

**Irish Cultural Society of Calgary
(ICS)**

**FIVE YEAR PLAN
September 2016 – September 2021**



Completed September 2016

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1.0 OVERVIEW

1.1 Purpose

The Irish Cultural Society of Calgary (ICS) is a non-profit organization which exists for the purpose to guide, support and appreciate the best aspects of Irish and Celtic culture, social relationships and recreational activities, in all their forms. Specifically:

- ☑ Promoting and nurturing Irish cultural activities.
- ☑ Reinforcing the sense of identity of the Irish community in Calgary.
- ☑ Acting as a community medium with regard to matters of interest in the Irish/Canadian community.
- ☑ Maintaining the Irish Cultural Centre for Irish and Celtic activities.

The ICS has an open, welcoming and collaborative approach to everyone. Membership and guests who enjoy the fun and friendship of the Irish social attitude are always welcome.

“Sense of Irishness”

You may be considered as being Irish if you have a “Sense of Irishness” about you, and perhaps the definition of Irishness could be described as follows:

“Anyone who has supported, participated in, or appreciated and enjoyed an opportunity associated with an Irish or Celtic activity of music, drama, concerts, theatre, poetry, writings, readings, history, language or love of the Land has experienced a “Sense of Irishness”, at least for a moment in time, and as a member, guest, visitor or friend is warmly welcomed to the ICS.”

“Our symbol is a graphic representation of a never ending knot from the 7th century Irish monastic “Book of Durrow”.

A knot which binds us all together.”



The two purposes of this Plan are to present relevant information for Board Members and ICS Members in relation to the broad aspects of a functioning Society and to present a living Five Year Plan for review and action by current and newly elected Boards.

1.2 Background

The ICS was incorporated under the Societies Act (Alberta) February 10, 1986. There are ICS Bylaws and Policies to guide the Society.

Regular events and activities include concerts, celebration of special occasions such as Saint Patrick's Day, Bloomsday and Christmas, informal evenings, children's events, breakfasts, sports, music, poetry, readings, communications, language lessons, golf, care actions and a dedicated choir. An Activity List for 2016 is attached as an Appendix.

The ICS Centre is located in a clubhouse in the Bowness area which is leased from the City of Calgary. The Society is obligated to keep the building in good condition by use of a life cycle approach to the main building elements, use of preventative and reactive maintenance, and due care for the property. Operating facility costs include monthly utilities, landscaping, snow removal and general upkeep.

Revenue is obtained from government grants, membership fees, hall rental, bar revenue, volunteering at casinos, donations and similar sources. There may be conditions for use of grants as to what they can be spent on along with time limits for use.

The hall is also available for booking of non-Irish events for community use and to generate revenue.

The main aspects of the Society are:

- ☒ **Culture**
- ☒ **Community**
- ☒ **ICS Centre**
- ☒ **Financial Health**

The Society exists to promote culture, its people are its most vital resource, the Centre is essential as the central hub of activity and financial health is an inherent and basic requirement to function.

1.3 Community Context

The ICS exists as an extension of Irish heritage and includes a broader community of Celtic Culture. The Irish Government and Irish Embassy in Ottawa, in conjunction with the Irish Consul in Calgary are strong supporters of the ICS as expressed by the following thoughts:

"The Irish Cultural Society, Calgary is a magnificent centre where the doors are open to everyone who is interested in the Irish Culture. It has been in existence since 1986, which in itself is a great success. The Irish Government is very proud to offer support to the Society and endorses strongly all the cultural activities and promotion of "Irishism" by the Society."

(Deirdre Halferty, Honorary Consul Ireland, Calgary)

The Provincial Government of Alberta has long been a supporter of the ICS in terms of funding and attendance.

The City of Calgary owns the ICS Centre, they provide guidance under the Community & Neighbourhood Services Portfolio, provide grant capability and access to services. Councillor Ward Sutherland is a frequent and welcome visitor to ICS events and frequently offers knowledge and advice.

The ICS Centre is located within the vibrant Bowness Community and that context has existed for 30 years as a supportive environment.

1.4 Why Plan?

The ICS has existed for 30 years, why plan?

<p><i>“If you do not plan, you may end up somewhere else, and you may not want to be there.”</i></p>	<ul style="list-style-type: none"> ☑ Planning is required by funding agencies. ☑ The Lease requires a new 5 Year Plan to be produced in 2016. ☑ For a Society such as the ICS planning for events may simply mean making effort to maintain the high level of pub nights, concerts, and special events as exists/existed in 2016.
<ul style="list-style-type: none"> ☑ Planning makes sense in the current and complex world. ☑ Planning allows consideration and adjustment of financial and people resources to keep the Society viable. ☑ Planning of life cycle costs allows preparation of appropriate cash flows. 	<p><i>“Planning is like downhill skiing, if you are moving forward, it is easier to turn and adjust to ever-changing influencing factors.”</i></p>

1.5 Goals & Action

Culture:

1. Maintain level of activity of concerts as arranged by “Irish Concerts” who are key ICS volunteers, pub nights, poetry evenings, and special events such as St Patrick’s Celebrations and the ICS Christmas Concert & Choir as exists/existed in 2016.
2. By December 2016 complete Stage Lighting work and either complete or have an agreed plan for any modifications for the Control Room.
3. Increase use of theatre activities for practices and performances by 2018.
4. Maintain status quo with production of the News Letter, Irish Language Classes, Music Classes and Care Committee and make improvements when opportunities arise.
5. Clarify the relationship between the ICS & Choir by year end 2016.

People & Community:

1. As a Board, move towards a society which is associated with excellence in guiding and supporting effort towards the purpose or mandate of the ICS. Specifically; improve efficiency and effectiveness of Board Meetings and business, communications and service delivery, whilst maintaining a comfortable and cooperative environment for interactions on behalf of all membership and associates. In addition, ensure continuity of activities as Boards go through transitions at Annual General Meetings.
2. Encourage membership, including older and younger generations, and listen to their desires and wishes for our Society.
3. Reach out to and enhance associations with affiliated groups and others who support Celtic culture in all its forms and further improve relationships with funding agencies and communities.
4. Be aware of strengths, weaknesses, benefits and influencing factors as we go about our business, and adjust as appropriate.
5. The Board should consider continuity and succession planning prior to the March 2017 AGM.
6. By April 2017 have ICS Member approval for revised Bylaws and by July 2017 have approval by The City of Calgary and Alberta Consumer and Corporate Affairs.
7. The ICS already has good cultural connections and/or financial support from the Government of Ireland, including the Irish Embassy in Ottawa, Celtic activities on the east coast of Canada, the Province of Alberta and on many fronts The City of Calgary. Consideration could be given to improving the liaison with the Government of Northern Ireland and/or organizations such as the Titanic Centre in relation to culture.
8. By June 2019 have increased ICS membership by 20%. Cost of membership should be reviewed prior to the March 2017 AGM.

ICS Centre:

1. Work with The City of Calgary to complete a new Life Cycle Plan by September 2016 and by December 2016 have a prioritised list of items along with a financial strategy to complete important life cycle items by December 2018, whilst maintaining adequate funds for Operations.
2. By September 2016 complete funding and grant reports for Paving Project.
3. Maintain high level of regular maintenance and keep facility in a good, safe condition.
3. Increase rental use of the Centre.

Financial Health:

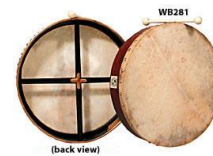
1. Maintain standards of financial management as contained in the 2015 Treasurer's and Accountant's Reports presented at the 2016 Annual General Meeting (AGM).
2. Maintain status quo with monthly operations, insurance, and efficient & effective maintenance and operation of the ICS Centre and make improvements when opportunities arise.
3. Maintain easy access to all grant & funding information and actively explore all potential funding options.
4. By December 2016 have all vital filing up to date and accessible electronically and in hard copy.
5. By June 2017 have completed a successful Casino event.

