

SEMI- ANNUAL GENERAL MEETING REPORT



CESAR

Continuing Education Students'
Association of Ryerson

Local 105 of the Canadian Federation of Students

NOVEMBER 26, 2020
6:00PM | ZOOM





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Dear CESAR Member,

Thank you for taking the time out of your busy schedules during this difficult and unprecedented time of COVID-19 to hear about your students' union, the Continuing Education Students' Association of Ryerson. Your students' union represents over 16,000 students who are taking courses in the Chang School for Continuing Education. Whether you are enrolled in a part-time degree or certificate, studying from abroad digitally or just taking a one-off Chang School course, you are a valuable part of our students' movement.

Our students' movement is your students' movement. Right now there are challenges across the globe that are being heightened by the coronavirus pandemic. Whether it is the fight for free and accessible post-secondary education from coast to coast for domestic and international students; the fight for paid sick days and fair wages; the fight against white supremacy in police and post-secondary institutions; the fight for treaty and nation recognition for Indigenous people; the fight for environmental and just transitions - these are the fights that make up our movement to be truly intersectional. When we forget one of these fights, or the numerous others, we forget about why movement building matters.

Together, as the CESAR Board of Directors and the CESAR members, we can create radical change and education. We become more than a social issue but we become a social movement. This is why it is more important than ever to get involved, make your voice heard and to encourage our friends, family and social bubbles to become part of our students' movement.

In solidarity,
the CESAR Board of Directors

Janet Rodriguez, President
Maddy Fast, Vice President Equity and Campaigns
Carol Sutherland, Vice President Services and Finance
Hemanshu Bhargav, Part-Time Director
Jasdeep Sekhon, Part-Time Director
Mike Parthiban, Certificate Director
Kristine Antony, Certificate Director
Omotayo Apampa, Member at Large
Lilian Phillip, Member at Large



PRESIDENT

Dear Members,

The day after the elections at CESAR, the country went into lockdown. The transition process was challenging and as every other organization we went into digital and virtual mode to accomplish this.

Thanks to established good governance practices such as orientation and training, as well as frequent communication and meetings with the outgoing Board and with the staff, the new Board was able to provide uninterrupted services, events, and outreach.

In collaboration with the Chang School, we offered emergency 'COVID' bursaries for members to lessen the negative impact that the pandemic was causing in everyone's financial situation.

Together with other campus union leaders, we meet regularly as the All-Union Campus Coalition and have continued to support one another in matters that affect us all as faculty, workers, and students. The main focus was to demand the Administration do proper, transparent, and inclusive consultation before signing an agreement with a for-profit organization (Navitas) to bring international students to campus. Unfortunately, the administration fast-tracked the signature of this contract and we are still asking for information about what and how student services will be provided. They have still not provided all documents related to the Ryerson University International College.

We thank the Ryerson Students' Societies for inviting CESAR to plan, organize and deliver sessions during the Week of Welcome for first-year students.

Our members have not been spared the effects of the triple pandemic the world over has witnessed: COVID19, systemic racism and colonialism, and poverty. CESAR members reached out to us in great numbers and we are glad to report that we have been able to provide some material support for our members while organizing with students and community to continue fighting for equity. Some of the support has been direct action participation in rallies; endorsing petitions for justice and financial support for the families of those killed by police, right in our city.

We stand with those who have asked for years to remove the statue of Egerton Ryerson and the petition continues to receive endorsements.



