

**ONTARIO CAMPUS AND COMMUNITY IMPRESARIOS**  
*(Operating as Ontario Presents)*  
**Financial Statements**  
**March 31, 2022**

**ONTARIO CAMPUS AND COMMUNITY IMPRESARIOS**

*(Operating as Ontario Presents)*

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**Year Ended March 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of Ontario Campus and Community Impresarios operating as Ontario Presents

### *Opinion*

We have audited the financial statements of Ontario Campus and Community Impresarios, operating as Ontario Presents, (the "Organization"), which comprise the statement of financial position as at March 31, 2022, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at March 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the 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 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.

### *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.

(continues)

Independent Auditor's Report to the Members of Ontario Campus and Community Impresarios operating as Ontario Presents (*continued*)

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 this financial information.

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 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 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.

*Hogg, Shain & Scheck PC*

Toronto, Ontario  
June 10, 2022

Authorized to practise public accounting by the  
Chartered Professional Accountants of Ontario

**ONTARIO CAMPUS AND COMMUNITY IMPRESARIOS**  
*(Operating as Ontario Presents)*  
**Statement of Financial Position**  
**March 31, 2022**

	2022	2021
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 287,665	\$ 76,758
Accounts receivable	32,943	2,171
Harmonized Sales Tax recoverable	14,375	7,053
Prepaid expenses	87,058	78,579
	422,041	164,561
<b>CAPITAL ASSETS (Note 3)</b>	-	205
	\$ 422,041	\$ 164,766
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 16,681	\$ 14,988
Government remittances payable	3,699	-
Deferred revenues (Note 4)	267,057	16,118
	287,437	31,106
<b>CANADA EMERGENCY BUSINESS ACCOUNT LOAN (Note 5)</b>	40,000	40,000
	327,437	71,106
<b>NET ASSETS</b>		
<b>UNRESTRICTED</b>	94,604	93,455
<b>INVESTED IN CAPITAL ASSETS</b>	-	205
	94,604	93,660
	\$ 422,041	\$ 164,766

**APPROVED ON BEHALF OF THE BOARD**

  
Digitally signed by Glenn Brown  
 DN: cn=Glenn Brown, o=City of  
 Brampton, ou=Leadership Centre,  
 email=glenn@brampton.ca, c=CA  
 Date: 2022.06.13 11:36:57 -0400  
 \_\_\_\_\_ Director  
  
  
 \_\_\_\_\_ Director

See the accompanying notes to these financial statements

**ONTARIO CAMPUS AND COMMUNITY IMPRESARIOS***(Operating as Ontario Presents)***Statement of Operations****Year Ended March 31, 2022**

	<b>2022</b>	<b>2021</b>
<b>REVENUES</b>		
Grants and contributions <i>(Note 6)</i>	\$ 707,906	\$ 520,647
Temporary and Canada Emergency Wage Subsidy <i>(Note 8)</i>	91,864	93,863
Membership fees and program	55,180	18,345
Canada Emergency Rent Subsidy <i>(Note 8)</i>	10,569	4,385
Conference registrations	7,130	(113)
Showcase applications	3,630	(350)
Conference sponsorships	3,600	(800)
Program advertising	1,995	120
Other	4,783	-
Forgiveness of Canada Emergency Business Account loan <i>(Note 5)</i>	-	20,000
	<b>886,657</b>	<b>656,097</b>
<b>EXPENSES</b>		
Program delivery	293,217	243,057
Membership and community services	201,554	22,181
Contract fees	159,448	118,242
Salaries and benefits	146,441	168,255
Block booking	50,243	50,822
Administration	34,605	28,403
Amortization	205	410
	<b>885,713</b>	<b>631,370</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 944</b>	<b>\$ 24,727</b>

