

# DOUGLAS PARK COMMUNITY ASSOCIATION

Annual Report

2023-2024



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### **Acknowledging the Land**

**Douglas Park Community Centre is located on the unceded ancestral territories of the xʷməθkwə́əm (Musqueam), Skwxwú7mesh (Squamish), and Səlílwətaʔ (Tseil-Waututh) Peoples. We wish to share our gratitude to be able to live and play on these lands as a community and deepen our respect and our responsibility for one another, the land and for the culture of this place.**



## Table of Contents

Board of Directors	2
Community Centre Staff	3
AGM Agenda	4
2022-2023 AGM Minutes	5
President's Report	9
Financial Statements	11
Community Recreation Supervisor Report	26
Programmers Report	27
Community Youth Worker Report	29
Licensed Child Care Report	30
QE Tennis President's Report	32



## Board of Directors 2023-2024

### Executive Directors

<b>President</b>	Christine Coleman
<b>Vice President</b>	Katie Lee McConnell
<b>Secretary</b>	Leanne Wood
<b>Treasurer</b>	Andrew Slack

### Directors

Amanda Magee	Melissa McKinnon	Ronita Nath	Adele Weeks
Farrell Dullaghan	Manuel Farrales	Tina Balys	Joanna Habdank
Jane Burgess	Alan Cheuk	Janet Eviston	John McIntyre
Kieran McConnell	Alex Jameson		

### Honorary Contributors

Neale Adams	Lorne Cullen	George Wainborn	Gord Lindal
Marty Barber	Ray Dagg	Ethel Gordon	Ken McFaul
Vickie Warren (Lewis)	Les Dando	Sylvia Halloway	Linda Miller
Russell Black	Alan Davies	Elsie Herman	Gord Plottel
Jean Brevner	Jackie Eccles	Connie Hubbs	Nancy Reynolds
Ethel Clement	Alice Edge	Linda Hull	Anne Tickle
Bernice Craig	Hugh Evans	Mary Simmonda	Ron Way
Joyce Saben	Jean Scribner	Jim Bennett	Henry Lew
Alex Geysendorpher	Joe Warren	Mrs. G. Levy	Peggy Lewis
Mary-Anne Fowler	Andy Hinds	Abbe Chivers	



## Community Centre Staff 2023-2024

<b>Community Recreation Supervisor:</b>	Jody Gunderson	
<b>Recreation Programmers II:</b>	Garrett Wong	
<b>Recreation Programmer I:</b>	Dominic Ponce	
<b>Community Youth Workers:</b>	Suzy Parker	Stratos Charalambides
<b>Program Assistant II:</b>	Kathryn Lum	
<b>Child Care Coordinator:</b>	Rosie Laforges	
<b>Recreation Facility Clerk:</b>	Angela Lamb	Sandra Alviar
<b>Office Support Clerk II:</b>	Donna Leisen	
<b>Cashier Receptionists:</b>	Christine Iannetta Alessandra White	
<b>Program Assistants:</b>	Caroline Marter Samantha Craig Cindy Williams Cindy Villanueva	Aqeela Aslam Lawrence Luong Hai Ngo Christopher Loo-Childs
<b>Building Service Worker:</b>	Kerwin Flores	
<b>Licensed Preschool Staff:</b>	Kaila Olichny Jillian Hunt Maryam Baghaeyan	Christine Moore Jessica Kwan
<b>School Age Care Staff:</b>	Petar Mihajlovic Daisy Goggs Darren Baptiste Miry Yang Nuria Iazquez Em Lee Cynthia Lightbody Jessica Wang	Thalia Malcolm Sarah Burns Duncan Smith Emily Jamelarin Nicola Lee Kathryn Lum Kimberly Samson



## **AGM Agenda 2023- 2024**

**Tuesday, November 19, 2024**

1. Call to Order
2. Land Acknowledgement
3. Approval of Agenda
4. Approval of November 2023 AGM Minutes
5. Auditor's Report and Appointment of Auditors for 2024/25
  - Pamela Felix of Tompkins Wozny LLP
6. Vancouver Park Board Commissioner
7. Vancouver Park Board Manager of Recreation Services
8. President's Report - Christine Coleman
9. Community Recreation Supervisor Report - Jody Gunderson
10. Miscellaneous Business
11. Election of Directors
12. Swearing in of Directors - Vancouver Park Board Commissioner
13. Adjournment



# **DPCA AGM Meeting Minutes**

**2022-2023**

**Tuesday, November 21, 2023**

**Present:** Christine Coleman, Katie Lee McConnell, Adele Weeks, Ronita Nath, Alan Cheuk, John McIntyre, Farrell Dullaghan, Alex Jameson, Leanne Wood, Tina Balys, Keiran McConnell.

**Staff:** Jody Gunderson

**Guests:** Pamela Felix

**Minutes:** Tijana Zvijerac

**Time:** 7:00 pm

**1. Welcome and Call to Order: Christine Coleman, President**

- Christine welcomed everyone to the 2023 Douglas Park Community Association Annual General Meeting and called the meeting to order and declared that sufficient number of members were present to constitute a quorum.
- Christine introduced the current directors: Katie Lee McConnell, Adele Weeks, Ronita Nath, Alan Cheuk, Andrew Slack, Melissa McKinnon, Amanda Magee, Farrell Dullaghan, Keiran McConnell, Leanne Wood, Manuel Farrales, Tina Balys, Jane Burgess, Christine Coleman, Joanna Habdank, Janet Eviston, Alex Jameson and John McIntyre.

