

ANNUAL **2019** REPORT



**Communications
Resources for Learning
Cultural Programs and
Partnerships**

**GAC
2019**

GUELPH ARTS COUNCIL

ANNUAL REPORT 2019

Communications

Advocacy

Communications: guelpharts.ca, *What's On* and *Your Guelph Arts Stories* e-news, social media

Member communications: online event calendar, web profiles, brochure/poster display

Resources for Learning

Member services: consultations

guelpharts.ca/resources-overview

Guelph Emerging Artist Mentorship Project

GAC Jane Graham Award

GAC Youth Opportunities Award

Workshops & Networking

Cultural Programs and Partnerships

10C Exhibitions

Art on the Street

Cultural Tours

Doors Open Guelph

Historical Walking Tours

Sue Richards Artist Relief Fund

Community Partnerships – Calls to Artists, Cultural Programs

Project & Start-Up Partnerships

2019/20 DIRECTORS

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Katie Wilde, Manager of Programs & Operations (until Apr 30, 2019)
Preetam Sengupta, Co-Manager of Programs & Operations (from Mar 1, 2019)
Fan-Ling Suen, Co-Manager of Programs & Operations (from Mar 1, 2019)

2019/20 CONTRACT STAFF

Lauren Taylor, Communications & Events Assistant (Summer Position)
Susan Ratcliffe, Doors Open Guelph Coordinator
Garreth Arenburg-Duschene, High School Co-op Student

A BRIEF HISTORY OF GUELPH ARTS COUNCIL

In 1974 Guelph's City Council, recognizing the transformative potential of arts and culture and the creativity of Guelph citizens, had the foresight to pass a resolution directing the Mayor to establish an arts council for the community. One of Ontario's first community arts councils, Guelph Arts Council was established in 1975 for the purpose of stimulating, encouraging, and coordinating the development of arts activities in Guelph.

Over the years, Guelph Arts Council has been building the cultural heart of the city by assisting with the development of new organizations such as Macdonald Stewart Arts Centre (now Art Gallery of Guelph), Guelph Chamber Choir, Guelph Civic Museum, Guelph Youth Orchestra, Royal City Musical Productions, River Run Centre, and many more.

Guelph Arts Council enriches the lives of Guelph's residents and visitors by connecting them with artists and arts organizations and creating opportunities for personal inspiration. We have also shared knowledge, space and administrative services with arts and culture groups, while offering professional development support through awards and workshops.

Guelph Arts Council has been a voice for the arts in larger community endeavours, increasing awareness of the role the arts play in creating vibrant communities where people want to work, live and play. Together with its supporters and members, Guelph Arts Council will honour its legacy by continuing to support and champion the arts, making Guelph one of Canada's great creative cities.

TERRITORIAL ACKNOWLEDGMENT

The land we create on today, and all of Turtle Island, has been under the stewardship of Indigenous peoples, and has been the site of Indigenous creativity, since time immemorial. Guelph Arts Council recognizes that the land we work on and are inspired by are ancestral lands of the First Peoples and the treaty lands and territory of the Mississaugas of the Credit. We offer respect to the First Nations, Inuit, and Métis peoples of this land – past, present and future. We recognize the significance of the Two Row Wampum Treaty in characterizing our promise of peace and friendship as we journey side by side. We also recognize our responsibility to truth and healing as we strive to build new relationships and a new future. We commit to elevating Indigenous voices through our work. We are grateful and honoured to have the opportunity to gather, celebrate, create, and learn on this land.

LOCATION

Guelph Arts Council's office/resource centre is located in Guelph's centre for social change, 10C Shared Space, at 42 Carden Street.

MANAGEMENT

Guelph Arts Council is governed by a volunteer Board representing a broad cross-section of the community. An Executive Director, Co-Managers of Programs & Operations, project coordinators, and many volunteers assist the Board in implementing its programs and policies.

PRESIDENT'S MESSAGE

For over four decades, Guelph Arts Council has been a champion for artists and their work. We continue to strive to be an organization which connects artists and opportunities, to be a touchstone for resources and learning. Our mandates remain more important today than perhaps ever before.

When I moved to Guelph as a practicing artist five years ago, I reached out to Guelph Arts Council, looking for a place to connect, and give back to my new community. I was instantly impressed by the outstanding dedication of both the staff and volunteers. I am now pleased to embark upon my second year as Chair of a Board of exceptional individuals.

