

Financial Statements

ACTRA Toronto

February 28, 2026

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Independent Auditor's Report

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To the Members of
ACTRA Toronto

Opinion

We have audited the financial statements of ACTRA Toronto (the "Organization"), which comprise the balance sheet as at February 28, 2026, and the statements of operations, deficit and funds, 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 ACTRA Toronto as at February 28, 2026, and its results of 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 these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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. 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 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.

Toronto, Canada
June 18, 2026

Doane Grant Thornton LLP

Chartered Professional Accountants
Licensed Public Accountants

ACTRA Toronto

Balance Sheet

February 28

2026

2025

Assets

Current

Cash	\$ 1,441,968	\$ 397,697
Term deposits (Note 3)	504,768	2,009,536
Accounts receivable (Note 4)	1,083,266	1,111,634
Due from ACTRA Fraternal Benefit Society	-	51,815
Due from ACTRA National	-	13,675
Prepaid expenses	<u>112,489</u>	<u>117,764</u>
	3,142,491	3,702,121
Bonds held in trust for engagers	3,777,131	5,077,889
Investments (Note 5)	9,388,635	9,321,065
Property and equipment (Note 6)	<u>38,117</u>	<u>145,068</u>
	<u>\$ 16,346,374</u>	<u>\$ 18,246,143</u>

Liabilities

Current

Accounts payable and accrued liabilities (Note 7)	\$ 1,797,776	\$ 1,369,512
Due to ACTRA Fraternal Benefit Society (Note 4)	821,981	1,009,010
Due to ACTRA Performers' Rights Society (Note 4)	28,449	28,733
Due to ACTRA National (Note 4)	466,425	591,163
Deferred revenue	<u>20,000</u>	<u>-</u>
	3,134,631	2,998,418
Deferred leasehold inducement	208,320	-
Due to engagers	<u>3,777,131</u>	<u>5,077,889</u>
	<u>7,120,082</u>	<u>8,076,307</u>

Funds (Page 5)

Internally restricted

Action/Defence Fund (for strikes/crises)	6,103,688	6,103,688
Emergency Operating Expense Fund (for catastrophic unexpected losses)	5,188,599	5,188,599
Computer Systems Development Fund	22,370	22,370
Invested in Capital Assets Fund	38,117	145,067
Council Surplus	<u>167,342</u>	<u>167,342</u>
	11,520,116	11,627,066
Deficit	<u>(2,293,824)</u>	<u>(1,457,230)</u>
	<u>9,226,292</u>	<u>10,169,836</u>
	<u>\$ 16,346,374</u>	<u>\$ 18,246,143</u>

Commitments (Note 8)

On behalf of the Toronto Branch Council

_____ President

_____ Treasurer

See accompanying notes to the financial statements.

ACTRA Toronto

Statement of Operations

Year ended February 28

2026

2025

Revenue (Page 15)

Members	\$ 5,882,122	\$ 5,722,030
Non-members	1,752,915	1,610,139
Other	<u>1,663,909</u>	<u>1,938,914</u>
	<u>9,298,946</u>	<u>9,271,083</u>

Expenses (Pages 16, 17, 18 & 19)

Union democracy and advocacy	432,805	492,562
Personnel cost	5,105,129	5,323,994
Executive director's office	16,163	29,882
Communications unit	110,898	145,457
Membership services unit	6,669	4,894
Film, tv and digital media unit	48,224	36,245
Commercial production unit	1,290	902
Finance unit	519,701	543,325
Occupancy and office	873,290	872,126
Data, statistics and information technology	389,515	51,861
Affiliations	43,580	43,420
Legal fees	130,582	139,621
Transfers to ACTRA National	<u>2,564,644</u>	<u>2,530,206</u>
	<u>10,242,490</u>	<u>10,214,495</u>

Deficiency of revenue over expenses	\$ <u>(943,544)</u>	\$ <u>(943,412)</u>
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See accompanying notes to the financial statements.

