Shared Vision of Decent Work in Early Years & Child Care

Fair compensation; full-time, stable jobs; health benefits and pension coverage no matter where you work in the sector; supportive work environments that promote quality, such as, safe and healthy facilities, a staff room, lunch breaks, paid preparation time and equitable access to on-going opportunities for professional learning and growth; a strong professional community; public recognition; increased access to collective bargaining and adequate representation and power in the process of change in the sector.

#DECENTWORK
Message from the President & Coordinator

In our 66th year the AECEO continues to work diligently to support and promote registered early childhood educators (RECEs) and the early childhood profession across Ontario. We have successfully lobbied government to take responsibility for providing high quality early years and child care with professionally paid educators to give our children the best possible start in life. As Ontario’s principle advocacy association for early childhood educators we have a lot to be proud of this year as we have worked hard to support our members and the broader early childhood workforce by:

✓ Speaking publicly on behalf of the profession and raising the collective voice of early childhood educators across Ontario
✓ Implementing successful advocacy & public awareness campaigns
✓ Publishing and disseminating articles on relevant topics in early childhood education and care
✓ Speaking to and engaging ECE students in understanding policy, advocacy and professionalism
✓ Providing diverse professional learning and networking opportunities
✓ Making well-informed submissions to the provincial government and sitting on various committees to advise on important child care policy and funding structures on behalf of the profession

A central goal over the past year has been to strengthen connections with our members, the broader community and with government. We believe that through these important activities and initiatives we have been able to effectively fulfill our mission to build and support a strong collective voice for ECEs so they can participate in and influence positive change that benefits ECEs, children, families and communities.

Through our Professional Pay & Decent Work campaign we have engaged hundreds of registered early childhood educators, early years staff and ECE students in developing a shared vision of decent work in the early years and child care sector. We have come to understand decent work from the unique perspective of the early childhood workforce and what is needed to bring diverse professionals together on an ongoing basis to build momentum and strengthen collective voice. The collective insights about decent work from the early childhood workforce’s perspective were the focus of our 2016 report, “I’m more than ‘just’ an ECE”: Decent work from the perspective of Ontario’s early childhood workforce, that was distributed to 400 delegates at our provincial conference, 550 ECE students at Ontario colleges and has been disseminated directly through our networks to over 23,000 subscribers and further to their networks as well.

The AECEO Board and staff have worked tirelessly this year to ensure that the Association is doing everything in its power to reflect the socially important role of RECEs and to empower educators to engage in advocacy. We shape future generations and together, we can play a role in shaping the future of the early years and child care sector. This year and every year we continue to plan ahead for expanding our capacity as the professional association so that we can better serve RECEs and the early childhood sector. With the provincial government’s promising commitment to create 100,000 new licensed child care spaces we have doubled efforts to advance the early childhood profession.
Supporting the profession

The AECEO maintains that our focus on supporting the profession must be on improving the compensation, working conditions and professional learning opportunities experienced by Ontario’s early childhood workforce. This includes working with our members, partners and the child care community to identify opportunities to influence positive change in the early years and child care sector. Over the last year we have taken action on this commitment by engaging ECEs and staff in our campaign for Professional Pay & Decent Work. We have been motivated by the positive responses and reassurance from our members that this is crucial work of the Association. We continue to strive to provide RECEs 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:

- Working with our partners, the Ontario Coalition for Better Child Care (OCBCC) and the Atkinson Centre to complete eight mobilization forums across Ontario, visiting early childhood communities in Scarborough, Mississauga, Whitby, Waterloo, Brantford, Sudbury, Kingston and Sault Ste. Marie.

- Co-hosting the *Shaping Our Future: Innovation, Leadership and Advocacy* provincial conference with the OCBCC and organizing a panel focused on Decent Work.

- On Early Childhood Educator Appreciation Day in 2016 we held a press conference at Queen’s Park to release our report, “I’m more than ‘just’ an ECE”: Decent work from the perspective of Ontario’s early childhood workforce.