**2. Approval of Agenda**

**BE IT RESOLVED THAT** the 2023 AGM Agenda be approved.

**MOVED** by Katie McConnell

**SECONDED** by Adele Weeks

**CARRIED**

**3. Approval of November 22, 2022 AGM Minutes**



**BE IT RESOLVED THAT** 2022 DPCA AGM meeting minutes be approved.

**MOVED** by Farrell Dullaghan

**SECONDED** by Ronita Nath

**CARRIED**

**Auditor's Report: Pamela Felix**

- The financial statements for the fiscal year ending August 31, 2023, were presented at the AGM by Pamela Felix, who provided a summary and explanation on the various figures.
- The Auditor's report is included on Page 12 of the 2022-23 Annual Report.

**BE IT RESOLVED THAT** Tompkins Wozny LLP be appointed as the auditors for the Douglas Park Community Association 2023/2024 fiscal year.

**MOVED** by Tina Balys

**SECONDED** by John McIntyre

**CARRIED**

**4. Vancouver Park Board Commissioner**

- Vancouver Park Board Commissioner, Angela Haer was unable to attend the AGM.

**5. Vancouver Park Board Manager of Recreation Services**

- Susan Mele, Park Board Manager of Recreation Services, was unable to attend the AGM.

**6. President's Report: Christine Coleman**

- Christine was grateful to report another successful and productive year at Douglas Park Community Centre. She highlighted the progress Douglas Park Community Association made towards the facility and park expansion goals with the completion of our Needs Assessment; engaging the surrounding Douglas Park Community and what improvements are needed at the community centre.
- Christine thanked and stressed the significant volunteer effort of the DPCA Executive Committee and Board of Directors. Tasks such as community surveys, financial reporting, park events, and monthly meetings required a great commitment of our team for the centres ability to run our programming smoothly.
- Christine acknowledged Jody Gunderson's outstanding operational efforts for the 2022-23 fiscal year. Jody's managerial strength lies in her abilities to maintain smooth operations and programing at the centre. The challenges she had to face this year were





handled with professionalism, innovation, and commitment. Jody continues to execute and pivot successfully, and we thank her for the tireless efforts this requires.

- The President's Report is presented on Page 10 of the 2022-2023 Annual Report.

#### **7. Community Recreation Supervisor's Report: Jody Gunderson**

- Jody thanked the DPCA Board for their consistent and on-going support. She is appreciative of being able to work with such a committed and active board of directors and association members who identify with the community and all of its needs.
- Jody thanked all the staff at Douglas Park Community Centre for their continued work ethic, patience and support while presented with challenging variables that affected our programming. She was very thankful for the centre's staff and their ability to expand outside their roles to ensure that despite the challenges, programming was provided to the surrounding Douglas Park Community with success.
- Jody confirmed her commitment to oversee the centre's operation to the best of her abilities and has been successful proceeding past budgeting forecast goals set each year. Her priority is to ensure all levels of programming are met and the requests of the community is fulfilled.
- The Community Recreation Supervisor's Report is included on page 29 of the 2022-2023 Annual Report.

#### **Miscellaneous Business**

- No miscellaneous business.

#### **Election of Directors**

- The board consists of a maximum of 20 directors elected at the AGM of the DPCA, each director can serve for a 2-year term.
- The following directors have completed their two-year terms or vacancies in office or have joined the board to fill a vacancy this past year and are eligible for re-election: John McIntyre, Keiran McConnell, Katie McConnell, Ronita Nath, Alan Cheuck, Jane Burgess, Adele Weeks, Melissa McKinnon, Farrell Dullaghan, Amanda Magee, Christine Coleman.
- Everyone will be voted in as a slate, first to have a motion to have everyone voted in on a slate tonight then have a vote to approve the slate.

**BE IT RESOLVED THAT** Douglas Park Community Association motion to vote for the Board of Directors as a slate

**MOVED** by Tina Balys

**SECONDED** by Kieran McConnell

**CARRIED**



**BE IT RESOLVED THAT** the following people be elected as Directors of Douglas Park Community Association: Christine Coleman, Ronita Nath, Alan Cheuk, Farrell Dullaghan, Jane Burgess, Keiran McConnell, Katie McConnell, Melissa McKinnon, John McIntyre, Amanda Magee, Adele Weeks.

**MOVED** by Farrell Dullaghan

**SECONDED** by Adele Weeks

**CARRIED**

#### 10. Adjournment

**BE IT RESOLVED THAT** Douglas Park Community Association motion to adjourn AGM at 7:42pm

**MOVED** by Tina Balys

**SECONDED** by Katie McConnell

**CARRIED**



## President's Report 2023-2024

Warm greetings from your friendly Douglas Park Community Association!

Douglas Park Community Association is grateful to operate on the unceded, ancestral territories of the Musqueam, Squamish and Tsleil Waututh Nations.

### **Vancouver City Council Motion to Dissolve Park Board**

The Douglas Park Community Centre is operated jointly by the Vancouver Park Board and the Douglas Park Community Association. In December of 2023, Vancouver city council approved a motion asking the provincial government to dissolve the Park Board and shift its responsibilities to the council.

It's important at this time to highlight the vital role the DPCA plays in our community. DPCA consists of up to 20 dedicated volunteer directors who work tirelessly to ensure the provision of affordable and quality facilities and programming tailored to meet the diverse needs of our community members. Their efforts not only encourage community use but also foster participation, making the Douglas Park Community Centre a cornerstone of our neighborhood. To that end, the board completed a new three year strategic plan described below which includes those needs identified by the community in our 2022 Needs Assessment and continues to monitor the City Council's motion.

