



FILM
TRAINING
Manitoba

Annual Report

**Manitoba's Film Industry
Workforce Development
Organization**

**Practical. Innovative.
Industry-driven.**

2022-23



Taking courses and training is extremely important because when you take classes you are not only learning valuable skills and seeing how the instructors have been successful in the industry, but you are also meeting your peers and networking. It is extremely valuable to build your network because that is also how you get onto shows, meet friends and build your own crew. -

Tamara Roshka, second-generation documentary director and cinematographer



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About FTM

Film Training Manitoba aims to develop a highly skilled and adaptable workforce to support the activities of Manitoba production companies.

FTM collaborates with film and television industry members to identify the training needs within the community. With this information, we can offer practical, skill-based training that targets where labour gaps occur.



Training

FTM's online courses make training easily accessible! Through our website, FTM offers the basic courses for membership to ICG 669 and the Directors Guild of Canada – Manitoba District Council.

FTM programming is designed to offer Manitoba crews the opportunity to train for advancement within the industry. We deliver practical workshops that provide entry-level and advanced skill development for Manitoba crewmembers, and we also collaborate with labour organizations and industry partners to put together workshops and presentations that provide our local crewmembers with advanced training and professional development opportunities.

FTM also offers extensive training for the development of writers, directors and producers and works closely with ACTRA MB to develop courses for Manitoba's acting community.

FTM recognizes the value of working with established institutions to lay the foundation for the future by partnering with post-secondary institutions.



Our Vision

To provide world-class training and workforce development to support the growth of Manitoba's dynamic film and television industry.

Our Mission

Founded in 1999, FTM is a member of the Province of Manitoba's Sector Council program, and we provide high-calibre workforce development programs to sustain Manitoba's dynamic film and television industry. FTM works closely with the industry to identify training needs within Manitoba.

Message from The Chairperson

Andrew Yankiwski - Managing Partner of Precursor Productions

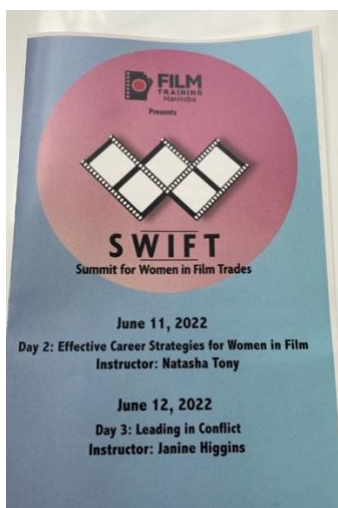


On behalf of FTM’s board of directors, I am pleased to present the 2022-2023 annual report, which showcases FTM’s excellent film industry-driven initiatives.

When the COVID-19 pandemic struck, FTM moved nearly all of the organization’s training to online sessions. In 2022, with the approval of the Province of Manitoba, FTM moved the training sessions back to in-class sessions, which resulted in more than forty individual learning sessions.

2022 also marks the first year of FTM launching the Supporting Women in Film Trades (SWIFT) Conference. Initially envisioned as a one-off event known as the Summit for Women in Film Trades (SWIFT), FTM rebranded this as the Supporting Women in Film Trades (SWIFT) division. This new division within FTM allowed us to conduct select women-led and attended programming.

Much like last year, I wish to commend FTM’s Executive Director Adam Smoluk for his connections with Manitoba post-secondary institutions, which have proven to be a major asset to our industry’s workforce development. As a result of FTM’s longstanding partnership relationships, more Manitoban students are being connected to the film industry and will be able to transition into our industry more quickly to fill labour gaps. Again, these various developments have been just one of many exceptional outputs of FTM’s mission.



As FTM is a member of the Province of Manitoba's Sector Council Program through the **Department of Economic Development and Jobs**, the effective working relationships with post-secondary schools fulfill an important aspect of FTM's mandate.

FTM also continues to receive significant recognition in the news media for the organization's innovative and effective programming. FTM has been profiled by the **Winnipeg Free Press, Global, CTV, CBC** and the **Brandon Sun**. FTM's cutting-edge programming continues to be recognized throughout the province, and its wide coverage has been unmatched by any other film industry support organization in Manitoba.

