GUILLA GUILLE

South Vancouver Island Potters' Guild meets the 2nd Monday of the month at 4733 West Saanich Road, Victoria

June 1, 2008 www.mypottery.com Volume 8, Issue 10

Alana Nast—Small Business Accountant



The Speaker at the May meeting was Alana Nast who is a chartered accountant working mainly with small businesses. She was here at Tobias' suggestion, and he introduced her. She was pleased to be talking to a room full of creative people, and told us we were entitled to many deductions, but just not to be greedy, to keep all our sales receipts, and receipts for equipment etc.

She went over the top 10 Business Tax Tips.

- 1. If starting a new business, claim start-up costs. Do this even before you start to make a profit. You have to decide when you are in business, and it stops being a hobby. Track all your expenses and claim your losses.
- 2. If starting a new business, claim contributed assets. Your capital assets are your kiln, wheel, and any other equipment you own. You can claim the cost retroactively.
- 3 .Keep a well organized file or synoptic of receipts and expenses. Keep eve-

rything either on your computer, or in a shoes box, but

keep them all for reference.

- 4. Keep your expense receipts; don't rely on credit card statements. The income tax man does not like credit card statements. You can keep them as backup, but keep the documented receipts. If you should get audited you will need them, and she said it is not a pleasant experience.
- 5. Claim Auto Expenses. Track your mileage for everything. Maintain a log of km traveled, and purpose of trip. For an older car, claim 50cents per km, but for a newer car she uses a different system taking into account all your expenses. Get into the habit of taking an odometer reading every Jan 1.
- 6. Claim Home Office Expenses. Decide what percentage of your sq.footage is used for work, and then claim this percentage of all your household expenses. Be very particular with Home Office and Car Expenses. These are two areas the Income Tax people love to scrutinize.
- 7. Operating Losses: Carryforward and Carryback. Artists are given a long time to show a profit due to the nature of the work. It is now up to 20 years, so you can carry losses back, or forward to 20 years.



Don't Forget The Raffle!

Next Guild Meeting is Monday, Sept 15, 2008 7:30 p.m. at St. Michaels Hall

- <u>8. Income Split: Pay your spouse or children a wage.</u> This is an area that must be well documented with times worked and the nature of the work done, and the amount paid.
- 9. If you are a GST registrant, claim ITCs on contributed assets. You can claim back GST on kiln purchase, but if you go out of business, you will have to repay it.
- 10. Purchase assets just before year end. You get a full ½ year of depreciation, so it makes sense to claim it early.

These were her 10 points, and then she answered a few questions. You don't have to charge GST until your sales are over \$30,000. Always use sales receipts, don't just write sales into a book. Altogether we learned a lot and she was very reassuring that most of what we were doing was right.

Jocelyn Steedman

Photos by Roger Champagne

Fired Up! 2008—Collaboration



Potters (clockwise): Louise Card, Meg Burgess, Marlene Bowman, Sandra Dolph and Meira Mathison

Photos: Tony M









PR ESIDENT'S MESSAGE

It's been an honor to serve the guild as President these past two years. Happily, there are a number of unsung heroes among us who step up to the plate and accomplish the many little tasks that help make my job easy, and keep things going. **But**, we must also have executive members to oversee all the opportunities that we enjoy (Library, Presenters, Workshops, Exhibits, and Sales, etc.). Don't be afraid to volunteer!! There's good support and guidance (if requested) from past-executive members.

Sept. 9, 2008 will end the terms of our Treasurer, President and Vice-President. As well, the Library committee is recruiting, and at least 3 sub-committees are needed to arrange monthly presenters, a winter workshop, a 10th Anniv. Poster/Calendar and/or Booklet, and possibly a special 10th Anniv. Gallery Exhibit. Lots to consider for next year.

Success comes from many of us working cooperatively, and as a bonus you'll not only kindle friendships and learn from each other, but make our grass-roots leadership even more effective. It would be fantastic to have many newer members take on roles of responsibility on committees - the variety of opportunities especially this next year allows for a broad range of abilities and skills.

I feel confident that a great new team will emerge and continue to build upon, and perhaps expand, the structures already in place. I have no doubt that our 10th year will be one to remember! I'd like to especially thank Cindy Gibson for her extraordinary contribution in handling our accounting these past 6 years (3 terms). I've appreciated her enthusiasm, advice and support during my time as President.