2.0 CULTURE

2.1 General

Irish & Celtic culture, social and recreational activities, includes but is not limited to:

- ☑ Celebration of special events such as St. Patrick's Day and the ICS Christmas Concert & Choir.
- ☑ Music which may include the harp, violin & fiddle, flute & tin whistle, Bodhrán drum and spoons, Uilleann pipes & bagpipes and human voice to produce music of a traditional and modern Celtic flavour.
- ☑ Concerts presenting high quality performers.
- ☑ Theatre presenting high quality and amateur performers related to plays associated with Celtic culture.
- ☑ Irish dancing.
- ☑ Irish language classes.
- ☑ Pub nights with semi-professional and high quality amateur bands.
- ☑ Poetry evenings including the speaking of the written word of Irish authors.
- ☑ History, art and photographs.
- ☑ Gaelic Athletic Association Hurling & Football.
- ☑ Golf.
- ☑ Rugby.



Yeats

Activities are often supported by the Irish Government, Provincial Government of Alberta and the Foundation for the Arts. Some events have in the past been sponsored by the James Joyce Pub in Calgary.

2.2 Events

Within the context of the ICS "Events" is the term used to define more casual types of cultural and recreational activities.

2.3 Concerts

Within the ICS "Concerts" is the term used to define professional level musical performers of a high calibre, determined to relate to Irish & Celtic music. Organisation with a minimum lead time of three months is usually required. The concerts are organised and managed by "Irish Concerts" which is guided by two very capable individuals who are members of the ICS. A memo of understanding style document of one page describes the cooperative and symbiotic relationship between Irish Concerts and the ICS Board. The relationship is in excess of about 25 years.

2.4 Newsletter

An excellent ICS Newsletter is issued periodically during the year and covers the whole spectrum of ICS involvement. It is available electronically and in hard copy.

2.5 Partnerships

The **Choir** has been an integral part of Irish cultural activities in Calgary. The Choir was initiated about 22 years ago by the Choir Director and Conductor and has presented a multitude of Irish based and general songs within and beyond the ICS Centre. There are special events on St. Patrick's Day at the Centre and at St. Mary's Cathedral. The ICS Christmas Concert & Choir is a much appreciated event. The Choir supports many other events throughout the year. There are usually about 40 choir members who would typically gather and practice on most Wednesday evenings, except for July & August. The Choir practices & presentations offer an opportunity for companionship and talent for those who love music and song.

Irish Concerts is the name of the folks who organize high performance music Concerts on behalf of the ICS. It is led by two very experienced ICS members and includes a team of experienced volunteers. Tickets are typically required to attend a Concert and typically the space is sold out fairly rapidly. Ideas and budgets are presented for ICS Board approval at an early stage; the Concerts are usually on a break even basis, although the Board may from time to time approve a Concert with a potential loss, excluding Bar revenue and likely revenue from grants. Irish Concerts is also available to offer advice to the ICS Board about special events and technical matters related to such things as stage lighting and sound. In 2016 the number and quality of Concerts has generated a very value level of appreciation and momentum for ICS Members and the general public attending the Concerts. An impact is high utilization of the Centre and "spreading the word" about the ICS.

The Liffey Players is an independent organization that presents Irish related plays. There is a potential for increased synergies.

The **Gaelic Athletic Association** and ICS have mutually suggested the possibility of establishing a more active relationship.

A variety of **Irish Schools of Dancing** and ICS have recently exchanged and distributed advertising information and it is hoped this would continue.

We could explore a relationship with "**Ireland – Canada Centre for Commerce.**"

A **Certain Flair Catering** is often the Caterer of choice for the ICS based on bids issued from time to time and the very high quality of food, and the variety of food offered from sit down meals to exquisite canapés. In addition they are very accommodating by responding to ICS needs for not only food, but cleaning and event set up and take down.

2.6 Communications & Marketing

Communications and marketing are key elements in the vibrancy, growth and activities of the ICS.

The Newsletter captures a broad array of items for publications including the President's Message, communication on general progress, Choir updates, Celtic happenings, Care Committee, advertising Events, Concerts & Pub Nights, stories and poetry.

The Website (type "Irish Cultural Society Calgary") is an active communications medium for Updates and Upcoming Events. Use is also made of "Eventbrite" and "Facebook."

The ICS utilises an email distribution list and typically gives preference to ICS members by advance buying of tickets for events. The ICS email address is calgaryics@gmail.com.

Professional quality posters are widely distributed for Events & Concerts.

Pub nights and events themselves allow opportunity to tell about new events.

3.0 COMMUNITY

3.1 Expectations for the Board

The Board represents the core of the broader communities associated with celebration of Irish and Celtic Culture in and beyond Calgary. The Board is responsible for the planning, delivery and operations for cultural events, the facility, financing, communications, volunteer liaison and other items in support of the mandate and goals of the Society.

Board members function as ambassadors for the ICS and have a prime responsibility for maintaining a collaborative and welcoming environment for everyone, and to exhibit the best of leadership at all times. Board activities are expected to take place in a respectful manner with opinions freely and comfortably exchanged with listening, openness, friendliness, efficiency and effectiveness. The Board operates in an open manner with meetings and actions clearly and consistently documented; and available to the membership. All opinions are of equal value. The Board supports an informal and consensus approach to decision making at Board meetings, where possible. For significant items and when consensus has not been possible, the process is a proposer submits a Notice of Motion, or Motion, and invites a supporting Secunder prior to a discussion and vote where decisions are on a simple majority basis.

Various obligations are contained within the Society Bylaws and Policies and as required by the involved funding and grant agencies, and as agreed at Board meetings from time to time.

Workload depends on the level of activity, special projects, immediate facility needs, opportunities, and the people involved, skills and availability, whether there are vacant positions and whether there exists a paid part time Office Manager or Office Administrator. Each new Board should quickly establish the roles and responsibilities for each Board member.

3.2 Board Roles & Responsibilities

“Irish Diplomacy”

Irish Diplomacy is the art of telling someone to go to hell in such a manner that they look forward to the trip.

The Board consists of four Executive positions as Officers for President, Vice President, Treasurer and Secretary and if possible, at least five Director positions. All positions have equal rights to presenting motions, debate and voting. The roles and responsibilities is as follows and is specific to the make-up of the Board at time of preparing this Plan:

3.2.1 President

- ☒ Acts as the prime spokesperson & ambassador for the Society.
- ☒ Efficiently and effectively Chairs Board Meetings, General Meetings, Special General Meetings and the Annual General Meeting (AGM).
- ☒ Oversees the business operations of the Society and ensure all reporting is completed.
- ☒ Ensures the Policies of the ICS are followed.
- ☒ Works with the Treasurer on financial matters and sign cheques.
- ☒ Liaises with The City of Calgary, the Owners of the facility, on facility condition and life cycle planning.
- ☒ Organizes and prepares for the AGM giving a forum for the Membership to be involved.
- ☒ Works dynamically to meet the changing demands of the Society.
- ☒ Responds to facility emergencies if available.
- ☒ Responsible for City Lease and Bowmont Pre-school Lease.
- ☒ Manages liability Insurance and health, safety and condition of the ICS Building.
- ☒ Deals with any community concerns and complaints.

