

ANNUAL REPORT



YEAR ENDING
DECEMBER 31, 2023

COMMENTS FROM THE CHAIR



In the Niagara region, the 2023 growing season saw an extended bloom period, close to average temperatures and a good mix of rainfall and sunshine. As a result, harvested volumes of fresh grapes began a little later than previous years but quickly increased through the peak season and continued to hold well into late September early October with an overall 6% increase over 2022. Great quality and support from consumers and retail partners resulted in an overall successful season.

Promotional campaigns this season included in-store sampling, retail display bin distribution and social media engagement all designed to help consumers easily identify and purchase local Ontario fresh grapes. We would like to acknowledge and thank OMAFRA, and in particular Minister Thompson, for funding assistance provided through the Grassroots Growth Initiative. We would also like to thank Foodland Ontario for their teamwork and continued support for Ontario fresh table grapes; ensuring retail produce managers are supported and providing promotional materials to increase consumer awareness.

During 2023, the Board developed a new strategic plan for the OFGG. We have changed the vision and mission of the organization and determined the focus areas to ensure our continued success and contribute to a more efficient and resilient local agri-food supply chain in Ontario.

New fresh grape variety development remains a key strategy to bolster and move our industry forward. Promising selections of green and red seedless varieties will provide opportunities to capture market share from imports. We extend our appreciation to The Greenbelt Foundation which supported growers in 2022-2023 with cost share funding to increase plantings of Jupiter® vines and help meet consumer demand. OMAFRA has recently launched a replant program which is being administered through Agricorp. We look forward to seeing the results of this new program and extend our thanks to the province for its support.

I would like to extend my thanks to the Board of Directors, the Growers' Committee and the staff for their continued support and dedication through this past year.

Respectfully submitted,

A handwritten signature in black ink that reads "D. Hipple". The signature is written in a cursive, slightly slanted style.

David Hipple,
Chair

ONTARIO FRESH GRAPE GROWERS' MARKETING BOARD
58th ANNUAL REPORT

FRESH MARKET VOLUMES

TABLE 1
FRESH MARKET VOLUMES REPORTED TO THE BOARD (Tons)
2019 - 2023

	2019	2020	2021	2022	2023	% Change	% Change
MARKETER	Tons	Tons	Tons	Tons	Tons	2023 vs 2022	2023 vs 5 year average
Niagara Dealers	1,937	1,344	2,231	2,066	2,196	6%	19%
Licensed Producers	51	29	22	52	41	-22%	0%
TOTAL	1,988	1,373	2,253	2,119	2,237	6%	19%

* Average container units weights were updated in 2022 and restated for 2021

2023 fresh market volumes reported to the Board were up 6% overall from 2022 and up 19% from the previous five-year average (1,885 tons - 2018–2022).

AVERAGE NET RETURNS

TABLE 2
AVERAGE NET RETURNS FOR SALES THROUGH ONTARIO DEALER-SHIPPERS
2019 – 2023

Year	Net Farm Gate Value	Average Net Return Per Ton	Total Dealer Volume (Tons)
2023	\$4,350,013	\$1,981	2,196
2022	\$3,874,225	\$1,875	2,066
2021	\$4,115,294	\$1,844	2,231
2020	\$2,510,150	\$1,867	1,344
2019	\$3,375,250	\$1,743	1,937

*Returns are net of shipper commission, board fee, and container cost deductions.

Average net returns to growers selling through appointed dealers are up 5.7% in 2023 from the previous year and up 9% from the previous five-year average (\$1,818/ton - 2018–2022). Average net returns to growers reflect the returns from sales after deducting shipper commissions, board fees and container costs. Packing and/or production/establishment costs have not been deducted.

GROSS FARM GATE VALUE

TABLE 3
GROSS FARM GATE VALUE OF FRESH GRAPES
2021 - 2023

FRESH MARKET	2021 VOLUME TONS	2022 VOLUME TONS	2023 VOLUME TONS	% CHANGE '23 VS '22	2021 VALUE \$	2022 VALUE \$	2023 VALUE \$	% CHANGE '23 VS '22
Grapes	2,253	2,119	2,237	6%	6,329,321	6,261,791	6,945,053	11%

Total gross farm gate value of Ontario's fresh grape crop increased by 11% in 2023 due to an increase in crop yield versus 2022 volumes.

