

Annual Report 2013-14

FISCAL YEAR 2013



President's Report

This past year, CES Ontario focused its efforts on professionalizing the organization and increasing its internal capacity so as to become the go-to organization for evaluation learning and programming in Ontario.

STRATEGIC HIGHLIGHTS

CES Ontario explored and negotiated several new partnerships and collaborations that should see fruitful results in coming years.

- The Chapter supported a multi-million dollar grant application by York University's Centre for Business Ethics Research Network (CBERN) as a collaborative partner. The proposed partnership between CES Ontario and CBERN provides a strategic opportunity for the Chapter in fulfilling its mission and advancing professional evaluation practice.
- The Chapter developed a new relationship with, and provided training to, to the Policy Innovation and Leadership, Strategy and Results Branch, Cabinet Office at the Government of Ontario.
- The Chapter began nurturing relationships with Evaluation Mentoring Canada and the Canadian Mental Health Association Ontario Division.
- The Chapter continued to sponsor communities of practice and events such as Evaluation Café Toronto, student case competitions and the 25th Edward F. Kelly Evaluation Conference.

OPERATIONAL HIGHLIGHTS

CES Ontario continued to enhance its operational effectiveness. The Chapter invested in its human and organizational resources to strengthen its operations by:

- procuring, through a contractual arrangement, an Administrative Coordinator (dedicated to the Chapter three-days a week) who has been an invaluable support to the board, committees and our members;
- retaining a new accounting firm and integrating key financial management processes; and
- re-structuring its committees to work in a projectized environment on key issues, and developing work plans and budgets at organizational and committee levels.

As a result:

- The Chapter, in collaboration with CES National Council, convened the 2013 CES National Conference attended by 527 participants. Notable achievements included an actionable theme, expanded program structure offerings, community outreach (site visits), a strong student attendance (18%), and a social marketing approach. Over 90% of attendees (53% response rate) reflected a strongly positive experience in the post-conference evaluation.
- The Chapter increased its membership by 28% year over year from 2012 to 2013, in part due to the 2013 CES National Conference that was convened by the Chapter.
- The Chapter delivered professional development training to over 125 participants, and launched its client-side delivery model with the public sector in Ontario.

FINANCIAL HIGHLIGHTS

Fiscal year 2013 has been a mixed year for the Chapter. Ontario hosted a superb National Conference in June 2013, the results of months of planning and hard work by nine volunteers.

Despite modeling a variety of scenarios, the Conference generated an unprecedented loss for the Chapter, due in part to:

- a) a constrained fiscal climate that resulted in fewer than anticipated conference registrations;
- b) contracts that bound the Chapter to spending limits with the venue, which had been negotiated back in 2011/12; and
- c) experimentation with new sponsorship levels.

The Chapter and CES National negotiated an equal split of the loss, causing a reduction of 34% in the Chapter's reserve fund. Despite this, our auditors do not foresee any immediate financial or material risk to the organization. Further details are available in the Treasurer's report.

LOOKING AHEAD

At the 2013 Annual General Meeting, the Chapter highlighted three areas of investment in terms of time, energy and resources: (a) organizational effectiveness; (b) partnerships and networks; and (c) learning and knowledge mobilization. We have made considerable progress in the first two areas, with process and policy progress in the last area.

Looking ahead to 2014/15, the Board intends to continue to work on these three strategic priorities with more focus on value-for-membership offerings; enhancing the organization's financial sustainability and continuing to build and strengthen more strategic partnerships.

As we all know, CES Ontario is run by a dedicated voluntary Board of Directors, committee members and an Administrative Coordinator contracted on a part-time basis. The Board commits significant time and energy to ensure that our professional association goes from strength to strength.

With the support of CES Ontario membership, we are committed to leading the Chapter to great success, and I thank each and every volunteer who has served with us in the past year.

If you have any questions, comments or concerns, please contact me at president@evaluationontario.ca.

