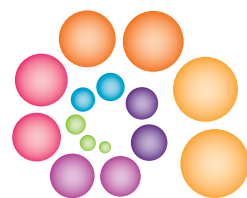




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Annual  
Report



**cece**  
college of  
early childhood  
educators

# Table of Contents

Message from the Council Chair _____	3
Message from the Registrar and CEO _____	4
About Us _____	5
Council and Committees _____	6
Strategic Priorities and Achievements _____	8
Proactive Public Protection _____	9
Collaborative Leadership and Engagement _____	13
Spotlight: How RECE Advisors make an impact _____	15
Public Protection _____	19
Membership Data _____	23
Appendix: Audited Financial Statements _____	26

# Message from the Council Chair

## Kristine Parsons RECE

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High-quality early learning and child care is the result of highly skilled and trained

early childhood educators who are proud and knowledgeable about the vital role they play in the lives of children and families. At a time when our profession is under significant stress, the College's work supporting the excellence and resiliency of RECEs while upholding our mandate of public protection is more important than ever.

In the context of proactive public protection, supporting resiliency for members means that we are working hard as a College to carry out a people-centred approach to regulation, by ensuring our processes are transparent, accessible, fair and inclusive.

We launched a new, user-friendly online Complaints and Reports portal that members, employers and the public can use to file complaints or Mandatory Employer Reports. The new portal simplifies the process for filing reports and complaints and makes it much more efficient and accessible.

The College also made significant changes to discipline case management that supports RECEs' informed and active participation in the process. For an RECE going through the discipline process, it can be intimidating and overwhelming. The changes help RECEs in being better equipped to navigate legal processes. A neutral facilitator is brought to help inform the RECE of the process, the accusations against them and their options. The facilitator also works with both the RECE and College's lawyer (i.e. prosecutor) to see what they agree or disagree about and what type of proceeding will be used to finish the case. Additionally, the College has incorporated plain-language communications throughout the process and in a new Hearings Office website, to further support RECEs in being informed, clear and unequivocal about their decisions.

**I have a strong belief that clear is kind.** It is my hope that the addition of the facilitator brings clearer communication to the process for the RECE, and perhaps even leads to a virtuous cycle that favours proactive member compliance with professional standards. There is perhaps a better chance of the RECE engaging more in the process, learning from their mistakes and, where appropriate, returning to the profession with a strengthened professional practice and stronger understanding of what "public protection" is about.

Read on in this report for more about this and other College achievements this year. I am incredibly proud of the entire College team, and proud to work with the Council as stewards of this profession. As I look ahead to the next fiscal year – my final one as Chair of Council – I carry with me the same enthusiasm and commitment for building a healthy, resilient profession that first led me to the College Council back in 2017. I'm excited to continue supporting the College's advancements in proactive public protection and practice excellence. After 35 years in the profession, I still have so much to give because I take immense pride in being an RECE, and find joy in it, every day.

# Message from the Registrar and CEO

## Beth Deazeley

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Every year, as I reflect on our accomplishments, I find myself saying “this has been our busiest year yet.” And

it continues to be true. As the College and the profession grow each year, our work naturally expands.

This year, our membership numbers reached 65,973, with 6,288 new members joining the profession. And, in keeping with the increasing numbers of professional educators, the volume of complaints requiring the College’s attention, and where necessary, disciplinary processes, also reached record highs.

This Annual Report, in addition to sharing our financials, registration data and an overview of regulatory activities, details our progress towards the goals laid out in our five-year Strategic Plan. And while I’m incredibly proud of all of our achievements, I’d like to highlight here the variety of activities undertaken this year that advanced equity for the profession and the children and families of the province.

As the regulator of the profession, our mandate is to protect the public. This means ensuring that all children in the care of Registered Early Childhood Educators receive safe, high-quality, play-based education and care, that is free from bias or discrimination. It also means that the College must provide equitable pathways to join the profession and undertake our regulatory duties with a focus on equity and fairness for all involved. For these reasons, centering equity in all of our work is a foundational element of the College’s Strategic Plan.

To support RECEs in practice, we published two new resources on anti-racism and launched our revised Expectations for Practice Module for new members with new content on important topics like reflecting on beliefs and biases. We partnered with researchers at Humber College to better understand attitudes of RECEs towards queer-affirming curriculum, in support of more inclusive early learning programs in the future. And, as noted above by Kristine, we made changes to our hearings processes focused on increasing fairness, equity and transparency for members involved in discipline cases.

We also undertook important work towards recognizing the importance of Indigenous worldviews and approaches in post-secondary education by continuing our work with the Indigenous Advanced Education and Skills Council (IAESC) towards the creation of a joint approval pathway for Indigenous Institutes’ early childhood education programs. We also revised the College’s Policy Statement regarding Practicum to recognize the importance of land-based learning when provided from an Indigenous approach. These are small steps in the College’s ongoing journey towards reconciliation and decolonizing our practices.

Incorporating an equity lens in everything we do is an ongoing process, requiring openness to continuous learning and unlearning. I’m proud of everything our Council and staff have accomplished this year, and I look forward to continuing our progress in the years to come.

# About Us

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## Vision

Leadership in early learning and care by trusted, accountable professionals.

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## Mission

Serve and protect the public interest by regulating the profession of early childhood education.

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## Values

- Transparency and Accountability
  - Integrity and Fairness
  - Professionalism and Leadership
  - Inclusion and Respect
- 

## Mandate

The College, with more than 65,000 registered members, regulates and governs the profession of early childhood education in the public interest.

## Commitment to Anti-Racism

We are committed to embedding anti-racism into all of our work. We acknowledge this ongoing effort is necessary to fulfill our responsibility of regulating a diverse profession in the interest of all children and families in Ontario. Read our full [Statement of Commitment to Anti-Racism](#).

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## Code and Standards

The College's [Code of Ethics and Standards of Practice](#) (Code and Standards) sets out the professional knowledge, skills, values and expectations applicable to all Registered Early Childhood Educators regardless of their role or practice setting.

The Code and Standards reflect the high ethical and practice standards that the profession has set for itself and serve as the basis upon which RECEs are held accountable for their practice. They are critical to ensuring high quality early learning and child care environments.



# Council and Committees

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## Chair

Kristine Parsons RECE

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## Vice-Chair

Laura Urso RECE

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## Elected Members

Aliya Amin RECE

Amanda Barg RECE

Cheryl Duffett RECE

Jasmine Brar RECE

Katie Begley RECE

Kim Cole RECE

Krista Johnson RECE

Krystal Oxbro RECE

Lindsey Dann RECE

Tam Mifsud RECE

Stacee Stevenson RECE

Tricia Doyle RECE

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## Publicly Appointed Members

Adesua Ezeokafor

(term expired Mar 1, 2025)

Geneviève Breton

Leigh Duncan

Mary Broga

Todd Cunningham

(appointed Nov 21, 2024)

Peeter Pöldre

(appointed Nov 21, 2024)

Richard Filion

(term expired May 17, 2025)

Shernett Martin



## Executive

Oversees strategic planning, policy development and College governance. Responsible for the performance of Council and committees and best practices in governance.