Lastly, **the guild is about** *you*! If you have ideas for new endeavors, workshops, presenters, fundraisers or any other suggestions, send a note or talk to any of the executive. *I wish you all a great summer.*

Nancy Wall, President

Belleville Park ARTISAN LANE - 2008 VENDORS CALL TO ARTISTS - Prime Downtown Victoria location

Artisans working in all fine craft and art mediums including but not limited to: metal, paper, wood, clay, sculpture, leather, glass, jewelry, fiber, original drawing, painting, photography, prints, fiber art, digital and mixed media are being accepted for jurying.

I am managing the Artisan's Lane this season. We have been here for 6 years, and have 18 kiosks in a beautifully landscaped historic location. I am looking for vendors to either rent a Kiosk at \$150 p/month, or on a commission basis [50%]. If you know of any artisans looking for a venue please pass on my contact info.

Contact: Suzanne at 250 381-3456 ext. 4019 Artisan Lane will be opening June 6 and runs Thursdays through Sundays 11 - 7 until the end of August. There is electrical power and artisan's are encouraged to work at their kiosk if possible.

Regards, Suzanne Wiesenberg

Suzanne called me today. She is open to a group of potters sharing/manning a kiosk. The kiosks lock up securely, so once stock is there, it is easily stored. The kiosks are 8 ft. x 4 ft. with two 4' doors with shelves that swing open. She suggested that perhaps 4-6 potters could share and take turns manning the kiosk (i.e. one day ea. Thurs-Sun). She'd rather not rent for less than 2 months (i.e. June/July or July/Aug.).

She said that artisans last year mentioned that their household insurance extended to 'away' items, so each artist might want to check that out with their insurance agency.

Nancy

Upcoming events

SVIPG sale June 14, St Michaels Hall, 4733 West Saanich Rd, Victoria. 10am to 4pm.

MISSA 2008 June & July 2008. Lester B. Pearson College. 391-2412 or www.missa.ca..

KELOWNA CLAY FESTIVAL 2008

August 8th - 12th, at the Rotary Centre for the Arts in Kelowna, BC

October—Souper Bowls of Hope

Phone Helen Hughes 361-0217 or email hhughes@victoria.ca

Cedar Hill Rec Centre/Camosun College

Cedar Hill Rec Centre pottery studio and Camosun College Visual Arts are partnering. Cedar Hill has ambitious expansion ideas with bulging waitlists and Camosun has a great facility that we can put to great use.

Starting this fall, Cedar Hill Pottery Studio will be offering classes at Camosun College using the gas kilns for reduction firings as well as the expansive studio for workshops and special events. This is a pilot program but we are looking forward to a long relationship with the studio at the college.

Any questions about upcoming programs offered by Cedar Hill can be directed to Tom at 475.7121 or email seversot@saanich.ca.

thanks,

Tom Severson

CHRC Pottery Technician 475 7121

Studio Schedule: go to www.saanich.ca and follow the links to Cedar Hill Pottery

YOUR 2007-2008 EXECUTIVE

President	Nancy Wall	479-3524
Vice-Pres	Pam Wood	642-0638
Secretary	Rachel Coward	721-2976
Treasurer	Cindy Gibson	592-8257
Archivist	Roger Champagne	388-9642
Library	Joy Finlay	479-9833
	Judy Kranjc	642-5368
	Alice McLean	642-3522
	Kyoko Kusano	592-4638
	Elaine White	382-0317
Membersh	ip	
	Betty Burroughs	382-0974
Newsletter	Committee	
	Betty Burroughs	382-0974
	Roger Champagne	388-9642
	Jane McAllister	383-6240
	Tony Mochizuki	474-1532
	Jocelyn Steedman	920-0196
	Caryl Wilford	642-7169
	•	

Program Coordinators:

VACANT

Raffle Ester Galac 658-4523 Tobias Tomlinson 383-3893 Coffee Betty Fulton

Directors: Meira Mathison, Betty Burroughs, Betty Ful-

ton





Fired Up! 2008—Collaboration Potters—Susan Delatour Lepoidevan and Gary Merkel

LIBRARY CORNER

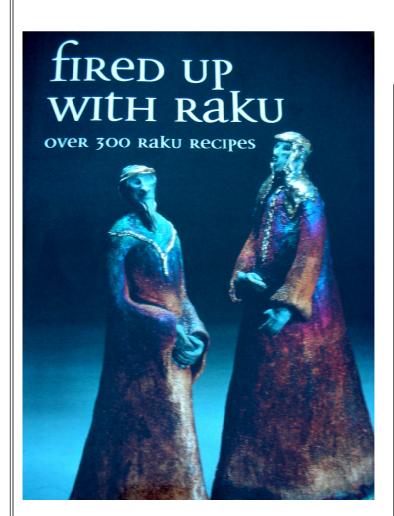
NEW BOOK: "Fired Up with Raku" by Irene Poulton, 144 pages

Over 300 raku recipes. The author, with over 20 years experience in raku firing, begins with information and advice about raku, then offers over 300 glaze recipes for achieving results, plus alternative methods and materials for decoration.

