

**RESORT MUNICIPALITY OF WHISTLER**  
**2024 FEE FOR SERVICE FUNDING APPLICATION**  
**ARTS WHISTLER**

## OVERVIEW

In accordance with **Council Policy A-39 – Fee for Service** the Resort Municipality of Whistler (**RMOW**) provides funding and/or value-in-kind (**VIK**) in the form of Fee for Service (**FFS**) to ensure important programs, services, and functions are delivered to the benefit of the resort community.

The **Whistler Arts Council** dba **Arts Whistler** is being considered for FFS funding during 2024.

This Application provides **Arts Whistler** with the opportunity to request FFS funding by indicating how FFS funds will help move the resort community towards Whistler's Vision of being *a place where our community thrives, nature is protected and guests are inspired*.

The FFS funds requested will be considered in the context of Whistler's Official Community Plan (**OCP**), and within the constraints of the municipal budget.

## OCP GOALS, OBJECTIVES, POLICIES

The intent of the FFS program is to contribute to achieving certain OCP Goals and Objectives consistent with OCP Policies;

- The OCP landing page is here: [Whistler's Vision and OCP | Resort Municipality of Whistler](#)
  - The option to download the OCP is below the photo at the top of the landing page.
- The OCP is 387 pages and 145 MB.
  - However, most initiatives will be guided by specific chapters and sub-chapters.

Your Application must explain how the requested FFS funds will provide services intrinsic to the resort community in a manner consistent with the OCP.

Therefore, at a minimum, please review the following chapters to be reminded of the relevance of your services within the context of the OCP:

- Chapter 2: *Community Vision and Characteristics*
- Chapter 3: *Reconciliation* narrative, goals, objectives, and policies.
- Chapter 6: *Economic Viability* narrative, goals, objectives, and policies.
- Chapter 8: *Health, Safety, and Community Well-being* narrative, goals, objectives, and policies.
- Chapter 9: *Learning, Culture, Recreation* narrative, goals, objectives, and policies.

## SUBMISSION AND DEADLINE

Please complete the form below, append documents requested in Section 4, and submit via e-mail to:

- Karen Elliott - RMOW General Manager of Community Engagement and Cultural Services; [Kelliott@whistler.ca](mailto:Kelliott@whistler.ca)
- Jill Wynott - Administrative Assistant, Community Engagement and Cultural Services; [jwynott@whistler.ca](mailto:jwynott@whistler.ca)

**The deadline for your Application is August 25, 2023 at 5:00 PM Pacific.**

If you have any questions regarding the Application, please contact Karen Elliott by e-mail.

## 1. NAME, MANDATE, COORDINATES:

|   |
|---|
| Legal Name of the Organization: Whistler Arts Council dba Arts Whistler |
| Mission   Mandate (one sentence): We make art happen                    |
| Number of Staff in the Organization: 12                                 |
| Society Registration Number: S0017322                                   |
| Mailing Address: 4335 Blackcomb Way, Whistler, BC. V8E 0X4              |
| Primary Contact Name: Maureen Douglas, Executive Director               |
| Primary Contact email: mdouglas@artswhistler.com                        |
| Primary Contact Phone: [REDACTED]                                       |

## 2. FFS AMOUNT REQUESTED IN THE CONTEXT OF YOUR ORGANIZATION'S OPERATING COSTS:

|                            | Annual Operating<br>Costs<br><i>(from 2024 Draft Budget)</i> | Fee for Service<br>FUNDING Requested |
|----------------------------|--|--------------------------------------|
| Admin Wages & Benefits     | \$597,662  | \$300,000                            |
| Program Wages & Benefits   | \$446,544  | \$223,000                            |
| Rent, Utilities            | \$29,000   | \$17,000                             |
| Equipment & Supplies       | \$93,500   | \$30,000                             |
| Advertising & Promotion    | \$37,000   | \$10,000                             |
| Capital Projects/Purchases | \$5,000  | \$0                                  |
| All Other Costs            | \$321,200  | \$165,000                            |
| <b>Total</b>               | <b>\$1,529,906.00</b>  | <b>\$800,000</b>                     |

|  |     |
|--|-----|
|  | 52% |
|--|-----|

## 3. PURPOSE | COST-BENEFIT RATIONALE | IMPLICATIONS | KEY PERFORMANCE INDICATORS

Please limit your responses to the word count indicated for each box below; the text boxes will expand.

