

ONTARIO ARTS COUNCIL

ANNUAL REPORT 2022-2023



ONTARIO ARTS COUNCIL
CONSEIL DES ARTS DE L'ONTARIO

an Ontario government agency
un organisme du gouvernement de l'Ontario



In accordance with the provision of Section 12 of the *Arts Council Act*,
I respectfully submit the report covering the activities of the Ontario Arts
Council from April 1, 2022, to March 31, 2023.

A handwritten signature in black ink, reading "Rita Davies". The signature is fluid and cursive, with the first name "Rita" and last name "Davies" clearly distinguishable.

Rita Davies
Chair
Ontario Arts Council

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ABOUT THE ONTARIO ARTS COUNCIL

Since its inception in 1963, the Ontario Arts Council (OAC) has played a vital role in promoting and supporting the development, creation and production of the arts for the enjoyment and benefit of all Ontarians. The OAC has fostered the growth of Ontario's arts infrastructure by providing funding to individual artists and arts organizations in all artistic disciplines and in all regions of the province.

The OAC is an agency of the Government of Ontario's Ministry of Tourism, Culture and Sport and has a publicly appointed board of directors. The 12-member volunteer board ensures that OAC activities align with the organization's mandate. The OAC's grant decisions are made at arm's length from the government. The OAC's staff manage the programs, and grants are awarded through peer-review processes.

In December 2022, OAC launched *Reset. Renew. Revitalize. A Strategic Plan for the Ontario Arts Council 2022-2027*. This new strategic plan deepens OAC's commitment to the arts in Ontario, emphasizing its impact through four outcome-based funding priorities. These priorities focus on ways to improve equity, the economy, the quality of life of all Ontarians and the careers of Ontario's artists and arts workers.

Granting programs are organized under four funding streams: Creating and Presenting, Building Audiences and Markets, Engaging Communities and Schools, and Developing Careers and Arts Services. These streams help applicants determine which program best fits their proposed activity.

The OAC offers funding in a variety of arts disciplines, including dance, literature, music, theatre, media arts and visual arts. Other programs focus on particular arts activities, including arts education, community-engaged arts and multi and inter-arts. In addition, OAC supports the touring, recording and presentation of arts activities as well as various collaborations between artists.

Some programs have specific goals, such as Northern Arts, which serves artists and arts groups in northern Ontario, and Skills and Career Development, which funds professional development opportunities for Indigenous arts professionals and arts professionals of colour. Funding is also available for culturally based art forms, such as Francophone arts and Indigenous arts. The Deaf and Disability Arts programs provide funding support to Deaf* artists, artists with disabilities and Deaf and disability arts organizations.

Individual artists and arts groups can apply to OAC for funding for specific projects, and arts organizations are also able to apply for ongoing operating support once they have met certain requirements.

Grants are allocated through a peer-review system. Independent juries make funding decisions for applications to project programs from individuals and arts groups. Advisory panels review operating grant applications from arts organizations and make recommendations to OAC program officers. Operating grants under \$30,000 are approved by the CEO. The OAC's board of directors approves all funding decisions for operating grants of more than \$30,000.

Granting program information, deadlines, eligibility criteria and OAC policies can change over time. The OAC's website has the most up-to-date information about granting programs and policies as well as listings of competition results for past program deadlines.

*The OAC identifies Deaf artists as distinct from artists with disabilities based on the Canadian Hearing Society's definition of culturally Deaf, a term that refers to individuals who identify with and participate in the language, culture and community of Deaf people.

ABOUT THE ONTARIO ARTS COUNCIL

The OAC also administers the selection process for several awards and grants, including programs privately funded through the Chalmers Family Fund, the Johanna Metcalf Performing Arts Prizes and a number of awards offered through the Ontario Arts Foundation. In addition to these privately funded programs, OAC funds and administers the Ontario Arts Council Indigenous Arts Award. The OAC also oversees the administration of the Pauline McGibbon Award on behalf of the Government of Ontario.

The OAC further supports Ontario's arts community by conducting research and statistical analyses of the arts and culture sectors. This information helps OAC build public awareness of the value of the arts by offering vital resources for understanding the environment in which artistic works are created and produced in this province. The OAC regularly measures the impact of its programs and consults with artists and arts organizations to stay informed of the needs and growth of the arts.

CORE BUSINESS ACHIEVEMENTS

Granting

The OAC's core business is to invest in Ontario's artists and arts organizations in strategic ways. This is primarily achieved through granting programs (project grants, operating grants and third-party recommender grants) and initiatives.

Project grants are awarded to individual artists, ad hoc groups, collectives and organizations. These grants fund the creation, production and presentation of artistic works; events such as festivals, music series and children's arts workshops; opportunities for mentorship, professional development and career growth; and collaborations between artists, arts organizations, schools and communities.

The OAC's project grants fuel creativity, innovation and skills development – Ontario's successful cultural industries would not have grown to where they are today without the talent pool, artistic products and creative content that are made possible by these grants.

Operating grants offer strength and stability to the organizations that are the backbone of Ontario's arts infrastructure. Operating grants allow organizations to provide jobs, increase the vitality of their communities and improve the infrastructure of the arts sector. They also provide growth opportunities and support for emerging organizations, often from under-represented communities. Organizations can apply for operating grants once they meet specific criteria.

In 2022-23, OAC reinstated multi-year funding cycles for all operating grant programs. New organizations were permitted to submit applications for operating support for the first time since 2019-20. This resulted in 39 organizations being admitted into an operating program, bringing the total number of organizations receiving operating funding to 570.

Third-party recommender grants are administered on behalf of OAC by designated arts organizations and collectives. Recommenders use their knowledge of a particular arts sector or community to assess applications and then make grant recommendations to OAC. The OAC has four recommender programs.

New strategic investments

As the COVID-19 pandemic continued to disrupt the arts sector into 2022-23, OAC continued to find ways to meet the needs of Ontario's artists and arts organizations. One such initiative was new strategic investments in the form of one-time grant supplements to over 200 arts organizations and increased ongoing support to Indigenous arts organizations. These investments, which are aligned with the goals outlined in OAC's new strategic plan, were made possible by an additional investment from the Government of Ontario. These investments included:

Support for Indigenous arts

- All Indigenous arts organizations receiving operating support from OAC received an ongoing increase to their operating grant.
- The total investment in all Indigenous arts organizations supported through OAC's operating programs increased by 56 per cent.

Recognizing diversity, equity and inclusion

- Among the organizations receiving operating funding, OAC identified a total of 205 arts organizations that make significant contributions to diversity, equity and inclusion in their fields and were well-assessed but underfunded relative to other organizations of similar scope and impact.
- These organizations received a one-time addition to their operating grant.

CORE BUSINESS ACHIEVEMENTS

Recognizing exemplary support for artists

- The OAC recognized 21 Ontario arts organizations who together generate nearly half of all artist fees paid by professional not-for-profit arts organizations funded by OAC.
- These organizations received an investment to continue their proven track record in making exceptional contributions to artists.

Granting initiatives

Granting initiatives are similar to granting programs in that they are designed to meet strategic objectives; they have specific eligibility criteria; and recipients must fulfil certain requirements and report on their activities. They are different from granting programs in that they may not have the same application or assessment process. Sometimes they are administered by third parties who are contracted by OAC. Initiatives may serve as pilots for future OAC granting programs. In 2022-23, OAC had the following initiative in granting:

Strategic Collaborations Fund

The goals of this initiative are to:

- invest in partnerships with stakeholders that advance OAC's strategic plan;
- support artistic activities that meet strategic priorities that cannot be funded by granting programs because of their scale, nature or timing; and
- fund significant one-time artistic events that help promote OAC and raise its profile.

Partnerships

In the 2022-23 fiscal year, OAC embarked on a framework for partnerships to help cultivate connections and collaborations, as outlined in the new strategic plan, Reset. Renew. Revitalize. With an aim to help the arts sector emerge from the effects of the pandemic, OAC plans to leverage its capacities as a convenor and connector by sharing knowledge and seeding new partnered initiatives for medium- and longer-term impacts.

The OAC entered into the following partnerships in the 2022-23 fiscal year:

The Catalyst and Transformation (CAT) Fund

This partnership with WorkInCulture is a capacity-building program for creative sector organizations seeking support for restructuring, mergers, structured partnerships, hibernations and wind-downs. This fund is also supported by the City of Toronto, the Canada Council for the Arts and the Metcalf Foundation.