Respectfully submitted by:



Nikhat Rasheed, President

October 1, 2014

Treasurer's Report

The Finance and Audit Committee is a standing committee of the CES Ontario Board chaired by the Treasurer. The purpose of this committee is to monitor the integrity of the Chapter's financial condition, systems and processes including budgeting and audit, as well as to support strategic initiatives of the Chapter.

SUMMARY

The Chapter is pleased to end the year with a balanced budget. While we experienced modest revenue growth from membership fees, overall it was a challenging year due to lower earnings from program registration as well as the joint split of loss generated by the national CES 2013 Annual Conference, resulting in a 34% reduction in net assets. Spending in most other areas remained essentially unchanged and/or was minimized. Financial challenges are anticipated to continue into 2014/15 as we balance across the increasing costs associated with strengthening the delivery of value-for-membership offerings and initiatives.

KEY ACHIEVEMENTS

- Managing the development of FY 2014 and 2015 budgets using new accounting format and chart of accounts.
- Enhanced fiscal literacy of Board directors by providing training from financial consultant.
- Applied for and attained dedicated HST number (independent from CES-National).
- Established a monthly accounting calendar for all regular financial activities.
- Streamlined *accounts payable* and *reconciliation* processes to capture greater transactional detail, shorten processing time, and gain efficiencies related to course registration data collection and tracking.
- In partnership with CES National Council, completed audit and remittances related to national 2013 CES Annual Conference.

PLANS FOR 2014-15

- Continue to enhance the Board's financial management capacity, in particular related to monitoring variances and recommending corrective actions as appropriate.
- Establish a detailed set of guidelines to create an internally restricted reserve fund and place them within a short-term investment as a means to re-build the Chapter's net assets.
- Develop key financial policies as recommended in the financial review (completed in 2013).
- Recruit and provide orientation and training to the next Treasurer.

ACKNOWLEDGMENTS

Committee Members: Shirley Von Sychowski (Chair), Nikhat Rasheed and Dawn Campbell-Borland.

The Chapter benefits from the unflappable support by Geetha Van den Daele in the administration and coordination of activities, the professional services by independent bookkeeping provider Raghurai Inc., and the assistance of Marinucci & Company, chartered accountants.

If there are any questions regarding the Chapter's finances, or interest in volunteering with the Finance and Audit Committee, please contact me at: accounting@evaluationontario.ca.

Respectfully submitted by:
Shirley Von Sychowski, Treasurer

ANNUAL REPORT 2013-14

BALANCE SHEET	December 31, 2013	December 31, 2012
ASSETS		
Cash	\$33,681	\$108,723
Short-term investment	\$37,019	\$37,171
Accounts receivable	\$2,605	\$18,521
Conference 2013 advances and deposits	<u>\$51,541</u>	<u>\$25,000</u>
	<u>\$124,846</u>	<u>\$189,415</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$26,367	\$33,273
NET ASSETS		
Accumulated surplus	<u>\$98,479</u>	<u>\$156,142</u>
	<u>\$124,846</u>	<u>\$189,415</u>

STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS	December 31, 2013	December 31, 2012
REVENUE		
Membership fees	\$17,671	\$14,622
Program registration fees	\$91,049	\$99,765
Interest	\$196	\$491
<i>Total revenues</i>	<u>\$108,916</u>	<u>\$114,878</u>
EXPENSES		
CES annual conference	\$48,459	---
Programs	\$34,463	\$34,759
Speakers	\$24,250	\$34,069
Professional fees	\$23,537	\$24,481
Administrative support	\$21,763	\$15,880
CES module levies and program registration fees	\$4,728	\$7,539
Bank charges and credit card fees	\$3,019	\$3,914
Teleconference	\$1,020	\$1,251
Membership	\$971	\$5,955
Governance	\$378	\$590
Office and general	\$3,991	\$1,824
<i>Total expenses</i>	<u>\$166,579</u>	<u>\$130,262</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(\$57,663)	(\$15,384)
ACCUMULATED SURPLUS, beginning of year	<u>\$156,142</u>	<u>\$171,526</u>
ACCUMULATED SURPLUS, end of year	<u>\$98,479</u>	<u>\$156,142</u>

Professional Development Committee Report

SUMMARY

The Professional Development (PD) Committee is a standing committee of the CES Ontario Board. The PD Committee had another successful year and accomplished all the tasks on their 2013/14 work plan.