ACTRA Toronto

Statements of Deficit and Funds

Year ended February 28

2026

2025

Action / Defence Fund

Balance, beginning and end of year	<u>\$ 6,103,688</u>	<u>\$ 6,103,688</u>
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Emergency Operating Expense Fund

Balance, beginning and end of year	<u>\$ 5,188,599</u>	<u>\$ 5,188,599</u>
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Computer Systems Development Fund

Balance, beginning and end of year	<u>\$ 22,370</u>	<u>\$ 22,370</u>
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Invested in Capital Assets Fund

Balance, beginning of year	\$ 145,067	\$ 96,988
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Fund transfer	<u>(106,950)</u>	<u>48,079</u>
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Balance, end of year	<u>\$ 38,117</u>	<u>\$ 145,067</u>
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Council Surplus

Balance, beginning and end of year	<u>\$ 167,342</u>	<u>\$ 167,342</u>
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Deficit

Balance, beginning of year	\$ (1,457,230)	\$ (465,739)
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Fund transfers	106,950	(48,079)
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Allocated during the year	<u>(943,544)</u>	<u>(943,412)</u>
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Balance, end of year	<u>\$ (2,293,824)</u>	<u>\$ (1,457,230)</u>
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See accompanying notes to the financial statements.

ACTRA Toronto

Statement of Cash Flows

Year ended February 28

2026

2025

Increase (decrease) in cash

Operating		
Deficiency of revenue over expenses	\$ (943,544)	\$ (943,412)
Amortization	27,058	67,965
Impairment of property and equipment	110,807	-
Impairment of loans receivable	-	51,857
Change in unrealized depreciation of investments	<u>(67,570)</u>	<u>(266,133)</u>
	(873,249)	(1,089,723)
Change in non-cash operating working capital		
Accounts receivable	28,368	482,052
Prepaid expenses	5,275	30,486
Accounts payable and accrued liabilities	428,264	31,409
Deferred revenue	20,000	-
Deferred lease inducement	<u>208,320</u>	<u>(62,031)</u>
	(183,022)	(607,807)
Financing		
Advances from (to) ACTRA National, net	(111,063)	249,167
Advances from (to) ACTRA Performers Rights	(284)	28,733
Advances from (to) ACTRA Fraternal Benefit Society, net	<u>(135,214)</u>	<u>179,665</u>
	(246,561)	457,565
Investing		
Purchase of property and equipment	(30,914)	(116,048)
Proceeds on disposal of investments	2,009,536	-
Purchase of term deposits	(504,768)	-
Disposal of investment in Addenda Commercial Mortgage Fund	-	97,620
	<u>1,473,854</u>	<u>(18,428)</u>
Increase (decrease) in cash	1,044,271	(168,670)
Cash, beginning of year	<u>397,697</u>	<u>566,367</u>
Cash, end of year	\$ 1,441,968	\$ 397,697

See accompanying notes to the financial statements.

ACTRA Toronto

Notes to the Financial Statements

February 28, 2026

1. Nature of operations

ACTRA Toronto (AT) is the largest branch of ACTRA (the Alliance of Canadian Cinema, Television and Radio Artists), the union representing performers in the film, radio, television and digital media industries.

2. Summary of significant accounting policies

These financial statements have been prepared in accordance with accounting standards for not-for-profit organizations ("ASNPO"). ASNPO require entities to select policies appropriate for their circumstances from choices provided in the specific standards. The following are details of the choices selected by AT and applied in these financial statements.

Use of estimates

In preparing the financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates. The significant estimates in these financial statements have reflected the amounts recorded for amortization of property and equipment.

Cash

Cash include cash on hand and balances on deposit with banks.

Investments

Investments are equity instruments which are accounted for at fair value with changes in fair value recorded in net income.

Property and equipment

Property and equipment are recorded at cost and are amortized on a straight-line basis over their estimated useful lives as follows:

Computer equipment	3 years
Furniture and fixtures	5 years
Leasehold improvements	over term of lease

AT tests for impairment when events or changes in circumstances indicate the carrying amount of an item, or class, of property and equipment may not be recoverable. The recoverability of long lived assets is based on the net recoverable amounts determined on an undiscounted cash flow basis. If the carrying amount of an asset exceeds its net recoverable amount, an impairment loss is recognized to the extent that fair value is below the asset's carrying amount. Fair value is determined based on quoted market prices when available, otherwise on the discounted cash flows over the life of the asset.

