

**Please note:** Theatre Scarborough bookkeeping is done on an accrual basis and has a fiscal year-end of 31-Jul-yy, which is aligned to that of the three theatre groups operating out of Scarborough Village Theatre. Revenue from ticket sales is recognized in the season in which the production is performed.

# Playhouse-66 / Theatre Scarborough

## Season-2024/25 Annual Finance Report

*August 1, 2024, to July 31, 2025*

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## 1. Comparative I/E stmt<sup>1</sup> from Compilation Engagement (past 4-years)

The Income/Expense statement below is presented in the format our accountant, Hogg, Shain & Shek (HSS), prefers to use. This format provides less detail than is provided in the statement the Treasurer regularly sends to the Board (See sections **3 and 4**), however the numbers in the two statements are fully aligned (*This also aligns to the HSS statements*). This view is perhaps more reasonable to show to our membership since the move to the Common Service Fee.

I&E	Yes						
T\$-Amt		Season					
HSS-Cat	HSS-SubCat	S-21/22	S-22/23	S-23/24	S-24/25		
<b>1. Revenue</b>	Box Office Mgmt	8,123	27,452	31,678	39,884	A	
	Common Service Fee		14,045	9,141	14,987		
	Donations (def)	21,194	21,194	14,856	11,619		
	Donations (gross)	5,799	11,969	14,218	16,251		
	Recovered Insurance	4,596					
	Recovered Lease	15,741	39,986	54,945	55,252	B	
	Recovered Promotion	9,864					
	Refreshments (net)	679	4,593	6,065	7,675	C	
	Sponsors			750			
	z-interest	171	1,549	2,067	1,719		
	z-oth-rev	70	175				
<b>1. Revenue Total</b>		<b>66,238</b>	<b>120,963</b>	<b>133,720</b>	<b>147,389</b>	<b>1</b>	
<b>2. Expense</b>	Admin/Other Costs	(3,466)	(5,915)	(8,322)	(9,800)		
	Box Office Admin	(2,702)	(2,272)	(2,931)	(4,577)		
	Fundraising-exp	(174)	(284)	(267)	(486)		
	Honorarium	(1,940)	(4,080)	(4,360)	(4,270)		
	Interest/Bank-fees	(164)	(185)	(124)	(132)		
	Professional fees	(5,599)	(4,176)	(5,797)	(4,012)	D	
	x-HST Rebate	11,914	1,639	1,463	1,979		
	x-Shared Insurance	(4,596)	(5,431)	(5,788)	(5,713)		
	x-Shared Promotion	(9,864)	(6,723)	(9,394)	(9,055)	E	
	y-Shared Lease	(54,945)	(55,297)	(54,945)	(55,252)	B	
	y-Shared Lease, CAM adj	13,511	15,311				
	z-Amortization	(22,521)	(22,521)	(15,326)	(13,129)		
	z-Box Office AP Fees	(5,454)	(20,433)	(31,678)	(39,884)	A	
	z-Gifts 2 qualified donees	(1,733)	(2,992)	(2,662)	(4,228)		
<b>2. Expense Total</b>		<b>(87,734)</b>	<b>(113,360)</b>	<b>(140,131)</b>	<b>(148,559)</b>	<b>2</b>	
<b>3. Other revenue</b>	COVID assist, Federal	24,305					
	COVID assist, Provincial	10,000					
	z-Realized-invest-gain/loss			565	0		
	z-Unrealized-gain/loss		5,200	(1,120)	4,547	F	
<b>3. Other revenue Total</b>		<b>34,305</b>	<b>5,200</b>	<b>(555)</b>	<b>4,547</b>	<b>3</b>	
<b>Grand Total</b>		<b>12,809</b>	<b>12,803</b>	<b>(6,966)</b>	<b>3,377</b>	<b>G</b>	

<sup>1</sup> I/E stmt = Income / Expense statement

## 1b. Notes for Comparative Income/Expense statements

Let's look a little closer:

#	Sub-Cat	Status
1	Revenue	<ul style="list-style-type: none"> <li>This is the <b>Revenue</b> taken in by Theatre Scarborough.</li> </ul>
2	Expenses	<ul style="list-style-type: none"> <li>These are the <b>Expenses</b> paid by Theatre Scarborough</li> </ul>
3	Other Revenue	<ul style="list-style-type: none"> <li>This is <b>Other Revenue</b> receive by Theatre Scarborough (TS) – not to be considered “regular revenue”.</li> </ul>
A	Box Office AP Fees & Box Office Mgmt	<ul style="list-style-type: none"> <li>On the <b>Expense</b> side, there are the fees charged by Arts People (handling and credit card fees) for activity going thru Arts People.</li> <li>On the <b>Revenue</b> side, these are the fees TS recovers from the Member Performing Arts Organizations (MPAO, Scarborough Music Theatre (SMT), Scarborough Players (SP), and Scarborough Theatre Guild (STG)) to cover the fees charged by Arts People.</li> <li><b>These two lines net to \$0.</b></li> </ul>
B	Shared lease & Recovered lease	<ul style="list-style-type: none"> <li>On the <b>Expense</b> side, this is the cost of the Scarborough Village Theatre (SVT) lease that TS pays to the City of Toronto.</li> <li>On the <b>Revenue</b> side, these are the funds TS recovers from the MPAO to cover the cost of the SVT Lease.</li> <li><b>These two lines net to \$0.</b></li> </ul>
C	Refreshments	<ul style="list-style-type: none"> <li>This is the result of net Refreshments (revenue in vs purchases out).</li> <li>We see that as our audiences continue to grow, so does the net revenue in this category.</li> </ul>
D	Professional Fees	<ul style="list-style-type: none"> <li>This category captures charges from our accountant and any charges from lawyers.</li> <li>The charges from our accountant have remained reasonably consistent over these past 4-years. <i>(We are accruing <b>\$4,012 TIP</b> (tax in price) for charges for this season – which is reasonable given our historical experience with the firm).</i></li> <li><i>Recall, season 2023/24 included a \$1,900 charge from a lawyer we engaged to review the proposed CST DRAFT lease from the City.</i></li> </ul>
E	Shared Promotion	<ul style="list-style-type: none"> <li>This is the cost of our Season Brochure.</li> <li>Not so “shared” now, as this expense is now rolled into the total CSF cost.</li> </ul>
F	Unrealized gain / loss	<ul style="list-style-type: none"> <li>TS is currently holding several shares from our Angel Donor.</li> <li>Over the course of this season, the shares have appreciated in value</li> </ul>
G	Total	<ul style="list-style-type: none"> <li>As a result of this season's activities, TS is booking a profit of <b>\$3,377</b>.</li> </ul>

## 2. Comparative Balance Sheet (past 4-years)

Remember, a "true" Balance Sheet shows ...

**Assets – Liabilities – Reserves = \$0**

Source	Manual-BS		*** As at ***				
Bal-Sheet	Yes		31-Jul-22	31-Jul-23	31-Jul-24	31-Jul-25	
T\$-Amt		Season					
Section	Category	Sub-Cat	S-21/22	S-22/23	S-23/24	S-24/25	
<b>I. Assets</b>	<b>1a. Liquid assets</b>	1. Bank Acct, Ops	84,744	36,932	38,070	49,707	
		2. Bank Acct, AP	12,547	64,621	63,387	58,514	
		3. Bank Acct, SVT	10,000	10,168	10,430	10,731	
		4. Bank Acct, securities		25,500	21,175	26,496	
		5. Refreshments IOH*	396	351	467	635	
	<b>1a. Liquid assets Total</b>		<b>107,686</b>	<b>137,571</b>	<b>133,528</b>	<b>146,082</b>	<b>C</b>
	<b>1b. Acct receivable</b>	HST-Rebate	6,881	2,521	5,869	4,326	
		TT/AP final pmt	10,827	1,381	2,970	9,535	
		z-misc-receivable	3,288				
	<b>1b. Acct receivable Total</b>		<b>20,996</b>	<b>3,902</b>	<b>8,839</b>	<b>13,861</b>	<b>D</b>
	<b>1c. Pre-paid Exp</b>	Pitney device \$\$\$	1,346	1,349	435	203	
		SVT Lease costs		4,614	7,949	3,004	
	<b>1c. Pre-paid Exp Total</b>		<b>1,346</b>	<b>5,963</b>	<b>8,384</b>	<b>3,207</b>	<b>E</b>
	<b>1d. Capital Assets</b>	a. purchase value	133,600	133,600	133,600	133,600	
		b. accum-depreciation	(69,494)	(92,015)	(107,342)	(120,471)	
	<b>1d. Capital Assets Total</b>		<b>64,107</b>	<b>41,585</b>	<b>26,259</b>	<b>13,129</b>	<b>F</b>
<b>I. Assets Total</b>			<b>194,135</b>	<b>189,021</b>	<b>177,010</b>	<b>176,279</b>	<b>B</b>
<b>II. Liabilities</b>	<b>2a. Short-term</b>	a. Owed to groups (AP)	(33,144)	(17,305)	(25,615)	(28,623)	
		a. Owed to groups (CSF)				(300)	
		a. Owed to groups (HST)	(2,053)	(3,206)	(4,405)	(4,405)	
		a. Owed to groups (SVT)		(1,101)	(6,856)	(8,722)	
		b. GC, unused	(32,777)	(27,529)	(19,300)	(25,108)	
		Professional fees	(3,000)	(4,464)	(3,842)	(4,068)	
		x-misc-exp	(1,112)	(1,480)	(4,876)	(1,180)	
	<b>2a. Short-term Total</b>		<b>(72,086)</b>	<b>(55,083)</b>	<b>(64,895)</b>	<b>(72,406)</b>	<b>G</b>
	<b>2b. Deferred funds</b>	Deferred donations & grants	(59,289)	(58,374)	(43,518)	(31,899)	
	<b>2b. Deferred funds Total</b>		<b>(59,289)</b>	<b>(58,374)</b>	<b>(43,518)</b>	<b>(31,899)</b>	
<b>II. Liabilities Total</b>			<b>(131,375)</b>	<b>(113,458)</b>	<b>(108,413)</b>	<b>(104,305)</b>	<b>I</b>
<b>III. Reserves</b>	<b>3a. Mid-term</b>	1. Members Equity	(49,952)	(62,760)	(75,563)	(68,597)	
		2. Retained Earnings	(12,809)	(12,803)	6,966	(3,377)	
	<b>3a. Mid-term Total</b>		<b>(62,760)</b>	<b>(75,563)</b>	<b>(68,597)</b>	<b>(71,974)</b>	<b>K</b>
<b>III. Reserves Total</b>			<b>(62,760)</b>	<b>(75,563)</b>	<b>(68,597)</b>	<b>(71,974)</b>	
<b>Grand Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>A</b>