Key Focus: Monitors achievements under the Strategic Plan, ensures effective functioning of Council and encourages member engagement in governance.

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## Finance & Audit

Supports Council in fulfilling its duty to oversee the College's financial position, practices, controls and reporting, as well as financial risk management.

Key Focus: Ensures the integrity of financial reporting and the sustainability of the College's operations.

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## Registration

Advises Council on strategic policy direction related to the requirements for registration, assessment of qualifications and approval of education programs.

Key Focus: Develops policy options for entry to practice and standards for registration that reflect the evolving realities of the sector.

## Standards of Practice

Advises Council on policy direction in relation to the profession's Code and Standards and the Continuous Professional Learning (CPL) Program. Oversees the development of member resources.

Key Focus: Produces resources related to the Code and Standards, oversees the CPL Program and explores concepts of leadership and professionalism.

---

## Complaints

Considers complaints regarding the conduct of members of the College and determines the appropriate action to be taken, which may include referral to the Discipline or Fitness to Practise Committee.

Key Focus: Makes decisions in relation to complaints and mandatory employer reports.



## Registration Appeals

Reviews registration applications at the request of applicants if the Registrar has proposed to refuse to issue a Certificate of Registration or to impose terms, conditions or limitations on a Certificate.

Key Focus: Ensures that individual appeal decisions are objective, fair and transparent.

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## Discipline

Conducts hearings in relation to allegations of professional misconduct or incompetence on the part of members of the College which have been referred by the Complaints Committee.

Key Focus: Discipline proceedings and decisions that are fair, timely and transparent.

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## Fitness to Practise

Conducts hearings in relation to allegations of incapacity which have been referred by the Complaints Committee in which a member may be unable to safely practise the profession due to a physical or mental condition.

Key Focus: Makes decisions which protect the public interest while respecting members' privacy and supporting a safe return to practice.

# Strategic Priorities and Achievements

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## About the 2022 – 2027 Strategic Plan

This fiscal year was the third of the College's five-year [Strategic Plan](#). This plan will continue to guide our work through to 2027, and aligns closely with the College's mission, vision, values and commitment to anti-racism.

The Strategic Plan is designed to help the College contribute to addressing the challenges in the early learning and child care sector, while maintaining and prioritizing the College's commitment to its public protection mandate. It includes two overarching goals, each divided into three specific objectives to guide the College's work:



## Goal 1: Proactive Public Protection

### Objective 1:

Apply evidence-based innovation in regulation and governance

### Objective 2:

Equip and support practice excellence

### Objective 3:

Build a resilient and sustainable profession

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## Goal 2: Collaborative Leadership and Engagement

### Objective 1:

Embed equity, diversity and inclusion into all aspects of our work

### Objective 2:

Establish and maintain meaningful relationships with sector partners, the profession and the public

### Objective 3:

Enable generation and sharing of high-quality data

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## Goal 1: Proactive Public Protection

As a modern regulator, we continue to evolve the focus of regulation to emphasize proactive intervention, using data to identify areas of risk and prevent harm. As part of our duty to serve the public interest, we will work to help ensure that all families have access to qualified early childhood educators.

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### Objective 1:

Apply evidence-based innovation in regulation and governance

- A key achievement in its ongoing modernization efforts, the College launched a new [Complaints and Reports Portal](#). The new portal allows employers, the public and members to file complaints or Mandatory Employer Reports in a streamlined, accessible, and user-friendly way. It increases efficiency, ensures greater transparency, accountability and responsiveness in handling complaints and employer reporting, and also provides a solid foundation for future analytical capabilities.



Supporting the College in its transformation to a digital-first workplace and modern regulator has been gratifying

work for the Operations team. This year, we carried out technological and process enhancements, from our digital storage systems and membership database to the launch of College's new online Complaints Portal. These enable us to increase our efficiency in data storage and collection, allowing staff to focus on the important work of advancing practice excellence and public protection."



Kimbalin Kelly  
Chief Operating Officer



“ I am pleased with our progress this year in developing and piloting the use of Specified Continuing Education or Remedial Programs (SCERPs). Successful SCERPs can transform moderate-risk practice concerns into opportunities for professional growth through targeted education and supports. The use of SCERPs as a regulatory tool will not only strengthen the integrity and safety of each individual’s practice, but over time, strengthen the profession as a whole.”

**Pauline Walters**  
Director, Professional Regulation

- To inform the College’s creation of a Specified Continuing Education or Remedial Program (SCERP) process, the College conducted thorough research on best practices associated with SCERPs. SCERPs are remedial measures that the Complaints Committee can impose. It is a customized program aimed at addressing specific deficiencies in practice, behaviour or skills identified through concerns brought forward to the College. SCERPs may involve a combination of coursework, mentorships and reflective practice exercises targeted towards remediating a specific practice or skill deficit. Research findings supported the College in developing its own SCERP process, which was implemented in pilot cases this year.
- The College took significant steps this year to streamline the materials provided to Complaints Committee members for their review. Committee members can now more easily access and analyze the available information about professional misconduct complaints to make informed decisions. Complaints Committee panel meetings are now more efficient and effective, benefiting all participants in the process, including the individual RECEs and the children and families the College works to protect.
- Supporting ongoing proactive, prevention-focused communications, the College continued to engage collaboratively with employers and the Ministry of Education with reference to low-risk concerns identified through the College’s informal resolutions processes. The College identifies and engages with employers who have been involved in two or more informal resolution cases to share information about low-risk concerns and ways in which the employer might proactively support RECEs to enhance their practice and improve the quality of care.



“Whether it’s a new member beginning their journey in the profession or a more seasoned RECE, the Professional Practice team is deeply committed to helping all members in being knowledgeable, informed educators who prioritize the well-being of children and value honesty, accountability and professional growth. This year, in addition to the launch of a revised Expectations for Practice Module and new practice resources, we were proud to also support mentorship and compliance with the CPL Program.”

**Melanie Dixon RECE**

Director, Professional Practice

## Objective 2:

### Equip and support practice excellence

- Enhancing the Continuous Professional Learning (CPL) Program was an important focus this year, including:
  - Communicating with new member cohorts to explain how the College verifies CPL Program compliance, what it means to make a false declaration, and the potential consequences for members. The College also began work on a new resource for RECEs and students about preventing professional dishonesty, to be published in the next fiscal year.
  - Reintroducing CPL Program audits to review CPL portfolios of selected members and confirm completion and understanding of their CPL requirements.
  - Launching a revised version of the Expectations for Practice Module on a new learning platform. Informed by feedback from members and employers and data related to practice trends, the module was updated to include topics such as reflecting on beliefs and biases; supporting positive interactions with children; supervision of children; and building and maintaining professional relationships and boundaries. The learning platform allows new members to track their progress and enables the College to verify member completion of the module.
- The College began to develop an online entry-to-practice module to support applicants who did not graduate from an Ontario College of Applied Arts and Technology (OCAAT) or a program that is approved by the College in understanding the scope of practice in Ontario and the role of the College.