Public Imagination Network

This partnership with the Agora Foundation was established in an effort to build a national movement (beginning in Ontario) of leading artist practitioners to help build fellow artists' capacity as engaged citizens by providing them with resources to facilitate their participation in civic discourse and public policy development.

Artsvest Regional Ontario

This partnership with Business/Arts aims to grow the capacity of participating organizations (based in rural regions or small towns in Ontario and/or led by or mandated to serve IBPOC communities) in the area of sponsorships through in-depth training, expert mentors and a matching-funds incentive.

Program changes in 2022-23

Two programs – **Touring Projects** and **Market Development Travel Assistance** – that were suspended at the beginning of the pandemic continued to be on hiatus. The **Chalmers Arts Fellowships** program, funded by the Chalmers Family Fund, was reopened following a two-year pause.

CORE BUSINESS ACHIEVEMENTS

The **Artist-Presenter Collaboration Projects** program – which was introduced during the pandemic to support projects intended to build sustainable ways of sharing artistic works with audiences and communities provincially, nationally and internationally – was extended for a second year.

Finally, **Dance Training Projects: Equity and Access** was merged into an existing program, **Dance Projects**. All activities supported in the former program remain eligible in Dance Projects, and its program budget has also been transferred.

Communications

The OAC's communications section is responsible for a variety of activities that support the organization's core granting business as well as program outreach, the executive team and the board of directors. Communications staff also ensure that OAC fulfils government reporting requirements through its annual report and the annual grants listing and helps keep MPPs informed about arts activities in their ridings. Additionally, the communications section supports activities related to awards administered by OAC.

Launch of *Reset. Renew. Revitalize. A Strategic Plan for the Ontario Arts Council 2022-2027*

In December 2022, hundreds of artists, arts organizations, community stakeholders and arts supporters across Ontario gathered for the hybrid launch of OAC's new strategic plan, *Reset. Renew. Revitalize. A Strategic Plan for the Ontario Arts Council 2022-2027*.

Four Ontario artists / arts professionals – Nicole Baptiste, Logan MacDonald, Zoey Roy and Daviorr Snipes – were invited to join OAC during the launch to respond to the plan's strategic directions. The OAC's senior leadership provided more information about the plan and answered further questions from the community.

The plan was made available on OAC's website as an HTML site as well as an accessible PDF.

Research

The OAC's research section produces and shares valid and credible research to raise awareness of the economic, social and cultural impacts of the arts.

The two-person team is responsible for OAC's grant statistics, reviewing and summarizing external research on the arts, partnering with other organizations on research initiatives and conducting original research on the arts in Ontario. This important work supports artists and arts organizations in their own planning and communications about the value of the arts.

Corporate planning activities undertaken by the research section include strategic planning and performance measurement. Research staff also oversee program evaluation in conjunction with the director of granting.

Market development evaluation

During the pandemic, OAC temporarily suspended its programs supporting market development and touring for artists and arts organizations. The OAC commissioned the consulting firm Nordicity to conduct research and gather information and insights to help OAC determine how to best support these activities going forward. This research was conducted through key informant interviews.

CORE BUSINESS ACHIEVEMENTS

Pandemic-related research

Since 2020, OAC has been offering an opportunity for arts organizations to participate in the WolfBrown COVID-19 Audience Outlook Monitor (AOM), an international study on the impact of COVID-19 on arts audiences, including attitudes towards returning to in-person arts activities.

In 2022-23, OAC entered the third and final phase of this research. The first survey of phase three was conducted in August 2022, and over 4,600 survey responses were received. The survey continued to monitor key indicators such as readiness to return and recent attendance. This phase also included new questions to better understand audience behaviour, factors affecting audience behaviour and program preferences.

In October 2022, WolfBrown completed the eighth and final survey in the AOM. It culminated with an online panel discussion on November 25, which focused on performing arts audience insights and how organizations can best respond. The OAC worked in partnership with eight arts service organizations specializing in performing arts for the webinar.

Subscription and membership research

The OAC began work to engage a consultant for exploratory research to better understand subscriptions and memberships in the arts and culture sector. The findings will provide the basis for potential initiatives and partnerships.

The Arts and the Quality of Life: The Attitudes of Ontarians

In 2017, OAC commissioned a report from Nanos Research Group titled *The Arts and the Quality of Life: The Attitudes of Ontarians*. In 2022-23, OAC worked with the organization to collect updated statistics on the questions asked in the 2017 report. The OAC was also able to add several new questions to the survey and obtained an analysis of Ontario's demographic subgroups. These updated statistics will be published and shared in 2023-24.

Human Resources

The human resources section oversees all areas relevant to the employment life cycle, including recruitment, employee labour relations, compensation, performance management and the management and implementation of workplace policies, systems and programs. Human resources staff partner with the manager of equity, diversity, inclusion and accessibility to ensure that OAC meets its accessibility obligations and advances its internal equity objectives.

During 2022-23, OAC welcomed employees back to its physical office on a graduated schedule following its COVID-19 closure. The human resources section partnered with operations staff, the joint health and safety committee and AMAPCEO (the Association of Management, Administrative and Professional Crown Employees of Ontario), working together to ensure a smooth transition, supported by OAC's health and safety measures, accommodation policies and hybrid workplace options.

Human resources and finance staff worked together to successfully implement a new human resources information system and payroll provider, which launched in April 2022. The new system has improved business efficiencies for the human resources and finance sections and is now used to onboard new employees and to sign off on forms related to human resources. Additional modules in the system will be implemented in 2023-24.

CORE BUSINESS ACHIEVEMENTS

Equity, Diversity, Inclusion and Accessibility

The equity, diversity, inclusion and accessibility (EDIA) section works across OAC departments to support internal workplace equity and ensure that employees who engage with the public provide equitable service externally. The human resources section was previously working on EDIA objectives, but in August 2022, a new role of manager of equity, diversity, inclusion and accessibility was created to propel EDIA work at OAC.

The OAC published a new Multi-Year Accessibility Plan (MYAP) for 2023-28, with the following priority areas: supporting an inclusive workplace, communications practices, customer service and connections to community. Internal and external consultations with leaders in the Deaf and disability arts community helped inform the new MYAP. An internal working group will take up the plan's objectives.

A new equity, diversity and inclusion (EDI) committee was struck to review and develop internal workplace EDI initiatives. Five employees, including the CEO, comprise the committee.

Information Systems & Technology and Operations

The information systems and technology (IS&T) and operations sections lay a crucial role, ensuring that OAC's network infrastructure and application systems are secure, efficient and effective and that staff have the tools and support they need to do their jobs.

IS&T staff manage and maintain servers, networks, cloud-based services, hardware and software. They provide technical support for internal staff and external stakeholders, including troubleshooting issues and answering technical questions. The IS&T team also evaluates and implements new technology equipment and solutions to meet OAC's business needs. In addition, IS&T staff oversee cybersecurity.

With staff returning to OAC's physical office this year, the IS&T and operations teams ensured the office set-up was up to date, including proper equipment for all employees. Notably, the video conferencing equipment in the meeting rooms and boardroom was updated to accommodate hybrid meetings. IS&T staff improved OAC's cybersecurity system, upgraded the firewall, installed a server-monitoring tool, improved internal processes in OAC's online grant-management system and implemented multi-factor authentication for all staff.

Outreach Activities

The OAC conducts outreach activities to build awareness of our programs and services and to enhance access for Ontario's artists and arts organizations. Outreach initiatives can also foster links between the arts and other sectors, such as education, tourism and community services.

Throughout the year, program officers and OAC's northern arts representative organize and participate in information sessions, grant application workshops and webinars for new applicants. Outreach activities can also include addressing specific gaps in a community's arts infrastructure by developing relationships with particular groups.

CORE BUSINESS ACHIEVEMENTS

Here are a few 2022-23 highlights:

American Sign Language (ASL) videos

Back in 2021-22, OAC launched a series of ASL videos about the grant application and assessment processes. The videos included information about OAC services and supports for Deaf artists and artists with disabilities.

In 2022-23, OAC endeavoured to further reduce barriers to accessing OAC grants for the Deaf community by:

- updating some of the ASL videos created in 2021-22;
- translating the evaluation rubric on OAC's website from English into ASL with English subtitles and performing a message equivalency review;
- translating the "New to OAC?" page on the website into Langue des signes québécoise (LSQ) with French subtitles and performing a message equivalency review; and
- translating the harmonized application form on OAC's website into ASL with English subtitles and performing a message equivalency review.

