

## Financial Statements

ACTRA Toronto

February 28, 2025

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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, 2025, 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, 2025, 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.

*Doane Grant Thornton LLP*

Toronto, Canada  
June 10, 2025

Chartered Professional Accountants  
Licensed Public Accountants



# ACTRA Toronto

## Statement of Operations

Year ended February 28

2025

2024

### Revenue (Page 15)

Members	\$ 5,722,030	\$ 5,087,803
Non-members	1,610,139	1,101,539
Other	<u>1,938,914</u>	<u>1,966,604</u>
	<u>9,271,083</u>	<u>8,155,946</u>

### Expenses (Pages 16, 17, 18 & 19)

Union democracy and advocacy	492,562	415,322
Personnel cost	5,323,994	5,122,136
Executive director's office	25,465	15,327
Communications unit	149,874	126,319
Membership services unit	4,894	44,188
Film, tv and digital media unit	36,245	36,307
Commercial production unit	902	1,060
Finance unit	543,325	511,431
Occupancy and office	872,126	950,524
Data, statistics and information technology	51,861	58,949
Affiliations	43,420	40,991
Legal fees	139,622	53,515
Transfers to ACTRA National	<u>2,530,206</u>	<u>2,540,394</u>
	<u>10,214,496</u>	<u>9,916,463</u>

Deficiency of revenue over expenses	\$ <u>(943,413)</u>	\$ <u>(1,760,517)</u>
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See accompanying notes to the financial statements.

# ACTRA Toronto

## Statements of Deficit and Funds

Year ended February 28

2025

2024

### Action / Defence Fund

Balance, beginning of year	\$ 6,103,688	\$ 6,103,688
Allocated during the year	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 6,103,688</u>	<u>\$ 6,103,688</u>

### Emergency Operating Expense Fund

Balance, beginning of year	\$ 5,188,599	\$ 5,188,599
Allocated during year	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 5,188,599</u>	<u>\$ 5,188,599</u>

### 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	\$ 96,988	\$ 151,764
Fund transfer	<u>48,079</u>	<u>(54,776)</u>
Balance, end of year	<u>\$ 145,067</u>	<u>\$ 96,988</u>

### 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	\$ (465,739)	\$ 1,240,002
Fund transfers	(48,079)	54,776
Allocated during the year	<u>(943,412)</u>	<u>(1,760,517)</u>
Balance, end of year	<u>\$ (1,457,230)</u>	<u>\$ (465,739)</u>

See accompanying notes to the financial statements.

# ACTRA Toronto

## Statement of Cash Flows

Year ended February 28

2025

2024

(Decrease) increase in cash and cash equivalents

<b>Operating</b>		
Deficiency of revenue over expenses	\$ (943,412)	\$ (1,760,517)
Amortization	67,965	69,201
Impairment of loans receivable	51,857	32,780
Change in unrealized depreciation of investments	<u>(266,133)</u>	<u>(152,862)</u>
	(1,089,723)	(1,811,398)
Change in non-cash operating working capital		
Accounts receivable	482,052	(476,312)
Prepaid expenses	30,486	(38,798)
Accounts payable and accrued liabilities	31,409	126,033
Deferred lease inducement	<u>(62,031)</u>	<u>(35,306)</u>
	<u>(607,807)</u>	<u>(2,235,781)</u>
<b>Financing</b>		
Advances from (to) ACTRA National, net	249,167	(22,841)
Advances from (to) ACTRA Performers Rights	28,733	-
Advances from (to) ACTRA Fraternal Benefit Society, net	<u>179,665</u>	<u>(181,956)</u>
	<u>457,565</u>	<u>(204,797)</u>
<b>Investing</b>		
Purchase of property and equipment	(116,048)	(14,425)
Proceeds on sale of investments in Addenda Commercial		
Mortgage Fund	-	500,000
Disposal (purchase) of investment in Addenda Commercial		
Mortgage Fund	97,620	(456,689)
Repayments of loans receivable, net	<u>-</u>	<u>19,879</u>
	<u>(18,428)</u>	<u>48,765</u>
Decrease in cash and cash equivalents	(168,670)	(2,391,813)
Cash and cash equivalents, beginning of year	<u>566,367</u>	<u>2,958,180</u>
Cash and cash equivalents, end of year	<u>\$ 397,697</u>	<u>\$ 566,367</u>

See accompanying notes to the financial statements.



