>6,572.32</b>

### **Expenses**

Rent* - Rehear's & Perf's	3,250.00
Scripts: license, printing	2,532.97
Posters Printing	0.00
Program Printing	176.37
Website fee	927.63
Other Advertising	52.50
Scholarship donations	0.00
Society expenses	664.36
Other expenses	39.60
<b>Total Expenses</b>	<b>7,643.43</b>

**Net Income: -\$1,071.11 ; Current Account Balance: \$6,023.27**

\* 'Rent' includes the rent for Newton Cultural Centre in January & February, as well as for previous months

Please note that the Society does not have a set budget.

The \$250 we're requesting will help our Society pay for the licencing fees for the play we'll be offering at the Arts Festival, and for the cost of printing the on-stage scripts for the actors. The exact cost of these items won't be known until the event, but is anticipated to be between \$250 and \$300. The Society will be able to pay any expense over \$250. We anticipate no other expenses for this event, nor any other income.



## 2023 Arts Grant in Aid Application

### Applicant Information

<b>Name of Organization or Project</b>	Peninsula Productions Society
<b>BC Society and or Registered Charity Number</b>	849372883RR0001
<b>Contact Person</b>	Janet Ellis
<b>Title</b>	Executive Director
<b>Email</b>	janet@peninsulaproductions.org
<b>Phone Number</b>	
<b>Address</b>	14600 North Bluff Rd White Rock, BC, V4B3C9

### Organization and Event Information

#### Describe How Your Organization Benefits White Rock.

Peninsula Productions has been providing extraordinary productions in White Rock since 2010. Since our inception we have produced musical acts, children's shows and full productions. Over the years our offering has expanded to include full seasons of Staged Readings. As well, we have transformed our rehearsal space into a 60-seat Black Box Studio Theatre. Our theatre provides a venue for other arts organizations to rehearse and perform as well as a space for music teachers to share their talents. Our performances are well-attended, bringing patrons as well as performers from the Greater Vancouver area; Cloverdale, Langley, Abbotsford, Port Coquitlam, New Westminster, and as far away as Mission. Often these people spend time in and around White Rock to support our many amazing businesses, creating a multiplier effect that increases job opportunities and generates revenue.

<b>Event Title</b>	"Page to Stage"
<b>Event Date and Times</b>	June 2,3,4 October 13,14,15 TBD
<b>Event Location</b>	Peninsula Studio Theatre

**What are the goals of the event and how will your organization work to achieve them?**

The primary goal of this event is to provide playwrights with a safe, supportive and professional environment in which to have their plays performed as a staged reading in front of an audience and, in the process, gather feedback to further develop their works. Playwrights will submit their work and chosen writers will have their play workshopped with actors, a director, set designer and producer prior to performing in front of an audience that will provide invaluable feedback to the author with the ultimate objective being the production of a full play.

**How will the event strengthen the cultural community in White Rock?**

This is an opportunity to promote local writers as well as all the additional talent that makes live theatre possible. As well as providing the community with quality theatre, it will bring people together to share in the development and creation of an original work. Authors, actors, directors, set designers, producers, lighting and sound techs will all have a chance to be involved in the creation of this new work.

**How does the event involve and nurture local artists?**

The purpose of this event is to choose local authors with a new play to workshop and ultimately stage. It is an opportunity for local talent and audiences to craft a new piece of theatre. Actors directors, set designers, producers, sound and lighting techs will all be hired.

**How does the event improve awareness and access to cultural activity in White Rock?**

When performed in conjunction with the City of White Rock's Arts Festival in October, this event will augment all the other cultural events happening in the area. There are only two theatres in White Rock and the performing arts are a great draw from the surrounding area. Our plan is to advertise for our potential playwrights extensively through social media and networks, thus drawing attention to the event/s. We plan to have our first "Page to Stage" in June, 2022 and second, larger event in October.

**How will the financial support from the City of White Rock be acknowledged?**

The City of White Rock will be acknowledged on our posters, social media and on our website. As well the City will be acknowledged in stage speeches at the actual performances.

## Financial Information

**Please provide a copy of your most recent financial statement and approved budget.**



2021 Financial Statements.pdf



Operating Budget 2023.xlsx

**Please attach a project budget clearly stating how city funds will be spent.**



Page to Stage Budget.xlsx

**Grant in Aid amount requested**

3000

## Certification

**Electronic Certification**

I certify that to the best of my knowledge the information provided in this application is accurate, complete and endorsed by the organization I represent.

**Name of person certifying the application**

Janet Ellis

**Title of person certifying the application**

Executive Director



**PENINSULA PRODUCTIONS SOCIETY**

**Financial Information**

**Year Ended December 31, 2021**

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**COMPILATION ENGAGEMENT REPORT**

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On the basis of information provided by management, we have compiled the statement of financial position of Peninsula Productions Society as at December 31, 2021 and the statements of revenues and expenditures and changes in net assets for the year then ended, and Note 1, which describes the basis of accounting applied in the preparation of the compiled financial information.

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, *Compilation Engagements*, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We have not performed an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

*L. Neville & Company*

Surrey, British Columbia  
October 3, 2022

CHARTERED PROFESSIONAL ACCOUNTANTS

PENINSULA PRODUCTIONS SOCIETY

Statement of Financial Position

December 31, 2021

	2021	2020
<b>ASSETS</b>		
CURRENT		
Cash	\$ 7,563	\$ 37,676
EQUIPMENT <i>(Net of accumulated amortization)</i>	<u>10,432</u>	<u>9,168</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 17,995</u></b>	<b><u>\$ 46,844</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT		
Accounts payable and accrued liabilities	\$ 663	\$ 634
Employee deductions payable	217	805
Unearned expense recoveries	<u>-</u>	<u>18,267</u>
<b>TOTAL LIABILITIES</b>	<b>880</b>	<b>19,706</b>
NET ASSETS	<u>17,115</u>	<u>27,138</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 17,995</u></b>	<b><u>\$ 46,844</u></b>

ON BEHALF OF THE BOARD

Janet Ellis  
Janet Ellis (Oct 3, 2022 12:57 PDT)

Director

Director

See notes to financial information

**PENINSULA PRODUCTIONS SOCIETY****Statement of Revenues and Expenditures****Year Ended December 31, 2021**

	2021	2020
<b>REVENUES</b>		
Canada summer jobs funding	\$ 43,283	\$ 6,089
Grants	35,100	36,605
Ticket sales	10,213	6,716
Donations	6,045	100
Rental	3,050	1,248
Fundraising	2,431	-
Memberships	1,070	1,112
Concession	525	-
Interest	6	17
Production	-	1,481
	<u>101,723</u>	<u>53,368</u>
<b>COST OF SALES</b>		
Direct wages	43,917	6,652
Producer and director fees	14,650	11,249
Supplies	4,586	-
Cast	3,828	373
Royalties	3,769	3,730
Advertising and promotion	3,441	2,187
Production costs	1,802	1,334
Cast miscellaneous	1,589	124
Advertising and promotion	1,431	617
Insurance and licenses	750	-
	<u>79,763</u>	<u>26,266</u>
<b>GROSS PROFIT (21.59%; 2020 - 50.78%)</b>	<u>21,960</u>	<u>27,102</u>
<b>EXPENSES</b>		
Office	15,339	16,664
Rental	6,787	3,891
Amortization	2,242	2,452
Insurance	2,173	2,487
Professional fees	2,162	2,043
Telephone	1,563	1,981
Interest and bank charges	849	79
Business taxes, licenses and memberships	663	312
Parking	205	-
Property taxes	-	834
	<u>31,983</u>	<u>30,743</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<u>\$ (10,023)</u>	<u>\$ (3,641)</u>

See notes to financial information

**PENINSULA PRODUCTIONS SOCIETY**

**Statement of Changes in Net Assets**

**Year Ended December 31, 2021**

	<b>2021</b>	<b>2020</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 27,138</b>	<b>\$ 30,778</b>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>(10,023)</b>	<b>(3,641)</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 17,115</b>	<b>\$ 27,137</b>

**\*\*\*\*\* DIAGNOSTIC WARNING \*\*\*\*\***

**Prior year closing balance of \$27,137 does not agree to current year opening balance of \$27,138**

**PENINSULA PRODUCTIONS SOCIETY**

**Notes to Financial Statements**

**Year Ended December 31, 2021**

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1. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the statement of financial position of Peninsula Productions Society as at December 31, 2021 and the statements of revenues and expenditures and changes in net assets for the year then ended is the historical cost basis and reflects cash transactions with the addition of:

- property, plant and equipment amortized on the same basis as for income tax
  - accounts payable and accrued liabilities
-

