



aeceo

Association of Early Childhood Educators Ontario

# Annual Report

## 2015 — 2016



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# Message from the President & Coordinator

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In our 65<sup>th</sup> year the AECEO continues to evolve to reflect the current reality of the early childhood field in Ontario and to support our ECE professionals to continue delivering quality child care programs to children, families and communities. From releasing critical documents like our *Regional Wage Scale Discussion Paper* to raising the profile of our profession during events such as the Child Care Policy Conference at Ryerson in the fall of 2015, we have been able to effectively fulfill our mission as the professional association and the voice of ECEs in Ontario. The AECEO board and staff have worked tirelessly this year to ensure that the association is doing everything in its power to reflect the important role of ECEs and to strengthen our collective voice as professionals. This year and every year we continue to plan ahead for expanding our capacity as the professional association so that we can better serve ECEs and the early childhood sector. We know that there are major opportunities on the horizon that will support our efforts in advancing the early childhood profession and we look towards the year to come with optimism and excitement.

## Supporting the profession

The AECEO maintains that our focus on supporting the profession must be on the compensation, working conditions and professional learning opportunities experienced by Ontario's ECEs. This includes shifting the public perception of ECEs and our work so that we are seen and heard as the valuable profession that we are. Over the last year we have solidified this commitment and we have been further motivated by the positive responses and reassurance from our members that this is crucial work of the association. We continue to strive to provide ECEs in Ontario with a united and collective voice to call for positive change in our sector. This year we have been actively working to achieve this in a number of ways:

- We ramped up our Professional Pay for Professional Work campaign this year to continue to raise the issue of compensation and challenging working conditions experienced by ECEs in Ontario.
- We released a comprehensive and well received discussion paper on regional wage scales written by our past president Dr. Rachel Langford and former Interim Coordinator Shani Halfon.
- In order to have our key messages reach the public we produced two professional videos to highlight how compensation is tied to overall program quality and how ECEs can stand together to call for professional pay. These videos have been shared widely on social media and have helped us to reach allies and supporters outside of the early childhood sector.
- We launched a successful petition calling for professional pay that has garnered 4,000 signatures in the first year and we plan to keep this petition going as we continue to work with ECE communities across the province.
- We collaborated with the Ontario Coalition for Better Child Care to hold six Child Care Matters to Everyone Regional Conferences across the province. This was an excellent opportunity to gain serious momentum in our Professional Pay for Professional Work campaign and to collaborate with the OCBCCC to support the ECE community and to advocate for a real system of early learning and child care in Ontario. We're continuing to work in collaboration with the OCBCCC to plan our 2016 provincial child care conference.
- We submitted a successful proposal to the Atkinson Decent Work Fund and began our Professional Pay & Decent Work project in late 2015. We are collaborating with the OCBCCC and the Atkinson Centre for Society and Child Development to bring eight forums to early learning communities across the province. This project will help us build on the momentum of our Professional Pay for Professional Work campaign and also allows us to broaden our conversation to include decent work for everyone who works in the sector. The Professional Pay & Decent Work project is a phenomenal opportunity for the AECEO to support ECEs and child care staff to engage, mobilize and stand together to call for compensation that matches the knowledge, skills and values of the ECE profession.

We know that a high quality early childhood workforce in Ontario requires both, a strong professional association to provide a collective voice for professionals and a regulatory college to promote high standards in practice. The AECEO staff and board continue to maintain a positive working relationship with the College of Early Childhood Educators. We understand that we must work collectively towards supporting ECEs who are working in a number of programs that support children, families and communities in Ontario. Part of our work in the last year has been to address the rapid professionalization of Ontario's early childhood workforce and to start a pertinent conversation about training, compensation, working conditions and public value of ECE professionals in the field.