## 2b. Notes for Season 2024/2025 Balance Sheet

Let's look a little closer:

#	Sub-Cat	Status
A	EOY Bottom Line	<ul style="list-style-type: none"> <li>The Balance Sheet balances!</li> </ul>
B	Total Assets	<ul style="list-style-type: none"> <li>Total Assets end in a position similar to last season</li> </ul>
C	Assets, Liquid Assets	<ul style="list-style-type: none"> <li>These are assets to which we have immediate access.</li> <li>Generally needed to address short term liabilities (2).</li> </ul>
D	Accounts Receivable	<ul style="list-style-type: none"> <li>These are guaranteed funds that we expect to be received within the next 30-60 days. (both have already been received)</li> </ul>
E	Prepaid Expenses	<ul style="list-style-type: none"> <li>These are expenses that we have already paid for (generally we can "get back", however we won't have to pay for in S-25/26.</li> </ul>
F	Capital Assets	<ul style="list-style-type: none"> <li>These are pieces of significant theatre equipment that we straight-line depreciate across 5-years.</li> <li>We are in our final year of depreciation of the current equipment.</li> </ul>
G	Liabilities, Short Term	<ul style="list-style-type: none"> <li>Value is slightly higher than last year.</li> <li>Due to a slightly higher position of <b>Unused GCs</b> and end of year funds owed to MPAO.</li> </ul>
H	Owed to groups	<ul style="list-style-type: none"> <li>Similar to last season, with the addition of returning an accidental additional CSF (Common Service Fee) to SP.</li> </ul>
I	Retained Earnings	<ul style="list-style-type: none"> <li>This is the positive position from this season added to our previous Members' Equity.</li> </ul>
J	Members' Equity	<ul style="list-style-type: none"> <li>This shows our total Members' Equity increasing by this season's Retained Earnings.</li> </ul>