Outreach sessions

The OAC regularly offers outreach sessions to provide information on how OAC funding works, applicant eligibility, funding streams, discipline-based programs and more. These sessions often feature artist presentations, and some are hosted by OAC. In 2022-23, OAC outreach included the following:

- An information session for northern Ontario writers, storytellers, poets and spoken word artists. Along with an overview of funding programs available to northern Ontario-based writers, the event featured a northern Ontario author sharing their experiences applying for and receiving OAC funding and serving as an assessor.
- An informal session on the Indigenous Visual Artists Materials program with OAC's Indigenous arts officer and northern arts representative along with the Anemki Art Collective, which serves as a recommender organization for this program. Participants had the opportunity to ask staff from Anemki Art Collective and OAC about the grant application process.

Some outreach sessions are organized in collaboration with other arts organizations. For example:

- A partnership with the Nia Centre for the Arts offered a simulated peer-assessment workshop for Black artists, focusing on the Artists in Communities and Schools Projects program.
- A partnership with Harbourfront Centre, Craft Ontario and DesignTO led to an information session promoting programs for craft artists (including Craft Projects and Exhibition Assistance).

Some of these sessions focused on OAC programs that support professional development and the investigation and exploration of one's artistic practice, covering topics such as application and peer-assessment processes and grant-writing tips. These included:

An information session in partnership with the City of Brampton aimed at artists across Peel region, focusing on the following programs:

- Skills and Career Development: Indigenous Arts Professionals and Arts Professionals of Colour
- Chalmers Professional Development Projects
- Chalmers Arts Fellowships
- Artist-Presenter Collaboration Projects

An information session for northern Ontarian artists, focused on the following programs:

- Northern Arts Projects
- Chalmers Professional Development Projects
- Chalmers Arts Fellowships
- Skills and Career Development: Indigenous Arts Professionals and Arts Professionals of Colour

CORE BUSINESS ACHIEVEMENTS

2022-23 Granting Programs

Creating and Presenting

Arts médiatiques – projets francophones
Arts visuels et métiers d'art – projets francophones
Arts visuels, arts médiatiques et métiers d'art :
organismes et centres d'artistes autogérés
francophones – fonctionnement
Craft Projects
Curatorial Projects: Indigenous and Culturally Diverse
Dance Organizations: Operating
Dance Projects
Deaf and Disability Arts Projects
Deaf and Disability Arts: Materials for Visual Artists
Édition francophone – fonctionnement
Exhibition Assistance
Indigenous Arts Projects
Indigenous Visual Artists Materials
Literary Creation Projects (Works for Performance)
Literary Creation Projects (Works for Publication)
Literary Organizations Projects
Literary Organizations: Operating
Littérature – projets francophones
Major Organizations: Operating
Media Artists Creation Projects
Media Arts Organizations: Operating
Media Arts Projects
Multi and Inter-Arts Organizations: Operating
Multi and Inter-Arts Projects
Music Creation Projects
Music Organizations: Operating
Music Production and Presentation Projects
Music Recording Projects
Musique – projets francophones
Northern Arts Projects
Public Art Galleries: Operating
Publishing Organizations: Operating (Book Publishers)
Publishing Organizations: Operating (Magazine Publishers)
Recommender Grants for Theatre Creators
Recommender Grants for Writers
Théâtre – projets francophones
Théâtre francophone – fonctionnement
Theatre Organizations: Operating
Theatre Projects
Visual Artists Creation Projects
Visual Arts Artist-Run Centres and Organizations:
Operating
Visual Arts Projects

Building Audiences and Markets

Artist-Presenter Collaboration Projects
Diffusion – projets francophones
Diffusion francophone – fonctionnement
Market Development Projects (no deadline in 2022-23)
Market Development Travel Assistance (no deadline in 2022-23)
Ontario Arts Presenters Projects
Touring Projects (no deadline in 2022-23)

Engaging Communities and Schools

Artists in Communities and Schools Projects
Artists in Residence (Education)
Arts Organizations in Communities and Schools:
Operating
Indigenous Artists in Communities and Schools Projects

Developing Careers and Arts Services

Arts Service Organizations: Operating
Chalmers Arts Fellowships
Chalmers Professional Development Projects
Organismes francophones de service aux arts – fonctionnement
Skills and Career Development: Indigenous Arts Professionals and Arts Professionals of Colour

CORE BUSINESS ACHIEVEMENTS

Granting Highlights

\$57.1 million

Total OAC grants

2,344

Number of OAC grants to individual artists

3,389

Total number of grants awarded by OAC

\$11.2 million

Total OAC grants to individual artists

10,381

Total number of grant applications submitted to OAC

\$3.78 per Ontarian¹

Total public support to the arts through OAC

1,042

Number of OAC grants to organizations

224

Total number of Ontario communities where artists and arts organizations received OAC grants

\$45.9 million

Total OAC grants to organizations

124

Total number of Ontario's 124 ridings where artists and arts organizations received OAC grants

¹Based on an Ontario population of 15,109,416 as of July 2022. (Source: Statistics Canada, Table 17-10-0005-01: Population Estimates on July 1, by Age and Sex).

YEAR IN REVIEW

In 2022-23, Ontario's arts community (with support from OAC) contributed to the province's recovery from the COVID-19 pandemic, including through revived and new programming, renewed strategic initiatives and, for many arts organizations, their first uninterrupted season since 2019-20.

In December, OAC launched *Reset. Renew. Revitalize. A Strategic Plan for the Ontario Arts Council 2022-2027*, which will serve as the foundation for decision-making for the next five years and is intended to provide a leading vision for the arts community.

2022-23 milestones for OAC:

April to June 2022

- The OAC relaunches the **Chalmers Arts Fellowships** program. The program had been put on hold due to the disruptions caused by the COVID-19 pandemic. (April 13, 2022)
- Shortlists for the 2022 Ruth and Sylvia Schwartz Children's Book Awards are announced. (April 26, 2022)
- The OAC board of directors begins its search for a new CEO. (April 27, 2022)
- The OAC reports back on an investment of \$4 million allocated through the **Indigenous Arts Support** program and an investment of \$1 million through **Career Catalyst: Project Grants for New Generation Artists**. (April 28, 2022)
- **Brittany Luby**, **Joshua Mangeshig Pawis-Steckley** and **Philippa Dowding** are announced as winners of the 2022 Ruth and Sylvia Schwartz Children's Book Awards. (June 22, 2022)
- The **Honourable Neil Lumsden** is sworn in as the province's Minister of Tourism, Culture and Sport. (June 24, 2022)

July to September 2022

- **Shirley Cheechoo** is announced as the recipient of the 2022 OAC Indigenous Arts Award. (July 7, 2022)
- The OAC board of directors announces the appointment of **Michael Murray** to the position of CEO starting in August. (July 15, 2022)
- **Monica Lee** is announced as the recipient of the 2022 Pauline McGibbon Award. (August 29, 2022)
- **Jarred Sanchez-Cacnio** joins OAC in the newly created role of manager of equity, diversity, inclusion and accessibility. (August 2022)

October to December 2022

- Folk singer-songwriter **Camie** is announced as the recipient of the 2022 Colleen Peterson Songwriting Award. (October 13, 2022)
- The OAC launches *Reset. Renew. Revitalize. A Strategic Plan for the Ontario Arts Council 2022-2027*. The OAC hosts a hybrid launch event featuring four guest responders: Nicole Baptiste, Logan MacDonald, Zoey Roy and Davierr Snipes. (December 7, 2022)
- **Elise Chalmers** is appointed acting director of granting following the departure of Kelly Langgard. (December 2022)

January to March 2023

- **Skanda Skanthavarathan** is appointed interim director of finance and administration following the departure of Jerry Zhang. (January 2023)
- The OAC-commissioned report on market development from **Nordicity** is released. The report examines the current situation and future for touring artists and was completed in preparation for the resumption of OAC's support for touring. (February 22, 2023)

YEAR IN REVIEW

- The OAC announces it is relaunching touring support by introducing **Touring and Circulation Projects**, a modified program that supports tour-building activity, and by reinstating the **Market Development Travel Assistance** program. (February 22, 2023)
- The OAC announces investments aligned with the new strategic plan, *Reset. Renew. Revitalize*. Investments are made through one-time grants to almost half of the more than 500 arts organizations that receive operating funding. (February 2023)
- **Derek Mascarenhas** is appointed interim literature officer following the departure of Jack Illingworth. (February 2023)

OUTCOME-BASED PERFORMANCE MEASURES

The OAC has been tracking corporate-level outcome-based performance measures for more than 10 years. The first set of performance measures tracked outcomes from 2006-07 through 2014-15. In 2016, OAC launched a process to develop new outcome-based performance measures in the context of the 2014-20 strategic plan, *Vital Arts and Public Value*. A key purpose of these performance measures is to articulate and then track the public value that OAC provides to the people of Ontario.

