



Cultural  
Human Resources  
Council

Conseil  
des ressources humaines  
du secteur culturel



**2023-2024**

ANNUAL  
REPORT

## CO-CHAIRS' REPORT – Annual General Meeting 2024

Dear CHRC Members,

CHRC is now 3 decades old!

30 years helping with research, advocacy, building resources and providing tools to better the cultural sector's HR environment.

Our workforce is always susceptible to many external factors but it is also a strong and resilient group that always finds a way to pick up the pieces and continue to make, create and enthrall.

For the 2023-2024 year, CHRC is thankful for the support received from members and as Co-Chairs, we wish to thank our fellow Board members for their participation in governing the organization. We also express our deep gratitude to our funders Employment and Social Development Canada, the Department of Canadian Heritage, the Canada Council for the Arts and the Ontario Arts Council for the financial contributions they provided for CHRC to deliver research, services and wage supports to our sector.

30 years in and CHRC is still relevant to the marketplace and the workforce. The last few years have allowed us to review our position in the ecosystem and reinforce our mandate to serve cultural workers and organizations in the betterment of HR across the country. We look forward to a renewed connection with our constituency.

In the months following the official year-end, we've continued the work on organizational self-improvement and we just could not wait till the end of 2024-2025 to share this with you.

The first of two major items is the Inclusion, Diversity, Equity and Accessibility Audit that was conducted with the Canadian Centre for Diversity and Inclusion, now known as Diversio. Using the Global Diversity, Equity and Inclusion Benchmarking system (GDEIB). This evaluation system is very rigorous with its 5 determining levels (INACTIVE, REACTIVE, PROACTIVE, PROGRESSIVE and BEST PRACTICES) for 275 markers within 15 categories under 4 large groupings.

The GDEIB was intended for larger entities (corporations, governments) and has some limitations when applied to a non-profit or charitable organization. Despite that caveat, with some light adaptations and a few "non-applicable" benchmarks, it remains an effective evaluation tool that generates interesting food for thought.

Board members and staff dedicated highly-focused time on the evaluation between March and June of 2024. The IDEA audit report was received in August and we are looking at implementing the recommendations. The report confirms that we have a fair number of PROACTIVE, PROGRESSIVE and even some BEST PRACTICES. In all cases, there's always room to grow and improve and we look forward to making positive strides in the near future.

The second major labour of love has been the organization's rebrand. After working with consultants in past years on CHRC's position with the cultural ecosystem and a Communications Audit, it was clear that CHRC needed an updated look and feel along with its renewed commitment to the sector.

While the new look and name are still a work in progress, we're eager to share our renewed value proposition with you: we are the go-to national organization advancing Canadian cultural workers and workplaces. We are the voice of Canada's cultural labour market. We support cultural careers at every stage. Through research, advocacy and education, we provide essential solutions and resources. Alongside our partners, we champion a skilled and diverse sector, empowering Canada's cultural workforce to thrive.

CHRC wishes to thank Carole Anne Piccinin and ArtsSavvy for the painstaking attention and care throughout the consultation process from start to finish.

Kind regards to all,

Janis Lundman & Richard Hornsby  
Co-Chairs of the Board of Directors, Cultural Human Resources Council

Dear Members,

Before looking at the organization's achievements, let's take a moment to recognize CHRC's staff who work day in and day out to deliver our projects, programs and services.

The [team](#):

- Honorine Muhirwa, Sr. Administrator
- Kevin Gorchakov, Administration Officer
- Nicola Schneider, Administration Officer
- Marwa Alibakhiet, Communications and administration Officer
- Michael Lechasseur, Webmaster

Our 2023-2024 team also included Birane Wane and Sofia Downing, Communications and Administration Officers as well as Amalec Escobar, intern.

A special nod to our members who continue to believe in CHRC, our Board of Directors who govern the organization with due diligence and our [Provincial and Territorial Advisory Committee](#) (PATAC) for their continued involvement in intelligence gathering and facilitation in national and regional project efforts

We proudly present our 2023-2024 year of project activity!

