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Land Acknowledgement

Western Front is grateful to gather and create on the unceded territories of the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh (Squamish), and sə́lilwətaʔt (Tsleil-Waututh) Nations. We honour their care for this land since time immemorial and acknowledge our responsibility to uphold and learn from this stewardship. We also recognize the immense creative strength and knowledge that First Nations, Inuit, and Métis artists bring to our communities, and are committed to supporting their voices within the cultural life of these territories and beyond.

This past year has been shaped by the generosity and dedication of so many. We are grateful to our members, the Western Front Foundation, my fellow board directors, our staff, and the artists who have shared their vision and creativity with Vancouver. Their contributions are central to Western Front's vitality, and it is because of this community that we continue to thrive. It is my pleasure to share highlights of the board's work over the past year, and the priorities guiding us into the future.

Strategic Planning & Governance

One of the board's most significant undertakings was finalizing and beginning to implement Western Front's new five-year strategic plan, which will guide us from 2025 to 2029. This process invited us to reflect on what Western Front is, why it matters, and how we want to shape the years ahead.

At the heart of this strategic plan is a simple idea: Western Front is *where art lives*. It is a place where artists create and present work at pivotal stages in their practice, and where publics gather to encounter contemporary art as it evolves. We see Western Front as a home for meaningful exchange—between artists and audiences, across disciplines and generations, and among local and global communities.

Our values bring this vision to life. We are committed to empowering people by centring diverse experiences and creating pathways that nurture ideas and networks. We believe in learning through creation, embracing process as much as outcome, and finding joy in experimentation. We foster connections across art forms and communities, recognizing that dialogue is richer when it reflects many voices. And we value time—time to act with care, to support time-based practices, and to steward an archive that preserves the contributions of artists past, present, and future.

We also strengthened governance this year through another open call for board members, focusing on artists, architects, and those with expertise in facilities. We were delighted to welcome Peter Bussigel, Khorshid Naderi-Azad, and Annabel Vaughan, whose insights will help us balance creative opportunities with the responsibilities of stewarding a cultural institution.

As we embark on this new chapter, our priorities are clear. First is our commitment to artists. We will continue to strengthen Western Front's position as an innovator in multidisciplinary, time-based programming, ensuring artists have the support they need to create and present ambitious work.

Equally important is our commitment to community. We are focused on strengthening partnerships that broaden the reach and relevance of our work; whether through collaborations with presenting organizations, peer institutions, or community groups. Central to this is deepening relationships with the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh (Squamish), and səɫɫwətaʔɫ (Tsleil-Waututh) Nations, and working with Indigenous artists and communities.

Operational excellence underpins this vision. Western Front must remain a great place to work; attracting and retaining excellent staff, planning for leadership succession, and aligning our capacity with our impact. At the same time, we will continue to diversify and grow revenues so that Western Front remains resilient into the future.

Finally, we are committed to our facilities. Our building is both a historic treasure and a living site for creation and presentation. We want it to be as accessible, safe, and environmentally responsible as possible, with upgrades that improve our creative spaces, support innovative practices, and foster sustainability.

Together, these priorities give shape to a bold and thoughtful path forward—one that supports artists, connects communities, and strengthens Western Front for generations to come. In the following pages, you will see the steps we have taken toward achieving these goals this past year.

Lindsay Sherman
President, Board of Directors

Executive Director's Report

Across 2024 — 2025, Western Front affirmed its role as a dynamic center where art, ideas, and community converge. This year's programming reinforced the crucial role of artists in shaping our understanding of the world and fostering connections. Through a wide range of exhibitions, performances, residencies, and workshops, Western Front created spaces for meaningful exchange across art forms and generations, encouraging experimentation, dialogue, and reflection. At the heart of Western Front's vitality is the community it serves: artists, audiences, and supporters who together sustain its energy and purpose. This interconnected community drives our ongoing commitment to foster strong relationships and to support artists whose voices are critical to shaping culture both locally and beyond.

Partnerships remained central to advancing these goals. Notable initiatives included the second edition of *Dear Friends &*, a reading series in collaboration with The Capilano Review that brought together writers from across Canada, and the launch of *The New Improvisers Studio* with Coastal Jazz, a workshop series aimed at mentoring emerging local musicians under the guidance of an international artist. We also partnered with Mercer Union (Toronto) for a presentation of the exhibition *Lovers' Wind* by Parastoo Anoushahpour, Faraz Anoushahpour, and Ryan Ferko originally curated by Aamna Muzaffar; and strengthened our touring partnership with Canadian music presenters Arts in Margins (Montréal), Debaser (Ottawa), The Music Gallery (Toronto), and send + receive (Winnipeg), adding Strangewaves Festival (Hamilton), for a national tour of acclaimed Japanese musician Phew, which drew sold-out crowds.

The commissions program underscored its importance in supporting the creation of new work. A key highlight was the co-commission and presentation of a moving image work by Australian-Filipina artist Bhenji Ra in partnership with Auto Italia (London, United Kingdom). Alongside its presentation in London and Vancouver, this work has since toured internationally to transmediale (Berlin, Germany), Adelaide Contemporary Experimental (Adelaide, Australia), and PICA (Perth, Australia), among others.

Our artists-in-residence program was also bolstered by significant new support from the Audain Foundation. Their investment in our visual arts residencies and exhibitions began with the final exhibition of the fiscal year, *Wishing on My Falsies*, featuring works by

Katayoon Yousefbigloo and A Maior/Bruno Zhu, and will continue to strengthen our capacity to support artists in meaningful ways in the year to come.

We also presented a special multi-part project celebrating the work of pioneering Filipino composer and ethnomusicologist José Maceda, led by Aki Onda. The project offered deep insights into Maceda's compositions, fieldwork, and cross-cultural experiments. Central to the project was community engagement, through workshops and a public performance of *Udlot-Udlot* (1975), where fifty local participants—many with no prior musical training—collaborated on voice and traditional percussion instruments under the guidance of local musicians and UP Center for Ethnomusicology director LaVerne C. de la Peña. The project also included the Canadian debut of the composition *Ugnayan* (1974), diffused through vintage radios in the Grand Luxe Hall to evoke Maceda's innovative approach to sound and public listening. Through these initiatives, the project fostered intergenerational dialogue, cultural exchange, and active participation, connecting audiences deeply to Maceda's legacy.

Our annual community event and fundraiser Toque Craft Fair also reached new heights, marking our most successful year to date in terms of fundraising, vendor participation, and audience attendance. Key innovations driving this growth are the use of both floors of our building to expand the fair experience and engaging a wider audience through a dedicated website and active social media presence.

In archives, we launched a multi-year records and rights management initiative supported by a Canada Council for the Arts' Sector Innovation & Development Grant, in partnership with grunt gallery, Open Spaces, and the Morris and Helen Belkin Art Gallery. Led by archivist Andy Resto, this work includes drafting policy for managing paper and digital records and will expand to improve rights management across our collections. Additionally, we increased our digitization services to support other community archives, enhancing their ability to preserve and provide access to their collections.

We also made significant progress in upgrading our facilities, including completing a large-scale capital project that revitalized our building's exterior with new windows, siding repairs, and fresh paint. These improvements not only protect the integrity of our historic building but enhance sustainability and energy efficiency. Many thanks to the Province of British Columbia, through the Community Economic Recovery Infrastructure Program and the Community Gaming Capital Project

Grants, whose financial support made this possible. In addition, design work progressed for further capital projects including flat roof and deck replacement, and emergency egress upgrades, with \$250,000 awarded from the British Columbia Arts Council's Arts Infrastructure fund to complete these in summer 2026. Planning also began on electrical upgrades to support future HVAC and elevator installations, ensuring Western Front remains accessible and operational into the future.