3.2.2 Vice-President

- ☒ The Vice President will assist the President in carrying out duties and in their absence will carry out the Presidential duties.
- ☒ Oversee/arrange events where appropriate board members are not available or otherwise deemed more appropriate.
- ☒ Support the grant application process.
- ☒ Support the building maintenance program.
- ☒ Take on special projects as required, such as apply for Foundation for the Arts Grant, Paving Project, and work with others to liaison with actions needed with The City of Calgary, and take lead in organising such things as the Saint Patrick's Day Event.
- ☒ Respond to facility emergencies if available.

3.2.3 Treasurer

- ☒ Responsible for the immediate and long term (5-Year) financial health of the ICS.
- ☒ Advise Board on financial health prior to any major Board decisions on projects.
- ☒ Work closely with President, Secretary, Society Accountant and Office Manager or equivalent, on compiling and keeping records on all expenses and revenues and ensure allocation to appropriate accounts such as general, bar, casino and grants, and sign cheques.
- ☒ Work with ICS Accountant and President to produce monthly financial reports for the Board and provide brief monthly summaries; and work with other Board members to prepare grant applications, required funding reports and input into all other granting organisations and ensure ICS takes full advantage of each and every grant and cost recovery opportunity.
- ☒ Produce Annual Year-End Financial Reports for the Annual General Meetings in conjunction with Annual Accountant's Report and make available on the ICS Website prior to the March AGM.
- ☒ Help ensure any procurement actions follow ICS Policy Guidelines.
- ☒ Ensure all financial matters are managed in an open, accurate, concise, trackable and understandable manner and available for review by any requesting ICS Member and readily capable of successful internal and external audits at all times.

3.2.4 Secretary

- ☒ Be responsible for arranging meetings in accordance with Board or President's direction and in accordance with the Bylaws, circulating meeting agendas and the proper recording of all minutes. And ensuring follow up of actions items.
- ☒ Provide guidance to the President in the chairing of Meetings.
- ☒ Coordinate with President and other Board members on ensuring appropriate communications to ICS members and others associated with the ICS.
- ☒ Encourage provision of information to be discussed at Board meetings in advance of the meetings including Notices of Motion, items for information, external letters and written reports.
- ☒ Working with others, ensure advance placement of notice of AGM on the ICS Website and contact by email to ICS members for AGM's and working with others ensure proper electronic and hard copy filing of all relevant ICS information.
- ☒ Represent the ICS on communications as required.

3.2.5 Director Events

- ☒ Take a lead role in organising events, including working with others in setting dates, marketing, organising performers, organising volunteer for set up and take down and revenues and costs.
- ☒ Suggest ideas within the near future and within a five year plan how to enhance events.
- ☒ Maintain information on available volunteers.

3.2.6 Director Communications & Marketing

- ☒ Invite input, organise and produce the issuance of the ICS Newsletter in an electronic and hard copy format from time to time and maintain high standards for content, and typically issue about two to four time per year.
- ☒ When possible, assist in organising and participating in cultural events such as the Poetry Evenings and Bloomsday celebrations.
- ☒ Manage the ICS Website and maintain as a communication option for members.
- ☒ Communicate directly with ICS Members by distribution of emails.
- ☒ Liaison with Irish Government, Department of Foreign Affairs for cultural events such as organising a celebration for the 100 year anniversary of the 1916 Easter Rising.
- ☒ Contribute ideas related to cultural events at Board Meetings and respond to cultural suggestions from ICS members.
- ☒ Managing the ICS email account and manage Eventbrite website.
- ☒ Endeavour to mobilize the community at large in support of Irish activities.
- ☒ Liaise with Irish groups in Calgary and beyond.

3.2.7 Director Bar

- ☒ Help provide a friendly and welcoming atmosphere for members and guests at all bar functions.
- ☒ Maintain ICS Bar Logs to record float, revenue and expenses for all bar events.
- ☒ Ensure certification of all bar staff.
- ☒ Responsible for bar supplies and functioning equipment and maintaining bar area in a clean and workable manner.
- ☒ Liaison with President and Treasurer on the Bar Account.
- ☒ As a short term role, because of workload reallocation in 2016, monitor ongoing condition of all building elements, furniture & equipment and exterior areas, and as necessary, obtain services of a handyman, and as necessary advise Board of any potential and significant expenses.

3.2.8 Director Membership

- ☒ Take actions to encourage more membership in person, by email, by phone and by responding to enquiries about upcoming events.
- ☒ Maintain current membership list on the Dropbox Website and work with other Board members to ensure email distribution of information.
- ☒ Record membership dues and make member interests and volunteer information available to the Board.

3.2.9 Director Partnerships

- ☒ Liaise with Choir Director and Choir.
- ☒ Help build organizational relationships.
- ☒ Take on special projects as appropriate.

3.2.10 Director Resources

- ☒ Help with providing resources for ICS activities.
- ☒ Take on special projects as appropriate.

3.2.11 Past President

- ☒ The immediately previous past president has the right to attend Board Meetings as an advisory representative. The past president has had very valid experience and has much to contribute to a new Board.
- ☒ The Past President may take on any roles and responsibilities that are agreed by the Board, such as for 2016/2017:
 - Casino Liaison.
 - Providing access to those who need entry to the building and ensuring security.
 - Hall rental.
 - Assist in processing invoices and cheques.

3.3 RESOURCES:

3.3.1 Office Manager

If the Board has not been able to include a position such as Director Administration and has not been able to reallocate administrative duties then the possibility of having a paid part time position for an individual to assist the Board as an Office Manager or office Administrator is available for consideration by the Board. The existence of the position would have a significant impact on the workload for several Board Members. If a paid position, it is suggested the Board could possibly afford about \$600 a month for about 5-10 hours a week, including attendance at monthly two hour Board Meetings. If activated, the position could be on a limited term basis which would be reviewed at each AGM.

- ☐ Function on a part time basis of about 5-10 hours per week providing support to Board Members and acting in an administrative capacity.
- ☐ As needed, utilise services of a handyman for day to day facility needs.
- ☐ Look after day to day supplies in support of use of the facility.
- ☐ Advise Board of one time needs for equipment repair, regular maintenance items and urgent facility repairs.
- ☐ Act as a contact for the needs of the Bowmont Pre-school.
- ☐ Maintain hard copy and electronic files in the ICS Laptop and on the "Dropbox" electronic files, including filing of Board Minutes and Attachments, financial files and special files such as AGM Minutes, Grants and Stage Lighting.

- ☐ Share duties, as far as is practical, for opening and closing building for hall use and rentals with person on Board responsible for hall use and rental and other Board members.
- ☐ Work with the Treasurer in managing finances and cheque approvals.
- ☐ Maintain an ICS contact and member list.

3.3.2 Concert Advisors

- ☒ Seek potential high profile concerts for ICS Centre and manage event on behalf of the Board
- ☒ Provide advice to Board on potential concert productions.
- ☒ Provide advice to Board on technical matters and supporting items to maintain and enhance concert use.
- ☒ Liaison with technicians for operations of lights and sound for concert use.
- ☒ From time to time act as a Project Manager for special projects on behalf of the Board (an example is Stage Lighting).

3.3.3 Theatre Advisors

- ☒ Seek potential theatre productions and practice opportunities for ICS Centre.
- ☒ Provide advice to Board on potential theatre productions.
- ☒ Provide advice to Board on technical matters and supporting items to maintain and enhance theatre use.
- ☒ Liaison with technicians for operations of lights and sound for theatre use.

3.3.4 Volunteers

There are a number of volunteers who consistently provide excellent support to ICS Board activities, who are always there and who are the life essence of the ICS.