The OAC's performance measures framework is based on a logic model that clearly links OAC's key activities to positive societal outcomes – from short-term and mid-term outcomes through to long-term outcomes or impacts. The outcomes and long-term impacts that are identified in OAC's logic model directly align with its strategic plan and mandate – *to foster the creation and production of art for the benefit of all Ontarians* – as well as with overall government priorities.

Based on best practices in the field, performance measures are attributable to organizational activities. As such, measures are typically outputs (of activities) that relate to short-term outcomes, which are those outcomes that arise most directly from the organization's activities. For the short-term outcomes in its logic model, OAC identified a number of related performance measures. The measures for each outcome were selected based on what information would be most helpful in guiding decisions and understanding how OAC is achieving its goals.

The framework includes both program-based and operational performance measures. In 2019-20, OAC expanded on the operational impact measures in its performance measures framework, identifying additional measures, indicators and targets relating to service standards in the following areas: administrative efficiency, stakeholder satisfaction and the complaints process.

The key short-term outcomes and selected measures include:

Short-Term Outcomes	Creation, production and presentation of vital art in Ontario.	Increased skills and capacity in the arts sector.	More public participation in and appreciation of the arts.	Continuous improvement in fostering a vital and sustainable arts sector.
	Funding of artists and arts organizations in all parts of the province.	Funding of grants and services that increase skills and capacity.	Opportunities for Ontarians to experience and participate in the arts.	Administrative efficiency in assessment process.
	Employment and income for arts professionals in Ontario.		Opportunities for people outside Ontario to experience Ontario artists and arts organizations.	Stakeholder satisfaction with OAC processes and decisions.

OUTCOME-BASED PERFORMANCE MEASURES

A small number of relevant indicators have been identified for each of the measures. By using a variety of indicators to describe OAC's performance, it is possible to track specific values (# and \$) as well as relative performance (%). The OAC established baselines and targets for each indicator in order to track performance over the implementation time frame of the 2014-20 strategic plan, *Vital Arts and Public Value*.

The following pages present the report on key short-term outcomes, performance measures and related indicators, including associated targets and results by year. This is an abridged version of a more detailed document, *OAC's Performance Measures Framework*, which includes the logic model and the complete set of performance measures and indicators.

PERFORMANCE MEASURES: OUTCOMES, MEASURES AND INDICATORS

Outcome A: Creation, production, and presentation of vital art in Ontario

Measure	Indicator	Target	Baseline 2013-14 ¹	Results 2014-15	Results 2015-16	Results 2016-17	Results 2017-18	Results 2018-19	Results 2019-20	Results 2020-21	Results 2021-22
Funding of artists and arts organizations in all parts of the province	% of Ontario counties/districts where resident artist or arts organization received OAC funding	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Measure	Indicators	Target (> baseline over 5 years)	Baseline 2013-14	Results 2014-15	Results 2015-16	Results 2016-17	Results 2017-18	Results 2018-19	Results 2019-20 ^{2,3}
Employment and income for arts professionals in Ontario	# of artists and arts professionals paid (fees or salaries) through OAC-funded activities	> 56,255	56,255	57,001	56,634	62,073	67,375	69,201	52,348
	\$ value of income paid to artists/ arts professionals through OAC-funded activities	> \$345.9 million	\$345.9 million	\$356.5 million	\$361.9 million	\$382.6 million	\$419.3 million	\$433.4 million	\$363 million

¹ The 2013-14 baseline was chosen because it is the year before OAC's 2014-20 strategic plan was launched.

² Presented here and elsewhere in this document are actual figures for 2019-20 as submitted with the 2021-22 OAC operating applications/CADAC, or with the 2019-20 project grant final reports, which represent the most current available data.

³ Grant recipients report this data to OAC based on their own fiscal years, which may not be the same April to March fiscal year that OAC uses. As such, the data used to obtain the 2019-20 figures reflects 12-month periods with several different start dates (including April 1, 2019; January 1, 2020; or another date in 2020). Accordingly, the impact of Ontario's COVID-19 related restrictions on arts activities can already be seen in 2019-20 results, when compared with 2018-19 results.

**PERFORMANCE MEASURES:
OUTCOMES, MEASURES AND INDICATORS**

Outcome B: Increased skills and capacity in the arts sector

Measure	Indicators	Target (> base- line over 5 years)	Baseline 2013-14	Results 2014-15	Results 2015-16	Results 2016-17	Results 2017-18	Results 2018-19	Results 2019-20	Results 2020-21	Results 2021-22	\$ Value 2021-22
Funding of grants and services that increase skills and capacity	# of artists and arts professionals who attend activities/events for training and skill development supported or provided by OAC	> 123,725	123,725	128,628	128,444	135,261	161,193	158,774	129,145			---
	# of activities/ events for training and skill development supported or provided by OAC	> 4,888	4,888	4,964	4,786	4,951	4,846	6,693	5,180			---
	% of total # grants allocated by OAC for training and skill development	> 8%	8%	8%	8%	9%	9%	8%	6%	14%	19%	\$6.3 million

PERFORMANCE MEASURES: OUTCOMES, MEASURES AND INDICATORS

Outcome C: More public participation in and appreciation of the arts

Measure	Indicators	Target (> baseline over 5 years)	Baseline 2013-14	Results 2014-15	Results 2015-16	Results 2016-17	Results 2017-18	Results 2018-19	Results 2019-20
Opportunities for Ontarians to experience and participate in the arts	# of public activities and events produced by OAC-funded artists and organizations in their home communities	> 36,507	36,507	37,037	38,912	40,841	46,880	43,104	25,565
	# of total audience for home community events in Ontario	> 17.6 million	17.6 million	17.1 million	19.2 million	19.6 million	21.0 million	21.4 million	12.3 million
	# of public activities and events produced by OAC-funded artists and organizations touring in Ontario	> 4,063	4,063	4,762	4,464	4,889	5,175	4,998	2,467
	# of total audience for touring events in Ontario	> 1.2 million	1.2 million	1.3 million	993,799	1.2 million	891,020	1.1 million	469,645

Measure	Indicators	Target (> baseline over 5 years)	Baseline 2013-14	Results 2014-15	Results 2015-16	Results 2016-17	Results 2017-18	Results 2018-19	Results 2019-20
Opportunities for people outside Ontario to experience Ontario artists and arts organizations	# of public activities and events produced by OAC-funded artists and organizations and toured nationally (outside Ontario) and internationally	> 4,872	4,872	3,727	3,842	4,354	4,225	3,558	2,262
	# of total audience for events toured nationally (outside Ontario) and internationally	> 1.6 million	1.6 million	1.4 million	1.5 million	1.6 million	1.2 million	1.6 million	2.4 million

PERFORMANCE MEASURES: OUTCOMES, MEASURES AND INDICATORS

Outcome D: Continuous improvement in fostering a vital and sustainable arts sector

Measure	Indicator	Target	Baseline 2019-20	2020-21	2021-22
Administrative efficiency in assessment process	% of applications meeting the service commitment to a 4-month turnaround from program deadline to decision	85%	90%	96%	88%

Measure	Indicators	Target (over 3 years)	Baseline 2019-20	2020-21	2021-22
Stakeholder satisfaction with OAC processes and decisions	% of applicants who report satisfaction with OAC grant process	85%	86%	87%	87%
	% of complaints responded to within three business days	90%	90%	100%	95%

RISK EVENTS

The OAC continued to play a role in supporting the arts sector's recovery from the COVID-19 pandemic through its core funding programs and through one-time investments aligned with the new strategic plan, for a total investment of \$57.1 million in the arts sector in 2022-23. This investment has helped organizations attract audiences of approximately 14 million people to events across the province and over 2 million participants to arts education activities.