I also want to thank the Province of Manitoba's Sector Council Program (funded through the Department of Economic Development and Jobs) for its critical support of FTM's workforce development programming. This program has successfully supported major growth and positive economic development of Manitoba's film industry. We look forward to the continued growth and success of our industry well into the future.

ANDREW YANKIWSKI

Chairperson



Message from The Executive Director

Adam Smoluk, CPHR, SHRM-SCP



In 2022, the COVID-19 pandemic moved into a stage that allowed for in-class programming to return, and as a training organization, FTM was able to make a successful shift back to in-person learning with over 40 in-class sessions held.

For well over a decade, the growing Manitoba film industry has been providing employment opportunities for Manitoba's workers and contributing to building Manitoba's economy, and FTM's team continues to work successfully with our industry partners, achieving strong workplace outputs.

This past year saw FTM continue to have a high level of partnership, which has helped achieve strong attendance across all of our programming. With the revenues incurred, FTM has invested and launched a wide collection of new initiatives, such as Canada's Supporting Women in Film Trades (SWIFT) and the creation of our new Leadership, Management and Supervision for the Film Industry. These new programs are exclusive to Manitoba and are designed to support the growth of underrepresented workers and more senior-level learners.

Our industry employs well over 2000 Manitobans, and according to a recent report by the Manitoba Bureau of Statistics, cultural industries in Manitoba have been above Provincial averages in wage growth in the past five years. I do not doubt that the film industry played a massive part in making this sector's wage numbers higher than the provincial average.

There is no doubt that the Manitoba Sector Council Program has been highly effective at developing and growing the film industry's workforce in a major way. FTM will continue to have a laser-like focus on delivering a great collection of workforce development programming to build and grow our industry.

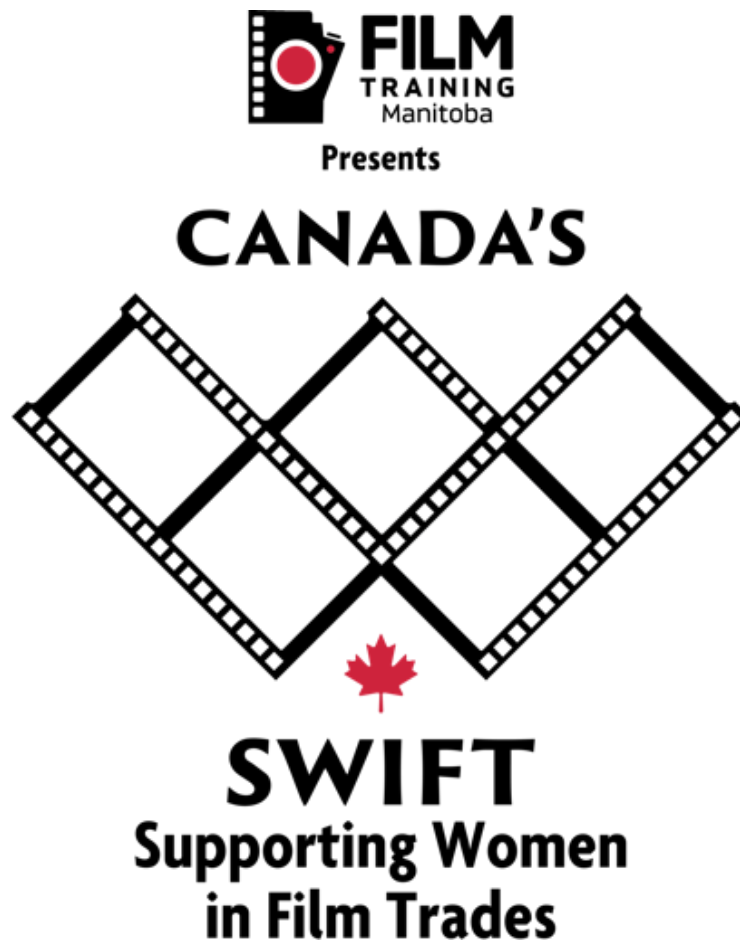
Our in-office team Allison Bile, Sheen Chan, and Kathe Meseman, our SWIFT Executives Carrie Wilkins and Ellen Rutter (with the SWIFT committee of fifteen women professionals) created and carried out this ground-breaking event that will support women entering into our industry.