### **New 3 Year Strategic Plan**

The board engaged in a multiple session strategic planning process over the course of the last year to identify priorities for how to best continue DPCA's work and carry out the following vision and mission of DPCA:

DPCA Vision: A hub where all our diverse community members are physically active and socially engaged at Douglas Park and its satellite centres.

DPCA Mission: To provide quality facilities and programming to meet the diverse needs of the Douglas Park community.

The process included a SWOT (strengths, weaknesses, opportunities and threats) analysis as well as an employee survey. Thank you to our Park Board and DPCA employees for their insightful comments and suggestions. The final plan contains three strategic goals:

1. Improve our inclusiveness;
2. Plan for a vibrant, healthy community centre; and
3. Enhance DPCC as a third space.

### **Conversion of Wading Pool to Spray Park**

The board has been diligently advocating for the conversion of our wading pool into a spray park as supported by community members on the summer 2022 DPCA Needs Assessment. The board received



notice from the Park Board in spring 2024 that “Staff have committed to the Douglas Park CCA that the Douglas Park spray park will be considered as the next priority after the delivery of current projects...

planning and scoping to begin in 2026.” We are absolutely elated. We are continuing to save accordingly and are engaging with Park Board to ensure the project moves forward.

### **Douglas Park – Places that Matter – Vancouver Heritage Foundation Plaque**

Douglas Park was nominated by two community members to receive a plaque from the Vancouver Heritage Foundation under the Places That Matter (PTM) program. The program was created in 2011 to celebrate Vancouver’s 125th anniversary as an incorporated city. PTM has helped recognize over 100 community-nominated sites, covering some of the people, places and events that tell the stories of Vancouver’s history. Douglas Park’s plaque contains a QR code linking to a webpage dedicated to Douglas Park and exhibiting the plaque text, historic research, oral histories, contemporary and historic photos. Thank you to the Vancouver Heritage Foundation and our thoughtful community members as well as to Park Board Commissioner Scott Jensen, Deborah Sparrow, and Mayor Ken Sim for attending the plaque presentation at our community day in June.

### **Ongoing Achievements**

Staff and volunteers continue with their excellent work and collaboration. Some of their particular achievements include the following:

- The Treasurer and Finance Committee carefully monitored DPCA finances to ensure our continued financial ‘good health’;
- The HR Committee approved a new wage scale for DPCA employees;
- Our accounting heroes at Trout Lake Group continued to improve our bookkeeping;
- Our administrative assistant Tijana kept us organized and on track;
- Our Community Recreation Supervisor, Jody Gunderson, seamlessly oversaw the integration of DPCA’s many parts into an operating whole and enabled DPCA to reach a record program operations revenue of \$1.97 million this year;
- The Board met monthly in person while DPCA committees continued to meet monthly via zoom.

### **Thank You**

We would like to acknowledge the Park Board, our partner in operating the Douglas Park Community Centre, and thank them for once again financing the summer playground programming which included the wading pool.

On behalf of the board, I would like to say thank you to our DPCA and Park Board staff as well as to our contractors at Douglas Park. Finally, thank you to my fellow DPCA board members.

Respectfully submitted,

**Christine Coleman**

**President**

**Douglas Park Community Association**

**FINANCIAL STATEMENTS**

**THE DOUGLAS PARK  
COMMUNITY ASSOCIATION**

**August 31, 2024**



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# INDEPENDENT AUDITOR'S REPORT

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To the Members of  
**The Douglas Park Community Association**

## ***Qualified Opinion***

We have audited the financial statements of The Douglas Park Community Association (the Association), which comprise the statement of financial position as at August 31, 2024, and the statements of changes in net assets, operations and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

## ***Basis for Qualified Opinion***

In common with many not-for-profit organizations, the Association derives revenue from donations, special events and fundraising included in program revenue, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Association. Therefore, we were not able to determine whether any adjustments might be necessary to donations, special events revenue and fundraising included in program revenue, revenue over expenses, and cash flows for the years ended August 31, 2024 and 2023, current assets as at August 31, 2024 and 2023, and net assets as at September 1 and August 31 for both the 2024 and 2023 years.

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

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

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

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

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

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.

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## INDEPENDENT AUDITOR'S REPORT

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Report on Other Legal and Regulatory Requirements**

As required by the British Columbia Societies Act, we report that the accounting principles used in these financial statements have been applied on a basis consistent with that of the preceding year.

*Tompkins Wozny LLP*

Vancouver, Canada  
November 12, 2024

Chartered Professional Accountants



## STATEMENT OF FINANCIAL POSITION

As at August 31

	2024	2023
	\$	\$
<b>ASSETS</b>		
<b>Current</b>		
Cash	404,399	554,665
Short-term investments, at cost [note 4(i)]	298,351	779,185
Accounts receivable [note 5]	136,117	91,416
Prepaid expenses	9,275	7,309
<b>Total current assets</b>	<b>848,142</b>	<b>1,432,575</b>
Cash and investments - restricted for endowment purposes [note 6]	5,000	5,000
Long-term investments, at cost [note 4(ii)]	917,000	101,033
Capital assets [note 7]	36,894	39,848
Intangible assets [note 8]	446	891
	<b>1,807,482</b>	<b>1,579,347</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities</b>		
Accounts payable and accruals [note 9]	215,762	218,168
Deferred revenue	171,366	159,264
Canada Emergency Business Account loan	—	40,000
<b>Total liabilities</b>	<b>387,128</b>	<b>417,432</b>
<b>Net assets</b>		
Invested in capital and intangible assets [note 3]	37,340	40,739
Internally restricted [note 10]	528,807	528,807
Restricted for endowment purposes [note 6]	5,000	5,000
Unrestricted	849,207	587,369
<b>Total net assets</b>	<b>1,420,354</b>	<b>1,161,915</b>
	<b>1,807,482</b>	<b>1,579,347</b>