The OAC was pleased to see the arts sector's impact on the GDP grow every quarter during the fiscal year¹, a promising sign of continued recovery. As the arts sector's needs evolve in response to changing social and economic dynamics following the pandemic, OAC will continue to adapt its approach and develop new ways to support the sector.

¹Source: Statistics Canada. Table 36-10-0652-01: National Culture and Sport Indicators by Domain and Sub-domain (x 1,000).

ANALYSIS OF FINANCIAL PERFORMANCE

Overview

The OAC receives most of its revenues from the Government of Ontario, in the form of general grants, and special grants for specific programs. In addition, OAC realizes investment income, primarily from restricted and endowment funds in pooled investments. In the fiscal year 2022-23, which ended on March 31, 2023, total revenues were \$69.3 million, an increase from \$67.4 million in the previous year.

The OAC's expenditures consist primarily of investments in Ontario's professional, not-for-profit arts sector, in the form of operating grants to arts organizations, and project grants and awards to individual artists and arts organizations. The OAC also incurs expenses related to the programs and services it provides to the arts sector. Administration expenses are primarily employee salaries and benefits. Other notable administrative expenses include office rent, legal and consulting fees, amortization of capital assets and information services and technology costs. In 2022-23, total expenditures were \$66.4 million, a decrease from \$66.5 million in the previous year.

Revenue

Total revenue for the fiscal year was \$69.3 million. The general grant from the Government of Ontario was \$64.9 million. Investment income was \$3.7 million, an increase of 77.2 per cent from the previous year. Increased investment income resulted from a higher interest rate environment and realized gains from the consolidation of investment providers, which went from two to one.

Expenditures

Total expenditures were \$66.4 million, a decrease from expenditures of \$66.5 million in the previous year. Granting expenditure was \$57.1 million and represented a larger portion of expenditure as compared to the previous fiscal year. Administration expenditures decreased by 2.1 per cent from the previous year, with savings derived from new hybrid operating models and staffing transitions. Services expenditure increased by 22.4 per cent from the previous year due to OAC's new partnership initiatives, guided by its strategic plan. Together, administration and service expenses accounted for 13.6 per cent of total expenditures in the fiscal year.

OAC FINANCIAL STATEMENTS

Financial Statements of

**PROVINCE OF ONTARIO
COUNCIL FOR THE ARTS**
(OPERATING AS ONTARIO ARTS COUNCIL)

And Independent Auditors' Report thereon.

Year ended March 31, 2023

Province of Ontario Council for the Arts

Management's Responsibility for Financial Information

The accompanying financial statements of the Province of Ontario Council for the Arts (the OAC) are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards.

Management maintains a system of internal controls designed to provide reasonable assurance that financial information is accurate and that assets are protected.

The Board of Directors ensures that management fulfils its responsibilities for financial reporting and internal control. The Finance and Audit Committee and the Board of Directors meet regularly to oversee the financial activities of the OAC, and annually to review the audited financial statements and the external auditor's report thereon.

The financial statements have been audited by the Office of the Auditor General of Ontario, whose responsibility is to express an opinion on the financial statements. The Auditor's Report that appears as part of the financial statements outlines the scope of the Auditor's examination and opinion.

On behalf of management:

A handwritten signature in black ink, appearing to read 'M. Murray', with a stylized flourish at the end.

Michael Murray
CEO

July 19, 2023



Office of the Auditor General of Ontario
Bureau de la vérificatrice générale de l'Ontario

INDEPENDENT AUDITOR'S REPORT

To the Province of Ontario Council for the Arts
and to the Minister of Tourism, Culture and Sport

Opinion

I have audited the financial statements of the Province of Ontario Council for the Arts (operating as Ontario Arts Council), which comprise the statement of financial position as at March 31, 2023 and the statements of operations and changes in fund balances, remeasurement gains and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Ontario Arts Council as at March 31, 2023 and the results of its operations, its remeasurement gains and losses and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Ontario Arts Council in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Ontario Arts 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 the Ontario Arts Council either intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Ontario Arts Council's financial reporting process.

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Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my 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, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 Ontario Arts 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 the Ontario Arts Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Ontario Arts 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for our audit opinion.

I 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 I identify during my audit.

A handwritten signature in black ink, appearing to be 'SK' or similar, written in a stylized, cursive manner.

Toronto, Ontario
July 19, 2023

Susan Klein, CPA, CA, LPA
Assistant Auditor General

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Statement of Financial Position

March 31, 2023, with comparative information for 2022

			2023	2022
	Operating fund	Restricted and endowment funds	Total	Total
Assets				
Current assets:				
Cash	\$ 2,446,655	\$ 2,582,832	\$ 5,029,487	\$ 4,605,398
Accounts receivable	248,493	-	248,493	28,391
Prepaid expenses	116,325	-	116,325	68,613
	2,811,473	2,582,832	5,394,305	4,702,402
Investments (notes 2(b) and 8)	1,169,320	28,598,745	29,768,065	30,160,900
Capital assets (note 3)	561,051	-	561,051	672,177
	\$ 4,541,844	\$ 31,181,577	\$ 35,723,421	\$ 35,535,479

Liabilities and Fund Balances

Current liabilities:				
Accounts payable and accrued liabilities	\$ 466,735	\$ -	\$ 466,735	\$ 313,190
Deferred contributions (note 4)	344,893	-	344,893	513,654
Current portion of deferred lease inducement	165,322	-	165,322	165,322
Current portion of employee future benefits (note 2(b))	404,249	-	404,249	550,736
	1,381,199	-	1,381,199	1,542,902
Deferred lease inducement	289,315	-	289,315	454,635
Employee future benefits (note 2(b))	-	-	-	71,547
	1,670,514	-	1,670,514	2,069,084
Fund balances:				
Invested in capital assets	106,414	-	106,414	52,220
Restricted for endowment purposes (Schedule 2)	-	70,311	70,311	70,311
Externally restricted funds (Schedule 2)	-	19,142,784	19,142,784	17,640,644
Internally restricted funds (note 5)	-	7,246,215	7,246,215	6,188,623
Unrestricted	2,643,101	-	2,643,101	2,367,798
Accumulated remeasurement gains (Schedule 2)	121,815	4,722,267	4,844,082	7,146,799
	2,871,330	31,181,577	34,052,907	33,466,395
	\$ 4,541,844	\$ 31,181,577	\$ 35,723,421	\$ 35,535,479

Commitments (note 10)

Economic dependence (note 11)

See accompanying notes and schedules to financial statements.

On behalf of the Board:

Director

Director

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Statement of Operations and Changes in Fund Balances

Year ended March 31, 2023, with comparative information for 2022

	Operating fund		Restricted and endowment funds		Total	
	2023	2022	2023	2022	2023	2022
Revenue:						
General grant - Province of Ontario	\$ 64,937,400	\$ 59,937,400	\$ -	\$ -	\$ 64,937,400	\$ 59,937,400
Special grants:						
Indigenous Arts Support and Career Catalyst Fund Canada/Ontario	-	4,999,778	-	-	-	4,999,778
French Language Projects	70,000	-	-	-	70,000	-
Investment income (note 8)	1,062,866	295,040	2,663,688	1,808,048	3,726,554	2,103,088
Fund administration fee (note 6(a))	66,221	71,591	-	-	66,221	71,591
Recovery of prior years' grants	152,078	140,811	-	-	152,078	140,811
Miscellaneous	129,151	115,819	-	-	129,151	115,819
Contributions	-	-	30,321	23,813	30,321	23,813
Special Award Income Metcalf Foundation	181,160	-	-	-	181,160	-
	66,598,876	65,560,439	2,694,009	1,831,861	69,292,885	67,392,300
Expenses:						
Awards and expenses	-	-	250,086	325,127	250,086	325,127
Grants	56,197,391	51,313,884	910,200	1,212,500	57,107,591	52,526,384
Special grants	-	4,663,000	-	-	-	4,663,000
Administration (Schedule 1)	8,027,396	8,201,078	-	-	8,027,396	8,201,078
Services (Schedule 1)	1,018,583	831,968	-	-	1,018,583	831,968
	65,243,370	65,009,930	1,160,286	1,537,627	66,403,656	66,547,557
Excess of revenue over expenses	1,355,506	550,509	1,533,723	294,234	2,889,229	844,743
Fund balances, beginning of year	2,599,740	2,383,963	30,866,655	30,422,349	33,466,395	32,806,312
Interfund transfers (note 5 and Schedule 2)	(1,026,007)	(330,088)	1,026,007	330,088	-	-
Net remeasurement change for the year	(57,909)	(4,644)	(2,244,808)	(180,016)	(2,302,717)	(184,660)
Fund balances, end of year	\$ 2,871,330	\$ 2,599,740	\$ 31,181,577	\$ 30,866,655	\$ 34,052,907	\$ 33,466,395

See accompanying notes and schedules to financial statements.