## 3. EXTRA: Season 2024/25 I/E stmt (01-Aug-24 to 31-Jul-25)

I&E	Yes								
Season	S-24/25								
T\$-Amt		Class							
Category	Sub-Cat		1. SMT	2. SP	3. STG	4. General	Grand Total		
<b>1. Expenses, shared</b>	1. Theatre Lease, 24/25		18,551	18,351	18,351	(55,252)	0		
	3. HST Rebate		(1,468)	(1,468)	(1,468)	4,405	0		
	7. ACT-CO Gala		1,320	2,400	300	(4,020)	0		
	8a. AP, Donations thru AP		(3,928)	(1,298)	(809)	6,035	0		
	8b. AP, Donat-exp thru AP		109	37	19	(165)	0		
	9a. AP, Retail thru AP		(1,790)	(700)	(330)	2,820	0		
	9b. AP, Retail-exp thru AP		110	75	28	(212)	0		
<b>1. Expenses, shared Total</b>			<b>12,903</b>	<b>17,396</b>	<b>16,090</b>	<b>(46,389)</b>	<b>0</b>		<b>1</b>
<b>2. Revenue, Tkts</b>	1. Tkt-Purch-Sales		203,502	149,824	164,935		518,261		
	2. Tkt-Sales-Distrib		(187,710)	(138,314)	(152,352)		(478,377)		
	3. Tot-AP-Fees		(15,792)	(11,510)	(12,583)		(39,884)		
<b>2. Revenue, Tkts Total</b>			<b>(0)</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>2</b>
<b>3. Expenses, BO</b>	1. Phone (Rogers)					(512)	(512)		
	2. Internet (Rogers)					(954)	(954)		
	4. Mailing costs					(1,348)	(1,348)		<b>B</b>
	8. BO-vol T/Y					(2,380)	(2,380)		
	9. z-other					(1,763)	(1,763)		
<b>3. Expenses, BO Total</b>						<b>(6,957)</b>	<b>(6,957)</b>		<b>3</b>
<b>4. Revenue, other</b>	0. Common Service Fee		4,996	4,996	4,996		14,987		<b>C</b>
	1. Refreshment rev					13,013	13,013		
	2. Refreshment exp					(5,338)	(5,338)		
	2. Refresh-Mgr T/Y					(720)	(720)		
	3. Donations, passive		2,595	1,175	664	11,817	16,251		<b>D</b>
	7. Interest					1,719	1,719		
	8. HST Rebate					1,979	1,979		
	9. realized gain / loss					0	0		
	9. unrealized gain / loss					4,547	4,547		<b>E</b>
<b>4. Revenue, other Total</b>			<b>7,591</b>	<b>6,171</b>	<b>5,660</b>	<b>27,017</b>	<b>46,439</b>		<b>4</b>
<b>5. Expenses, other</b>	1. P-copy/Stationery					(22)	(22)		
	2. Sub Brochure					(9,055)	(9,055)		
	2. TC Honorarium					(1,170)	(1,170)		
	2. Theatre equip-exp					(5,162)	(5,162)		
	4. Insurance					(5,713)	(5,713)		
	4. Website					(228)	(228)		
	5. Fundraising exp					(486)	(486)		
	6. Professional fees					(4,012)	(4,012)		
	7. Theatre cleaning					(2,492)	(2,492)		
	8. Bank Fees *					(132)	(132)		
	9. gifts 2 qualified donees		(2,477)	(1,119)	(632)		(4,228)		<b>D</b>
	9. misc-exp					(1,895)	(1,895)		
<b>5. Expenses, other Total</b>			<b>(2,477)</b>	<b>(1,119)</b>	<b>(632)</b>	<b>(30,366)</b>	<b>(34,594)</b>		<b>5</b>
<b>6. Capital-events</b>	1. Annual Depreciation					(13,129)	(13,129)		
	2. Annual Defer-Donations					11,619	11,619		
<b>6. Capital-events Total</b>						<b>(1,510)</b>	<b>(1,510)</b>		<b>6</b>
<b>Grand Total</b>			<b>18,016</b>	<b>22,449</b>	<b>21,118</b>	<b>(58,206)</b>	<b>3,377</b>		<b>A</b>