**OPERATING BUDGET 2023**

<b>EXPENSES</b>	<b>Notes</b>	<b>Amount</b>
<b>Personnel</b>		
Professional Artist fees	actors, directors, technicians	13100
Artistic Director fees		12000
Administrative wages/honoraria		15100
NextGen Youth hires		27000
<b>Production Costs</b>		
Venue fees		2000
Production Costs	sets, costumes, props	9000
Playrights		4000
Travel/transportation	local	300
Equipment rental	lighting, sound, etc.	1000
Production support	FOH, Gala, crew support	1500
Insurance		2400
Theatre upgrades	lighting, sound, etc.	9000
<b>Administrative and Promotion Costs</b>		
Marketing/promotion including social media		3000
Telus/Tech Support		2500
Printing		3000
Overhead/supplies		3000
Admin/Bookeeping		3000
Taxes		900
rent and utilities		7000
Insurance	directors, general liability, etc.	2400
<b>TOTAL CASH EXPENSES</b>		<b>121200</b>
<b>In-Kind Expenses</b>		
Volunteer Hours (expert at \$25/hr)	1000 hours	25000
Volunteer Hours general at \$15/hr)	2000 hours	30000
<b>TOTAL IN-KIND EXPENSES</b>		<b>55000</b>
<b>TOTAL EXPENSES</b>		<b>176200</b>

<b>REVENUES</b>	<b>Notes</b>	<b>Amount</b>
<b>Earned Revenue</b>		
Ticket sales		31000
Tuition/workshop fees		0
Concession sales		500
space rental		6000
memberships		2400
program advertising		1000
<b>Public Sector Revenue</b>		
City of Surrey Cultural Grant		15000
Federal Grant	Service Canada Youth Jobs Program	27000
Provincial Grant	BC Gaming	17100
Provincial Grant	BC Gaming – capital improvements	
Other municipal and local grants	MetroVancouver, White Rock, etc.	6000
<b>Private Sector Revenue</b>		
Corporate sponsorship	Parc Retirement Living, others	1000
Private donations	board members, others	4000
Foundation grants		5000
<b>TOTAL CASH REVENUE</b>		<b>116000</b>
<b>In-Kind Revenues</b>		
Volunteer Hours (expert at \$25/hr)	1000 hours	25000
Volunteer Hours general at \$15/hr)	2000 hours	30000
Printing services donation	Buchanan Printing	2500
Floral Decorations	Ashberry and Logan	700
Set Materials (Wood)		2000
<b>TOTAL IN-KIND REVENUE</b>		<b>60200</b>
<b>TOTAL REVENUE</b>		<b>176200</b>
<b>PROJECT SURPLUS/DEFICIT</b>		<b>0</b>

**PAGE TO STAGE PROJECT BUDGET**

<b>EXPENSES</b>	<b>Notes</b>	<b>Amount</b>
Personnel		
Professional Artist fees	Playwrights	2000
Director fees		2500
Actors		1000
Artistic Director		2000
Production Costs		
Venue fees		250
Production Costs	sets, costumes, props	750
Travel/transportation/parking		180
Equipment rental	lighting, sound, etc.	400
Production support	lighting, sound	300
Cast miscellaneous		250
Administrative and Promotion Costs		
Marketing/promotion including social media		450
Printing		500
Overhead/supplies		170
<b>TOTAL CASH EXPENSES</b>		<b>10750</b>
<b>In-Kind Expenses</b>		
Volunteer Hours (expert at \$25/hr)	75	1875
Volunteer Hours general at \$15/hr)	120	1800
<b>TOTAL IN-KIND EXPENSES</b>		<b>3675</b>
<b>TOTAL EXPENSES</b>		<b>14425</b>

<b>REVENUES</b>	<b>Notes</b>	<b>Amount</b>
Earned Revenue		
Ticket sales		6500
Program advertising		500
Public Sector Revenue		
Other municipal and local grants	City of White Rock	3000
Private Sector Revenue		
Corporate sponsorship		500
Private Donations		250
<b>TOTAL CASH REVENUE</b>		<b>10750</b>
<b>In-Kind Revenues</b>		
Volunteer Hours (expert at \$25/hr)		1875
Volunteer Hours general at \$15/hr)		1800
<b>TOTAL IN-KIND REVENUE</b>		<b>3675</b>
<b>TOTAL REVENUE</b>		<b>14425</b>
<b>PROJECT SURPLUS/DEFICIT</b>		<b>0</b>





## 2023 Arts Grant in Aid Application

### Applicant Information

<b>Name of Organization or Project</b>	White Rock City Orchestra 'Carnival of the Animals'
<b>BC Society and or Registered Charity Number</b>	S0065672
<b>Contact Person</b>	Peter Koyander
<b>Title</b>	President
<b>Email</b>	admin@wrco.ca
<b>Phone Number</b>	[REDACTED]
<b>Address</b>	Donna Heine, Treasurer, [REDACTED] Langley, , BC, , [REDACTED]

### Organization and Event Information

#### Describe How Your Organization Benefits White Rock.

White Rock City Orchestra is a non-profit registered charity. Described as a 'cultural landmark' for White Rock and surrounding areas, it provides orchestral music for a population of around 100,000 local residents (including those who live in South Surrey) . WRCO is the only orchestra serving this distinct catchment and our organization is nearly 50 years old . Central to our purpose is creating opportunities for musicians of all backgrounds (irrespective of age, gender, religion, culture, race and ethnicity) to make music for all to enjoy. Our programs are innovative, vibrant and appeal to all ages.

We are a Society run by our musician volunteer members and we employ our Music Director Maestra Paula DeWit, along with semi-professional musicians from time to time. We put on a number of concerts throughout the year collaborating with local organisations and artistes . In addition, we also have a community cultural outreach where we bring the healing power and beauty of music to local residents who are hospitalised or are in care homes for seniors, by putting on free concerts. These free concerts make music accessible to those who would not normally have access to our programs and are supported entirely by our ticketed concerts.

In June 2022 we partnered with The City of White Rock and White Rock Museum and Archives and put on a free outdoor concert for all to enjoy in the Memorial Plaza. This was a hugely vibrant and enjoyable day.

Although our audience spans over the boundary into South Surrey, our identity is that we are White Rock's very own orchestra and we are known locally as the 'Orchestra by the Sea'. The driving force behind WRCO is to put on concerts of orchestral 'classics' which otherwise would not exist in the White Rock catchment.

In 2016 the Board of Directors appointed its current Music director and under the baton of Maestra DeWit, the orchestra's repertoire and cultural value has grown and developed significantly. As a measure of success, the Orchestra is proud to be working with soloists and guest artistes of renown and achieving excellent and often 'sold-out' ticket sales at its concerts.

<b>Event Title</b>	Carnival of the Animals
<b>Event Date and Times</b>	September 2023 (weekday daytime concerts)
<b>Event Location</b>	White Rock Schools, senior care homes and Peace Arch Hospital
<b>Estimated Attendance</b>	Annually around 200

### **What are the goals of the event and how will your organization work to achieve them?**

The project is to create an annual touring production that is aimed at introducing classical music to children and is also suitable for all ages including seniors. The outcomes would be to inspire the younger generation to become aware and take a cultural interest in beautiful classical music as well as an outreach to seniors in particular who may not be in a position to travel to enjoy our concerts. We would hope to re-kindle our relationship post Covid with the Peace Arch Hospital and make music for some of their bed bound patients.

The Orchestra in particular needs funding to make musical arrangements of Saint Sean's 'Carnival of the Animals' - including a narration. The music would be specially orchestrated for a small touring group of musicians from the City Orchestra. One of the limitations of our orchestra is its large size (normally over 30 musicians) and so the intent is to create a smaller touring 'chamber orchestra' that is able to perform comfortably in smaller spaces such as classrooms, care home lounge areas and hospital wards. The program would be about an hour in duration and would give a fully narrated story of the background of various animals showcased in Saint Seans composition. We would supplement the music with a slide projection of the animals being showcased by the music.

To give a feel of what we are trying to achieve, we would take for example 'The Swan' and orchestrate this:

<https://www.youtube.com/watch?v=ifH7PQLFfwI> In addition Carnival of the Animals makes many musical references. One of those is the well known fast paced 'Can-Can' French showgirl dance (popular at the time of Saint Seans era (circa 1920) who took the theme and repurposed it in his Carnival of the Animals at a quarter of the speed as The Tortoise - a witty musical joke of the what the tortoises would dance to. The orchestra would play the full speed Can Can first and then add narration to explain 'The Tortoise' musical joke, and then play that as a special arrangement. There are a dozen or so animals within the composition which would all need to be orchestrated for touring and a much musical richness and amusing elements to capture in the production.

Once complete however the music would be a part of the annual offering provided by the orchestra to the local community. The main obstacle in realizing the project is the cost of arranging the music and that is at the core of the funding request.

**How will the event strengthen the cultural community in White Rock?**

The intent of the program is to bring music into schools and to senior care homes in particular to an audience who might be able to easily attend our concerts. As an orchestra we are wanting to be innovative so as to be inclusive and share the joy of our music making.

**How does the event involve and nurture local artists?**

The musicians and narrator are all local musicians and the intent is to enhance existing musical activities in particular at schools by running special orchestral concerts. This would be an annual sustainable event.

**How does the event improve awareness and access to cultural activity in White Rock?**

The Project would in particular show an outreach of bringing music into schools and care homes which we don't believe exists currently in White Rock in terms of live Classical orchestra performances.