**PURPOSE:** what services will be provided; how do those services align with the OCP? **Maximum 500 words.**

Arts Whistler (AW) operates the Maury Young Arts Centre including a 200+seat theatre, art gallery, gift shop and arts and culture visitor information services. **OCP objective 9.2 represents AW's primary mission and mandate.** We produce several events and series each year including:

- **The Arts Centre Gallery** – Exhibiting 7 -8 community-driven art shows per year that promote visual arts participation including the **Anonymous Art Show** and the **Teeny Tiny Show**, both of which elicit high levels of community participation. (OCP 6.5.1.1 to 6.5.1.3; 8.1.1.1 to 8.1.1.3; 8.1.2; 8.3 to 8.4; 8.11.1.10; 9.1.2.; 9.1.4; 9.1.5;)
- **Arts Whistler Live!** – 8-show live performance series bringing diverse professional touring performances to the community, bringing talent to residents so they don't need to travel to see professional entertainment. (OCP 6.5.1.1 to 6.5.1.3; 8.3 to 8.4)
- **Art on the Lake** – Two-day local art and music celebration on Alta Lake that celebrates local art community and Whistler's spectacular environment. (OCP 6.5.1.1 to 6.5.1.3; 8.1.1.1 to 8.1.1.3; 8.1.2; 8.3 to 8.4; 8.11.1.10)
- **"Test Kitchen"** program to test new programs that showcase and elevate local talent e.g. Laugh Out LIVE – local weekly comedy show (OCP 6.5.1.1 to 6.5.1.3; 8.1.1.1 to 8.1.1.3; 8.1.2; 8.3 to 8.4; 8.11.1.10)

- **Emhám: Indigenous Knowledge and Arts series** – a series of Indigenous performances, exhibitions, presentations and workshops showcasing Lil'wat, Squamish and other Indigenous presenters, that foster education, relationship-building and healing from colonial history. (OCP 3.2.1; 3.3.3.1; 6.5.1.1 to 6.5.1.3; 8.1.1.1 to 8.1.1.3; 8.1.2; 8.3 to 8.4; 8.11.1.10; 9.1.2.; 9.1.4; 9.1.5)
- **Arthentic gift shop** – featuring and selling artisan goods from Sea to Sky artists. Valued selling location for makers and creators. (OCP 8.1.1.1 to 8.1.1.3; 8.1.2; 8.3 to 8.4)
- **Discounted venue rentals for ACH community** – we offer a significantly discounted rate to local arts, culture, heritage clients and local not-for-profits (OCP 6.5.1.1 to 6.5.1.3; 8.3 to 8.4; 9.1.1)
- **The Peoples' Film** – community-selected film series. Demonstrates AW's nimble operating model and ability to respond to community need (initiated when Village 8 shut down). (OCP 6.5.1.1 to 6.5.1.3)
- **Art Whistler website** – providing cultural content, event listings and links to cultural activities in the Sea to Sky, not just promoting AW's programs. (OCP 8.1.1.1 to 8.1.1.3; 8.1.2; 8.3 to 8.4; 9.1.2.; 9.1.4; 9.1.5)
- **Arts-U** – professional development for artists from all disciplines (OCP 9.1.2.; 9.1.4; 9.1.5)
- **Music showcases and development programs** – Hear and Now; Band Boot Camp (OCP 8.3 to 8.4; 9.1.2.; 9.1.4; 9.1.5)
- **Whistler Children's Festival** – Whistler's only festival focused on kids' creative development (OCP 6.5.1.1 to 6.5.1.3; 8.1.1.1 to 8.1.1.3; 8.1.2; 8.3 to 8.4; 8.11.1.10 9.1.2.; 9.1.4; 9.1.5)
- **Artist workshop cooperatives** – working with local arts workshop providers to partner on space use in Maury Young Arts Centre, helping local arts teachers share knowledge and earn revenue (OCP 9.1.2.; 9.1.4; 9.1.5)
- **Village Animation** – contract programmer for RMOW and Gov of BC RMI initiative. Contributes to local artist revenues and helps connect new talent to AW programs (OCP 6.5.1.1 to 6.5.1.3; 8.1.1.1 to 8.1.1.3; 8.1.2; 8.3 to 8.4)
- **Socially relevant programs and partnerships** – E.g. partnering with RMOW to use art and artists to explore Whistler Scenarios with community. (OCP 8.1.1.1 to 8.1.1.3; 8.1.2; 8.3 to 8.4; 8.11.1.10)

#### Arts Whistler's mandate aligns with and helps deliver many of Whistler's OCP objectives:

##### Vision Characteristics

- **Culture:** AW creates a sense of place by offering authentic Whistler-based cultural experiences.
- **Vibrant:** AW events create vibrant experiences of place and people.
- **Quality of Life:** AW offerings positively contributes to quality of life for both residents and visitors
- **Inclusive:** AW provides accessible cultural experiences for people of all ages, ethnicities, identities and abilities.
- **Connected:** AW's connections are strong with Whistler's non-profit, business and resident communities. Our programs provide valuable opportunities for the community to connect with each other.
- **Resilient:** AW contributes to a diverse tourism-based economy by providing arts and culture options in a community that is significantly driven by outdoor recreation. We also provide weather-proof options for visitors.
- **Partnerships:** AW partners with many Whistler organizations to increase our reach and impact. We elevate Whistler's other NPOs and social services through A & C collaborations.
- **Experience:** AW offers year-round diverse, authentic experiences
- **Local:** AW helps ensure that local artists and performers thrive and can earn revenue from their craft. We provide the community with affordable and accessible arts and culture experiences

**OCP Objectives met by AW initiatives:**

**3.2.1 and 3.3.3.1:** AW programs provide opportunities to share the history and culture of the local First Nations and other Indigenous peoples of Canada through visual art, music, lectures, workshops, craft sharing, etc. Promotes education, relationship building.