ACTRA Toronto

Notes to the Financial Statements

February 28, 2026

2. Summary of significant accounting policies (continued)

Deferred leasehold inducements

Deferred leasehold inducements are amortized into the statement of operations over the term of the lease.

Funds

Action / Defence Fund

This fund has been established for use in times of crisis such as an actor's strike to ensure the Branch remains solvent.

Emergency Operating Expense Fund

This fund has been established for use only if there is a shortfall in any budgetary year caused by extraordinary events that impacts the Branch's ability to remain solvent.

Computer Systems Development Fund

This fund has been established for ongoing upgrades to the Branch's computer systems.

Invested in Capital Assets Fund

This fund represents the carrying value of the capital assets held by the Branch.

Council Surplus

This fund has been established for extraordinary or emergency special council projects.

Financial instruments

AT's financial instruments consist of cash and cash equivalents, term deposits, bonds held in trust for engagers, accounts receivable, loans receivable, investments, accounts payable, amounts due (to) from related parties and amounts due to engagers.

Initial measurement

AT's financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred.

ACTRA Toronto

Notes to the Financial Statements

February 28, 2026

2. Summary of significant accounting policies (continued)

Financial instruments (continued)

Subsequent measurement

At each reporting date, AT measures its financial assets and liabilities at cost or amortized cost (less impairment in the case of financial assets), except for investments in equity instruments which must be measured at fair value. AT has also irrevocably chosen to measure its investments in bonds and other fixed income instruments at fair value. All changes in fair value of AT's investments in equity instruments are recorded in the statement of operations. AT uses the effective interest rate method to amortize any premiums, discounts, transaction fees and financing fees to the statement of operations for items measured at cost or amortized cost. The financial instruments measured at amortized cost are cash and cash equivalents, term deposits, accounts receivable, loans receivable, bonds held in trust for engagers, accounts payable, and amounts due (to) from related parties and amounts due to engagers.

For financial assets measured at cost or amortized cost, AT regularly assesses whether there are any indications of impairment. If there is an indication of impairment, and AT determines that there is a significant adverse change in the expected timing or amount of future cash flows from the financial asset, it recognizes an impairment loss in the statement of operations. Any reversals of previously recognized impairment losses are recognized in operations in the year the reversal occurs.

Financial instruments in related party transactions

Financial assets and financial liabilities in related party transactions are initially measured at cost, with the exception of certain instruments which are initially measured at fair value. AT does not have any financial assets or financial liabilities in related party transactions which are initially measured at fair value.

Gains or losses arising on initial measurement differences are generally recognized in net income when the transaction is in the normal course of operations, and in equity when the transaction is not in the normal course of operations, subject to certain exceptions.

Financial assets and financial liabilities recognized in related party transactions are subsequently measured based on how AT initially measured the instrument. Financial instruments initially measured at cost are subsequently measured at cost, less any impairment for financial assets. Financial instruments initially measured at fair value, of which AT has none, would be subsequently measured at amortized cost or fair value based on certain conditions.

Revenue recognition

Revenue is recognized when pervasive evidence of an arrangement exists, services have been rendered, and there are no significant obligations remaining, the price is fixed or determinable and collectability is assured.

AT earns members revenue which consists of basic dues, work dues and initiation fees. Membership fees are recorded in the period in which they are collected.

ACTRA Toronto

Notes to the Financial Statements

February 28, 2026

2. Summary of significant accounting policies (continued)

Revenue recognition (continued)

Non-members revenue consists of work permit fees earned from both resident and non-resident are recognized by production date.

Other revenue consist of administrative fees, contract service fees, service changes and fines are recognized when pervasive evidence of an arrangement exists and services have been rendered.

AT charges a non-refundable initiation fee at the commencement of full membership. During the year, \$434,106 (2025 - \$435,627) was recognized as revenue upon entering into these arrangements.