I especially enjoyed the section where invited guests shared their ideas, recipes and photos of their pots, including horse hair firing.

Take note of the handy conversion charts for temperatures, weights and measurers at the end of the book.

Joy Finlay





Upcoming Guild Programs

June — Swap 'n Shop & Party

Sept.—Alice M. and Kyoko K.

Ceramic Teacher Wanted

Do any of you know of local ceramics teachers? If you do (other than Cedar Hill Rec. Centre, which has already been suggested to her) please call her and let her know.

My name is Carrie Cheng and I'm a first year at the University of McGill. Recently I've decided to take a year off from school to build up a portfolio for the University of Waterloo because I hope to be accepted into their architecture program. I've always had an interest in art and have been drawing since I was 12 but I think this is a good time to pick up another art media and I've always loved working with my hands. I have had no success looking up ceramic teachers that provide private lessons and so I thought I'd look up the Potter's Guild and hopefully have some luck here! I would be really grateful if you could refer me to some ceramic artists who teaches their skill, I would love to get in touch with some and get started on this. Thank you for all your efforts, I really appreciate it.

Cheers, Carrie Cheng Phone (250) 595-2096

<u>Updates and Reminders regarding the Annual</u> <u>Guild Show</u>

Date: Saturday, June 14 Times: 10:00 to 4:00 p.m.

Setup: Friday, June 13 from 6 p.m. Key obtained by

Nancy.

Hall open: Saturday from 8 a.m. We can get in earlier if nec-

essary.

Take down: Saturday after 4 p.m.

Coordinators: Fern, Heidi

Subcommittees:

Advertising: Penny Jones

Signs and greeters: Joy F. and Roger C.

Treasurer of the day: Linda V.

Organizer to recruit volunteers: Rachel

Kitchen: Ester, Maria (10 - 2), Muriel (clean-up)

Demonstrator: Sophia Guild member table: Penny

Committee to assign space/tents/tables: Tobias, Priska, Tony

There will be no central cashier and wrapper this year. Each member will be responsible for taking cash and doing their own wrapping. You might want to set up your own wrapping stations. Nancy offered to get four small tables for wrapping. Wrapping paper and bags will be provided (Linda)

Please include tax in your prices. Remember to have float money on hand. The nearest bank and cash machine is in Royal Oak. Bring a (solar) calculator, preferably one that prints out sales slips. Linda will come around before show end to collect the 10 % due to the guild.

Participating members secure a spot in the show by supplying 2 dozen cookies to the tea kitchen. There was a request for home made cookies by one single male member!

Remember to distribute the leaflets provided by Penny. Provide a page for the profile book.

Please help with setup and take down on Friday and Saturday. Help each other with wrapping, if it gets busy. Don't forget to hand over $10\,\%$ of your sales to Linda. Non-participating member are welcome to help.

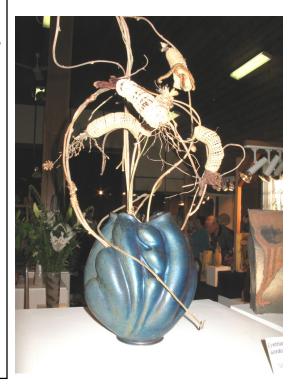
Good luck, success and sunshine on the BIG day!

Heidi and Fern



Fired Up! 2008—Collaboration

Potters Lynne Johnson and Gordon Hutchens



Sales Tax 101: Excerpts from www.gov.bc.ca

We all know there are two forms of sales tax – GST and PST. With both taxes there are certain things that are tax exempt. Unfortunately pottery is not one of them, which means we all should be aware of our status with regards to sales taxes.

GST (Goods and Services Tax) is a federal tax and is currently 5%. Everyone who makes retail sales of \$30,000. or more, annually, must register for and collect / remit GST. If you sell less than \$30K you don't need to worry about GST. But what about PST? PST, a.k.a. Social Services Tax, is provincial and is 7%. Do you need to charge PST?