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## Message from the President & Coordinator

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We see the CECE's introduction of the Continuous Professional Learning program this year as a positive initiative to support ECE professionals in documenting their professional learning commitments. We know that there are thousands of ECEs who have done countless hours of professional learning in their time in the sector. CPL is an opportunity to begin documenting this in a collective, systemic way and using it to support our call for professional pay and decent work. Using the CPL model ECEs across Ontario can find innovative ways to share the value of their work with others in the sector and with the public. CPL is an opportunity for us to dedicate more of our professional learning to activities that nurture our professional identity and our ethical obligations to support each other and our profession. Through this work we can stand together and claim our role within the movement for a publicly funded child care system in Ontario - one that supports the development of a high quality workforce to ensure that children are cared for in quality programs and that addresses issues of affordability and access for all families.

On behalf of our Board of Directors, we would like to extend great appreciation to AECEO members for your ongoing support of a professional association for Ontario's early childhood educators. We recognize that each and every member of our association represents the 'grassroots' of our profession and it is imperative that we find our strength in our numbers to continue to influence positive change in the sector. Your outstanding commitment to the AECEO through high and low points in its history nurtures and sustains the organization. There are more than 48,000 RECEs in our province, each of whom has a voice that needs to be heard. Imagine the collective impact we could have on the recognition of our profession in policy development, legislation and early learning system changes if we were all members of the AECEO. You are the AECEO, its voice, its strength and its future. That is our dream and we hope you will continue to support us in achieving it! We look ahead with great optimism to the next year filled with possibilities to advance and celebrate our profession.



*Noreen McChesney RECE*



*Lyndsay Macdonald RECE*



### **LILY BRETON AECEO.C RETIREMENT**

We owe a huge debt of gratitude to a very special person, Lily Breton AECEO.C, who has retired from her volunteer position at the AECEO.

Lily has been a tireless volunteer, mentor, role model and inspiration for over 40 years with the Association. Her selfless voluntarism contributed to the recognition of early childhood education as a profession and the healthy development of children and families who rely on child care programs in the province of Ontario.

Lily has never been one of the faces at the front of the podium or in the limelight, nor was she one of the boardroom "generals". She has been the person behind the scenes, an active member of local executive and steering committees, behind the registration desk from dawn to dusk, in the back rooms putting packages together, sealing envelopes at the 11<sup>th</sup> hour, storing overflow materials in her garage, calling members and archiving historical papers. She worked on many routine but essential tasks with a positive, can-do attitude, no thought of recognition and always brought her very wise and welcome insights to the task at hand.

During the course of her career as a volunteer with the AECEO, Lily helped organize hundreds of local and provincial conferences, meetings and campaigns attended by thousands of educators and assisted in office administration duties, including in the 1980s, coordinating the billeting of participants in members' homes at a time when funding for training was non-existent. Even after the AECEO hired staff to do administrative work she continued to assist weekly in preparing membership packages, mailings, archiving files and calling members. She also mentored countless staff and acted as a role model to future early childhood educators interning or on placement with the Association.

Lily is driven by her unwavering pride in her profession and the belief that strong, dedicated early childhood educators are necessary to the well-being of the children and families of Ontario. In her quiet way, she stands in these changing times as a beacon that is constant in her values and dedication to making our community a better place for all.

The AECEO is the better for her invaluable contributions and she will always be a part of what we do and what we accomplish for ECEs in Ontario.

Thank you Lily! From the AECEO Board of Directors on behalf of all members and staff

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## Board of Directors and Staff

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### Board of Directors

#### President

Noreen McChesney, RECE

#### Past President

Rachel Langford, RECE

#### Treasurer

Lyndsay Macdonald, RECE (resigned in year)

Laura Coulman, RECE (appointed in year)

#### Secretary

Goranka Vukelich

#### Members-at-Large

Chanequa Cameron, RECE

Shellie Bird

Andrea Ferguson, RECE

Ruth Houston, RECE, AECEO.C

Monica Lysack, RECE

elaine Winick, RECE

### Staff

#### Interim Coordinataor

Shani Halfon (to December 31, 2015)

#### Coordinator

Lyndsay Macdonald, RECE (from March 1, 2016)

#### Manager, Professional Development/ Marketing

Lena DaCosta

#### Office Manager/Membership

Sue Parker

#### Office Volunteer Emeritus

Lily Breton AECEO.C

### THANK YOU TO OUR VOLUNTEERS

We would like to acknowledge and commend the invaluable dedication and commitment of all of our volunteers, both past and present. The AECEO has been built and maintained by volunteers. Without you, Ontario would not have a professional association for ECEs. We hope that your contribution has been as meaningful and rewarding to you as it has been to the association.