In response to local affordability challenges, we also opened our residency studios to other arts organizations at below-market rates whenever they are not in use for our own programs. This initiative reinforces our financial sustainability while supporting the broader arts community with essential resources.

These achievements rest on the dedication and cohesion of our team. With no changes to permanent positions this year, our core staff provided stability and continuity across all that we do. Our capacity was further strengthened by revitalizing the internship program, welcoming students from Emily Carr University of Art + Design, Simon Fraser University, and the University of British Columbia, who gained diverse hands-on experience in archives, exhibitions, and events. These collaborations deepened our connection to the local community and strengthened ties with emerging practitioners and future colleagues in the arts.

We are deeply grateful to the artists who shared their work and to the audiences who engaged with us, both in person and online. We also extend sincere thanks to our funders—the Canada Council for the Arts, the Government of Canada, BC Arts Council, the Province of BC, and the City of Vancouver—as well as our partners, foundations, members, supporters, colleagues, and friends, whose contributions make our programs possible. Their generosity and engagement continue to sustain our work and inspire us as we look ahead to the year to come.

Susan Gibb
Executive Director

Jan 13 – Apr 6, 2024

Dani and Sheilah ReStack: Feral Domestic

Feral Domestic was an exhibition by artists Dani and Sheilah ReStack, who use video, drawing, and photography to contemplate queer desire, family, and collaboration in a time of planetary crisis. The exhibition featured a multi-channel installation of the video trilogy *Feral Domestic* (2017–22) and three artist books of drawings, writings, and images related to each work, which together document the artists' ongoing interest in the domestic as a space of creative possibility. Composed of the videos *Strangely Ordinary This Devotion* (2017), *Come Coyote* (2019), and *Future From Inside* (2022), the *Feral Domestic* trilogy traverses a seven-year period in the ReStacks' relationship as it materializes in their life and work, and intersects with questions of motherhood and reproduction. The exhibition was accompanied by a publication featuring an essay by Jac Renée Bruneau.

Apr 6, 2024

Dani and Sheilah ReStack: Shameless Light

An iteration of the ReStacks' performance *Shameless Light* (2016—) saw queer-identified women and non-binary community members in Vancouver read love letters aloud under red neon lights. The evening began with a letter by Sheilah ReStack, followed by Ogheneofegor Obuwoma, Jen Sungshine, Sidney Gordon, Valérie d. Walker, Randy Lee Cutler, Amber Dawn, and Dani ReStack. The ReStacks were also joined by executive director Susan Gibb for a conversation about their collaborative practice and their desires for future stagings of *Shameless Light*.

Presented with support from the Government of Canada.

Apr 20, 2024

Craft Parlour with Anahita Jamali Rad

Craft Parlour was a series of six workshops on the intersection of craft-based artistic practices and writing led by, Rebecca La Marre, alongside invited guests, and a working group of ten participating artists: Rosamunde Bordo, Amelia Butcher, Xinwei Che, Hannah Crosson, Sun Forest, Amy

Gogarty, Chloë Lalonde, Christian Newby, Emiliano Sepulveda, and Julia Wong. The sixth and final workshop was facilitated by Anahita Jamali Rad. The session began with a virtual artist talk by Lalonde, followed by a collage workshop led by Rad. Also joining virtually, Crosson led the group through a clay wedging exercise using ground clay dust sent from Chingford, England. To conclude, Forest hosted a *gimjang*, leading the group in a kimchi making workshop.

Presented in partnership with the Peripheral Review, with support from the Canada Council for the Arts and SK Arts.

Apr 23, 2024

Stephanie Springgay and Jay Pahre in Conversation

To complement Jay Pahre's online exhibition *The Weather Report*, an online conversation brought Pahre together with professor Stephanie Springgay. Their dialogue linked Springgay's research-creation on critical queer walking methodologies with the themes of *The Weather Report* and Pahre's broader practice. Exploring shifting queer ecologies through questions of movement, weather, and affect, the exchange embodied a meeting of atmospheres. The event was moderated by assistant curator, Kiel Torres.

May 4 — Jul 27, 2024

José Maceda: Echoes Beyond the Archipelago

José Maceda: Echoes Beyond the Archipelago was a multi-part project about the pioneering work of Filipino composer and ethnomusicologist, José Maceda. Maceda is a significant figure within the history of twentieth-century music, both for his fieldwork on Filipino musicality and knowledge of European avant-garde music. In particular, Maceda's own musical compositions uniquely fused cutting-edge compositional techniques such as spatialization, attention to timbre, and musique concrète with traditional Asian instruments, rhythms, and structures. Curated by the long-term Maceda expert Aki Onda, the exhibition provided greater insights into Maceda's life and work through a display of photographs, print ephemera, objects, and scores that recreated Maceda's archives to explore his work as an ethnomusicologist and his major compositions: *Pagsamba* (1968), *Ugnayan* (1974), *Udlot-Udlot* (1975), and *Music for Five Pianos* (1993).

With thanks to the UP Center for Ethnomusicology.

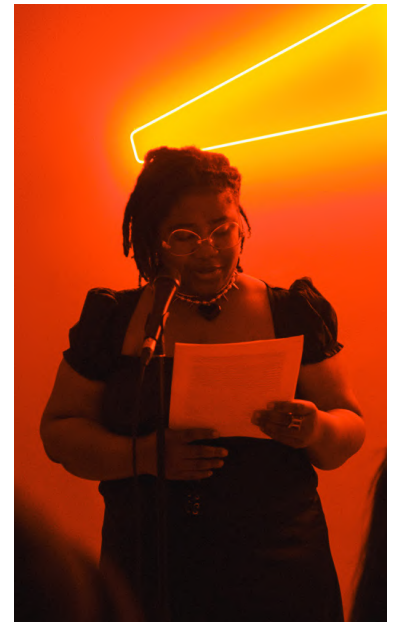
May 4 — Jun 1, 2024

José Maceda: Uganyan

The fifty-one-minute composition *Ugnayan* (1974) by José Maceda was first broadcast across Manila in 1974, transforming the city into a vast sound environment, with millions



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- 1: Sheilah ReStack, Dani ReStack, and Susan Gibb.
- 2: Ogheneofegor Obuwoma reading at *Shameless Light*, Apr 6, 2024. Photo by Rachel Topham Photography.
- 3: *Craft Parlour with Anahita Jamali Rad*. Apr 6, 2024. Photo by Dennis Ha.



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- 1: José Maceda, *Echoes Beyond the Archipelago*. Installation view, May 4-Jul 27, 2024.
- 2: José Maceda, *Ugnayan* (1974). Installation view, May 4-Jun 1, 2024. Photos by Dennis Ha.

listening through radios gathered in public spaces. For its Canadian debut, the piece was diffused through twenty vintage FM radios from the 1960s–1990s suspended in the Grand Luxe Hall.

Presented with technical support from Bobbi Kozinuk and with thanks to the UP Center for Ethnomusicology.

May 4, 2024

José Maceda: Udlot–Udlot

Two community workshops led to a public performance of *Udlot–Udlot* (1975), a forty-minute work by José Maceda for voices, wooden percussion sticks, and bamboo instruments—balingbing, tongatong, and ongiyong. Written so performers without musical expertise could equally participate, the piece was realized in Vancouver by fifty community members who responded to an open call. Participants chose between voice and percussion and rehearsed in three groups with local musicians DB Boyko, Elysse Cloma, and George Rahi, supported by LaVerne C. de la Peña, director of the University of the Philippines Center for Ethnomusicology.

Presented with the Roundhouse Community Arts & Recreation Centre and with thanks to the UP Center for Ethnomusicology with support from the Government of Canada and SOCAN Foundation.