All of FTM’s training is a result of the fantastic support of FTM’s board of directors, Manitoba production companies, ACTRA MB, The City of Winnipeg, the DGC MB District Council, IATSE 856, ICG 669, Indigenous Filmmakers Association, the Manitoba Construction Sector Council, and William F. White— FTM’s training could not exist without their critical support.

FTM is grateful to the Province of Manitoba’s Department of Economic Development and Jobs for their support. The staff members Laurenda Madill, Carol Finlay, and Alison Elliott, have been very helpful in providing FTM with advice and support.

ADAM SMOLUK

Executive Director



Film Training Manitoba's Team



Adam Smoluk
Executive Director



Allison Bile
Director of Workforce Development and SWIFT



Sheen Chan
Communications and Outreach Coordinator



Kathe Meseman
Financial Officer

Film Training Manitoba's Board of Directors 2022-23

Chair:

Andrew Yankiwski – Producer, Precursor Productions

Vice-Chair:

Terence Fuller

Directors:

Ellen Rutter

Kyle Irving

Tanya Mazur

John B. Lowe

Community Members at Large:

Aaron Graham

Jill Latschislaw

Carrie Wilkins

Luther Alexander



Programming

In 2022-23, FTM held 40 in-class sessions with a wide collection of partners.



April to June

- Intro to Workplace Incident Reporting
- Hair and Makeup Departments: Continuity and Script Breakdown
- Lighting and Grip Bootcamp
- Actors Gym
- Set Orientation
- Creating a Character-Driven Documentary
- Production Sound Recording for Film
- SWIFT Conference Session: Set Orientation
- SWIFT Conference Session: Effective Career Strategies for Women in Film
- SWIFT Women in Jobs and Careers
- SWIFT Conference Session: Leading in Conflict
- SWIFT Women Executives
- Firearms Safety for the Film Industry Part I
- Firearms Safety for the Film Industry Part II
- Actor's Gym



July to September

- IATSE 669 Assistant Camera Trainee Course
- Screenwriting Intensive
- Supervisory Series with Holly Palmer
- Lighting Intensive
- Supervisory Series with Holly Palmer
- Intro. To Harassment Prevention for MB Media Production Industry



October to December

- Introduction to the Construction Department
- Cinematography Master Series
- Introduction to the Art Department
- Audition Technology



January to March

- Expo 2023: Shooting (Part I)
- Expo 2023: Shooting (Part II)
- All Access - Funding Your First Project (Partnership with On Screen Manitoba)
- Introduction to the Sets Department
- Introduction to Factual Productions
- Introduction to Costume Department
- Set Orientation for ACTRA
- SWIFT - Camera Lab
- Introduction to Harassment Prevention
- The Director and the Camera (Part I) - Prep and Planning
- The Director and the Camera (Part II) – Blocking and Shooting
- The Director and the Camera (Part III) – Editing
- Leadership, Management and Supervisors (In-class)



Programming Highlights

40 In-class Zoom and in-person sessions.

12 Career presentations at various schools and post-secondary institutions.

9 Mentorship placements with the Crew Mentorship Program.

FTM Hosted virtual booths at **7** Manitoba career fairs.



FTM

Outreach 2022-23

FTM staff have completed career counselling training, which has supported FTM's outreach programming.

Career Fairs and Outreach

- South East Collegiate Career Fair
- University of Winnipeg Film Festival- Super 6 Panel
- Steinbach Regional Secondary School Career Fair
- University of Winnipeg Career Fair
- Selkirk Secondary School Career Fair
- Nu Media Films Youth Education program
- Tec Voc - Broadcasting media program
- FemToba Film Festival
- University of Winnipeg- Film Production
- FascinAsian Film Festival
- Manitoba Institute of Trades Technology
- Garden City CVE
- Red River College Polytechnic- Digital Media Program
- East Kildonan Collegiate Career Fair
- Youth Employment Outreach – Elmwood Community Resource Centre
- Women in Trades - Manitoba Construction Sector Council



Select Initiatives

Highlights

Canada's Summit for Women in Film Trades 2022



Over three days in June 2022, **Film Training Manitoba (FTM)** partnered with over 30 organizations to launch Canada's first **Summit for Women in Film Trades (SWIFT)**. Select partners included the **Department for the Status of Women**, **IATSE 856**, and the **DGC-MDC**.