*See the accompanying notes to these financial statements*

**ONTARIO CAMPUS AND COMMUNITY IMPRESARIOS**

*(Operating as Ontario Presents)*

**Statement of Changes in Net Assets**

**Year Ended March 31, 2022**

	Unrestricted	Invested in capital assets	<b>Total 2022</b>	Total 2021
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 93,455	\$ 205	\$ <b>93,660</b>	\$ 68,933
Excess (deficiency) of revenues over expenses	944	-	<b>944</b>	24,727
Amortization of capital assets	205	(205)	-	-
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 94,604</u>	<u>\$ -</u>	<u>\$ <b>94,604</b></u>	<u>\$ 93,660</u>

*See the accompanying notes to these financial statements*

**ONTARIO CAMPUS AND COMMUNITY IMPRESARIOS***(Operating as Ontario Presents)***Statement of Cash Flows****Year Ended March 31, 2022**

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 944	\$ 24,727
Item not affecting cash:		
Amortization	205	410
	<u>1,149</u>	<u>25,137</u>
Changes in non-cash working capital:		
Accounts receivable	(30,772)	17,574
Grants receivable	-	22,000
Harmonized Sales Tax recoverable	(7,322)	(27,859)
Prepaid expenses	(8,479)	13,331
Accounts payable and accrued liabilities	1,693	(2,679)
Government remittances payable	3,699	-
Deferred revenues	250,939	(40,072)
	<u>209,758</u>	<u>(17,705)</u>
Cash flows from operating activities	<u>210,907</u>	<u>7,432</u>
<b>FINANCING ACTIVITY</b>		
Canada Emergency Business Account loan	-	40,000
<b>INCREASE IN CASH</b>	<b>210,907</b>	<b>47,432</b>
<b>CASH - BEGINNING OF YEAR</b>	<u>76,758</u>	<u>29,326</u>
<b>CASH - END OF YEAR</b>	<u>\$ 287,665</u>	<u>\$ 76,758</u>

*See the accompanying notes to these financial statements*



# ONTARIO CAMPUS AND COMMUNITY IMPRESARIOS

*(Operating as Ontario Presents)*

## Notes to Financial Statements

Year Ended March 31, 2022

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### 1. NATURE AND PURPOSE OF THE ORGANIZATION

Ontario Campus and Community Impresarios, also known as Ontario Presents (the "Organization"), is a not-for-profit organization as defined by the Income Tax Act (Canada) and, as such, is exempt from income taxes under subsection 149(1).

The Organization is a membership-based, arts service organization serving a network of performing arts touring and presenting organizations that facilitate the distribution of live, performing arts shows into communities across Ontario. The Organization exists to encourage and support its members through networking, professional development, advocacy and access to resources.

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of Presentation

These financial statements are the representation of management and have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook.

#### Revenue recognition

The Organization uses the deferral method of accounting for contributions. Restricted contributions, including grants, are recognized as revenues in the year in which the related activity takes place and expenses incurred. Unrestricted contributions are recognized as revenues when received or receivable, provided that contributions receivable can be reasonably estimated and collection is reasonably assured.

Revenues from membership fees and programs, conference registrations, showcase applications and other earned revenues are recognized upon completion of programs or related activity.

Government assistance revenues, including the Canada Emergency Wage Subsidy and Canada Emergency Rent Subsidy, are recognized on an accrual basis in the year which the related eligible expenses are incurred.

#### Financial instruments

The Organization initially measures its financial instruments at fair value, and subsequently, at amortized cost. The financial assets subsequently measured at amortized cost include cash and accounts receivable. The financial liabilities subsequently measured at amortized cost include accounts payable.

#### Impairment of financial instruments

Financial assets measured at cost or amortized cost are tested for impairment, if there are indications of possible impairment. A previously recognized impairment loss may be reversed to the extent of the improvement, either 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 loss not been recognized previously. The amount of any write down or reversal is recognized in excess (deficiency) of revenues over expenses.

#### Contributed services

The Organization's programs benefit from services in the form of volunteer time. Since these services would not be otherwise purchased by the Organization, such services are not recognized.