- On December 6th 2016 we brought seven RECE leaders from across Ontario together with 13 other sector leaders for a focus group to identify the strengths, weaknesses, opportunities and challenges related to our Professional Pay & Decent Work campaign.

- Guest lecturing at 13 Ontario Colleges and Universities to engage ECE students in our Professional Pay & Decent Work Campaign.

- Through our forums, provincial conference and other activities we reached an in-person audience of more than 1,150 diverse participants. Including RECEs working in licensed child care, home child care, family resource programs, Ontario Early Years Child and Family Centres, Full Day Kindergarten, as resource consultants, as well as academics and ECE students.

On behalf of the Board of Directors, we would like to extend our gratitude to our members who continue to support their professional association and to our sector partners, our funders and those who have rallied behind us. We continue to focus on building our membership to strengthen our numbers; maintaining the momentum we are building across the province is key to moving our campaigns forward and being heard. So our challenge to you, our members, is to go out and find a colleague who is not a member and share with them what we have shared with you.
### Board of Directors

**President**  
Noreen McChesney RECE

**Treasurer**  
Laura Coulman RECE (on leave in year)  
Brooke Richardson (appointed in year)

**Secretary**  
Chanequa Cameron RECE

**Members-at-Large**  
Ruth Houston RECE AECEO.C  
Donna Kotsopoulos  
Monica Lysack RECE (resigned in year)  
elaine Winick RECE  
Anne Wright RECE, AECEO.C

### Staff

**Coordinator**  
Lyndsay Macdonald RECE

**Manager, Professional Development/Marketing**  
Lena DaCosta

**Office Manager/Membership**  
Sue Parker

**Office Volunteer Emerita**  
Lily Breton AECEO.C

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**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.

Much appreciation to three long-time provincial board members who will not be standing for election for 2017-2018: Chanequa Cameron, Monica Lysack and elaine Winick. Chanequa, Monica and elaine have served the AECEO and its members over many years and we will greatly miss their contributions, dedication, good counsel and support.

Thank you Chanequa, Monica and elaine!
In June 2016 AECEO members voted to adopt a revised mission and purpose statement for the Association.

MISSION

To build and support a strong collective voice for early childhood educators (ECEs) so they can participate in and influence positive change that benefits ECEs, children, families and communities.

PURPOSE

The AECEO is the professional association for ECEs and its primary purpose is to advocate for respect, recognition and appropriate wages and working conditions for all ECEs. The AECEO serves our members and the ECE community by:

- Building the capacity and leadership of ECEs to advocate for their profession and the children and families they care for.
- Participation in advocacy and advisory towards the provincial government and other decision makers to promote the quality of programs through increased recognition and compensation for ECEs.
- Raising and disseminating ECEs’ questions and concerns arising from new policies and programs and changes to current systems.
- Collecting, analyzing and circulating relevant policy and research with a particular focus on implications and opportunities for the ECE workforce.
- Supporting ECEs to connect with each other and to become more knowledgeable about the policies and systems that impact their daily work.
- Working with partners to advocate for a high quality, publicly funded early childhood education and child care system that serves children from 0 – 12 years old, one that provides professional wages and working conditions for the ECE workforce.
The Association of Early Childhood Educators Ontario (AECEO), now in its 66th 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 learning and growth

**MINISTRY OF EDUCATION, EARLY YEARS DIVISION’S CONSULTATION ON EARLY YEARS AND CHILD CARE STRATEGY**

In November 2016 the Ministry of Education released *Building a Better Future: A Discussion Paper for Transforming Early Years and Child Care in Ontario* and invited the community submit feedback in writing or via in-person consultation sessions held across the province. The AECEO shared the information widely in multiple e-blasts and urged all ECEs to participate in order ensure that as many educator voices as possible were heard in such an important policy process. AECEO staff and board members attended a number of in-person sessions and the Association also submitted a written response.