Jun 6, Jul 4, Sep 5, Oct 3, & Nov 7, 2025 Dear Friends &

A monthly reading series showcasing the work of local and touring Canadian writers. The series' name draws inspiration from the salutations and sign-offs of poet Roy Kiyooka in *Transcanada Letters* (1975), a collection which details the comings and goings of his literary sociality across Canada, the network of people and relations that enfold his writing, and the longings of his “Heart’s Geography” to be near the ones he loved. Kiyooka was an important figure for both Western Front and The Capilano Review, and this series invites his spirit of kinship, connection, and conviviality into the reading space.

Readers included Jordan Abel, Phaniel Antwi, Francesca Bennett, Cody Caetano, Yoon Sook Cha, Tina Do, Elisa Ferrari, River Halen, Kaie Kellough, Tiziana La Melia, Dorothy Trujillo Lusk, Rhoda Rosenfeld, Zoe Imani Sharpe, Gerry Shikatani, and Fred Wah.

Presented in partnership with The Capilano Review with support from the British Columbia Arts Council.



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- 1: *Udlot-Udlot* performers, May 4, 2024.
- 2: Rehearsal of *Udlot-Udlot*, Apr 27, 2024.
- 3: Performance of *Udlot-Udlot*, May 4, 2024.
At Roundhouse Community Arts & Recreation
Centre. Photo by Rachel Topham Photography.



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- 1: Kaie Kellough reading at *Dear Friends & Elisa Ferrari, River Halen, Kaie Kellough*, Jul 4, 2024. Photo by Rachel Topham Photography.
- 2-3: Screening of *Nowhere Near*, Jun 13, 2024. Photo by NK Photo.

Jun 12 — 13, 2024

(non)fiction with (non)actors

To accompany the screening of Miko Revereza's *Nowhere Near* (2023), he led a two-evening workshop with twelve participants. The workshop presented a circuit of experimental tasks in the Grand Luxe Hall, drawing on the technical, conceptual, and social roles involved in film production. By expanding the possibilities of writing and performance, Revereza created conditions for improvisation, emergence, conversation, and connection among participants.

Jun 13, 2024

Miko Revereza: Nowhere Near

A screening of Miko Revereza's feature-length film *Nowhere Near* (2023), partially developed during a residency at Western Front. The film is a poetic memoir exploring stateless identity through the lens of an exile returning to an estranged homeland. Tracing Revereza's disillusionment with the United States, the film follows his journey to Oaxaca via Manila, navigating complex notions of home, relationships, and the limits of art to capture monumental life transitions. Both diaristic and abstract, *Nowhere Near* reflects Revereza's experiences as an undocumented Filipino immigrant, his youth in post-9/11 America, and the legacies of US occupation in the Philippines. To conclude the evening, Revereza was also joined by executive director Susan Gibb for a conversation about the work and an audience Q&A.

Jun 24 – 26, 2024

Vancouver International Jazz Festival

Across a week, the Grand Luxe Hall became a hub for free talks featuring festival artists and the broader Vancouver music community. Participating artists included Sakina Abdou, Meredith Bates, DJ O Show, Shahzad Ismaily, Peter Knight, Gillian Thomson, Julia Úlehla, Dylan van der Schyff, David Wilfred, and Daniel Wilfred.

Presented in partnership with Coastal Jazz with support from Talking Stick Festival, Vancouver New Music, the Government of Canada, and SOCAN Foundation.

Jun 24 — 28, 2024

The New Improvisers Studio

Western Front and Coastal Jazz hosted the inaugural New Improvisers Studio, a week-long educational program for twelve young musicians aged 17 to 24. Led by multi-instrumentalist Shahzad Ismaily and guests Sakina Abdou, Matthew Ariaratnam, Meredith Bates, Claire Devlin, Aviva Endean, Mili Hong, Sunny Kim, Peggy Lee, Peter Knight, and Dylan van der Schyff from the Vancouver International Jazz Festival, the Studio focused on collective musical improvisation inspired by Butch Morris's "conduction" method.



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1-4: *The New Improvisers Studio*,
Jun 26, 2024.
Photo by Rachel Topham Photography.



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- 1: Shahzad Ismaily, Jun 24, 2024.
 2: David Wilfred and Daniel Wilfred, Jun 25, 2024.
 3: Gillian Thomson and DJ O Show, Jun 26, 2024.
 Photo by Rachel Topham Photography.

Daily workshops fostered individual and ensemble creativity, culminating in an open rehearsal as part of the festival. Studio members included Alejandro Bryce, Seraphina Crema Black, Kit Colajacomo, Mika Elkuf-Warthe, Emma Engdahl, Ruben Gregg, Olivier Hart, Harmeet Kaur Virdee, Jack Lee, Quinn McDonald, Sebastian Tulai, and Matt Udry.

Presented in partnership with Coastal Jazz with the support of the Deux Mille Foundation, the Dr. Hari Sharma Foundation, the International Institute for Critical Studies in Improvisation at the University of British Columbia, the Government of Canada, and SOCAN Foundation.

Jul 13 — Aug 10, 2024

Bhenji Ra: Biraddali Dancing on the Horizon

Biraddali Dancing on the Horizon (2024) was a new moving image commission and the first solo exhibition in Canada by Filipina-Australian artist Bhenji Ra. The thirty-minute film documents a process of ancestral and intergenerational learning, beginning with a ritual journey Ra undertook with her teacher and collaborator, Tausug elder Sitti Airia Sangkula Askalani-Obeso. A cultural bearer of the pangalay, a pre-Islamic dance of the Tausug people of the Sulu Archipelago and the eastern coast Bajau of Sabah, Obeso guides Ra through practices of embodied knowledge and transmission. The film was accompanied by a new score composed by Tati au Miel. Installed in the Grand Luxe Hall, the presentation also included three photographic textile works displayed across the building's first and second floors.

Co-commissioned by Auto Italia, London.

Jul 30, 2024

Showing by Bhenji Ra and Tati au Miel

While in residence, Bhenji Ra and collaborator Tati au Miel presented a showing of a new performance, inviting audiences into an evolving sonic environment where ritual, attention, and play coalesced. During the residency, Ra also led a series of ballroom workshops in partnership with Van Vogue Jam.

Presented with support from the Government of Canada and SOCAN Foundation.

Sep 14 — Nov 23, 2024

Parastoo Anoushahpour, Faraz Anoushahpour, and Ryan Ferko: Lovers' Wind

Lovers' Wind is a multi-channel video installation by Toronto-based artists Parastoo Anoushahpour, Faraz Anoushahpour, and Ryan Ferko, whose collaborative practice combines speculation, historical fiction, and documentation to examine power relations and the subjectivities they shape. Developed over three years of archival and community research, the



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1: Bhenji Ra *Biraddali Dancing on the Horizon*.
Installation view, Jul 13 – Aug 10, 2024.
Photo by Dennis Ha.