**6.5.1.1 to 6.5.1.3:** AW's offerings provide product diversification for the Resort and shoulder-season programs to support economic vitality and tourism.

**8.1.1.1 to 8.1.1.3 and 8.1.2:** AW's programs support Whistler's character and sense of place, with unique, locally authentic art experiences in the natural environment.

**8.3 through 8.4:** AW's programs provide for and promote community connection, engagement and participation in a variety of community spaces, always working to ensure inclusion and diversity.

**8.11.1.10:** AW has programs that support mental health and wellbeing through the arts, responding to community needs and fostering community connection.

**9.1.2.1 | 9.1.4 | 9.1.5:** AW makes the arts a key part of lifelong learning with experiences including Indigenous arts and professional development for artists.

**9.2.1 to 9.2.3.3:** Support/promotes the ANH sector with AW website, social media, partnerships.

**COST-BENEFIT RATIONALE:** why is your organization uniquely positioned to deliver those services; what unique benefits are achieved through delivery of those services by your organization? **Maximum 250 words.**

AW has a highly skilled and experienced staff of producers, marketers, artists and organizers. We have a long history of delivering excellent events and programs while also supporting the overarching ANH goals of the resort community.

We provide leadership for the cultural sector and collaborate directly with the RMOW and key resort agencies as we work to achieve the vision and objectives in the community cultural plan. We often serve as an ad hoc "cultural secretariat" to the RMOW, offering a not-for-profit delivery model that is more affordable than the RMOW delivering these services directly.

Our programming, producing and technical knowledge is first rate and diverse, including new technologies such as video production. We lend that knowledge to other local and regional arts organizations to support them in their success. We are fully integrated into the resort community with exceptionally positive relationships with all resort stakeholders, the arts community, our members, local businesses, and the community at large.

Serving as the arts and culture delivery system for the RMOW, we provide an affordable way for the RMOW to bring cultural services to the community. **The Fee for Service cuts to our funding has put our ability to provide these services at risk.**

**In order to illustrate these challenges and provide a comprehensive rationale for AW's 2024 Fee for Service request we have provided a "Fee for Service Application Part II document" that is essential to this year's application. It immediately follows this application.**



**IMPLICATIONS:** if FFS funding was not available; how would your organization provide the services indicated above; what aspects of those services would be most significantly impacted? **Maximum 250 words.**

Arts Whistler's ability to operate the Maury Young Arts Centre and provide arts and culture offerings to the community have been put under tremendous financial and staffing strains due to recent Fee for Service funding cutbacks. A continued reduction in funding will result in the AW board and staff needing time to determine what level of staff and programming will need to be scaled back.

If we are not successful in our 2024 funding request, we cannot definitively outline all impacts to Arts Whistler and the community. However, without an increase in funding the following programming is at risk – Art on the Lake; Arthentic Gift Shop; The Gallery; Indigenous programming, MYAC operating hours, staff reductions and reduced venue rental access for the community. All non-revenue generating programs that AW offers would be cut, including free programs which currently provide arts and culture experiences to economically-challenged community members.

Should we need to further reduce staffing, the community would lose important cultural knowledge, community connections, partner relationships and ACH sector leadership. It also puts our ability to operate the Maury Young Arts Centre at significant risk.

**KEY PERFORMANCE INDICATORS:** if FFS funds are provided to your organization, what metrics will your organization track and report to highlight the outcomes or impacts of the FFS? **Maximum 250 words.**

- Community participation in AW programs
- Attendance at events
- Venue rental revenue
- Sponsorship
- Grant income
- Community perception of events (e.g. In the 2022 Pique Best of Whistler, Arts Whistler won the 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> place categories for favourite art event or exhibition.)
- Tourism Whistler visitor surveys
- WCF Vital Signs
- RMOW Community Life survey