## 3b. Notes for EXTRA Season 2024/25 Income/Expense (I/E) statement (TS view)

#	Category	Category Definition
1	Expenses, Shared	<ul style="list-style-type: none"> <li>Shows the categories that are directly shared between the three groups.</li> <li>It is set up to show that the categories balance to \$0. <b>We see that this season, Shared Expenses balance to \$0.</b></li> </ul>
2	Revenue, Tkts	<ul style="list-style-type: none"> <li><b>Tkt-Purch-Sales</b> are the funds handed over by our patrons.</li> <li><b>Tkt-Sales-Distrib</b> are the funds from ticket sales that Theatre Scarborough distributes to the MPAO – less the total fees withheld by Arts People.</li> <li><b>Total-AP-fees</b> are the total fees that Arts People withholds for managing the Box Office (a 3-fee system that includes a per ticket fee, a credit card fee, and a per credit card order fee).</li> <li>Given the switch to a Common Service Fee model starting S-22/23, we see TS no longer receives revenue in this category.</li> <li><b>Again, we see that this season, "Revenue Tickets" balance to \$0.</b></li> </ul>
3	Expenses, Box Office	<ul style="list-style-type: none"> <li>Reflects the expenses directly required to run the box office.</li> <li>The phone, the internet, subscription ticket printing/mailling, the mailing machine, the Post Office box to mail in subscriptions, Box Office volunteer thank you-s, etc.</li> </ul>
4	Revenue, Other	<ul style="list-style-type: none"> <li>Shows all other revenue streams — most often refreshments plus any donations made directly to Theatre Scarborough but now includes the monthly Common Service Fee from the MPAO.</li> </ul>
5	Expenses, Other	<ul style="list-style-type: none"> <li>Captures all other operational expenses not related to the Box Office but covered by Theatre Scarborough.</li> </ul>
6	Capital Events	<ul style="list-style-type: none"> <li>Tracks the EOY result of all significant capital purchases as we amortize the equipment and write down the donations.</li> <li>By deferring the donations at the same rate the capital purchases are written down, we minimize the annual impact to our bottom line.</li> </ul>

### Let's look a little closer:

#	Sub-Cat	Status
A	EOY Bottom Line	<ul style="list-style-type: none"> <li>We closed the year with a <b>\$3,377 profit.</b></li> </ul>
B	Mailing Costs	<ul style="list-style-type: none"> <li>This is the quarterly rental of the Pitney machine, as well as the cost of mail run thru it.</li> <li>In the next chart, we will see that this expense has reduced over the years, as patrons increasingly prefer their tickets emailed to them.</li> </ul>
C	Common Service Fee	<ul style="list-style-type: none"> <li>This shows that the groups (SMT/SP/STG) contributed the same amount to this season's Common Service Fee.</li> </ul>
D	Donations, passive & Gifts to Qualified Donees	<ul style="list-style-type: none"> <li>Our patrons were very generous, donating over <b>\$16,000</b> this season.</li> <li>We can see that the <b>addon donations</b> (donations made during online ticket purchases) balance with the <b>gifts to qualified donees</b>.</li> </ul>
E	Unrealized gain / loss	<ul style="list-style-type: none"> <li>We are still holding some shares from past Angel donor contributions and those share had a net increase this past season.</li> </ul>