FRESH GRAPE PRODUCTION

**TABLE 4
GPS MAPPED FRESH GRAPE PRODUCTION BY DISTRICT
2023**

Variety	District 1	District 2	2023 Total	2022 Total
Sovereign Coronation	257.58	41.55	299.13	295.16
Concord	-	10.42	10.42	10.42
Fredonia	-	25.88	25.88	33.87
Experimental Labrusca	14.35	3.87	18.22	7.16
Himrod	2.73	1.71	4.44	3.00
Patricia	-	5.74	5.74	2.87
Van Buren	0.60	0.84	1.44	1.02
Grand Total	275.26	90.01	365.27	353.50

*estimated GPS mapped acreage represents 70% of total production

Ontario Fresh Grape Growers Marketing Board Districts:

District 1 = Town of Niagara on the Lake

District 2 = the rest of Ontario

FRESH GRAPE GROWERS BY DISTRICT

**TABLE 5
NUMBER OF GROWERS REGISTERED WITH THE BOARD
2023**

DISTRICT	REGION	GROWER NUMBERS	COMMITTEE NUMBERS
District 1	Town of Niagara-on-the-Lake	38	5
District 2	All other areas including St. Catharines, Lincoln, and Grimsby	38	5
Total		76	10

FRESH GRAPE DISTRIBUTION

**TABLE 6
FRESH GRAPE DISTRIBUTION THROUGH DEALER-SHIPPERS
2019-2023**

Region	2019	2020	2021	2022	2023	5 Year Avg.
Ontario	41%	42%	44%	41%	39%	41%
Quebec	54%	55%	51%	50%	46%	51%
East-Atlantic	2%	3%	2%	3%	3%	2%
West	3%	0%	4%	6%	12%	6%

WEEKLY RECEIPTS BY DEALER-SHIPERS

**TABLE 7
SCHEDULE OF FRESH GRAPE WEEKLY RECEIPTS
2019 - 2023**

WEEKLY PERIOD	2019	2020	2021	2022	2023
July 31 – Aug. 6	0	0	7,937	0	0
Aug. 7 – 13	1,560	11,193	26,710	14,514	0
Aug. 14 – 20	51,255	50,914	55,735	47,442	29,031
Aug. 21 – 27	60,367	48,685	50,690	58,721	51,187
Aug. 28 – Sept. 3	34,386	34,895	41,306	43,937	48,311
Sept. 4 – 10	30,869	9,626	33,076	37,231	50,862
Sept. 11 – 17	35,184	2,412	25,630	16,260	36,825
Sept. 18 – 24	11,527	399	6,353	8,226	18,069
Sept. 25 – Oct. 1	2,630		4,401	2,005	8,840
Oct. 2 – 8	57	25	1,104	0	810
Oct. 9 - 15			75	0	56
TOTALS (18 lb. equivalent units)	227,835	158,149	253,017	228,336	243,991
First Main Harvest Date (2500 units)	Aug 22	Aug 14	Aug 8	Aug 11	Aug 16
Days from veraison	20	20	20	19	17
Days from bloom	61	59	60	62	60
Growing Degrees	1031	1044	919	980	944

FRESH GRAPE SALES BY CONTAINER TYPE

**TABLE 8
ONTARIO DEALER-SHIPERS
FRESH GRAPE SALES BY CONTAINER TYPE
2019 – 2023**

CONTAINER	2019	2020	2021	2022	2023	% CHANGE 2023 VS. 2022
8x2 L	149,548	106,324	176,339	197,758	204,327	3%
10x1.5 L	43,786	35,503	37,387	6,680	8,680	30%
Other	21,664	15,022	23,327	23,898	29,360	23%
Total Units	214,998	156,849	237,053	228,336	242,367	6%