#### Sample of Arts Whistler Programs Participation/Attendance

| PROGRAM   | 2022                          | 2023                          | NOTES  |
|---|-------------------------------|-------------------------------|--|
| Anonymous Art Show - participating artists                                | 186                           | 238                           | Participating artists range from beginner to professional. Is a catalyst for first time creators.    |
| Art on the Lake attendees   | 5,000                         | 3500                          | 2022 Day one= 3500 Day two = 1500 / 2023 Day one = 2000 Day two= 1500 (2023 cloudy, cooler weather)  |
| Teeny Tiny Show - participating artists                                   | 170                           | 150 tbd                       | Still taking submissions. Teeny Tiny gets many 1st time artist submissions and work from youth/kids. |
| Whistler Children's Festival - attendees                                  | Free 3500<br>Ticketed 1780    | Free 5000<br>Ticketed 957     | Reduced # of ticketed shows, added more free programming at request of RMOW/TW                       |
| Gallery exhibition openings/artist receptions                             | 400                           | 500                           | over 7-8 gallery shows/year  |
| Arts Whistler Live! Performance series in 200-seat MYAC theatre x 8 shows | 85% 1360 sold of 1600 tickets | 88% 1408 sold of 1600 tickets |  |
| Test Kitchen - Laugh Out Live weekly comedy show in 200-seat MYAC theatre | 100% 3200 tickets             | 100% 600 tickets              | 2022 weekly series sold out (16 shows)<br>2023 – 3-show run in April                                 |

4. **PLEASE APPEND:**

- 1) Current operating budget indicating all sources of revenue and expense.
- 2) Most recent Financial Statements.
- 3) Photos and narrative/captions that demonstrate the proposed services.
  - Please limit to a maximum of 8 photos + captions on a maximum of 2 pages.

5. **DOES YOUR ORGANIZATION HAVE ANY OUTSTANDING DEBTS TO THE RMOW?**       NO      

- If YES, please indicate the amount of the debt outstanding: \$

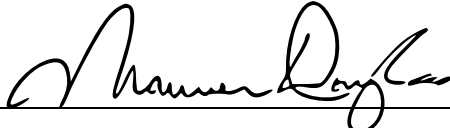
## APPLICATIONS WILL BE EVALUATED USING THE FOLLOWING WEIGHTING:

- 40% for the extent to which the proposed services are intrinsic to Whistler and consistent with the OCP.
- 20% for the extent to which the applicant is uniquely positioned to deliver the services.
- 20% for the implications if FFS funds were not provided.
- 10% for Key Performance Indicators.
- 10% for thoroughness, accuracy, clarity.

Please read the five GENERAL TERMS below and sign the Application only if you understand and accept the content of all five.

1. Any FFS funds provided will be used exclusively for the purpose(s) indicated in this Application.
2. This Application does not create a formal, legally binding relationship, and neither the Applicant nor the RMOW shall have the right to make any claims against the other with respect to this Application.
3. The RMOW will not take an active role in the operation of the applicant and will not accept responsibility for any liabilities resulting from the actions of the applicant.
4. These GENERAL TERMS are broadly applied to all FFS applicants and will be superseded by terms and conditions identified in a Service Agreement and/or a License to Occupy and/or an Operating Agreement between the RMOW and the applicant.
5. The RMOW may cancel or amend this Application process at any time without liability.

I agree to the terms above and confirm the statements made in this Application are true and complete.

Signature: 

Name: Maureen Douglas, Executive Director

Organization: **Whistler Arts Council dba Arts Whistler**

Arts Whistler Operating Budget 2023

**Arts Whistler 2023 Operating Budget**

|                                       | <b>Approved Budget<br/>2023</b> |
|---------------------------------------|---------------------------------|
| <b>Income</b>                         |                                 |
| 4006 Gallery Sales                    | 64,000.00                       |
| 4008 Gift Shop Sales                  | 30,000.00                       |
| 4020 Charitable Donations             | 57,000.00                       |
| 4023 Program Funds - RMOW             | 22,500.00                       |
| 4024 Fee for Service - RMOW           | 550,000.00                      |
| 4027 FFS - RMOW - FEA - VAP           | 175,000.00                      |
| 4030 Grants - BCAC                    | 56,760.00                       |
| 4033 Grants - Government of BC Other  | 27,000.00                       |
| 4034 Grants-Canadian Government       | 28,500.00                       |
| 4035 Foundations                      | 13,500.00                       |
| 4040 Sponsorships                     | 32,500.00                       |
| 4070 Membership Dues                  | 12,000.00                       |
| 4100 MYAC Commercial Rentals          | 55,000.00                       |
| 4107 MYAC ACH Rentals                 | 40,000.00                       |
| 4110 Equipment Rental                 | 8,000.00                        |
| 4120 Technical and FOH Labour         | 38,000.00                       |
| 4130 FOH Admin. Services              |                                 |
| 4135 Insurance Sales                  | 4,000.00                        |
| 4180 Catering Income                  |                                 |
| 4190 Alcohol Sales                    | 28,000.00                       |
| 4200 Concession Income                | 2,000.00                        |
| 4220 Vendor Fees                      |                                 |
| 4240 Tickets Income                   | 68,500.00                       |
| 4245 Merchandise Sales                | 9,500.00                        |
| 4250 Workshops                        | 1,000.00                        |
| 4280 Grants - BC Gaming               | 37,500.00                       |
| 4350 Miscellaneous Revenue            | 2,000.00                        |
| 4430 Interest Revenue                 | 500.00                          |
| 4440 Amortization of deferred capital |                                 |
| <b>Total Income</b>                   | <b>\$ 1,362,760.00</b>          |
| <b>Cost of Goods Sold</b>             |                                 |
| 5050 Cost of Alcohol Sold             | 10,000.00                       |
| 5071 Concession Supplies Expense      | 1,000.00                        |
| <b>Cost of Goods Sold</b>             |                                 |
| <b>Inventory Shrinkage</b>            |                                 |
| <b>Total Cost of Goods Sold</b>       | <b>\$ 11,000.00</b>             |
| <b>Gross Profit</b>                   | <b>\$ 1,351,760.00</b>          |