As we as a society continue to weather the coronavirus, I want to assure all of you that in these challenging and unprecedented times it is our current and immediate priority to support and promote artists and arts organizations navigating the current COVID-19 crisis.

As we look ahead to our year of programming, there are understandably many changes and challenges. We continue to focus on our mission and cultivate relationships with many excellent local partners, creating opportunities for artists and moving ahead in bold new ways. The annual Art on the Street event, in partnership with the Downtown Guelph Business Association has now gone online, and is the aptly named Art on the (Virtual) Street. We also look forward to Doors Open, with the City of Guelph and Guelph Museums. Looking forward to new initiatives, we are excited for Arts Future Guelph, and the Artist in Residence project in partnership with 10C. We are also embarking upon a new website redesign so that we can increase accessibility and resources for our community.

This year we were also pleased to continue our relationship with the University of Guelph (SOFAM) in concluding two successful rounds of our emerging artist mentorship project. 2019 also saw the relaunch of the Sue Richards Artist Relief fund.

Finally, I would like to thank all of our members and volunteers and staff. We are so grateful for your time and support of the arts in our community.



Aisling O'Flanagan
President

2019/20 PROGRAMS & SERVICES

Communications

In 2019, Guelph Arts Council promoted its members and their activities to the broader community and shared arts stories, opportunities, and resources through guelpharts.ca, *What's On* and *Your Guelph Arts Stories e-news*, and **social media**. We published 24 e-newsletters, and managed our online [Events Calendar](#) and [Member Directory](#). We also displayed members' posters, brochures, and business cards at our office at 10C Shared Space.

Advocacy: Through our communications and other outreach work, including meetings and participation in community events, GAC promoted arts impact, created awareness of arts issues, connected the public with the creative community, and connected artists with each other. We participated in the City of Guelph's [Community Plan](#) process by co-hosting a [culture sector workshop](#) in December 2018. We also participated in a follow-up "Cultural Pulse Check", hosted by the City of Guelph in March 2019. Throughout this process we have advocated for municipal cultural planning and economic investment in the arts.

Strategic Initiatives: GAC's Website Committee undertook research and planning for a new website, which continues in 2020, while improving the accessibility and organization of our current site.

Resources for Learning

Guelph Arts Council produced and maintained resources, programs, and services that assisted staff in responding to inquiries from artists, arts groups, residents, and visitors seeking arts-related information or guidance.

Member services: GAC advised emerging and established artists and arts organizations on career and organizational development through consultations on grants, projects, resources, opportunities, and program development/delivery.

Online: Through guelpharts.ca and our **e-news** and **social media channels**, GAC promoted Calls to Artists, cultural job postings, and professional development resources and opportunities.

GAC Jane Graham Memorial Award: Jane Graham was a much-loved and respected visual artist living and working in the Guelph area for many years prior to her untimely death in 2005. Donations to GAC in her memory made possible the creation of the Guelph Arts Council Jane Graham Memorial Fund at The Guelph Community Foundation. With funds generated annually by the Fund, GAC offers an award for a visual artist(s) to pursue professional development opportunities that will contribute to individual personal artistic growth. The [2019 Award](#) was shared by artists **Annie Burgess** and **Jagdeep Raina**.

GAC Youth Opportunities Award: Established in 2009 to take the place of a previous youth awards program, the Guelph Arts Council Youth Opportunities Award encourages programs that initiate, enhance, or expand opportunities for Guelph and Wellington County children and youth to experience or become engaged in the arts. Funds for the award come from the Guelph Arts Council Youth Opportunities Fund managed by The Guelph Community Foundation. The [2019 Award](#) was shared by **Guelph Tool Library** and youth recipient **Simone Racine**.

Workshops & Networking: In 2019 GAC partnered in delivering five workshops. We presented two social media workshops with Tim Campbell of Relation Media, [‘No BS’ Better Social Media for Artists](#) on March 21 and the follow-up [Social Media Q&A](#) on June 13. Our second March workshop was [Confidence for Creatives](#) with Tamsen Taylor on the 28th. As we did in 2018, in October we co-presented a workshop with Guelph Spoken Word, as part of the Canadian Festival of Spoken Word: [F*ck Perfect](#), delivered by Art Not Shame on the 15th, helped participants be creative while exploring their relationship with perfectionism. Finally, on December 12 Ash McAskill delivered [On Breath Slow Theatre Workshop](#), a free introduction to this practice.