**Below are the main points from our submission:**

To create a provincial early years and child care system that is successful, Early Childhood (EC) workforce advancement must be a top priority. More specifically, the AECEO would like to highlight the fact that a robust body of literature illustrates that the EC workforce is best supported through a well funded system of public and non-profit early years and child care/early learning programs. Based on empirical comparative policy evidence from other jurisdictions within and beyond Canada, we further recommend the following mechanisms be put in place to support the EC workforce:

- **Establishment of a regional wage scale** to equitably raise the wages and moral of all RECEs and staff no matter where they work in Ontario’s early years and child care sector. A wage scale should be developed over time within the development of a comprehensive workforce strategy because we know that workforce advancement requires various supports further to compensation.

- **A consultation process with the EC workforce** (RECEs, ECE students and early years staff) to address ongoing challenges in the immediate work environments (for example, the downward pressure on staff:child ratios, changing curricular/pedagogical expectations/precarious work – i.e., split shifts). AECEO would be eager to further support the Ministry in consultations with the EC workforce as we are active on various sector tables concerned with workforce advancement.

- **Guaranteed pedagogical planning time** during the work day to support RECEs in fulfilling their professional roles and responsibilities outlined within *How Does Learning Happen?*

- **Paid time off for professional learning** and equitable access to affordable professional learning opportunities in order to support RECEs in meeting their Continuous Professional Learning goals. This will help to support the increased professional expectations of the EC workforce in Ontario.

- **Further integration of early years and education systems are vital.** As ECE professionals continue to take up work within Ontario school boards it is critical to address existing structural inequities between educational staff. If the Ministry of Education agrees that early years and child care is education (regardless of the child’s age) then educators should be valued equally regardless of what age groups they are working with.
The following are some of the public education, outreach/advocacy and public policy undertakings by the AECEO during the course of this past year:

- Endorsed open letter to Premier Kathleen Wynne on proposed changes to staff:child ratios and group sizes in Ontario Child Care Centres
- Endorsed and supported the Ontario Coalition for Better Child Care/CUPE Ontario petition calling for a universal, high quality child care system in Ontario—presented to the Legislative Assembly of Ontario on October 27, 2016
- On Early Childhood Educator Appreciation Day in 2016 we held a press conference at Queen’s Park to release our report, “I’m more than ‘just’ an ECE”: Decent work from the perspective of Ontario’s early childhood workforce
- Participation in and submission to Ministry of Education Early Years Division’s consultation on early years and child care strategy “Building a Better Future”
- Participation in the College of Early Childhood Educators review of its Code of Ethics and Standards of Practice
- Submission to the Standing Committee on Finance and Economic Affairs’ Pre-budget consultation process—Ontario Budget 2017
- Ongoing discussions and consultation around collaborative approaches in advocacy with sector leaders and stakeholders
- Meeting with Minister Indira Naidoo-Harris on Federal/Provincial Child Care Framework
- Sharing of information and education pieces on current issues and concerns relevant to the field via our website, regular e-bulletins and eceLINK publication
- Participation in the following committees, tables and bodies: Advancing Quality Sub-Committee of the Early Learning and Care; Child and Family Network; the Canadian Child Care Federation affiliate council; Centennial College Program Advisory Committee; Ministry of Education Early Learning and Child Care Advisory Group; Minister of Education’s Education Partnership Table; Ministry of Education Curriculum & Assessment Policy Branch Subject/Division Association; Ministry of Education Cross Sectoral Advisory Table on Age Groupings and Ratios.
ONTARIO TRILLIUM FOUNDATION

Launched in December 2013, the AECEO and Ontario Coalition for Better Child Care’s (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 high quality early childhood programs completed its third year and final in November 2016.

The major project initiative in year 3 was a joint provincial conference that brought together a diverse group of participants from the sector to further support the project goals, build capacity, network, learn and share.

SHAPING OUR FUTURE PROVINCIAL CONFERENCE

Shaping our Future: Innovation, Leadership and Advocacy, was held in Ottawa on September 16 & 17. A positive and energizing buzz filled the air throughout the conference from four hundred delegates engaged in sharing transformative ideas and skills, learning about current developments and connecting with other professionals from across Ontario and beyond.