Arts Whistler Operating Budget 2023

|   |                      |
|---|----------------------|
|   |                      |
| <b>Expenses</b>                                       |                      |
| <b>5000 Programming expenses</b>                      |                      |
| 5020 Artist Fees                                      | 107,100.00           |
| 5030 Artist Hospitality                               | 5,250.00             |
| 5031 Artist Portion - Gallery and Gift Shop Art sales | 42,500.00            |
| 5038 School Awards and Student Bursaries              | 4,750.00             |
| 5060 Equipment Rental/Maintenance                     | 2,500.00             |
| 5072 Merchandise Costs                                | 8,500.00             |
| 5080 External Facility Expense                        |                      |
| 5085 Equipment Purchase                               | 2,500.00             |
| 5090 Event Hospitality                                | 8,000.00             |
| 5115 Production Costs                                 | 17,500.00            |
| 5123 Artist Travel/Accomm.                            | 17,750.00            |
| 5145 Technical Contractors                            | 10,000.00            |
| 5146 Labour/Ops Contractors                           | 12,500.00            |
| 5160 Workshop Supplies                                | 1,500.00             |
| 5901 Wages - Programming                              | 173,920.00           |
| <b>Total 5000 Programming expenses</b>                | <b>\$ 414,270.00</b> |
| <b>5100 Marketing expenses</b>                        |                      |
| 5010 Advertising & Promotion                          | 18,000.00            |
| 5011 Marketing production costs                       | 3,000.00             |
| 5012 Marketing Contractors                            | 2,500.00             |
| 5013 Website & Digital Tools                          | 7,000.00             |
| 5902 Wages - Marketing                                | 108,096.00           |
| <b>Total 5100 Marketing expenses</b>                  | <b>\$ 138,596.00</b> |
| <b>5200 Facility expenses</b>                         |                      |
| 5055 Facility Equipment Purchase                      | 1,500.00             |
| 5075 Credit Card Fees                                 | 12,000.00            |
| 5091 Third Party Hospitality                          |                      |
| 5092 Rental Packages and Discounts                    |                      |
| 5150 Volunteer Appreciation                           | 3,000.00             |
| 5501 Venue Operations Contractors                     | 8,000.00             |
| 5502 Building and Janitorial Supplies                 | 6,000.00             |
| 5503 Janitorial Labour                                | 45,000.00            |
| 5685 Miscellaneous Expense                            |                      |
| 5785 Repairs, Maintenance & Improvements              | 5,000.00             |
| 5800 Storage  | 4,500.00             |
| 5872 Utilities  | 11,500.00            |
| 5903 Wages - Operating                                | 245,814.00           |
| <b>Total 5200 Facility expenses</b>                   | <b>\$ 342,314.00</b> |
|   |                      |

Arts Whistler Operating Budget 2023

|   |                        |
|---|------------------------|
| <b>5300 Administration expenses</b>       |                        |
| 5360 Accounting & Legal                   | 6,000.00               |
| 5470 GST Expense                          | 9,000.00               |
| 5500 Bank Charges & Interest              | 600.00                 |
| 5504 Computer Software/Subscriptions      | 13,000.00              |
| 5505 Computer Equipment                   |                        |
| 5506 Computer Support                     | 15,000.00              |
| 5515 Consulting Fees                      | 157,500.00             |
| 5600 Insurance                            | 11,000.00              |
| 5650 Licenses, Fees, Dues                 | 5,000.00               |
| 5670 Meeting & Conference Expenses        | 1,000.00               |
| 5690 Office Operations                    | 7,000.00               |
| 5775 Professional Development             | 2,000.00               |
| 5860 Staff Travel/Accommodation           | 700.00                 |
| 5900 Wages - Admin                        | 144,186.00             |
| 5945 Staff Appreciation                   | 4,250.00               |
| <b>Total 5300 Administration expenses</b> | <b>\$ 376,236.00</b>   |
| <b>Payroll Expenses</b>                   |                        |
| Company Contributions                     |                        |
| Health Insurance                          | 22,719.60              |
| Taxable Benefits (non-cash)               |                        |
| <b>Total Company Contributions</b>        | <b>\$ 22,719.60</b>    |
| <b>Taxes</b>                              |                        |
| British Columbia WSIB                     | 4,309.20               |
| Federal Taxes                             | 53,157.60              |
| <b>Total Taxes</b>                        | <b>\$ 57,466.80</b>    |
| <b>Total Payroll Expenses</b>             | <b>\$ 80,186.40</b>    |
| <b>Reimbursements</b>                     |                        |
| <b>Total Expenses</b>                     | <b>\$ 1,351,602.40</b> |
| <b>Net Operating Income</b>               | <b>\$ 157.60</b>       |
| <b>Other Expenses</b>                     |                        |
| 5390 Amortization                         |                        |
| 5420 Realized Exchange Gain/Loss          |                        |
| 5962 Contingency                          |                        |
| <b>Total Other Expenses</b>               | <b>\$ 0.00</b>         |
| <b>Net Other Income</b>                   | <b>\$ 0.00</b>         |
| <b>Net Income</b>                         | <b>\$ 157.60</b>       |