Commitment [note 14]

Subsequent event [note 16]

See accompanying notes to the financial statements

On behalf of the Board:

Andrew Slack

Director

Christine Coleman

Director



## STATEMENT OF CHANGES IN NET ASSETS

Year ended August 31

	Invested in Capital and Intangible Assets \$	Internally Restricted \$	Restricted for Endowment Purposes \$	Un- restricted \$	Total \$
	[Note 3]	[Note 10]	[Note 6]		
<b>2024</b>					
<b>Balance, beginning of year</b>	<b>40,739</b>	<b>528,807</b>	<b>5,000</b>	<b>587,369</b>	<b>1,161,915</b>
Revenue over (under) expenses for the year	(12,659)	—	—	271,098	258,439
Investments in capital and intangible assets	9,260	—	—	(9,260)	—
<b>Balance, end of year</b>	<b>37,340</b>	<b>528,807</b>	<b>5,000</b>	<b>849,207</b>	<b>1,420,354</b>
<b>2023</b>					
<b>Balance, beginning of year</b>	25,937	528,807	5,000	457,492	1,017,236
Revenue over (under) expenses for the year	(10,309)	—	—	154,988	144,679
Investments in capital assets intangible assets	25,111	—	—	(25,111)	—
<b>Balance, end of year</b>	<b>40,739</b>	<b>528,807</b>	<b>5,000</b>	<b>587,369</b>	<b>1,161,915</b>

See accompanying notes to the financial statements

## STATEMENT OF OPERATIONS

Year ended August 31

	2024	2023
	\$	\$
<b>REVENUE</b>		
Program operations <i>[schedule 1] [note 12]</i>	1,976,439	1,868,708
Interest	50,642	31,335
Vending and other	358	484
Donations	154	189
	<b>2,027,593</b>	<b>1,900,716</b>
<b>EXPENSES</b>		
Program operations <i>[schedule 1]</i>	1,468,811	1,456,063
Staffing - office <i>[note 15]</i>	140,603	144,779
Bank, credit card and online charges	30,190	32,663
Operation fee <i>[note 14]</i>	28,645	17,421
Accounting	25,592	23,256
Administration	17,971	16,431
Subscription fee <i>[note 14]</i>	17,044	17,375
Advertising and brochures	15,639	14,120
Amortization of capital assets	12,659	10,309
Professional fees	12,000	11,115
Consulting - Community Needs Research	—	12,505
	<b>1,769,154</b>	<b>1,756,037</b>
<b>Revenue over expenses for the year</b>	<b>258,439</b>	<b>144,679</b>

*See accompanying notes to the financial statements*

## STATEMENT OF CASH FLOWS

Year ended August 31

	2024 \$	2023 \$
<b>OPERATING ACTIVITIES</b>		
Revenue over expenses for the year	258,439	144,679
Items not affecting cash		
Amortization of capital assets	12,659	10,309
Changes in non-cash working capital items		
Accounts receivable	(44,701)	(6,952)
Prepaid expenses	(1,966)	5,932
Accounts payable and accruals	(2,406)	69,828
Deferred revenue	12,102	14,904
<b>Cash provided by operating activities</b>	<b>234,127</b>	<b>238,700</b>
<b>INVESTING ACTIVITIES</b>		
Acquisition of capital assets	(9,260)	(25,111)
Sale (purchase) of short-term investments (net)	480,834	(22,130)
Purchase of long-term investments (net)	(815,967)	(101,033)
<b>Cash used in investing activities</b>	<b>(344,393)</b>	<b>(148,274)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Canada Emergency Business Account loan	(40,000)	—
<b>Cash used in financing activities</b>	<b>(40,000)</b>	<b>—</b>
<b>Increase (decrease) in cash during the year</b>	<b>(150,266)</b>	<b>90,426</b>
Cash, beginning of year	554,665	464,239
<b>Cash, end of year</b>	<b>404,399</b>	<b>554,665</b>

*See accompanying notes to the financial statements*

## NOTES TO FINANCIAL STATEMENTS

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August 31, 2024

### 1. PURPOSE OF THE ASSOCIATION

The Douglas Park Community Association ("Association") was incorporated pursuant to the Society Act of British Columbia in 1948, was registered as a charitable organization in 1978 for income tax purposes, and is exempt from income taxes. The objectives of the Association are to promote and provide education, recreational, athletic and social facilities and equipment for the use and benefit of the Douglas Park community in Vancouver. The mission of the Association is to improve the quality of life for the Douglas Park Community.

### 2. GOVERNANCE AND OPERATIONS

The Association carries out these objectives through the operations of the Douglas Park Community Centre pursuant to a Joint Operating Agreement ("JOA") with the City of Vancouver Board of Parks and Recreation ("Park Board"). The previous JOA was signed on March 19, 1979.

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

Use of the Douglas Park Community Centre premises as well as the providing of certain operating expenses, such as various staff costs, are provided to the Association pursuant to the JOA with the Park Board. The value of the use of the facilities as well as these additional operating expenses has not been reflected in the financial statements.

### 3. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") and include the following significant accounting policies:

#### Use of Estimates

The preparation of financial statements in conformity with Canadian 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 amounts of revenues and expenditures reported during the year. The most significant area requiring the use of management estimates include the estimated useful lives of capital assets. Actual results could differ from these estimates.