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Statement of Remeasurement Gains

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Accumulated remeasurement gains, beginning of year	\$ 7,146,799	\$ 7,331,459
Unrealized (losses) gains attributed to:		
Portfolio investments	(985,635)	215,070
Realized amounts reclassified to the statement of operations:		
Portfolio investments	(1,317,082)	(399,730)
Net remeasurement change for the year	(2,302,717)	(184,660)
Accumulated remeasurement gains, end of year	\$ 4,844,082	\$ 7,146,799

See accompanying notes and schedules to financial statements.

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Statement of Cash Flows

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operating activities:		
Excess of revenue over expenses	\$ 2,889,229	\$ 844,743
Items not involving cash:		
Gain on income distributions	(1,421,218)	(1,474,997)
Gain on sale of investments	(1,317,082)	(399,730)
Amortization of capital assets	225,983	215,134
Change in deferred lease inducement	(165,320)	(165,322)
Change in non-cash operating working capital:		
Accounts receivable	(220,102)	7,692
Prepaid expenses	(47,712)	(16,039)
Accounts payable and accrued liabilities	153,545	48,070
Deferred contributions	(168,761)	181,683
Employee future benefits	(218,034)	344,561
	(289,472)	(414,205)
Capital activities:		
Purchase of capital assets	(114,857)	(65,925)
Investing activities:		
Purchase of new investments	(4,270,822)	–
Proceeds from sale of investments	5,099,240	1,512,825
	828,418	1,512,825
Increase in cash	424,089	1,032,695
Cash, beginning of year	4,605,398	3,572,703
Cash, end of year	\$ 5,029,487	\$ 4,605,398

See accompanying notes and schedules to financial statements.

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Notes to Financial Statements

Year ended March 31, 2023

The Province of Ontario Council for the Arts (operating as Ontario Arts Council) (the "OAC") was established in 1963 by the Government of Ontario to promote the development and enjoyment of the arts across the province. The OAC plays a leadership role in fostering excellence in the arts and making the arts accessible to all Ontarians. The OAC is a registered charity and is exempt from tax under the Income Tax Act (Canada).

1. Significant accounting policies:

(a) Basis of presentation:

The financial statements have been prepared by management in accordance with Public Sector Accounting Standards, which constitutes generally accepted accounting principles for government not-for-profit organizations in Canada. The OAC has elected to use the standards for government not-for-profit organizations that include the 4200 series of the Public Sector Accounting Standards.

The OAC follows the restricted fund method of accounting for contributions.

The OAC has elected not to consolidate controlled entities (note 7).

(b) Fund accounting:

Resources are classified for accounting and reporting purposes into funds that are held in accordance with their specified purposes.

The operating fund reports the publicly funded activities of the OAC funded mainly through a general grant from the Province of Ontario. Funding from the Province of Ontario for restricted programs is accounted for as deferred contributions and recognized when the related expenses are incurred.

The restricted and endowment funds are internally restricted by the OAC or by the terms specified by the donors in their trust agreements.

Grants approved to be paid in the future upon specific requirements being met are not included in the statement of operations and changes in fund balances (note 10(b)).

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Notes to Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

(c) Investment income:

Investment income comprises income on pooled investments and bank balances.

Investment income related to the operating fund is recognized based on the actual number of units held in the pooled investment and recognized as income of the operating fund.

Investment income on the pooled investments related to the restricted and endowment funds is recognized as income of the restricted funds.

(d) Employee benefits:

(i) The OAC follows Public Sector Accounting Standards for accounting for employee future benefits, which include post-employment benefits payable upon termination. Under these standards, the cost of the post-employment benefits paid upon termination is charged to operations annually as earned.

(ii) The OAC accrues for vacation pay, sick leave liabilities and other earned benefits for amounts that accrue but have not vested.

(e) Lease inducements:

Lease inducements include a leasehold improvement allowance and free rents received by the OAC. The total amount of the lease inducements is amortized on a straight-line basis over the lease term.

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Notes to Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

(f) Capital assets:

Capital assets are recorded at cost (purchase price). All capital assets are amortized on a straight-line basis over the assets' estimated useful lives as follows:

Audiovisual equipment	5 years
Computer hardware and software	3 years
Furniture and fixtures	5 years
Office equipment	5 years
Office renovations	5 years
Leasehold improvements	Lease term

When a capital asset no longer contributes to OAC's ability to provide services, its carrying value is written down to its residual value.

(g) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Equity instruments that are quoted in an active market are reported at fair value. All other financial instruments are subsequently recorded at cost or amortized cost unless management has elected to carry the instruments at fair value. Management has elected to record all investments at fair value as they are managed and evaluated on a fair value basis.

Unrealized changes in fair value are recognized in the statement of remeasurement gains until they are realized, when they are transferred to the statement of operations and changes in fund balances.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and changes in fund balances and any unrealized gain or loss is adjusted through the statement of remeasurement gains.

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Notes to Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

When the asset is sold, the unrealized gains and losses previously recognized in the statement of remeasurement gains are reversed and recognized in the statement of operations and changes in fund balances.

The standards require an organization to classify fair value measurements using a fair value hierarchy, which includes three levels of information that may be used to measure fair value:

- Level 1 - unadjusted quoted market prices in active markets for identical assets or liabilities;
- Level 2 - observable or corroborated inputs, other than Level 1, such as quoted prices for similar assets or liabilities in inactive markets or market data for substantially the full term of the assets or liabilities; and
- Level 3 - unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets and liabilities.

The OAC invests in pooled funds that hold investments categorized as Level 1 and Level 2. The OAC categorizes these pooled funds as Level 2.

(h) Foreign currency:

Foreign currency transactions are recorded at the exchange rate at the time of the transaction.

Assets and liabilities denominated in foreign currencies are recorded at fair value using the exchange rate at the financial statement date. Unrealized foreign exchange gains and losses are recognized in the statement of remeasurement gains. In the period of settlement, the realized foreign exchange gains and losses are recognized in the statement of operations and changes in fund balances and the unrealized balances are reversed from the statement of remeasurement gains.

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Notes to Financial Statements (continued)

Year ended March 31, 2023

1. Significant accounting policies (continued):

i) Related party transactions:

Related party transactions are measured at the exchange value, which is the amount of consideration established and agreed to by the related parties.

j) Use of estimates:

The preparation of financial statements 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 income and expenditures during the year. Significant estimates include valuation of investments, carrying value of capital assets and provisions for certain employee future benefits liabilities. Actual results could differ from those estimates.

k) Asset retirement obligations:

Effective April 1, 2022, the OAC adopted PSAS 3280, Asset Retirement Obligations. The implementation of the new standard had no material impact on the OAC and as such, the opening balance as at April 1, 2022 has not been restated. As at March 31, 2023, the OAC has not recorded any liability relating to asset retirement obligations.

2. Employee future benefits:

(a) Pension benefits:

The OAC's full-time employees participate in the Public Service Pension Fund ("PSPF"), which is a defined benefit pension plan for employees of the Province of Ontario and many provincial agencies. The Province of Ontario, which is the sole sponsor of the PSPF, determines the OAC's annual payments to the PSPF. Since the OAC is not a sponsor of the PSPF, gains and losses arising from statutory actuarial funding valuations are not assets or obligations of the OAC, as the sponsor is responsible for ensuring that the PSPF is financially viable. The annual payments to the PSPF of \$458,242 (2022 - \$439,158) are included in salaries and benefits in Schedule 1.

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Notes to Financial Statements (continued)

Year ended March 31, 2023

2. Employee future benefits (continued):

(b) Non-pension benefits:

The cost of post-retirement non-pension employee benefits is paid by the Province of Ontario and is not included in the statement of operations and changes in fund balances.

The amount of severance payments, unused vacation pays, sick leave liabilities and other earned benefits accrued at year-end was \$404,249 (2022 - \$622,283), of which \$404,249 (2022 - \$550,736) has been classified as a current liability.