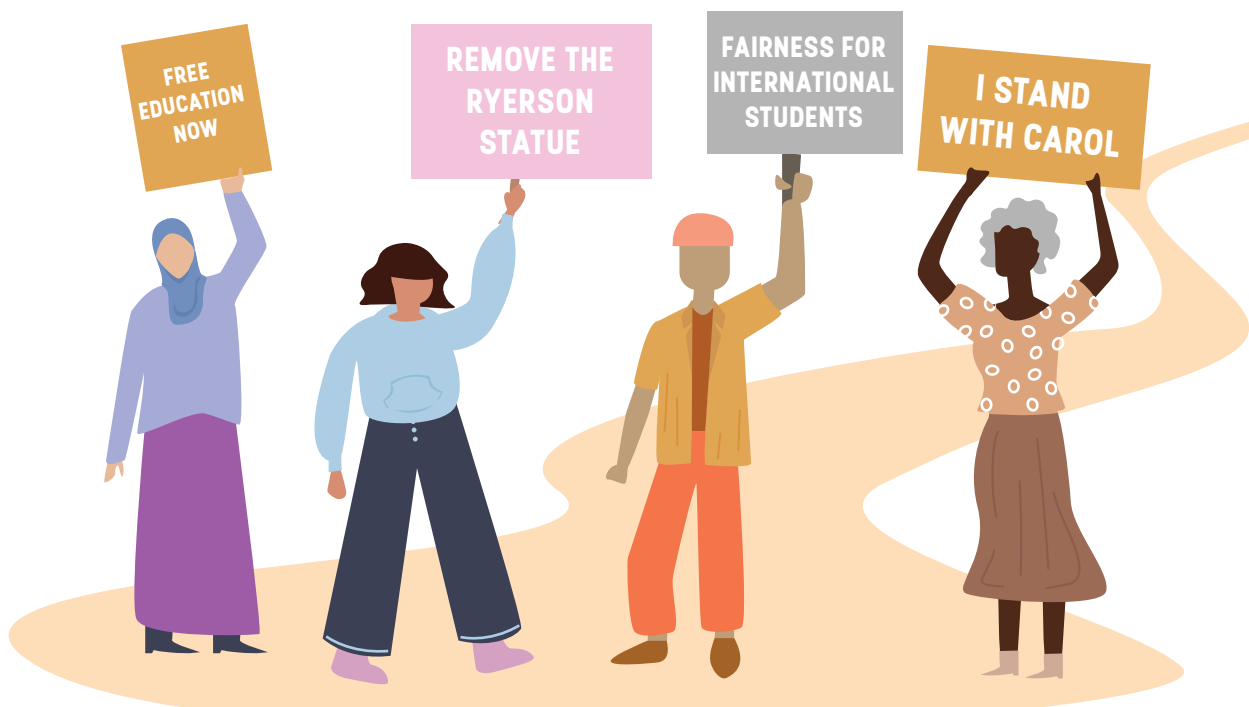
The CESAR team has regularly met with the Chang school Dean and we have jointly addressed issues affecting our members and found solutions by working collaboratively. We have five CESAR members seating at the Chang School Council.

I close with a statement of gratitude to my team at the CESAR Executive, Board and Executive Director; as well as the full time and part time staff, student workers, and dedicated volunteers who bring their knowledge, skills, and passion for social justice to help our union do the work for future generations.

Humbly and gratefully,

Janet Rodriguez

President



COVID 19 REPORT

On Friday, March 13, CESAR was notified that Ryerson University would be closing down the University campus due to the spread of COVID-19. CESAR, similarly, made the decision to close down the physical component of the office and create a work from home environment until the end of the pandemic.

Immediate Advocacy

CESAR conducted a number of advocacy initiatives to ensure that the University was held accountable and had a just transition for students as classes and services moved to an online format. This included regular check-ins with partners across the campus in our All-Union Coalition, increased meetings with the Dean in the Chang School for Continuing Education and communication with the President's Office and Vice-Provost Students Office.

During this time, CESAR advocated for safety and fairness for students living on campus, provided academic advocacy, and the creation of a Chang School-specific relief fund.

Events

CESAR had to cancel many of the in-person events that were being planned for March, which included Career programming, an International Student Dinner and the End of Year Gala due to the pandemic. During the Spring and Summer months, the students' union began hosting digital events during Zoom, Facebook Live and

Instagram Live. All events are now digitally hosted.

Campaigns

Moving digitally greatly impacted CESAR's campaign and membership engagement strategies that often included in-person membership engagement, class announcements and petition drives. Since the start of the pandemic, CESAR has focused sharing community-led campaigns around Cops-off-Campus, Renovictions, expansion of CESB (Canadian Emergency Student Benefit), Justice for Migrant Workers and Friday's for Futures. Much of the campaign strategy now