3. Term deposits

	<u>2026</u>	<u>2025</u>
Creative Arts Financial* – bears interest at 3.75%, matures August 8, 2026	\$ 254,768	\$ -
Creative Arts Financial* – bears interest at 3.45%, matures May 8, 2026	250,000	-
Creative Arts Financial* – bears interest at 4.40%, matures March 1, 2025	-	1,004,768
Creative Arts Financial* – bears interest at 5.10%, matures August 7, 2025	<u>-</u>	<u>1,004,768</u>
	<u>\$ 504,768</u>	<u>\$ 2,009,536</u>

*A division of FirstOntario Credit Union

4. Related party transactions

	<u>2026</u>	<u>2025</u>
AT had the following transactions with related parties:		
(a) Transfers to (from) ACTRA National		
Per capita payments	\$ 2,564,644	\$ 2,530,206
Other revenue	<u>(223,926)</u>	<u>(227,071)</u>
	<u>\$ 2,340,718</u>	<u>\$ 2,303,135</u>
	<u>2026</u>	<u>2025</u>
(b) Transfers to ACTRA Fraternal Benefit		
Society RRSP, health and insurance premiums	<u>\$ 19,213,760</u>	<u>\$ 18,350,304</u>

ACTRA Toronto

Notes to the Financial Statements

February 28, 2026

4. Related party transactions (continued)

Included in accounts receivable is an amount of \$211,879 (2025 - \$nil) due from other affiliated branches of ACTRA National. ACTRA National is the national union and represents all the affiliated branches including ACTRA Performers' Rights Society. ACTRA Fraternal Benefit the member-owned insurance company.

The amounts due from/to related parties consist of deposit re-allocations and reimbursements to affiliated branches of ACTRA National, as well as amounts due from/to ACTRA National itself. These amounts are non-interest bearing and are due on demand.

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

5. Investments

	Number of Units	Average Cost	2026 Fair Value	2025 Fair Value
Addenda Corporation Mortgage Fund	841,130	\$ 9,229,957	\$ 9,388,635	\$ 9,321,065

6. Property and equipment

	Cost	Accumulated Amortization	2026 Net Book Value	2025 Net Book Value
Computer equipment	\$ 781,373	\$ 751,711	\$ 29,662	\$ 10,178
Computer software	16,929	16,929	-	110,807
Furniture and fixtures	395,185	386,730	8,455	8,527
Leasehold improvements	976,280	976,280	-	15,555
	<u>\$ 2,169,767</u>	<u>\$ 2,131,650</u>	<u>\$ 38,117</u>	<u>\$ 145,067</u>

An impairment loss of \$110,807 (2025 - \$nil) has been recognized on computer software as it was determined to no longer have any economic benefit.

7. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$17,442 (2025 - \$5,526).

ACTRA Toronto

Notes to the Financial Statements

February 28, 2026

8. Commitments

AT has entered into an agreement to lease its premises commencing August 1, 2025, with a 10-year term through July 31, 2035. Minimum payments for the premises for next five years and through to the end of the lease term are as follows:

2027	\$	302,932
2028		311,739
2029		320,545
2030		329,351
2031		338,157
Thereafter		<u>1,597,791</u>
	\$	<u>3,200,515</u>

9. Financial risk management

In the normal course of business, AT's activities expose it to a variety of risks associated with financial instruments, as follows: market risk (including price risk, currency risk and interest rate risk), credit risk, and liquidity risk.

Market risk

AT's investments in equity instruments are subject to market risk which is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices.

Price risk

AT is exposed to price risk, which is the risk that the fair value of investments equity instruments will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk), whether caused by factors specific to an individual investment or all factors affecting all investments traded in a market or market segment. All investments present a risk of loss of capital. The maximum risk resulting from financial instruments held by AT is determined by their fair value. Financial instruments held are susceptible to fair value fluctuations arising from uncertainties about future market prices of the instruments.

A 5% fluctuation in market prices of AT's investments in equity instruments with all other factors remaining constant would have an impact on the deficiency of revenue over expenses of \$469,432.

Currency risk

Currency risk is the risk that the value of investments in marketable securities denominated in currencies, other than the Canadian dollar, will fluctuate due to changes in foreign exchange rates. As at February 28, 2026, AT did not hold any investments denominated in foreign currencies.

ACTRA Toronto

Notes to the Financial Statements

February 28, 2026

9. Financial risk management

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 interest rates. AT is exposed to interest rate risk through its investment in term deposits.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. AT's main credit risks are its accounts receivable.

Liquidity risk

Liquidity risk is the potential that AT will encounter difficulty in meeting the obligations associated with its financial liabilities. AT is exposed to this risk mainly in respect of its accounts payable and due to related parties. AT reduces exposure to liquidity risk by ensuring it maintains adequate cash reserves to pay trade creditors and amounts due to related parties.