**Whistler Arts Council (Arts Whistler)**

**Financial Statements**

**For the year ended December 31, 2022**

**(Unaudited)**



**WEIR AND COMPANY**  
CHARTERED PROFESSIONAL ACCOUNTANTS LLP

**INDEPENDENT PRACTITIONERS' REVIEW ENGAGEMENT REPORT**

To the Directors of Whistler Arts Council (Arts Whistler):

We have reviewed the accompanying financial statements of Whistler Arts Council (Arts Whistler) that comprise the statement of financial position as at December 31, 2022, and the statements of net operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

*Directors' 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, 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.

*Practitioners' 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.

*Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the accompanying financial statements do not present fairly, in all material respects, the financial position of Whistler Arts Council (Arts Whistler) as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

  
Chartered Professional Accountants LLP  
April 28, 2023

A Partnership of Incorporated Chartered Professional Accountants

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North Vancouver, BC V7M 2H7 Telephone 604.986.9440 Fax 604.986.9442  
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Port Coquitlam, BC V3B 3N6 Telephone 604.944.9840 Fax 604.944.9820  
poco@weirllp.com

# Whistler Arts Council (Arts Whistler)

## Statement of Operations For the year ended December 31, 2022 (Unaudited)

|   | 2022               | 2021             |
|---|--------------------|------------------|
| <b>REVENUE</b>  |                    |                  |
| Fee for Service Operating Funds                         | \$ 520,000         | \$ 500,000       |
| Festival and Events Animation Programming               | 189,939            | -                |
| Productions and other earned revenues                   | 234,472            | 97,176           |
| Grants and Endowment Fund (Note 10)                     | 241,920            | 235,227          |
| Donations and sponsors                                  | 71,050             | 43,233           |
| Rentals (Net) (Note 11)                                 | 49,065             | 26,443           |
| Interest  | 4,976              | 3,941            |
|   | <u>1,311,422</u>   | <u>906,020</u>   |
| <b>DIRECT EXPENSES</b>                                  |                    |                  |
| Advertising and promotion                               | 40,680             | 31,291           |
| Art awards, grants and bursaries                        | 2,400              | 2,025            |
| Art sales - artist portion                              | 29,106             | 25,228           |
| Artist fees and expenses                                | 188,588            | 54,083           |
| Building janitorial supplies                            | 59,345             | 44,109           |
| Facility rentals  | -                  | 1,553            |
| Production expenses                                     | 86,801             | 53,607           |
| Volunteer and meeting expenses                          | 1,022              | 636              |
|   | <u>407,942</u>     | <u>212,532</u>   |
| <b>EXCESS OF REVENUE OVER DIRECT EXPENSES</b>           | <u>903,480</u>     | <u>693,488</u>   |
| <b>ADMINISTRATION EXPENSES</b>                          |                    |                  |
| Accounting and legal                                    | 5,650              | 5,650            |
| Amortization  | 28,654             | 27,536           |
| Bank charges  | 626                | 557              |
| Conferences   | 4,195              | 606              |
| Consulting fees   | 1,942              | 8,300            |
| Contract fees   | 25,605             | 68,545           |
| Exchange (gain) loss                                    | (153)              | 146              |
| GST non recoverable                                     | 7,482              | 3,977            |
| Insurance   | 14,301             | 10,202           |
| Licenses, fees and dues                                 | 6,054              | 3,273            |
| Office and miscellaneous                                | 64,184             | 40,931           |
| Telephone and utilities                                 | 12,147             | 11,639           |
| Travel  | 1,435              | 452              |
| Wages and benefits                                      | 878,996            | 733,265          |
|   | <u>1,051,118</u>   | <u>915,079</u>   |
| Deficiency of revenues over expenses before other items | (147,638)          | (221,591)        |
| <b>OTHER ITEMS</b>                                      |                    |                  |
| Forgivable portion of CEBA loan (Notes 8 and 12)        | -                  | 10,000           |
| Government subsidy - CEWS (Note 12)                     | -                  | 235,709          |
| Government subsidy - THRP (Note 12)                     | 48,070             | -                |
| <b>(DEFICIENCY) EXCESS OF REVENUES OVER EXPENSES</b>    | <u>\$ (99,568)</u> | <u>\$ 24,118</u> |