Two long-time provincial board members are retiring from the board this year as they have reached their term limits. Rachel Langford and Goranka Vukelich have supported and served the AECEO as members at large and on the executive over many years and we will greatly miss their dedication, wisdom, positivity and good humour. Thank you Rachel and Goranka!

## Leadership Change

This year saw a leadership change as we said farewell to our Interim Coordinator, Shani Halfon in December. Under Shani's leadership the AECEO effectively played an integral role in advancing recognition for ECEs, policy development, research and practice in Ontario's ECEC field.

Shani served with exemplary dedication and advanced numerous initiatives during her time at the AECEO. Among our many accomplishments under Shani's leadership, we:

- Made great strides in our Professional Pay for Professional Work campaign; releasing a comprehensive and well received discussion paper on wage scales, producing two professional videos and initiating a successful petition
- Held 6 Child Care Matters to Everyone Regional Conferences and participated in many other local events across the province
- Submitted a successful proposal to the Atkinson Decent Work Fund
- Revamped our website, including a more user friendly student portal
- Published a revised version of our popular publication *A Child in Need of Protection*
- Partnered on high profile provincial events: the Ontario Child Care Policy Summit and the College of Early Childhood Educator's Leadership Symposium



*Photo courtesy Jessica Laforet*

Shani's experience and insight guided our role in changing the landscape for ECEC professionals, stakeholders and the children and families who benefit from our collective work with them. This solid foundation allows the Association to continue to successfully move forward on our mission.



*Photo courtesy Jessica Laforet*

### ***Message from new Coordinator Lyndsay Macdonald:***

In my four months as coordinator at the AECEO I have been inspired and energized by Ontario's early childhood workforce. The passion, dedication and expertise of our members across the province motivates us to work harder, to dream bigger and to always keep ECEs at the heart of everything that we do. As an RECE myself I am truly honoured to build on the AECEO's extensive history of leadership as the professional association for ECEs in Ontario and I hope to play a role in supporting all ECEs and all those who care for and educate young children. Continuing on our journey towards professional pay and decent work for ECE professionals is monumental in helping us achieve our goals of advancing the profession.

As we continue to work with ECEs across Ontario in the next year we hope to empower and strengthen our collective voice by celebrating the unique competencies, qualifications and expertise of ECE professionals.

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## Mission Review

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The Association of Early Childhood Educators Ontario (AECEO), now in its 65th year, has always led the way in the best interest of early childhood educators, children and families in the province. Our research and advocacy have influenced many positive changes in the field and the sector. As the only professional association for ECEs in Ontario our primary mission is to provide support to our members. This year we have concentrated on the following key components of our mission:

- Advocacy on behalf of the profession, with a focus on improved compensation
- Responding to public policy initiatives on behalf of early childhood educators
- Promoting the value and importance of early childhood educators and early childhood education
- Supporting members' professional growth

### Public Education and Advocacy

The AECEO continues to raise the voice of Early Childhood Educators throughout Ontario with the public, policy makers and government.

#### **PROFESSIONAL PAY FOR PROFESSIONAL WORK**

The goal of this campaign is to address the long-standing issue of low and inequitable compensation for early childhood educators in Ontario. It calls on the government to fund professional pay for all ECEs in Ontario regardless of where they work. Professional pay should reflect RECEs' specialized training, the value of their work and their participation in continuous professional learning.