FRESH GRAPE PRICING

**TABLE 9
FRESH GRAPE PRICE DETERMINATION ORDER
2023**

Ontario Fresh Grapes		All Classes				
Order #	Effective	8x2L Plastic Clam	8x2L Paper Carry Pack	10x1.5L Plastic Clam	10x1.5L Paper Heaped	6x3 Lb Plastic Clam
Order #1	August 21st, 2023	\$ 27.50	\$ 27.40	\$ 33.50	\$ 35.40	\$ 30.50

2023 EARNED MARKETING INCENTIVE PROGRAM

The Marketing Incentive Program was established to encourage major Canadian retailers to feature Ontario fresh grapes throughout the peak of the grape harvest while maintaining uniform pricing. In 2023, Fresh Grape Growers continued to offer a Fresh Grape Incentive Program which included a freight incentive in Eastern provinces at \$1.00 and Western provinces at \$1.00-Winnipeg, \$1.50-Regina, \$2.00-Calgary. Depending on the region, retailers must satisfy a listing and/or ad requirement to qualify. The regular incentive periods and rates in Ontario were as follows:

Week	Dates	Rates
Week 1	August 19 th - August 25 th	\$0.50
Week 2-9	August 26 th – October 20 th	\$1.00

The Incentive Program is financed through grower licence fees. Licence fees for 2023 increased to \$1.29 per 18 lb. master (\$1.20 - 2022). The incentive program component of the fee and all incentive payments are accounted for in a separate incentive fund account. Shortages and/or surpluses are carried forward into future years under the program.

PROMOTION AND MARKET DEVELOPMENT 2023

With 50% funding from the Ontario Government’s Grassroots Growth Initiative (GGI), Ontario Fresh Grape Growers’ (OFGG) initiated a direct-to-consumer instore sampling campaign this season to boost sales and enhance awareness of locally grown table grapes. Both Sovereign Coronation and newly trademarked ‘Jupiter®’ were handed out to shoppers along with a survey link to gather feedback on taste, packaging, and pricing. Shopper surveys are an integral part of our sampling campaigns as they have provided valuable insight into purchasing behaviour year over year. Overall, we successfully ran events at 3 major grocery retailers yielding the following outstanding results which surpassed our targets:

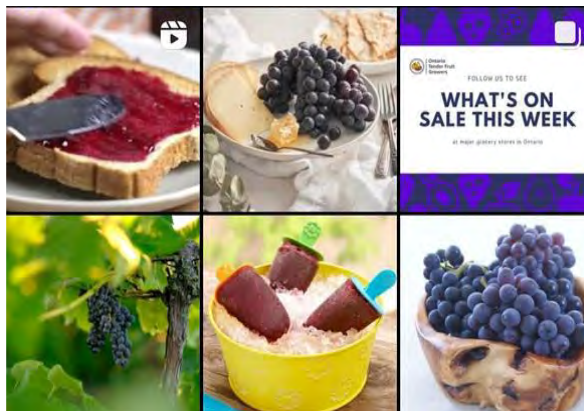
- 73 stores activated
- 51,197 shopper intercepts
- 28,443 samples distributed
- 5,155 units sold
- 18% average conversion rate from sample to sale
- 133% average event sales lift

Engaging point-of-sale materials were distributed to support the retail activations including shelf talkers, brochures, cart posters and recipe cards to inspire consumers to use grapes in a new and exciting ways. At the sampling events, two eco-friendly packaging options were showcased for Jupiter® grapes, including a new 1.5L open basket design and the traditional 1.5L carry packs. Sustainable packaging is an important focus area for OFGG and will continue to be trialed as new table grape varieties are developed commercially.



Another facet of our funding was a stakeholder tour at Vineland Research and Innovation Center. In late September, an open house was held for growers, marketers, retailers, and researchers to evaluate the commercial viability of the new table grape varieties being developed for the Ontario marketplace. Forty people were in attendance and were asked for feedback on the 6 varieties featured. OFGG received a 100% response rate from the group, demonstrating a keen interest and investment in the work we are doing to expand the sector.

In-house promotions included social media content with posts rotating between recipes, seasonal availability, money saving tips, and how to find local grapes using the Foodland Ontario logo. Overall, increased reach and engagement led to over 200 new followers on Instagram and Facebook combined. Join the conversation by following @onttenderfruit and using the hashtag #loveONTfruit in your posts.