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# **ACTRA Toronto**

## **Notes to the Financial Statements**

February 28, 2025

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### **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.

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### **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 impairment of investments, impairment of loans receivable and amortization of property and equipment.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash on hand, balances with banks and short term deposits with original maturities of three months or less. Bank borrowings are considered to be financing activities.

#### **Investments in marketable securities**

Investments in marketable securities are equity instruments quoted in an active market and accounted for at fair value with changes in fair value recorded in net income.

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# ACTRA Toronto

## Notes to the Financial Statements

February 28, 2025

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### 2. Summary of significant accounting policies (continued)

#### 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.

#### 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.

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# ACTRA Toronto

## Notes to the Financial Statements

February 28, 2025

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### 2. Summary of significant accounting policies (continued)

#### 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.

##### *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 equities quoted in an active market, 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 equities quoted in an active market 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.

# ACTRA Toronto

## Notes to the Financial Statements

February 28, 2025

### 2. Summary of significant accounting policies (continued)

#### 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.

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.

### 3. Term deposits

	<u>2025</u>	<u>2024</u>
Creative Arts Financial* – bears interest at 4.40%, matures March 1, 2025	\$ 1,004,768	\$ 1,004,768
Creative Arts Financial* – bears interest at 5.10%, matures August 7, 2025	<u>1,004,768</u>	<u>1,004,768</u>
	<u>\$ 2,009,536</u>	<u>\$ 2,009,536</u>

\*A division of FirstOntario Credit Union

### 4. Related party transactions

	<u>2025</u>	<u>2024</u>
The Branch had the following transactions with related parties:		
(a) Transfers to (from) ACTRA National		
Per capita payments	\$ 2,530,206	\$ 2,540,394
Other revenue	<u>(227,071)</u>	<u>(207,403)</u>
	<u>\$ 2,303,135</u>	<u>\$ 2,332,991</u>
(b) Transfers to ACTRA Fraternal Benefit		
Society RRSP, health and insurance premiums	<u>\$ 18,350,304</u>	<u>\$ 13,770,228</u>

# ACTRA Toronto

## Notes to the Financial Statements

February 28, 2025

### 4. Related party transactions (continued)

Included in accounts receivable is an amount of \$47,563 (2024 - \$47,795) due from other affiliated branches of ACTRA National and Creative Arts Financial, a division of FirstOntario Credit Union ("CAF") (formerly "Creative Arts Savings & Credit Union Limited").

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. Loans receivable

	<u>2025</u>	<u>2024</u>
Loans receivable	\$ 51,857	\$ 51,857
Less: provision for impaired loans	<u>(51,857)</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ 51,857</u>

The term loans mature over a 5-year period. Interest on loans ranges from 0% to 11%.

In 2018 AT purchased a portfolio of 67 unsecured personal loans from Creative Arts Financial, a division of FirstOntario Credit Union ("CAF") (formerly "Creative Arts Savings & Credit Union Limited"), at their face value of \$606,277 through a Personal Loan Sale and Administration Agreement. During the year, CAF received total net principal repayments of \$nil (2024 - \$19,879), and interest of \$nil (2024 - \$6,512), on behalf of AT. The entire balance was impaired during the year.

### 6. Investments

	<u>Number of Units</u>	<u>Average Cost</u>	<u>2025 Fair Value</u>	<u>2024 Fair Value</u>
Addenda Corporation Mortgage Fund	<u>841,130</u>	<u>\$ 9,465,515</u>	<u>\$ 9,321,065</u>	<u>\$ 9,152,552</u>

# ACTRA Toronto

## Notes to the Financial Statements

February 28, 2025

### 7. Property and equipment

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2025 Net Book Value</u>	<u>2024 Net Book Value</u>
Computer equipment	\$ 770,388	\$ 760,210	\$ 10,178	\$ 30,081
Computer software	110,807	-	110,807	-
Furniture and fixtures	392,182	383,655	8,527	14,019
Leasehold improvements	<u>976,280</u>	<u>960,725</u>	<u>15,555</u>	<u>52,888</u>
	<u>\$ 2,249,657</u>	<u>\$ 2,104,590</u>	<u>\$ 145,067</u>	<u>\$ 96,988</u>

Included in computer software is a balance of \$110,807 (2023 - \$nil) which has not been amortized as it is not yet in use.