**PROFESSIONAL  
PAY**      **PROFESSIONAL  
WORK**

This year we published our discussion paper on regional wage scales for RECEs. Entitled *Regional Wage Scales for RECEs Working in Regulated Childcare*, the paper offers a platform for discussing regional wage scales as a solution to address the on-going compensation issues in the regulated child care sector. It has been distributed widely within the early learning and child care sector and to government bodies, including the Gender Wage Gap Steering Committee that was inaugurated by the Ministry of Labour in October 2015. The release of the discussion paper was another important step in our overarching campaign that aims to achieve professional pay in all early learning and child care workplaces, including Child Care and Early Learning Centres, OEYCs and Resource Centres, School Boards and Licenced Home Child Care settings.

Another exciting development in the campaign this year was our successful application to the Atkinson Decent Work Fund for our project, *Mobilizing the early childhood workforce in the movement for decent work*. In partnership with the Ontario Coalition for Better Child Care and the Atkinson Centre, the project aims to give ECEs and child care workers a more visible presence and voice in the movement for professional pay and decent work. Insights and leadership from 8 community mobilization forums will shape policy positions that will translate into national and provincial policy wins.

And finally, our professional pay for professional work petition continues to garner more signatures online—4000 people have now signed on in support. Great work everyone!

We look forward to continuing to build on these initiatives throughout 2016-2017.

## **CHILD CARE AND EARLY YEARS ACT: PHASE 2 REGULATORY POSTING**

On February 1, 2016, the Ministry of Education posted proposed changes to child care regulations. The purpose of the posting was for the Ministry to receive feedback on the regulations proposed, which included significant changes to current practices.

To help members and others in the community evaluate the proposals, the AECEO published a summary chart of the significant changes and disseminated other supporting materials and analyses to our members and others.

Once the government's posting had been fully reviewed we also worked in partnership with members and colleagues from across Ontario to press the government to rethink the proposed regulations. On March 8th the AECEO and the Ontario Coalition for Better Child Care (OCBCC) hosted a Town Hall that was attended by over 200 participants including parents, RECEs, child care program operators and home child care providers. The AECEO also supported an Open Letter to Premier Kathleen Wynne that collected 3,500 signatures and a petition initiated by an RECE in Windsor, Ontario that collected more than 6,000 signatures. Within the early learning and child care community there was overwhelming consensus that the proposed reductions to ratios, group sizes, and age groupings, were not only a threat to quality and safety in licensed child care but also to appropriate working conditions for early childhood educators.

On April 13, 2016 the Ministry of Education announced that it would not be going forward with the proposed changes related to ratios, group sizes and age groupings.

### **The following are some of the public education, advocacy and public policy responses undertaken by the AECEO during the course of this past year:**

- Response to the Ministry of Education's proposed Phase 2 Regulations under the Child Care Early Years Act, 2014, Posted Feb 1, 2016
- Summary Of Selected Proposals In The Regulatory Registry Consultation Document Regarding Child Care And The Early Years Act (CCEYA), 2014 And The Education Act
- Pre-budget submission to the Honourable Charles Sousa, Minister of Finance - Ontario Budget 2016
- Regional Wage Scales for RECEs Working in Regulated Childcare in Ontario: *A Discussion Paper*
- Submission to the Gender Wage Gap Strategy Committee
- Endorsed *Shared Framework for building and early childhood education and care system for all*
- Joint letter to Education Minister Liz Sandals in support of the *Shared Framework*
- Joint Statement for Equal Pay Day – April 20, 2015
- Response to Minister Of Education's Wage Grant Announcement January 22, 2016
- Discussion with policy makers around the concerns identified as problematic to the ECE profession
- Participation in the International Women's Day March and Rally in Toronto
- Quarterly meetings between the staff and executive leaders of the College of Early Childhood Educators and AECEO
- Ongoing discussions and consultation around collaborative approaches in advocacy with sector leaders and stakeholders
- Participation in the Ministry of Education Early Learning and Child Care Advisory Group
- Participation on the Education Partnership Table lead by Minister Sandals
- Sharing of information and education pieces on current issues and concerns relevant to the field via our website, regular e-bulletins and *eceLINK* publication

### ONTARIO TRILLIUM FOUNDATION

Launched in December 2013, the AECEO and Ontario Coalition for Better Child Care (OCBCC) joint three year project to promote the value of licenced child care and the importance of Registered Early Childhood Educators to the delivery of a high quality program completed its second year in November 2016.