#### Revenue Recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenditures are incurred. 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.

## NOTES TO FINANCIAL STATEMENTS

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August 31, 2024

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

Deferred contributions related to capital assets are amortized into income at the same rate as the related capital asset is amortized into expense.

School age care and licensed pre-school program fee revenue is recognized in the month to which the services relate based on enrollment rates.

General program revenue is recognized over the period the related program operates.

Rental revenue is recognized on the date the space is rented or over the period the space is rented out, if applicable.

Interest income is recognized as revenue in accordance with the terms of the underlying investment, which is generally with the passage of time.

Unrestricted donations are recognized as income as they are received. Restricted donations are recognized when the related expense is incurred.

Revenue from all other sources is recognized when the respective program or service is provided.

#### Capital Assets

Capital assets are recorded at cost, less accumulated amortization. Amortized is provided on a straight-line basis as outlined in Note 7. In the year of disposal, capital assets are not amortized and the net cost is written off against the proceeds, if any. Artwork is not amortized.

#### Intangible Assets

The Association's website is amortized over its estimated useful life as outlined in Note 8 on a straight-line basis. The asset is tested for impairment if events or changes in circumstances indicate that the carrying amount exceeds the fair value. The impairment test consists of a comparison of the fair value of the unamortized asset with its carrying amount. When the carrying amount exceeds the fair value, an impairment loss is recognized in an amount equal to the excess.

#### Invested in Capital and Intangible Assets

The Association has internally restricted an amount equal to the net assets invested in capital and intangible assets.

#### Internally Restricted Net Assets

The Association has internally restricted net assets for expenditure on capital projects, capital equipment, and building improvements.

The funds are expended at the discretion of the Board of Directors.

## NOTES TO FINANCIAL STATEMENTS

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August 31, 2024

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

#### **Internally Restricted - Ongoing Programs**

This restriction was established internally in a previous fiscal year whereby these net assets are only available for use in those specific programs.

#### **Donated Services**

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

#### **Measurement of Financial Instruments**

The Association initially measures its financial assets and financial liabilities at fair value. The Association subsequently measures all its financial assets and financial liabilities at amortized cost.

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

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

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

### 4. INVESTMENTS

#### **(i) Short-term Investments**

Short-term investments consist of guaranteed investment certificates ("GIC's") of \$101,033 [2023 - \$511,553] which accrue interest at a rate of 4.90% [2023 - 4.60% to 5.05%] and mature from February 2025 to May 2025. Short-term investments also includes money market funds in the amount of \$194,841 [2023 - \$163,462] which earns a variable interest rate and cash held by the brokerage in the amount of \$2,477 [2023 - \$104,170].

#### **(ii) Long-term Investments**

Long-term investments consist of guaranteed investment certificates ("GIC's") of \$917,000 [2023 - \$101,033] which accrue interest at a rate between 4.91% and 5.45% [2023 - 4.90%] and mature from February 2026 to September 2026.

## NOTES TO FINANCIAL STATEMENTS

August 31, 2024

### 5. ACCOUNTS RECEIVABLE

	2024	2023
	\$	\$
Park Board	53,572	46,148
Grants, program subsidy and other	46,593	23,754
Government - GST rebate	11,082	8,609
Interest receivable	24,870	12,905
	136,117	91,416
Allowance for doubtful accounts	—	—
	136,117	91,416

### 6. RESTRICTED FOR ENDOWMENT PURPOSES

The John Bristow Fund was established to provide a bursary to members who are seeking education and training to work with disabled groups.

	2024	2023
	\$	\$
Balance, beginning of year	5,000	5,000
Interfund transfer	—	—
Balance, end of year	5,000	5,000

Cash and investments restricted for expenditure in the endowment:

	2024	2023
	\$	\$
John Bristow Endowment	5,000	5,000
	5,000	5,000

### 7. CAPITAL ASSETS

	Rate	Cost \$	Accumulated Amortization \$	Net Book Value \$
<b>2024</b>				
Equipment and furniture	5 years S.L.	193,639	160,245	33,394
Art Work	—	3,500	—	3,500
		197,139	160,245	36,894
<b>2023</b>				
Equipment and furniture	5 years S.L.	184,379	148,031	36,348
Art Work	—	3,500	—	3,500
		187,879	148,031	39,848

## NOTES TO FINANCIAL STATEMENTS

August 31, 2024

### 8. INTANGIBLE ASSETS

	Rate	Cost \$	Accumulated Amortization \$	Net Book Value \$
<b>2024</b>				
Website	5 years S.L.	3,876	3,430	446
<b>2023</b>				
Website	5 years S.L.	3,876	2,985	891

### 9. ACCOUNTS PAYABLE AND ACCRUALS

	2024 \$	2023 \$
Trade	93,196	75,206
Park Board	76,887	78,175
Wages payable	14,727	42,843
Government remittances - payroll	27,840	18,921
- WorkSafeBC	3,112	3,023
	<b>215,762</b>	<b>218,168</b>

### 10. INTERNALLY RESTRICTED NET ASSETS AND CAPITAL MANAGEMENT

The Associations' main objective when managing capital is to maintain financial flexibility in order to preserve its ability to meet financial commitments. To assist with this objective, the Association has made the following internal restrictions:

The following amounts have been internally restricted for expenditure on:

	2024 \$	2023 \$
Capital projects	300,000	300,000
Capital equipment purchases	174,959	174,959
Building improvements	20,242	20,242
Youth fundraising	33,606	33,606
	<b>528,807</b>	<b>528,807</b>

### 11. INTERFUND TRANSFERS

As described in the statement of changes in net assets, interfund transfers are made between internally restricted net assets and unrestricted net assets to fund capital assets purchased, restricted for endowment, amortization of capital assets and amortization of deferred contributions related to capital assets.