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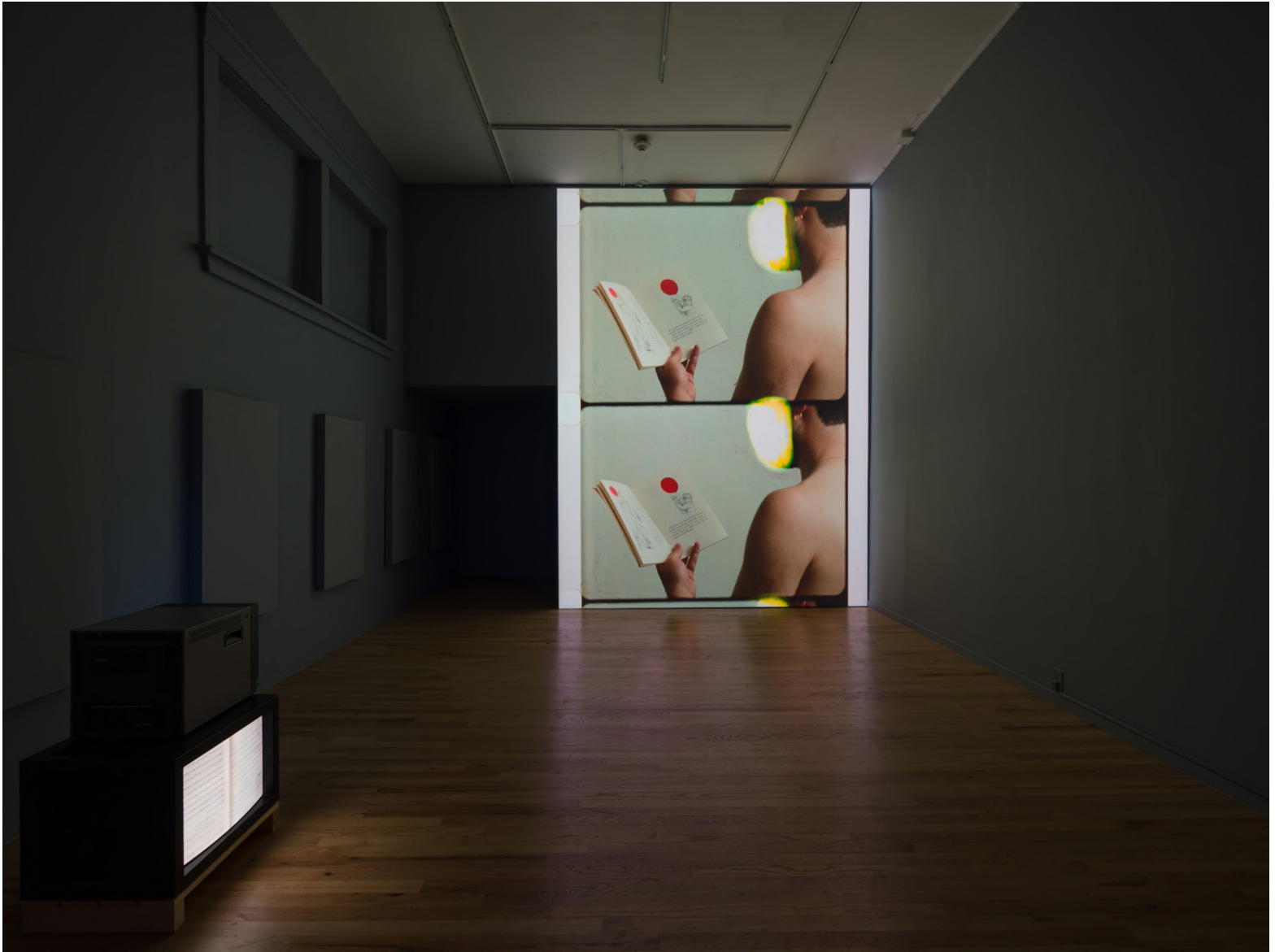


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1-3: Showing by Bhenji Ra and Tati au Miel, Jul 30, 2024.
Photo by Rachel Topham Photography.



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1: Parastoo Anoushahpour, Faraz Anoushahpour, Ryan Ferko *Lovers' Wind*.
Installation view, Sep 14 – Nov 23, 2024.
Photo by Dennis Ha.

exhibition centers on the story of French filmmaker Albert Lamorisse and his last film, *Bād-e Sabā (The Lovers' Wind)* (1978). Commissioned by the Imperial State of Iran, Lamorisse's aerial footage captured Iran's landscapes and modernization, narrated through a personified wind. Following requests from Mohammad Reza Shah Pahlavi to emphasize industrialization, Lamorisse died in 1970 when his helicopter crashed near Karaj Dam during production. The exhibition was accompanied by a publication featuring an essay by Minh Nguyen.

Lovers' Wind was commissioned by Mercer Union, Toronto, 2024, and originally curated by Aamna Muzaffar.

Oct 5, 2024

Writing Workshop with Jordan Abel

To accompany his reading as part of *Dear Friends &*, writer-in-residence Jordan Abel led a generative, multi-genre writing workshop for twelve participants.

Presented in partnership with The Capilano Review as part of their annual writers-in-residence program with support from the BC Arts Council.

Oct 19, 2024

Concert by Phew and Piu

The evening featured a performance by Phew on her Canadian tour, with support from Vancouver Island-based electronic musician Piu. Piu opened with immersive soundscapes, blending hard-hitting synth riffs, raga-inspired vocals, and global rhythms, drawing on her lifelong study of Indian classical music and the emotive qualities of minimalism. Phew followed with an hour of recent compositions and improvisations, combining analogue synthesizers, the human voice, samples, and electronic effects. Her set explored the intersection of acoustic and electronic textures, creating a dynamic and immersive experience that highlighted the expressive possibilities of contemporary experimental music.

Presented in partnership with Arts in the Margins, Montréal; Debaser, Ottawa; send + receive festival, Winnipeg; Strangewaves, Hamilton; The Music Gallery, Toronto; and Western Front, Vancouver, with the support of the Canada Council for the Arts, the Government of Canada, and SOCAN Foundation.

Nov 14 — 16, 2024

Chipo Chipaziwa: Slipping Into Slipping Away

Emerging Vancouver-based artist Chipo Chipaziwa presented *Slipping Into Slipping Away*, a performance that expanded on themes explored in her artist book *My Mother My Home* (2024). In the work, Chipaziwa reworked material from the publication



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1-2: Phew, Oct 19, 2024.

3-4: Chipo Chipaziwa, *Slipping Into Slipping Away*, Nov 15, 2024.

Photo by Rachel Topham Photography

to reflect on her experiences in a front-of-house role, transforming everyday tasks—ticketing, coat check, light cleaning, and organizing materials—into a thirty-minute performance. Across ten sequences, she engaged memory, liminality, and psychoanalytic reflection, interacting with the building's architecture and furniture to explore the shifting boundaries between audience and performer, and between art worker and the public.

Presented with support from the Government of Canada, Canada Council for Arts, and BC Arts Council.

Nov 21, 2024

Archives Access: Jayce Salloum

Archives Access: Jayce Salloum was an evening of archival excerpts and discussion marking twenty years since Salloum's 2004 solo exhibition and video installation at Western Front, part of his ongoing *untitled (1999–)* project. Salloum joined content writer and editor Trey Le to screen excerpts and discuss his approaches to filmmaking and artistic practice. The screening included clips from *Part 1: everything and nothing* (1999), *Part 2: beauty and the east* (2001), *Part 4: terra incognita* (2005), and the full *Part 3b: (as if) beauty never ends* (2003). The evening concluded with a question-and-answer session exploring the work's themes and methodologies.

Dec 1 – 3, 2024

Toque Craft Fair

Toque Craft Fair is an annual community event and fundraiser that highlights British Columbia-based artists, craftspeople, and designers working in textiles, ceramics, jewellery, stationery, and home and body products. The fair celebrates community, goodwill, and the sustainability of artist-run culture in Vancouver. Participating makers generously donated 30% of all sales to support Western Front's artistic programs, helping to ensure the continued vitality of local creative practice.

Participating artists included Mona Lisa Ali Ceramics, AxeWood Inc., Boy Forge, Hank Bull, Julia Chirka, Cloth Tone, Cracher Dans La Soupe Parfum, Katherine Cross, Domestic Intervention Co. by Corrina Hammond Textiles, Draw Me A Lion, Tony Dubroy, Dunbar Pottery, DW Leatherworks, fancypop, Fortiv, Nhyira Gems, Kerria Gray, Cora Hall, Henderson Dry Goods, If Ceramics, Paige Jung, Knitbone Ceramics, LUPA Ceramics, MDW Jewelry, Niña Mendoza, Hazel Meyer, Moniker Press, Taylor Moon, Moonseed Herbals, Kajola Morewood, Olive Rose Studio, Paperbacknote, push pull press, reassembly, Louise Reimer, Routine Studio, Heike Royer, Ami Like Miami, Mother Snake, Stooludio, Erin Templeton, The Batik Library, The Woods Spirit Co., Made by Elliot, tuk + milo, Valérie d. Walker, WarmAndDrift, Daryn Wright, Setareh Yasan, Zesterdays.