The major project initiative in year 2 was a series of regional conferences held in York Region, Thunder Bay, Windsor, Niagara, Sault Ste. Marie and Peterborough.

Regional planning groups, worked with the AECEO and OCBCC to identify panelists and develop the agendas for each conference based on local needs.



### WHAT WE HEARD:

There is an abundance of experienced and passionate individuals in the ECEC community and there are many challenges in the sector for educators, children and families. Top concerns included: municipal child care closures, cut backs to provincial transfer payments that are still taking a toll, and shortages of RECEs.

Many participants also expressed the desire for a stronger community voice and a framework for action with more effective input to local government, as well as more ways and opportunities to connect with each other, share resources and collaborate. Members of the ECEC community want to be *heard* and *listened to* in the development and implementation of public policy.

Solutions suggested by conference participants included the re-development of local action networks that will serve as tools to keep people connected on items of concern and provide a space for people who want to get involved in advocating for licensed child care and early childhood educators, and merging the AECEO and the OCBCC to provide a united and more powerful voice.

The events provided a wonderful opportunity to strengthen connections with many communities and build relationships within the organizations and beyond. We want to thank everyone who attended and participated in the planning of these events. Your expertise, passion and generosity is what holds up our organizations and makes events like these possible.

The third and final year of this project will see the two organizations hosting a joint provincial conference for the first time since 2006.

Special thanks and appreciation go to our panelists and workshop presenters who made it all possible:

*Andrea Welz RECE, AECEO.C, Dr. Elaine Winick RECE, Emily Wright RECE, Anita Broere RECE, AECEO.C, Paul Brown, Lina Brunone, Sherry Campeau, Terri-Lynne Carter, Dr. Gerald Cradock, Shawna Lee RECE, AECEO.C, Noreen McChesney RECE, Mary-Ann Meagher, Eleanore Jane Realmo RECE, Sandra Robinson RECE, Marnie Tarzia RECE, Moira Vance RECE, Jane Wedlock*



## **ATKINSON DECENT WORK FUND**

### ***Mobilizing the early childhood workforce in the movement for decent work***

Through our successful application to the Atkinson Foundation's Decent Work Fund, in December of 2015 we began working with the Ontario Coalition for Better Child Care and the Atkinson Centre for Society and Child Development on a project to mobilize the early childhood (EC) workforce in the movement for decent work.

This project enables us to hold eight forums across the province to support the early childhood community in coming together, deepening their connections and articulating their needs and understandings of decent work. The forums build on the momentum of the AECEO's professional pay campaign and integrate a broader understanding of decent work and the decent work movement, increase dialogue and engagement within the early childhood community, identify and nurture leaders, and document a collective vision of decent work from the EC workforce's perspective. A culminating session will be included in our provincial conference in September.

These forums bring us together to share knowledge and contribute toward shaping policy recommendations that will support the achievement of professional pay for professional work. This is a valuable opportunity for ECEs and child care workers to have a visible presence in the movement for decent work and the aim is to translate that leadership into real policy change at the provincial and federal level.

Our strategy focuses on using the strength and expertise of our members, communities and the people who make up the EC workforce to achieve decent work and shared prosperity for all. We hope that this project will strengthen our collective voice and mobilize leaders from within.

The insights and knowledge gained through this project will be used to create a document that will be used to advocate for decent work for everyone involved in educating and caring for young children. We expect that this will be an important tool in the coming years to inform both provincial and national policy and program planning for the ECEC sector.