The Department of Canadian Heritage's [Young Canada Works](#) program (YCW) subsidized \$355,850 in wages support for 34 recent post-secondary graduate internships. For the third year of the [Student Work Placement](#) (SWP) Program, funded by Employment and Social Development Canada, CHRC delivered \$1,629,071 in wage subsidies for 375 student internships. These programs are vital to support integration of students and early-stage professional into the marketplace, we thank our funders for these contributions!

Alas, some projects have come to an end...

[The Art of Managing Your Career](#) (TAMYC) update project, funded by the Canada Council for the Arts has come to an end after 3 years of activity to update the written material and to provide career-boosting frameworks to students on campuses across the country. With this mighty project, CHRC visited and connected with students and faculty over 30 times with presentations in each of Canada's provinces and territories.

The [Cross-Sectoral Recovery Roundtables](#) (CSRR), funded by the Ontario Arts Council, officially sunset at the end of September 2023. The last leg of this project was an opportunity to add [Belonging](#) into the [HR Management Toolkit](#) to help organizations with Inclusion, Diversity, Equity & Accessibility (IDEA).

In the last part of the operating year, CHRC teamed up with Hill Strategies Research Inc. to research and report on [How are Canada's artists doing?](#) and [Affordability and working conditions of cultural workers in 2024](#). The survey, findings and analysis provide insights into post-pandemic realities that affect our workforce.

Looking forward to 2024-2025...

Following the research with Kelly Hill, CHRC has launched a national individual revenue survey and invites any and all persons who work in arts and culture to respond!

CHRC wants to work even more closely with its members and the broader community in an improved service-oriented optic. Take advantage of our Respectful Workplaces, TAMYC and Board Governance presentations to inform and resource organizations and individuals.

Join the conversation at our IDEA roundtables and sub-sector meetings.  
Take part in gathering information through our research efforts.  
Together let's shape the future of cultural work by empowering our workforce!

Kind regards,

Grégoire Gagnon, D. Mus., MPA & MBA  
Executive Director, Cultural Human

## Board of Directors

Sub-sector/role		2023 Slate	2024 Slate
Executive Committee	Chair/Co-Chairs	Janis Lundman Richard Hornsby	Richard Hornsby
	Vice-Chair	(see Co-Chairs)	David Swail
	Secretary	David Swail	David Swail
	Treasurer	Victoria Steele	Victoria Steele
	Indigenous Representative	Barbara Nepinak	Barbara Nepinak
	Digital Media	David Plant	Barbora Racevičiūtė
	Film, Television & Broadcasting	Janis Lundman Donna Noonan	Donna Noonan
	Heritage	VACANT	VACANT
	Live Performing Arts	Veronique MacKenzie	Veronique MacKenzie
	Music & Sound Recording	Richard Hornsby	Richard Hornsby
	Visual Arts & Crafts	Kathleen Morris	Kathleen Morris
	Writing & Publishing	David Swail	David Swail

## Membership Statistics

	2023-2024	2024-2025
Digital Media	4	5
Film, Television & Broadcasting	5	6
Heritage	9	11
Live Performing Arts	37	39
Music & Sound Recording	5	14
Visual Arts & Crafts	14	17
Writing & Publishing	10	8
	<hr/> 84	<hr/> 100
Individual	23	29
Organisation Basic	40	50
Organisation Plus Membership	21	21
	<hr/> 84	<hr/> 100

**CULTURAL HUMAN RESOURCES COUNCIL**

**FINANCIAL STATEMENTS**

**MARCH 31, 2024**

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**PARKER PRINS LEBANO**  
**Chartered Professional Accountants**  
Professional Corporation

**INDEPENDENT AUDITORS' REPORT**

To the Members of:

**CULTURAL HUMAN RESOURCES COUNCIL**

**Opinion**

We have audited the accompanying financial statements of Cultural Human Resources Council, which comprise the Statement Of Financial Position as at March 31, 2024, and the Statements Of Operations, Changes In Net Assets, and Cash Flows for the year then ended, and Notes To The Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Cultural Human Resources Council as at March 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

**Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of Cultural Human Resources Council in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing Cultural Human Resources Council'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 Cultural Human Resources Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Cultural Human Resources Council's financial reporting process.