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1: Trey Le at *Archives Access: Jayce Salloum*.
Nov 21, 2024.
Photo by Rachel Topham Photography.



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- 1: LUPA Ceramics.
 - 2: Toque Craft Fair bus shelter ad.
 - 3: tuk + milo.
 - 4: Paperbacknote.
- Toque Craft Fair, Nov 30, 2024.
Photos by Rachel Topham Photography.

Presented with the support of Beem Credit Union, Mount Pleasant BIA, The Woods Spirit Co., 33 Acres Brewing Co., Oddity Kombucha, St Hubertus Estate Winery, Estratto Coffee, Subo Bakes, and Indish.

Jan 11 — Apr 5, 2025

Wishing on My Falsies

Wishing on My Falsies was an exhibition exploring the myth-making potential of playing dress-up, featuring work by collective A Major and the Vancouver-based multidisciplinary artist Katayoon Yousefbigloo. Inspired by the superstition of wishing on fallen eyelashes, the title reinterprets this ritual as a synthetic channel for desire, reflecting the artists' interest in the aspirations and delusions that drive modes of self-fashioning. The works engages with thresholds of authenticity, subverting and spoofing signifiers of glamour, luxury, labour, and class to consider how an identity is styled. In a blend of the imagined and the everyday, the artists appropriated commercial language as a world-building vocabulary, to construct characters that revealed their own fiction.

Presented with support from the Audain Foundation.

Jan 11, 2025

Performance by Katayoon Yousefbigloo

Artist Katayoon Yousefbigloo presented a sound art performance, transforming the gallery and her installation *Kiosk* (2025) into a stage. She began by scrolling online shopping platforms on her phone to disrupt the signal from her electric guitar, looping and manipulating the interference with effects pedals, and layering it with the sounds of scratching lottery tickets. These live, processed sounds were interwoven with the rhythmic folding, tagging, and stacking of screen-printed garments—t-shirts, socks, and accessories—turning everyday gestures into extensions of the soundscape. Through this immersive performance, Yousefbigloo explored repetition, distortion, and the ritualized textures of consumer culture.

Presented with support from the Government of Canada and SOCAN Foundation.

Jan 18, 2025

Generated Choreographies

While in residence, Nina Davies led a performance workshop that explored movement in relation to generated videos, deep fakes, and AI interrupted memes. Through a series of choreographic exercises, the workshop supported a group of twelve participants to explore how generated footage can be simulated by the body rather than computational devices.

Presented with support from the Government of Canada.



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- 1: *Wishing on My Falsies*, installation view, Jan 11–Apr 5, 2025.
 2: Katayoon Yousefbigloo performing Jan 11, 2025. Photos by Dennis Ha.

Feb 20, 2025

Marie Ségolène Brault: Fish Tail

The Montréal-based artist Marie Ségolène Brault presented *Fish Tail*, a thirty-minute one-woman show. Inspired by a 1989 New York Times article recounting a fishing expedition on the Matapédia River—detailing water temperatures, shifting currents, and the challenges of catching salmon on the fly—*Fish Tail* is structured around three unsent letters addressed to a compulsive fisherman, the Montréal bar Le Plongeur, and the Matapédia River.

Presented with support from the Government of Canada.

Feb 27 — Mar 1, 2025

Shop Literati

Shop Literati was a series of writing workshops led by artist-in-residence Bruno Zhu of A Maior that invited shopping lovers and haters to concoct a story together. Through a blend of improvisation, LARPing, and speed dating, participants collaborated on developing the characters, narrative, and setting for the sequel to A Maior's novella *Retail Vérité* (2023), which navigates thoughts on commerce, fashion, and popular culture to draw a portrait of contemporary retail phenomena. The cohort included James Albers, Kathy Feng, Manon Fraser, Fiona Glen, Tiziana La Melia, Ben Lickerman, Trey Le, August Mesic, Nina Ortiz, Paige Smid, and Yasmine Whaley-Kalaora. The novella *Retail Vérité: Vancouverama* is to be co-published by Western Front, Vancouver and Art Metropole, Toronto for release in 2026.

Presented with support from the Audain Foundation and Art Metropole.

Mar 5, 2025

Talk by Bruno Zhu

While in residence, Bruno Zhu presented an artist talk on his practice, reflecting on his recent commissions *License to Live* (2024) at Chisenhale Gallery, London, and *Out* (2025) at the Museum of Contemporary Art Antwerp. In addition to speaking about his solo practice, Zhu also discussed his work with the collective A Maior.

Presented in partnership with Emily Carr University of Art + Design with support from the Audain Foundation.

Mar 15, 2025

Concert by Still House Plants and Jairus Sharif & Mustafa Rafiq

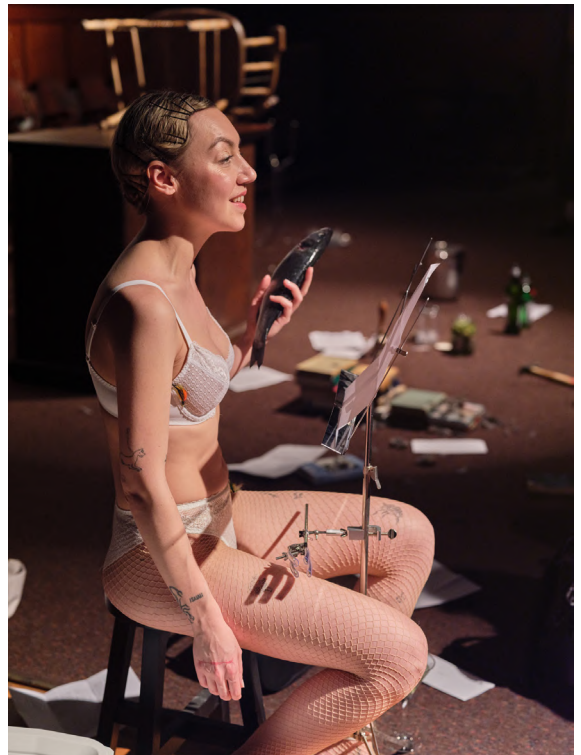
Still House Plants performed songs from their album *If I don't make it, I love u* (2024). Ebbing and surging with flickering rhythms and raw emotional candor, Jess Hickie-Kallenbach's guttural voice carved lucid melodies out of fragmented and



1



2



3

1-3: Marie Ségolène Brault, *Fish Tail* (2024).
At Western Front Feb 20, 2025.
Photos by Rachel Topham Photography.



1



2

- 1: Mustafa Rafiq and Jarius Sharif.
- 2: Still House Plants.
Mar 15, 2025.
Photos by Dennis Ha.

looped phrases. As in their recordings, Still House Plants' live performance cultivated a distinct interplay between irregular grooves and spontaneous artistry, finding intimacy in repetition and release. The evening opened with a forty-minute set by the Alberta-based Jairus Sharif & Mustafa Rafiq. Together, the improvising duo blended guitar, saxophone, and spoken word, using a range of effects pedals to create a soundscape that spanned drone, noise, and jazz.

Presented with support from the Government of Canada
and SOCAN Foundation.