The conference was opened by the Hon. Indira Naidoo-Harris, Minister Responsible for Early Years and Child Care, in one of her first public appearances after being appointed. The Minister’s remarks were followed by an inspiring, and thought provoking address by keynote speaker, Erika Shaker, providing a dynamic launch for the event.

Opening showcases that presented vibrant local innovation and leadership practices preceded the compelling Portraits of Child Care exhibit and networking reception, followed by twenty one engaging workshops and two enlightening panel discussions on day two. Shaping our Future was packed with opportunities to learn together, connect and empower one another through sharing our stories and celebrating our work. The conference vision of shaping our future through innovation, leadership and advocacy in the early learning and child care sector was brought vividly to life by all who attended and participated. Thank you all for your leadership.

The conference would not have been possible without our amazing panelists, workshop presenters and volunteers. Sincerest thanks and appreciation to:

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 advance and widen an RECE and child care worker led movement for professional pay and decent work.

We completed significant project initiatives during 2016-2017:

Phase 1 (December 2015—January 2016)

→ Organizing eight mobilization forums to support the early childhood community in coming together, deepening their connections and articulating their needs and understanding of decent work. Forums were held in Sault Ste. Marie (15-16), Brantford, Scarborough, Mississauga, Whitby, Waterloo, Kingston and Sudbury. These events built on the momentum of the AECEO’s professional pay campaign—integrating a broader understanding of decent work and the decent work movement and its relevance in the early childhood sector context.

→ The collective insights documented during the forums about decent work from the EC workforce’s perspective were the focus of our report, “I’m more than ‘just’ an ECE: Decent work from the perspective of Ontario’s early childhood workforce” that was published in the fall of 2016 and is being used to contribute to the shaping of policy recommendations for the sector.

→ Convening a panel discussion at the very well attended Shaping our Future Provincial Conference to discuss project findings and recommendations for next steps in developing a workforce strategy and pushing for decent work for all.

→ Engaging ECE students through outreach and presentations at 15 post secondary institutions: we reached students at Algonquin, Fanshawe, Mohawk, Georgian, Durham, Oshki, George Brown, Seneca, Niagara, Humber, Northern, Sheridan, Mothercraft and Conestoga Colleges, and Ryerson and Guelph/Humber Universities.

→ Assembling a decent work focus group comprised of leaders that were identified during the mobilization forums, along with other sector leaders, to identify the strengths, weaknesses, opportunities and threats (SWOT) related to our Professional Pay & Decent Work campaign.

Phase 2 (beginning January 2017)

→ Striking a Task Force to deliver, in consultation with the sector, workforce policy recommendations to government and a decent work charter for early years and child care settings.

→ Partnering with the Institute for Change Leaders to deliver training sessions that strengthen leadership and community action tools & skills. Our first Building Skills for Change in the Early Years and Child Care workshop was held in Toronto in March 2017 and four more are scheduled for Ottawa, Sudbury, Waterloo and Thunder Bay in 2017-2018.

These initiatives were vital steps in informing and empowering RECEs and child care workers across Ontario and furthering the campaign for professional pay and decent work. We look forward to the coming year with anticipation for positive changes in the sector.
Thank you to all AECEO members for your continued support, partnership and commitment.

**NEW THIS YEAR**

This year the Association developed a new partnership with the Science of Early Child Development (SECD) to offer their well regarded and popular workshops to the Ontario early years and child care community. The registration for both workshops, *Focusing on Play* and *Positive Guidance*, was full to capacity and members contacted us to ask that they be repeated. In 2017-2018 we anticipate offering repeats of those workshops in addition to new content. We are very excited by this partnership with the SECD, who continue to develop and roll out new workshops that we will provide to AECEO members at cost.

**MEMBER SURVEY**

In the spring of 2016 we conducted a comprehensive survey to inform the AECEO Board and staff on ways to best support AECEO members. Survey results were published in the Summer 2016 issue of the eceLINK and the responses and feedback received will continue to guide the Association’s efforts and priorities over the coming years. A big thank you to all who participated!