**Auditors' 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 auditors' 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 Cultural Human Resources Council'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 Cultural Human Resources Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause Cultural Human Resources Council 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.



Parker Prins Lebano Chartered Professional Accountants Professional Corporation  
Authorized to practice public accounting by the Chartered Professional Accountants of Ontario

Ottawa, Ontario  
September 23, 2024

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**CULTURAL HUMAN RESOURCES COUNCIL**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2024**

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	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 825,607	\$ 1,459,685
Accounts receivable (note 3)	465,581	24,944
Short-term investments (note 4)	100,000	-
GST/HST receivable	<u>16,960</u>	<u>14,124</u>
	<b>1,408,148</b>	<b>1,498,753</b>
<b>CAPITAL ASSETS (note 5)</b>	<u>24</u>	<u>53</u>
	<b><u>\$ 1,408,172</u></b>	<b><u>\$ 1,498,806</u></b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities (note 6)	\$ 1,185,564	\$ 526,075
Source deductions payable	11,980	-
Committed funds (note 8)	34,437	791,850
Deferred revenue	8,941	8,917
Current portion of long-term debt (note7)	<u>-</u>	<u>40,000</u>
	<b><u>1,240,922</u></b>	<b><u>1,366,842</u></b>
<b>NET ASSETS</b>		
Invested in capital assets	24	53
Unrestricted	<u>167,226</u>	<u>131,911</u>
	<b><u>167,250</u></b>	<b><u>131,964</u></b>
	<b><u>\$ 1,408,172</u></b>	<b><u>\$ 1,498,806</u></b>

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**CULTURAL HUMAN RESOURCES COUNCIL**  
**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31, 2024**

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	<u>2024</u>	<u>2023</u>
<b>REVENUE</b> (note 8; schedule 1)	<b>\$ 2,464,269</b>	<b>\$ 1,549,227</b>
<b>EXPENDITURE</b>		
Amortization	29	65
Bank charges	2,890	4,452
Communications and translation	8,636	11,836
Insurance	4,435	4,186
Internship programs	1,984,922	1,154,236
Legal, accounting and audit	13,312	17,738
Occupancy and storage costs	3,713	4,568
Office supplies	8,505	3,609
Postage and courier	204	265
Professional fees	48,255	26,200
Salaries, benefits and casual wages	285,059	240,313
Telecommunications	8,523	8,017
Travel and accommodation	<u>60,500</u>	<u>44,265</u>
	<u>2,428,983</u>	<u>1,519,750</u>
<b>EXCESS OF REVENUE OVER EXPENDITURE</b>	<b>\$ 35,286</b>	<b>\$ 29,477</b>

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**CULTURAL HUMAN RESOURCES COUNCIL**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED MARCH 31, 2024**

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	Invested In <u>Capital Assets</u>	<u>Unrestricted</u>	<u>2024</u>	<u>2023</u>
<b>NET ASSETS</b>				
BALANCE, BEGINNING OF YEAR	\$ 53	\$ 131,911	\$ <b>131,964</b>	\$ 102,487
EXCESS OF REVENUE OVER EXPENDITURE	<u>(29)</u>	<u>35,315</u>	<u><b>35,286</b></u>	<u>29,477</u>
BALANCE, END OF YEAR	<u>\$ 24</u>	<u>\$ 167,226</u>	<u>\$ <b>167,250</b></u>	<u>\$ 131,964</u>

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# CULTURAL HUMAN RESOURCES COUNCIL