Supporters

Western Front gratefully acknowledges the support of the Canada Council for the Arts, the Government of Canada, the BC Arts Council, the Province of British Columbia, and the City of Vancouver. We also extend our thanks to the many foundations and individual donors whose generous contributions provide vital support for our programming and operations. We are deeply indebted to our community of patrons, artists, and visitors who, over five decades and counting, have sustained and strengthened Western Front—helping us continue to grow and thrive through 2024 — 2025.

\$100,000+
Anonymous (1)

\$20,000+
Audain Foundation
Western Front Foundation

\$5,000+
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\$2,000+
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Terrence and Lisa Turner
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Kajola Morewood
Mount Pleasant BIA
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Diane Roblin, in memory of
Fraser Finlayson
Valérie d. Walker &
Maya Soleil Lubell
Daryn Wright

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Teresa Sudeyko
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Jonathan Middleton
Moniker Press
Our Networks
Judy Radul
Sylvia Roberts
Francine Santos Wilson
Sophie Slater
Anna Stauffer
STOOLUDIO
The Batik Library
Gerri York

We also appreciate the gift of time from our volunteers:
Chipo Chipaziwa
Billie Cullen
Sarah Elbelaytagy
Marjan Faridi
Catherine Fraser
Gracy Gandhi
Alicia Laing
Parastoo Pirasteh Fard
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Marco Silver, Cody Swinkels
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Treasurer's Report

I am pleased to present the annual financial report as the treasurer of the Western Front. My overview of Western Front's financial results for 2024 — 25 should be read alongside the audited financial statements, which include a qualified audit opinion, and provide a summary of Western Front's financial position at March 31, 2025, and for the fiscal year then ended.

Statement of Financial Position

Western Front's statement of financial position continued to strengthen this past year, with the organization ending the year with a strong unrestricted cash balance of \$77,624, in addition to \$293,995 in internally restricted cash earmarked for specific capital improvements and development expenses, and contingency.

Statement of Operations

For the second time in Western Front's history, the total revenue exceeded \$1.1 million, exemplifying the organization's operational health, innovative programming, and community relevance and connection. Earned revenues through ticket sales, venue rentals, digitization services, and merchandise continued to be strong. Donations also grew, particularly through the ongoing growth of our annual fundraiser Toque Craft Fair. The continued success of Western Front's strategic focus on co-productions also remained pivotal to this positive outcome, with it supporting us to increase the scale and ambition of the projects we produce in collaboration with other arts organizations in Canada and internationally. In addition, the benefits from the Western Front Foundation's campaign to grow the endowment fund to \$500,000, is reflected in increases to bank and endowment interest, which was also boosted by the maturity of a number of GICs.

Our growth in revenues, were matched by a similar growth in expenses. This increase can be attributed to Western Front's commitment to deepening its support to artists, increasing the capacity of the organization, and to improving the maintenance of our heritage building. Expenses were closely managed to ensure the efficient operation of Western Front, while maintaining financial caution.

Primary expense categories include:

1. **Production:** Artist fees, and production and publicity expenses related to the development, presentation, and promotion of our programs amounted to 33% of expenditures, reflecting our commitment to artistic creation and high-quality presentations.
2. **Personnel:** Staff salaries, wages, and benefit accounted for 32% of expenditures.
3. **Physical Plant:** Costs associated with maintaining and operating our heritage building and facilities, including repairs, utilities, property taxes, and insurance, accounted for approx. 10% of expenditures.
4. **Administrative:** Administrative expenses, such as fundraising expenses, professional services, and office supplies contributed to 17% of expenditures.

After accounting for all revenue and expenses, Western Front ended its 2024 — 2025 year with an excess of revenues over expenses of \$41,236. This result reflects Western Front's financial performance and ability to effectively manage resources.

Financial Sustainability and Governance

Western Front is committed to maintaining financial sustainability, transparency, and accountability in its operations and governance. We adhere to best practices in financial management, budgeting, reporting, and compliance to ensure the responsible stewardship of resources and the trust of stakeholders and communities. This is my first year as treasurer of Western Front and I extend my thanks to the board of directors for their support in the fiduciary oversight of the organization, and executive director Susan Gibb and bookkeeper Maura Doherty for their attention to detail in financial accounting and reporting.

Emma Lindquist
Treasurer

THE WESTERN FRONT SOCIETY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025



Suite 225 - 9600 Cameron Street, Burnaby, BC, Canada V3J 7N3

Tel: 604. 421. 2591 Fax: 604. 421. 1171 Web: manningelliott.com

INDEPENDENT AUDITORS' REPORT

To the Members of The Western Front Society

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of The Western Front Society (the "Society"), which comprise the statement of financial position as at March 31, 2025, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Society derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Society. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, total assets, net assets, excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2025. The predecessor auditors' opinion on the financial statements for the year ended March 31, 2024 was modified accordingly because of the possible effects of this limitation of scope.

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

Other Matter

The financial statements for the year ended March 31, 2024 were audited by another auditor who expressed a qualified opinion on those financial statements on September 25, 2024 for the reasons described in the *Basis for Qualified Opinion* section.

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

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

INDEPENDENT AUDITORS' REPORT

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society'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 Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Society 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.



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INDEPENDENT AUDITORS' REPORT

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the Societies Act of British Columbia, we report that, in our opinion, the accounting policies applied in preparing and presenting the financial statements in accordance with Canadian accounting standards for not-for-profit organizations have been applied on a basis consistent with that of the preceding year.

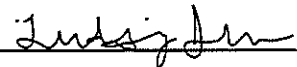
A stylized signature of 'Manning Elliott LLP' in green and blue ink, set against a yellow background.

Chartered Professional Accountants
Burnaby, British Columbia
September 27, 2025

THE WESTERN FRONT SOCIETY
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2025

	General	Invested in Capital Assets	Internally Restricted	Total 2025	Total 2024
Assets					
Current					
Cash	\$ 276,859	\$ 283,389	\$ 12,918	\$ 573,166	\$ 435,650
Term deposits (Note 3)	-	-	281,077	281,077	277,412
Accounts receivable	51	-	-	51	16,014
Government remittances recoverable	9,784	-	-	9,784	7,352
Prepaid expenses and deposits	45,009	-	-	45,009	49,519
	331,703	283,389	293,995	909,087	785,947
CAPITAL ASSETS (Note 4)	-	2,225,316	-	2,225,316	2,024,296
INTANGIBLE ASSETS (Note 5)	-	410,264	-	410,264	431,857
	\$ 331,703	\$ 2,918,969	\$ 293,995	\$ 3,544,667	\$ 3,242,100
Liabilities					
CURRENT					
Accounts payable and accrued liabilities	\$ 36,540	\$ -	\$ -	\$ 36,540	\$ 57,908
Government remittances payable	7,021	-	-	7,021	7,331
Deferred contributions (Note 6)	210,518	-	-	210,518	165,000
Deferred contributions related to capital assets - current portion (Note 7)	-	61,533	-	61,533	60,383
	254,079	61,533	-	315,612	290,622
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 7)	-	1,504,627	-	1,504,627	1,268,286
	254,079	1,566,160	-	1,820,239	1,558,908
NET ASSETS	77,624	1,352,809	293,995	1,724,428	1,683,192
	\$ 331,703	\$ 2,918,969	\$ 293,995	\$ 3,544,667	\$ 3,242,100

ON BEHALF OF THE BOARD

 Director
 Director

THE WESTERN FRONT SOCIETY
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED MARCH 31, 2025