The **Care Committee** keeps in contact with those who have suffered distress such as medical ailments or loss of a loved one. Care is often acknowledged in the form of visits, flowers and cards. The Care Committee also takes a lead role in organising events on Saint Patrick's Day at Saint Mary's Cathedral.

Experienced volunteers organise regular classes for **Irish Language** and **Celtic Music**.

3.4 Governance

The Board is responsible for the guidance of the ICS Society on behalf of the membership and is the formal representative for the Society.

There are typically about 10 Board Meetings per year and Board members are in continual contact on ongoing matters.

Board meetings work best with a consensus approach. On items involving grants and of high significance there is a need to have a Proposer for a Motion, a Seconder, discussion and vote with decisions based on a simple majority. Where consensus is not possible a majority vote carries.

The Board is guided by the Society Bylaws, Policies, past Board practices, agreed protocols, general business practices and general contract principles. The Board operates on the basis of

being open, transparent and available. Meetings are recorded. Significant email exchanges are kept.

All Board Members have equal right to suggest ideas, propose motions, debate and vote, be respected and listened to. Board members are expected to be respectful, concise and reasonably capable of doing what they were voted or appointed to do. It is intended Board meetings are friendly, enjoyable and collaborative, as well as efficient and effective in a best businesslike manner.

Records are sometimes available at the ICS Office, on the ICS Laptop, on the “Dropbox” website and on personal files and computers. There needs to be improved clarity, availability and maintenance regarding filing.

3.5 Bylaws

Non-Profit Societies such as the ICS are required by Alberta Consumer and Corporate Affairs to have Bylaws written, reviewed and recorded in a Corporate Registry. The current Bylaws were established July 23, 1990.

Although the current Bylaws have served the Society well for many years, they are a generation old. The Bylaws do provide good guidance for the roles of Executive Board members but do not contain a “Purpose” or mandate, do not clearly define the roles for Directors and have led to confusion at Annual General Meetings about the whole Nomination process for new Board Members. In addition, it would be beneficial to refer to a clear decision making process.

A proposed new set of Bylaws is currently being drafted at the time of preparing this Plan. The approval process consists of preparation of a draft set of new Bylaws, review by the Board, provision on the ICS Website and notification to ICS Members by email, review of input, preparation of the recommended Bylaws, placement on the Website for information, notice of a Special General Meeting to approve and submission to The City of Calgary and subsequently to Alberta Consumer and Corporate Affairs. It is recommended that the Special General Meeting take place immediately prior to the March 2017 Annual General Meeting.

3.6 Policies

The following policy guidelines were formally approved at the November 10, 2015 Board Meeting:

1. Financial statements will be an agenda item at all Board meetings.
2. Financial information will be easy to understand, unambiguous, accurate, concise and complete.
3. An easy to understand package of financial information will be provided to members at Annual General Meetings and this will include a Simplified Format.
4. A traditional Accounting Format style annual financial Report will be included in the financial package at Annual General Meetings.
5. A general practice for large cost items such as building upgrades will be to attempt to obtain quotes from at least three potential providers. In addition, procurement processes have to comply with relevant grant conditions.
6. In emergency situations or where conditions make it impractical to obtain at least three quotes from providers, the reasons for not obtaining at least three quotes shall be discussed at the closest Board Meeting and the reasons recorded.

7. A general practice shall be to provide receipts for all claimed expenses. It is acceptable to not always provide a receipt for items less than about \$20 when circumstances indicate a difficulty in obtaining a receipt.
8. When requesting quotes for items or services where there are other factors in addition to cost to be considered, such conditions shall be included in the request for quotes.
9. Payments for all ICS business will identify the purpose of such expenses.
10. Conditions on grants will be circulated to all Board members and will be respected to the fullest extent possible. When conditions cause difficulty in funding and grants then clarity and permission will be sought in writing from the source of the funds.
11. Identified errors and omissions related to financial information will be discussed at Board Meetings.
12. Relevant financial information will be noted for each business transaction.
13. Effective October 1, 2015 formal ICS Concerts and special, casual evenings described generically as Socials will be recorded separately as individual occurrences with all costs and all revenues noted. Separate reporting will commence January 1, 2016.
14. Effective January 1, 2016 bar costs and revenue will identify GST separately from direct amounts.
15. Effective January 1, 2016 Bar Events will track costs and revenues on a separate, standard, log sheet for each event. It is noted it is the current practice to record all items and the change is only to use a convenient and standard log sheet.
16. The current practice of attaching invoices, receipts and related cheques will continue. When such reporting involves multiple, similar or related items or cheques it is acceptable for the summary style monthly reports to show as "miscellaneous", "office supplies", "mixed items" or "similar" provided the detailed information is readily available within the filing system.
17. The intent of financial guidelines are to encourage fiscal health and support an atmosphere of ease and flexibility in managing finances.
18. Board members and volunteers shall advise if there are any conflicts of interest in financial matters.
19. Financial reports at the Annual General Meeting will be based on the Calendar year of January 1 to December 31.
20. The Board will make effort to respond to member questions on finances within two weeks of the question.
21. Before incurring any costs the Board shall confirm if funds exist to pay for any services requested.
22. Written documentation will be in place for all potential leasehold improvements which involve possible grants which are intended for payments after completion of the work and such documentation will be in place before award of related contracts. In addition, quote requests and contracts will note the involvement of grant applications and payment schedules.
23. The practice of attaching invoices to copies of related cheques and recording cheque numbers on processed invoices and on monthly reports will continue.

Additional policies are as follows:

24. Funds and donations to the ICS should not normally be used to support charities. However, contributions may be invited for attendees at events to contribute to charities previously approved by the Board.

3.7 Protocols

3.7.1 Meetings

The following protocols are in place for meetings:

1. Those wishing to speak attract the attention of the chair by raising a hand, the chair notes the name of the next person to speak and subsequently indicates that they have the floor.
2. Only the person noted by the chair as having the floor speaks.
3. No one becomes involved in side conversations.
4. We keep comments brief and to the point; on subject.
5. We respect other's opinions, which we may support or challenge in a non-personal manner.
6. We do speak up when we do not agree
7. We do not support hidden agendas.
8. We try and achieve consensus where possible.
9. In conflict matters requiring a decision, or matters involving grants or significant matters we put forward a Motion, ask for a Secunder, discuss and vote; majority wins
10. We respect Board decisions.

3.7.2 Emails

The following protocols are in place for Emails:

1. We make effort to respond to an "Urgent" email as soon as practical and within the time frame noted in the email.
2. We do not send non vital emails or emails which do not provide adequate value.
3. When replying to an email which does not have value in hitting "reply all" we limit to those involved only or to the "sender".
4. When we respond to an email we respond to the original sender and not simply the last person who sent the email because this denies the original sender a proper response.
5. We make sure email addresses are accurate and correct those identified as wrong.
6. When sending mass distribution we respect requests to remove from the email list.
7. We are open and straightforward in our email communication.
8. When identifying an error we limit circulation if possible and advise the person who may have made an error or omission in a considerate manner and offer positive suggestions.
9. When sending material in an email or attachment that needs to be included in reports, minutes, information distribution or on the Web we send in a usable format.
10. A related item is Web content which would normally require direction from the Board.

3.8 People

Culture is about people, caring, appreciation and relationships. The ICS Care Committee is an inherent part of the ICS. They provide consideration and kindness to those in distress.

The ICS members are the "client" for the ICS Board. High membership numbers assist greatly with grant applications and encourage a critical sense of value and belonging.

The Volunteers who assist at events and concerts by preparing, selling tickets, setting up, participating in, taking down, debriefing and improving events and concerts are essential to the

performance of the ICS. Volunteers contribute to the ICS Newsletter and help guide the ICS by being involved throughout the year and at the Annual General Meeting.