## NOTES TO FINANCIAL STATEMENTS

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August 31, 2024

### 12. LEISURE ACCESS SUBSIDIES

During the year, the Association incurred an estimated \$13,460 [2023 - \$12,119] on leisure access subsidies granted to Vancouver residents approved by the Park Board.

### 13. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments. The following analysis presents the Association's exposures to significant risks as at August 31, 2024:

#### Credit Risk

The Association is exposed to credit risk in the event of non-performance by counterparties in connection with its accounts receivable. The Association assesses, on a continuous basis, accounts receivable on the basis of amounts it is virtually certain to receive. The Association is also exposed to credit risk with respect to its cash, money market funds and investments in GIC's. The Association limits its exposure to credit loss by placing its cash with a large financial institution and its investments in GIC's and money market funds with a licensed investment firm.

#### Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Association is exposed to interest rate risk on its cash, money market funds and GIC's that earn interest at both variable and fixed rates.

#### Liquidity Risk

Liquidity risk is the risk of being unable to meet cash requirements or fund obligations as they become due. The Association manages its liquidity risk by constantly monitoring forecasted and actual cash flows.

### 14. COMMITMENT

In 2018, the Association signed a new JOA with the Park Board effective January 1, 2018 for ten (10) years with one five (5) year renewal term. Under the agreement, the Association will pay an operation fee to the Park Board starting in year 2 for 1% of prior year's gross facility-generated revenue and in years 3-10 for 2% per year of the previous year's gross facility-generated revenue. Effective January 1, 2018, the Association will pay a 1% subscription fee for the ActiveNet registration system.

Due to the COVID-19 pandemic, the Park Board waived the operation fee based on prior years revenues for the calendar years ending December 31, 2020 and December 31, 2021. As a result, the August 31, 2022 operating fee was completely waived and the August 31, 2023 fee was only subject to the 2% fee for eight months.

## NOTES TO FINANCIAL STATEMENTS

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August 31, 2024

### 15. WAGES AND CONTRACTOR REMUNERATION

Pursuant to the British Columbia Societies Act, the Association is required to disclose contractor fees and wages and benefits paid to contractors and employees who are paid \$75,000 or more during the fiscal year. No remuneration was paid to any members of the board.

Contractors, wages and benefits include \$338,867 [2023 - \$267,389] of expense provided by a contractor and two employees [2023 - one]. Of this amount, \$201,146 [2023 - \$126,098] is included in program operations - wages and contractors expense and \$137,721 [2023 - \$141,291] is included in staffing - office expense. The contractor charges include Group I wages that cover the cost of several City of Vancouver employees.

### 16. SUBSEQUENT EVENT

The Edith Cavell offsite Out of School Care (OSC) program was paused from September 2020 to September 2024 due to seismic upgrades at the school. Subsequent to the year end, the program was activated at Edith Cavell with 24 spots for OSC families. The program is expected to substantially increase the Association's OSC revenues in the 2025 fiscal year.

### 17. COMPARATIVE FIGURES

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

## SCHEDULE OF REVENUE AND EXPENSES - PROGRAM OPERATIONS

Year ended August 31

	Revenue \$	Expenses			Net Income (Loss) \$
		Wages and Contractors \$	Supplies and Other \$	Total \$	
<b>2024</b>		<i>[Note 15]</i>			
Child care programs *	1,079,465	723,157	65,500	788,657	290,808
Preschool programs	81,120	42,577	136	42,713	38,407
Children programs	189,544	143,706	831	144,537	45,007
Youth programs	64,023	59,993	12,435	72,428	(8,405)
Adult programs	341,793	213,999	25,960	239,959	101,834
Senior programs	9,232	16,033	2,045	18,078	(8,846)
Summer day camp	155,451	95,996	36,179	132,175	23,276
Exercise room	51,110	3,661	940	4,601	46,509
Rentals	2,459	—	—	—	2,459
Special events	2,242	10,713	10,238	20,951	(18,709)
Adults with disabilities	—	3,601	1,111	4,712	(4,712)
	<b>1,976,439</b>	<b>1,313,436</b>	<b>155,375</b>	<b>1,468,811</b>	<b>507,628</b>
<b>2023</b>					
Child care programs *	1,018,082	729,855	62,361	792,216	225,866
Preschool programs	96,913	55,105	561	55,666	41,247
Children programs	198,769	148,890	5,591	154,481	44,288
Youth programs	70,854	69,850	8,967	78,817	(7,963)
Adult programs	287,045	179,794	15,742	195,536	91,509
Senior programs	6,511	10,474	6,538	17,012	(10,501)
Summer day camp	143,436	90,817	35,026	125,843	17,593
Exercise room	41,386	3,779	2,086	5,865	35,521
Rentals	3,107	—	—	—	3,107
Special events	2,395	12,916	9,586	22,502	(20,107)
Adults with disabilities	210	3,002	5,123	8,125	(7,915)
	<b>1,868,708</b>	<b>1,304,482</b>	<b>151,581</b>	<b>1,456,063</b>	<b>412,645</b>

\* Includes Licensed Preschool and School Aged Care programs

See accompanying notes to the financial statements



## **Community Recreation Supervisor Report 2023-2024**

This has been another great year where the DPCA Board, committee members, staff and members of the public have worked together to accomplish great things!