**How will the financial support from the City of White Rock be acknowledged?**

We will include the reference to the City of White Rocks support in all our programmes, marketing and advertising. In particular we will approach schools and senior care homes with a program "made possible by grant funding from the City of White Rock".

## Financial Information

**Please provide a copy of your most recent financial statement and approved budget.**



Balance Sheet Report.pdf



Profit and Loss Report.pdf

**Please attach a project budget clearly stating how city funds will be spent.**



2023 Arts and Culture Grant i... .pdf

**Grant in Aid amount requested**

5000

## Certification

**Electronic Certification**

I certify that to the best of my knowledge the information provided in this application is accurate, complete and endorsed by the organization I represent.

**Name of person certifying the application**

Peter Koyander

**Title of person certifying the application**

President

# White Rock City Orchestra

Balance Sheet  
As of January 26, 2023

	TOTAL
Assets	
Current Assets	
Cash and Cash Equivalent	
Chequing	8,109.40
Savings	5.00
Trust account	145.12
<b>Total Cash and Cash Equivalent</b>	<b>\$8,259.52</b>
Accounts Receivable (A/R)	
Grants Receivable	1,000.00
<b>Total Accounts Receivable (A/R)</b>	<b>\$1,000.00</b>
Prepaid Insurance	1,361.25
<b>Total Current Assets</b>	<b>\$10,620.77</b>
Non-current Assets	
Equipment	5,911.14
Accum amort - equipment	-2,484.79
<b>Total Equipment</b>	<b>3,426.35</b>
Music	11,093.12
Accum Amort - music	-1,634.24
<b>Total Music</b>	<b>9,458.88</b>
Musical Instruments	12,669.28
Accum Amort - musical instruments	-2,936.16
<b>Total Musical Instruments</b>	<b>9,733.12</b>
<b>Total Non Current Assets</b>	<b>\$22,618.35</b>
<b>Total Assets</b>	<b>\$33,239.12</b>
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable (A/P)	
Accounts Payable (A/P)	49.28
<b>Total Accounts Payable (A/P)</b>	<b>\$49.28</b>
Deferred Membership Fees	150.00
<b>Total Current Liabilities</b>	<b>\$199.28</b>
<b>Total Liabilities</b>	<b>\$199.28</b>
Equity	
Opening Balance Equity	29,449.54
Retained Earnings	3,539.18
Profit for the year	51.12
<b>Total Equity</b>	<b>\$33,039.84</b>
<b>Total Liabilities and Equity</b>	<b>\$33,239.12</b>

# White Rock City Orchestra

## Profit and Loss

January - December 2022

	TOTAL
INCOME	
Concert Fundraising	1,214.18
Donations	1,638.86
Grants	14,000.00
Membership Dues	2,812.50
Ticket Sales	8,793.98
<b>Total Income</b>	<b>\$28,459.52</b>
<b>GROSS PROFIT</b>	<b>\$28,459.52</b>
EXPENSES	
Bank charges	54.88
Commissions and fees	143.23
Concert Expenses	5,721.40
Concert Hall Rental	1,500.00
Conductor's Honorarium	7,500.00
Dues and Subscriptions	217.80
Guest Musicians	4,950.00
Insurance	1,058.75
Legal and professional fees	787.50
Office expenses	679.96
Promotional	331.32
Rent or lease payments	3,080.00
Repair and maintenance	106.40
Section Head Expense	1,400.00
Amortization on tangible assets	981.90
<b>Total Expenses</b>	<b>\$28,513.14</b>
OTHER EXPENSES	
Loss on Sale of Equipment	190.20
<b>Total Other Expenses</b>	<b>\$190.20</b>
<b>PROFIT</b>	<b>\$ -243.82</b>

Organization: **WHITE ROCK CITY ORCHESTRA BUDGET**

Project Title: **City of White Rock**

**ARTS AND CULTURE GRANT IN AID \$5000 REQUEST**

Description: **2023 BUDGET**



Supporting material	City of White Rock Grant in Aid
The Grant in Aid would support creating the arrangements and narration for a touring production of Saint Sean's Carnival of the animals featuring the following pieces :	
Introduction and March of the Lion	\$600.00
Hens and Roosters	\$500.00
Wild horses	\$400.00
Tortoises	\$250.00
The Elephant	\$250.00
Kangaroos	\$200.00
Aquarium	\$500.00
Long ears characters	\$200.00
The cuckoo in the depth of the woods	\$300.00
The aviary	\$400.00
Fossils	\$400.00
The Swan	\$300.00
Finale	\$500.00
Narration	\$200.00
Total	\$5,000.00
	Grant in Aid



## 2023 Arts Grant in Aid Application

### Applicant Information

**Name of Organization or Project** White Rock Events Society

**BC Society and or Registered Charity Number** S0061867

**Contact Person** Deanna Pedersen

**Title** Director

**Email** [Redacted]

**Phone Number** [Redacted]

**Address** [Redacted]  
Surrey, British Columbia, [Redacted]

### Organization and Event Information

#### Describe How Your Organization Benefits White Rock.

Develop a unique artistic identity for the city  
Encourage tourism and attract investment  
Support local artists  
Support the revitalization of the waterfront and beautify the city  
Develop regional municipal partnerships through sales and possibly, in the future, leasing.  
We will reach out to Semiahmoo First Nation to participate

**Event Title** White Rock Promenade Sculptures Competition

**Event Date and Times** September 2023 through August 2024

**Event Location** Grassy side of promenade, east of pier to the White Rock (P'Quals)

**Estimated Attendance** 200,000 +

**What are the goals of the event and how will your organization work to achieve them?**



Attract visitors to a unique artistic event and showcase artists and their work, eventually growing and including more areas in White Rock

The majority of our revenue will come from sponsorship with some cash and in-kind goods and services from the City of White Rock

We started this process in May 2021 and have connected with several businesses and residents to assist us in this endeavour

### **How will the event strengthen the cultural community in White Rock?**

Our understanding is, White Rock would like to be acknowledged as an Art community, so this event will further develop that goal.

### **How does the event involve and nurture local artists?**

The whole event is about artists and their works

This will give them an opportunity to showcase themselves and their works, possibly making sales and acquiring contacts for future business

### **How does the event improve awareness and access to cultural activity in White Rock?**

The sculptures will be available to view, 12 months a year, along the waterfront. As well as other events at the waterfront throughout the year, our project will enhance the visitor enjoyment

### **How will the financial support from the City of White Rock be acknowledged?**

Social media, advertising, brochures and any and all forms of recognition

## Financial Information

**Please attach a project budget clearly stating how city funds will be spent.**



2023 Budget.xls

**Grant in Aid amount requested**

5000.00

## Certification

### Electronic Certification

I certify that to the best of my knowledge the information provided in this application is accurate, complete and endorsed by the organization I represent.

**Name of person certifying the application**

Deanna Pedersen

**Title of person certifying the application**

Director/Treasurer

White Rock Events Society		
White Rock Promenade Sculptures-Draft budget 2023		
	Budget	Comments
Income		
City of White Rock		
Funding	30,000.00	
Grant in Aid	5,000.00	
Total City of White Rock	35,000.00	
Sponsors	65,000.00	
Total Income	100,000.00	
Operating Expenses		
Legal and professional fees	1,000.00	
Insurance - Directors	800.00	
Office supplies	750.00	
Advertising/printing	1,000.00	
Volunteer program	500.00	
Volunteer/Sponsor Gala	1,500.00	
Venue signage	1,000.00	
Social Media/Website	5,000.00	
Miscellaneous	1,000.00	
Contingency fund	5,000.00	
Sub Total Operating Exp	17,550.00	
Event Expenses		
Installation/Removal	5,000.00	
Const Materials/plaques	35,000.00	
Maintenance	5,000.00	
Awards	25,000.00	
Artist Honourariums	5,000.00	
Sponsor Gift Certificates	3,700.00	Towards purchase of Sculptures
Insurance - Event	3,750.00	
Sub Total Event Expenses	82,450.00	
Total Expenses	100,000.00	
Other Income		
In-Kind Income (City)	20,000.00	Goods/Services
Total Other Income	20,000.00	
Other Expenses		
In-Kind Expense (City)	20,000.00	Goods/Services
Total Other Expenses	20,000.00	
Net	0.00	



## 2023 Arts Grant in Aid Application

### Applicant Information

<b>Name of Organization or Project</b>	White Rock Museum & Archives Societ
<b>BC Society and or Registered Charity Number</b>	135749919 RR0001
<b>Contact Person</b>	Karin Bjerke-Lisle
<b>Title</b>	Executive Director
<b>Email</b>	director@whiterockmuseum.ca
<b>Phone Number</b>	(604) 541-2251
<b>Address</b>	14970 Marine Drive White Rock, Canada/British Columbia, V4B1C4

### Organization and Event Information

#### Describe How Your Organization Benefits White Rock.

The White Rock Museum & Archives is a non-profit community organization dedicated to preserving and promoting our heritage and culture. We are located in the historic White Rock's heritage train station on the beach promenade. Our seaside location attracts locals and visitors alike. We have become the promenade's unofficial tourism centre, helping 30,000 guests in the past year alone. In addition to celebrating our community and its history through collecting and preserving artifacts, researching designing exhibits, maintaining, and protecting an extensive archive, interpreting, and communicating stories, we provide an important role as ambassadors for the City of White Rock and the community, providing information to visitors regarding local attractions, events, and dining opportunities.