Anyone with a “Sense of Irishness” is always a very welcome guest and visitor at the ICS.

4.0 THE IRISH CULTURAL CENTRE

4.1 The Centre

The ICS Building is located at 6452 – 35 Avenue N.W. Calgary in the Bowness area. The building is owned by The City of Calgary and leased to the ICS. Upkeep of the building and operational items represent significant cost items for the ICS.

The building includes a large upper hall known as Bunratty Hall and incorporates a performance stage with stage lighting and seating for about 185 people. There is a lower hall known as Hickey's Pub with casual seating for about 100 people. There is a commercial level kitchen and a more residential style kitchen. Space includes a 15 person Boardroom, small office, washrooms, coatroom, storage and a wheelchair accessibility ramp.

The Building was built in 1954 and had substantial renovations in 1989. Record drawings are available at the ICS Office.

The Office phone number is 403-288-8641.

4.2 Lease

The main conditions of the building lease are as follows:

- The lease was signed February 27, 2012. This was a renewal, of the previous lease.
- The lease is a 15 year term commencing April 1, 2012.
- The lease is to March 31, 2027.
- Lease is at \$10 per year.
- It is acceptable for the ICS to sublet a portion of the building to Bowmont Pre-School.
- The Society is responsible for expenses, insurance, maintenance, utilities, taxes and other operating expenses to maintain the building in good condition.
- The Society must use the building for the purposes described in the Lease and the Society By-laws.
- The Society must maintain a proper Business Plan including use and finances.

4.3 Facilities Life Cycle Plan

A Lifecycle Assessment Report was completed December 28, 2011 by Morrison Hershfield Ltd.

- The structure was described to be in generally good condition.
- The building envelope (The exterior skin of the building) had roof replacement as a priority item, windows was identified as requiring attention and wall cladding was identified as a discretionary item for consideration in 2017. Caulking was noted as in need of repair.
- Interior finishes were considered as reasonable.
- Mechanical systems were generally described as good except the roof make up air unit was identified for work by 2014.
- Plumbing, electrical and the chair lift were noted as generally in good condition except some plumbing work was advised within the next few years and some lighting replacement advised for energy savings.
- Some site repaving was advised prior to about 2016.

Within the past 5 years the following items have been or are being completed prior to September 2016:

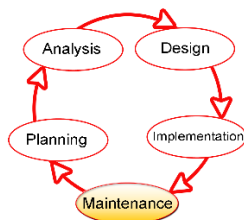
1. Roof replaced December 2013 @ about \$98,000.
2. Windows replaced 2013 @ about \$17,000.
3. General lighting replacement by June 2015 to LED fixtures @ about \$21,500.
4. Make up air handling unit completed 2015 @ about \$3,000.
5. Exterior wall repairs, exterior caulking, fire stopping penetrations, sanitary work, sink replacement, replacement of damaged ceiling tiles and other fairly minor items as describe in the Life Cycle Plan have been completed.
6. Equipment replacement such as a convection oven, dishwashers, drinking glass washer and ancillary items such a kitchen exhaust fans have been completed by February 2016.
7. Use of a handyman service since January 2016 has allowed noticeable improvement to many maintenance scope items.
8. Paving for surface parking was completed by September 2016 at a cost of about \$81,000.

The existing five year old life cycle plan shows about \$680,000 for facility costs over the next five years. About \$120,000 has already been considered leaving an outstanding consideration of about \$560,000. The majority of costs are discretionary.

In June/July 2016 The City selected Morrison Hershfield as the Consultant to prepare a new Life Cycle Plan and an on-site meeting took place with ICS representatives and the Bowmont Pre-school. Some identified work is being completed at the time of preparing this Plan. The sense is the facility is in a good condition. The new report is anticipated by the end of September 2016.

New stage lighting for both theatre and concert was reviewed by the Board. The Stage Lighting was not considered to be a life cycle item but rather an upgrade. Supply costs were about \$31,000 and installation at about \$9,400 and as of September 2016 the work has been completed. Modification to the Control Room is currently under consideration by the Board.

Grant support is mentioned later in this document.



5.0 FINANCES

5.1 Terminology

5.1.1 General

Good money management is really the business of recording changes in value to an organization resulting from business transactions and the prudent management associated with the information provided and associated financial decisions. There are two very different approaches when dealing with money, those being:

- Non-Accounting
- Accounting

A Non-Accounting approach to finances is how the average person or typical project and business person deals with money. To minimise the risk of confusion, within this report such a method will be referred to as a Simplified Format.

Formal Accounting processes deal with double entry bookkeeping, account and general ledgers, balance sheets which result in reporting a net zero balance and annual formal statements.

The use of the terms “debit” and “credit” within the Non-Accounting/Simplified Format and the Accounting/Bookkeeping approach are totally different and this tends to create uncertainty to the non-accountant person reading very formal, accounting style reports.

To properly function in a reasonable and proper manner it is agreed that the ICS deal with both formats of reporting and that for normal business the Simplified Format is used and for the Annual General Meeting that the Simplified Format is presented first in the financial package and the formal Accounting material follows. The words “Simplified Format” may show on the top of each page for that non-accounting information. The Accounting approach may be identified by a description such as “Balance Sheet” or “General Ledger” and may have the words “Accounting Format” at the top of each page.

5.1.2 Non-Accounting/Simplified Format

“Debit” will be taken to mean a sum of money taken from or withdrawn from a bank account. Debit will be associated with an outflow of money from the ICS, or a withdrawal, and will be considered as a negative, money owed, an obligation to be met, a financial risk, liability or a loss of money from an ICS perspective.

“Credit” will be taken to mean a sum of money placed into or deposited into a bank account. Credit will be associated with money available to spend or as deposited into a bank account, and money available to borrow, a source of available funds, revenue, considered a positive, a benefit or an asset from an ICS perspective.

It is agreed to use the words “Deposit” or “Income” as a generic description of all positive (inflow of money) type of transactions that flows money into, add to or increase the amount of the Bank Balance in favour of the ICS.

It is agreed to use the words “Withdrawal”, “Expenses” or “Costs” as generic descriptions of all negative (outflow of money) type of transactions that flows money from or decrease the amount of the Bank Balance available for use by the ICS.

5.1.3 Accounting/Bookkeeping Format

In “**traditional bookkeeping**”, credits (abbreviated as Cr) are typically listed on the right hand side of a page and debits (abbreviated as Dr) on the left.

In bookkeeping there are asset and liability accounts. In balance sheet reports the bookkeeper will show that assets and liabilities balance.

An increase to a liability is recorded as a credit and an increase to an asset account is a debit. If an asset account increases as a debit, then another asset account must decrease or a liability account must increase as a credit. Conversely, a decrease to an asset account is a credit and a decrease to a liability is a debit.

5.1.4 Perspectives

Clearly, the approach of a bookkeeper is very different from the viewpoint of someone reading their bank statement and very different from a project manager or business person reading statements about money.

When a customer deposits money into a typical bank account, the money comes from cash in hand, which the customer considers an asset, and is transferred into the bank account which the customer also considers as an asset. Bookkeepers would not agree that the customer is correct in thinking that both cash in hand and the bank account can both be assets. Bookkeepers take the view that the typical bank’s perspective considers the increase in the customer’s account as an increase to a liability because it owes that customer the money in the account and in bookkeeping use of terms this is recorded as a credit by the bank. Many banks minimise the risk of ambiguity by careful use of terms and careful wording.