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2024

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	<u>2024</u>	<u>2023</u>
<b>CASH FLOWS (USED FOR) FROM OPERATING ACTIVITIES</b>		
Excess of revenue over expenditure for the year	\$ 35,286	\$ 29,477
Items not requiring an outlay of cash:		
Amortization	29	65
Forgiveness of long-term debt	<u>(10,000)</u>	<u>-</u>
	25,315	29,542
Net change to non-cash items related to operations:		
Accounts receivable	(440,637)	(12,431)
GST/HST receivable	(2,836)	(3,831)
Accounts payable and accrued liabilities	659,489	(846,529)
Source deductions payable	11,980	(7,958)
Committed funds	(757,413)	2,912
Deferred revenue	<u>24</u>	<u>(4,613)</u>
	<u>(504,078)</u>	<u>(842,908)</u>
<b>CASH FLOWS USED FOR INVESTING ACTIVITIES</b>		
Purchase of short-term investments	<u>(100,000)</u>	<u>-</u>
<b>CASH FLOWS USED FOR FINANCING ACTIVITIES</b>		
Repayment of long-term debt	<u>(30,000)</u>	<u>-</u>
<b>NET DECREASE IN CASH</b>	<b>(634,078)</b>	<b>(842,908)</b>
<b>CASH, BEGINNING OF YEAR</b>	<u>1,459,685</u>	<u>2,302,593</u>
<b>CASH, END OF YEAR</b>	<u><u>\$ 825,607</u></u>	<u><u>\$ 1,459,685</u></u>

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# CULTURAL HUMAN RESOURCES COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2024

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### 1. GOVERNING STATUTES AND PURPOSE OF THE ORGANIZATION

The Cultural Human Resources Council (the "Council") is a registered charity under the Income Tax Act (Canada) and incorporated without share capital under the Canada Business Corporations Act on October 4, 1994. The mission of the Council is to initiate, coordinate and promote human resources planning, management, development and training in the cultural sector. These financial statements represent the combined programs of the Council. As a registered charity, the Council is not subject to income taxes.

### 2. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFP), and reflect the following policies:

#### BASIS OF PRESENTATION

The financial statements are prepared using the historical cost method, except for certain financial instruments that are recognized at fair value. No information on fair value is presented when the carrying amount corresponds to a reasonable approximation of the fair value.

#### ACCOUNTING ESTIMATES

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the amounts recorded in the financial statements and notes to the financial statements. These estimates, such as amortization of capital assets, are based on management's best knowledge of current events and actions that the Council may undertake in the future. Actual results may differ from these estimates.

#### REVENUE RECOGNITION

The Council follows the deferral method of accounting for contributions. Under this method, contributions restricted for future period expenses are deferred and are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Unexpended contributions are recorded as committed funds on the Statement Of Financial Position until the termination of the agreement to which they relate. Unexpended funds at the termination date of each contribution agreement are payable to the contributor.

Contributed capital assets are reported as revenue when the organization receives the capital assets. These contributions are recorded at the fair value of the capital assets or a nominal value of \$1 if the fair value cannot be reasonably determined.

Investment income is recognized as it is earned.

#### CAPITAL ASSETS

The computer hardware is recorded at cost. Amortization is computed to amortize the cost of the computer hardware less its residual value over its estimated useful life, using the declining balance method at the annual rate of 55%.

Capital assets acquired during the year are amortized at half of the annual rate.

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# CULTURAL HUMAN RESOURCES COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (continued)

MARCH 31, 2024

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### 3. ACCOUNTS RECEIVABLE

The important level of accounts receivable is mainly due to a significant hold back of 2023-2024 Employment and Social Development Canada internship program funds. This holdback was a temporary measure while funds carried-over from previous years were liquidated.

### 4. SHORT-TERM INVESTMENT

The investment consists of a prime interest rate-linked variable Guaranteed Investment Certificate in the amount of \$100,000 and matures on February 12, 2025.

### 5. CAPITAL ASSETS

	2024		2023
	Cost	Accumulated Amortization	Net Book Value
Computer hardware	\$ 1,792	\$ 1,768	\$ 24

### 6. ACCOUNTS PAYABLE

The high level of accounts payable is due to the volume of internship agreements that run till the very end of the fiscal year. Council withholds disbursement till all administrative and funder requirement criteria are met. Coupled with the important accounts receivable holdback, disbursement on commitments was conducted over the course of April to June 2024.