An enlightening and empowering inaugural forum was held in Sault Ste. Marie in March as we looked forward to meeting and working with ECEs and others at the seven remaining events in 2016.

***Special thanks go out to Colleen Brady RECE, AECEO.C and Sault College for their support for our Sault Ste. Marie forum.***



***Thank you to the many partners we worked with throughout the year...***

- Atkinson Centre for Society and Child Development
- Atkinson Foundation
- Campaign 2000
- Canadian Union of Public Employees Ontario
- Centennial College
- Child & Community Resources Sudbury
- Child Development Resource Connection Peel
- Childcare Resource & Research Unit
- City of Greater Sudbury
- College Boreal
- Conestoga College
- Confederation College
- Early Childhood Community Development Centre
- Early Childhood Professional Resource Centre
- Fleming College
- George Brown College
- Niagara Region
- Ontario Coalition for Better Child Care
- Ontario Trillium Foundation
- Ryerson University, School of Early Childhood Studies
- St. Clair College
- St. Lawrence College
- Sault College
- Teddy Bear Day Care

# Membership & Activities

## Membership

**A huge thank you to all members for your continued support, partnership and commitment to the AECEO.**

### **NEW THIS YEAR**

#### **Student Blog and Revamped Student Portal**

Our revamped and improved online Student Portal includes a new student blog, written by students, for students, student created videos and new resources and pages.

The AECEO's goal for the Student Portal is to provide a welcoming place for learning, connecting and sharing experiences. The Portal supports ECE students in exploring advocacy, in looking ahead to their careers as professionals, and in furthering their extra-curricular learning and development.

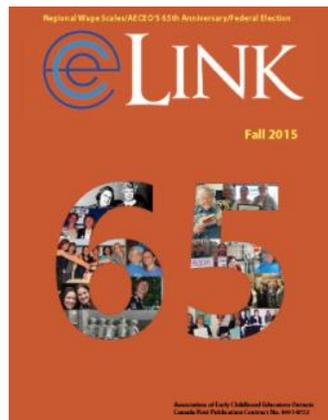
#### **New membership categories and fees**

At the 2015 AGM members approved the following changes to membership categories and fees:

- Add a Professional Retired EMP category:
- Change “Non-ECE” category to “Associate” and revise the fee to align with the Professional categories
- Add a Transitional 1st year Professional category for new RECEs

### **COMMUNICATING WITH MEMBERS**

We kept members informed through e-bulletins, the *eceLINK* and our website. Our e-bulletins are an effective and popular communication tool. Over the past year the AECEO sent more than 45 e-bulletins 30 branch notices covering a wide range of topics, including changes to the early learning and child care sector, public policy issues, professional learning opportunities as well as news about AECEO programs and services. The *eceLINK* is accessible online in the members' section of the professional portal and also in printed form for Comprehensive and Centre members.



## OCAATS SUPPORT ECE STUDENTS

As a member of a professional association, a student becomes part of a community, opening up opportunities to meet and network with professionals and leaders in the field. Making connections and building relationships is one of the most effective methods of finding mentors and future career opportunities. The AECEO has been fortunate to have the support of OCAAT ECE Programs, many of which encourage students to not only learn more about their professional association, but to join as well. We commend these schools for their strong commitment to the further professionalization of future ECE professionals. George Brown College has once again partnered with the AECEO to ensure student awareness by facilitating all 2nd year ECE and degree program students membership in the Association and We congratulate George Brown College on this initiative which exemplifies their continued commitment to our profession.

We would also like to thank the George Brown College and Ryerson University students who completed their ECE placements or internships with the AECEO this year. Your contribution to the association is incredibly important, allowing us to expand our work and do more for members.