When the ICS pays for a roof replacement at \$98,000 their perspective is that it has been a cost of \$98,000 to be paid to a contractor from the ICS bank account which subsequently becomes a lesser amount (withdrawal) by \$98,000. From a City of Calgary perspective the improvement to the roof of the building they own as an asset has increased and improved by \$98,000, or alternately, as a delay in depreciation in the City asset and part of the lessee’s responsibility under the lease. The bookkeeper will show as a debit and as a credit depending if shown is the source account or the receiving account.

The perspectives of the typical bank and the bank customer and the perspectives of the bookkeeper and average person and business person are very far apart.

The Board has agreed to use the simplified format as the prime method of communicating financial matters.

The Board understands that the bookkeeping style of financial reporting is expected within annual reports as an auditable format.

The reporting from the National Bank used by the ICS, provides information in terms of Balance, Withdrawals and Deposits. When the terms “credit” and “debit” are used they are compatible with the simplified format.

5.1.5 Current Assets

Current Assets are the amount of liquid assets (readily available funds) such as cash in hand, money in the bank accounts and bar floats that are readily available “now” for use. Also includes Bar Inventory which is readily available for sale and is valued at the cost of the products.

5.1.6 Fixed Assets

Fixed Assets are the inherent value of things under the control of the Society. There is a line item for Furniture & Equipment valued at the original cost and a second line of “Accumulated Amortization” which is the amount of depreciation of the fixed asset. Furniture is depreciated at 20%/year. Facility life cycle items such as roof replacement and upgrades are contained in “Leasehold Improvements” and “Accumulated Amortization – Leaseholds” lists the depreciated costs of such fixed assets. The amount of Accumulated Amortization is shown as a “negative” and is deducted from the original cost value of the fixed asset. A surplus or a positive value to the balance amount measures the undepreciated amount left within the overall Fixed Asset. Fixed Assets may be of interest to the property owner and organisation leasing property, and accountants. However in a practical sense the “Fixed Assets” are not readily viable as a source of money to the organization for purchasing use.

5.1.7 GST

The Society does pay GST but may be able to earn some credits for some categories associated with such things as rent and some bar costs. Regular monthly reports include adjustments for the GST.

5.1.8 Retained Earnings

Retained Earnings represents the cumulative gains and losses for items over the years. It includes depreciation. When an accountant “balances the books” the retained earnings and associated items are used to show that the total assets (Current & Fixed) are numerically equal to and balance with “Liabilities & Equity”.

5.2 Financial Health

Existing and new Board members will have readily available information on financial aspects which are easy to understand, unambiguous, accurate, concise and complete, and provide forward looking estimates of future costs and revenue options.

At Annual General Meetings all members will be provided with documentation in plain language which provides an easy to read package that accurately tells the financial story of the previous year’s activity. The information provided will be in addition to the typically provided statements and balance sheets submitted by the Society Accountant. It is intended to provide this information to ICS Members, about a week in advance of the AGM by placing on the ICS Website and advising all members by email, or by similar means. Copies to be available in print form at the AGM. Questions from the floor at the AGM to be documented and responses

provided at the meeting or by email/phone within two weeks of the AGM if at all possible, provided the questioner provides contact information.

5.3 Grants

5.3.1 General

Grants represent a significant part of financial support for the Society. Grants contain conditions for the use of money and usually contain timing deadlines. Major grants include:

- The City of Calgary Capital Conservation Grant
- Irish Government Grants
- Provincial Grants
- The Alberta Foundation for the Arts

Grant monies are typically held in separate bank accounts with the National Bank and any transfer between accounts needs the approval of the granting agency and needs to be documented.

5.3.2 The City of Calgary Grant

The City of Calgary Conservation Grant is specifically for maintaining the ICS Building and Site in a good and safe condition and may include building upgrades. The City may pay up to 75% of requested money provided all conditions are met. The general procedure is that the ICS pays for work and makes application to recover 75% of the cost from The City and it is important to maintain a high level of communication between a Board Member and The City, in writing, prior to, during and after the specific application process for a building or site element. It is important within the quote or bid process to make sure suppliers are aware of the relationship with the city and to make sure funds are available prior to awarding work. It is prudent to consider possible consulting fees and a contingency of about 15% for all contractor supply and installation, and warranty. The current City process requires the following:

- A Life Cycle Plan from an acceptable Consultant.
- For projects under \$10,000 a minimum of one quote.
- For projects under \$50,000 a minimum of two quotes.
- For projects over \$50,000 a minimum of three quotes.
- A current certificate of insurance.
- Paid lease fees.
- Most current annual financial statement.
- A copy of Minutes from a Board meeting with a motion supporting the project and grant application.
- Copy of the invitation to quote.
- For upgrade projects a business case.



It is vital to maintain active communication with The City. There is continual communication with the Neighbourhood Partnership Coordinators for the ICS.

The Paving of the surface parking areas was completed by September 2016 at a cost of about \$81,000. An application for reimbursement of 75% of the cost at about \$60,000 has been made

to The City and is expected to be received at about the time of writing this document and is much appreciated.

5.3.3 Irish Government Grant

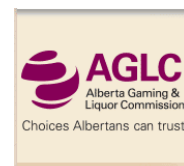
From time to time grants may be available from the Irish Government for specific items.

A grant application for Stage Lighting was submitted to the Irish Government in February 2016. A conference call took place January 27, 2016 with the Irish Government, Department of Foreign Affairs for the Emigrant Support Programme and included two Board Members. The exchange provided an excellent quality of information. In late August 2016 the ICS were advised that they had been awarded a grant of \$15,090 and this is much appreciated.



5.3.4 Provincial Grants

- A grant of \$125,000 was received from the Province under the Community Facility Enhancement Program March 5, 2013.
- A total of \$155,154 had been spent on facility upgrades (Roof Replacement @ \$90,860, Windows Replaced @ \$23,676, Kitchen Make-Up Air Distribution @ \$2,483 and Replacement of Lighting @ \$38,143). The grant paid 50% of approved costs for \$77,577 for this pre-2016 work.
- At the start of 2016 there remained about \$47,000 available and the Province advised this could be applied to Paving and Stage Lighting. At the end of August the Province advised funding conditions had been met and all funds had been appropriately used.



5.3.5 Alberta Foundation for the Arts

- An application for a cultural type of grant was submitted November 2015 and a response of an approved \$17,000 was received April 2016.
- Final reporting is required.

5.3.6 Casino Contribution

- The ICS is part of the volunteer support for Calgary Casinos by the Alberta Gaming & Liquor Commission.

- Funding to the ICS is typically delayed for at least two months after the event.
- The conditions for the funding specified limits of 50% for Facilities, 40% Culture and 10% for Administration. However, the ICS made a case that the ICS Building has a capability of providing Public Use of the building for at least 50% of the available time and the 50% limit for Facility expenses should increase to a 100% limit in accordance with guidelines.
- Reporting on expenditures is required and records are to be retained for two years.
- The ICS is financially penalised if they fail to provide sufficient volunteers.
- An amount of about \$73,000 was received in November 2015 because of volunteering at the related Casino.

5.4 Banking

The ICS uses the National Bank of Canada.

The Savings Account was opened to hold the Grant Funds from The City of Calgary and hold any other monies from miscellaneous sources. It is a Business Investment Account which generates interest at a current rate of 0.75% per year for money held longer than 30 days and the values shown for June, July and August have been computed on this basis.

The GIC Secured MasterCard matures September 2016 with an interest of approximately \$45. The variances in value are due to interest payments.

Account numbers are not shown for security reasons.

The Treasurer confirms that the numbers provided by the ICS Bank are consistent with the monthly reports by the ICS Accountant.