10. Fair value measurement and disclosures

AT's assets recognized at fair value have been categorized based upon a fair value hierarchy.

AT classifies fair value measurements within a hierarchy which gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are:

- Level 1: Quoted price (unadjusted) in active markets for identical assets or liabilities that the Investment Manager can access at the measurement date;
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly;
- Level 3: Inputs are unobservable for the asset or liability and require significant management judgment or estimation.

ACTRA Toronto

Notes to the Financial Statements

February 28, 2026

10. Fair value measurement and disclosures (continued)

If different levels of inputs are used to measure an asset's or liability's fair value, the classification within the hierarchy is based on the lowest level of input that is significant to the fair value measurement. Changes in valuation methods may result in transfers into or out of an investment's assigned level. The following table illustrates the classification of AT's investments measured at fair value within the fair value hierarchy:

	Investments			
	Level 1	Level 2	Level 3	Total
As at				
February 28, 2026	\$ -	\$ 9,388,635	\$ -	\$ 9,388,635
February 29, 2025	\$ -	\$ 9,321,065	\$ -	\$ 9,321,065

All fair value measurements above are recurring. Fair values are classified as Level 1 when the related security or derivative is actively traded and a quoted price is available. If an instrument classified as Level 1 subsequently ceases to be actively traded, it is transferred out of Level 1. In such cases, instruments are reclassified into Level 2, unless the measurement of its fair value requires the use of significant unobservable inputs, in which case it is classified as Level 3.

All other financial assets and liabilities are stated at amortized cost, which approximates fair market value.

There were no transfers between levels during reporting periods.

ACTRA Toronto

Schedule of Revenue

Year ended February 28

2026

2025

Members		
Basic dues	\$ 2,002,151	\$ 2,021,381
Working dues	3,010,503	2,835,016
Initiation	439,497	438,566
Withdrawal fees	8,679	10,689
Reinstatement fees	40,975	28,047
Members fines	250	750
Apprentice dues and initiation fees	221,818	219,963
Apprentice permits	139,133	150,123
AABP dues	19,116	17,495
	<u>5,882,122</u>	<u>5,722,030</u>
Non-members (work permit fees)		
Resident	784,403	714,290
Non-resident	968,512	895,849
	<u>1,752,915</u>	<u>1,610,139</u>
Other		
Administrative fees - IPA	481,212	542,601
Other	107,547	94,825
Contract service fees	88,497	57,163
10% service charges	160,460	182,506
Other income	52,584	106,000
Transfer from National (Note 4(a))	223,926	227,071
Interest	482,111	560,235
Change in fair value of investments	67,572	168,513
	<u>1,663,909</u>	<u>1,938,914</u>
	<u>\$ 9,298,946</u>	<u>\$ 9,271,083</u>

ACTRA Toronto

Schedule of Expenses

Year ended February 28

2026

2025

Union Democracy and Advocacy

Honorarium

President, Treasurer, & VP Honorarium	\$ 134,367	\$ 129,969
Advocate & Ombudsperson Honorarium	18,993	19,807
Council attendance	64,418	68,816
NCA negotiation & grievance	-	1,322
IPA negotiation & grievance	-	78,007
Insurance & retirement	19,080	17,930
President's expenses & travel	16,325	669
Council & Stunt Elections	11,758	-
Diversity & Outreach Partnerships	10,533	10,042
	<u>275,474</u>	<u>326,562</u>

Stakeholder Committees & Caucuses

Act Your Age	-	807
Diversity & Inclusion Committee	233	550
OutACTRAto Committee	1,217	86
Stunt Committee	237	954
TAWC	1,430	1,187
Voice Committee	422	986
YEAA	1,098	968
FMBG/Apprentice/AABP Meeting & Workshop	130	30
	<u>4,767</u>	<u>5,568</u>

Annual Events and Standing Committees

ACTRA Awards	(8,254)	(1,624)
Discipline Committee	15,783	612
Editorial Board (Performers Publications)	-	88
Events, Festivals and Conferences	18,956	12,808
Member Conferences and Town Hall Meetings	415	9,706
Pride and Labour Day Parades	4,279	2,589
ASL Interpreters	1,800	4,700
Childcare Subsidy	9,300	10,800
	<u>42,279</u>	<u>39,679</u>