<b>Event Title</b>	White Rock Heritage Markers
<b>Event Date and Times</b>	Year Round
<b>Event Location</b>	Designated Locations noted in comments below
<b>Estimated Attendance</b>	5000+

### **What are the goals of the event and how will your organization work to achieve them?**

The White Rock Museum & Archives proposes to fulfill its mission to reveal our community stories by researching, creating, and installing heritage markers in key locations throughout the city. Recently a heritage panel was installed on the east side of the Museum & Archives explaining the bars on the Station's windows.

While there are many stories to share throughout White Rock, we have selected five locations that we hope will be the beginning of a larger collaboration with the City.

- History of the promenade [location: anywhere on the promenade]
- History of the Hump [location: top of hump]
- History of the Eastend: historic gateway to White Rock [location: east end near Finlay]
- History of Marine Dr [location: anywhere on Marine. Probably in the middle somewhere]
- History of the railway in White Rock [location: probably west end near Anderson St.]

### **How will the event strengthen the cultural community in White Rock?**

Knowing where we come from is a large part of knowing who we are. More than 9000 archival photographs held by the WRMA Society on behalf of the city all tell a story. Bringing these stories out into the community will hopefully not just raise awareness, but pique curiosity.

### **How does the event involve and nurture local artists?**

Both photography and story-telling are artistic endeavours. While the archival prints to be used in this project are the work of artists past, it is with the knowledge that today's artists' images will become the archival prints in decades hence. This project will hopefully provide inspiration to those artists to continue to capture such images and help share the community's stories.

### **How does the event improve awareness and access to cultural activity in White Rock?**

The heritage markers will not only raise the awareness and profile of the White Rock Museum & Archives, but hopefully motivate more people to visit and learn more about the community in which we live.

### **How will the financial support from the City of White Rock be acknowledged?**

Each Heritage Marker will acknowledge the City of White Rock's support as well as any social media posts and press releases pertaining to same.

## Financial Information

**Please provide a copy of your most recent financial statement and approved budget.**



White Rock Museum & Archiv... .pdf

**Please attach a project budget clearly stating how city funds will be spent.**



WRMA Budget 2023 and Heri....xlsx

**Grant in Aid amount requested**

5000

## Certification

**Electronic Certification**

I certify that to the best of my knowledge the information provided in this application is accurate, complete and endorsed by the organization I represent.

**Name of person certifying the application**

Karin Bjerke-Lisle

**Title of person certifying the application**

Executive Director

**White Rock Museum & Archives Society**  
**Financial Statements**

*For the year ended December 31, 2021*

# White Rock Museum & Archives Society

## Contents

*For the year ended December 31, 2021*

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To the Members of White Rock Museum & Archives Society:

### Report on the Audit of the Financial Statements

#### Qualified Opinion

We have audited the financial statements of White Rock Museum & Archives Society (the "Society"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter(s) described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2021, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### Basis for Qualified Opinion

In common with many charitable organizations, the Society derives a portion of its revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to donation revenues, excess of revenue over expenses and cash flows from operations for the years ended December 31, 2021 and December 31, 2020 and net assets as at December 31, 2021 and December 31, 2020.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under Statements section of our report. We are independent of the Society in accordance with the ethical requirements that are those standards are further described in the Auditor's Responsibilities for the Audit of the Financial 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 qualified 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society'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 Society'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 Society'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 Society 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 Society Act of British Columbia, we report that, in our opinion, these principles as described in Note 2 have been applied consistent with that of the preceding year.

Surrey, British Columbia

June 22, 2022

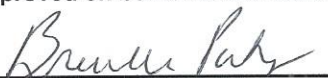
*MNP LLP*

Chartered Professional Accountants

**White Rock Museum & Archives Society**  
**Statement of Financial Position**  
*As at December 31, 2021*

	2021	2020
<b>Assets</b>		
<b>Current</b>		
Cash	129,943	265,824
Accounts receivable	22,477	13,921
Prepaid expenses and deposits	11,994	6,589
Inventory	19,540	13,530
GST recoverable	1,320	2,269
	185,274	302,133
<b>Capital assets (Note 3)</b>	283,037	294,238
<b>Intangible asset (Note 4)</b>	711	1,422
<b>Marketable securities, at fair value (Note 5)</b>	1,279,009	984,296
	1,748,031	1,582,089
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accruals	27,764	23,680
Deferred revenue	22,400	2,800
PST payable	1,010	842
	51,174	27,322
<b>Commitments (Note 6)</b>		
<b>Net Assets</b>		
Invested in capital assets	283,037	294,238
Internally restricted (Note 7)	1,298,449	1,117,031
Unrestricted	115,371	143,498
	1,696,857	1,554,767
	1,748,031	1,582,089

Approved on behalf of the Board

  
 Director

*The accompanying notes are an integral part of these financial statements*

# White Rock Museum & Archives Society

## Statement of Operations

*For the year ended December 31, 2021*

	2021	2020
<b>Revenue</b>		
Grants - City of White Rock	150,700	147,700
Consignment	75,116	17,148
Other grants and miscellaneous income	29,977	31,397
Train plaque income	25,255	33,039
Retail	20,213	5,251
Fundraising	6,620	3,240
Donations	3,596	2,206
Memberships	29	258
	<b>311,506</b>	<b>240,239</b>
<b>Cost of sales</b>		
Consignment payments	45,793	11,476
Train plaque expense	15,990	9,665
Exhibits	10,611	4,271
Retail merchandise	8,375	2,946
Grant expenses	5,104	3,947
Fundraising expenses	3,314	-
	<b>89,187</b>	<b>32,305</b>
<b>Gross profit</b>	<b>222,319</b>	<b>207,934</b>
<b>Expenses</b>		
Salaries and benefits	188,882	187,358
Office and administration	20,685	11,288
Storage rental	19,029	8,532
Amortization	14,620	14,598
Professional fees	11,157	12,437
Equipment rental	10,190	6,841
Insurance	4,169	3,803
Advertising and memberships	1,309	1,901
	<b>270,041</b>	<b>246,758</b>
<b>Deficiency of revenue over expenses before other income</b>	<b>(47,722)</b>	<b>(38,824)</b>
<b>Other income</b>		
Investment income (Note 8)	181,417	87,599
Government assistance (Note 9)	8,395	100,899
	<b>189,812</b>	<b>188,498</b>
<b>Excess of revenue over expenses</b>	<b>142,090</b>	<b>149,674</b>

*The accompanying notes are an integral part of these financial statements*

# White Rock Museum & Archives Society

## Statement of Changes in Net Assets

*For the year ended December 31, 2021*

	<i>Unrestricted Fund</i>	<i>Invested in Capital Assets</i>	<i>Internally Restricted Fund</i>	<b>2021</b>	<b>2020</b>
<b>Net assets, beginning of year, as previously stated</b>	<b>143,498</b>	<b>294,238</b>	<b>1,117,031</b>	<b>1,554,767</b>	1,412,268
<b>Prior period adjustment</b>	-	-	-	-	(7,175)
<b>Net assets, beginning of year, as restated</b>	<b>143,498</b>	<b>294,238</b>	<b>1,117,031</b>	<b>1,554,767</b>	1,405,093
<b>Excess (deficiency) of revenue over expenses</b>	<b>(25,419)</b>	<b>(13,909)</b>	<b>181,418</b>	<b>142,090</b>	149,674
<b>Acquisition of capital assets</b>	<b>(2,708)</b>	<b>2,708</b>	-	-	-
<b>Net assets, end of year</b>	<b>115,371</b>	<b>283,037</b>	<b>1,298,449</b>	<b>1,696,857</b>	1,554,767

*The accompanying notes are an integral part of these financial statements*

# White Rock Museum & Archives Society

## Statement of Cash Flows

*For the year ended December 31, 2021*

	<b>2021</b>	<b>2020</b>
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Excess of revenue over expenses	<b>142,090</b>	149,674
Amortization	<b>14,620</b>	14,598
Fair market adjustment on marketable securities	<b>67,103</b>	(113,044)
Realized (gain) loss on marketable securities	<b>(240,545)</b>	26,224
	<b>(16,732)</b>	77,452
Changes in working capital accounts		
Accounts receivable	<b>(8,556)</b>	(13,921)
Prepaid expenses and deposits	<b>(5,405)</b>	1
Inventory	<b>(6,010)</b>	9,635
GST recoverable	<b>949</b>	(2,478)
Accounts payable and accruals	<b>4,084</b>	3,818
Deferred revenue	<b>19,600</b>	(2,800)
PST payable	<b>168</b>	(191)
	<b>(11,902)</b>	71,516
<b>Investing</b>		
Purchase of capital assets	<b>(2,708)</b>	(10,437)
Purchases of marketable securities	<b>(943,947)</b>	-
Return of capital on marketable securities	<b>130</b>	1,971
Proceeds on disposal of marketable securities	<b>822,546</b>	80,139
	<b>(123,979)</b>	71,673
<b>Increase (decrease) in cash resources</b>	<b>(135,881)</b>	143,189
<b>Cash resources, beginning of year</b>	<b>265,824</b>	122,635
<b>Cash resources, end of year</b>	<b>129,943</b>	265,824

*The accompanying notes are an integral part of these financial statements*

# White Rock Museum & Archives Society

## Notes to the Financial Statements

For the year ended December 31, 2021

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### 1. Incorporation and nature of the society

White Rock Museum & Archives Society (the "Society") was incorporated under the Society Act of British Columbia on December 17, 1993 as a not-for-profit society and thus is exempt from income taxes under the Income Tax Act ("the Act"). In order to maintain its status as a registered not-for-profit organization under the Act, the Society must meet certain requirements within the Act. In the opinion of management these requirements have been met.