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ONTARIO CAMPUS AND COMMUNITY IMPRESARIOS

*(Operating as Ontario Presents)*

Notes to Financial Statements

Year Ended March 31, 2022

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

Capital assets

Capital assets are stated at cost and amortized over their estimated useful lives on a straight-line basis at the following rates:

Computer equipment 3 years

Impairment of long-lived assets

Long-lived assets including computer equipment are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. The impairment loss is measured as the amount by which the carrying amount of the assets exceeds its fair value. Fair value is determined by the sum of undiscounted cash flows resulting from its use and eventual disposition.

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 at the date of the financial statements and the reported amounts of revenues and expenses during the year. These estimates are reviewed periodically and adjustments are made to revenues and expenses as appropriate in the year they become known. Such estimates include the collectability of accounts receivable, the useful life of capital assets when determining amortization expense, year-end accrued liabilities, and the eligibility for government assistance. Actual results could differ from these estimates.

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3. CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Computer equipment	\$ -	\$ -	\$ -	\$ 205

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**ONTARIO CAMPUS AND COMMUNITY IMPRESARIOS**

*(Operating as Ontario Presents)*

**Notes to Financial Statements**

**Year Ended March 31, 2022**

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**4. DEFERRED REVENUES**

Deferred revenues at March 31 consists of:

	<u>2022</u>	<u>2021</u>
Ontario Arts Council		
Theatre Connects	\$ 12,334	\$ 12,818
Canadian Association for the Performing Arts		
Equity & Diversity Initiative	-	3,300
Department of Canadian Heritage		
Fresh Start	62,748	-
National Digital Touring Platform	120,935	-
World Music Development	4,700	-
Canada Council for the Arts		
National Digital Touring Platform	60,000	-
Fees and programs		
Ontario Contact showcase application	6,340	-
	<u>\$ 267,057</u>	<u>\$ 16,118</u>

The continuity of deferred revenues is as follows:

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 16,118	\$ 56,190
Add: amounts received during the year	958,845	489,525
Less: amounts recognized as revenues during the year	<u>(707,906)</u>	<u>(529,597)</u>
Balance, end of year	<u>\$ 267,057</u>	<u>\$ 16,118</u>

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**5. CANADA EMERGENCY BUSINESS ACCOUNT LOAN**

Last year, the Organization obtained the Canada Emergency Business Account ("CEBA") loan of \$60,000. CEBA is non-interest bearing up to the initial term date of December 31, 2023. From the period commencing December 31, 2023 to the extended term date of December 31, 2025, the loan bears an annual interest rate of 5%. Based on the CEBA Term Loan Agreement, if at least \$40,000 is repaid by December 31, 2023, the remaining balance of \$20,000 will be forgiven.

The Organization intends to repay the loan by December 31, 2023.

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# ONTARIO CAMPUS AND COMMUNITY IMPRESARIOS

*(Operating as Ontario Presents)*

## Notes to Financial Statements

Year Ended March 31, 2022

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### 6. GRANT AND CONTRIBUTIONS

Grants and contributions revenues are comprised of the following:

	2022	2021
Department of Canadian Heritage		
Operating	\$ 132,000	\$ 126,500
Fresh Start	87,702	183,176
National Digital Touring Platform	80,615	-
World Music Development	75,300	-
Canada Council for the Arts		
Operating	60,000	50,000
National Digital Touring Platform	128,540	-
Ontario Arts Council		
Operating	74,964	74,964
Theatre Connects	65,485	79,307
Canadian Association for the Performing Arts		
Equity & Diversity Initiative	3,300	6,700
Ontario Ministry of Tourism, Culture and Sport		
Ontario-Quebec Cultural Exchange Program	-	-
	<u>\$ 707,906</u>	<u>\$ 520,647</u>

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### 7. FINANCIAL RISKS

The Organization is exposed to credit risk with respect to accounts receivable from members. Management reduces its exposure to credit risk on accounts receivable by monitoring outstanding balances and pursuing collection efforts on a regular basis.

It is the opinion of management, the Organization is not exposed to significant liquidity or market risks arising from its financial instruments.