The OAC has set aside funds to meet these liabilities and other obligations and invested these funds in the same pooled investments as the restricted and endowment funds. As at March 31, 2023, this investment has a market value of \$1,169,320 (2022 - \$1,156,607) and is shown under the operating fund as investments.

(c) Bill 124:

On November 9, 2019, Bill 124, which enacted the Protecting a Sustainable Public Sector for Future Generations Act, 2019 (Act) received royal assent. The Act provided for a three-year window of salary moderation and compensation restraint measures for non-union and unionized employees, managers and leaders employed by the Ontario government, Crown agencies, and the broader public sector. The affected organizations included authorities, boards, commissions, corporations, offices or organizations where a majority of directors, members or officers are appointed or chosen by the province. Salary increases were limited to 1% for each 12-month period within the moderation period.

Labour organizations challenged the Act before Ontario's Superior Court of Justice. On November 29, 2022, the Court struck down the law in its entirety. On December 29, 2022, the Ontario government filed an appeal of the decision, and the outcome is currently not determinable. Should the province lose the appeal, there will likely be a negative financial impact to the OAC, as OAC is still negotiating the successor agreement to its 2019-22 Collective Agreement, and the successor was to represent the period of moderation under Bill 124. At this time, the amount is unknown, and the court case is ongoing.

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Notes to Financial Statements (continued)

Year ended March 31, 2023

3. Capital Assets:

			2023	2022
	Cost	Accumulated amortization	Net book value	Net book value
Audiovisual equipment	\$ 19,091	\$ 18,576	\$ 515	\$ 1,312
Computer hardware and software	850,561	713,428	137,133	87,742
Furniture and fixtures	38,093	34,314	3,779	8,196
Office equipment	4,071	3,908	163	499
Office renovations	81,625	68,090	13,535	20,893
Leasehold improvements	1,476,093	1,070,167	405,926	553,535
	\$ 2,469,534	\$ 1,908,483	\$ 561,051	\$ 672,177

During the year, fully depreciated capital assets with total cost and accumulated amortization of \$782,071 were written-off. No similar transaction occurred in the prior year.

4. Deferred contributions:

	2023	2022
Balance, beginning of year	\$ 513,654	\$ 331,971
Add amount received during the year	12,700	5,181,461
Less amount recognized during the year	(181,461)	(4,999,778)
Balance, end of year	\$ 344,893	\$ 513,654

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Notes to Financial Statements (continued)

Year ended March 31, 2023

5. Internally restricted fund balances:

	Fund balances beginning of year	Transfer from (to) Operating Fund	Investment income	Awards and expenses paid	Fund balances, end of year
2023					
Venture fund	\$ 1,488,487	\$ -	\$ 21,497	\$ (8,723)	\$ 1,501,261
Board-designated reserve fund	240,000	280,447	-	-	520,447
Capital fund	3,637,774	-	40,983	(16,632)	3,662,125
Granting programs fund	822,362	740,020	-	-	1,562,382
	\$ 6,188,623	\$ 1,020,467	\$ 62,480	\$ (25,355)	\$ 7,246,215

	Fund balances beginning of year	Transfer from (to) Operating Fund	Investment income	Awards and expenses paid	Fund balances, end of year
2022					
Venture fund	\$ 1,897,301	\$ -	\$ 106,944	\$ (515,758)	\$ 1,488,487
Board-designated reserve fund	894,775	(654,775)	-	-	240,000
Capital fund	2,705,351	800,000	152,490	(20,067)	3,637,774
Granting programs fund	644,499	177,863	-	-	822,362
	\$ 6,141,926	\$ 323,088	\$ 259,434	\$ (535,825)	\$ 6,188,623

6. Related party transactions:

- (a) Included in Schedule 2, awards and expenses paid, are administration fees charged by the OAC for providing day-to-day administrative support and services to the restricted and endowment funds held by the OAC. As permitted in the respective agreements, the OAC has levied an administration fee, either on a fixed or percentage basis, on the funds held or on the annual investment income earned by the funds held by the OAC.

	2023	2022
Fund administration fee	\$ 66,221	\$ 71,591

- (b) The Ontario Arts Foundation (the "Foundation") is controlled by the OAC's Board of Directors, as described in note 7. During the year, the OAC charged a fee for the administration of the Foundation's awards program which amounted to \$22,668 (2022 – \$18,790) which is included in the statement of operations and changes in fund balances.

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Notes to Financial Statements (continued)

Year ended March 31, 2023

7. Ontario Arts Foundation:

The Foundation was incorporated under the Corporations Act (Ontario) on October 15, 1991 and is a registered charity under the Income Tax Act (Canada). The Foundation was established:

- (a) to receive and maintain a fund or funds to apply all or part of the principal and income therefrom to charitable organizations, which are also registered charities under the Income Tax Act (Canada);
- (b) to provide scholarships for study or research in the arts in Ontario or elsewhere; and
- (c) to make awards to persons for outstanding accomplishments in the arts in Ontario or elsewhere.

As defined by Canadian accounting standards for government not-for-profit organizations, the OAC controls the Foundation in that the OAC's Board of Directors controls the election of the Foundation's Board of Directors.

The Foundation's financial statements have not been consolidated in the OAC's financial statements. There are no restrictions on the resources of the Foundation, nor are there significant differences from the accounting policies used by the OAC.

The majority of the fund balances, \$50,383,433 of the total of \$95,951,194 (2022 - \$49,961,510 of the total of \$95,801,434), represents the balances of the individual arts endowment funds held by the Foundation under the Arts Endowment Fund program of the Government of Ontario for a number of arts organizations. Under this program, money contributed and matched is held in perpetuity. The Board of Directors of the Foundation determines the amount of income that may be paid annually.

Audited financial statements of the Foundation are available upon request. Financial summaries of the Foundation, reported in accordance with Canadian public sector accounting standards for government not-for-profit organizations, are as follows:

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Notes to Financial Statements (continued)

Year ended March 31, 2023

7. Ontario Arts Foundation (continued):

(a) Financial position:

	2023	2022
Assets		
Cash and investments	\$ 96,106,214	\$ 96,107,785
Liabilities and Fund Balances		
Accounts payable and accrued liabilities	\$ 155,020	\$ 306,351
Fund balances	95,951,194	95,801,434
	\$ 96,106,214	\$ 96,107,785

(b) Changes in fund balances:

	2023	2022
Fund balances, beginning of year	\$ 95,801,434	\$ 93,268,031
Contributions received	3,356,193	3,390,091
Investment gain	3,283,109	3,923,195
Fund administration fee	454,221	499,510
Awards and expenses	(5,744,821)	(7,501,281)
Net remeasurement (losses) gains	(1,198,942)	2,221,888
Fund balances, end of year	\$ 95,951,194	\$ 95,801,434

(c) Cash flows:

	2023	2022
Cash flows used in operating activities	\$ (1,941,864)	\$ (3,379,253)
Cash flows from investing activities	1,292,791	1,616,643
	\$ (649,073)	\$ (1,762,610)

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Notes to Financial Statements (continued)

Year ended March 31, 2023

8. Investments and investment income:

Net investment income comprises the following:

	2023	2022
Income distributions	\$ 1,421,218	\$ 1,474,997
Realized gains	1,317,082	399,730
Bank interest	988,254	228,361
	<u>\$ 3,726,554</u>	<u>\$ 2,103,088</u>

The asset mix of the investments is as follows:

	2023	2022
Foreign equities, predominantly U.S.	47%	39%
Fixed income securities	29%	24%
Canadian equities	23%	24%
Alternative investments	0%	12%
Cash and cash equivalents	1%	1%

The OAC holds \$8,537,481 (cost - \$7,020,766) (2022 - \$7,350,696 (cost - \$5,554,567)) in fixed income securities that are exposed to interest rate risk. The interest rates range from 0.90% to 8.29% (2022 - 0.25% to 8.29%) and mature between April 2023 and November 2082 (2022 – between November 2022 and January 2082).