These workshops, along with the **Sharefest** events held in conjunction with our spring AGM and October members’ exhibition, and our mentorship project and 10C exhibition openings, created opportunities for Guelph’s creative community to network and share.

Guelph Emerging Artist Mentorship Project: This partnership of Guelph Arts Council and the University of Guelph’s School of Fine Art and Music supports emerging artists in the critical transition from academic to professional life. GAC and SOFAM are grateful for project support from **RBC Emerging Artists Project** in 2019. [Summer](#) and [Fall](#) project rounds culminated in the third [Opportunity Knocks](#) evening, presented with SOFAM and the Art Gallery of Guelph, in January 2020. In the first six rounds of the project, 48 emerging musicians, visual artists, and cultural managers were paired with 28 Guelph artist mentors.

Strategic Initiatives: In 2019 GAC convened a focus group, established an Advisory Committee, and sought funding for **Arts Future Guelph** (working title), an inclusive convening project of Guelph’s arts community. The project, when funding is confirmed, will bring local artists together to envision a healthy, sustainable future for our local arts ecosystem; a future in which we are connected and co-creating across disciplines and difference.

Cultural Programs and Partnerships

10C Shared Space Exhibition Program: In 2018, GAC applied successfully to **The Guelph Community Foundation – Musagetes Fund** for funds to launch an exhibition program at **10C Shared Space**. This support helped GAC present the work of members **Anne Munroe**, **Canan Altinkas**, **Maria Ibarra**, **Brian Johnston**, and **Judith Elsasser** in 2019 solo exhibitions. We also presented a group show of *Art on the Street* award recipients in August, a GAC members’ show in November, and a group show organized by artist **Jay Lefler** of work of participants in his **Coming Full Circle** peer support program.

Art on the Street: *Art on the Street* on June 22 was attended by approximately 5,000 people and created over 80 opportunities for local artists to perform, exhibit, and sell their work. GAC extends a special thank-you to our event partner, **Downtown Guelph Business Association**, as well as event sponsors and volunteers.

Collector’s Dilemma: On February 17, GAC’s Fund Development Committee held the second annual **Collector’s Dilemma** event in support of Guelph Arts Council’s programs and services. Thanks to the generosity of local art collectors who supported the successful fundraiser, an amazing collection of quality artwork was sold in live and silent auctions. The event also featured a talk by Renann Isaacs of Renann Isaacs Contemporary Art on how to build, refine, and revise an art collection.

Cultural Tours: In April 2019 the 21st annual tour, *Germany's Romantic Road ... plus The Black Forest and Heidelberg*, was a leisurely circular tour of some of southern Germany's most historic and scenic countryside. Highlights of these tours include fascinating history, art and architecture, and wonderful stories offered by tour guide, historian, lecturer, and author Jacques Pauwels. These annual tours, which benefit GAC, are organized by retired Executive Director Sally Wismer, who remains one of our most dedicated volunteers.

Culture Days: In 2019 GAC continued to support and promote *Culture Days*, which is led locally by the **City of Guelph**. We offered a free Historical Walking Tour for Culture Days (Sep 28 – 30).

Doors Open Guelph: Presented by GAC since 2002, [Doors Open Guelph](#) engages Guelph's residents and visitors with Guelph's cultural, creative, and innovation heritage. In 2019, almost 4,000 Guelph residents and out-of-town visitors toured the thirteen sites offered at Doors Open Guelph and Trails Open on April 27. Thanks to support from the **Destination Guelph Strategic Co-investment Project**, GAC paid artists to deliver two Doors Open enhancements called, together, **Sharing Guelph's Stories**. Visitors enjoyed Jay Wilson's dramatic storytelling at the Gow Bridge and Ahmri + Abby's public art/galleries/artists' studios walking tour. We were grateful to partner with **Guelph Museums** in co-branding and promoting their April 26 companion event, **Doors Open After Dark**. Over 150 volunteers and site participants pulled together to open the doors of some of Guelph's remarkable places. GAC thanks them for their support, as well as our Steering Committee members and our event partners and sponsors.