The Society's mission statement is to operate a museum and maintain archives in White Rock for the benefit of residents of White Rock, the Semiahmoo Peninsula, Surrey, and for visitors to this area.

#### **Impact on operations of COVID-19 (coronavirus)**

In early March 2020, the impact of the global outbreak of COVID-19 (coronavirus) began to have a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders.

Given the nature of the Society and its operations, the outbreak of COVID-19 did not have a significant financial effect on the Society's operations in the current fiscal year, nor is it anticipated to have a significant financial effect on its operations in fiscal 2022, nor its ability to continue as a going concern.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, and include the following significant accounting policies:

#### **Inventory**

Inventory, comprised of finished goods available for sale, is valued at the lower of cost and net realizable value. Cost is determined using the first in first out method. Net realizable value is the estimated selling price in the ordinary course of business.

#### **Capital assets**

Capital assets are initially recorded at cost. Amortization is provided using the declining balance method at rates intended to amortize the cost of the assets over their estimated useful lives.

Computer equipment	30%
Gift shop - fixtures	20%
Gift shop - office equipment	20%
Museum - office equipment	20%

Leasehold improvements are amortized on a straight-line basis over the underlying lease term, being 10 years.

#### **Intangible asset**

An intangible asset recognized separately from goodwill and subject to amortization is recorded at cost.

Amortization is provided using the declining balance method at a rate of 50%, a rate intended to amortize the cost of intangible asset over its estimated useful life.

#### **Long-lived assets**

Long-lived assets consist of capital assets and intangible assets with finite useful lives. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Society writes down long-lived assets held for use when conditions indicate that the asset no longer contributes to the Society's ability to provide goods and services. The asset are also written-down when the value of future economic benefits or service potential associated with the asset is less than its net carrying amount. When the Society determines that a long-lived asset is impaired, its carrying amount is written down to the asset's fair value.

**2. Significant accounting policies** *(Continued from previous page)*

***Revenue recognition***

The Society follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment income is recognized when earned. Realized and unrealized gains and losses on marketable securities are recognized upon sale of the investment, or upon fair value measurement at each reporting period.

Consignment and fundraising revenue is recognized when earned and collectability is reasonably assured.

Train plaque and other revenue is earned when services are provided.

***Government assistance***

Claims for assistance under various government grant programs are recorded as a reduction of the cost of related asset in the period in which eligible expenditures are incurred, with any amortization calculated on the net amount.

Claims for government assistance under the Canada Emergency Wage Subsidy (CEWS) are recorded as revenue in the period to which the subsidy applies. Revenue is recognized once there is reasonable assurance that the Company will meet the eligibility criteria, the government support will be received and the amount to be received is measurable. Revenues recognized for government assistance are included in other income.

***Contributed materials and services***

Contributions of materials are recognized both as contributions in the statement of operations when a fair value can be reasonably estimated and when the materials are used in the normal course of the Society's operations and would otherwise have been purchased. If the fair value of the contributed materials cannot be readily determined, the contributed assets are not reflected in the Society's financial statements.

The Society benefits from donated services in the form of volunteer time. Due to the difficulty in determining their fair value, volunteer services are not recognized in these financial statements.

***Measurement uncertainty (use of estimates)***

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations 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 reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory as well as warranty and after sales service costs. Amortization is based on the estimated useful lives of capital assets.

By their nature, these judgments are subject to measurement uncertainty, and the effect on the financial statements of changes in such estimates and assumptions in future years could be material. These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues over expenses in the years in which they become known.

***Financial instruments***

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management.

At initial recognition, the Society may irrevocably elect to subsequently measure any financial instrument at fair value. The Society has not made such an election during the year.

The Society subsequently measures marketable securities, at fair value. Fair value is determined by published price quotations. All other financial assets and liabilities are subsequently measured at amortized cost.



# White Rock Museum & Archives Society

## Notes to the Financial Statements

*For the year ended December 31, 2021*

### 2. Significant accounting policies *(Continued from previous page)*

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

#### **Financial asset impairment:**

The Society assesses impairment of all of its financial assets measured at cost or amortized cost. The Society groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments; etc. in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenues over expenses.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenue in the year the reversal occurs.

### 3. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2021 Net book value</i>	<i>2020 Net book value</i>
Computer equipment	11,476	8,688	2,788	825
Leasehold improvements	419,010	146,475	272,535	283,891
Gift shop - fixtures	332	300	32	40
Gift shop - office equipment	7,593	7,085	508	515
Museum - office equipment	29,911	22,737	7,174	8,967
	<b>468,322</b>	<b>185,285</b>	<b>283,037</b>	<b>294,238</b>

### 4. Intangible asset

The Society's intangible asset is comprised of website development costs subject to amortization for the year of \$711 (2020 - \$1,421).

### 5. Marketable securities

The Society holds investments in Canadian denominated exchange traded securities, with a cost of \$1,123,965 (2020 - \$762,037).

### 6. Commitments

The Society has entered into a photocopier lease subject to an estimated minimum annual payment of \$1,255, expiring in November 2022.

# White Rock Museum & Archives Society

## Notes to the Financial Statements

For the year ended December 31, 2021

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### 7. Internally restricted fund balances

The Society's Board of Directors has internally restricted certain of its assets initially received from the Estate of Elizabeth Keeling. Such assets are to be used for specific purposes, such as exhibits, programming, conservation, public education and other similar types of activities and projects and are not available for other purposes without the approval of the Board of Directors.

### 8. Investment income

	2021	2020
Investment income	19,882	12,931
Realized gain (loss) on disposition	240,545	(26,224)
Management fee expense	(11,907)	(12,152)
Fair market value adjustment	(67,103)	113,044
	181,417	87,599

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### 9. Government assistance

During the year, the Society utilized the CEWS program which has various requirements with respect to the Society's decrease in revenue, employee baseline remuneration and total remuneration paid during prescribed periods. The Society claimed \$8,395 (2020 - \$100,899) under the CEWS program.

### 10. Financial instruments

The Society, as part of its operations, carries a number of financial instruments. It is management's opinion that the Society is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments, except as otherwise disclosed.

#### **Interest rate risk**

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk.

The Society is exposed to interest rate risk on its interest-bearing marketable securities.

#### **Other price risk**

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or foreign currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Society enters into transactions to purchase and sell marketable securities for which the market price fluctuates.

#### **Liquidity risk**

Liquidity risk is the risk that the Society will encounter difficulty in meeting obligations associated with financial liabilities. The Society purchases goods and services on credit, for which repayment is required at various maturity dates.

### 11. Prior period adjustment

During the year, the Society determined that the prior year's cost of goods sold was understated and inventory was overstated by \$7,175. For 2021, the impact of this correction has resulted in a decrease in opening net assets in the amount of \$7,175.

Heritage Marker Budget	
Research & Content Creation (5 markers}	\$3,500
Signage & Installation {5 Markers]	2050
	\$5,550



## 2023 Arts Grant in Aid Application

### Applicant Information

<b>Name of Organization or Project</b>	White Rock Players' Club
<b>BC Society and or Registered Charity Number</b>	S3779
<b>Contact Person</b>	Kathy Cousins
<b>Title</b>	Bookkeeper
<b>Email</b>	[REDACTED]
<b>Phone Number</b>	[REDACTED]
<b>Address</b>	[REDACTED] WHITE ROCK Surrey, BC, [REDACTED]

### Organization and Event Information

#### Describe How Your Organization Benefits White Rock.

The White Rock Players' Club has been producing shows for the past 74 years; currently we are producing five productions per year. Community theatre is a wonderful venue that goes beyond actors performing a play on a single stage; community theatre brings people together, it can be a place to meet new people, create friendships, youth and adults can explore a new hobby, there is room for everyone no matter one's interest, acting, singing, dancing and set construction to name a few.