Along with offering a comprehensive complement of courses, the PD Committee underwent restructuring, streamlined committee processes and developed policies to better serve the members of CES Ontario. The PD Committee was also involved in the review and piloting a revision of the Essential Skills Series course material.

KEY ACHIEVEMENTS

- Offered 8 professional development workshops to over 125 participants, including:
 - Essential Skills Series sessions (4)
 - Logic Models(1)
 - Survey Design (1)
 - Performance Measurement (1)
 - Qualitative Methods (1)
- Developed and completed tracking to a work plan and budget.
- Undertook policy and contract reviews.
- Explored the offering of client-site Essential Skills Series courses to organizations in Ontario.
- Prepared an application form for seed funding requests that come to CES Ontario – to be launched in 2015.

PLANS FOR 2014-15

The PD Committee wants to ensure that CES Ontario is offering courses and workshops that are of good value for members and meet their professional learning needs and preferences. Policy review will continue in 2014, and we will also be reviewing our core course offerings and cost structure.

ACKNOWLEDGMENTS

Committee Members: Marisha Holmberg (Co-Chair), Sandy Wu (Co-Chair), Christine Frank, Ashraful Hasan, Sarah Plonka and Thomas Kais-Prial.

This work could not be done without the dedication of committee volunteers. This group of professionals give their time and expertise and have truly elevated the field of evaluation. The committee would like to recognize Geetha Van den Daele CES Ontario's Administrative Coordinator for her continuing support, communication with members, and coordinating our sessions. We look forward to the coming year!

If you have any questions or are interested in volunteering with the CES Ontario Professional Development Committee, please contact me at: pd@evaluationontario.ca.

Respectfully submitted by:
Marisha Holmberg, Co-Chair, PD Committee

Membership Committee Report

SUMMARY

The Membership Committee is a standing committee of the CES Ontario Board. This committee provides leadership in the area of member relations and ensures that the Chapter's membership policy and related activities are in alignment with its mission, vision and values. The goals of the Membership Committee are to:

- Promote membership and effective services to members;
- Respond promptly to the needs and concerns of members.

The Membership committee undertakes action planning and tracking, prepares a budget and develops a detailed work plan to support the Board's Strategic Plan.

In 2013-14, the Membership committee merged with the former New Practitioner and Student Committee to better address the needs of all its members and take a life-cycle approach to membership.

The Chapter is pleased to report growth in membership in the past year. The Chapter had 520 members as of December 31, 2013, an increase of 28% over the previous year. Some of that increase can be attributed to the 2013 CES Conference. As of August 30, 2014, the Chapter had 450 members, an increase of 10% over 2012.

KEY ACHIEVEMENTS

- Developed a formal committee structure of the merged Membership Committee.
- Developed a work plan and budget with activities planned for 2013/14 and beyond.
- Finalized the New Practitioner Policy Statement and delivered it to CES National for discussion.
- Reviewed the Business Case for Organizational Membership Categories – to be finalized in 2015.
- Initiated discussions with Evaluation Mentoring Canada to explore partnership opportunities.
- Liaised with Kelly Conference organizers in support of student networking opportunities.
- Organized the 2014 AGM and Learning Event.

PLANS FOR 2014-15

There are a number of activities planned for 2014/15 to support all CES Ontario members. This includes a regional networking event, student networking and mentoring opportunities and online webinars for members on a variety of new and relevant topics in evaluation.