Historical Walking Tours: For over 30 years, due to the support of dedicated volunteers, Guelph Arts Council has promoted the cultural heritage of Guelph by offering six different walking tours on selected Sundays from April to October (excluding July). Proceeds from the tours benefit GAC. Special thanks to 2019 program sponsors **Sleeman Breweries** and **Downtown Guelph Business Association**.

Sue Richards Artist Relief Fund: In 2017 GAC received a bequest from the estate of beloved Guelph artist Sue Richards that facilitated the December 2019 relaunch of this program. The [Guelph Arts Council Sue Richards Artist Relief Fund](#) provides emergency financial relief to local artists living with debilitating health issues. In 2019 we were pleased to provide \$1,000 in relief to an artist affected by a serious injury.

Community Partnerships: GAC is grateful for its ongoing arts programming partnership with **10C**, with whom we collaborate on arts programming at 10C Shared Space.

In 2019 we partnered with **Immigrant Services Guelph-Wellington**, for the second year, on their fundraising event *An Artistic Evening* on May 30. The event featured work of newcomer artists, who GAC supported with membership services.

In 2019 our partnerships with 10 Carden, Immigrant Services, and SOFAM continued to help us broaden our network and the reach of our services. Through these partnerships, emerging and newcomer artists have built professional networks, gained skills, and accessed opportunities through participation in GAC programs.

Strategic Initiatives: Our partnership with 10C grew in 2019: a mutual goal is the development of an **Artist in Residence** program that will elevate Indigenous artists' voices and engage stakeholders and the public in conversations on emergent community issues. In 2019 we submitted a grant proposal to develop a pilot project in 2020 that will build on our recent research and engagement.

2019 MEMBERSHIP

Members of Guelph Arts Council strengthen the arts community by lending their voices and support, and sharing their successes, challenges, and creativity with us. In 2019, GAC had the support of the following Arts Supporter, Artist, Organizational, and Lifetime members:

Lifetime Members

Sally & John Wismer

Arts Supporter Members

Heather Akin	Jennifer Fischer	Bruce & Carol Koenig
Valerie Allen	Dorothy & Ken Fisher	Barbara Kuczynski
John Ambrose	Emily Fisher	Heather Lane
Antonia Andrews	Focus on Nature	Gail & Gordon Lange
John Barnum	Michelle Fortin	Simon Leibovitz
Leah Batty	Mike Gamble	Burl Levine
Heather Beecroft	Maureen Gaskin	Patricia & Robert Liptrap
Heidi Berger	Dr. John Gatten	Jane Litchfield
Lois Betteridge	Eve Geisler	London House
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In memory of Gary E. Chapman	Rob & Sheila Hammond	Bob Moore
Gary & Wynne Christie	Sandy Hare	Bill Mungall
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Joan Todd
Ben Versteeg
Mary Visser Kerr
Vincent Wall

Sylvia Watson
Dr. William C. Winegard
Sally & John Wismer
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Melodie Wynne
Nora Zylstra-Savage

Artist Members

Gayle Ackroyd
Oxanna Adams
Grazyna Adamska-Jarecka
Canan Altinkas
Dorothy Amey
Dawn Anderson Vaughan
Britney Annan
Chrys Apostolatos
Jessie Ashlynn
Holly Atkinson
Roxana Bahrami
Robin Baird Lewis
Eleni Bakopoulos
Yulia Balobanova
BEADADDICT
Sandra Beer
Laura Bird
Teresa Bissoo
Jordan Blackburn
Hanna Boos
Mary-Lou Boulanger
Jacqueline Bourdeau
Jakob Bouwman
Ken Braithwaite
Chelsea Brant
Paige Bromby
Jessie Buchanan
Annie Burgess
Sarah Jane Burton
David Caesar
Mary Calarco
Wendy Campbell
Christopher Cape
Nobuko Carmichael
Heather Caruso
Sarah Carvalho
Victoria Chaulk
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Leslie Miles
Sona Mincoff
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Rosanne Morris
Ruth Morton
Sarah Mousseau
Anne Munroe
Phil Musgrave
Heather Nagel
Tina Newlove
Abby Nowakowski
Gloria Nye