<b>Event Title</b>	Opening Night Gala's
<b>Event Date and Times</b>	The Gala's are on the opening night of each of our 5 productions
<b>Event Location</b>	White Rock Players' Club
<b>Estimated Attendance</b>	200 per production

#### What are the goals of the event and how will your organization work to achieve them?

A large part of theatre is the opening night; this night is different from any other performance, the

excitement from the stage throughout the show, often, this is the first time the cast is performing in front of an audience. This is a big night and can often make or break a show it needs to be more than just another performance; it needs to be special, something a little bigger and a little better. White Rock Players' Club would like to create an opening night gala for each production, which will simultaneously provide publicity for the theatre and the production as well as create community engagement.

### **How will the event strengthen the cultural community in White Rock?**

For the opening night gala, the theatre would like to host a social event, with each gala production we would like to be able to provide the following with a budget of \$750 - \$1,000 per production:

- Flowers from local florists
- Wine and cheese, maybe small appetizers using local restaurants/Bistro's
- Decorations for the lobby, which highlight each production.
- Local musicians or artists to perform in the lobby before the production.
- Advertising using local media.

### **How does the event involve and nurture local artists?**

Providing entertainment for the gala, will give local artists and aspiring artists the venue to display their talent. The flowers, food and décor will purchased from local business; the event will add texture and variety to life in White Rock and is a destination for people from other communities, benefiting White Rock businesses.

### **How does the event improve awareness and access to cultural activity in White Rock?**

Hosting the gala, with, local music, food, and décor on a more grand scale will give the theatre the opportunity to advertising the gala as a special event! A unique evening, with the hopes of drawing peoples attention to the production, creating more awareness of the theatre in their community.

### **How will the financial support from the City of White Rock be acknowledged?**

The City of White Rock will be acknowledged through the website, Facebook pages, as well as in the programs distributed at each production.

## Financial Information

**Please provide a copy of your most recent financial statement and approved budget.**



2022 - 2023 Production Bud... .xlsx



AGM Minutes - Budget Appr... .docx



Income Statement (Budget).pdf



WRPC Year-end Financials Au....pdf

**Please attach a project budget clearly stating how city funds will be spent.**



Opening Night Galas Budget.xlsx

**Grant in Aid amount requested**

5000

## Certification

### Electronic Certification

I certify that to the best of my knowledge the information provided in this application is accurate, complete and endorsed by the organization I represent.

**Name of person certifying the application**

Kathy Cousins

**Title of person certifying the application**

Bookkeeper

## White Rock Players Club

Sep-22

2022/2023 Season Budget	Baskerville Budget
Revenue	
Grants	
Single Tickets	27,000.00
Advertising	0.00
<b>Total Revenue</b>	<b>27,000.00</b>
Expenses	
Backstage Sundries	200.00
Cast Parties	600.00
Choreography	0.00
Contract Labour/Techies	0.00
Costumes(Dry Cleaning)	950.00
Directors Fees	750.00
Gala	350.00
Lobby	150.00
Music / Musical Director	0.00
Makeup	100.00
Programs	650.00
Props	750.00
Rentals	160.00
Royalties	2,200.00
Scripts	200.00
Set Construction	1,500.00
Set Decoration	1,000.00
Set Disposal	200.00
Sound/Special Effects	100.00
Ticket Fees	1,200.00
Advertising - Directories	400.00
Advertising - Facebook	200.00
Advertising - Media	1,500.00
Advertising - Posters & Postcards	560.00
Advertising - Seasonal Overview	100.00
<b>Total Expenses</b>	<b>13,820.00</b>
<b>Net Income</b>	<b>13,180.00</b>

Magic Flute Budget
70,000.00
0.00
<b>70,000.00</b>
400.00
800.00
750.00
0.00
2,000.00
750.00
350.00
150.00
4,000.00
100.00
1,500.00
500.00
160.00
1,500.00
150.00
1,500.00
700.00
200.00
100.00
1,500.00
400.00
200.00
2,000.00
560.00
100.00
<b>20,370.00</b>
<b>49,630.00</b>

2022/2023 Season Budget	Best Divorce Budget
Revenue	
Single Tickets	27,000.00
Advertising	0.00
<b>Total Revenue</b>	<b>27,000.00</b>
Expenses	
Backstage Sundries	200.00
Cast Parties	600.00
Choreography	0.00
Contract Labour/Techies	0.00
Costumes(Dry Cleaning)	950.00
Directors Fees	750.00
Gala	500.00
Lobby	200.00
Music / Musical Director	0.00
Makeup	100.00
Programs	650.00
Props	300.00
Rentals	160.00
Royalties	2,200.00
Scripts	150.00
Set Construction	1,000.00
Set Decoration	700.00
Set Disposal	200.00
Sound/Special Effects	50.00
Ticket Fees	700.00
Advertising - Directories	400.00
Advertising - Facebook	200.00
Advertising - Media	1,500.00
Advertising - Posters & Postcards	560.00
Advertising - Seasonal Overview	100.00
<b>Total Expenses</b>	<b>12,170.00</b>
<b>Net Income</b>	<b>14,830.00</b>

The Fantasticks Budget
50,000.00
0.00
<b>50,000.00</b>
300.00
600.00
750.00
0.00
950.00
750.00
200.00
150.00
4,000.00
100.00
650.00
300.00
160.00
13,000.00
150.00
1,000.00
700.00
200.00
50.00
700.00
400.00
150.00
1,500.00
560.00
100.00
<b>27,420.00</b>
<b>22,580.00</b>

2022/2023 Season Budget
<b>Revenue</b>
Grants
Single Tickets
Advertising
<b>Total Revenue</b>
<b>Expenses</b>
Backstage Sundries
Cast Parties
Choreography
Contract Labour/Techies
Costumes(Dry Cleaning)
Directors Fees
Gala
Lobby
Music / Musical Director
Makeup
Programs
Props
Rentals
Royalties
Scripts
Set Construction
Set Decoration
Set Disposal
Sound/Special Effects
Ticket Fees
Advertising - Directories
Advertising - Facebook
Advertising - Media
Advertising - Posters & Postcards
Advertising - Seasonal Overview
<b>Total Expenses</b>
<b>Net Income</b>

Kiss the Moon Budget
27,000.00
0.00
<b>27,000.00</b>
200.00
600.00
0.00
0.00
950.00
750.00
200.00
150.00
0.00
100.00
650.00
300.00
160.00
2,200.00
150.00
1,000.00
700.00
200.00
50.00
700.00
400.00
150.00
1,500.00
560.00
100.00
<b>11,770.00</b>
<b>15,230.00</b>



**White Rock Players' Club**  
**Annual General Meeting Minutes**  
**December 30, 2022**

1. Meeting was called to order at 7:12 pm
2. Motion to adopt the agenda: Fred Partridge/Robin Maggs - carried  
Motion to adopt the minutes from the previous AGM: Fred Partridge/Naomi Mitchell – carried

3. President's Report:

Rebekah acknowledged previous board members, Jackie Grant and Dave Baron, for their work collaborating with Oceana Parc to create the sponsorship of the theatre. Because of the pandemic and safety procedures around social gathering, the ribbon cutting ceremony was delayed until September 30, 2022, although the sponsorship has been in effect since February 2020.

***"On behalf of the White Rock Players' Club, we are thrilled to partner with our neighbour, Oceana Parc. As a long-standing arts establishment, we deeply value the support of another pillar in our community. We look forward to celebrating theatre arts together."***

***~ Rebekah MacEwan***

***President - Board of Directors***

As well, Rebekah talked about the slow shift the theatre has made to move up to a maximum audience as patrons begin to return to attending shows. Capacity is now at 100%.

As the theatre is aging it requires repair and more upkeep. Rebekah touched on the roof repair and the HVAC system and what these repairs have and will cost. But, as we have managed to stay afloat, we were able to address the required maintenance.

Moving forward, we are looking to the future to re-establish our place in the community.

Thank you to Daina, Rain and Kathy for looking at the bottom line and keeping us on track. Thank you also to Oceana Parc, the City of White Rock, all our volunteers, the actors and backstage and tech crew.

4. Treasurer's Report:

Please see attached Treasurer's Report and Comparative Income Statement for financial details. As of December 20, 2022 our deficit was reduced to a third of what it was. Our net as of November 30 is approximately \$70,000. Over 200 seasons tickets were sold this year!