**COMMUNICATING WITH MEMBERS**

We kept members informed through e-bulletins, the eceLINK and our website content. Our e-bulletins are an effective and popular communication tool. Over the past year the AECEO sent more than 80 e-bulletins and regional 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 to members in the professional portal and also in printed form for Comprehensive and Centre members.

This year we began work on making enhancements to the eceLINK that will offer an enriched resource for AECEO members and provide ECE professionals, educators, researchers and university and college students with opportunities to share their knowledge and ideas through peer-reviewed articles. This new vision for the eceLINK will continue to include updates, topical articles and other content valued by our members.
OCAATS SUPPORT ECE STUDENTS

As a member of a professional association, a student becomes part of a community, opening up opportunities to deepen their understanding of professionalism and to meet and network with professionals and leaders in the sector. 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 furthering opportunities for future ECE professionals. George Brown College has once again partnered with the AECEO to ensure student awareness by facilitating all 2nd year ECE and Early Childhood Leadership degree program students membership in the Association. In November we hosted an event at George Brown College to welcome these students to membership in the AECEO. We congratulate George Brown College on this initiative which exemplifies their continued commitment to our profession. On April 13, 2017 the AECEO presented a Certificate of Appreciation to the George Brown College School of Early Childhood to commemorate this commitment and support.

We were very pleased to be able to connect with over 400 students at a variety of Colleges and Universities this year through guest lectures, outreach and student events. Many thanks to Algonquin, Fanshawe, Mohawk, Georgian, Durham, Oshki, George Brown, Seneca, Niagara, Humber, Northern, Sheridan, Mothercraft, Conestoga and Cambrian Colleges, and Ryerson and Guelph/Humber Universities for welcoming the AECEO and facilitating our visits. Our presentations to colleges have helped to raise the voice of students in the Professional Pay & Decent Work campaign as we have seen a number of ECE student advocacy groups organized over the last year. It is imperative that we inform and engage ECE students as they hope to build their careers in this sector. ECE students are also very capable of understanding the issues that impact the sector and they are emerging advocates and leaders.

Thank you to our Sudbury liaison, Tina Madore for taking our message to Cambrian College!

We would also like to thank the George Brown and Humber College 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 our members!

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Professional Learning

<table>
<thead>
<tr>
<th>SECD: Focusing on Play</th>
<th>Building Skills for Change in Early Years and Child Care</th>
<th>Shaping our Future Provincial Conference</th>
</tr>
</thead>
<tbody>
<tr>
<td>SECD: Positive Guidance</td>
<td>Discovering our Professional Identity</td>
<td>WHAT'S NEW FOR 2017-2018</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Why Brain Development Matters</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Analyzing and Improving Program Spaces</td>
</tr>
<tr>
<td>Foundations for RECE Practice in Full Day Kindergarten</td>
<td>Professional E-Portfolio Development</td>
<td></td>
</tr>
<tr>
<td>Equal Pay Day</td>
<td>Rally for Decent Work—Queen’s Park</td>
<td>Community Meet &amp; Greet—Thunder Bay</td>
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</tr>
<tr>
<td>Speak Up! Panel—Ryerson</td>
<td>Visions for Child Care in 2017—Toronto</td>
<td>ECCDC Awards of Excellence—Thorold</td>
</tr>
<tr>
<td>CUPE Local 2484 ECE and Child Care Worker Appreciation Day Celebration—Toronto</td>
<td>International Women’s Day March—Toronto</td>
<td>George Brown College/Atkinson Centre Summer Institute 2016</td>
</tr>
</tbody>
</table>

