



# 2023 ANNUAL REPORT / RAPPORT ANNUEL 2023

Welland Downtown Business Improvement Area / SDAC Centre-Ville de Welland

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## TO OUR MEMBERS / POUR NOS MEMBRES

### Who is the Welland Downtown BIA?

We are supported by a diverse and dedicated team of volunteers / sponsors that live and work within the Welland Downtown BIA boundaries. The BIA's activities include Beautification, Revitalization and Maintenance, Marketing and Promotion, Business recruitments, communication, and Special Events.

### Our Objectives:

With passion and commitment, we pursue the following initiatives and objectives:

- To beautify, enhance and preserve the downtown core of the City of Welland including our cultural assets and historical buildings.
- To develop opportunities that showcase and strengthen the WDBIA member community thus creating economic development and jobs.
- To promote and market the Welland Downtown area as a destination to shop, dine, work and visit.
- To create pride in the community with safe, well-maintained, and friendly streets.
- To enhance the quality of life through a sense of belonging.
- To promote economic and community well-being in Downtown Welland by supporting and celebrating the heart and spirit of local businesses and entrepreneurs.

We are fortunate to have dedicated Board Members who have contributed significantly to the success and direction of the WDBIA. Our Board is comprised of four standing committees that demonstrate leadership, governance and operational oversight.

### Qu'est-ce que le SDAC Centre-Ville de Welland?

Nous avons le soutien d'une équipe talentueuse et diverse de bénévoles / commanditaires qui vivent et travaillent dans les limites du centre-ville de Welland. Les activités du SDAC comprennent Travaux d'embellissement, Revitalisation et Entretien, la Promotion, le Recrutement d'entreprises, la communication et les Événements Spéciaux.

### Nos Objectifs :

Avec passion et engagement, nous poursuivons les initiatives et les objectifs suivants :

- Embellir, améliorer et préserver le centre-ville de Welland y compris nos biens culturels et nos bâtiments historiques.
- Développer des possibilités qui mettent en valeur et renforcent les membres de la communauté de la zone d'amélioration commerciale du centre-ville de Welland créant ainsi des emplois et du développement économique.
- Promouvoir et commercialiser le centre-ville de Welland en tant que destination de choix concernant les boutiques, les restaurants, les emplois et les vacances.
- Susciter la fierté dans la communauté avec des rues sécuritaires, bien entretenues et invitantes.
- Améliorer la qualité de vie et développer un sentiment d'appartenance.
- Promouvoir le bien-être économique et communautaire du centre-ville de Welland en soutenant et en célébrant les entreprises locales ainsi que les entrepreneurs.

Nous avons la chance d'avoir des membres dévoués au Conseil d'Administration qui ont grandement contribué au succès et à la direction du SDAC. Notre conseil d'administration est composé de quatre comités permanents qui font preuve de leadership, de gouvernance et surveillance opérationnelle.



Here are some of the highlights of 2023:

#### **Governance Committee:**

- Completed an extensive policies and procedures update
- Applied for and received funding for Digital Main Street & Canada Summer Jobs Grant

#### **Finance and Audit:**

- Provided oversight on the accounting & auditing processes
- Tracked & checked in with the bookkeeper to facilitate monthly reporting

#### **Beautification**

- Revision of floral decor & contract
- WDBIA Street Crew initiative
- Seasonal & Holiday décor
- Implementation of Indigenous Crosswalk

#### **Program & Events**

- WDBIA Networking Events
- Bi-weekly information newsletters to membership
- Business Engagement – Business features
- Holiday Programming (Hometown Christmas, Santa Clause Parade, Winter Lights)
- Canada Summer Jobs
- Digital Main Street
- Welland Bridge 13 Illumination
- Downtown Community Watch Committee
- Concerts on the Canal
- Truth and Reconciliation Event

Voici quelques faits saillants de 2023:

#### **Comité de Gouvernance :**

- Mise en place réunions et plateformes virtuelles
- Compilation d'un manuel détaillé auprès des politiques et procédures
- Demandes et reçu de financement pour projet Digital Mainstreet; Emplois d'été Canada; Équipe de rue SDAC Centre-Ville Welland

#### **Finances et Audit (vérification) :**

- Supervision du processus comptable révisé.
- Embauche comptable afin de faciliter le rapportage financier et les tâches quotidiennes
- Réaffectation des fonds pour soutenir les efforts de reprise de commerce

#### **Embellissement**

- Révision du décor floral et contrat
- Initiative « Street Crew » SDAC
- Décor saisonnier
- Mise en place du passage de piétons « Arc-en-ciel » et le banc « Pride ».