FTM gathered labour market information in 2021 and noted less than 30 percent of Manitobans working in trades positions in the film industry are women and women-identifying individuals. In an effort to increase the number of women and women-identifying individuals working on film sets, FTM's SWIFT consisted of industry courses and panels with senior-level executives and managers. SWIFT was the first major conference held at **Red River College Polytech's** new Manitou a bi Bii daziigae building.

"FTM is dedicated to supporting the creation of more inclusive workplaces in the film industry, both on and off set, and this annual event is an important stepping stone toward this. Based on the feedback I received from participants, there is no doubt how well-received SWIFT was and that it will have a positive impact on promoting diversity within Manitoba's film industry." Said **Carrie Wilkins**, an FTM board member and Chair of SWIFT 2022.

SWIFT was modelled after the **Manitoba Construction Sector Council (MSCS)'s Women in Trades Conference**, which was first launched in 2019, and FTM participated with staff in attendance and also hosted a panel session. In addition, the MSCS's **Executive Director Carol Paul** also served on FTM's planning committee with 15 other women professionals.

"Carol Paul and her team at MSCS created the exceptional Women in Trades Conference, and FTM benefited greatly from her service on our SWIFT committee and all of the work of our other talented SWIFT committee members who planned our event," said **Adam Smoluk** (FTM's Executive Director).

Day one of SWIFT targeted participants new to the film industry and required training to get their start. Days two and three targeted current film professionals looking for career advancement and to help lead better working conditions for women in the film industry.

SWIFT started with a smudge and opening prayer from **Elder Geraldine Shingoose**, providing everyone with a clear and open mind set to begin the first day of the conference. FTM then conducted a full-day course on Set Orientation, Safety Awareness, and Respect in the workplace instructed by **Lesley Oswald** (Production Manager/Line Producer, Oswald Productions, DGC-MDC) and **Angela Wells** (Costume Department, IATSE 856) as well as a lunch panel discussion on Career Paths in the Film and Media Industry.



Day two's opening featured **Rochelle Squires** (the Minister for the Status of Women), who spoke passionately about determination and the importance of leadership from women. Days two and three of SWIFT featured workforce development training and panel discussions on Overcoming Invisible Barriers, Advocating for Yourself and Building Self-Confidence, Physical & Mental Health, and Developing Your Work-Life Balance.

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SWIFT featured many talented panelists and instructors from across Canada such as **Janine Higgins** (Western University Continuing Studies), **Natasha Tony** (Founder, and Principal of Elevate Inclusion Strategies), and **Christina Kasperczyk** (the VP of ICG 669), **Dr. Christine Watson** (RRC Polytech Vice-President of Academic), **Bev Barnes Stuart** (Vice President, Business and Organizational Development at Manitoba Institute of Trades and Technology), **Jamie Carnegie** the Executive Director, Manitoba Status of Women Secretariat at Government of Manitoba, **Merit Jensen Carr** (CEO of Merit Motion Pictures), **Laurenda Madill** (Acting Director at Industry Workforce Development Branch) and Manitoba Producer **Rhonda Baker**.

All of the programs utilized group discussions and activities to brainstorm what is currently needed for a better work environment in the film industry. Some strategic improvements shared at SWIFT included:

- Job sharing to provide more balanced work days.
- Childcare made available for film workers during production.
- Proper human resources “know-how” being more readily available.
- More team-building opportunities within the film industry.

In addition, according to a survey from the SWIFT participants, 100% of the participants agreed or strongly agreed it would improve working conditions in the film industry if leaders, managers, and supervisors received industry-specific workplace training.

