SCARBOROUGH PLAYERS
End of Year 2025/26
Financial Statements

1.0 Method

These financial statements are determined using the cash accounting method.
Cash accounting is where payment receipts are recorded during the period in which they are received, and expenses are recorded in the period in which they are actually paid. In other words, revenues and expenses are recorded when cash is received and paid, respectively.
This also means that each month's transactions can be reconciled against the bank statement for that month.

2.0 Expenses

2.1 Production Costs

	Pygmalion.	Lunenburg	A Christmas Story	Good People	Arcadia.	Frankenstein	New Magic	TOTAL
Rights		$3,774.37	$5,520.00	$3,991.48		$2,020.60	$2,260.00	$17,566.45
Set		$605.65	$2,177.00	$1,360.63	$1,867.10			$6,010.38
Programs			$2,466.47	$1,715.61	$771.71			$4,953.79
Food		$541.58	$602.74	$988.41	$981.86			$3,114.59
Truck	$331.34	$785.10	$387.71	$451.99	$590.81			$2,546.95
Ads		$615.85	$259.90	$621.50	$997.79			$2,495.04
Posters Flyers		$624.56	$359.47	$375.06	$122.86			$1,481.95
Costumes		$99.45	$392.90	$214.87	$562.16			$1,269.38
Props			$642.93	$332.96	$172.96			$1,148.85
Scripts			$420.54			$433.40		$853.94
Printing						$394.50		$394.50
Lights Sound			$232.68					$232.68
Photos					$230.18			$230.18
Fight Fee			$190.00					$190.00
Hair and Make-up	$40.00							$40.00
TOTAL	**$371.34**	**$7,046.56**	**$13,652.34**	**$10,052.51**	**$6,297.43**	**$2,848.50**	**$2,260.00**	**$42,528.68**

Note:
Arcadia is in the public domain.

2.2 Unit Costs

Lease	$37,462.13
20 New Casters	$9,559.80
Fire Remediation	$5,763.00
Waste Management	$4,045.69
Toronto Hydro	$2,960.95
New Water Heater	$2,881.50
Enbridge Gas	$2,220.49
Advance on plates, Dishwasher	$1,500.00
Primus Phone	$1,394.83
Tools	$799.68
Supplies	$680.55
50/50 Tickets	$431.11
Orkin pest control fee	$101.70
New coffee maker	$44.33
Boxes, Wrapping paper	$30.50
TOTAL	**$69,876.26**

Note:
New casters are specialized, three wheels swiveling casters designed specifically for heavy duty stage use.

2.3 Theatre Scarborough Costs

Theatre Rent	$19,800.50
CSF	$3,000.20
TOTAL	**$22,800.70**

Note: The Common Service Fee (CSF) is the cost of brochures, Insurance, Box Office etc. divided equally amongst the three production companies.

2.4 Other costs

Light Reimbursement	$6,000.00
Year-end fee	$3,618.82
Donation to Food Bank	$2,500.00
Balance of CSF	$1,823.60
ACT-CO Adjudication	$770.00
26/27 Zoom Fee	$259.79
Trophies	$139.89
Meta Bill	$133.33
Roll Of Stamps	$124.00
ACT-CO Fee	$100.00
Thea Sponsorship	$100.00
Play Selection Dinner	$98.80
TOTAL	**$15,668.23**

Note:

Light reimbursement is Scarborough Players share of the cost of the new lighting equipment.

3.0 Production Attendance

2024/2025	No. of Performances	Attendance	House Percentage
Screwball Comedy	10	1849	74%
Les Liaisons Dangereuses	10	1714	69%
You Can't Take it with You	10	2187	87%
Pygmalion	10	1669	67%
Total Attendance		**7419**	
Overall House Percentage			**74%**

2025/2026			
Lunenburg	10	1607	64%
A Christmas Story	10	2319	93%
Good People	10	1654	66%
Arcadia	10	1464	59%
Total Attendance		**7044**	
Overall House Percentage			**70%**

4.0 Total Revenue

Donations		$ 13,836.12
Production Revenue		
Ticket Sales	$ 139,931.46	
50/50 Lunenburg	$ 1,790.00	
50/50 A Christmas Story	$ 2,550.00	
50/50 Good People	$ 1,885.00	
50/50 Arcadia	$ 1,352.00	
Total Production Revenue		$ 147,508.46
Other Revenue		
HST Rebate	$ 19,423.12	
SVT Lease Adjustment	$ 3,249.77	
Unit Lease Adjustment	$ 1,468.44	
T.S. Retail	$ 561.86	
T.S. Payment in error	$ 300.02	
Unit Rental	$ 60.00	
Total Other Revenue		$ 25,063.21
Membership Revenue		$ 120.00
TOTAL REVENUE		**$ 186,527.79**

5.0 Income Statement

SCARBOROUGH PLAYERS

Income Statement

For the Period August 1, 2025 to July 31, 2026

REVENUE			
Production	$ 147,508.46		
Donations	$ 13,836.12		
Other	$ 25,063.21		
Memberships	$ 120.00		
TOTAL REVENUE		$ 186,527.79	
EXPENSES			
Unit	$ 69,876.26		
Production	$ 42,528.68		
Theatre Scarborough	$ 22,800.70		
Other	$ 15,668.23		
TOTAL EXPENSES		$ 150,873.87	
INCOME (LOSS)			**$ 35,653.92**

6.0 Change in Cash Balance

SCARBOROUGH PLAYERS

Change in Cash Balance

As of July 31, 2026

Cash on hand, August 1, 2025	$ 299,056.07	
Add Income	$ 35,653.92	
Cash on hand, July 31, 2026		**$ 334,709.99**

Statements prepared by
Anthony Jones
Treasurer, Scarborough Players