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## Goal 1: Proactive Public Protection

continued

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- In pursuit of a ‘two-eyed seeing approach’ that views the world through both Western and Indigenous perspectives, the College also amended its Policy Statement regarding Practicum to recognize the value of land-based practicum from an Indigenous approach. Changes were informed by guidance and consultation with Indigenous voices.

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### Objective 3:

Build a resilient and sustainable profession

- Acknowledging the vital role of mentorship in supporting both the professional growth of members and workforce retention, the College conducted [consultations with sector partners](#), employers and RECEs to gather information about access to mentorship programs, delivery approaches, the successes, challenges and opportunities for early years professionals and the sector. The College also partnered with the Ontario Mentorship Collaborative to support promotion of its first ever symposium on mentoring in early childhood education.
- The College also expanded its career milestones recognition program to not only include 15 years of membership, but also five and ten years. Digital recognition badges appear on a members’ profiles on the member platform, My College Account.
- The College continued to support collaborative discussions with government and sector partners about workforce strategy and planning needs.

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## Goal 2:

### Collaborative Leadership and Engagement

As a collaborative leader in the early learning and child care sector, we will work across boundaries to identify and address systemic challenges to support high-quality practice and access to care. We will enhance our effectiveness by nurturing meaningful relationships that support mutual learning and trust.

---

## Objective 1:

Embed equity, diversity and inclusion into all aspects of our work

- Council Committees furthered their learning on the Truth and Reconciliation Commission's Calls to Action, while members of the College staff team undertook Indigenous cultural competency training led by the Ontario Federation of Indigenous Friendship Centres.
- The Indigenous Advanced Education and Skills Council and the College launched a [Joint Program Approval Pathway](#) for Indigenous Institutes that deliver early childhood education programs. This collaborative initiative supports reconciliation by further enabling Indigenous sovereignty over their post-secondary education systems.



Our ongoing collaboration with the Indigenous Advanced Education and Skills Council (IAESC) to create a joint approval pathway has been both a professional and personal learning journey for our team. Engaging with Indigenous worldviews and approaches to supporting post-secondary education has challenged us to reflect on our own practices, deepening our commitment to decolonization and reconciliation in meaningful, everyday ways.”



**Dr. Cynthia Abel, Ed.D, RECE**  
Deputy Registrar and Director, Registration

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## Goal 2: Collaborative Leadership and Engagement

continued

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- The College made significant changes to its discipline processes this year, in an effort to address a range of identified inequities and challenges. These included the introduction of mandatory Case Management for discipline matters, a people-centred approach that helps ensure RECEs understand the process, their options and the consequences of those options. Also introduced was a Discipline Resolution Process, allowing for some discipline cases to be resolved without a hearing, when appropriate, and when all parties were in agreement. The College also introduced new Discipline materials, including a new Hearings Office website, all developed in plain language to make discipline resources more accessible for everyone involved.
- The College launched its [Centering Equity](#) website page to highlight the College's commitment to equity, diversity, inclusion and belonging, and share resources that help address discrimination and reduce barriers in their practice. For members, two new practice resources on anti-racism, [Talking About Race and Racism with Children](#) and the companion [Scenarios for Reflection](#), were also published and were informed by RECE Advisors and experts on the topic of anti-racism in early childhood.
- The College partnered with researchers from Humber College on the development and distribution of a survey to explore the attitudes of RECEs in the Greater Toronto Area toward queer-affirming curriculum. Survey findings will support a greater understanding of attitudes toward queer curriculum and eventually support more inclusive early learning programs.
- The College began implementation of a new RECE Advisors Engagement Strategy rooted in relationship-building, ensuring reciprocal outcomes, mitigating power imbalances and demonstrating cultural awareness, humility and respect. Under the strategy, a remuneration framework for RECE Advisors was also developed to recognize RECEs who provide a high degree of expertise and/or are placed in a position of authority for College-related work, such as providing mentorship to a member due to a condition of registration or a finding of professional misconduct. For more about the important work of our RECE Advisors, read our spotlight on page 15.

## Spotlight: How RECE Advisors make an impact



The RECE Advisor program is an important way the College incorporates the voices, contributions, knowledge and experience of members in its work.

Representing diverse voices and perspectives from within the RECE community, RECE Advisors volunteer with the College to share their insights and expertise on a variety of subjects related to the practice of early childhood education. Since RECE Advisors participate primarily remotely, they can connect with us from anywhere in the province.

Projects or initiatives that RECE Advisors may participate in can include communications initiatives, entry to practice and registration projects, professional practice topics (including the CPL Program), professional regulation subjects or data and research projects.

In January 2025, the College welcomed a new group of RECE Advisors. Here's a look at the contributions they've made so far:

- The College reached out to RECE Advisors for feedback on the draft resource, *Preventing Professional Dishonesty*, and their responses helped shape its clarity, relevance, and alignment with the realities of the sector. RECE Advisors helped ensure the resource reflects the diverse experiences of RECEs. This collaborative input strengthened the [final version](#).

- The College surveyed and conducted a roundtable with RECE Advisors who are in their first five years of membership, to better understand their experiences as new members of the profession and ways the College can enhance supports. This will help to inform the College’s work supporting new members that includes strengthening relationships across the profession, clear and transparent communications, streamlined resources and opportunities for connection.
- RECE Advisors were also invited to share feedback on a draft *Professional Advisory: Practices that Harm Children*. Their feedback helped to highlight strengths of the draft resource, while also identifying key areas for improvement and clarification. RECE Advisor insights have contributed to ensuring that the professional advisory reflects diverse voices, experiences and knowledge, helping to make it more inclusive and representative of the profession. (The resource will be published in the next fiscal year.)
- A small group of RECE Advisors serve as remedial mentors in response to professional regulation and registration matters. Remedial mentorships help enhance a member’s insight into past conduct that could affect their practice, and provide the member with the necessary tools and knowledge to prevent practice issues. Through this program, mentors have supported both experienced and new members to strengthen their understanding of the *Code of Ethics and Standards of Practice*, engage in reflection to improve the quality of their practice, and grow and learn from their experiences.

**The College thanks the RECE Advisors for their commitment to early childhood education, and for contributing their expertise to support the advancement and ongoing learning of RECEs in Ontario.**

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## Goal 2: Collaborative Leadership and Engagement

continued

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### Objective 2:

Establish and maintain meaningful relationships with sector partners, the profession and the public

- Supporting continuous improvement in its communications, the College conducted a member survey to understand the effectiveness of its newsletters, e-mails, website and social media and gain insights on how to connect more meaningfully with members. To enhance member engagement, the College also expanded its use of new media, piloting audio-format content and producing new video content.
- The College continued accessibility work on its platforms and member resources. In summer 2025, the College's website was awarded "Top Most Inclusive Website" by accessiBe, its digital accessibility vendor, for being in the top 10% of over 100,000 websites in accessiBe's network for user engagement with the College's website accessibility features. The College also updated select content and language in its [Practice Guideline: Inclusion of Children with Disabilities](#), informed by guidance from Francophone members.