“As a member of Manitoba’s Sector Council Program, FTM has a major track record of bringing innovations into the Manitoba film industry, and we will be designing new workforce training to support the programming advice from our SWIFT participants.” Said **Allison Bile** (FTM’s Operations and Workforce Development Manager), who program managed SWIFT.



SWIFT 2022 ended with an award presentation to **Ellen Rutter**, a long-serving film industry professional, in recognition of her outstanding service in championing and supporting women and underrepresented workers to build and grow Manitoba’s dynamic film industry

This award will be an annual presentation to close SWIFT.

“FTM’s Board of Directors unanimously selected Ellen for this honour. We deeply appreciate her commitment to our industry and support of others, and look forward to her continued leadership and support of FTM’s SWIFT.” Said Carrie Wilkins.

FTM’s SWIFT committee will begin planning for the SWIFT 2023 Conference later this year.

Leadership, Management and Supervision for the Film Industry



Film Training Manitoba (FTM) created a new fully online distance education course designed to upgrade the skills of Manitoba’s film industry leaders, managers, and supervisors.

This new course has eight modules, three fact-based workplace case studies, multiple interactive learning tools, and an open-book test. FTM used over twenty years of evaluations from courses and mentorships, numbered in the thousands, to develop the programming directives. FTM also unitized participant evaluations from **FTM’s Summit for Women in Film Trades (SWIFT) Conference**, where sixty participants agreed or strongly agreed that leaders, managers, and supervisors required training (100% of the respondents).

“As with FTM’s SWIFT, our goal is to innovate and build generational workforce assets within Manitoba’s film industry.” FTM’s Executive Director Adam Smoluk added, “This new learning is designed to train both employers and employees to build Manitoba’s workforce capacities, retain workers, and ultimately attract more production to our province.”

FTM contracted a curriculum development committee with over twelve senior managers and supervisors and two chartered Professionals in Human Resources. The committee designed and created customized programming materials and individual modules.

“It has been an absolute pleasure to be involved in developing this crucial new FTM course, which I believe will be extremely valuable to empower Manitoba’s film industry leaders, managers and supervisors in workplace skills such as defusing conflicts and ensuring clear communications within production.” Said veteran Manitoban workplace safety and health instructor Jack Slessor. He added, “FTM’s case studies are highly useful exercises to demonstrate the many options available to deal with situations while also showcasing the merits of the correct strategy.”

FTM also partnered with the **Manitoba Construction Sector Council's Carol Paul** (Executive Director) and **Ramir Diaz** (Coordinator of Education and Training) to conduct full program audits. FTM's curriculum development committee also represented different genders, generations, union and non-union members, underrepresented workers, and members of the LGBTQ+ community.

"FTM's collaborative and inclusive approach to program development is exceptional, and this new programming is completely accessible for various learners." Said Carol Paul.

Select film industry programming committee members included veteran Production Manager and Line Producer **Ellen Rutter** (Member of the DGC-MDC and recipient of the SWIFT award) and Filmmaker and technician **Reil Munro** (Member of IATSE 856).

"Most film organizations and employers are micro-sized and do not have the resources to deliver and create in-depth learning." Said Rutter, and she added, "FTM's cutting-edge course is delivering a new standard to build the film industry's management for our future."

In the summer and fall of 2022, FTM completed two industry workforce development surveys where 96 percent of the respondents agreed film industry leaders, managers, and supervisors required additional training. All the modules FTM has created were also highlighted as required learning by the respondents.

"Having participated in the development of this course, I think this important training will support improving our workplace culture by upgrading the skills and know-how of our community. This training will help to create more successful team leadership within our industry." Said Munro.



FTM's Carole Vivier Distinguished Builder Award



In celebration of Film Training Manitoba's 20th anniversary, the **Carole Vivier Distinguished Builder Award** was created to recognize Manitobans who have contributed outstanding years of service in building Manitoba's film and television industry.

This award is named in honour of Carole Vivier, C.M. O.M. and will be presented annually to a Manitoban who champions education, mentorship, and training in the film and television industry. Vivier is the former CEO and Film Commissioner for Manitoba Film & Music and has led an unprecedented level of economic growth in Manitoba's film and television industry.