### 8. Accounts payable and accrued liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$5,526 (2024 - \$27,523).

### 9. Commitments

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

2026	\$ 345,751
2027	302,932
2028	311,739
2029	320,545
2030	329,351
Thereafter	<u>1,935,948</u>
	<u>\$ 3,546,266</u>

### 10. Awards

	<u>2025</u>	<u>2024</u>
Awards expenditures	\$ -	\$ -
Less: sponsorships received	<u>1,624</u>	<u>1,225</u>
Awards, net	<u>\$ (1,624)</u>	<u>\$ (1,225)</u>

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# ACTRA Toronto

## Notes to the Financial Statements

February 28, 2025

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### 11. 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 marketable securities 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 in marketable securities 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 marketable securities with all other factors remaining constant would have an impact on the deficiency of revenue over expenses of \$466,053.

#### 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, 2024, AT did not hold any investments denominated in foreign currencies.

#### 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 and loans 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.

# ACTRA Toronto

## Notes to the Financial Statements

February 28, 2025

### 12. 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.

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				
<b>February 28, 2025</b>	\$ -	\$ 9,321,065	\$ -	\$ 9,321,065
February 29, 2024	\$ -	\$ 9,152,552	\$ -	\$ 9,152,552

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.

#### Short-term investments

Short-term investments 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

2025

2024

### Members

Basic dues	\$ 2,021,381	\$ 1,957,575
Working dues	2,835,016	2,287,837
Initiation	438,566	430,035
Withdrawal fees	10,689	9,592
Reinstatement fees	28,047	25,910
Members fines	750	1,000
Apprentice dues and initiation fees	219,963	215,465
Apprentice permits	150,123	135,308
AABP dues	17,495	25,081
	<u>5,722,030</u>	<u>5,087,803</u>

### Non-members (work permit fees)

Resident	714,290	662,211
Non-resident	895,849	439,328
	<u>1,610,139</u>	<u>1,101,539</u>

### Other

Administrative fees- IPA	542,601	571,858
Other	94,825	105,524
Contract service fees	57,163	46,792
10% service charges	182,506	155,408
Other income	106,000	63,061
Transfer from National (Note 4(a))	227,071	207,403
Interest	560,235	663,696
Change in fair value of investments	168,513	152,862
	<u>1,938,914</u>	<u>1,966,604</u>

	<u>\$ 9,271,083</u>	<u>\$ 8,155,946</u>
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# ACTRA Toronto

## Schedule of Expenses

Year ended February 28

2025

2024

### Union Democracy and Advocacy

#### Honorarium

President, Treasurer, & VP Honorarium	\$ 129,969	\$ 131,250
Advocate & Ombudsperson Honorarium	19,807	26,845
Council attendance	68,816	71,687
NCA negotiation & grievance	1,322	13,218
IPA negotiation & grievance	78,007	8,804
Insurance & Retirement	17,930	18,539
President's Expenses & Travel	669	4,951
Council & Stunt Elections	-	2,793
Diversity & Outreach Partnerships	10,042	12,757
	<u>326,562</u>	<u>290,844</u>

### Stakeholder Committees & Caucuses

Act Your Age	807	407
Diversity & Inclusion Committee	550	477
OutACTRAto Committee	86	-
Stunt Committee	954	-
TAWC	1,187	609
Voice Committee	986	(1,508)
YEAA	968	856
FMBG/Apprentice/AABP Meeting & Workshop	30	54
	<u>5,568</u>	<u>895</u>

### Annual Events and Standing Committees

ACTRA Awards	(1,624)	(1,225)
Discipline Committee	612	-
Editorial Board (Performers Publications)	88	1,679
Events, Festivals and Conferences	12,808	38,286
Member Conferences and Town Hall Meetings	9,706	10,825
Pride and Labour Day Parades	2,589	11,994
ASL Interpreters	4,700	2,550
Childcare Subsidy	10,800	11,200
	<u>39,679</u>	<u>75,309</u>