Understanding the needs of our members, sector partners and the public is foundational to the work we do in Communications. Our team is focused on ensuring everyone is able to acquire meaningful information from the College with the accessibility supports they need, and I was so proud that the College was recognized for those efforts this year. We will continue to listen, learn and adapt our communications for all.”



**Betsy Hilton**

Director, Communications and  
Stakeholder Relations

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## Goal 2:

### Collaborative Leadership and Engagement

continued

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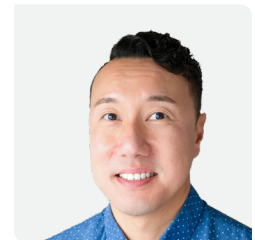
### Objective 3:

Enable generation and sharing of high-quality data

- The College began implementation of a knowledge mobilization strategy aimed at sharing insights from our membership data in new, accessible ways. This included launching a refreshed format for the College's Annual Membership Data Overview, formerly the [Annual Membership Data Report](#). The new version is less text-heavy, more visually accessible, and designed to be more useful to a wider range of interest holders.
- The College also continued research collaborations with sector partners, to better understand and help address key challenges in the profession. Among these collaborations, the College worked with researchers from the University of Toronto to develop, distribute and promote a survey aimed at shedding light on why educators are leaving the profession, and what might convince them to stay or return.



This year our team made important strides in building a strong foundation for a data-driven approach to the College's work. I'm proud to play a role helping the College position itself as a centre of excellence in generating meaningful insights. By leveraging our unique data and generating new data, we can be better equipped to support sector partners in addressing challenges within the RECE profession and the early learning and child care sector more broadly."



Hadi Karsoho, Ph.D.  
Director, Data & Research

# Public Protection

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Our mandate is to serve and protect the public. As part of this mandate, we address concerns of professional misconduct, incompetence and incapacity of members of the College through a formal complaints and discipline process.

## 2024–2025 By the Numbers

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**622** Open cases as at July 1, 2024

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**827** New cases received

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**617** Cases closed

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**832** Open cases as at June 30, 2025

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## Most common concerns

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**33%**

### **Inappropriate guidance**

Typically involves RECEs not knowing how to deal with children's behaviours, exhibiting frustration and forcefully redirecting children's behaviours.

**30%**

### **Inappropriate supervision**

Typically seen during transitions from one area or activity to another and often caused by lack of communication during staff changes and lack of awareness by the RECE.

**16%**

### **Unprofessionalism**

May relate to a variety of different actions or behaviours such as engaging in inappropriate interactions with children, parents and colleagues, failing to maintain confidentiality, practising while registration is suspended and occasionally criminal charges.

**16%**

### **Other**

May relate to a variety of different actions or behaviours such as failing to maintain ratio or keeping records as required, mishandling of finances, and/or fraud and failing to maintain standards.

**2%**

### **Failure to report**

Typically involves concerns with an RECE failing to meet their ethical and legal obligation to report child abuse and neglect, the suspicions of harm or the risk of harm to children.

**2%**

### **Incapacity**

Typically involves concerns where an RECE may be suffering from a physical or mental condition (including substance use disorders) that affects their ability to practice safely.

**0.5%**

### **Discrimination**

Making remarks or engaging in behaviours that are racist, discriminatory or fail to support inclusive learning environments.

**0.5%**

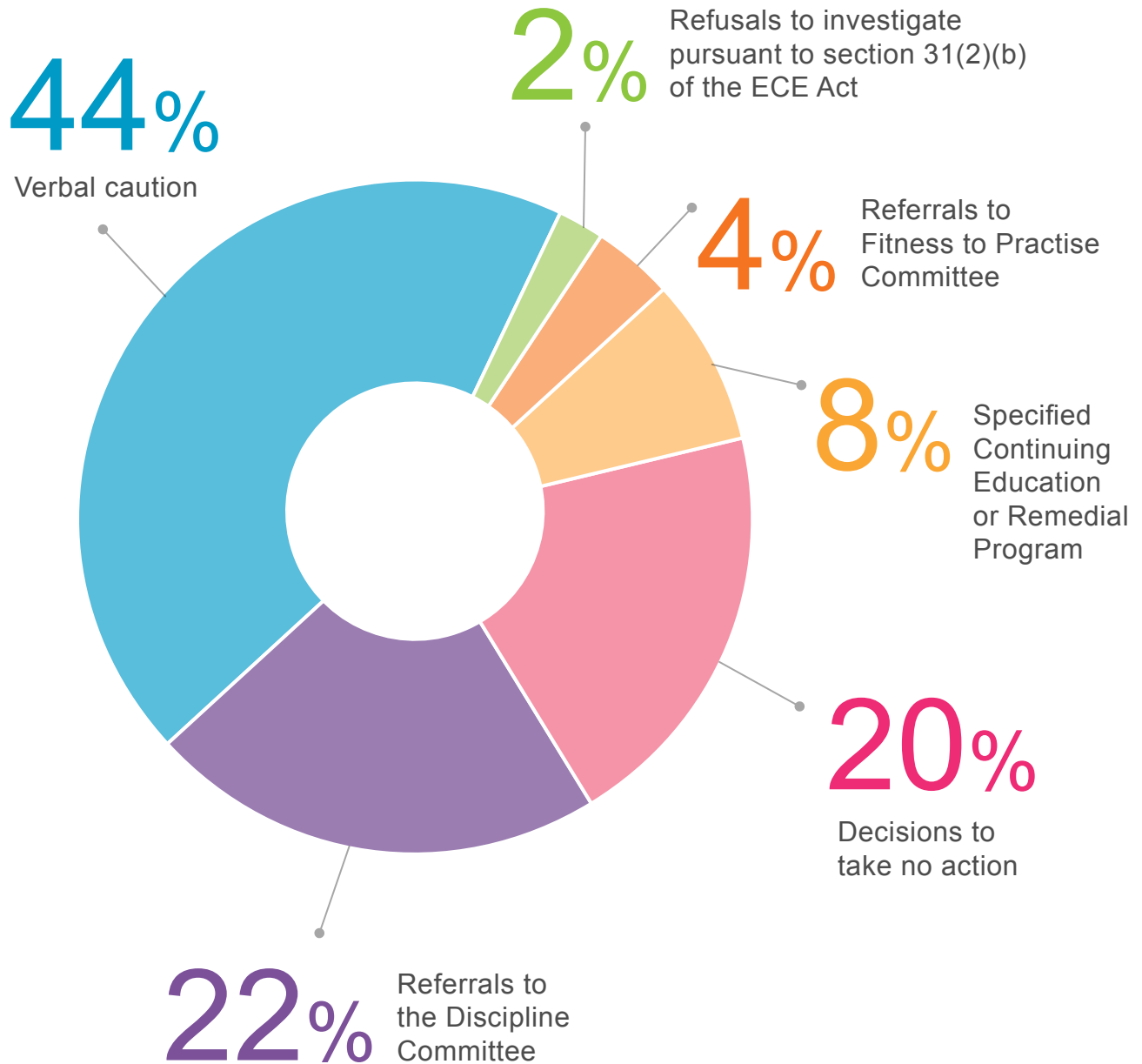
### **Sexual Misconduct / Abuse**

Typically involves allegations of misconduct and/or abuse of a sexual nature, in which the police may or may not have laid criminal charges.