## Activities and Events

**Vote Child Care 2015  
National Day of Action**

**Continuing the  
Movement for the ECE  
Workforce  
Waterloo**

**A Public Town Hall  
To discuss Ontario's  
Proposed Child Care  
Regulations  
Toronto**

**Vote Child Care 2015  
campaign—Spring Into  
Action for Child Care:  
Week of Action**

**Ontario Child Care  
Policy Summit 2015  
Toronto**

### ***WHAT'S COMING IN 2016-2017***

- *Provincial Conference—  
Ottawa September 16 &  
17*
- *Development of a  
workforce strategy for  
the early childhood  
workforce*
- *Re-imagined eceLINK*

**Making Change for Child  
Care BBQ  
Sudbury**

**College of Early  
Childhood Educators  
Leadership Symposium  
Toronto**

**International Women's  
Day March  
Toronto**

**Notice, Think,  
Respond—Observing  
and Extending  
Children's Play  
Sudbury**

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## Thank you Donors!

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On behalf of the members of Association of Early Childhood Educators Ontario, we thank all of our donors very much for your generous donations. Together we can help maintain and grow a strong and supportive professional association. Thank you for your commitment and continued support of your professional association.

### *AECEO DONORS 2015-2016*

Aiken, Carla	Hill, Tammie	Raymundo, Vilma
Andrade De D'Imperio, Magdalin	Hoffman, Margaret	Reevie, Jane
Avarell, Delia	Holmes, Antonietta	Reid, Isabel
Beebe, Ann	Hughes, Janice	Rhomberg, Valerie
Biri, Mehr	Ichikawa, Aya	Rocha, Amparo
Chambers, Norma	Johnson, Janet	Romero Wetzell, Lorena
Chan, Connie	Johnson, Marsha	Sanson, Sylvia
Christie, Dianne	Jolliffe, May	Schan, Anne
Clarke, Deanne	Jones, Debra	Seward, Wanda
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Cunningham, Susan	Kondo, Mary Anne	Smits, Brinda
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Gordon, Dorothy	Munoz, Claudia	Youston, Evelyn
Hamill, Marlene	Otello, Anne Marie	Yuyitung Tennant, Leah
	Pemberton, Patricia	

### **Annual Lifetime Membership Draw Held**

Our annual lifetime membership draw encourages support for our professional pay initiatives.

Congratulations to the 2015-2016 winner: **Vilma Raymundo**

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# 2015-2016 Audited Financial Statements

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## JEFFREY D. MILGRAM PROFESSIONAL CORPORATION

5255 Yonge Street, Suite 700, Toronto, Ontario M2N 6P4

Telephone: 416-221-3298 ext.127 Fax: 416-221-7005 E-Mail: jmilgram@milgramandmilgram.com

### INDEPENDENT AUDITOR'S REPORT

To the Members of  
The Association of Early Childhood Educators, Ontario

I have audited the accompanying financial statements of The Association of Early Childhood Educators, Ontario which comprise the statement of financial position as at March 31, 2016 and the statements of operations and changes in net assets and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted 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.

#### *Auditor's Responsibility*

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian auditing standards for not-for-profit organizations. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained in my audit is sufficient and appropriate to provide a basis for my qualified audit opinion.

#### *Basis for Qualification*

In common with many charitable organizations, the Association derives part of its revenue from donations and fundraising, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, my verification of these revenues was limited to a comparison of recorded receipts with bank deposits for the amounts recorded in the records of the organization and I was not able to determine whether any adjustments might be necessary to donation and other revenues, excess of revenue over expenditures, assets and net assets.

#### *Qualified Opinion*

In my opinion, except for the effect of adjustments, if any, which I might have determined to be necessary had I been able to satisfy myself concerning the completeness of the contributions and fundraising referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of The Association of Early Childhood Educators, Ontario as at March 31, 2016 and the results of its operations and cash flows for the year ended in accordance with Canadian accounting standards for not-for-profit organizations.