In addition to her past work at MFM, Carole currently serves on the Board of Directors at Travel Manitoba (Chair) and formerly Winnipeg Convention Centre (Chair) the National Screen Institute, the Academy of Canadian Cinema and Television, Canadian Film Centre Feature Film Advisory Committee, Burton Cummings Theatre Performing Arts Group, Winnipeg Chamber of Commerce, Film Training Manitoba and the Society for Manitobans with Disabilities.

Vivier was also instrumental in bringing the JUNOS to Winnipeg in 2005 and was Co-Chair of the 2014 Winnipeg Juno Host Committee. Vivier was a recipient of the Queen's Diamond Jubilee Medal, awarded to Canadians who have made significant contributions to their community and Canada. Vivier was also profiled in *THE HEART OF WINNIPEG*, a book published by the Winnipeg Chamber of Commerce that profiles Manitoba-based leaders.

Vivier is a recipient of the Order of Canada and the Order of Manitoba, which recognizes individuals who have demonstrated excellence and achievement in any field of endeavour benefiting in an outstanding manner the social, cultural or economic well-being of Manitoba and its residents.

Wayne Sheldon – 2021

FTM awarded Wayne Sheldon the Carole Vivier Distinguished Builder Award at FTM’s FILM EXPO 2023. Sheldon was selected unanimously by FTM’s board of directors and Carole Vivier the former CEO and Film Commissioner of Manitoba Film and Music.

The honour was presented by FTM’s Chair Andrew Yankiwski (Managing Partner of Precursor Productions), FTM’s Executive Director Adam Smoluk, and Carole Vivier. The award event was held at Frank Digital’s studio space during FTM’s Film Expo training event on Saturday, January 7, 2023



Lesley Oswald – 2022

FTM awarded Lesley Oswald the Carole Vivier Distinguished Builder Award at FTM’s SWIFT Camera Lab held at Unit204 Production Services on Sunday, February 26, 2023. This honour is to recognize Manitobans who have contributed outstanding years of service in building Manitoba’s film and TV industry.

Oswald was selected unanimously by FTM’s board of directors and Carole Vivier, the former CEO and Film Commissioner of Manitoba Film and Music. The honour was presented by FTM’s Chair Andrew Yankiwski (Managing Partner of Precursor Productions), FTM’s Executive Director Adam Smoluk, and Carole Vivier.



Work Experience and Crew Mentorships



FTM's mentorship partnerships support the development of more advanced-level learners, and FTM often partners with the DGC-MDC and productions to upgrade our film industry professionals.

FTM's Work Experience Program aims to provide on-the-job training to new and established workers, expand the number of skilled crew members working in the Manitoba film industry, and address succession planning for production companies and industry-related organizations.

Thank you to everyone who took part!

Crew Mentorship program 9 mentorship placements:

- Production Coordinator
- Production Manager
- Production Coordinator
- Distribution Coordinator
- Set Assistant Director
- Location Manager
- Production Manager
- Production Manager
- Script Supervisor



Select Partnerships

Partnerships are an effective way to share resources, funds and attract participants to training and other opportunities. This past year, FTM partnered with over forty different organizations to support the development of Manitoba's film industry workforce. These partners include:

- ACTRA Manitoba
- Baker Films
- Folks Films
- IATSE 856
- ICG Local 669
- The Director's Guild of Canada - Manitoba District Council
- Tec Voc High School
- Inferno Productions
- Red River Polytech
- William F. White
- Manitoba Institute of Trades and Technology
- Manitoba Construction Sector Council
- Manitoba Music
- Mid Ocean School of Media Productions
- Julijette Inc.
- Cartel
- FascinAsian Film Festival
- 48 Hour Film Festival
- Indigenous Filmmakers Association
- National Screen Institute
- Gimli Film Festival
- Eagle Vision
- Farpoint Films
- RED Digital Cinema
- Zoot Pictures
- Urban Prairie Post
- Unit 204
- On Screen Manitoba
- Assiniboine Community College
- Creative Manitoba
- University of Winnipeg – UWpg Film Festival
- Precursor Productions
- Sisler High School
- Seven Oaks School Division: CVE Performing Arts and Industry
- FRANK Digital





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Independent Auditors' Report

To the Directors of
Film Training Manitoba Inc.