ACKNOWLEDGMENTS

Committee Members: Klajda Gega (Co-chair), Susan Palijan (Co-chair), Kelsen Chau, Sobia Ali-Faisal, Yinka Macaulay and Tommy Tam. We thank everyone for their time and dedication to the Membership Committee over the past year.

We also wish to thank Dina Franchi (former Chair, New Practitioner and Student Committee), Shirley Von Sychowski, Nikhat Rasheed and Geetha Van den Daele for their on-going support.

If you have any questions or are interested in volunteering with the CES Ontario Membership Committee, please contact me at: membership@evaluationontario.ca.

Respectfully submitted by:
Klajda Gega, Co-Chair, Membership Committee

ANNUAL REPORT 2013-14

Board & Staff 2013/14

BOARD MEMBERS

Nikhat Rasheed
Shirley Van Sychowski
Dawn Campbell-Borland
Terry Spencer
A. Sidiq (Sid) Ali
Kelsen Chau
Sobia Ali Faisal*
Klajda Gega
Marisha Holmberg
Susan Palijan*
Sandy Wu*

SECTOR

Consulting
Non-profit
Corporate
Education
Consulting
Non-profit
Student
Consulting
Consulting
Public Sector
Corporate

ROLE

President
Treasurer
Secretary
Past President
Member
Member
Member
Co-Chair, Membership Committee
Co-Chair, PD Committee
Co-Chair, Membership Committee
Co-Chair, PD Committee

*Not continuing 2014/15



ADMIN COORDINATOR

Geetha Van den Daele
admin@evaluationontario.ca



CANADIAN EVALUATION SOCIETY – ONTARIO CHAPTER

Financial Statements

December 31, 2013

Marinucci & Company
Chartered Accountants

171 John Street
Suite 101
Toronto Ontario M5T 1X3
Tel 416 214 1555 Fax 416 596 1520

E-mail sam@marinucci.ca

Independent Auditors' Report

To the Directors of Canadian Evaluation Society – Ontario Chapter

We have audited the accompanying financial statements of Canadian Evaluation Society – Ontario Chapter, which comprise the balance sheet as at December 31, 2013 and the statements of operations and changes in net assets and 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 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian auditing standards. Those standards require that we 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.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide for a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Canadian Evaluation Society – Ontario Chapter as at December 31, 2013 and the results of its operations, changes in net assets and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Toronto Ontario
October 1, 2014



Marinucci & Company
Chartered Accountants
Licensed Public Accountants

CANADIAN EVALUATION SOCIETY – ONTARIO CHAPTER

Balance Sheet as at December 31, 2013

	2013	2012
ASSETS		
Current:		
Cash	\$ 33,681	\$ 108,723
Short-term investments (Note 3)	37,019	37,171
Accounts receivable	2,605	18,521
Conference 2013 advances and deposits	<u>51,541</u>	<u>25,000</u>
<i>Total assets</i>	<u>\$ 124,846</u>	<u>\$ 189,415</u>
LIABILITIES		
Current:		
Accounts payable and accrued liabilities	\$ 26,367	\$ 33,273
NET ASSETS		
Accumulated surplus	<u>98,479</u>	<u>156,142</u>
<i>Total liabilities and net assets</i>	<u>\$ 124,846</u>	<u>\$ 189,415</u>

On behalf of the Board:

 Director
 Director

See accompanying Notes to Financial Statements

CANADIAN EVALUATION SOCIETY – ONTARIO CHAPTER

Statement of Operations and Changes in Net Assets

For the year ended December 31, 2013

	2013	2012
REVENUES		
Membership fees	\$ 17,671	\$ 14,622
Program registration fees	91,049	99,765
Interest	<u>196</u>	<u>491</u>
<i>Total revenues</i>	<u>108,916</u>	<u>114,878</u>
EXPENSES		
CES annual conference	48,459	-
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Office and general	<u>3,991</u>	<u>1,824</u>
<i>Total expenses</i>	<u>166,579</u>	<u>130,262</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	(57,663)	(15,384)
ACCUMULATED SURPLUS, beginning of year	<u>156,142</u>	<u>171,526</u>
ACCUMULATED SURPLUS, end of year	<u>\$ 98,479</u>	<u>\$ 156,142</u>