### 7. CURRENT PORTION OF LONG-TERM DEBT

In the prior fiscal year, long-term debt consisted of the Canada Emergency Business Account (CEBA). CEBA provided the Council with a zero interest loan in the amount of \$40,000. Repayment of the balance of the loan was completed prior to December 31, 2023, thus resulting in loan forgiveness of \$10,000. The forgiven portion of the CEBA is included in interest and other revenue (schedule 1).

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# CULTURAL HUMAN RESOURCES COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (continued)

MARCH 31, 2024

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## 8. COMMITTED FUNDS

	<u>2024</u>	<u>2023</u>
Canadian Heritage		
Balance, beginning of year	\$ -	\$ 18,972
Contributions	-	275,000
Expenditures	-	(293,972)
Repayable amount	-	-
	<u>-</u>	<u>-</u>
Balance, end of year	<u>-</u>	<u>-</u>
Canada Council for the Arts		
Balance, beginning of year	36,965	62,701
Contributions	-	-
Expenditures	<u>(36,965)</u>	<u>(25,736)</u>
Balance, end of year	<u>-</u>	<u>36,965</u>
Employment and Social Development Canada		
Balance, beginning of year	744,556	691,426
Contributions	1,235,059	1,200,622
Expenditures	<u>(1,945,178)</u>	<u>(1,147,492)</u>
Balance, end of year	<u>34,437</u>	<u>744,556</u>
Ontario Arts Council		
Balance, beginning of year	10,329	15,839
Contributions	-	-
Expenditures	<u>(10,329)</u>	<u>(5,510)</u>
Balance, end of year	<u>-</u>	<u>10,329</u>
Total balance, end of year	<u>\$ 34,437</u>	<u>\$ 791,850</u>



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**CULTURAL HUMAN RESOURCES COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**MARCH 31, 2024**

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**9. FINANCIAL INSTRUMENTS**

**FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES**

The Council is exposed to various financial risks resulting from both its operations and its investment activities. The Council's management manages financial risks.

The Council does not enter into financial instrument agreements including derivative financial instruments for speculative purposes.

**FINANCIAL RISKS**

The Council's main financial risk exposure and its financial risk management policies are as follows:

*Credit risk*

The Council is exposed to credit risk since its cash is held by one financial institution. A significant portion of its accounts receivable is due from two government departments, and as a result exposes the Council to limited credit risk.

*Interest rate risk*

The Council is exposed to interest rate risk as a result of short-term floating bank indebtedness and short-term variable interest investments.. The interest rate risk to the Council's earnings arises from fluctuations in interest rates and the degree of volatility of these rates.

*Liquidity risk*

Liquidity risk management serves to maintain a sufficient amount of cash and short-term investments and to ensure that the Council has financing sources such as bank loans for a sufficient authorized amount. The Council establishes budget and cash estimates to ensure it has the necessary funds to fulfil its obligations.

*Short-term financial instruments*

The fair value of short-term financial assets and liabilities approximates their carrying amount given that they will mature shortly.

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# CULTURAL HUMAN RESOURCES COUNCIL

## SCHEDULE OF REVENUES - Schedule 1

MARCH 31, 2024

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	<u>2024</u>	<u>2023</u>
<b>ANCILLARY AGREEMENTS</b>		
<i>YCW - Building Careers in Heritage</i> Canadian Heritage	\$ 428,156	\$ 293,971
<i>Student Work Placement Program</i> Employment and Social Development Canada	1,945,178	1,147,492
<i>Respectful workplaces in the arts</i>  <i>The Art of Managing Your Career</i> Canadian Council for the Arts	36,965	25,736
<i>Cross-Sectoral Recovery Roundtables</i> Ontario Arts Council	<u>10,329</u>	<u>5,510</u>
	<u>2,420,628</u>	<u>1,472,709</u>
<b>SELF-GENERATED</b>		
Interest and other (note 7)	10,000	240
Membership fees	14,697	24,026
Sales of products and services	<u>18,944</u>	<u>52,252</u>
	<u>43,641</u>	<u>76,518</u>
	<u>\$ 2,464,269</u>	<u>\$ 1,549,227</u>