Caitlin O'Brien
Eryn O'Neil
Tania Orton
Katie Owen
Sarah Palmer
Wynne Paquette
Robert John Paterson
Grayce Perry
Margaret Peter
Braden Phelan
Susan Powell
John Proctor
Juliet Promnitz
Michelle Purchase
Edina Racz
Jagdeep Raina
Juilee Raje
Diana Raponi
Emily Reimer
Mary-Dawn Roberts
Heather Robinson
Beatrice Roche
Andrea Rose
Erika Ross
Ross Davidson-Pilon
Photography
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Kaitlin Russell
Sarah Rutledge
Vanya Ryan
Sage & Balm
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GUELPH ARTS COUNCIL

Liz Dent	Guelph Spoken Word	Potters' Market
Drayton Entertainment	Guelph Studio Tour	Rainbow Chorus of
Ed Video	Guelph Symphony Orchestra	Waterloo-Wellington
Eden Mills Writers' Festival	Guelph Youth Music Centre	Renann Isaacs Contemporary
Elora Arts Council	Inc.	Art
Elora Centre for The Arts	Guelph Youth Singers	Royal City Musical
Elora Community Theatre	Janet Johnson, Portal Dance	Productions
GAIN Music	Project	Royal City School of Ballet
Grand River Bead Society	Kiwanis Music Festival of	and Jazz
Guelph Chamber Choir	Guelph	Royal City Studios
Guelph Concert Band	Knox Presbyterian Church	Royal City Uke Fest
Guelph Dance	Lisa Martini-Dunk	Silence
Guelph Film Festival	Atelier of Laura Lee	Taste Detours
Guelph Folk Collective	Moreland	The Downtown Theatre
Guelph Guild of Storytellers	Necessary Arts Company	Project
Guelph Historical Society	New Life Church	Vera Causa Opera
Guelph Little Theatre	Overzealous	Vocamus Press
Guelph Potters Guild	Passionate Heart	Wyndham Art Supplies

2019 DONORS

Guelph Arts Council is deeply grateful for the support of the following donors during the past year. Donors of \$20 or more, who are not Artist or Organizational members, also receive a complimentary Arts Supporter Membership. GAC also thanks five 2019 Anonymous donors.

\$20-\$49

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Leah Batty	Urszula Hajdyla	Susan M. Ratcliffe
Heather Beecroft	Linda Hathorn	Lillan Rosendal
Heidi Berger	Dagny Ingolfsrud	Sage & Balm
Pauline Breitman	Jeff Klompus	Susana Sanz
Heather Caruso	Barbara Kuczynski	Barbara Shaw
Jason Chang	Ana Lorena Leija	Sidney Sproule
Kerry Daly	Burl Levine	Jennifer Storey
Cathy Farr	Sarah Lionsbridge	Sylvia Watson
Focus on Nature	Trefor Lutionz	Nora Zylsta-Savage
Michelle Fortin	Arlene Margosian	
Mike Gamble	Tim May	

GUELPH ARTS COUNCIL

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Melodie Wynne

*** Monthly Donors**

2019 VOLUNTEERS

During the past year, many of Guelph Arts Council's activities were made possible with the support of the following volunteers:

Tammy Adkin*	Cathy Downer	Cathy Langlotz
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Elisa DeBoo	Jeffrey Klompus*	Braden Phelan*
Jordan Delfs	Alicia Kropf	Greg Pinks*
Tamarie Dobias*	Kesia Kvill ¹	Samah Qaderi
Susan Douglas	Luisa Lago	Arlene Quinn

GUELPH ARTS COUNCIL

Simone Racine
Susan Ratcliffe*¹
Diane Reid
Marion Reidel*
Tom Reidel
Susan Rempel
Kate Revington
Janice Robertson
Stephen Robinson*
Kasia Rusiniak
Deighten Russell
Delaney Ryan
Barbara Salsberg
Mathews*
Joy Sammy

Susana Sanz
Amanda Sawlor
Anu Saxena
Margaret Scovel
Theresa Sharma
Alexander Skerrett
Spencer Shaw*
Brian Skerrett
Diana Smith*
Joan Smith
Jennifer Storey*
Annie Sumi*
Keshegan Tharmaseelan
Shash Tharmaseelan
Dragana Trukulia-Bosnic