	2025	2024
REVENUES		
Earned Revenues		
Admissions	\$ 6,225	\$ 9,049
Bank and endowment interest, and other	46,313	44,860
Co-production	107,412	111,387
Membership	130	182
Rentals	100,239	78,881
Sales	23,865	20,055
	284,184	264,414
Private Sector Revenue		
Donations	58,339	33,602
Fundraising	106,076	57,391
Private Sector Project Revenue		
Corporate sponsorship	500	4,000
Foundations - Private Sector	106,607	33,393
	271,522	128,386
Operating and Capital Grants		
Amortization of deferred contributions related to capital assets (<i>Note 7</i>)	60,508	56,430
BC Arts Council	67,710	219,410
British Columbia Direct Access Gaming	56,160	50,624
Canada Council	331,372	317,890
City of Vancouver	46,000	46,000
Department of Canadian Heritage	33,000	36,300
	594,750	726,654
	1,150,456	1,119,454

THE WESTERN FRONT SOCIETY
STATEMENT OF REVENUES AND EXPENDITURES *(continued)*
FOR THE YEAR ENDED MARCH 31, 2025

	2025	2024
EXPENSES		
Production		
Artists' fees and commissions	123,879	127,401
Production	205,911	225,567
Publicity	39,619	29,996
	369,409	382,964
Personnel		
Administrative salaries and benefits <i>(Note 9)</i>	103,570	89,829
Artistic program salaries and benefits <i>(Note 9)</i>	255,341	312,684
	358,911	402,513
Physical Plant		
Insurance	39,997	38,363
Maintenance	57,363	52,314
Occupancy	16,923	15,282
	114,283	105,959
Administrative		
Administration and professional fees	34,687	59,595
Bank charges	1,677	1,492
Fundraising	131,477	70,712
Memberships	488	40
Miscellaneous	11,090	8,889
Postage and telecommunications	2,896	3,780
Supplies and equipment maintenance	5,748	5,982
	188,063	150,490
Equipment		
Studio equipment expenses	2,683	850
Studio equipment maintenance	1,891	843
	4,574	1,693
Amortization - capital assets	52,387	48,069
Amortization - intangible asset	21,593	22,729
	1,109,220	1,114,417
EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR	\$ 41,236	\$ 5,037

THE WESTERN FRONT SOCIETY
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2025

	General	Invested in capital assets	Internally Restricted	Total 2025	Total 2024
NET ASSETS - BEGINNING OF YEAR	\$ 26,261	\$ 1,293,931	\$ 363,000	\$ 1,683,192	\$ 1,678,155
Excess of revenues over expenses	54,671	(13,435)	-	41,236	5,037
Transfers <i>(Note 2)</i>	(3,308)	72,313	(69,005)	-	-
NET ASSETS - END OF YEAR	\$ 77,624	\$ 1,352,809	\$ 293,995	\$ 1,724,428	\$ 1,683,192

THE WESTERN FRONT SOCIETY
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Excess of revenues over expenses for the year	\$ 41,236	\$ 5,037
Items not affecting cash:		
Amortization of capital assets	52,387	48,069
Amortization of intangible assets	21,593	22,729
Amortization of deferred contributions related to capital assets	(60,508)	(56,430)
	54,708	19,405
Changes in non-cash working capital:		
Accounts receivable	15,963	921
Government remittances recoverable	(2,742)	(10,120)
Prepaid expenses and deposits	4,510	1,307
Accounts payable and accrued liabilities	(21,369)	(13,315)
Deferred contributions	45,518	(163,274)
	41,880	(184,481)
Cash flows from (used by) operating activities	96,588	(165,076)
INVESTING ACTIVITIES		
Purchase of capital assets	(250,407)	(265,358)
Net change in term deposits	(3,665)	85,588
	(254,072)	(179,770)
FINANCING ACTIVITY		
Deferred contributions related to capital assets received	295,000	21,420
INCREASE (DECREASE) IN CASH FLOW DURING THE YEAR	137,516	(323,426)
Cash, beginning of year	435,650	759,076
CASH, END OF YEAR	\$ 573,166	\$ 435,650

THE WESTERN FRONT SOCIETY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

1. NATURE OF ORGANIZATION

The Western Front Society (the "Society") was incorporated on January 17, 1974, under the Society Act of British Columbia to support the research, creation and presentation of new work by contemporary artists in all media. The Society promotes and encourages artists in the disciplines of media, exhibitions, new music, performance art, and publications. Under the terms of the Society's by-laws, should the Society cease to operate, all assets are to be distributed to other non-profit societies. The Society is a registered charity under the Income Tax Act, and as such is exempt from income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) and, in management's opinion, with consideration of materiality and within the framework of the following accounting policies:

(a) Fund Balances

The General Fund accounts for the Society's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Invested in Capital Assets Fund consists of the Society's capital assets, net of accumulated amortization and funds restricted for capital assets. The assets are used in carrying out of the general operations of the Society.

The Society's Internally Restricted Funds consists of the following:

The Board of Directors internally restricted \$293,995 (2024 - \$363,000) to be allocated as follows: \$25,000 to be used for development purposes, \$175,000 to be used for capital expenditures, \$75,000 to be used for contingency purpose, and \$18,995 to match funding for a capital grant received. These internally restricted amounts are not available for other purposes without the approval of the Board of Directors.

During the year, \$69,005 (2024: \$Nil) and \$3,308 (2024 - \$53,386) were transferred from the internally restricted fund and general fund respectively to the capital asset fund to fund the purchase of capital assets.

(b) Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires the Society to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Management reviews all significant estimates affecting its financial statements on a recurring basis and records the effect of any necessary adjustments. Actual results could differ from the Society's best estimates as additional information becomes available in the future. Significant areas requiring the use of management estimates relate to the determination of useful life of capital assets and intangible assets used for computing amortization, the measurement of deferred contributions, deferred contributions related to capital assets and the amounts recorded as accrued liabilities.

THE WESTERN FRONT SOCIETY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

(c) Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Building	39 years	straight-line method
Equipment	20%	declining balance method
Computer hardware	50%	declining balance method
Network equipment	30%	declining balance method

The Society's policy is to record a write-down to a capital asset's fair value or replacement cost when conditions indicate that a capital asset is impaired. Such conditions include when the capital asset no longer contributes to the Society's ability to provide goods and services or when the value of future economic benefits or service potential associated with the capital asset is less than its net carrying amount. Write-downs are recognized as an expense in the statement of revenue and expenditures and are not reversed.

Contributed property and equipment are recorded at fair market value at the date of contribution.

(d) Intangible Assets

Intangible asset is recorded at cost. The Society's intangible asset consist of a database archive.

Internally developed intangible assets are stated at their development cost, less accumulated amortization, less impairment. Amortization is recorded on a declining balance basis over the expected useful service life at a rate of 5% per year.

The Society reviews the carrying value of intangible assets at each reporting date for indicators of impairment. When such indicators exist, the asset is written down to the lesser of its carrying amount and its fair value or replacement cost, as applicable.

(e) Revenue Recognition

The Society follows the deferral method of accounting for contributions, which include private sector revenue, private sector project revenue and operating and capital grants. The accounting methodology for the different types of contributions the Society receives is as follows:

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are recognized as revenue in the period in which the related expenses are incurred. If they relate to a future period they are deferred and recorded as a liability on the statement of financial position until recognition as revenue is appropriate.

Restricted contributions received for the acquisition of capital assets are deferred and amortized to revenue on the same basis that the related property and equipment are amortized.

Admissions, rentals, sales, tape rentals and royalties, and other earned revenue are recognized as revenue when the services have been provided and when significant risks and rewards of ownership for the goods sold have transferred to the purchaser, when the amount can be reasonably estimated and when amounts have been paid or collection is reasonably assured.

THE WESTERN FRONT SOCIETY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

(f) Contributed Services and Materials

Volunteers contribute a significant amount of time each year to assist the Society in carrying out its programs and services. Due to the difficulty in determining their fair value, contributed services are not recognized in these financial statements.

Contributions of assets, supplies and services that would otherwise have been purchased are recorded at fair value at the date of contribution, provided a fair value can be reasonably determined.