## Complaints Committee

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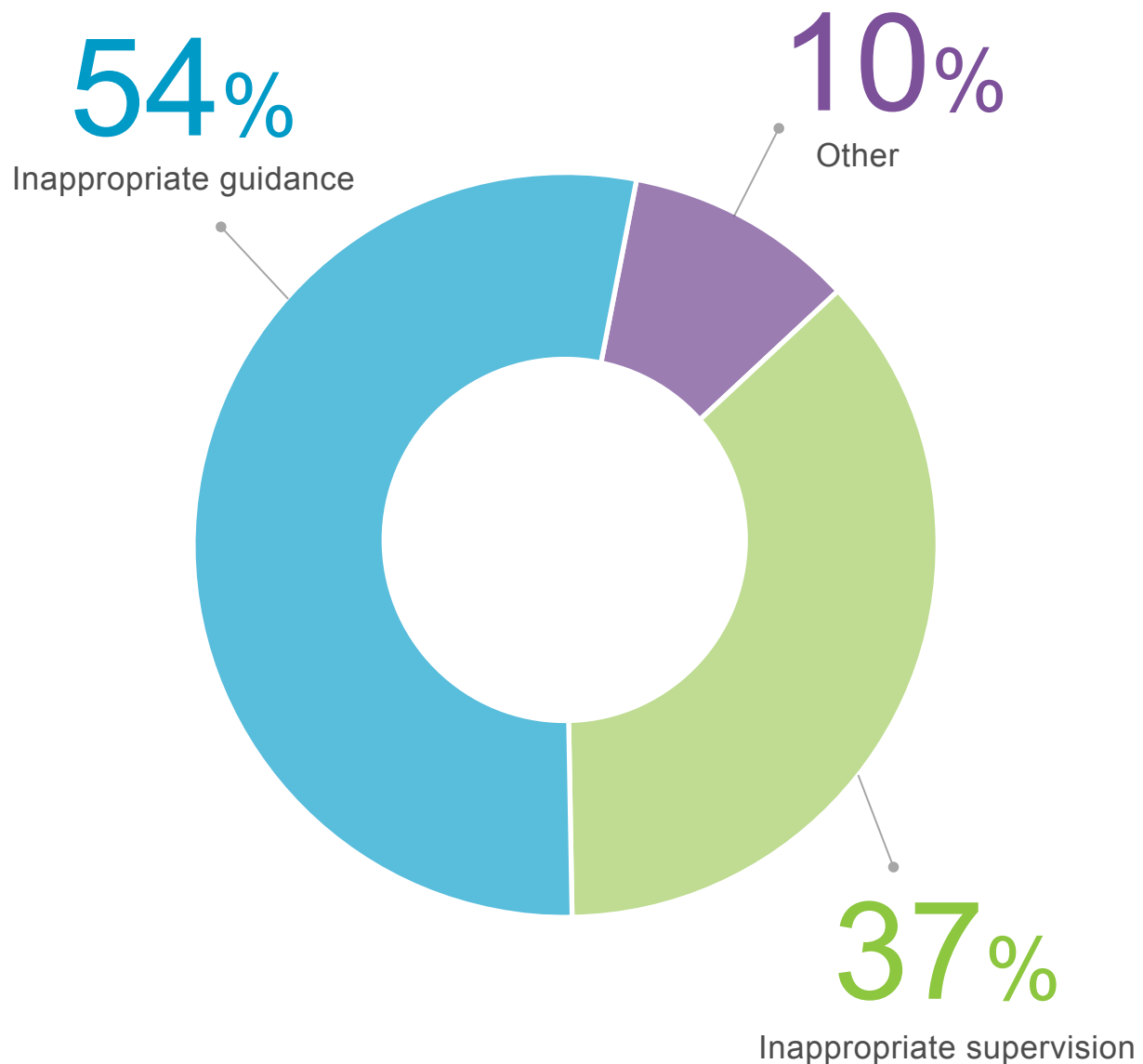
In 2024-25, the Complaints Committee completed **184** cases with the following outcomes:



## Discipline Committee

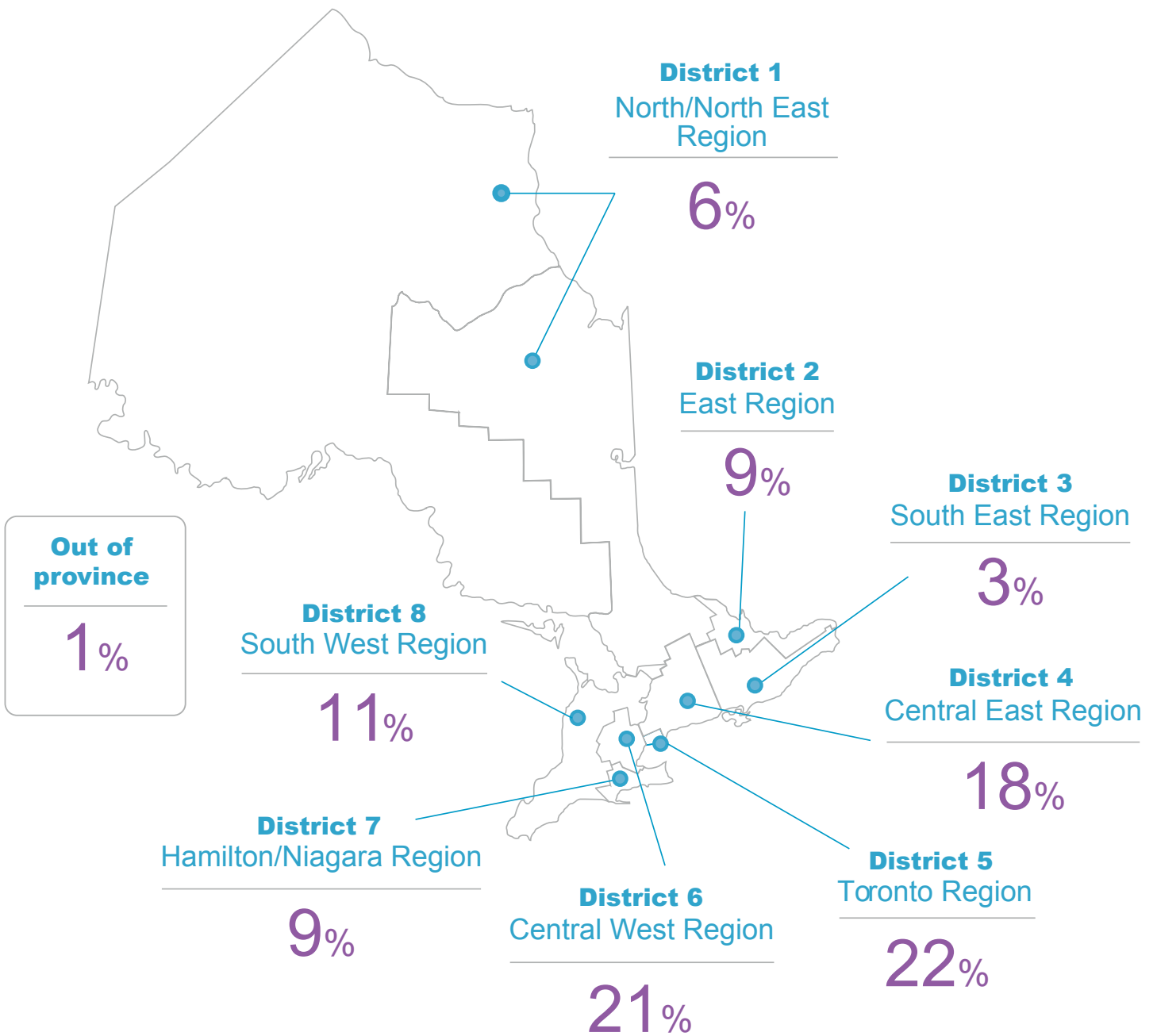
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In 2024-2025, the Discipline Committee held hearings in **41 cases**. The accusations against the RECEs in these cases were about:



# Membership Data

## Geographic Distribution of Members



## Members in Good Standing

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65,973

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## Members by Gender

---

97.4%

Identify as a woman

---

2.4%

Identify as a man

---

0.1%

Indicate that neither term (woman or man) applies

## Members by Age Group

---

10%

18-24 Years

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28%

25-34 Years

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26%

35-44 Years

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22%

45-54 Years

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12%

55-64 Years

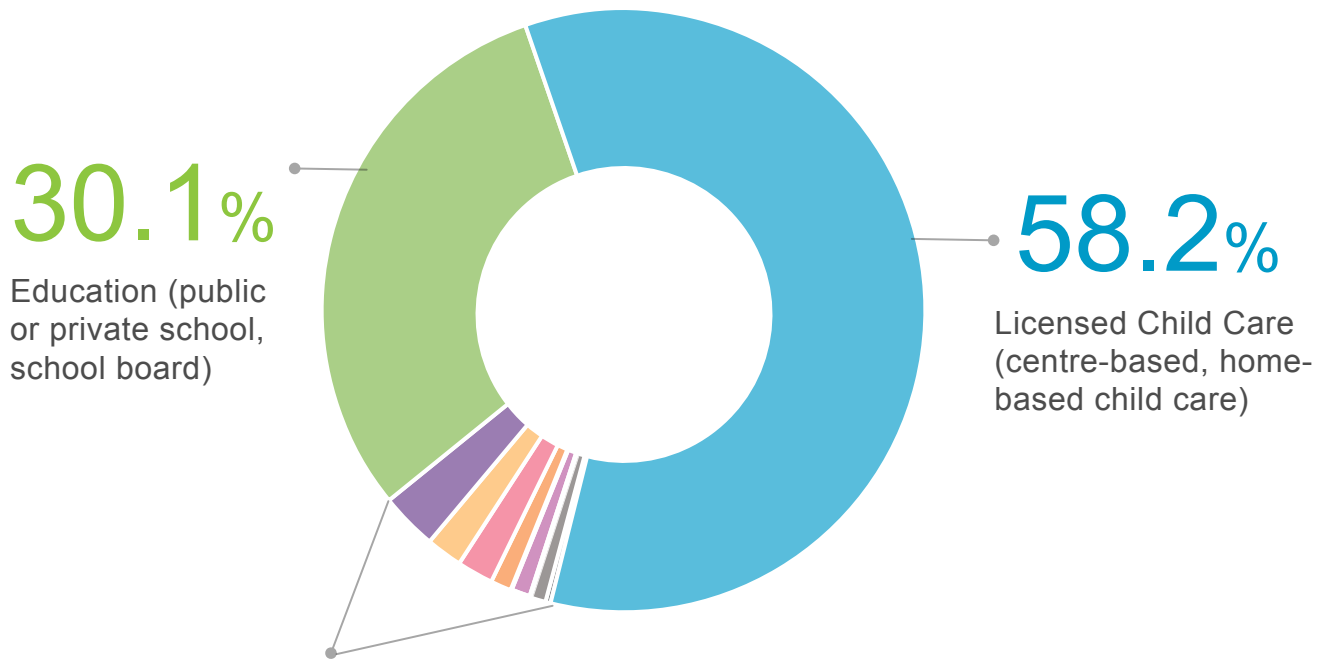
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2%

65+ Years

# Membership by Employment Sector

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**3.1%**

Another Employment Sector Not Listed

**2.5%**

Family Support Programs (child and family resource centres)

**2.1%**

Children's Services (special needs resourcing, developmental services, children's mental health, children's treatment centre, child welfare)

**1.6%**

Unlicensed Child Care (unlicensed home-based child care, nanny, camps)

**1.4%**

Government (First Nations, federal, provincial or municipal government, policy, licensing, administration)

**0.9%**

Training / Learning & Development Employment (post-secondary institution, professional resource centre, professional training, consultant)

**0.1%**

Advocacy (professional association, union, network)

Appendix:  
Audited Financial Statements

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**COLLEGE OF EARLY CHILDHOOD EDUCATORS**

FINANCIAL STATEMENTS

JUNE 30, 2025

**HILBORN**LLP

## **Independent Auditor's Report**

To the Council of College of Early Childhood Educators

### **Opinion**

We have audited the financial statements of College of Early Childhood Educators (the "College"), which comprise the statement of financial position as at June 30, 2025, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at June 30, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### **Basis for Opinion**

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

### **Other Information**

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the annual report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

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

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

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

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

In preparing the financial statements, management is responsible for assessing the ability of the College to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the financial reporting process of the College.