In partnership with Ontario Produce Marketing Association, radio tags were produced and aired in 5 markets over 5 weeks to 2.9 million listeners letting consumers know that Ontario tender fruit and fresh grapes were available in stores. Foodland Ontario also promoted fresh table grapes using their media appearances, social channels, website, calendar, and recipe releases.

OFGG extends its thanks to the Government of Ontario for providing funding toward our promotional efforts, and to our industry partners for their continued marketing support.

RESEARCH INITIATIVES

New Fresh Grape Variety Development

With support from The Greenbelt Foundation's Tree Fruit and Vine Planting Program, Ontario's newest "Jupiter®" grape saw increased commercial plantings and sales in 2023. As well, some additional newly scouted varieties underwent further assessments and evaluations including bud hardiness and susceptibility to winter injury. The 2023 Fresh Grape New Variety Tour showcased these newest varieties at harvest time. Participants provided survey evaluations and feedback, confirming two new varieties identified to move forward with test plantings in Ontario.

Evaluating Under-vine Cover Crops

In 2023, with funding and expertise provided by OMAFRA and the Ontario Grape and Wine Research Institute, under-vine cover crop evaluations for fresh grapes were expanded from preliminary research conducted in 2021 and 2022.

2023 objectives are to evaluate the viability of using under vine cover crops as alternatives to herbicides or cultivation in Ontario vineyards and to:

1. Continue to screen cover crops that have been used in other grape growing regions and in other horticultural crops for their potential use as under vine cover crops in Niagara vineyards.
2. Investigate the potential of adapting existing vineyard equipment to allow for mechanized seeding of under vine cover crops allowing for easier adoption of under vine cover crop treatments in commercial vineyards.
3. Collect baseline data to evaluate the impact of under vine cover crops on soil health.
4. Assess the economic viability of using under vine cover crops in commercial vineyards.

Independent Auditor's Report

To the Members of
Ontario Fresh Grape Growers' Marketing Board

Opinion

We have audited the financial statements of Ontario Fresh Grape Growers' Marketing Board, which comprise the statement of financial position as at December 31, 2023, and the statements of revenues, expenses and unrestricted net assets, marketing incentive program revenues, expenses and fund balance 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 Board as at December 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of 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 Board'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 Board or to cease operations, or has no realistic alternative but to do so.

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

Independent Auditor's Report (continued)

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script.

St. Catharines, Canada
January 24, 2024

Chartered Professional Accountants
Licensed Public Accountants

Ontario Fresh Grape Growers' Marketing Board Statement of Revenues, Expenses and Unrestricted Net Assets

Year ended December 31	2023	2022
<hr/>		
Revenues		
Licence fees	\$ 321,186	\$ 281,316
Appropriated to marketing incentive program (Note 3)	<u>(167,948)</u>	<u>(128,649)</u>
	153,238	152,667
Interest	5,645	3,460
Promotions funding (Note 4)	50,462	46,948
Research grant (Note 5)	<u>9,460</u>	<u>5,878</u>
	<u>218,805</u>	<u>208,953</u>
Expenses		
Promotion (Note 4)	107,190	96,466
Shared costs (Note 6)	32,388	32,500
Data service maintenance fee	12,505	2,385
Research (Note 5)	11,935	14,388
Travel, meetings and conventions	10,417	9,948
Directors' and committee fees	9,881	7,710
Audit	5,893	6,200
Liability insurance	1,740	1,709
Memberships	1,150	1,150
Office	<u>1,224</u>	<u>795</u>
	<u>194,323</u>	<u>173,251</u>
Excess of revenues over expenses for the year	24,482	35,702
Fund balance, beginning of the year	174,128	168,426
Transfer to marketing incentive program fund	<u>(21,454)</u>	<u>(30,000)</u>
Fund balance, end of the year	<u>\$ 177,156</u>	<u>\$ 174,128</u>

Ontario Fresh Grape Growers' Marketing Board Statement of Marketing Incentive Program Revenues, Expenses and Fund Balance