Sandy Tubbs
Laura Turner
Fran Tymchyshen¹
Ewelina Tysiac
Thea van Kooten
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Kelly Waters
Catherine Weddell
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Sally Wismer*
Monique Wozny
Andrea Wyshniowsky
Nana Oye Yobo

* Board or Committee volunteer

¹ Historical Walking Tour Guide

2019 -2020 Funders & Sponsors



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GUELPH ARTS COUNCIL

**INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS**

DECEMBER 31, 2019

INDEPENDENT AUDITORS' REPORT

To the Members of,
Guelph Arts Council
Guelph, Ontario

Qualified Opinion

We have audited the financial statements of Guelph Arts Council, which comprise the statement of financial position as at December 31, 2019 and the statements of operations and changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary or significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2019, and 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 Organization derives revenue from contributions, and fundraising events and activities, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization. Therefore we were not able to determine whether at December 31, 2019 and for the year ended December 31, 2019, any adjustments might be necessary to contributions, fundraising events and activities revenues, deficiency of revenue over expenses, cash flows and net assets. Our audit opinion on the financial statements for the year ended December 31, 2019 was modified accordingly because of the possible effects of this limitation in scope.

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

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

AUDIT • TAX • ADVISORY

Auditors' 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 auditors' 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Organization 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.

A handwritten signature in black ink that reads "Baker Tilly GWD". The signature is written in a cursive, flowing style.

Guelph, Ontario
March 18, 2020

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

AUDIT • TAX • ADVISORY

Baker Tilly GWD is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

GUELPH ARTS COUNCIL

INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS


DECEMBER 31, 2019

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**GUELPH ARTS COUNCIL
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2019**

	General Fund	Artist Relief Fund	2019	2018
	\$	\$	\$	\$
ASSETS				
CURRENT ASSETS				
Cash	32,803	452	33,255	48,000
Short term investments (Note 5)		28,000	28,000	28,000
Accounts receivable	1,223		1,223	1,774
HST rebate receivable	1,362		1,362	1,703
Prepaid expenses	9,205		9,205	13,917
Due from General Fund (Note 3)	<u> </u>	<u>2,082</u>	<u>2,082</u>	<u>3,039</u>
	<u>44,593</u>	<u>30,534</u>	<u>75,127</u>	<u>96,433</u>
LIABILITIES				
CURRENT LIABILITIES				
Accounts payable and accrued liabilities	2,300		2,300	4,185
Due to Artist Relief Fund (Note 3)	2,082		2,082	3,039
Deferred contributions (Note 4)	<u>17,046</u>	<u> </u>	<u>17,046</u>	<u>24,171</u>
	<u>21,428</u>	<u> </u>	<u>21,428</u>	<u>31,395</u>
FUND BALANCES				
UNRESTRICTED	23,165		23,165	33,956
EXTERNALLY RESTRICTED	<u> </u>	<u>30,534</u>	<u>30,534</u>	<u>31,082</u>
	<u>23,165</u>	<u>30,534</u>	<u>53,699</u>	<u>65,038</u>
	<u>44,593</u>	<u>30,534</u>	<u>75,127</u>	<u>96,433</u>

APPROVED ON BEHALF OF THE BOARD:



President



Treasurer

**GUELPH ARTS COUNCIL
STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCES
YEAR ENDED DECEMBER 31, 2019**

	General Fund	Artist Relief Fund	2019 Total	2018 Total
	\$	\$	\$	\$
REVENUE				
Program revenue	25,457		25,457	23,112
Grants (Note 6)	68,050		68,050	65,729
Donations	15,145		15,145	10,976
One-time donations - 10 Carden (Note 4)	4,712		4,712	8,905
Memberships	6,330		6,330	5,275
Facilities and equipment rental	1,118		1,118	934
Fundraising and sponsorships	32,027		32,027	39,615
Interest income		452	452	43
Miscellaneous	2,920		2,920	2,923
	<u>155,759</u>	<u>452</u>	<u>156,211</u>	<u>157,512</u>
EXPENDITURES				
Projects and programs (Note 7)	61,081	1,000	62,081	49,467
Outreach/member relations (Note 7)	19,104		19,104	18,730
Salaries and benefits (Note 7)	49,917		49,917	42,816
Administration	28,070		28,070	30,011
Professional fees	2,191		2,191	3,608
Fundraising	6,187		6,187	6,022
	<u>166,550</u>	<u>1,000</u>	<u>167,550</u>	<u>150,654</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURES	(10,791)	(548)	(11,339)	6,858
FUND BALANCE, BEGINNING OF YEAR	<u>33,956</u>	<u>31,082</u>	<u>65,038</u>	<u>58,180</u>
FUND BALANCE, END OF YEAR	<u><u>23,165</u></u>	<u><u>30,534</u></u>	<u><u>53,699</u></u>	<u><u>65,038</u></u>