## 4. EXTRA: Comparative Income/Expense statements, TS-view (past 4-years)

I&E	Yes						
T\$-Amt	Season						
Category	Sub-Cat	S-21/22	S-22/23	S-23/24	S-24/25		
<b>2. Revenue, Tkts</b>	1. Tkt-Purch-Sales	\$79,934	\$318,604	\$442,640	\$518,261		
	2. Tkt-Sales-Distrib	(\$71,811)	(\$291,151)	(\$410,963)	(\$478,377)		
	3. Tot-AP-Fees	(\$5,454)	(\$20,433)	(\$31,678)	(\$39,884)		
<b>2. Revenue, Tkts Total</b>		<b>\$2,669</b>	<b>\$7,019</b>	<b>(\$0)</b>	<b>\$0</b>	<b>A</b>	
<b>3. Expenses, BO</b>	1. Phone (Rogers)	(\$156)	(\$136)	(\$147)	(\$512)		
	2. Internet (Rogers)	(\$741)	(\$678)	(\$734)	(\$954)		
	3. sub-tkts (print)		(\$247)				
	4. Mailing costs	(\$740)	(\$934)	(\$874)	(\$1,348)	<b>B</b>	
	8. BO-vol T/Y	(\$1,010)	(\$2,010)	(\$2,290)	(\$2,380)		
	9. z-other	(\$1,065)	(\$277)	(\$1,176)	(\$1,763)		
<b>3. Expenses, BO Total</b>		<b>(\$3,712)</b>	<b>(\$4,282)</b>	<b>(\$5,221)</b>	<b>(\$6,957)</b>		
<b>4. Revenue, other</b>	0. Common Service Fee		\$14,045	\$9,141	\$14,987	<b>C</b>	
	1. Refreshment rev	\$1,720	\$7,642	\$11,123	\$13,013		
	2. Refreshment exp	(\$1,041)	(\$3,049)	(\$5,058)	(\$5,338)	<b>D</b>	
	2. Refresh-Mgr T/Y	(\$300)	(\$720)	(\$720)	(\$720)		
	3. Donations, passive	\$5,799	\$11,969	\$14,218	\$16,251		
	5. Sponsorship rev			\$750			
	6. Assistance, Federal	\$24,305					
	6. Assistance, Provincial	\$10,000					
	7. Interest	\$171	\$1,549	\$2,067	\$1,719		
	8. HST Rebate	\$11,914	\$1,639	\$1,463	\$1,979		
	9. realized gain / loss			\$565	\$0		
	9. unrealized gain / loss		\$5,200	(\$1,120)	\$4,547	<b>E</b>	
	9. z-other rev	\$70	\$175				
<b>4. Revenue, other Total</b>		<b>\$52,638</b>	<b>\$38,449</b>	<b>\$32,429</b>	<b>\$46,439</b>	<b>F</b>	
<b>5. Expenses, other</b>	1. P-copy/Stationery	(\$467)	(\$312)	(\$120)	(\$22)		
	1. Theatre Lease, 21/22	(\$39,204)					
	1. Theatre Lease, CAM adj	\$13,511					
	2. Sub Brochure		(\$6,723)	(\$9,394)	(\$9,055)		
	2. TC Honorarium	(\$630)	(\$1,350)	(\$1,350)	(\$1,170)		
	2. Theatre equip-exp	(\$1,001)	(\$685)	(\$773)	(\$5,162)		
	4. Insurance		(\$5,431)	(\$5,788)	(\$5,713)		
	4. Website	(\$201)	(\$458)	(\$1,696)	(\$228)		
	5. Community O/R			(\$136)			
	5. Fundraising exp	(\$174)	(\$284)	(\$267)	(\$486)	<b>G</b>	
	6. Professional fees	(\$5,599)	(\$4,176)	(\$5,797)	(\$4,012)		
	7. Theatre cleaning		(\$671)	(\$2,715)	(\$2,492)	<b>H</b>	
	8. Bank Fees *	(\$164)	(\$185)	(\$124)	(\$132)		
	9. gifts 2 qualified donees	(\$1,733)	(\$2,992)	(\$2,662)	(\$4,228)		
	9. misc-exp	(\$1,698)	(\$3,788)	(\$2,881)	(\$1,895)		
	9. volunteer training	(\$100)					
<b>5. Expenses, other Total</b>		<b>(\$37,459)</b>	<b>(\$27,056)</b>	<b>(\$33,704)</b>	<b>(\$34,594)</b>		
<b>6. Capital-events</b>	1. Annual Depreciation	(\$22,521)	(\$22,521)	(\$15,326)	(\$13,129)		
	2. Annual Defer-Donations	\$21,194	\$21,194	\$14,856	\$11,619		
<b>6. Capital-events Total</b>		<b>(\$1,327)</b>	<b>(\$1,327)</b>	<b>(\$470)</b>	<b>(\$1,510)</b>	<b>I</b>	
<b>Grand Total</b>		<b>\$12,809</b>	<b>\$12,803</b>	<b>(\$6,966)</b>	<b>\$3,377</b>		



## 5. Theatre Scarborough 3-year Budget (Board approved, 25-06-14)

For reasons of fiscal responsibility, each outgoing Board sets/approves a 3-year budget. This allows the next Treasurer to pay all expenses that are within that pre-approved budget. It also allows the Board to anticipate how expenses will flow during the year and allows the MPAO Treasurers to forecast what their total **Common Service Fees** for the season might be.