The Minister of Finance and You

Last year the BC government actually made something easier for artists (and others), by introducing changes to the rules pertaining to PST registration and collection. Before these changes were made, *all* persons making retail sales were required to collect and remit PST, *regardless of the amount of the sale*, and regardless of whether or not they were registered as a "Vendor".

>Registering as a Vendor is a simple matter of applying to the Minister of Finance, who will issue you a tax number. This allows you to purchase <u>materials for resale</u> exempt of the PST (for example it applies to clay but not to tools). When you make sales of finished goods, you must charge PST and remit to the Minister of Finance. Remittance can be monthly, quarterly or annually. For doing this you receive a very small commission. You do not charge PST to your wholesale customers, as it will be charged to <u>their</u> retail (end user) customers.<

Under the **new rules**, there are conditions under which the old tax collection criteria no longer apply. You <u>do not have to</u> register as a Vendor or collect/remit PST IF you meet ALL of the following three conditions:

1. your GROSS annual sales of qualifying goods must be \$10,000 or less.

$\overline{\underline{2}}$ you do not regularly sell goods or services from established commercial premises.

Established commercial premises are a recognized location where your customers buy goods, including any retail or consignment store, a kiosk, a stall in an outdoor location rented for **regular sales**, a store front attached to a residential building, an established studio on residential property **which is well advertised and customers come there to make purchases**.

Established commercial premises <u>do not</u> <u>include</u>: a folding table set up in a shopping mall for a weekend craft sale, a craft fair held in a recreation centre, conference centre, church, hall or similar location, due to the irregular or temporary nature of these situations.

3. you do not maintain an established business premises.

An **established business premises** is a recognized location for business activities, such as a business office in a strip mall, an office building, or another designated business or industrial space.

Established **business premises do not include**: a designated space in the home used for a home office or to make crafts or hobby items for sale, *if* **customers do not usually come to the home to make purchases.**

Should you register as a Vendor? If you are in the business of making pottery to sell, it makes sense to do things properly and in a business-like manner, so YES. If you are, or hope to be making more sales as time goes on, you should register, along with setting up a proper system for record and book keeping, and getting a business license. More complete information can be found on the BC Gov't website in the Small Business Resource Centre section at: www.sbr.gov.bc.ca/resource-centre/index.htm

However, if you intend to make a few things and possibly sell them/ or not....then it may not make sense. The dollar value savings one makes by not paying PST on materials only adds up substantially if you purchase large quantities of raw materials.

If you choose not register as a vendor:

You must pay PST on items you purchase to make goods for resale.

Do not collect PST on sales of your goods.

If you do collect an amount for PST you must remit it to the ministry. Use the form "Return of Tax Due on Taxable Tangible Personal Property by a Purchaser/Seller Not Registered Under the Social Service Tax Act" (FIN 428) which can also be found on www.gov.bc.ca. [Note: this is what the guild has done in the past]

Also, if you meet the conditions and you choose not to register as a vendor or to collect and remit PST, you should keep a record of all your sales for at least five years to verify your eligibility for this exemption.

This has been edited for space – if you require more thorough information please read the entire Notice: "New Registration and Collection Threshold" April 2007 at www.sbr.gov.bc.ca/individuals/consumer Taxes/Provincial Sales Tax/notices.htm
Also of interest is the "Small Business Guide to Provincial Sales Tax" available on the same site www.sbr.gov.bc.ca/individuals/consumer_Taxes/Provincial_Sales_Tax/pst.htm

BC Creative Achievement Awards for 2008

Six talented British Columbians were named as recipients of the 2008 BC Creative Achievement Awards by Premier Gordon Campbell and Keith Mitchell, chair of the British Columbia Achievement Foundation. Among them were, we believe for the first time, two ceramic artists: Sarah Lawless from Kaslo, BC and Kinichi Shigeno of Richmond.



"These individuals represent the tremendous talent of British Columbians working in the areas of applied art and design," said Campbell. "We can all be very proud of the creative spirit that is flourishing in our province today and celebrate it as a defining element of our communities and our culture."

The recipients of the 2008 BC Creative Achievement Awards will be recognized at a ceremony held May 15, 2008, at The Studios at Shaw Tower in Vancouver. Each recipient will receive \$5,000 and be granted the use of the British Columbia Creative Achievement Award seal to signify their creative excellence. The 2008 Traveling Showcase will be on display during the ceremony and will subsequently visit communities around the province.



Other recipients of the 2008 BC Creative Achievement Awards are: Omer Abel, Vancouver - industrial design; Yael Krawkowski, Vernon – jewelry; and Angelika Werth, Nelson - costume and fashion design.