**GUELPH ARTS COUNCIL
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2019**

	2019	2018
	\$	\$
CASH PROVIDED BY (USED FOR):		
OPERATING ACTIVITIES		
(Deficiency) excess of revenues over expenditures	(11,339)	6,858
CHANGE IN NON-CASH WORKING CAPITAL ITEMS		
Increase (decrease):		
Accounts receivable	551	391
HST rebate receivable	341	6,607
Prepaid expenses	4,712	9,428
Accounts payable and accrued liabilities	(1,885)	(3,180)
Deferred contributions	<u>(7,125)</u>	<u>(16,865)</u>
	(14,745)	3,239
INVESTING ACTIVITIES		
Increase in short term investments	<u> </u>	<u>(28,000)</u>
NET DECREASE IN CASH	(14,745)	(24,761)
CASH, BEGINNING OF YEAR	<u>48,000</u>	<u>72,761</u>
CASH, END OF YEAR	<u><u>33,255</u></u>	<u><u>48,000</u></u>

**GUELPH ARTS COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

The Guelph Arts Council ("Council") is a provincially incorporated charitable organization and is exempt from income taxes. The Council's mandate is to use profits or other accretions to promote its objectives of developing opportunities for individuals and groups of an artistic nature in the City of Guelph and vicinity to share their interests with the community.

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in accordance with Canadian generally accepted accounting principles. The Council has adopted the following significant accounting policies:

(A) BASIS OF ACCOUNTING

The Council follows the restricted fund method of accounting.

General Fund

Revenue and expenditures related to program delivery and administrative activities are reported in the General Fund.

Artist Relief Fund

The Artist Relief Fund reports funds received to be used to assist artists facing debilitating health issues.

(B) REVENUE RECOGNITION

Unless a donor specifies otherwise, all gifts received are considered contributions to the general fund. Restricted contributions are recognized as revenue of the appropriate restricted fund. Contributions are recognized when received, except where amounts are received for specific projects with no corresponding restricted fund. In these cases, contributions are deferred and recorded as revenue in the general fund when the related disbursements are recorded.

Investment income is recognized as revenue when earned.

All other revenues (including membership fees) are recognized as revenue of the general fund in the year received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

(C) ALLOCATION OF EXPENDITURES

Direct expenditures have been charged to programs and services according to the activity to which they relate. Allocated expenditures and the basis of allocating are as follows:

(a) Payroll expenditures are allocated proportionally on the basis of the amount of time devoted by personnel to the projects.

(b) Administration expenditures are allocated proportionally on the same basis as payroll.

**GUELPH ARTS COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(D) CAPITAL ASSETS

The Council expenses all capital assets in the year of acquisition. The Council does not hold any significant assets. No capital assets were expensed in the years ended December 31, 2019 or December 31, 2018.

(E) CONTRIBUTED SERVICES

Volunteers are an immeasurable resource for the Council in carrying out its service delivery activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

(F) FINANCIAL INSTRUMENTS

Measurement of financial instruments

The Council initially measures its financial assets and liabilities at fair value. The Council subsequently measures all its financial assets and financial liabilities at amortized cost. Changes in fair value are recognized in the statement of operations.

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

Financial liabilities measured at amortized cost include accounts payable.

Transaction costs

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. If an impairment has occurred, the carrying amount of financial assets measured at amortized cost is reduced to the greater of the discounted future cash flows expected or the proceeds that could be realized from the sale of the financial asset. The amount of the write-down is recognized in the statement of operations. 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 the statement of operations.

**GUELPH ARTS COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

2. FINANCIAL INSTRUMENTS

Unless otherwise noted, it is management's opinion that the Council is not exposed to significant interest, credit, currency or other price risks arising from these financial instruments.