I&E	Yes							
T\$-Amt		Season				3%	<-- annual inflation est.	
Category	Sub-Cat	S-21/22	S-22/23	S-23/24		S25/26	S26/27	S27/28
3. Expenses, BO	1. Phone (Rogers)	(156)	(136)	(147)		(150)	(155)	(159)
	2. Internet (Rogers)	(741)	(678)	(734)		(750)	(773)	(796)
	3. sub-tkts (print)		(247)			(250)	(258)	(265)
	4. Mailing costs	(740)	(934)	(874)		(875)	(901)	(928)
	8. BO-vol T/Y	(1,010)	(2,010)	(2,290)		(2,300)	(2,300)	(2,300)
	9. z-other	(1,065)	(277)	(1,176)		(1,100)	(1,133)	(1,167)
3. Expenses, BO Total		(3,712)	(4,282)	(5,221)		(5,425)	(5,519)	(5,615)
4. Revenue, other	0. Common Service Fee		14,045	9,141		See below estimation		
	1. Refreshment rev	1,720	7,642	11,123		10,000	10,300	10,609
	2. Refreshment exp	(1,041)	(3,049)	(5,058)		(4,500)	(4,635)	(4,774)
	2. Refresh-Mgr T/Y	(300)	(720)	(720)		(720)	(720)	(720)
	3. Donations, passive	5,799	11,969	14,218		10,000	10,300	10,609
	5. Sponsorship rev			750		0	0	0
	6. Assistance, Federal	24,305				0	0	0
	6. Assistance, Provincial	10,000				0	0	0
	7. Interest	171	1,549	2,067		1,500	1,545	1,591
	8. HST Rebate	11,914	1,639	1,463		1,200	1,236	1,273
	9. z-other rev	70	175			0	0	0
4. Revenue, other Total		52,638	33,249	32,984		17,480	18,026	18,588
5. Expenses, other	1. P-copy/Stationery	(467)	(312)	(120)		(300)	(309)	(318)
	2. Sub Brochure		(6,723)	(9,394)		(10,000)	(10,300)	(10,609)
	2. TC Honorarium	(630)	(1,350)	(1,350)		(1,500)	(1,545)	(1,591)
	2. Theatre equip-exp	(1,001)	(685)	(773)		(1,500)	(1,545)	(1,591)
	4. Insurance		(5,431)	(5,788)		(5,900)	(6,077)	(6,259)
	4. Website	(201)	(458)	(1,696)		(500)	(515)	(530)
	5. Community O/R			(136)		(250)	(258)	(265)
	5. Fundraising exp	(174)	(284)	(267)		(260)	(268)	(276)
	6. Professional fees	(5,599)	(4,176)	(5,797)		(5,900)	(6,077)	(6,259)
	7. Theatre cleaning		(671)	(2,715)		(2,800)	(2,884)	(2,971)
	8. Bank Fees *	(164)	(185)	(124)		(160)	(165)	(170)
	9. gifts 2 qualified donees	(1,733)	(2,992)	(2,662)		(2,500)	(2,575)	(2,652)
	9. misc-exp	(1,698)	(3,788)	(2,881)		(150)	(155)	(159)
	9. volunteer training	(100)				(250)	(258)	(265)
5. Expenses, other Total		(11,765)	(27,056)	(33,704)		(31,970)	(32,929)	(33,917)
6. Capital-events	1. Annual Depreciation	(22,521)	(22,521)	(15,326)		(13,129)	0	0
	2. Annual Defer-Donations	21,194	21,194	14,856		11,619	0	0
6. Capital-events Total		(1,327)	(1,327)	(470)		(1,510)	0	0
Grand Total		35,833	584	(6,411)		(21,425)	(20,422)	(20,944)

## 6. Status of Gift Certificates (as at 01-Aug-24)

**GC, Unused** – TS sells gift certificates (GCs). When things are “normal”, some are sold directly to patrons; some are purchased by patrons for gifts to family/friends.

When the pandemic hit, many of our patrons agreed to leave the funds from their unused tickets in our hands. However, the way we set things up at the start of the pandemic meant that patrons would have to call the box office directly in order to have their unused funds applied to ticket purchases. That was a terribly manual and onerous purchase. Over May through July 2022, M. Scott converted all the funds from the unused tickets to gift certificates in the name of each client. That enables to client to self-manage their GC’s ... and allows our patrons to apply their funds to subscription or single ticket purchases of their choice. Of course, the options still exists that they can engage our Box Office staff for help! As well, since we’ve now had two full seasons of shows, patrons continue to purchase Gift Certificates

In Season 2023/24, our Box Office Managers undertook a project to:

- Add a NOTE to each patron’s file indicating they were holding a GC in their name. This enabled other Box Office volunteers to offer to the patron to apply their GC value against their phone in purchase;
- Email all patrons with gift certificates from 2022 or earlier, reminding them they have a gift certificate balance and to encourage them to apply it to a future ticket purchase; and
- Call all the patrons with aged GCs, reminding them they have a gift certificate balance and to encourage them to apply it to a future ticket purchase.

This was a very time-consuming activity on their part, but an outstanding patron engagement activity. We see – as a result of their work – our outstanding gift certificate balance is significantly reduced. We can see we have about \$1,686 in stale-dated Gift Certificates.