#### **Événements et promotion**

- Bulletins quotidiens/hebdo aux membres pendant le COVID
- Engagement commercial / fonctionnalités commerciales
- Programmation – Fêtes (Noël ; défilé parade père Noël ; lumières d'hiver)
- Boutiques éphémères Noël « hometown »
- Programme « Digital Mainstreet »
- Emplois d'été Canada
- Programme Digital Main Street
- Illumination du pont #13 Welland
- Comité de surveillance communautaire du centre-ville



## FROM THE CHAIR / DU PRÉSIDENT

It is an honour and a privilege to serve as Chair of our incredible BIA and to share with you the highlights of the past year. The Board has worked hard in accomplishing some key goals to make downtown Welland vibrant and proactive. Every Board Member has given their time and expertise to ensure that our goals and mandate are accomplished. From community events to a balanced budget and an amendment of the organizational policies and procedures, it has been a busy year.

Over my years as Chair, I have seen this Board and the Welland Downtown BIA develop into the backbone of Downtown Welland. I have seen our BIA handle the pandemic with resiliency, transition into a post-pandemic world, and come out stronger than ever by emphasizing community more than we ever have. Our board and staff at the Welland Downtown BIA have made it a high priority to bring back the sense of community we lost over the past few years. The Board has been actively creating, promoting, and sponsoring events in the Downtown area that bring traffic to our local businesses and foster a sense of community. As my tenure as Chair has come to an end, I look forward to passing the torch to the next Chair and seeing the BIA further develop into the core of Welland.

The Board looks forward to continuing its work serving our downtown members with further promotions, anticipated events, and continuation in the beautification planning. Downtown Welland is ready for a great 2024 and for one of our biggest years of development.

Kelly Jones ~ Chair

C'est un honneur et un privilège de présider notre incroyable SDAC et de partager avec vous les faits saillants de l'année écoulée. Le conseil a travaillé fort pour atteindre certains objectifs clés afin de rendre le Centre-Ville de Welland dynamique et proactif. Chaque membre du conseil d'administration a donné de son temps et de son expertise pour garantir la réalisation de nos objectifs et de notre mandat. Des événements communautaires à l'équilibre budgétaire en passant par une modification des politiques et procédures organisationnelles, ce fut une année bien remplie.

Au cours de mes années en tant que président, j'ai vu ce conseil et le SAC centre-ville de Welland devenir l'épine dorsale de notre centre-ville. J'ai vu notre SAC gérer la pandémie avec résilience, passer à un monde postpandémique et en sortir plus fort que jamais en mettant l'accent sur la communauté plus que jamais. Le conseil administratif ainsi que le personnel se sont fixé comme objectif prioritaire de restaurer le sentiment de communauté que nous avons perdu au cours des dernières années. Le Conseil a été actif pour créer, promouvoir et parrainer des événements dans le centre-ville qui attirent la circulation et le trafic vers nos entreprises locales et favorisent un sentiment de communauté. Alors que mon mandat à titre de président touche à sa fin, j'ai hâte de passer le flambeau au prochain président et de voir le SAC se développer davantage pour encore une fois devenir le cœur de Welland.



Le conseil a hâte de poursuivre son travail avec promotions, événements anticipés et la poursuite de la planification de l'embellissement. Le centre-ville de Welland est prêt pour l'année 2024 et pour l'une de nos plus grandes années de développement.