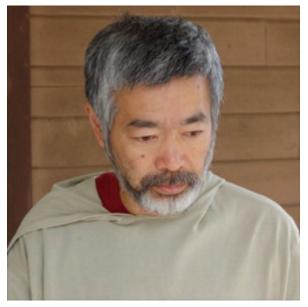




Harumi Ota

Fernwood is an area that is improving every time I visit. The houses have always been beautiful, but there have been some problems. However, that seems to be over, and when I was there this week, it was all action. The Pub was busy constructing an outdoor beer garden, the corner café was busy hanging up baskets of blooms, and all was activity at the new art gallery I had come to see.





Harumi Ota is a potter many of you may know. He is from the pottery town of Kutani in Japan, where they do a very specific type of work. The glazing is done in layer upon layer, fired after each application, and his work is quite stunning. He had told me when I visited him at Moss St. Market that he was exhibiting at this new collective art gallery.

When I arrived there, Al Williams showed me around. He explained that it is a co-operative art gallery with a collection of the artists' work on view at the back, and changing exhibitions of each artist at the

front. Several of his paintings had sold at the opening of his solo show. Harumi was there and had a couple of his pieces on show.

Harumi is having a solo show August 22 – Sept 11 and I recommend a visit.

To see more about the gallery and the artists, go to www.collectiveworks.ca

Jocelyn Steedman



Have You Heard of "Shibui"?

Shibui is a broad term that can mean irregularity of form, openness to nature, roughness of texture, and the naturalness of daily life. Also known as Shibusa, it refers as well to the Japanese "Seven aspects of being," which are simplicity, implicitness, modesty, silence, naturalness, roughness and normalcy. It's seen in raku pottery, architecture, folk crafts, haiku, gardens and painting. Shibui is worth thinking about no matter where you are or what your art.

Fact is, perfection is boring. Shibui allows viewer participation in the artist's art. It's particularly valuable in an age of highly finished and sophisticated machine-manufactured products. Shibui comes naturally, shows the hand of the maker, and triumphs gesture and the vagaries of process. While there are hundreds of ways to bring shibui into your life, if you think you might include the idea in your painting, here are seven:

Use the whole brush--right down to the ferrule.

Have more than one colour on the brush at one time.

Hold the brush well up on the handle.

Work freshly and let intuition be your guide.

Feel the energy and direction of your subject.

Be not uptight, but relaxed.

Quit when you've connected and while the going is good.

In a way, the making of raku pottery is a good metaphor. In the fiery arms of the kiln god, work takes on a form of its own. Think of yourself as a kiln rather than a labouring artisan. Under the smoking straw of passion, work

shapes itself and becomes its own statement. Shibui is all about trust--trust in your materials, trust in your instincts, trust in yourself, trust in the kiln. Shibui transforms frantic work into calm joy and subdues the creator with relative contentment. As well, viewers get a strong feeling they are looking at art.

In shibui, sheer ease is a virtue. Hours fly by as the creator becomes lost in process and the gentle curiosity of outcome. You never know what you're going to pull out of that kiln.

Robert Genn rgenn@saraphina.com

PS: "Austere, subdued and restrained are some of the English words that come closest. Etymologically, shibui means 'astringent,' and is used to describe a profound, unassuming and quiet feeling." (Bernard Leach, "A Potter's Book" 1940)

Esoterica: I often wonder if the best art happens during some sort of self-hypnosis. In Japan, I once sat with a sumi master in lotus position in a particularly stark room with only three tatami, several sheets of rice paper and some simple tools. He could not, or would not, answer my questions as he worked. He was as inscrutable as a Buddhist monk, as if another power was guiding his brush and he was only a rapt observer, smiling with some inner expectancy, impervious to the outside traffic that rattled and drummed his paper walls.

submitted by Fern Walker



Moving Sale

I am trying to streamline my studio contents before moving at the end of the month. At this point I have come across the following [but will probably have more as I go along]

Quite firm clay: \$5 /box Plainsman M340 1 box F 85 2.5 boxes Hy-Bond 100 1 box B Mix with Sand 1.5 boxes

Odds and Ends: Free

Dry Westwood Cone 5 red clay 1 box

Slip form of Westwood Cone 6 Orange Clay #663 1

bucket

Several part bags of moist reclaimed clays

2 5 gallon buckets containing common materials, all in bags and labelled

Kingman Feldspar

G200 Feldspar

Albany Slip

I have a 10 cu.ft. Estrin Kiln in good shape except for the metal on the bottom. It has a kilnsitter. I have a new set of elements for it and kiln furniture of course. I would possibly be interested in doing a trade for something smaller of comparable value.