Council Initiatives & Projects

Focus on Canada		
Government Relations Committee/Lobbying and Campaign	110,285	120,753
	<u>432,805</u>	<u>492,562</u>

Personnel Cost

Salaries	3,958,394	4,121,791
Health Benefits	722,557	746,093
RRSP	424,178	456,110
	<u>5,105,129</u>	<u>5,323,994</u>

ACTRA Toronto

Schedule of Expenses (continued)

Year ended February 28

2026

2025

Executive Director's Office		
Travel & expenses	\$ 8,407	\$ 19,278
Industry relations expense	4,854	6,187
Director expenses	<u>2,902</u>	<u>4,417</u>
	<u>16,163</u>	<u>29,882</u>
Communications Unit		
Marketing and outreach	75,819	80,625
Sponsorships	28,550	52,650
Subscriptions and periodicals	6,455	4,529
Promotional items	<u>74</u>	<u>7,653</u>
	<u>110,898</u>	<u>145,457</u>
Membership Service Unit		
Director expenses	236	20
HAVEN	-	697
Member education	<u>6,433</u>	<u>4,177</u>
	<u>6,669</u>	<u>4,894</u>
Film, Television & Digital Media Unit		
Business Representative expenses	1,713	493
OSLO per diems	13,310	10,952
OSLO expenses	4,309	2,631
OSLO training expenses	473	-
Stunt community liaison	17,046	11,824
Director expenses	<u>11,373</u>	<u>10,345</u>
	<u>48,224</u>	<u>36,245</u>
Commercial Production Unit		
OSLO per diems	1,037	773
OSLO expenses	247	129
Director expenses	<u>6</u>	<u>-</u>
	<u>1,290</u>	<u>902</u>

ACTRA Toronto

Schedule of Expenses (continued)

Year ended February 28

2026

2025

Finance Unit			
Accounting and auditing costs	\$	42,800	\$ 48,577
Office supplies		37,776	40,244
Letterhead and other printing		928	1,552
Postage		20,547	19,491
HST expenses		113,916	122,445
Health benefits for retirees		139,106	110,215
Sundries		2,407	1,821
Staff development		7,738	3,156
Visa charges		69,258	68,518
MasterCard charges		61,523	50,961
AMEX charges		25	227
Bank charges		22,929	23,500
Impairment of loan receivable		-	51,397
Courier		413	156
Director expenses		335	1,065
		<u>519,701</u>	<u>543,325</u>
Occupancy			
Rent and property taxes		742,911	702,837
Office equipment contracts and leases		22,000	22,145
Telephone		33,918	41,638
Rental		533	799
Repairs		-	2,212
Insurance		51,808	56,928
Leased Assets		15,555	37,333
Furniture capital costs (incl. Depreciation)		6,565	8,234
		<u>873,290</u>	<u>872,126</u>
Data Processing			
Amortization - hardware		8,549	25,347
Maintenance		7,482	4,582
Software, supplies, programming		17,391	16,554
Security systems		6,182	5,378
New membership systems		349,911	-
		<u>389,515</u>	<u>51,861</u>

ACTRA Toronto Schedule of Expenses (continued)

Year ended February 28	2026	2025
Affiliations		
Ontario Federation of Labour	\$ 7,560	\$ 7,560
Film Ontario	30,000	30,000
Toronto District and Labour Council	3,520	3,360
Ontario Green Screen	<u>2,500</u>	<u>2,500</u>
	<u>43,580</u>	<u>43,420</u>
Legal fees	<u>130,582</u>	<u>139,621</u>
Total Branch Expenses	<u>\$ 7,677,846</u>	<u>\$ 7,684,289</u>
Transfers to ACTRA National		
Per capita payments (Note 4(a))	<u>\$ 2,564,644</u>	<u>\$ 2,530,206</u>
Total Revenues	9,298,946	9,271,083
Total Branch Expenses	7,677,846	7,684,289
Transfers to ACTRA National	<u>2,564,644</u>	<u>2,530,206</u>
Deficiency of revenue over expenses	<u>\$ (943,544)</u>	<u>\$ (943,412)</u>