Kelly Jones ~ Président

## FROM THE E.D. / DE LA D.G.

As our businesses continue to recover and we adapt to a post-pandemic society, the WDBIA has continued its efforts to advocate, support, and celebrate its downtown members. From the continuation of long-standing beloved events to the opening of new businesses, Welland is continuing to grow and thrive. Although I am moving on from the WDBIA, I am excited to see what 2024 holds and I am looking forward to passing the torch to the next ED so he/she can continue to be the voice of small businesses downtown.

Alexis Higginbotham ~ Executive Director

Alors que nos entreprises continuent de se rétablir et que nous nous adaptons à une société postpandémique, le SDAC de Welland a poursuivi ses efforts pour défendre, soutenir et célébrer ses membres du centre-ville. De la poursuite d'événement bien-aimés de longue date à l'ouverture nouvelle entreprises, Welland continue de croître et de prospérer. Même si je quitte le SDAC centre-ville Welland je suis impatiente de voir ce que 2024 nous réserve et j'ai hâte de passer le flambeau au prochain directeur(trice) général(e) afin qu'elle ou il puisse continuer à être la voix des petites entreprises de notre centre-ville.

Alexis Higginbotham ~ Directrice Générale



## BUDGET 2024

The 2024 budget was carefully assembled to ensure it aligns with the strategic plan and the needs of the membership. We will continue to keep our downtown vibrant and clean through our beautification efforts and refocus on new business recruitment to fill the gaps. I will be stepping down as Treasurer, passing the baton to my colleague at DJB, Kaitlyn Joaquin. I thoroughly enjoyed my time with the WDBIA and am encouraged to see our downtown continue to grow and prosper.

Le budget 2024 a été soigneusement assemblé pour s'assurer qu'il s'aligne sur le plan stratégique et les besoins des membres. Cette année, nous nous concentrerons sur le marketing, les ateliers d'apprentissage et le soutien aux arts, tout en continuant d'embellir et de défendre les entreprises nouvelles et existantes du SDAC centre-ville.

Respectfully submitted / Respectueusement soumis,  
Amanda Chistoff, Treasurer WDBIA //Trésorière SDAC centre-ville 2023

Retained cash from 2023		\$ 25,500.00
Revenue / Revenu	\$ 136,913.00	
HST Rebate	\$ <u>10,000.00</u>	
<b>TOTAL CASH RECIEVED</b>		<b>\$ 146,913.00</b>
Administration	\$ 36,100.00	
Beautification / Embellissement	\$ 53,610.31	
Community Events / Événement Communautaires	\$ 58,700.00	
Promotional and Marketing / Promotion	\$ <u>21,100.00</u>	
<b>TOTAL EXPENSE / DEPENSES</b>		<b>\$ <u>(169,210.31)</u></b>
<b>Ending Cash Position</b>		<b>\$ <u>2,902.69</u></b>



# FINANCIAL STATEMENT / ÉTAT FINANCIER

## 2023 – Independent Auditor’s Report

To the Board Members, Members of Council Inhabitants and Taxpayers of the Welland Downtown Business Improvement Area.

### **Opinion**

We have audited the financial statements of the Welland Downtown Business Improvement Area (“the BIA”), which comprised of the statement of financial position as of December 31, 2022, and the statements of operations and accumulated surplus, change in net financial assets (debt) and cash flow 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 the Welland Downtown Business Improvement Area as of December 31 2022, and its results of operations, its changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **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 BIA 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 public sector accounting standards, 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 BIA’s ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the BIA or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the BIA’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 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 BIA'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 BIA'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 BIA 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.

Audited by:

Grant Thornton LLP

Mississauga, Canada

May 3, 2023



## FINANCIAL STATEMENT / ÉTAT FINANCIER 2023

**City of Welland**  
**Welland Downtown Business Improvement Area**  
**Statement of Operations and Accumulated Surplus**  
 Year ended December 31, 2022