			31-Jul-25	31-Jul-24
Row Labels	#-GC	T\$-Amt	T\$-Remain	T\$-Remain
S-09/10	1	\$96	\$28	\$28
S-10/11	3	\$109	\$52	\$52
S-11/12	4	\$370	\$320	\$320
S-12/13	4	\$220	\$190	\$190
S-13/14	7	\$507	\$360	\$360
S-14/15	7	\$462	\$204	\$252
S-15/16	7	\$684	\$532	\$532
S-17/18	11	\$698	\$536	\$571
S-18/19	9	\$740	\$478	\$678
S-19/20	7	\$418	\$328	\$489
S-21/22	170	\$14,589	\$12,171	\$14,415
S-22/23	28	\$1,655	\$1,023	\$1,462
S-23/24	43	\$2,327	\$1,865	\$2,893
S-24/25	105	\$8,059	\$7,021	
<b>Grand Total</b>	<b>406</b>	<b>\$30,934</b>	<b>\$25,108</b>	<b>\$22,253</b>

**7. Season 2024/25, List of Theatre Scarborough Donors**

Theatre Scarborough would like to thank our thoughtful 141 donors for their most generous donation this past season (total of \$16,251). Your support is deeply appreciated.

**NOTE:** This is a listing of those donating **DIRECTLY** to Theatre Scarborough

**Platinum Level Supporter - \$1,000+**

David Buffham  
Ian Fox  
Meridel McDougall  
James Quigley  
Ray Werry

**Gold Level Supporter  
- \$500 to \$999**

Christopher Northey  
Lorna Turner  
Carol Watson

**Silver Level Supporter  
- \$250 to \$499**

Roland Beauregard & Dorothy Brophy  
Jim Christie  
George & Jane Crichton  
Charles and Barbara Cutts  
Jerry Daca  
Ian Hale  
Elizabeth King  
Diane and Daniel Lang  
Delores Qasim  
Peggy Simionati

**Bronze Level Supporter  
- \$50 to \$249**

Susan Appleton  
Felicity Bain  
Dale Bartlett  
Kathleen Bennett  
Nancy Beverly  
David & Luba Boyko  
Linda Brent  
Barbara Brown  
Ian & Donna Campbell  
Patricia Cash  
Paul Coady  
Geoff Crewe  
Linda & Herman Engel  
Robert & Ann Ewan  
Cindy Ewins

**Bronze Level Supporter  
- \$50 to \$249, cont.**

Jill Fewster-Yan  
Caron Harrison  
David & Lynette Hines  
Lida Hoogeveen  
Margaret (Peggy) Irwin  
Cheryl & Mark Johnson  
Bradley L Kirk  
Merlin Knuckle  
Josee Lambert  
Daniel Lang  
Jennifer LeBlanc  
Elizabeth & James Marshall  
Valerie McDonald  
Joan McIntosh  
Wendy L Miller  
Kay Minter  
Marg Misener  
Micheline Mistruzzi  
Julie Mitchell  
Al Mladenoff  
Cyril & Sandra Muhic  
Louise Nagano  
Christine Nena-Dick  
Jackie Nicholson  
Magda Nusink  
Pamela Parsons  
Jean & Mel Particka  
Gary Prudence  
Diana Reay  
Kim Reid  
Laurie Robinson  
John Saunders  
Ann Schwemler  
Jo-Anne Seeley  
Alexandra Semeniuk  
Judy Snedden  
Heather Stewart  
Olive Store  
Kenneth Thompson  
Bonnie & Stephanie Waters  
Marcia Winterbottom

**Supporter of PH66  
- \$20 to \$49**

Tina Antoniou  
Bita Baakhlagh  
Sandra Blake  
Linda Blogg  
Raymond & Judy Boyer  
Marion Burns  
Brenda Butt  
Maureen Casullo  
Linda Chamberlain  
Irene Clynick  
Diane Cooper  
Angela Eagan  
Irene Flis  
Edith Forman  
Debbie Forrester  
Jim & Anne Fraser  
Deborah Gargrave  
Pauline Grierson  
Josh Handlarski  
Kenneth Harper  
Joan M Harvey  
Kimberley Hunter  
Carrie Jackson  
Jo Ann Joseph  
Barbara Kawa  
Ruth Matthews  
Stanley Middlestadt  
Natalie Muccioli  
Ken O'Connor  
Janet & Kenneth Park  
Louvain Piggott  
Glenna Richardson  
Laura Riina  
Sandra Robb  
Joe Robinson  
Elizabeth Dianne Smillie  
Irene Stevens  
Gloria Tellis  
Esther Tilley  
Chris Upwood  
Allison Urbshas  
John Vernon  
Linda Wilson