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### 8. GOVERNMENT ASSISTANCE

On March 11, 2020, the World Health Organization characterized the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic which resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. The Organization was required to revise normally planned events, shift all activities online when possible and close its doors in response to local health and safety measures. The duration and impact of COVID-19 are unknown at this time. It is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results and condition of the Organization in future years. The Organization continues to closely monitor and assess the impact on operations.

As part of the response to COVID-19, the federal government introduced the Canada Emergency Wage Subsidy ("CEWS") and the Tourism and Hospitality Recovery Program ("THRP") to assist employers whose activities have been affected by COVID-19. For the period of April 1, 2021 to March 31, 2022, the Organization applied for funding of \$91,864.

In addition to the CEWS, the Organization applied for the Canada Emergency Rent Subsidy ("CERS") to provide relief to small businesses experiencing financial hardship due to COVID-19. For the period of April 1, 2021 to March 31, 2022, the Organization applied for funding of \$10,568.

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**ONTARIO CAMPUS AND COMMUNITY IMPRESARIOS**  
*(Operating as Ontario Presents)*  
**SCHEDULE 1 - REVENUES AND EXPENSES BY PROGRAM**  
**YEAR ENDED MARCH 31, 2022**

	<b>Artist Focused Initiatives</b>	<b>Arts Engage</b>	<b>Block Bookings</b>	<b>Administration</b>	<b>Networks</b>	<b>Membership</b>	<b>Ontario Contact</b>	<b>Fresh Start</b>	<b>Theatre Connects</b>	<b>World Music Development</b>	<b>Natioanl Touring Digital Platform</b>	<b>Equity &amp; Diversity Initiative</b>	<b>Total 2022</b>
<b>Revenues</b>													
Grants and contributions	\$ 60,000	\$ 11,450	\$ 26,400	\$ 141,614	\$ -	\$ 8,900	\$ 18,600	\$ 87,702	\$ 65,485	\$ 75,300	\$ 209,155	\$ 3,300	\$ 707,906
Temporary and Canada Emergency Wage Subsidy	-	-	-	91,864	-	-	-	-	-	-	-	-	91,864
Membership fees and program revenue	-	-	24,760	-	2,500	15,930	11,990	-	-	-	-	-	55,180
Canada Emergency Rent Subsidy	-	-	-	10,569	-	-	-	-	-	-	-	-	10,569
Conference registrations	-	-	-	-	-	-	7,130	-	-	-	-	-	7,130
Other revenue	-	-	-	650	-	-	633	-	-	-	3,500	-	4,783
Showcase applications	-	-	-	-	-	-	3,630	-	-	-	-	-	3,630
Program advertising	-	-	-	1,320	-	-	675	-	-	-	-	-	1,995
Conference sponsorships	-	-	-	-	-	-	3,600	-	-	-	-	-	3,600
	<u>60,000</u>	<u>11,450</u>	<u>51,160</u>	<u>246,017</u>	<u>2,500</u>	<u>24,830</u>	<u>46,258</u>	<u>87,702</u>	<u>65,485</u>	<u>75,300</u>	<u>212,655</u>	<u>3,300</u>	<u>886,657</u>
<b>Expenses</b>													
Program delivery	50,095	-	1,391	822	-	-	15,638	60,202	65,469	75,300	21,000	3,300	293,217
Salaries and benefits	10,155	8,681	-	35,766	-	47,732	8,452	10,000	-	-	25,655	-	146,441
Contract fees	-	17,000	-	56,098	-	-	51,100	30,000	-	-	5,250	-	159,448
Block booking	-	-	50,243	-	-	-	-	-	-	-	-	-	50,243
Administration	-	-	359	20,113	30	588	3,498	7,000	16	-	3,000	-	34,605
Membership and community services	-	4,880	3,536	5,630	105	890	11,012	-	-	-	175,500	-	201,554
Amortization	-	-	-	205	-	-	-	-	-	-	-	-	205
	<u>60,250</u>	<u>30,561</u>	<u>55,529</u>	<u>118,635</u>	<u>135</u>	<u>49,210</u>	<u>89,700</u>	<u>107,202</u>	<u>65,485</u>	<u>75,300</u>	<u>230,405</u>	<u>3,300</u>	<u>885,713</u>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ (250)</b>	<b>\$ (19,111)</b>	<b>\$ (4,369)</b>	<b>\$ 127,381</b>	<b>\$ 2,365</b>	<b>\$ (24,380)</b>	<b>\$ (43,443)</b>	<b>\$ (19,500)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (17,750)</b>	<b>\$ -</b>	<b>\$ 944</b>