Susan Hirst 656-9399

Raku Kiln Space

My name is Anna Malkin. I've recently moved to Victoria and am looking for a place to do bisk firings, glazing and raku/reduction firings of small (4"x6") ceramic pieces in the Victoria area once or twice a month. I have a small electric kiln, a slab roller, my own reduction chambers, glazes et al--but need a space where the kiln can be accessible to outdoors / ventilation. A cement skirt outside a roll top garage door would be brilliant. Obviously it needs proper electrical wiring to accommodate the 220 plug for the kiln, but I also have an outlet (the hardware) and a long extension cord for that particular plug configuration.

I'm interested in renting an existing ceramic studio for a few days a month, if I could also put my equipment in that space even better, but not necessary. Thanks in advance for sending this around.

Anna Malkin anna@annamalkin.com t.250 590 7266 c.250 884 9280

Molds for Sale

I recently got over 300 molds, all sizes and shapes. I don't need them and would like to get them out of my carport. If interested, please call or email. I'm up in Cumberland.

Robert Saint Amour 250.650.0455 jamast@shaw.ca

Kickwheel

To give away: old Estrin wheel. I have used it as a kick wheel for trimming but it could be converted to electric with a motor attached to fly wheel.

Jane van Alderwegen, thevanalderwegens@shaw.ca or 383-1768.

Kiln Sale - Moving to Condo

New Euclid Toploading, 7 cu.ft. kiln, never fired.

Features:

Anodized aluminum case with stainless steel fastenings; 3" brick throughout; 1/8" thick steel super duty steel hinge; safety lid latch to prevent electrical shock; hinged gutter for easy access.

Electrical: 240V, 48 amps.

Firing chamber: diameter 23" (58 cm), height 27" (69 cm)

R200 with Bartlett digital control; combines user programmerability (up to 6 profiles, 2 of which can be combined with 8 heating and cooling segments) with 4 pre-set "Cone Fire" programs (slow & fast bisque; slow & fast glaze). Other features include "programmable preheat" before "Cone Fire"; "Delay Start" and continuous temperature display. Fires to cone 10. Furniture package for R200.

Orton Kilnvent, Oem version, 120V. Hazardous fumes and objectionable odours liberated from clay and grazes during firing are removed efficiently from kiln, using a down draft system which establishes a constant negative pressure in the firing chamber, which also helps to produce more uniform heating. Benefits realized include the introduction of air from outside the kiln as fumes are withdrawn promoting the burnout of carbonaceous compounds which otherwise could lead to defects in clay bodies, glazes and lustres. Also, an oxidizing atmosphere works to extend the kiln's element life.

Platinum rhodium thermacouples, type "S".

Asking \$2900.00.

Note: Marie Green of Victoria has the identical kiln and is available from comment or more information, at 250-474-1593. Or check www.pshcanada.com for more information about this kiln.

Glazing Chemicals. Inventory of chemicals recently purchased plus other chemicals, \$225.00.

Phone Maureen at 250-748-1275.

"SOUPER BOWLS for 2008 will be Wednesday, October 22, with set up taking place on Tuesday, October 21. The Conference Centre was booked as fully as the Fairmont Empress and the Empress had just the one date that would work in October."

This is the latest word on Souper Bowls from Helen Hughes.

We also need YOUR decorated and glazed bowls as well. Would you believe, some folks attend the event so they can add to their collections of potters' bowls, so do tape your business card to your pieces or sign your work clearly on the bottom. Finished bowls will be accepted right up until the October Guild meeting so you have lots of time for these!

When you shop......

PLEASE MENTION TO OUR ADVERTISERS that you saw their ad in the Guild newsletter.

South Vancouver Island Potters Guild's newsletter **Guild at a Glance**

is ONLINE!

www.mypottery.com and: www.gobc.ca/SVIPG

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Victoria Clay Art

933 Ellery St Victoria BC V9A 4R9 250 384-3831

Lloyd-El Ceramics has changed its name to **Victoria Clay Art**

We still carry all your favourite supplies but also have many new items that will help you bring a new dimension to your art.

Come in to see the new Shimpo VL Lite Potters Wheel only \$770

You will also find an excellent selection of in store pottery and sculpting tools.

We also carry fully posable sculpting armatures.

Have a look at our Gare glazes now at 20% off

We also have a number of quality molds for sale.