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

- Affiliated Services for Children and Youth
- Algonquin College
- Andrew Fleck Child Care Services
- Atkinson Centre for Society and Child Development
- Atkinson Foundation
- Cambrian College
- Campaign 2000
- Canadian Centre for Policy Alternatives
- Canadian Child Care Federation
- Canadian Union of Public Employees Ontario
- Centennial College
- Child Care Advocacy Association of Canada
- Child & Community Resources Sudbury
- Child Development Resource Connection Peel
- Childcare Resource & Research Unit
- City of Greater Sudbury
- College of Early Childhood Educators
- CUPE Local 2484
- Discovery Early Learning & Care
- Durham College
- Early Childhood Community Development Centre
- Early Childhood Education Faculty Forum
- Early Childhood Resource Teacher Network of Ontario
- Fanshawe College
- Family Day
- Fight for 15 & Fairness
- George Brown College
- Georgian College
- Humber College
- Institute for Change Leaders
- Math Knowledge Network
- Mohawk College
- Niagara College
- Northern College
- Ontario Coalition for Better Child Care
- Ontario Nonprofit Network
- Ontario Trillium Foundation
- Oshki-Pimache-O-Win
- Ottawa Inuit Children’s Centre
- Owl Child Care Services of Ontario
- Regional Municipality of York
- Ryerson Student Childcare Advocacy Association
- Ryerson University, School of Early Childhood Studies
- St. Lawrence College
- Sault College
- Schoolhouse Playcare Centres of Durham
- Science of Early Child Development/Red River College
- Sheridan College
- Seneca College
- The Retired Teachers of Ontario
- The Sudbury Workers Education and Advocacy Centre
- Toronto Coalition for Better Child Care
- Toronto East Enders for Child Care
- University of Guelph-Humber
### Year at a Glance

<table>
<thead>
<tr>
<th>Category</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participants at our Shaping our Future Conference</td>
<td>400</td>
</tr>
<tr>
<td>New Members</td>
<td>818</td>
</tr>
<tr>
<td>Professionals</td>
<td>163</td>
</tr>
<tr>
<td>Students</td>
<td>655</td>
</tr>
<tr>
<td>Telephone inquiries handled</td>
<td>1820</td>
</tr>
<tr>
<td>Students reached through guest lectures/outreach events</td>
<td>445</td>
</tr>
<tr>
<td>New petition signatures in support of our Professional Pay &amp; Decent Work campaign</td>
<td>2405</td>
</tr>
<tr>
<td>Partnerships with other organizations/community groups &amp; colleges</td>
<td>55</td>
</tr>
<tr>
<td>Hours of Professional Learning</td>
<td>150</td>
</tr>
<tr>
<td>Participants</td>
<td>1045</td>
</tr>
<tr>
<td>Total Hours Experienced</td>
<td>156,750</td>
</tr>
<tr>
<td>New email subscribers</td>
<td>4707</td>
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<tr>
<td>DONATIONS</td>
<td>70</td>
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<tr>
<td>Donations</td>
<td>4,900</td>
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<tr>
<td>New Followers on Facebook</td>
<td>2414</td>
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<tr>
<td>Reached through Social Media</td>
<td>20,635</td>
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<tr>
<td>Facebook posts</td>
<td>365</td>
</tr>
<tr>
<td>Tweets</td>
<td>986</td>
</tr>
<tr>
<td>E-Newsletters</td>
<td>80</td>
</tr>
</tbody>
</table>

THANKS FOR A GREAT YEAR!
Annual Lifetime Membership Draw Held

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

Congratulations to the 2016-2017 winner: Shirley Bainbridge RECE, AECEO.C
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, 2017 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, 2017 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
MAY 29, 2017
ASSOCIATION OF EARLY CHILDHOOD EDUCATORS, ONTARIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2017