**YEAR ENDED MARCH 31, 2021**

	<b>Artist Focused Initiatives</b>	<b>Arts Engage</b>	<b>Block Bookings</b>	<b>Administration</b>	<b>Networks</b>	<b>Membership</b>	<b>Ontario Contact</b>	<b>Fresh Start</b>	<b>Theatre Connects</b>	<b>World Music Development</b>	<b>Natioanl Touring Digital Platform</b>	<b>Equity &amp; Diversity Initiative</b>	<b>Total 2021</b>
<b>Revenues</b>													
Grants and contributions	\$ 50,000	-	\$ 20,500	\$ 134,264	\$ 5,700	\$ 25,000	\$ 16,000	\$ 183,176	\$ 79,307	\$ -	\$ -	\$ 6,700	\$ 520,647
Temporary and Canada Emergency Wage Subsidy	-	-	-	93,863	-	-	-	-	-	-	-	-	\$ 93,863
Government Assistance	-	-	-	20,000	-	-	-	-	-	-	-	-	\$ 20,000
Membership fees and program revenue	-	-	2,500	-	-	15,845	-	-	-	-	-	-	\$ 18,345
Canada Emergency Rent Subsidy	-	-	-	4,385	-	-	-	-	-	-	-	-	\$ 4,385
Program advertising	-	-	-	-	-	120	-	-	-	-	-	-	\$ 120
Other revenue	-	-	-	-	-	-	-	-	-	-	-	-	\$ -
Conference registrations	-	-	-	-	-	-	(113)	-	-	-	-	-	\$ (113)
Showcase applications	-	-	-	-	-	-	(350)	-	-	-	-	-	\$ (350)
Conference sponsorships	-	-	-	-	-	-	(800)	-	-	-	-	-	\$ (800)
	<u>50,000</u>	<u>-</u>	<u>23,000</u>	<u>252,512</u>	<u>5,700</u>	<u>40,965</u>	<u>14,738</u>	<u>183,176</u>	<u>79,307</u>	<u>-</u>	<u>-</u>	<u>6,700</u>	<u>656,097</u>
<b>Expenses</b>													
Program delivery	29,250	-	10,635	(1,615)	-	(33)	6,229	127,841	64,300	-	(250)	6,700	243,057
Salaries and benefits	20,419	-	-	33,224	12,800	36,630	68	60,113	5,000	-	-	-	168,255
Contract fees	-	-	-	61,117	-	-	47,125	-	10,000	-	-	-	118,242
Block booking	-	-	50,822	-	-	-	-	-	-	-	-	-	50,822
Administration	331	-	1,554	19,395	22	1,102	993	5,000	7	-	-	-	28,403
Membership and community services	-	2,937	6,006	4,822	108	3,368	4,941	-	-	-	-	-	22,181
Amortization	-	-	-	410	-	-	-	-	-	-	-	-	410
	<u>50,000</u>	<u>2,937</u>	<u>69,016</u>	<u>117,353</u>	<u>12,930</u>	<u>41,068</u>	<u>59,356</u>	<u>192,954</u>	<u>79,307</u>	<u>-</u>	<u>(250)</u>	<u>6,700</u>	<u>631,370</u>
<b>Excess (deficiency) of revenues over expenses</b>	<b>\$ -</b>	<b>\$ (2,937)</b>	<b>\$ (46,016)</b>	<b>\$ 135,159</b>	<b>\$ (7,230)</b>	<b>\$ (103)</b>	<b>\$ (44,618)</b>	<b>\$ (9,778)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ -</b>	<b>\$ 24,727</b>