See accompanying Notes to Financial Statements

CANADIAN EVALUATION SOCIETY – ONTARIO CHAPTER

Statement of Cash Flows

For the year ended December 31, 2013

	2013	2012
Cash generated (used in)		
OPERATING ACTIVITIES:		
Excess (deficiency) of revenues over expenses	\$ (57,663)	\$ (15,384)
Impact on cash of changes in non-cash working capital items:		
Accounts receivable	15,916	(8,691)
Conference 2013 advances and deposits	(26,541)	(25,000)
Accounts payable and accrued liabilities	<u>(6,906)</u>	<u>10,065</u>
	<u>(75,194)</u>	<u>(39,010)</u>
FINANCING ACTIVITIES:		
Redemption (purchase) of short-term investments, net	<u>152</u>	<u>(10,492)</u>
INCREASE (DECREASE) IN CASH	(75,042)	(49,502)
CASH, beginning of year	<u>108,723</u>	<u>158,225</u>
CASH, end of year	<u>\$ 33,681</u>	<u>\$ 108,723</u>

See accompanying Notes to Financial Statements

CANADIAN EVALUATION SOCIETY – ONTARIO CHAPTER

Notes to Financial Statements

December 31, 2013

1. NATURE AND PURPOSE OF THE ORGANIZATION

The Canadian Evaluation Society – Ontario Chapter ("CES-ON") is a chapter of the Canadian Evaluation Society, which is a federally incorporated not-for-profit organization that is dedicated to the advancement of evaluation for its members and the public.

The strategic goals of CES-ON are to increase the profile and influence of CES-ON and its members, and to expand and enhance venues, methods and types of services it offers by optimizing its human and financial resources.

As a not-for-profit organization, CES-ON is exempt from income taxes.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements are the representation of management and have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the *CPA Canada Handbook* and include the significant accounting policies described below.

These financial statements present the assets, liabilities, revenues and expenses of CES-ON only, and do not include the assets, liabilities, revenues and expenses of the Canadian Evaluation Society nor any of its other chapters.

Revenue recognition

Membership and program registration fees are recognized as revenues in the period in which the related services are provided.

Fees received that relate to a future period, if any, are deferred on the balance sheet as deferred revenues.

Financial instruments:

CES-ON initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost.

The financial assets subsequently measured at amortized cost include cash, short-term investments and accounts receivable. The financial liabilities subsequently measured at amortized cost include accounts payable.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. These estimates are reviewed periodically and adjustments are made to revenues and expenses as appropriate in the period they become known.

Contributed services

Volunteers contribute a significant number of hours per year to assist CES-ON in carrying out its service delivery activities. Because of the difficulty in determining their fair values, contributed services are not recognized in these financial statements.

CANADIAN EVALUATION SOCIETY – ONTARIO CHAPTER

Notes to Financial Statements

December 31, 2013

3. FINANCIAL INSTRUMENTS

Cash consists of deposits in a major Canadian financial institution. Cash balances are sufficient to meet its accounts payable and other financial liabilities.

Short-term investments consist of interest-bearing guaranteed investment certificates with a maturity date of one year or less from the date of purchase. Short-term investments at December 31, 2013 include \$10,000 held as collateral to secure organization credit card facilities.

The carrying value of CES-ON's financial instruments approximates their fair value due to the relatively short term to maturity of those instruments.

It is management's opinion that CES-ON is not exposed to significant interest rate, credit or liquidity risk in respect to its financial instruments.