## Independent Auditor's Report (continued)

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of the College.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the College to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Toronto, Ontario  
October 29, 2025

Chartered Professional Accountants  
Licensed Public Accountants

# COLLEGE OF EARLY CHILDHOOD EDUCATORS

## Statement of Financial Position

June 30	2025 \$	2024 \$
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents (note 3)	637,088	1,155,028
Investments (note 4)	10,173,327	9,254,604
Prepaid expenses	290,792	266,928
	<b>11,101,207</b>	10,676,560
Capital assets (note 5)	213,638	268,200
	<b>11,314,845</b>	10,944,760
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued liabilities (note 7)	1,462,772	1,026,053
Deferred revenue	6,455,076	5,566,428
	<b>7,917,848</b>	6,592,481
<b>NET ASSETS</b>		
Invested in capital assets	213,638	268,200
Internally restricted		
Professional regulation (note 8)	375,000	375,000
IT systems and program development (note 9)	334,000	700,000
Unrestricted	2,474,359	3,009,079
	<b>3,396,997</b>	4,352,279
	<b>11,314,845</b>	10,944,760

The accompanying notes are an integral part of these financial statements

Approved on behalf of Council:

Chair  RECE

Vice Chair  RECE

# COLLEGE OF EARLY CHILDHOOD EDUCATORS

## Statement of Operations

Year ended June 30	2025 \$	2024 \$
Revenues		
Registration and application fees	11,409,845	10,673,069
Investment income	403,305	505,670
	<u>11,813,150</u>	<u>11,178,739</u>
Expenses		
Personnel	9,013,760	8,264,672
Information technology	1,677,220	1,271,837
Professional regulation	933,468	700,309
Bank and merchant service fees	287,711	244,676
Office and general	241,954	233,664
Consulting	163,987	383,606
Communication and stakeholder relations	126,445	107,131
Amortization	124,161	164,583
Council and committees	92,441	86,022
Rent	61,492	557,627
Professional fees	45,793	56,288
	<u>12,768,432</u>	<u>12,070,415</u>
Excess of expenses over revenues before the following	(955,282)	(891,676)
Office transition (note 10)	-	(177,658)
Excess of expenses over revenues for year	<u>(955,282)</u>	<u>(1,069,334)</u>

The accompanying notes are an integral part of these financial statements

# COLLEGE OF EARLY CHILDHOOD EDUCATORS

## Statement of Changes in Net Assets

Year ended June 30, 2025

	Invested in capital assets \$	Internally restricted for professional regulation \$	Internally restricted for IT systems and program development \$	Internally restricted for office transition \$	Unrestricted \$	Total 2025 \$
Balance, beginning of year	268,200	375,000	700,000	-	3,009,079	<b>4,352,279</b>
Excess of expenses over revenues for year (note 9)	-	-	(366,000)	-	(589,282)	<b>(955,282)</b>
Purchase of capital assets	69,599	-	-	-	(69,599)	-
Amortization of capital assets	(124,161)	-	-	-	124,161	-
Balance, end of year	<u>213,638</u>	<u>375,000</u>	<u>334,000</u>	<u>-</u>	<u>2,474,359</u>	<b><u>3,396,997</u></b>

The accompanying notes are an integral part of these financial statements

# COLLEGE OF EARLY CHILDHOOD EDUCATORS

## Statement of Changes in Net Assets

Year ended June 30, 2024

	Invested in capital assets \$	Internally restricted for professional regulation \$	Internally restricted for IT systems and program development \$	Internally restricted for office transition \$	Unrestricted \$	Total 2024 \$
Balance, beginning of year	405,906	375,000	700,000	375,000	3,565,707	5,421,613
Excess of expenses over revenues for year (note 10)	-	-	-	(177,658)	(891,676)	(1,069,334)
Purchase of capital assets	74,953	-	-	-	(74,953)	-
Amortization of capital assets	(164,583)	-	-	-	164,583	-
Disposal of capital assets (note 5)	(48,076)	-	-	-	48,076	-
Internally imposed restriction (note 10)	-	-	-	(197,342)	197,342	-
Balance, end of year	268,200	375,000	700,000	-	3,009,079	4,352,279

The accompanying notes are an integral part of these financial statements

# COLLEGE OF EARLY CHILDHOOD EDUCATORS

## Statement of Cash Flows

Year ended June 30	2025 \$	2024 \$
Cash flows from operating activities		
Excess of expenses over revenues for year	(955,282)	(1,069,334)
Adjustments to determine net cash provided by (used in) operating activities		
Amortization	124,161	164,583
Interest capitalized on investments	(82,748)	(187,342)
Receipt of prior year interest capitalized on investments	187,342	133,947
Loss on disposal of capital assets	-	44,351
	(726,527)	(913,795)
Change in non-cash working capital items		
Decrease (increase) in prepaid expenses	(23,864)	85,480
Increase in accounts payable and accrued liabilities	436,719	7,241
Increase in deferred revenue	888,648	279,136
	574,976	(541,938)
Cash flows from investing activities		
Purchase of investments	(10,090,579)	(9,067,262)
Proceeds on disposal of investments	9,067,262	9,973,724
Purchase of capital assets	(69,599)	(74,953)
Proceeds on disposal of capital assets	-	3,725
	(1,092,916)	835,234
Net change in cash and cash equivalents	(517,940)	293,296
Cash and cash equivalents, beginning of year	1,155,028	861,732
Cash and cash equivalents, end of year	637,088	1,155,028

The accompanying notes are an integral part of these financial statements

# COLLEGE OF EARLY CHILDHOOD EDUCATORS

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## Notes to Financial Statements

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June 30, 2025

### **Nature and description of the organization**

The College of Early Childhood Educators (the "College") was incorporated as a non-share capital corporation under the Early Childhood Educators Act, 2007 ("ECEA").

As the regulator and governing body of the early childhood educator profession in Ontario, the College's major function is to administer the ECEA, in the public interest.

The College is a not-for-profit organization, as described in Section 149(1)(l) of the Income Tax Act, and therefore is not subject to income taxes.

### **1. Significant accounting policies**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

#### **(a) Revenue recognition**

##### **Registration fees**

The registration year of each member commences with their initial registration date. Registration fees are recognized as revenue in the fiscal year to which they relate. Registration fees received in advance of the fiscal year to which they relate are recorded as deferred revenue.

##### **Application fees**

Application fees are recognized as revenue upon the completion of application assessments. Application fees received in advance of the completion of application assessments are recorded as deferred revenue.

##### **Investment income**

Investment income comprises interest from cash and cash equivalents and investments and is recognized on an accrual basis.

#### **(b) Cash and cash equivalents**

Cash and cash equivalents consist of cash and term deposits which are readily convertible into cash, are not subject to significant risk of changes in value and have a maturity date of three months or less from the date of acquisition.

#### **(c) Investments**

Investments consist of term deposits with maturity dates greater than three months from date of acquisition. Investments that mature within twelve months from the year-end date are classified as current.

# COLLEGE OF EARLY CHILDHOOD EDUCATORS

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## Notes to Financial Statements (continued)

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June 30, 2025

### 1. Significant accounting policies (continued)

#### (d) Capital assets

The costs of capital assets are capitalized upon meeting the criteria for recognition as a capital asset, with the exception of expenditures on internally generated intangible assets during the development phase, which are expensed as incurred. The cost of a capital asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

Capital assets are measured at cost less accumulated amortization and accumulated impairment losses.

Amortization is provided for, upon commencement of the utilization of the assets, using the straight-line method at rates designed to amortize the cost of the capital assets over their estimated useful lives of 4 to 5 years.

A capital asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If any potential impairment is identified, the amount of the impairment is quantified by comparing the carrying value of the capital asset to its fair value. Any impairment of the capital asset is recognized in income in the year in which the impairment occurs.

An impairment loss is not reversed if the fair value of the capital asset subsequently increases.

#### (e) Financial instruments

##### Measurement of financial assets and liabilities

The College initially measures its financial assets and financial liabilities at fair value adjusted by the amount of transaction costs directly attributable to the instrument.