5. Budget 2022 – 2023:

Motion to adopt the budget for the 2022 – 2023 season: Don Briard/Bridget Browning – carried

6. Committee Reports:

# White Rock Player's Club (New)

## Comparative Income Statement

	Actual 09/01/2022 to 09/30/2022	Budget 09/01/2022 to 09/30/2022	Actual 09/01/2022 to 09/30/2022	Budget 09/01/2022 to 08/31/2023
<b>REVENUE</b>				
<b>Sales Revenue</b>				
Memberships	0.00	20.00	0.00	240.00
Single Tickets	47,111.80	16,750.00	47,111.80	201,000.00
<b>Net Sales</b>	47,111.80	16,770.00	47,111.80	201,240.00
<b>Concession Revenue</b>				
Concession Revenue (Non-Liquor)	0.00	800.00	0.00	9,600.00
Concession Revenue (Liquor)	0.00	750.00	0.00	9,000.00
<b>Total Concession Revenue</b>	0.00	1,550.00	0.00	18,600.00
<b>Rental Revenue</b>				
Parking Rentals Revenue	150.00	1,500.00	150.00	18,000.00
Theatre Rental Revenue	0.00	250.00	0.00	3,000.00
<b>Total Rental Revenue</b>	150.00	1,750.00	150.00	21,000.00
<b>Other Revenue</b>				
Donation Revenue	30.00	583.33	30.00	7,000.00
Sponsorship Revenue	0.00	0.00	0.00	35,000.00
Interest Revenue	15.45	35.00	15.45	420.00
Miscellaneous Revenue	250.00	0.00	250.00	0.00
<b>Total Other Revenue</b>	295.45	618.33	295.45	42,420.00
<b>TOTAL REVENUE</b>	47,557.25	20,688.33	47,557.25	283,260.00
<b>EXPENSE</b>				
<b>Production Expenses</b>				
Advertising - Media	0.00	666.66	0.00	8,000.00
Advertising - Facebook	184.62	75.00	184.62	900.00
Advertising - Posters & Postcards	367.92	233.33	367.92	2,800.00
Advertising - Season	672.51	41.66	672.51	500.00
Cast Parties	38.94	266.66	38.94	3,200.00
Advertising - Directories	0.00	166.66	0.00	2,000.00
Director's Fees	0.00	312.50	0.00	3,750.00
Galas	0.00	133.33	0.00	1,600.00
Lobby & Photos	109.50	66.66	109.50	800.00
Choreography	0.00	125.00	0.00	1,500.00
Costumes & Dry Cleaning	580.00	483.33	580.00	5,800.00
Music	0.00	666.66	0.00	8,000.00
Makeup	0.00	41.66	0.00	500.00
Programs	1,207.15	341.66	1,207.15	4,100.00
Props	73.75	179.16	73.75	2,150.00
Rentals	1,611.80	66.66	1,611.80	800.00
Royalties	5,202.88	1,758.33	5,202.88	21,100.00
Scripts	0.00	66.66	0.00	800.00
Set Construction	1,454.73	500.00	1,454.73	6,000.00
Set Disposal	0.00	83.33	0.00	1,000.00
Set Decoration	64.57	316.66	64.57	3,800.00
Sound/Special Effects	0.00	29.16	0.00	350.00
Sundries-Backstage	0.00	108.33	0.00	1,300.00
Ticket Fees	819.70	400.00	819.70	4,800.00
<b>Total Production Expenses</b>	12,388.07	7,129.06	12,388.07	85,550.00
<b>Concession and 50/50 Expenses</b>				
Concession Consumables	546.94	600.00	546.94	7,200.00
Concession Supplies	0.00	50.00	0.00	600.00
<b>Total Concession and 50/50 Ex...</b>	546.94	650.00	546.94	7,800.00
<b>Payroll Expenses</b>				
Wages & Salaries	2,366.00	3,750.00	2,366.00	45,000.00

# White Rock Player's Club (New)

## Comparative Income Statement

	Actual 09/01/2022 to 09/30/2022	Budget 09/01/2022 to 09/30/2022	Actual 09/01/2022 to 09/30/2022	Budget 09/01/2022 to 08/31/2023
El Expense	52.33	75.00	52.33	900.00
CPP Expense	119.52	175.00	119.52	2,100.00
WCB Expense	11.12	16.66	11.12	200.00
<b>Total Payroll Expense</b>	<b>2,548.97</b>	<b>4,016.66</b>	<b>2,548.97</b>	<b>48,200.00</b>
<b>General &amp; Administrative Expe...</b>				
Accounting & Legal	0.00	450.00	0.00	10,550.00
Business Fees & Licenses	25.00	100.00	25.00	1,200.00
Cleaning & Cleaning Supplies	599.62	1,666.66	599.62	20,000.00
Computer/Software	50.37	266.66	50.37	3,200.00
Courier & Postage	0.00	54.16	0.00	650.00
Debit/Credit Card Fees	29.00	375.00	29.00	4,500.00
Donation	0.00	11.25	0.00	135.00
PayPal /User Fees	0.00	250.00	0.00	3,000.00
Insurance	1,572.59	1,720.00	1,572.59	20,640.00
Interest & Bank Charges	87.90	83.33	87.90	1,000.00
Internet Expense	93.40	100.00	93.40	1,200.00
Office Expense	42.54	250.00	42.54	3,000.00
Membership Fees	313.21	80.00	313.21	960.00
<b>Total General and Admin Expe...</b>	<b>2,813.63</b>	<b>5,407.06</b>	<b>2,813.63</b>	<b>70,035.00</b>
<b>Premises Expenses</b>				
Alarm & Sprinkler	0.00	250.00	0.00	3,000.00
Property Tax Expense	0.00	0.00	0.00	3,500.00
Parking Lot	0.00	0.00	0.00	11,800.00
Repair & Maintenance	504.94	750.00	504.94	9,000.00
Repair & Maint (Lights/Sound)	0.00	25.00	0.00	300.00
Utilities (Gas)	0.00	525.00	0.00	6,300.00
Utilities (Hydro)	0.00	600.00	0.00	7,200.00
Utilities (Water)	0.00	300.00	0.00	3,600.00
Volunteer Appreciation	0.00	25.00	0.00	300.00
Volunteer Training (Incl. SIR)	0.00	15.00	0.00	180.00
Waste Management	105.73	150.00	105.73	1,800.00
<b>Total Premises Expenses</b>	<b>610.67</b>	<b>2,640.00</b>	<b>610.67</b>	<b>46,980.00</b>
<b>TOTAL EXPENSE</b>	<b>18,908.28</b>	<b>19,842.78</b>	<b>18,908.28</b>	<b>258,565.00</b>
<b>NET INCOME</b>	<b>28,648.97</b>	<b>845.55</b>	<b>28,648.97</b>	<b>24,695.00</b>

- a. Membership – 46 members
- b. CTC/TBC – CTC has folded
- c. Costumes – Laura reported that, with volunteer help, the costume area is organized. She hopes to arrange a garage sale soon to create revenue and thin out the costume area.
- d. Props – no report
- e. Play Selection – The theme for the 2023/2024 season will be ‘Shows That non Theatre People Recognize’. Fred will have the selection sorted out by April 2023.
- f. Communications – We are getting more coordinated with social media and are getting good reviews and feedback.
- g. Concession – Rebekah reported that we have gone to a cashless system (tap or insert card). As well, we have expanded our liquor licence allowing patrons to take their beverages into the theatre. We will be raising our prices from \$6.00 for alcoholic drinks to \$7.00 and from \$2.00 to \$2.50 for soft drinks and snacks.
- h. Rentals: Bridget reported from Parking Rentals and Theatre Rental, we have received \$21,000 in revenue this year. So far we have 5 dates booked or on hold for rental this year.
- i. Building: As mentioned in the President’s Report, the HVAC system is in the process of being repaired. This repair should be complete by early Spring 2023. Our chain Link fence housing our alcove on the north side of the building needs repair, the lines need repainting in the parking lot, the faucet was replaced in the concession.

7. Number of Directors:

It was agreed that the board would have 5 members at large.

8. Elections of Officers and Directors: The Board of Directors for 2023 is as follows:

President – Rebekah MacEwan  
Vice President – Bridget Browning  
Treasurer – Don Briard  
Recording Secretary – Dianna Harvey  
Corresponding Secretary – Janine Guy  
Artistic Director – Fred Partridge  
Directors at Large – Rosemary Schuster  
Charles Buettner  
Scott Kristjanson  
Chris Nash  
Robin Maggs

9. Motion to adjourn: Fred Partridge/Drew Magnusson – carried

The board will next meet on Feb 15, 2023.

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**WHITE ROCK PLAYER'S CLUB**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED AUGUST 31, 2022**

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## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

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To Management of White Rock Player's Club

We have reviewed the accompanying financial statements of White Rock Player's Club (the "Organization") that comprise the statement of financial position as at August 31, 2022, and the statements of changes in net assets, revenues and expenditures and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO"), 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.

### Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### Qualified Conclusion

Based on our review, except for the possible effects of the matter described in the *Basis for Qualified Conclusion* paragraph, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of White Rock Player's Club as at August 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

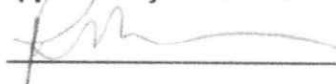
*Manning Elliott LLP*

MANNING ELLIOTT LLP  
Chartered Professional Accountants  
Abbotsford, British Columbia  
December 14, 2022

**WHITE ROCK PLAYER'S CLUB**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT AUGUST 31, 2022**

	2022	2021
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 53,031	\$ 20,213
Term deposits	-	60,000
Accounts receivable	4,237	6,517
GST receivable	4,336	1,459
Inventory	-	337
Prepaid expenses and deposits	3,771	34,075
	65,375	122,601
<b>CAPITAL ASSETS (Note 3)</b>	<b>1,175,356</b>	<b>1,125,142</b>
	<b>\$ 1,240,731</b>	<b>\$ 1,247,743</b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 17,102	\$ 19,494
Deferred revenue	24,853	17,762
	41,955	37,256
<b>LONG TERM DEBT (Note 6)</b>	<b>40,000</b>	<b>40,000</b>
	<b>81,955</b>	<b>77,256</b>
<b>NET ASSETS</b>		
<b>UNRESTRICTED NET ASSETS (DEFICIENCY)</b>	<b>(16,580)</b>	<b>45,345</b>
<b>INVESTED IN CAPITAL ASSETS</b>	<b>1,175,356</b>	<b>1,125,142</b>
	<b>1,158,776</b>	<b>1,170,487</b>
	<b>\$ 1,240,731</b>	<b>\$ 1,247,743</b>

Approved by the Board

  
 \_\_\_\_\_ Director  
 \_\_\_\_\_ Director

**WHITE ROCK PLAYER'S CLUB**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED AUGUST 31, 2022**

	Unrestricted net assets	Invested in capital assets	2022	2021
NET ASSETS - BEGINNING OF PERIOD	\$ 45,345	\$ 1,125,142	\$ 1,170,487	\$ 1,186,783
PURCHASE OF CAPITAL ASSETS	(50,214)	50,214	-	-
DEFICIENCY OF REVENUES OVER EXPENSES	(11,711)	-	(11,711)	(16,296)
NET ASSETS (DEFICIENCY) - END OF PERIOD	\$ (16,580)	\$ 1,175,356	\$ 1,158,776	\$ 1,170,487



**WHITE ROCK PLAYER'S CLUB**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**FOR THE YEAR ENDED AUGUST 31, 2022**

	2022	2021
<b>REVENUES</b>		
Box office revenue	\$ 150,052	\$ 3,773
Sponsorships revenue	33,500	30,833
Rental revenue	18,833	13,384
Concession	16,163	180
Donations revenue	6,838	9,953
Other income	2,908	4,564
Grants	1,000	1,500
	<b>229,294</b>	<b>64,187</b>
<b>COST OF SALES</b>		
Production costs	75,069	10,750
Concession costs	5,766	98
	<b>80,835</b>	<b>10,848</b>
<b>GROSS PROFIT</b>	<b>148,459</b>	<b>53,339</b>
<b>EXPENSES</b>		
Advertising and promotion	7,866	1,402
Bank charges and interest	7,368	2,826
Business taxes, licenses and memberships	1,874	840
Donations	100	156
Insurance	19,097	16,972
Office and miscellaneous	28,062	8,696
Professional fees	11,074	12,610
Property taxes	3,362	3,355
Repairs and maintenance	20,157	15,372
Salaries and benefits	38,983	11,257
Security	2,983	2,643
Utilities	19,244	13,506
	<b>160,170</b>	<b>89,635</b>
<b>DEFICIENCY OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<b>(11,711)</b>	<b>(36,296)</b>
<b>OTHER INCOME</b>		
Forgivable portion of CEBA loan	-	20,000
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>\$ (11,711)</b>	<b>\$ (16,296)</b>

**WHITE ROCK PLAYER'S CLUB**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED AUGUST 31, 2022**

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenues over expenses for the year	\$ (11,711)	\$ (16,296)
Item not affecting cash:		
Forgivable portion of CEBA loan	-	(20,000)
	(11,711)	(36,296)
Changes in non-cash working capital:		
Accounts receivable	2,280	(2,942)
GST receivable	(2,878)	6,971
Inventory	337	-
Accounts payable and accrued liabilities	(2,391)	4,460
Deferred revenue	7,091	10,803
Prepaid expenses and deposits	30,304	(18,158)
	34,743	1,134
	23,032	(35,162)
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(50,214)	-
Redemption (purchase) of term deposits	60,000	(60,000)
Cash flow from (used by) investing activities	9,786	(60,000)
<b>FINANCING ACTIVITY</b>		
Proceeds from long term debt	-	60,000
<b>CHANGE IN CASH DURING THE YEAR</b>	<b>32,818</b>	<b>(35,162)</b>
<b>CASH - BEGINNING OF YEAR</b>	<b>20,213</b>	<b>55,375</b>
<b>CASH - END OF YEAR</b>	<b>\$ 53,031</b>	<b>\$ 20,213</b>

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**WHITE ROCK PLAYER'S CLUB**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED AUGUST 31, 2022**

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**1. PURPOSE OF THE ORGANIZATION**

White Rock Player's Club (the "Organization") is a not-for-profit organization incorporated provincially under the Societies Act of British Columbia. The Organization is a registered charity and is exempt from income taxes under the Income Tax Act.

The Organization's primary purpose is to encourage drama and matters of an artistic, educational and social nature without profit in White Rock.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), with the exception of capital assets. These financial statements materially differ from Canadian accounting standards for not-for-profit organizations because the Organization has elected not to amortize capital assets, as is described in the policy note below.

Inventory

Inventory consisting of concession supplies is valued at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis. Net realizable value is the estimated selling price in the ordinary course of business.

Capital assets

Capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Capital assets are not amortized.

Revenue recognition

The Organization follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Box office revenue is recognized when the theatre performance is completed and collection is reasonably assured.

All other revenue is recognized as the services are provided, and collection is reasonably assured.

Contributed materials and services

The operations of the Organization depend on the contribution of time by volunteers. The fair value of contributed services cannot be reasonably determined and is therefore not reflected in these financial statements.

Contributed materials, including donated capital assets, are recorded at their fair market value at the date of contribution.

(continues)

**WHITE ROCK PLAYER'S CLUB**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED AUGUST 31, 2022**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(continued)*

Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

The Organization subsequently measures financial assets and liabilities at amortized cost, with transaction costs and financing fees being added to the carrying amount of the Organization's financial instruments.

Impairment of long lived assets

The Organization tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Provisions are made for slow moving and obsolete inventory.

Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

**3. CAPITAL ASSETS**

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Land and building	\$ 1,082,164	\$ -	\$ 1,082,164	\$ 1,031,950
Computer equipment	11,437	-	11,437	11,437
Equipment	68,305	-	68,305	68,305
Mural	13,450	-	13,450	13,450
	<b>\$ 1,175,356</b>	<b>\$ -</b>	<b>\$ 1,175,356</b>	<b>\$ 1,125,142</b>

**WHITE ROCK PLAYER'S CLUB**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED AUGUST 31, 2022**

**4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

Included in accounts payable and accruals is \$1,267 (2021 - \$3,992) owing to various government agencies.

**5. FINANCIAL INSTRUMENTS**

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

**Credit risk**

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Organization's main credit risk relates to its accounts receivable. The Organization believes that there is minimal risk associated with the collection of these amounts, and provides allowances for potentially uncollectible accounts receivable.

**Liquidity risk**

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization enters into transactions to purchase goods and services on credit for which repayment is required at various maturity dates.

**6. LONG TERM DEBT**

	2022	2021
Canada Emergency Business Account loan payable. No payments are currently due, and no interest is accruing. If the loan is repaid by December 31, 2023, 33% of the loan is forgivable. If the loan is not repaid by December 31, 2023 it converts to a 3 year term loan with interest only repayments at 5% per annum, principal repayments will not be required until December 31, 2025 at terms yet to be determined. The loan is guaranteed by the Government of Canada.	\$ 60,000	\$ 60,000
Less: forgivable portion recognized in income	(20,000)	(20,000)
	<b>\$ 40,000</b>	<b>\$ 40,000</b>

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**WHITE ROCK PLAYER'S CLUB**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED AUGUST 31, 2022**

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**7. SUBSEQUENT EVENTS**

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national and global economies.

The Organization is aware of changes in its operations as a result of the COVID-19 crisis, including the planned performances being cancelled or deferred at the beginning of the pandemic and, more recently, attendance being limited as a result of provincial health orders.

Revenue has declined as a result, management is uncertain of the long-term effects of these changes on its financial statements and believes that any disturbance may be temporary; however, there is uncertainty about the length and potential impact of the disturbance.

As a result, we are unable to estimate the potential impact on the Organization's operations as at the date of these financial statements.

**8. REMUNERATION TO DIRECTORS, EMPLOYEES AND CONTRACTORS**

In accordance with the Societies Act of British Columbia, a society is to disclose remuneration paid in excess of \$75,000 to employees and contractors. Additionally, societies must disclose any remuneration paid to directors. For the year ended August 31, 2022 the Organization has not compensated any employees or contractors for an amount in excess of \$75,000 and has not compensated any directors.

**White Rock  
Players' Club  
2022/2023**

**Opening Night Gala's**

**Cost per production ( 5 productions)**

<b>Cost</b>	<b>Type</b>
\$150.00	Flowers
\$300.00	Food
\$250.00	Wine
\$100.00	Decorations
\$150.00	Local Entertainment
\$50.00	Advertising
<b>\$1000.00</b>	<b>Total</b>
All totals include taxes	