The extent of the Council's exposure to these risks did not change in 2019 compared to the previous period.

3. INTERFUND LOAN

The interfund loan is non-interest bearing and there are no set terms of repayment.

4. DEFERRED CONTRIBUTIONS

Deferred contributions represent the amount of restricted contributions or government grants not yet spent on the required activity. Deferred contributions may also be the portion of unrestricted funding received which is intended to cover a period of time extending beyond the end of the period covered by these financial statements. As the required disbursement is made or the required time period passes, the amounts are reflected as contributions in that period.

	2019	2018
	\$	\$
Balance, beginning of year	24,171	41,036
Less amount recognized as revenue in the year	(16,067)	(28,220)
Plus amount received related to the following year	<u>8,942</u>	<u>11,355</u>
Balance, end of year	<u>17,046</u>	<u>24,171</u>

During the 2016 fiscal year, the Council had entered into an agreement with the 10 Carden, a shared workspace, who received support from a community donor to enable the Council to develop long term workspace as well as community engagement activities through access to the varied meeting spaces. A donation of \$46,469 was received by the Council and is to be allocated towards a portion of the lease (42 Carden Street) for the prepayment of rent, space usage and office improvements in accordance with the membership agreement signed that year.

Donation revenue related to the lease at 42 Carden Street of \$4,712 was recognized in the current year (2018 - \$8,905).

The remaining donation of \$8,104 is included in deferred revenue, with an offset in prepaid expenses for the Council's contribution which are related to a future period.

**GUELPH ARTS COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

5. SHORT TERM INVESTMENTS

	2019	2018
	\$	\$
One-year GIC, interest at 1.50%, receivable at maturity, August 2020.	28,000	0
One-year GIC, interest at 1.50%, receivable at maturity, April 2019.	<u>0</u>	<u>28,000</u>
	<u>28,000</u>	<u>28,000</u>

6. GRANTS

The Council receives grants from a variety of sources related to current and future expenses. Grants related to the current period are included in income in the year. Grants received that relate to a future period are deferred in the current year.

	2019	2018
	\$	\$
Grants included in income		
City of Guelph	53,431	52,179
Ontario Arts Council	9,575	9,833
Summer student government grant	4,344	3,717
Destination Guelph Strategic Investment grant	<u>700</u>	<u> </u>
	<u>68,050</u>	<u>65,729</u>

7. ALLOCATION OF EXPENSES

Total salaries and benefits expenditures of \$96,917 (2018 - \$83,516) were allocated as follows: \$49,917 (2018 - \$42,816) to salaries and benefits, \$34,000 (2018 - \$30,700) to projects and programs and \$13,000 (2018 - \$10,000) to outreach/member relations.

Administrative expenditures of \$906 (2018 - \$547) were allocated to projects and programs.

**GUELPH ARTS COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019**

8. ENDOWMENT FUNDS

The Council established and transferred endowment funds to The Guelph Community Foundation. The Youth Opportunities Endowment Fund and Jane Graham Memorial Fund were transferred to The Guelph Community Foundation in 2005. The Legacy Fund was established by the Council in 2010 and in 2013, administration of these funds was transferred to The Guelph Community Foundation. The capital of these Funds will be held in perpetuity by The Guelph Community Foundation. Under the terms of the agreement with The Guelph Community Foundation, the Council may receive a distribution of the income earned annually on the funds.

The Organization established the Guelph Arts Council Arts Endowment Fund at the Ontario Arts Foundation (OAF) under the terms of the Arts Endowment Fund (AEF) Program. The AEF is a program of the Government of Ontario through the Ministry of Culture and administered by the OAF. The AEF will be held in perpetuity for Guelph Arts Council. The market value of the AEF as at fiscal year end was \$63,992 (2018 - \$58,436). The Council receives investment income from the AEF to be used for operations. During the year, the Council received investment income of \$2,744 (2018 - \$2,757).

9. LEASE OBLIGATIONS

The Council has a lease obligation for their premises which will expire in July 2021. The Council has the right to renew this lease for an additional term of 2 years at the lessor's current rates. Future minimum lease payments are as follows:

	\$
2020	16,632
2021	<u>9,752</u>
	<u>26,384</u>