ACTRA new online membership system	-	1,217
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### Council Initiatives & Projects

#### Focus on Canada

Government Relations Committee/Lobbying and Campaign	120,753	47,057
	<u>492,562</u>	<u>415,322</u>

### Personnel Cost

Salaries	4,121,791	4,019,226
Health Benefits	746,093	670,879
RRSP	456,110	432,031
	<u>5,323,994</u>	<u>5,122,136</u>

# ACTRA Toronto

## Schedule of Expenses (continued)

Year ended February 28

2025

2024

### Executive Director's Office

Travel & expenses	19,278	14,635
Consultants and projects	-	692
Industry relations expense	6,187	-
	<u>25,465</u>	<u>15,327</u>

### Communications Unit

Director expenses	4,417	289
Marketing and outreach	80,625	78,406
Sponsorships	52,650	37,020
Subscriptions and periodicals	4,529	4,525
Promotional items	7,653	6,079
	<u>149,874</u>	<u>126,319</u>

### Membership Service Unit

Director expenses	20	917
HAVEN	697	36,439
Member education	4,177	6,832
	<u>4,894</u>	<u>44,188</u>

### Film, Television & Digital Media Unit

Business Representative expenses	493	1,992
OSLO per diems	10,952	12,142
OSLO expenses	2,631	3,449
Stunt community liaison	11,824	10,307
Director expenses	10,345	8,417
	<u>36,245</u>	<u>36,307</u>

### Commercial Production Unit

OSLO per diems	773	498
OSLO expenses	129	88
Director expenses	-	474
	<u>902</u>	<u>1,060</u>

# ACTRA Toronto

## Schedule of Expenses (continued)

Year ended February 28

2025

2024

### Finance Unit

Accounting and auditing costs	48,577	102,175
Office supplies	40,244	29,203
Letterhead and other printing	1,552	-
Postage	19,491	25,687
HST expenses	122,445	102,555
Health benefits for retirees	110,215	65,321
Sundries	1,821	3,818
Staff development	3,156	18,592
Visa charges	68,518	62,395
MasterCard charges	50,961	35,816
AMEX charges	227	9,195
Bank charges	23,500	21,859
Impairment of loan receivable	51,397	32,780
Courier	156	1,035
Director expenses	1,065	1,000
	<u>543,325</u>	<u>511,431</u>

### Occupancy

Rent and property taxes	702,837	781,252
Office equipment contracts and leases	22,145	24,728
Telephone	41,638	37,269
Rental	799	-
Repairs	2,212	-
Insurance	56,928	61,817
Leased Assets	37,333	37,333
Furniture capital costs (incl. Depreciation)	8,234	8,125
	<u>872,126</u>	<u>950,524</u>

### Data Processing

Amortization - hardware	25,347	27,089
Maintenance	4,582	3,950
Software, supplies, programming	16,554	25,110
Security systems	5,378	2,800
	<u>51,861</u>	<u>58,949</u>

# ACTRA Toronto

## Schedule of Expenses (continued)

Year ended February 28

2025

2024

Affiliations		
Ontario Federation of Labour	\$ 7,560	\$ 7,560
Film Ontario	30,000	30,000
Toronto District and Labour Council	3,360	3,336
Ontario Green Screen	<u>2,500</u>	<u>95</u>
	<u>43,420</u>	<u>40,991</u>
Legal fees	<u>139,622</u>	<u>53,515</u>
Total Branch Expenses	<u>\$ 7,684,290</u>	<u>\$ 7,376,069</u>
Transfers to ACTRA National		
Per capita payments (Note 4(a))	<u>\$ 2,530,206</u>	<u>\$ 2,540,394</u>
Total Revenues	9,272,083	8,155,946
Total Branch Expenses	7,684,290	7,376,069
Transfers to ACTRA National	<u>2,530,206</u>	<u>2,540,394</u>
Deficiency of revenue over expenses	<u>\$ (943,413)</u>	<u>\$ (1,760,517)</u>