	<u>Budget 2022</u>	<u>Actual 2022</u>	<u>Actual 2021</u>
<b>Revenue</b>			
Events and grants	\$ 33,800	\$ 126,041	\$ 8,478
Tax levy (Note 7)	114,820	114,820	114,820
Forgiveness of Due to City of Welland (Note 7)	-	97,500	-
Government assistance (Note 6)	-	17,084	34,010
Other	-	124	1,763
	<u>148,620</u>	<u>355,569</u>	<u>159,071</u>
<b>Expenses</b>			
Community events and promotion activities	33,750	103,796	4,333
Wages	84,000	93,435	79,932
Beautification	56,500	44,424	46,047
Professional fees	9,500	8,780	13,240
Office supplies and miscellaneous	5,250	3,720	3,677
Insurance	2,500	2,198	2,148
Rent	3,600	1,403	754
Interest and bank charges	-	19	11
	<u>195,100</u>	<u>257,775</u>	<u>150,142</u>
Annual surplus (deficit)	(46,480)	97,794	8,929
Accumulated deficit, beginning of year	<u>(17,152)</u>	<u>(17,152)</u>	<u>(26,081)</u>
Accumulated surplus (deficit), end of year	<u>\$ (63,632)</u>	<u>\$ 80,642</u>	<u>\$ (17,152)</u>

The accompanying notes and schedules are an integral part of these financial statements



**City of Welland**  
**Welland Downtown Business Improvement Area**  
**Statement of Change in Net Financial Assets (Debt)**

Year ended December 31, 2022

	<u>Budget 2022</u>	<u>Actual 2022</u>	<u>Actual 2021</u>
<b>Annual surplus (deficit)</b>	\$ (46,480)	\$ 97,794	\$ 8,929
Use of prepaid expenses	-	-	1,540
Acquisition of prepaid expenses	-	<u>(253)</u>	-
(Increase) decrease in net debt	(46,480)	108,139	10,469
Net debt, beginning of year	<u>(17,152)</u>	<u>(17,152)</u>	<u>(27,621)</u>
<b>Net financial assets (debt), end of year</b>	<b>\$ <u>(63,632)</u></b>	<b>\$ <u>80,389</u></b>	<b>\$ <u>(17,152)</u></b>

The accompanying notes and schedules are an integral part of these financial statements



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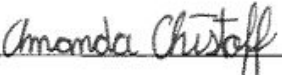
**City of Welland**  
**Welland Downtown Business Improvement Area**  
**Statement of Financial Position**

December 31	2022	2021
<b>Financial assets</b>		
Cash	\$ 84,798	\$ 120,803
Accounts receivable (Note 3)	<u>9,743</u>	<u>4,180</u>
	<u>94,541</u>	<u>124,983</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	3,554	6,960
Deferred revenue (Note 8)	10,598	37,675
Due to the City of Welland (Note 4)	<u>-</u>	<u>97,500</u>
	<u>14,152</u>	<u>142,135</u>
<b>Net financial assets (debt)</b>	<u>80,389</u>	<u>(17,152)</u>
<b>Non-financial assets</b>		
Prepaid expenses	<u>253</u>	<u>-</u>
<b>Accumulated surplus (deficit) (Note 5)</b>	<u>\$ 80,642</u>	<u>\$ (17,152)</u>

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Approved on behalf of the Board:


  
 Kelly Jones Digitally signed by Kelly Jones  
Date: 2023.05.15 15:30:17 -0400 Director


 Amanda Christoff Director



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**City of Welland**  
**Welland Downtown Business Improvement Area**  
**Statement of Cash Flows**

Year ended December 31	2022	2021
Increase (decrease) in cash		
<b>Operating</b>		
Annual surplus	\$ 97,794	\$ 8,929
Changes in non-cash operating items:		
Accounts receivable	(5,563)	3,529
Accounts payable and accrued liabilities	(3,406)	(3,013)
Prepaid expenses	(253)	1,540
	<b>88,572</b>	<b>10,985</b>
<b>Financing</b>		
Deferred revenue	(27,077)	7,675
Forgiveness of Due to the City of Welland	(97,500)	-
Repayment of Due to the City of Welland	-	(7,500)
	<b>(124,577)</b>	<b>175</b>
Net (decrease) increase in cash	(36,005)	11,160
Cash, beginning of year	<b>120,803</b>	<b>109,643</b>
<b>Cash, end of year</b>	<b>\$ 84,798</b>	<b>\$ 120,803</b>

The accompanying notes and schedules are an integral part of these financial statements



# NOTES TO THE FINANCIAL STATEMENTS / ÉTAT FINANCIER

## 1. Nature of operations

The Welland Downtown Business Improvement Area (the “BIA”) was established by the Council of the City of Welland (the “City”) and has been entrusted with the improvement, beautification and maintenance of City owned lands, buildings, and structures in the improvement area, beyond such expenditure by the Municipality. The BIA is also responsible for the promotion of this improvement area for business and shopping.