Highlights include the CCA Board advocating and lobbying for capital upgrades to the outdoor wading pool. A splash pad has been identified through a needs assessment survey as a primary goal and the infrastructure committee continues to work with Park Board towards getting the splash pad on the COV capital plan.

Special thanks go out to program committee and programming staff who have worked to enhance the variety of programming, workshops and special events offered not only at Douglas Park Community Centre but at both Tapestry and Heather Place. These two offsite locations have allowed us to continue many summer programs that would otherwise be cancelled due to lack of space in Douglas Park. We remain resilient in our approach with a focus on providing exemplary customer service and inclusive access for all.

Once again, we celebrated with the community through our many popular annual special events – Community Day, Halloween Festival of Frights, Breakfast with Santa, BC Family Day and Easter Eggstravaganza. We also offered very well attended summer Performance in the Park series and opened the wading pool all summer adding Saturdays to the schedule. Both the pottery studio and the fitness centre continue to provide healthy recreational opportunity to Douglas Park Community.

I would also like to recognize and thank the staff team at Douglas Park for their hard work and ongoing support: our friendly front office staff including Angela, Sandra, Donna and many Cashier Receptionists; our committed programming and leadership team of Rosie, Garrett, Dominic, Kathryn; our many hard-working Program Assistants, our thorough building workers Kerwin and Manuel; our skilled Licensed Preschool Teachers and School Age Care Staff; and last but not least our Pottery Studio team. All of you continue to deliver fabulous service to our community year-round and we could not do it without you!

Finally, I would like to make a special thank you to all of the Community Centre Association board members and President Christine Coleman. You are a group of very determined folks working to increase community engagement and participation opportunities for all. You have contributed your time and expertise in working towards a wonderful community centre and outdoor playground and park.

**Respectfully Submitted by,  
Jody Gunderson, Community Recreation Supervisor**



## **Recreation Programmers Report 2023-2024**

The Programmers oversaw the Preschool, Children, Adult, Senior, Pottery, Special Events, Rentals and the Adaptive Access programs. As well, the Programmer II supervised the Program Assistant II's. Programs offered from September 2023 to August 2024.

### **Program Overview**

The preschool and children's programs did very well this year with the afterschool programs increasing in attendance. The Tapestry community rooms were open during spring and summer break with children's day camps. The goal in the coming year is to add parent and child programming where families can participate in activities together that include sport and pre/post-natal programs.

Our yoga programs saw strong registration throughout the year and we were able to offer outdoor fitness programs in the summer. They were able to utilize the grassy areas in the park as well as the outdoor basketball courts. We were also able to utilize the Heather Park Tennis Courts to run tennis lessons for all ages.

Our pottery studio and programs have received strong registration throughout the year. There were programs for all ages 6 years and older. From fall-spring, the studio is fully scheduled with classes and adult pottery drop-in times. During the summer months, we offered summer pottery camps. There was a camp each week of the summer and each week sold out.

We were able to offer summer programs at a new satellite location located at 773 W 14<sup>th</sup> Avenue (Heather Place). The programs offered at Heather Place were activities that were displaced from the main centre because of summer day camps. Throughout the summer, we offered our summer playground and wading pool program. We saw over 10,000 people attend the playground and wading pool program. They were able to dip their toes into the wading pool and participate in our planned arts and crafts activities for children.

The Tuesday Senior Social program has been a success, with 30 dedicated members participating in various activities such as yoga, dancing, luncheons, and art workshops. The group continued to meet on weekends during the summer. The Social Club which now met on Mondays was also able to run from Fall 2023-Spring 2024 with a planned break in the summer. The group was able to go on out-trips such as the Vancouver Aquarium, Lonsdale Quay and Revs Bowling.

Throughout the year, we hosted special events like Halloween, Breakfast with Santa, Family Day, Easter, and the Performance in the Park series. These events were well-received, bringing together participants of all ages. In addition, our involvement in Circular Economy Month included multiple Free Item Swaps throughout the year. This year's Community Day, our second time hosting the event, featured the Vancouver Heritage Foundation's 94th Places That Matter plaque presentation, honoring Douglas Park's history. The event included a guided historical tour, participation from local organizations, and



performances, highlighting the diverse programs offered at the community center.

Respectfully Submitted,  
**Garrett Wong & Dominic Ponce**



## **Community Youth Worker Report 2023-2024**

The 2023-2024 year was a much better year for the youth and parents as they started to come back out and become involved in the centre and youth programs again.

Douglas Park has a strong interest from youth to engage in volunteering and leadership again. Our Junior and Senior Councils have had a strong turn-out this year. Jr youth council has been steadily around 5-10 participants where there are currently 19 Senior Council members from a variety of schools. Hamber, Killarney, Churchill, LFA and Prince of Wales. The Senior Council have helped with various special events throughout the year such as: Breakfast with Santa, Douglas Park community day event, and the Halloween Haunted House, Youth Movie Nights etc. Youth Council has been very keen on carrying over the momentum into the upcoming seasons.

Rally did not run during the 2023/24 Year and will be looking into this in the new year.

Youth Summer Leadership Program, this year's Leadership Camp ran from July 2<sup>nd</sup> to August 23<sup>rd</sup>. The Leadership Camp focused primarily on off-site trips mixed with lots of Leadership learning opportunities and workshops. The youth came in at 10am and were out and about by 4pm. We partnered with other community centres such as False Creek to offer the youth a variety of programs. We had two returning staff join us this year. Our project manager Emily Romonko and senior leader Maxx Caluttung. They were great with the youth and I'm hoping for they will return next summer. The average enrollment per week was 12 Youth! Some new faces and a few returning campers.