JEFFREY D. MILGRAM PROFESSIONAL CORPORATION  
Authorized to practice public accounting by  
The Institute of Chartered Professional Accountants Ontario

TORONTO, ONTARIO  
JUNE 13, 2016

# 2015-2016 Audited Financial Statements – cont.

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ASSOCIATION OF EARLY CHILDHOOD EDUCATORS, ONTARIO  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED MARCH 31, 2016

	<u>2016</u> \$	<u>2015</u> \$
<b>REVENUES</b>		
Donations (Note 7)	2,480	2,350
Equivalency fees	100	105
Fundraising and sundry revenue	22,735	23,847
Grants (Note 6)	35,046	17,533
Interest income	-	11,000
Membership fees	142,248	148,610
Publications and promotions	11,863	9,450
Member events (Note 8)	<u>2,040</u>	<u>3,069</u>
	<b><u>216,512</u></b>	<b><u>215,964</u></b>
<b>EXPENDITURES</b>		
Administrative		
Bank charges and other fees	6,664	7,414
Equipment purchases, repairs and rentals	2,105	1,880
Insurance	3,881	3,853
Office rent (Note 9)	30,327	30,300
Postage, stationery and supplies	2,357	739
Printing and promotions	13,296	11,787
Professional fees	5,550	5,707
Relocation costs	-	271
Salaries and benefits	146,590	172,826
Telephone	2,215	2,614
Travel and meetings	<u>1,491</u>	<u>1,821</u>
	214,476	238,941
Less: Overhead expense recoveries (Note 9)	21,874	21,856
Program recoveries (Note 10)	<u>21,019</u>	<u>10,356</u>
	<b><u>171,583</u></b>	<b><u>206,729</u></b>
Programs		
Webinar development program	-	-
Handbook development program	-	-
Trillium (Note 6)	27,852	17,151
Atkinson (Note 6)	5,931	-
Membership	<u>1,617</u>	<u>1,855</u>
	<b><u>35,400</u></b>	<b><u>19,006</u></b>
	<b><u>206,983</u></b>	<b><u>225,735</u></b>
<b>NET EXCESS REVENUE OVER EXPENDITURES</b>		
(EXPENDITURES OVER REVENUES) FOR THE YEAR	9,529	(9,771)
NET DEFICIT BEGINNING OF YEAR	<u>(74,325)</u>	<u>(64,554)</u>
NET DEFICIT END OF YEAR	<b><u>(64,796)</u></b>	<b><u>(74,325)</u></b>

The accompanying notes are an integral part of these financial statements.

*(This is an excerpt only. For notes and more information, consult the full version of audited statements available from AECEO)*

# 2015-2016 Audited Financial Statements – cont.

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**ASSOCIATION OF EARLY CHILDHOOD EDUCATORS, ONTARIO**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2016**

	<u>2016</u>	<u>2015</u>
	\$	\$
<b><u>ASSETS</u></b>		
<b>CURRENT</b>		
Cash and cash equivalents (Note 3)	77,148	8
Accounts receivable and accrued interest	7,398	5,192
Government excise tax recoverable	5,913	5,006
Prepaid expenses	<u>3,820</u>	<u>2,615</u>
	94,279	12,821
<b>LONG-TERM</b>		
Long-term investments (Note 3)	<u>-</u>	<u>50,000</u>
	<u>94,279</u>	<u>62,821</u>
<b><u>LIABILITIES AND NET ASSET DEFICIENCY</u></b>		
<b>CURRENT</b>		
Bank indebtedness	-	13,159
Trust funds (Note 4)	356	356
Accounts payable and accrued liabilities	10,209	10,500
Program recoveries payable	<u>29,851</u>	<u>29,851</u>
	<u>40,416</u>	<u>53,866</u>
<b>DEFERRED REVENUE</b>		
Deferred contributions related to operations (Note 5)	<u>118,659</u>	<u>83,280</u>
<b>DEFICIT</b>		
	<u>(64,796)</u>	<u>(74,325)</u>
	<u>94,279</u>	<u>62,821</u>

**APPROVED ON BEHALF OF THE BOARD:**

DIRECTOR	DATE
DIRECTOR	DATE

The accompanying notes are an integral part of these financial statements.

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