Opinion

We have audited the financial statements of Film Training Manitoba Inc. (the "Organization"), which comprise the statement of financial position as at March 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the Organization's annual report. Our opinion on the financial statements does not cover the other information and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

The annual report is expected to be made available to us after the date of this auditors' report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

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

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

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

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

Independent Auditors' Report - continued

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 Organization'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 Organization'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 Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



Winnipeg, Canada
July 5, 2023

Chartered Professional Accountants

Film Training Manitoba Inc.
Statement of Operations

Year ended March 31	2023	2022
Revenues		
Manitoba Education and Training		
Canada/Manitoba Labour Market Development Agreement	\$ 151,650	\$ 151,650
Industry and Labour Force Investment Fund	62,000	62,000
Registration fees	103,994	83,420
Manitoba Institute of Trades and Technology	-	35,396
Other initiatives	52,503	33,078
International Alliance of Theatrical Stage Employees	32,738	14,848
In-kind contributions	25,595	20,647
Interest income	8,168	1,571
Directors Guild of Canada	6,544	9,450
Alliance of Canadian Cinema, Television and Radio Artists	2,409	1,750
	<u>445,601</u>	<u>413,810</u>
Expenses		
Crew training - Entry and Advanced Level Courses	61,030	80,071
Crew training - Online Courses	2,517	8,324
Diversity program workshops	10,994	11,106
Engagement	14,472	19,310
Film expo	5,981	513
In-kind expenses	25,595	20,647
Interest and bank charges	3,892	3,594
Marketing and communications	13,899	16,504
Office	22,338	25,842
Salaries and benefits	211,128	230,947
Special projects	45,151	-
Website	-	14,914
Work experience	6,516	8,011
Canada Emergency Wage Subsidy (Note 2 (g))	-	(25,214)
	<u>423,513</u>	<u>414,569</u>
Excess (deficiency) of revenues over expenses	<u>\$ 22,088</u>	<u>\$ (759)</u>

See accompanying notes to the financial statements.

Film Training Manitoba Inc.
Statement of Changes in Net Assets

Year ended March 31

	Unrestricted	Internally Restricted	Total 2023	Total 2022
Balance, beginning of year	\$ 250,693	\$ 127,541	\$ 378,234	\$ 378,993
Excess (deficiency) of revenues over expenses	<u>22,088</u>	<u>-</u>	<u>22,088</u>	<u>(759)</u>
Balance, end of year	<u>\$ 272,781</u>	<u>\$ 127,541</u>	<u>\$ 400,322</u>	<u>\$ 378,234</u>

See accompanying notes to the financial statements.

Film Training Manitoba Inc.
Statement of Financial Position

March 31	2023	2022
Assets		
Current		
Cash (Note 3)		
Unrestricted cash	\$ 277,032	\$ 280,639
Internally restricted cash	127,541	127,541
Receivables (Note 4)	9,593	8,860
Prepaid expenses	<u>1,000</u>	<u>1,901</u>
	\$ 415,166	\$ 418,941
Liabilities		
Current		
Payables and accruals	\$ 14,844	\$ 19,207
Deferred revenue	<u>-</u>	<u>21,500</u>
	14,844	40,707
Fund Balances		
Unrestricted	272,781	250,693
Internally Restricted	<u>127,541</u>	<u>127,541</u>
	400,322	378,234
	\$ 415,166	\$ 418,941

Commitment (Note 5)

Approved by the Board

_____ Director

_____ Director

See accompanying notes to the financial statements.

Film Training Manitoba Inc.
Statement of Cash Flows

Year ended March 31	2023	2022
Cash derived from (applied to):		
Operating		
Excess (deficiency) of revenues over expenses	\$ 22,088	\$ (759)
Change in non-cash operating working capital items		
Receivables	(733)	30,954
Prepaid expenses	901	(1,686)
Payables and accruals	(4,363)	1,921
Deferred revenue	(21,500)	15,104
Net (decrease) increase in cash	(3,607)	45,534
Cash		
Beginning of year	<u>408,180</u>	<u>362,646</u>
End of year	<u>\$ 404,573</u>	<u>\$ 408,180</u>
Cash consists of:		
Unrestricted cash	\$ 277,032	\$ 280,639
Internally restricted cash	<u>127,541</u>	<u>127,541</u>
	<u>\$ 404,573</u>	<u>\$ 408,180</u>

See accompanying notes to the financial statements.