The BIA is financed by a special levy charged upon business in the improvement area.

## 2. Summary of significant accounting policies

The financial statements of the BIA have been prepared by management, in accordance with Canadian Public Sector Accounting Standards (“PSAS”).

### **Basis of accounting**

The financial statements reflect the financial assets, financial liabilities, non-financial assets, revenues, expenses, and changes in accumulated surplus of the BIA.

### **Budgeted figures**

The budget approved by the BIA for 2023 is reflected in the statements of operations and accumulated surplus and change in net financial assets.

### **Revenue recognition**

Revenue and expenses are recorded on the accrual basis. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable because of receipt of goods or services and the creation of a legal obligation to pay.

Tax levy is recognized in the year in which the tax billings are issued by the City of Welland.

Other revenue is recorded when it is earned, measurable and collection is reasonably assured.

### **Government assistance**

Claims for assistance towards current expenses under various government grant programs are accounted for as other income included with revenue in the statement of operations.

### **Use of estimates**

The preparation of the financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Actual results could differ from this estimate.

## 3. Accounts receivable



The balance is made up of the following amounts

	<u>2022</u>	<u>2021</u>
HST receivable	\$ <u>9,743</u>	\$ <u>4,180</u>

#### 4. Due to the City of Welland

The amount due to the City of Welland relates to the monetary contribution to the reflection pond outside of Civic Square by the City of Welland at a cost of \$300,000. The BIA agreed to contribute this amount over twenty years at \$15,000 per year commencing in 2006. The amount is non-interest bearing. The City of Welland has agreed to extend the remaining term of payment and reduce the annual repayments from \$15,000 to \$7,500, effective January 1, 2017.

During the year, the amount Due to the City of Welland of \$97,500

#### 5. Accumulated deficit

5. Accumulated surplus (deficit)	<u>2022</u>	<u>2021</u>
Operating surplus	\$ 80,642	\$ 80,348
Due to the City of Welland (Note 4)	<u>-</u>	<u>(97,500)</u>
	\$ <u>80,642</u>	\$ <u>(17,152)</u>

#### 6. Government assistance

The BIA received \$17,084 (2021 - \$11,174) in funding from the federal government as a part of the Canada Summer Jobs initiative to employ co-op students during the year.

In response to the COVID-19 pandemic, the federal government introduced subsidies available to Canadian businesses to alleviate the financial strains of reduced business operations as they comply with the social distancing measures. The BIA received \$nil (2021 - \$22,836) as a part of the Canada Emergency Wage Subsidy.

#### 7. Related party transactions

The BIA received \$114,820 (2021 - \$114,820) in tax levies, \$40,000 (2021 - \$nil) in events and grants and \$97,500 (2021 - \$nil) in debt forgiveness from the City of Welland during the year.

#### 8. Deferred revenue

The deferred revenue consists mainly of grant funds received for a project running into fiscal 2023 that are unspent and have been deferred of \$10,598 (2021 - \$7675). These funds have been deferred and will be recognized into revenue in the period that the related expenses will be incurred. In the year prior, the balance also included a one-time anonymous donation of \$30,000. The anonymous donor had noted that the donation is to be used for future concerts and events, which was recognized into revenue in the period to offset this related expense.



## BOARD OF DIRECTORS / CONSEIL ADMINISTRATIF



Kelly Jones  
Chair / Executive  
Appointed by The Drapery  
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Leslie Robichaud  
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## INFORMATION / COORDONÉES

### **THE WELLAND DOWNTOWN BIA SDAC CENTRE-VILLE DE WELLAND**

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