The College subsequently measures all of its financial assets and financial liabilities at amortized cost.

Amortized cost is the amount at which a financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

Financial assets measured at amortized cost include cash and cash equivalents and investments.

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

# COLLEGE OF EARLY CHILDHOOD EDUCATORS

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## Notes to Financial Statements (continued)

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June 30, 2025

### 1. Significant accounting policies (continued)

#### (e) Financial instruments (continued)

##### Impairment

At the end of each year, the College assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. Objective evidence of impairment includes observable data that comes to the attention of the College, including but not limited to the following events: significant financial difficulty of the issuer; a breach of contract, such as a default or delinquency in interest or principal payments; and bankruptcy or other financial reorganization proceedings.

When there is an indication of impairment, the College determines whether a significant adverse change has occurred during the year in the expected timing or amount of future cash flows from the financial asset.

When the College identifies a significant adverse change in the expected timing or amount of future cash flows from a financial asset, it reduces the carrying amount of the financial asset to the greater of the following:

- the present value of the cash flows expected to be generated by holding the financial asset discounted using a current market rate of interest appropriate to the financial asset; and
- the amount that could be realized by selling the financial asset at the statement of financial position date.

Any impairment of the financial asset is recognized in income in the year in which the impairment occurs.

When the extent of impairment of a previously written-down financial asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to the extent of the improvement, but not in excess of the impairment loss. The amount of the reversal is recognized in income in the year the reversal occurs.

#### (f) Management estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current year. Actual results may differ from these estimates, the impact of which would be recognized in future years.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

# COLLEGE OF EARLY CHILDHOOD EDUCATORS

## Notes to Financial Statements (continued)

June 30, 2025

### 2. Financial instrument risk management

The College is exposed to various risks through its financial instruments. The following analysis provides a measure of the College's risk exposure and concentrations.

The financial instruments of the College and the nature of the risks to which those instruments may be subject, are as follows:

Financial instrument	Risks				
	Credit	Liquidity	Market risk		
Currency			Interest rate	Other price	
Cash and cash equivalents	X			X	
Investments	X			X	
Accounts payable and accrued liabilities		X			

#### Credit risk

The College is exposed to credit risk resulting from the possibility that parties may default on their financial obligations, or if there is a concentration of transactions carried out with the same party, or if there is a concentration of financial obligations which have similar economic characteristics that could be similarly affected by changes in economic conditions, such that the College could incur a financial loss.

The maximum exposure of the College to credit risk is as follows:

	2025	2024
	\$	\$
Cash and cash equivalents	637,088	1,155,028
Investments	10,173,327	9,254,604
	<u>10,810,415</u>	<u>10,409,632</u>

The College reduces its exposure to the credit risk of cash and cash equivalents and investments by maintaining balances with a Schedule 1 Canadian financial institution.

#### Liquidity risk

Liquidity risk is the risk that the College will not be able to meet a demand for cash or fund its obligations as they come due.

The liquidity of the College is monitored by management to ensure sufficient cash is available to meet liabilities as they become due and is supplemented, if necessary, by the demand operating facility as detailed in note 6.

#### Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

# COLLEGE OF EARLY CHILDHOOD EDUCATORS

## Notes to Financial Statements (continued)

June 30, 2025

### 2. Financial instrument risk management (continued)

#### Currency risk

Currency risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in foreign exchange rates.

The College is not exposed to currency risk.

#### Interest rate risk

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in market interest rates.

#### Other price risk

Other price risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market.

The College is not exposed to other price risk.

#### Changes in risk

There have been no significant changes in the risk profile of the financial instruments of the College from that of the prior year.

### 3. Cash and cash equivalents

	2025 \$	2024 \$
Cash	637,088	501,529
Term deposits	-	653,499
	<u>637,088</u>	<u>1,155,028</u>

Prior year term deposits had effective interest rates ranging from 5.04% to 5.29% and matured July 2024 to August 2024.

### 4. Investments

Investments consist of term deposits with interest rates ranging from 2.95% to 4.14% (2024 - 4.85% to 5.63%) and maturity dates ranging from July 2025 to March 2026 (2024 - July 2024 to March 2025).

# COLLEGE OF EARLY CHILDHOOD EDUCATORS

## Notes to Financial Statements (continued)

June 30, 2025

### 5. Capital assets

	Cost \$	Accumulated Amortization \$	2025 Net \$
Computer equipment and software	1,118,545	904,907	213,638

	Cost \$	Accumulated Amortization \$	2024 Net \$
Computer equipment and software	1,048,946	780,746	268,200

There were no disposals in the current year.

In the prior year, furniture and fixtures and leasehold improvements with a net book value of \$48,076 (cost of \$1,561,629 and accumulated amortization of \$1,513,553) were disposed of for proceeds of \$3,725 resulting in a loss on disposal of \$44,351.

### 6. Demand operating facility

The College has available a revolving demand operating facility up to a maximum of \$1,000,000. The facility bears interest at prime plus 0.50% and is secured by a general security agreement and an assignment of fire and business insurance.

The facility was not drawn upon at either June 30, 2025 or June 30, 2024.

### 7. Accounts payable and accrued liabilities

	2025 \$	2024 \$
Trade payables and accrued liabilities	879,134	744,770
Accrued liabilities - professional regulation	583,638	281,283
	<u>1,462,772</u>	<u>1,026,053</u>

# COLLEGE OF EARLY CHILDHOOD EDUCATORS

## Notes to Financial Statements (continued)

June 30, 2025

**8. Net assets internally restricted for professional regulation**

The College makes best efforts to anticipate the costs associated with professional regulation matters based on past experience and current caseload. However, in the event that the College incurs costs beyond the normal scope of such matters, the Council of the College has internally restricted net assets to address these matters.

The internal restriction is subject to the direction of the Council upon the recommendation of the Finance and Audit Committee.

**9. Net assets internally restricted for IT systems and program development**

The Council of the College has internally restricted net assets in consideration of IT systems and program development supporting the public interest.

In the current year, the Council approved the utilization of \$366,000 from net assets internally restricted for IT systems and program development.

The internal restriction is subject to the direction of the Council upon the recommendation of the Finance and Audit Committee.

**10. Net assets internally restricted for office transition**

During the prior year, the office premises lease of the College expired and the College transitioned to a shared office premises model with another organization. This resulted in office transition expenses in the amount of \$177,658 being incurred. The office transition expenses were comprised of moving expenses and the loss on disposal of capital assets, as described in note 5.

The Council of the College approved the utilization of \$177,658 from net assets internally restricted for office transition and the transfer of the residual net assets internally restricted for office transition, in the amount of \$197,342, to unrestricted net assets.

**11. Commitment**

The College has entered into an agreement to license CRM application software, expiring September 2026. The approximate annual commitments are as follows:

	<u>\$</u>
2026	95,000
2027	<u>24,000</u>
	<u>119,000</u>

# HILBORN

LISTENERS. THINKERS. DOERS.



**24**  

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**25**  
Annual  
Report

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