Friday Fun programming continues to be our most successful and busy social program for youth given its popularity with structured programming such as ice-skating, Cineplex movie trips, and swimming. The high demand from families and youth, shows as our Friday Fun class has been steadily hosting 20-30 youth year-round including the summer.

We have 3 Friday Night Fun youth staff to meet ratio requirements for out-trips, returning Friday Night Fun staff are Maxx C & Tremaine G, with the new addition of Helen D these staff facilitate programs and deal with any incidents related to youth and provide healthy and positive relationships with the youth and ensuring safety of youth in our programs.

Dungeons and Dragons has run at maximum capacity throughout the whole year.

Lastly, I have continued providing the community with learning opportunities such as First Aid Hero Emergency First Aid With CPR-C and AED, Red Crosses Stay Safe & Babysitting.

Thank you to the Douglas Park Community Association for their continued support.

**Respectfully Submitted**  
**Stratos Charalambides**



# **Licensed Child Care Report**

## **2023-2024**

Licensed Care Programs were up and running at full capacity with full enrollment in School Age Care and Licensed Preschool continuing with consistent enrollment. It is with great pleasure to be able to report that the School Age Care Programs at Douglas Park continue to thrive. As always, we continue to offer quality programming including field trips for our families.

Once again, we were so fortunate this year to have such a strong staff team return. The School Age Care Team was comprised of some previous years' staff such as Kathryn Lum for part of the year with Jessica Wang taking over as a Supervisor, Duncan Smith, Darren Baptiste, Nicola Lee for part of the year the going off on Maternity leave, Petar Mihajlovic, Cynthia Lightbody and Miry Yang. We added some excellent new additions to our already fantastic team such as, Daisy Goggs, Emily Jamelarin, Kimberly Samson and Julia Sanchez. As always, what a stellar SAC Team!

We were able to offer some great trips for Pro Days and for our camps. Due to the unpredictability of the weather for our winter camps, we opted for no field trips but had some creative centre day programming for the campers. Spring Break Camp saw a full registration of 60 campers each week, consisting of a balance of internal families and public families. The campers were treated to a combination of getting out and about in the city and bringing in some 3<sup>rd</sup> party contractors. They ventured out to Jungle Jacs, Terra Nova, and Empire Field Slidey Slides. We also brought in U Paint I Fire, which the campers always love doing, and Capoeira.

Summer Spectacular Camp had full registration each week of course. As always, a combination of fun centre day themes, field trips, and 3<sup>rd</sup> party contractors made for some great summer camp programming. They took a sea bus to Lonsdale Quay, did Pedal Boats at Deer Lake, Clip N' Climb, the Vancouver Aquarium and Big Splash. They learned Zumba, saw Yeeri the Magician, had "Fun With Fabric", and had a Ballon Twister and Air Brush Tattoos for their Mini PNE days. They had some fun-themed centre days such as Douglas Park's Got Talent, Mini PNE and Lost in Space, plus so much more!

The Douglas Park Preschool welcomed their families back with strong registration. Along with our quality classroom experiences, and some field trips. Majority of our stellar team returned, consisting of Christine Moore as the Head Teacher, Maryam Baghaeyan, Jessica Kwan, and Jillian Hunt with a wonderful addition, Kaila Olichny.

The preschool continued to offer great Emergent Curriculum programming. Children explored all sorts of mediums and materials and continued to do more neighborhood exploring with scavenger hunts and neighborhood field trips to Willow Bakery and Van Dusen Gardens. They created special single-day activities like Ice Cream Day which had the children exploring the centre trying to find the ice cream truck (Christine dressing up as an ice cream vendor) and Sports Day. We were thrilled to bring back our Winter Celebration with Will Jam as a fun entertainer for the children and of course to celebrate our 4-year-olds graduating from our program, with the Preschool Graduation Ceremony.





The Preschool Summer Adventures camp was staffed with a combination of Christine Moore and Jessica

Kwan, Jillian Hunt, and Kaila Olichny. The weekly camps were programmed well with some fun weekly themes such as Under The Stars, Camping Adventures, Fantasy and Fairytales, and Jumping Into Books. Registrations for this camp were full for morning sessions but had fewer registrations for the afternoon session. Thanks to the team for providing such a fun experience for the campers.

Thanks again to our School Age Care and Preschool staff for a great year. We appreciate your continued hard work and commitment to our families and community. Your passion for teaching continues to allow us to offer our families safe, quality programs. We look forward to another year filled with new ideas, adventures, and experiences.

**Respectfully Submitted,**  
**Rosie Laforges**  
**Child Care Coordinator**



# 2024 QE Tennis Club President's Report



The Queen Elizabeth Tennis Club which was founded in 1976 is an affiliate of Douglas Park Community Association. This is a multicultural club with tennis expertise ranging from beginner to advanced.

2024 was another very successful and enjoyable year for the members. The club registered 160 members for the season with 75% of them returning members. Registration for both returning and new members fills up within a few hours after opening. Many folks help out by volunteering in activities; for example, the socials, the ball machine, the 4 tournaments, the coaching sessions and in setting up and taking down equipment for each night.

This year we held two Socials at the Vancouver Unitarian Church and three outdoors in the park by the courts.

A big thank you to Garrett Wong for all the timely and effective communication between Douglas Park, the Park Board and our club.

**Don Robertson**

**President**

**QE Tennis Club**