The President, Treasurer and Accountant review all costs on a monthly basis. The President and Treasurer do have access to Internet Banking.

5.5 INCOME/REVENUE

The following were noted as major sources of income and revenue:

- General Bank Account
- Irish Government Grants
- Provincial Grants
- City of Calgary, or, Savings Account
- MasterCard GIC's
- Bar profit
- Membership Fees (Single membership @ \$25. Family membership @ \$35)
- Donations
- Concert Revenue
- Bowmont Pre-School subletting
- Hall rental
- Casino revenue
- Golf Tournament
- Retained earnings from previous year

5.6 Expenses/Costs

The two major types of costs are and typical monthly costs more of an operational nature and large, one time building costs

5.6.1 Operating Costs: (Typical Monthly)

- Bar Liquor and Pop
- Alberta Liquor Board
- Concerts & Socials
- Janitorial
- Landscaping & snow removal
- Building repairs and maintenance
- Utilities
- Cleaning
- Musical instruments
- Windows
- Music and event support
- Printing
- Office expenses
- Insurance
- Golf Tournament Expenses

5.6.2 Major Building Costs: (One Time)

Typical:

- Furniture & Equipment
- Roof Replacement
- Lighting
- Windows

- Parking Lot Surfacing
- Stage Lighting

5.7 Comments on Financial Items

1. As a partial response to questions raised at the March 2015 AGM financial information is now provided by the Accountant on a monthly basis and is reviewed by the President and Treasurer and provided to all Board Members at regular Board Meetings. The level of detail on expenses is being increased to enable easy tracking of costs.
2. The financial items associated with the ICS Choir are not included within ICS reports and the Choir is considered as a separate group. The Choir is a much appreciated group of volunteers and they do provide an excellent forum for enhancing Irish music culture. Use of the facilities is free to the Choir. The choir does generate revenue for the ICS.
3. Those providing service at the bar receive \$15/hour plus tips. Work includes a half hour preparation and half hour clean up time at events. The Bar generates revenue for the ICS.
4. It is not anticipated that every event will make a profit. However, it is intended that revenue and expenses will be documented for every event and the Board will be aware of and agree with anticipated revenue and expenses for each event as far as it is reasonable and practical to do so.
5. The President and Treasurer have access to online banking. It is noted that at the time of preparing this Report online banking is not used for bill payments. Utility bills are paid automatically at this time.
6. Transfer of funds occurs as needed to ensure sufficient funds to issue cheques. Such transfers show on both the source and the destination accounts.
7. The Upper Bunratty Hall is rentable at a rate of \$500/event for non-members and at \$300 for members. The Lower Hickey's Pub is rentable at a rate of \$250/event for non-members and \$150 for members. A fully refundable deposit is required as a damage deposit and any additional damage will be charged to the renter. There is also a refundable Cleaning deposit of \$150. An hourly rental rate of \$40 is available.

5.8 Audits

At his time the ICS Treasurer and President work closely with the ICS Accountant to manage all financial aspects. Significant assistance is provided by the Past President. Year-end accounting complies with best practice accounting. However, the ICS does not currently use the services of an independent accountant to carry out audits, in part because of cost, because the ICS believes accounting is done to a high standard, and because there is no current requirement for full independent audits by funding agencies.

The following financial information is available:

1. ICS – Financial Year-End December 2015; by ICS Accountant.
2. ICS Annual Report for 2015; by ICS Treasurer.
3. Financial Information for ICS AGM on March 30, 2016, Comparison between Treasurer's and Accountant's Statements, For 2015 Year-End; by ICS Treasurer

5.9 Insurance

The ICS is insured through Arthur J. Gallagher (Previously known as Renfrew). Coverage includes General Liability, Directors, and Members & Volunteers.

Certificates of Insurance are provided to The City of Calgary and are in compliance with Lease requirements.

5.10 Financial Status and Other Matters discussed at AGM March 2016

The 2015 Year End financial information as presented at the March 30 Annual General Meeting is provided as a reference point in time.

1. At December 31, 2015 the current assets were \$288,246.
2. Total revenue, including one-time costs and grants received, from January 1 to December 31 for operations was \$189,732. Comparable expenses were \$154,877 for an overall positive difference of \$34,855 for 2015.
3. Total monthly revenue, excluding one-time costs and grants received, from January 1 to December 31 for operations was \$96,680. Comparable expenses were \$154,877 for an overall negative difference of \$58,197 for 2015.
4. In keeping with the Calgary spirit, volunteers play a major part of ICS activities. The Board consists of volunteers. The ICS Choir consists of volunteers who practice regularly and put on many performances within and beyond the ICS Building, and in essence do represent the soul of the ICS. In addition many Society members volunteer their time and skills in supporting all aspects of the ICS culture.
5. The Society put on many successful events and concerts, and also provided the public use and rental of the halls in 2015.
6. For 2015 Concerts & Socials were considered collectively in terms of revenues and expenses. Since October 2015 revenues and expenses for concerts, socials and events are recorded as individual events and from January 1, 2016 details will be available to review activities on an individual basis. For 2015 the total revenue for Concerts & Socials was \$23,712 and total expenses \$39,616 for a total apparent loss of \$15,904, excluding bar revenue and grants. Concerts & Socials included concerts, socials, special events, poetry nights, breakfasts and pub nights. It is possible to apply for grants from the Alberta Foundation for the Arts to cover some of the expenses. In addition, some events are considered as acceptable to the Alberta Gaming and Liquor Commission (AGLC) for use of Casino generated funds.
7. Concerts & Socials, breakfasts, pub nights and catered events tend to run at a loss, excluding bar revenue and grants. The March celebrations and December Concerts did run at a loss. The loss for the Annual December Concert was \$3,269. However, the ICS Board was aware and did support the activities prior to decisions to proceed and decided that it would not have been appropriate to increase ticket costs by about \$15 beyond \$55 for members and \$60 for non-members to try and break even. The Board believed the good quality of food available at catered events and good quality of entertainment should not be compromised. It is noted that a major mandate of the ICS is to promote Irish art and culture and any such losses are considered as reasonable, acceptable and appropriate, provided all revenues, risks, and expenses are transparent and accurate. The financial structure of the ICS allows for these events.
8. Some music concerts are produced by "Irish Concerts" led by ICS Members Sean Hayes and Eamonn Groome, with help from other volunteers. Such concerts are ICS events and usually feature high profile artists of the Celtic world; there is no separate organisation called Irish Concerts. In December 2015 and early 2016 the current ICS Board increased communication to a large degree in order to minimise any risk of confusion on concert organisation. At a special meeting involving the Board and Eamonn/Sean on January 11, 2016 a variety of approaches and guidelines were discussed. The outcome of that meeting was summarised in a brief memo of

understanding and approved by the ICS Board January 18, 2016. Two major items were:

9. Poetry Nights have become a valued contribution to the ICS and costs are minimal.
10. The ICS Bar operates on a not for profit basis with drink costs moderated to support social interaction and a relaxed atmosphere rather than an approach to generate significant revenue.
11. In 2015 a total of \$38,307 was spent on the City owned building for window replacements and lighting upgrades (some of which was recovered from City Grants.) Prior to 2015, \$98,022 was spent on replacing the roofing. Sources of funding includes Irish and Provincial grants and the availability of Current Assets. Parking lot surfacing at an estimate of \$90,000 is being considered in the spring of 2016. Cladding (exterior skin of the building) is an estimated cost of \$320,189 showing for 2017 as a discretionary cost. The next 5 years has identified a total of about \$680,000 for Facility costs and of this about \$120,000 has already been considered leaving a potential need for about \$560,000.
12. On January 25, 2016 a very helpful and informative meeting took place between Virginia Clark (Gini) the City of Calgary, Neighbouring Partnership Coordinator for the ICS with three Board Members. Major outcomes included:
 - a. Re-confirmation of an open, supportive and collaborative approach.
 - b. Understanding of importance of high quality financial reports by the ICS.
 - c. Full understanding of the City Grant process.
 - d. Agreement to revisit the 5 year old Facility Life Cycle Report by Morrison Hershfield and obtain a new Report; and to prepare a supplementary and detailed 5 Year Facility Plan. Gini advised that the City now has Facility Operations Coordinators who can work with the ICS on the planning and implementation of facility items.
 - e. A review of the building interior and an assessment of the building condition took place, related to high priority items to remedy. Work was completed.
13. The Province provided a grant of \$125,000 on March 2013 and approximately \$44,843 remains unspent and available to contribute 50% of the costs for paving in the spring 2016. A grant application for the life cycle work should be made after consultation with the City and after completion of the parking item.
14. A grant application for providing cultural and social events was submitted to the Alberta Foundation for the Arts in November 2015 and a response is anticipated about April 2016. A grant in the order of about \$17, 000 was received April 2016.
15. It is noted that a funding condition of the Alberta Foundation for the Arts is acceptance of various governance principles and procedures by the ICS. In addition to its own bylaws the ICS Board has endorsed the specified governance principles. Some additional work is required to complete various procedures such as providing job descriptions and roles and responsibilities for all Board members, having a plan in place for future cultural and social activities and have a 5 year business plan in place.
16. The Irish Government has an Emigrant Support Programme available for 2016 and this may be suitable for grant applications. The application deadline was Wednesday, February 24, 2016. A conference call on January 27, 2016, with the Irish Government, Department of Foreign Affairs associated with the Emigrant Support Programme and two Board Members, provided a superb level of information to the ICS. At the time of preparing this Report the Board had not received information on the status of the application.
17. The Alberta Liquor and Gaming Commission (ALGC) requires the submission of a report on all expenses from the ICS Casino Account between June 2014 and July 2015 and this was submitted by the December 22, 2015 deadline. An item to be resolve is

whether the ICS can claim up to 50% of costs for the Facility or up to 100%. To claim up to the 100% the ICS Building must be available for Public Use at least 50% of the time. The President and Treasurer is of the opinion it is appropriate to use the 100% figure. Virginia Clark (Gini) from the City of Calgary reminded the ICS that the City of Calgary and ICS Lease contains clauses in support of public use

18. Revenue from volunteering at a Calgary Casino occurs about every 18 months and typically generates about \$65,000 which is essential for the financial health of the Irish Cultural Society. A Casino event this fall resulted in an increase of \$73,110 to the ICS Bank Accounts in November 2015.
19. Membership fees do not generate significant revenue but a strong membership is vital to ensuring a vibrant Society. Consideration to lowering fees to a nominal amount may be considered by the Board.
20. Recognition of the 100 year anniversary of the Irish Easter Rising in 2016 in a historically neutral manner took place May 2016 and utilised display material from the Irish Government.
21. As of September 2015 The Board of the ICS now receives monthly financial reports from the Accountant and Treasurer, and these are a standard agenda item at Board Meetings.
22. For consideration of financial health for 2016 and 2017 it should be noted that on typical months the operating expenses for regular operations, utilities, cleaning, administration and maintenance exceeds monthly revenue. Planned facility maintenance items need to be considered to maintain a good facility condition. The Board is currently considering an upgrade of lighting equipment for Theatre and Concert Lighting. Budget estimates vary between about \$25,000 to \$45,000, excluding contingencies. The appropriate desire to upgrade the lighting needs to be considered in balance to the overall financial health. A further consideration is that grant and funding organisations expect use of their funds within about two years of granting. The Board is currently considering the possibility of hiring a part time General or Office Manager to ensure smooth operations and minimise the workload for several Board members.
23. It is an intention of the Board to make financial information available to members prior to Annual General Meetings.
24. It is an intention of producing this report that the information will serve as a useful information and orientation tool for existing and new Board members.

5.11 Canada Revenue Agency

In August 2016 the Canada Revenue Agency required that the ICS commenced reporting on payments to non-residential concert performers who had and had not obtained exemption for taxes from the Canadian Government.

6.0 SUMMARY

6.1 A Living Plan

It is recommended that this Plan is considered as a living plan and reviewed each year at the first Board Meeting subsequent to the AGM when a new Board is elected.

6.2 Acknowledgements

This report was compiled by:

- ICS President – David Price

Contains input, was reviewed by and was approved by the following 2016/2017 Board Members:

- Vice President - Kevin McHugh
- Treasurer – Edel Larkin
- Secretary - Lynda Price
- Communications - Michele Holmgren
- Events – Vacant (Derick Perry & wife Eileen returned to Ireland August 2016)
- Bar - Chris Kane
- Membership – Monica Schmidt
- Resources – Judith Stableford
- Partnerships – Colleen Devlin
- Past President – Marise Kelly

And had some specific input from:

- Previous President – Deirdre Halferty
- Previous President – Dan Bolger

A special appreciation to:

- Irish Concerts as represented by Sean Hayes and Eamonn Groome and their volunteer team for all their contributions over the years and advice to the Board.
- The City of Calgary Neighbourhood Partnership Coordinators Gini Clark and Dru Mohler for their assistance.
- All volunteers, members and guests throughout the years.

David Price, President ICS



(ICS) Planned Activities for 2016
Updated September 8, 2016

The ICS has the following weekly classes and activities available for most months of the year:

- ☒ Irish Language Classes
- ☒ Irish Music classes
- ☒ Celtic music “jam” sessions
- ☒ Choir practices for ICS Choir – Wednesday Evenings, except July & August
- ☒ Bowmont Preschool Monday to Friday 8am – 2 pm.

Other activities include:

- ☒ Poetry and Song Evening – January 23
- ☒ Pub Night – February 26
- ☒ The Green Tie Event and 30 Year Celebration – March 12
- ☒ Sharon Shannon Concert – March 15 and 16
- ☒ Saint Patrick’s Day Celebration at ICS – March 17
- ☒ Saint Patrick’s Day Celebration at Saint Mary’s Cathedral – March 17
- ☒ Annual general meeting – March 30
- ☒ Lunasa Concert – April 15
- ☒ Pub Night – April 29
- ☒ 1916 Rising 100 Year Celebration – May 14
- ☒ Pub Night May 27
- ☒ Next Generation Leahy – June 5
- ☒ Bloomsday Celebrations – June 11
- ☒ Stampede Breakfast – July 9
- ☒ Celtic Thunder – July 17, 3:30 – 10pm.
- ☒ Malloy, McGlynn and Carty August 4
- ☒ Golf Tournament August 6
- ☒ Dervish Concert August 9
- ☒ Pub Night – September (date to be confirmed)
- ☒ Dunn and Barrule October 1, to be confirmed
- ☒ Poetry & Song Evening – October 15 (date to be confirmed)
- ☒ Pub Night – November
- ☒ Lizzy Hoyt Christmas Concert – December 2
- ☒ Children’s Christmas Party – December 3
- ☒ ICS Christmas Concert & Pantomime – December 9 & 10 (to be confirmed)

Other activities are typically added throughout the year. In addition the facility is available for public rental for events, activities, meetings and weddings. Those bookings currently include:

- ☒ Liffey Players - re-commencing August 21
- ☒ Blue Grass concerts – restart September 17; practices Thursdays 7pm – 10 pm.
- ☒ Private booking – Hickey’s July 30.
- ☒ Private Booking – Hickey’s August 28