The accompanying notes are an integral part of these financial statements



# Whistler Arts Council (Arts Whistler)

## Statement of Cash Flows

For the year ended December 31, 2022

(Unaudited)

|  | 2022        | 2021       |
|--|-------------|------------|
| <b>CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES</b> |             |            |
| (Deficiency) Excess of revenues over expenses          | \$ (99,568) | \$ 24,118  |
| Item not involving cash:                               |             |            |
| Amortization   | 28,654      | 27,536     |
|  | (70,914)    | 51,654     |
| <br>Changes in non-cash working capital items:         |             |            |
| Accounts receivable                                    | 13,305      | 61,341     |
| GST receivable   | 41,672      | (38,125)   |
| Inventory  | (1,352)     | (553)      |
| Prepaid expenses                                       | 2,332       | (5,786)    |
| Accounts payable and accrued liabilities               | (839)       | (40,360)   |
| Deferred revenue                                       | (81,502)    | (67,787)   |
| Deferred capital contributions                         | 28,769      | (12,058)   |
| Wages payable  | 10,411      | 13,087     |
|  | (58,118)    | (38,587)   |
| <b>INVESTING ACTIVITIES</b>                            |             |            |
| Redemption (Purchase) of investments                   | 37,056      | (141,952)  |
| Redemption (Purchase) of tangible capital assets       | (41,885)    | (8,098)    |
| Net funds received in Facility Reserve Fund - Red Roof | (300)       | (935)      |
|  | (5,129)     | (150,985)  |
| <b>FINANCING ACTIVITY</b>                              |             |            |
| CEBA loan  | -           | 20,000     |
| <b>(DECREASE) INCREASE IN CASH DURING THE YEAR</b>     | (63,247)    | (169,572)  |
| <b>Cash, beginning of year</b>                         | 176,694     | 346,266    |
| <b>CASH, end of year</b>                               | \$ 113,447  | \$ 176,694 |

The accompanying notes are an integral part of these financial statements

## Whistler Arts Council (Arts Whistler)

Notes to the Financial Statements  
For the year ended December 31, 2022  
(Unaudited)

### 2. REMUNERATION OF DIRECTORS, EMPLOYEES AND CONTRACTORS

The Societies Act (BC) requires that the AW disclose the total remuneration paid to the Directors, for either being a director or for acting in another capacity, as well as the total number of employees or contractors with annual remuneration equal to or greater than \$75,000 and the aggregate remuneration of those employees/contractors.

During the year ended December 31, 2022, there was \$ Nil (2021 - \$Nil) paid to directors of AW for acting in another capacity other than director. In 2022, the Executive Director was paid \$109,591 as an employee (2021 - \$114,657). There were no contractors whose fees exceeded \$75,000 in 2022 or 2021.

### 3. INVESTMENTS

Investments consist of four term deposits. Out of four, one matures on May 30, 2025 and bears interest annually at 0.90%, one matures on June 2, 2023 and bears interest annually at 2.75%, one matures on April 27, 2023 and bears interest annually at 2.50%, and the other remaining one matures on June 15, 2023 and bears interest annually at 2.75%. All have automatic rollover.

### 4. TANGIBLE CAPITAL ASSETS

|                         | Cost              | Accumulated<br>Amortization | 2022<br>Net       | 2021<br>Net      |
|-------------------------|-------------------|-----------------------------|-------------------|------------------|
| Building                | \$ 68,000         | \$ 47,600                   | \$ 20,400         | \$ 23,120        |
| Computer hardware       | 81,357            | 62,598                      | 18,759            | 18,280           |
| Furniture and equipment | 244,575           | 176,689                     | 67,886            | 52,414           |
|                         | <u>\$ 393,932</u> | <u>\$ 286,887</u>           | <u>\$ 107,045</u> | <u>\$ 93,814</u> |

### 5. DEFERRED REVENUE

This balance represents funds received from granting agencies for programs planned for the 2022 fiscal year and the balance consists of the following:

|                               | 2022             |
|-------------------------------|------------------|
| British Columbia Gaming Grant | 37,500           |
| Deferred donations            | 6,314            |
|                               | <u>\$ 43,814</u> |

## Whistler Arts Council (Arts Whistler)

Notes to the Financial Statements  
For the year ended December 31, 2022  
(Unaudited)

### 9. COMMITMENT

AW entered into a use agreement with the Resort Municipality of Whistler (RMOW) to ensure the Society has ongoing rights of access and use of the Maury Young Arts Centre. The terms of the agreement expires on May 31, 2023. AW and the RMOW have been using one-year term agreements throughout the COVID-19 pandemic. They will return to the use of a five-year agreement in 2023.