Year ended December 31	2023	2022
Revenues		
Appropriated licence fees	\$ 167,948	\$ 128,649
Expenses		
Incentive program expense (Note 3)	<u>190,022</u>	<u>171,566</u>
 (Deficiency) of revenues over expenses for the year	 (22,074)	 (42,917)
Fund balance, beginning of the year	10,620	23,537
Transfer from operating fund	<u>21,454</u>	<u>30,000</u>
Fund balance, end of the year	<u>\$ 10,000</u>	<u>\$ 10,620</u>

Ontario Fresh Grape Growers' Marketing Board Statement of Financial Position

December 31 2023 2022

Assets

Current

Cash	\$ 150,564	\$ 163,125
Accounts receivable (Note 7)	10,002	4,579
Grants receivable (Notes 4 & 5)	34,898	38,000
Prepaid expenses	<u>2,169</u>	<u>1,908</u>
	\$ <u>197,633</u>	\$ <u>207,612</u>

Liabilities

Current

Accounts payable and accrued liabilities (Note 8)	\$ 9,382	\$ 22,864
Deferred grant revenue (Note 4)	<u>1,095</u>	<u>-</u>
	<u>10,477</u>	<u>22,864</u>

Net assets

Unrestricted	177,156	174,128
Marketing incentive program (Page 4)	<u>10,000</u>	<u>10,620</u>
	<u>187,156</u>	<u>184,748</u>
	\$ <u>197,633</u>	\$ <u>207,612</u>

On behalf of the board



Director



Director

See accompanying notes to the financial statements.

Ontario Fresh Grape Growers' Marketing Board Statement of Cash Flows

Year ended December 31	2023	2022
(Decrease) increase in cash		
Operating		
Excess of revenues over expenses for the year		
- unrestricted	\$ 24,482	\$ 35,702
(Deficiency) of revenues over expenses for the year		
- marketing incentive program	(22,074)	(42,917)
Changes in non-cash working capital		
Accounts receivable	(5,423)	4,487
Grants receivable	3,102	29,478
Prepaid expenses	(261)	(32)
Accounts payable and accrued liabilities	(13,482)	(30,346)
Deferred grant revenue	<u>1,095</u>	<u>-</u>
Decrease in cash	(12,561)	(3,628)
Cash		
Beginning of year	<u>163,125</u>	<u>166,753</u>
End of year	<u>\$ 150,564</u>	<u>\$ 163,125</u>

Ontario Fresh Grape Growers' Marketing Board

Notes to the Financial Statements

December 31, 2023

1. Nature of operations

The Board was established to regulate prices of grapes sold in the fresh grape market, as well as for the purposes of marketing and promoting fresh grapes in Ontario. It is incorporated by Letters Patent as a corporation without share capital under the laws of Ontario, and is exempt from income taxes under section 149(1)(e) of the Income Tax Act.

2. Significant accounting policies

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

Fund accounting

The Board follows the restricted fund method of accounting for contributions. Revenues and expenses related to the Marketing Incentive Program are reported in the Marketing Incentive Program Fund. All other revenues and expenses are reported in the unrestricted fund.

Revenue recognition

The Board has authority to collect licence fees under the provisions of the Farm Products Marketing Act. The Board operates a system of required reporting of crop sales by appointed dealer shippers and licensed producers and monitors the results of this reporting. Any additional revenues determined by the Board through this monitoring system are recorded when determined to be collectible.

Financial instruments

Ontario Fresh Grape Growers' Marketing Board initially measures its financial assets and financial liabilities at fair value. The Board subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, accounts receivable, and grants receivable.

Financial liabilities measured at amortized cost included accounts payable and accrued liabilities.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in excess of revenues over expenses.

Ontario Fresh Grape Growers' Marketing Board

Notes to the Financial Statements

December 31, 2023

2. Significant accounting policies (continued)

Capital expenditures

Capital expenditures are charged to operations in the year they are incurred.

3. Marketing incentive program

The funds raised for this program in 2023 in the amount of \$167,948 (2022 - \$128,649) were generated by a levy on producers included in licence fees. The \$190,022 (2022 - \$171,566) marketing incentive expense was paid out to qualifying retailers to encourage sales through additional features on fresh grapes.