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations (Note 6)</td>
<td>5,236</td>
<td>2,480</td>
</tr>
<tr>
<td>Equivalency fees</td>
<td>25</td>
<td>100</td>
</tr>
<tr>
<td>Fundraising and sundry revenue</td>
<td>19,060</td>
<td>12,735</td>
</tr>
<tr>
<td>Grants (Note 5)</td>
<td>87,098</td>
<td>36,423</td>
</tr>
<tr>
<td>Interest income</td>
<td>2,234</td>
<td>-</td>
</tr>
<tr>
<td>Membership fees</td>
<td>129,851</td>
<td>142,248</td>
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<tr>
<td>Publications and promotions</td>
<td>13,575</td>
<td>11,863</td>
</tr>
<tr>
<td>Member events (Note 7)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Conference(s)</td>
<td>6,686</td>
<td>2,040</td>
</tr>
<tr>
<td>• Workshop(s) and sundry</td>
<td>2,054</td>
<td>8,623</td>
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<td></td>
<td><strong>265,819</strong></td>
<td><strong>216,512</strong></td>
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<tr>
<td><strong>EXPENDITURES</strong></td>
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<tr>
<td>Administrative</td>
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<tr>
<td>Bank charges and other fees</td>
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<td>6,664</td>
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<td>Equipment purchases, repairs and rentals</td>
<td>2,511</td>
<td>2,105</td>
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<tr>
<td>Insurance</td>
<td>3,779</td>
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<td>Office rent (Note 8)</td>
<td>33,869</td>
<td>30,327</td>
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<td>Postage, stationery and supplies</td>
<td>2,122</td>
<td>2,357</td>
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<td>Printing and promotions</td>
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<td>13,296</td>
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<td>Professional fees</td>
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<td>5,550</td>
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<td>Salaries and benefits</td>
<td>149,312</td>
<td>146,590</td>
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<td>Telephone</td>
<td>2,598</td>
<td>2,215</td>
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<tr>
<td>Travel and meetings</td>
<td>713</td>
<td>1,491</td>
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<tr>
<td></td>
<td><strong>217,646</strong></td>
<td><strong>214,476</strong></td>
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<tr>
<td>Less: Overhead expense recoveries (Note 8)</td>
<td>24,392</td>
<td>21,874</td>
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<td>Program recoveries (Note 9)</td>
<td>32,041</td>
<td>21,019</td>
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<td></td>
<td><strong>161,213</strong></td>
<td><strong>171,583</strong></td>
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<td>Programs</td>
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<tr>
<td>Ontario Trillium Foundation (Note 5)</td>
<td>45,248</td>
<td>27,852</td>
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<td>Atkinson (Note 5)</td>
<td>41,850</td>
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<td>Membership</td>
<td>2,249</td>
<td>1,617</td>
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<td><strong>89,347</strong></td>
<td><strong>35,400</strong></td>
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<td></td>
<td><strong>250,560</strong></td>
<td><strong>206,983</strong></td>
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<td><strong>NET EXCESS OF REVENUE OVER EXPENDITURES</strong></td>
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<td>FOR THE YEAR</td>
<td>15,259</td>
<td>9,529</td>
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</table>

The accompanying notes are an integral part of these financial statements.
## Statement of Financial Position

**As at March 31, 2017**

<table>
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<tr>
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<th>2017</th>
<th>2016</th>
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<tbody>
<tr>
<td><strong>ASSETS</strong></td>
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<tr>
<td><strong>CURRENT</strong></td>
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<tr>
<td>Cash and cash equivalents</td>
<td>73,346</td>
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<td>Accounts receivable and accrued interest</td>
<td>10,356</td>
<td>7,398</td>
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<td>Government excise tax recoverable</td>
<td>18,445</td>
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<td>Prepaid expenses</td>
<td>1,921</td>
<td>3,820</td>
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<td>104,068</td>
<td>94,279</td>
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<tr>
<td><strong>LIABILITIES AND NET ASSET DEFICIENCY</strong></td>
<td></td>
<td></td>
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<tr>
<td><strong>CURRENT</strong></td>
<td></td>
<td></td>
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<tr>
<td>Trust funds (Note 3)</td>
<td>356</td>
<td>356</td>
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<td>Accounts payable and accrued liabilities</td>
<td>14,490</td>
<td>10,209</td>
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<td>Program recoveries payable</td>
<td>29,851</td>
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<td>44,697</td>
<td>40,416</td>
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<td><strong>DEFERRED REVENUE</strong></td>
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<td>Deferred contributions related to operations (Note 4)</td>
<td>108,908</td>
<td>118,659</td>
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<td><strong>DEFICIT</strong></td>
<td>49,537</td>
<td>64,796</td>
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<td>104,068</td>
<td>94,279</td>
</tr>
</tbody>
</table>

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The AECEO is not-for-profit, charitable organization. Registered Charitable Number: 106732001 RR0001