Film Training Manitoba Inc.
Notes to the Financial Statements
March 31, 2023

1. Nature of operations

Film Training Manitoba Inc. (the "Organization") undertakes activities relating to training in the film, video, and related industries. The Organization was incorporated as a not-for-profit entity without share capital under the Corporations Act of Manitoba and is a registered charity under the Income Tax Act.

2. Summary of significant accounting policies

The financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies used are detailed as follows:

(a) Revenue recognition

The Organization follows the deferral method of accounting for contributions, which includes donations and government grants.

Restricted contributions are recognized as revenue in the year in which the related expenditures are incurred.

Unrestricted contributions are recognized as revenue when received or receivable when the amount to be received can be reasonably estimated and collection is reasonably assured.

Registration fees are recognized when services have been performed and collection is reasonably assured. Interest income is recognized as it is earned.

(b) Internally restricted net assets

Internally restricted net assets represent an operating reserve fund for the Organization. This operating reserve is to be used to respond to extraordinary, unplanned costs and to provide a temporary source of financing for cash flow purposes when necessary.

These internally restricted amounts are not available for other purposes without prior approval of the Board of Directors.

(c) Property and equipment

Property and equipment are charged to operations in the year of acquisition in accordance with Section 4433 of the CPA Canada Handbook. Accordingly, there is no provision for amortization. Property and equipment owned by the Organization consist of computer equipment and office furniture. In the current year, computer equipment and website development with a total cost of \$Nil (2022 - \$16,142) have been expensed in the statement of operations.

Film Training Manitoba Inc.
Notes to the Financial Statements
March 31, 2023

2. Summary of significant accounting policies - continued

(d) Accounting estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. These estimates are reviewed periodically and are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(e) Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. Financial instruments are initially recorded at fair value with subsequent reporting at amortized cost.

It is management's opinion that the Organization is not exposed to significant credit, currency, interest rate, liquidity, market or price risks arising from its financial instruments.

(f) In-kind contributions and expenses

In-kind contributions represent the value of volunteer services by the Board of Directors and members, by production companies for wages and expenses paid directly to trainees and trainers in excess of the amounts covered by the Organization, and service by suppliers for discounted equipment costs for workshops. An equal in-kind expense is also recorded as these are incremental costs incurred in carrying out the programs.

(g) Government assistance

The Organization recognizes government assistance, by way of the Canada Emergency Wage Subsidy ("CEWS"), when received or receivable if the amount to be received can be reasonably measured and collection is reasonably assured. During the year, the Organization received CEWS payments totaling \$Nil (2022 - \$25,214).

3. Cash

A line of credit has been authorized by Assiniboine Credit Union to a maximum of \$20,000 bearing interest at the credit union's prime lending rate plus 2.0% per annum. The line of credit is secured by a first charge over all assets of the Organization, supported by a General Assignment of Provincial Grants. No amount is outstanding on the line of credit as at year end (2022 - \$Nil).

Film Training Manitoba Inc.
Notes to the Financial Statements
March 31, 2023

4. Receivables

	<u>2023</u>	<u>2022</u>
Grants receivable	\$ 8,030	\$ 5,600
GST receivable	<u>1,563</u>	<u>3,260</u>
	<u>\$ 9,593</u>	<u>\$ 8,860</u>

5. Commitment

The Organization has entered into a rent agreement for office space. The agreed upon monthly rent payments are \$1,500 on a month-to-month basis.

6. Economic dependence

The volume of financial activity undertaken by the Organization with its funding bodies is of sufficient magnitude that the discontinuance of funding would endanger the ability of the Organization to continue as a going concern.

2022-23



FILM
TRAINING
Manitoba

Practical. Innovative. Industry-Driven.

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