The Society's contributions consist of individual and corporate donations of items for the Society's art auction and dinner fundraising events.

(g) Financial Instruments

Measurement of financial instruments

The Society measures its financial assets and financial liabilities at fair value at the acquisition date, except for financial assets and financial liabilities acquired in related party transactions. Transaction costs related to the acquisition of financial instruments subsequently measured at fair value are recognized in the statement of revenues and expenditures. The carrying amounts of financial instruments not subsequently measured at fair value are adjusted by the amount of the transaction costs directly attributable to the acquisition of the instrument. The Society's financial instruments consist of cash, accounts receivable, term deposits and accounts payable.

The Society subsequently measures all of its financial assets and financial liabilities at amortized cost except for term deposits, which are subsequently measured at fair value. Changes in fair value are recognized in the statement of revenues and expenditures.

Impairment

Financial assets measured at amortized cost are assessed for indications of impairment at the end of each reporting period. If impairment is identified, the amount of the write-down is recognized as an impairment loss in excess of revenue over expenditures. Previously recognized impairment losses are reversed when the extent of the impairment decreases, provided that the adjusted carrying amount is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of revenue and expenditures.

Transaction costs

The Society recognizes its transaction costs in deficiency of revenues over expenditures in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

3. TERM DEPOSITS

The Society holds term deposits with Canadian chartered banks. These deposits bear interest at rates ranging from 3.20% to 4.85% and have maturities between 4 and 7 months. The term deposits are recorded at cost plus accrued interest, which approximates fair value.

At March 31, 2025, the carrying value of the term deposits was \$281,077 (2024 – \$277,412). Interest income of \$12,564 (2024 – \$14,591) was recognized in the statement of revenues and expenditures.

THE WESTERN FRONT SOCIETY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Land	\$ 1,239,052	\$ -	\$ 1,239,052	\$ 1,239,052
Building	978,598	114,704	863,894	660,860
Equipment	531,621	417,377	114,244	110,499
Computer hardware	44,714	40,729	3,985	7,970
Network equipment	28,986	24,845	4,141	5,915
	\$ 2,822,971	\$ 597,655	\$ 2,225,316	\$ 2,024,296

5. INTANGIBLE ASSETS

	2025	2024
Archive database	\$ 478,512	\$ 478,512
Accumulated amortization	(68,248)	(46,655)
	\$ 410,264	\$ 431,857

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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

6. DEFERRED CONTRIBUTIONS

The Society has received funds in advance of their year-end which are designated for expenditures with specific restrictions to be incurred during the forthcoming fiscal year.

Deferred contributions are recorded on the statement of financial position, as follows:

	2025	2024
Deferred contributions, beginning of year	\$ 165,000	\$ 328,274
Add: amounts received during the year:		
Audain Foundation	24,000	-
BC Arts Council	67,710	67,710
BC Gaming Branch	45,000	45,000
Canada Council for the Arts Innovation	398,230	-
City of Vancouver operating & projects	46,000	46,000
Anonymous	100,000	-
Other	45,250	20,000
Less: amounts recognized as revenue in the year	(680,672)	(341,984)
	\$ 210,518	\$ 165,000

Deferred contributions consist of the following	2025	2024
Audain Foundation	\$ 24,000	\$ -
BC Arts Council	67,710	67,710
BC Gaming Branch	-	11,160
Canada Council	33,858	-
City of Vancouver - operating & projects	46,000	46,000
Other	38,950	40,130
	\$ 210,518	\$ 165,000

THE WESTERN FRONT SOCIETY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

7. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

Deferred contributions related to capital assets represent contributed equipment, restricted contributions with which equipment was originally purchased, amounts expended on building betterment, and unspent restricted contributions. The changes in the deferred contributions balance for the year are as follows:

	2025	2024
Beginning balance	\$ 1,328,669	\$ 1,363,680
Add: Contributions		
Canada Council	17,000	21,419
City of Vancouver	31,000	-
BC Arts Council	250,000	-
	1,626,669	1,385,099
Less: Amounts amortized to revenue	(60,509)	(56,430)
Less: Current portion	(61,533)	(60,383)
	\$ 1,504,627	\$ 1,268,286

Deferred contributions related to building represents restricted contributions with which a building was originally purchased, and contributions for building betterments. The changes in the deferred contributions balance for the year are as follows:

	2025	2024
Deferred building capital fund, beginning of year	\$ 90,662	\$ 93,503
Less: Amounts amortized to revenue	(2,841)	(2,841)
Deferred building capital fund, end of year	87,821	90,662
Less: current portion	(2,841)	(2,841)
Deferred building capital fund, end of year - long-term portion	\$ 84,980	\$ 87,821

8. WESTERN FRONT ENDOWMENT FUND AND DJ BROWN MEMORIAL FUND

The Western Front Endowment Fund, which includes the DJ Brown Memorial Fund, is maintained at the Vancouver Foundation and is not reflected in these financial statements. The contributed capital and estimated market values are as follows:

	2025	2024
Contributed Capital	\$ 482,208	\$ 464,158
Market Value	\$ 571,567	\$ 538,094

The interest earned is payable to the Western Front Society for general operations. During the year the Society contributed \$10,200 (2024 - \$Nil) to the Fund. In addition, other entities contributed \$6,350 (2024 - \$27,976) to the fund during the year.

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FOR THE YEAR ENDED MARCH 31, 2025

9. DIRECTOR, EMPLOYEE, AND SUBCONTRACTOR REMUNERATION

The B.C. Societies Act requires the Society to disclose the remuneration paid to directors during the year and the remuneration paid to all employees and contractors whose remuneration during the year was at least \$75,000.

During the year, one employee was paid \$83,692 (2024: one employee for \$80,784). No remuneration was paid to directors in the years ended March 31, 2025 and 2024.

10. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of March 31, 2025. The Society is not exposed to any material concentration of risk and there has been no significant change in the risk exposures from the prior year.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Society is exposed to its accounts receivable. The Society maintains, if deemed necessary, provision for potential credit losses, and any such losses to date have been within management's expectations, as the majority of receivables are from government sources. No allowance for doubtful accounts was deemed necessary at March 31, 2025 and March 31, 2024.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Society is exposed to this risk mainly in respect to its accounts payable. The Society reduces its exposure to liquidity risk by ensuring that it documents when authorized payments become due and monitors its cash balances and cash flows generated from operations against its anticipated, committed, and contemplated outflows. The Society has anticipated that its cash reserves and investments will adequately minimize liquidity risk.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

Currency risk

Currency risk is the risk to the Society's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Society is not exposed to foreign currency exchange risk on its financial instruments.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Society is exposed to interest rate risk primarily on its term deposits. The fair market value and related investment income stream from these investments will fluctuate according to changes in interest rates, among other factors. In seeking to minimize the risks from interest rate fluctuations, the Society manages exposure through its normal operating and financing activities and by being conscious of market rates when investing.

THE WESTERN FRONT SOCIETY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

10. FINANCIAL INSTRUMENTS *(continued)*

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Society is not exposed to other price risk through its investments.

11. ECONOMIC DEPENDENCE

The Society is economically dependent on funding from government organizations. For the year ended March 31, 2025, approximately 57% (2024 – 67%) of the Society's operating revenues were derived from various government grants. A significant reduction in government funding could adversely affect the Society's ability to maintain its current level of operations.

Management has made its assessment and concluded that there is no issue regarding the Society's ability to continue as a going concern based on the assumption that the current funding levels are maintained, and any committed additional future funding is received. If there are declines in funding, expenditures will be adjusted to match committed funding.

12. COMPARATIVE FIGURES

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current period financial statements. Such reclassification does not have any effect on the total assets, total liabilities, total net assets or excess of revenues over expenditures previously reported.