### 10. GRANTS AND ENDOWMENT FUND

Grants received from funding agencies are recognized as revenue in the fiscal year for which the funds were intended and used, rather than the dates received. The granting agencies and funds recognized are as follows:

|                                    | 2022              | 2021              |
|------------------------------------|-------------------|-------------------|
| British Columbia Arts Council      | \$ 144,000        | \$ 83,000         |
| British Columbia Gaming Commission | 37,500            | 39,000            |
| British Columbia Touring Council   | 15,762            | 3,200             |
| Canadian Heritage                  | 12,400            | 12,800            |
| WCF Endowment Fund Dividend        | 11,270            | 13,669            |
| WCF Community Grant                | 3,500             | -                 |
| Canada Summer Jobs                 | 3,756             | -                 |
| Creative Catalyst                  | -                 | 65,000            |
| Music BC Industry Association      | -                 | 4,000             |
| Hamber Foundation                  | 2,500             | -                 |
| Resort Municipality of Whistler    | -                 | 2,500             |
| Whistler Blackcomb Foundation      | 11,232            | 12,058            |
|                                    | <u>\$ 241,920</u> | <u>\$ 235,227</u> |

### 11. RENTALS

Rental revenue is presented net of related discounts.

|              | 2022             | 2021             |
|--------------|------------------|------------------|
| Room Rentals | <u>\$ 49,065</u> | <u>\$ 26,443</u> |

## **Whistler Arts Council (Arts Whistler)**

Notes to the Financial Statements  
For the year ended December 31, 2022  
(Unaudited)

### **16. FINANCIAL INSTRUMENTS (CONTINUED)**

AW has a risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The principal risks assumed by AW are as follows.

#### ***Credit risk***

Credit risk is the risk that AW will incur a loss through uncollectible accounts receivable. AW maintains a policy of credit review for all of its members and establishes an allowance for doubtful accounts when the amounts are not collectible. AW is not exposed to any significant credit risk.

#### ***Market risk***

Market risk is the risk that the value of an investment will fluctuate as a result of changes in market prices, whether these changes are caused by factors specific to the individual investment, or factors affecting all securities traded in the market. AW is not exposed to any significant market risk.

#### ***Liquidity risk***

Liquidity risk is the risk that AW will not be able to meet its obligations as they fall due. AW maintains adequate levels of working capital to ensure all its obligations can be met when they fall due. AW is not exposed to any significant liquidity risk.

### **17. COMPARATIVES**

Certain of the prior year's figures, presented for comparative purposes, have been restated to confirm to the current year's presentation.

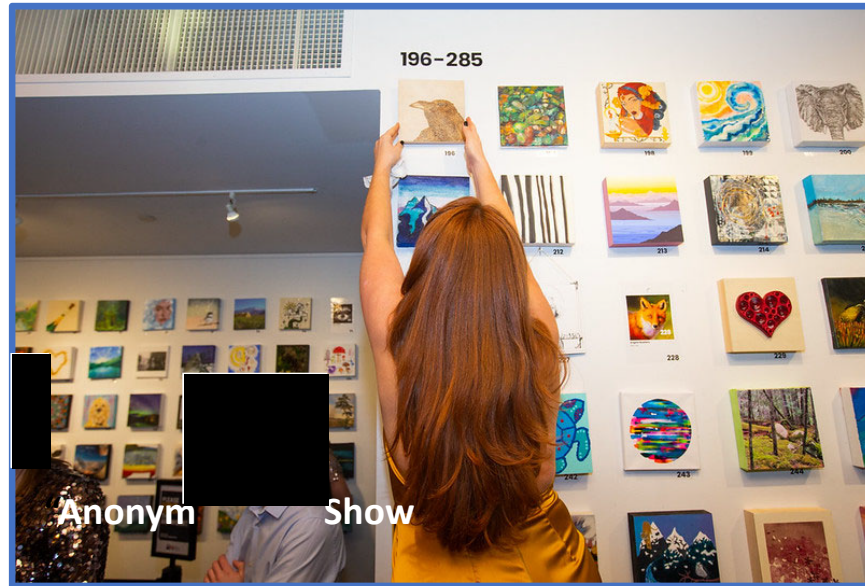
### **18. SUBSEQUENT EVENT**

#### **Coronavirus ("COVID-19 ")**

The impacts of the COVID-19 pandemic have been experienced by AW since the start in March 2020. From early 2020 through the end of 2022, there were several months when AW could not operate or had to reduce the operating capacity of the Maury Young Arts Centre for arts programs and venue rentals.

During 2022, AW worked on building back staffing levels to pre-COVID levels and focused on increasing programming and revenues. The changing COVID conditions and health orders, combined with wage subsidies ending earlier in 2022 than first announced by the Government of Canada, and a significant economic downturn put limitations on AW's ability to earn revenue. Areas such as venue rental revenues did not see an increase until Q4. The combination of all these factors resulted in a deficit for 2022.

**Test Kitchen” project  
Laugh Out Live!**



**Anonym Show**

**“Arts Whistler Live!  
with Five Alarm Funk**



**“We Are Aware” photo exhibition in  
partnership with AWARE**