9. Public sector salary disclosures:

Section 3(5) of the Public Sector Salary Disclosure Act (1996) requires disclosure of Ontario public sector employees who were paid an annual salary in excess of \$100,000 in the calendar year 2022. For the OAC, this disclosure is shown below:

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Notes to Financial Statements (continued)

Year ended March 31, 2023

9. Public sector salary disclosures (continued):

Surname	Given Name	Position Title	Salary	Taxable benefits
ALINSANGAN	HEATHER	Director of Research and Evaluation	122,700	159.66
BLACK	CHRIS	Associate Director of Granting, Business Operations	115,878	151.08
CHA	JAMES	Manager of Operations	122,629	159.84
CHALMERS	ELISE	Associate Director of Granting, Policy, Programs	122,502	159.66
GU	ZHE	Visual Arts Officer	102,414	133.62
GUNTER	KIRSTEN	Director of Communications	129,653	168.90
HASLAM	MARK	Media Arts Officer	107,865	140.40
JUNAID	BUSHRA	Outreach and Development Manager	112,437	146.76
LANGGARD	KELLY	Director of Granting	151,834	189.12
LAWRENCE	LOREE	Multi-Inter and Community-Engaged Arts Officer	105,413	137.46
LI	MAO SHENG	Manager of Information Systems, Technology	115,900	117.72
PARSONS	DAVID	Classical Music Officer	107,865	140.40
SMALL	NINA	Director of Human Resources	128,729	167.70
VESELY	CAROLYN	Chief Executive Officer	248,106	77.58
WOHRLE	LISA	Associate Visual Arts, Craft Officer	104,771	117.00
ZHANG	JERRY	Director of Finance and Administration	146,647	191.10

10. Commitments:

(a) Lease commitments:

The OAC leases office premises and office equipment under operating leases expiring up to 2026. The future annual lease payments, including utilities and operating costs, are summarized as follows:

2024	\$794,223
2025	800,673
2026	605,031
	\$2,199,927

(b) Grant commitments:

The OAC has approved grants of \$1,562,382 (2022 - \$822,362), which will be paid in future years once the conditions of the grants have been met. These amounts are not reflected in the statement of operations and changes in fund balances. These amounts are included in the internally restricted fund balance, as described in note 5.

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Notes to Financial Statements (continued)

Year ended March 31, 2023

11. Economic dependence:

The OAC is dependent on the Province of Ontario for the provision of funds to provide awards and grants and to cover the cost of operations.

12. Financial instruments:

(a) Interest rate and foreign currency risks:

The OAC is exposed to interest rate and foreign currency risks arising from the possibility that changes in interest rates and foreign exchange rates will affect the value of fixed income and foreign currency-denominated investments.

(b) Market risk:

Market risk arises as a result of trading equities and fixed income securities. Fluctuations in the market expose the OAC to a risk of loss. The OAC uses a professional investment manager to advise on investment risks, asset selection and mix to achieve an appropriate balance between risks and returns. The Finance and Audit Committee of the Board of Directors of the OAC monitors investment decisions and results and meets regularly with the manager.

(c) Liquidity risk:

Liquidity risk is the risk that the OAC will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The OAC manages its liquidity risk by monitoring its operating requirements. The OAC prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice.

There has been no change to the above risk exposures from 2022.

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Schedule 1 - Administration Expenses and Services

Year ended March 31, 2023, with comparative information for 2022

	2023	2022
Administration expenses:		
Salaries and benefits (notes 2 and 9)	\$ 6,276,304	\$ 6,458,211
Office rent and hydro	597,895	590,958
Consulting and legal fees	305,485	316,885
Amortization of capital assets	225,983	215,134
Information Services	242,405	212,203
Miscellaneous	69,642	98,634
Communications	107,267	95,373
Personnel hiring and training	117,210	67,010
Telephone, postage, and delivery	36,591	56,240
Maintenance and equipment rental	17,093	50,595
Meetings	2,068	31,308
Office supplies, printing and stationery	7,368	7,493
Travel	22,085	1,034
	8,027,396	8,201,078
Services:		
Jurors and advisors	374,661	520,801
Other programs	643,922	311,167
	1,018,583	831,968
	\$ 9,045,979	\$ 9,033,046

PROVINCE OF ONTARIO COUNCIL FOR THE ARTS

(OPERATING AS ONTARIO ARTS COUNCIL)

Schedule 2 - Externally Restricted and Endowment Funds

Year ended March 31, 2023, with comparative information for 2022

	Balance of Endowment Fund	Fund balances, beginning of year	Contributions received	Transfer from (to) operating fund	Investment income	Awards and expenses paid	Fund balances, end of year*
2023							
The Chalmers Family Fund	-	\$ 23,553,275	-	-	\$ 340,156	\$ (1,119,039)	\$ 22,774,392
The Oskar Morawetz Memorial Fund	26,000	327,189	-	-	5,101	(2,070)	330,220
Dr. Heinz Unger Scholarship Fund	17,235	116,425	-	-	1,930	(8,783)	109,572
The Leslie Bell Scholarship Fund	9,078	243,235	-	\$ 7,000	3,644	(1,479)	252,400
The Vida Peene Fund	-	235,493	30,321	-	3,402	(1,381)	267,835
The John Hirsch Memorial Fund	-	76,514	-	-	1,105	(449)	77,170
The Canadian Music Centre John Adaskin Memorial Fund	17,998	37,152	-	-	796	(323)	37,625
Colleen Peterson Songwriting Fund	-	16,454	-	-	237	(1,396)	15,295
The Ruth Schwartz Fund	-	1,984	-	(1,460)	29	(11)	542
	\$ 70,311	\$ 24,607,721	\$ 30,321	\$ 5,540	\$ 356,400	\$ (1,134,931)	\$ 23,865,051
2022							
The Chalmers Family Fund	\$ -	\$ 23,204,503	\$ -	\$ -	\$ 1,307,951	\$ (959,179)	\$ 23,553,275
The Oskar Morawetz Memorial Fund	26,000	329,933	-	-	20,063	(22,807)	327,189
Dr. Heinz Unger Scholarship Fund	17,235	110,245	-	-	7,186	(1,006)	116,425
The Leslie Bell Scholarship Fund	9,078	224,876	-	7,000	13,187	(1,828)	243,235
The Vida Peene Fund	-	206,662	23,813	-	11,649	(6,631)	235,493
The John Hirsch Memorial Fund	-	73,059	-	-	4,118	(663)	76,514
The Canadian Music Centre John Adaskin Memorial Fund	17,998	34,601	-	-	2,965	(414)	37,152
Colleen Peterson Songwriting Fund	-	17,287	-	-	975	(1,808)	16,454
The Ruth Schwartz Fund	-	8,946	-	-	504	(7,466)	1,984
	\$ 70,311	\$ 24,210,112	\$ 23,813	\$ 7,000	\$ 1,368,598	\$ (1,001,802)	\$ 24,607,721

*Fund balances end of year include unrealized gain of \$4,722,267 (2022 - \$6,967,077) as presented in the statement of financial position.

BOARD MEMBERS

The publicly appointed volunteer board of directors sets OAC's overall direction, ensuring the continued pursuit of its mandate is implemented by the CEO and staff. Board members can also play an important role as advocates for the arts in Ontario and as representatives of OAC in their communities across the province.

Board members are appointed by the Government of Ontario for a three-year term and may be reappointed.

Rita Davies, Toronto

Chair

Appointed chair July 2015

Term ends July 2024

Dani Peters, Toronto

Vice-chair

Appointed to the board May 2019

Appointed vice-chair October 2021

Term ends October 2024

Alexandra De Gasperis, Toronto

Appointed to the board July 2019

Term ends July 2025

Robin Jones, Westport

Appointed to the board March 2021

Term ends March 2024

Mary Meffe, Toronto

Appointed to the board October 2019

Term ends October 2025

David Millen, Ottawa

Appointed to the board March 2022

Term ends March 2025

William Moore, Innisfil

Appointed to the board January 2022

Resigned November 2022

Kyan Nademi, Toronto

Appointed to the board June 2019

Term ends June 2025

Lilly Obina, Ottawa

Appointed to the board January 2021

Term ends January 2024

Geneviève Painchaud, Ottawa

Appointed to the board May 2020

Term ends May 2023

Marek Ruta, Mississauga

Appointed to the board October 2021

Term ends October 2024

EXECUTIVE STAFF

Sandra Cruickshanks

Interim CEO (until August 2022)

Michael Murray

CEO (from August 2022)

Heather Alinsangan

Director of research and evaluation

Kirsten Gunter

Director of communications

Kelly Langgard

Director of granting (until December 2022)

Elise Chalmers

Acting director of granting (from January 2023)

Nina Small

Director of human resources

Jerry Zhang

Director of finance and administration (until January 2023)

Skanda Skanthavarathan

Interim director of finance and administration
(from January 2023)

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