4. Promotion grants

	Deferred (Receivable) Grant Revenue <u>2022</u>	Government & Industry Funding <u>2023</u>	Promotion Expenses <u>2023</u>	Deferred (Receivable) Grant Revenue <u>2023</u>
Ontario Fruit & Vegetable Growers	\$ -	\$ 3,951	\$ 3,951	\$ -
Grassroots Growth Project - 2022/23	(38,147)	49,760	11,613	-
Grassroots Growth Project - 2023/24	<u>-</u>	<u>-</u>	<u>34,898</u>	<u>(34,898)</u>
	<u>\$ (38,147)</u>	<u>\$ 53,711</u>	<u>\$ 50,462</u>	<u>\$ (34,898)</u>
Non-funded promotion			<u>56,728</u>	
			<u>\$ 107,190</u>	

Ontario Fresh Grape Growers' Marketing Board

Notes to the Financial Statements

December 31, 2023

5. Research grants

	Deferred (Receivable) Grant Revenue <u>2022</u>	Government & Industry Funding <u>2023</u>	Research Expenses <u>2023</u>	Deferred (Receivable) Grant Revenue <u>2023</u>
OGWRI - Under-Vine Cover Crops	\$ <u>147</u>	\$ <u>10,408</u>	\$ <u>9,460</u>	\$ <u>1,095</u>
	\$ <u>147</u>	\$ <u>10,408</u>	\$ <u>9,460</u>	\$ <u>1,095</u>
Non-funded research			<u>2,475</u>	
			<u>11,935</u>	

6. Shared cost commitment

The Ontario Fresh Grape Growers' Marketing Board shares office space and staff with Grape and Tender Fruit (Ontario) Limited at an annual cost of \$38,000. The cost is reduced by \$5,612 to \$32,388 in 2023 to reflect shared wages recoverable under promotion and research grants.

7. Accounts receivable

	<u>2023</u>	<u>2022</u>
Due from Ontario Tender Fruit Growers	\$ <u>6,773</u>	\$ 1,793
Voluntary licence fees	<u>904</u>	-
HST receivable	<u>2,325</u>	<u>2,786</u>
	\$ <u>10,002</u>	\$ <u>4,579</u>

8. Accounts payable and accrued liabilities

	<u>2023</u>	<u>2022</u>
Trade payables	\$ <u>9,372</u>	\$ 10,864
Due to Grape & Tender Fruit Ontario	<u>10</u>	-
Due to Ontario Tender Fruit Growers	<u>-</u>	<u>12,000</u>
	\$ <u>9,382</u>	\$ <u>22,864</u>

9. Transactions with Ontario Tender Fruit Growers

The Ontario Fresh Grape Growers' Marketing Board and the Ontario Tender Fruit Growers are under common management and have significant common membership. The Ontario Tender Fruit Growers collects licence fees on behalf of the Ontario Fresh Grape Growers' Marketing Board which gives rise to the receivable balance.

Ontario Fresh Grape Growers' Marketing Board

Notes to the Financial Statements

December 31, 2023

10. Financial instruments

Unless otherwise noted, it is management's opinion that the Board is not exposed to significant interest, currency, credit or other price risk from these financial instruments.

**MEMBERS AND STAFF OF THE
ONTARIO FRESH GRAPE GROWERS' MARKETING BOARD
2023-2024**

CHAIR

David Hipple

VICE CHAIR

Torrie Warner

DIRECTORS

Adolf Reddecopp

Dan Lambert

Jourdan Tregunno

Howard Colcuc

Robin Reimer

GROWERS' COMMITTEE

District 1

Adolf Reddecopp

Dan Lambert

Jourdan Tregunno

Howard Colcuc

Rick Smith

District 2

David Hipple

Rob Devries

Robin Reimer

Torrie Warner

OFFICE STAFF

MANAGER

Sarah Marshall

TREASURER / PROJECT MANAGER

Larissa Osborne

MARKETING COORDINATOR

Kelle Neufeld

SHARED STAFF GRAPE & TENDER FRUIT

Kathi Ryan, Christina Stewart