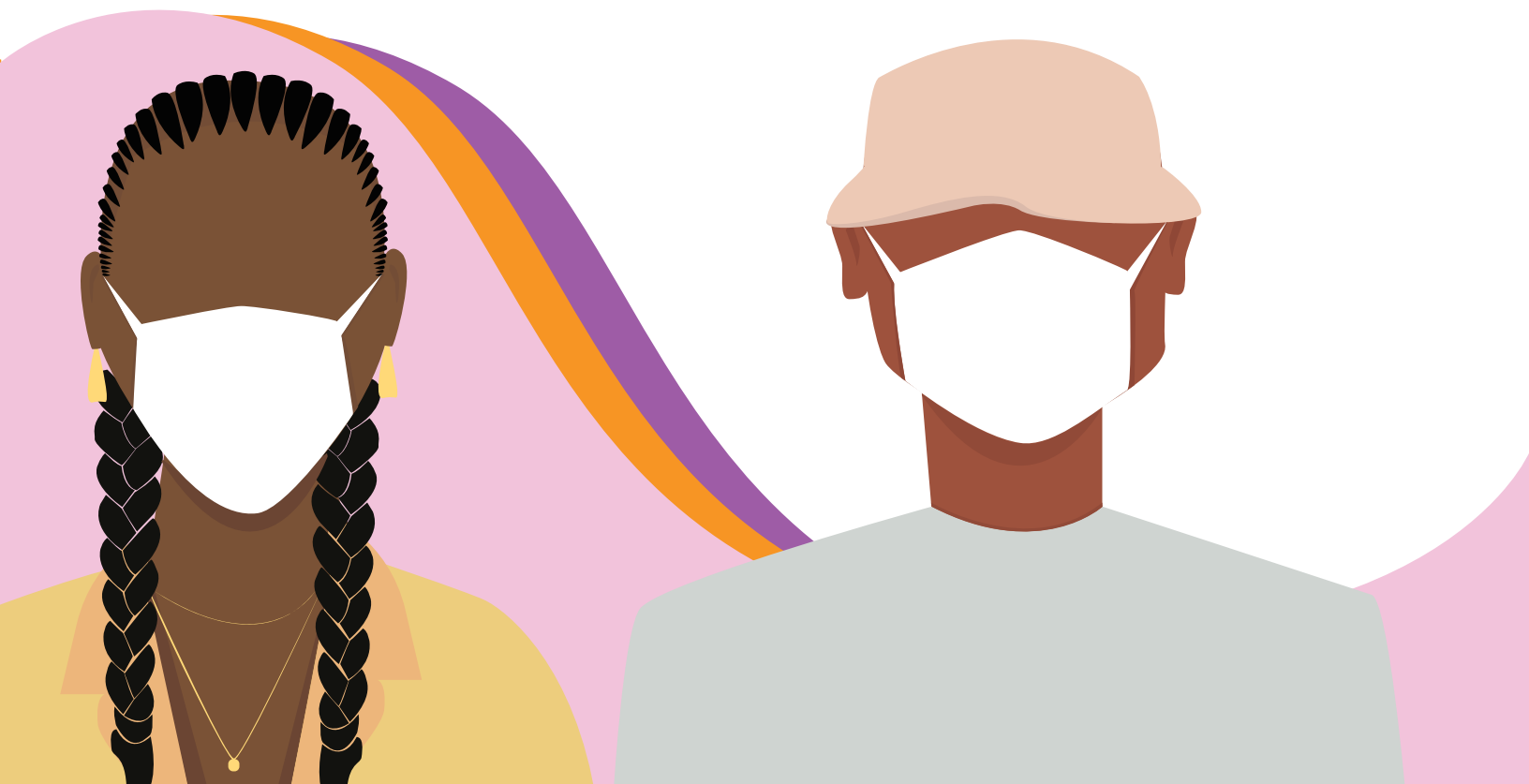
relies on e-newsletters, D2L, social media platforms and collaborative campaigns with the Canadian Federation of Students.

Services

CESAR had to cancel the in-person tax clinics and other in-person services such as the Good Food Market and printer service. The students' union quickly organized legal services and student advocacy to be offered digitally. The Bursary program and Emergency Grant program saw a drastic increase in applications across all terms.

Organization Management & Communications

All CESAR employees and Board members are expected to work from home during the pandemic. In the Fall term, the office was reopened per request but is still largely closed. CESAR was able to maintain all employees' contracts without issuing layoffs. The students' union has focused much of its energy on improving digital communication strategies while meeting the unique needs of our membership. This has included regular e-newsletters, increased focus on social media, creating e-scheduling systems and creating asynchronous opportunities to participate in CESAR events, services and campaigns.



EQUITY & CAMPAIGNS

Dear CESAR members,

This term has been a huge learning curve, with transitioning to online learning and online campaigning. In my capacity as VP Equity & Campaigns, I've been working hard to fulfill CESAR's commitment to social justice and equity.

To adapt to the pandemic lockdown we've changed the way we organize, transitioning our political activism online and creating digital opportunities to fight for a more equitable school and society.

There's still so much work to do. Pressuring the Ontario government to fund education, amplifying the voices of student activists doing harm reduction education, fighting back against racism, sexism, colonialism, and poverty, there's so much that we can accomplish by working together. I'm looking forward to the winter term and continuing to advocate with you.

In solidarity,

Maddy Fast

Vice-President Equity & Campaigns



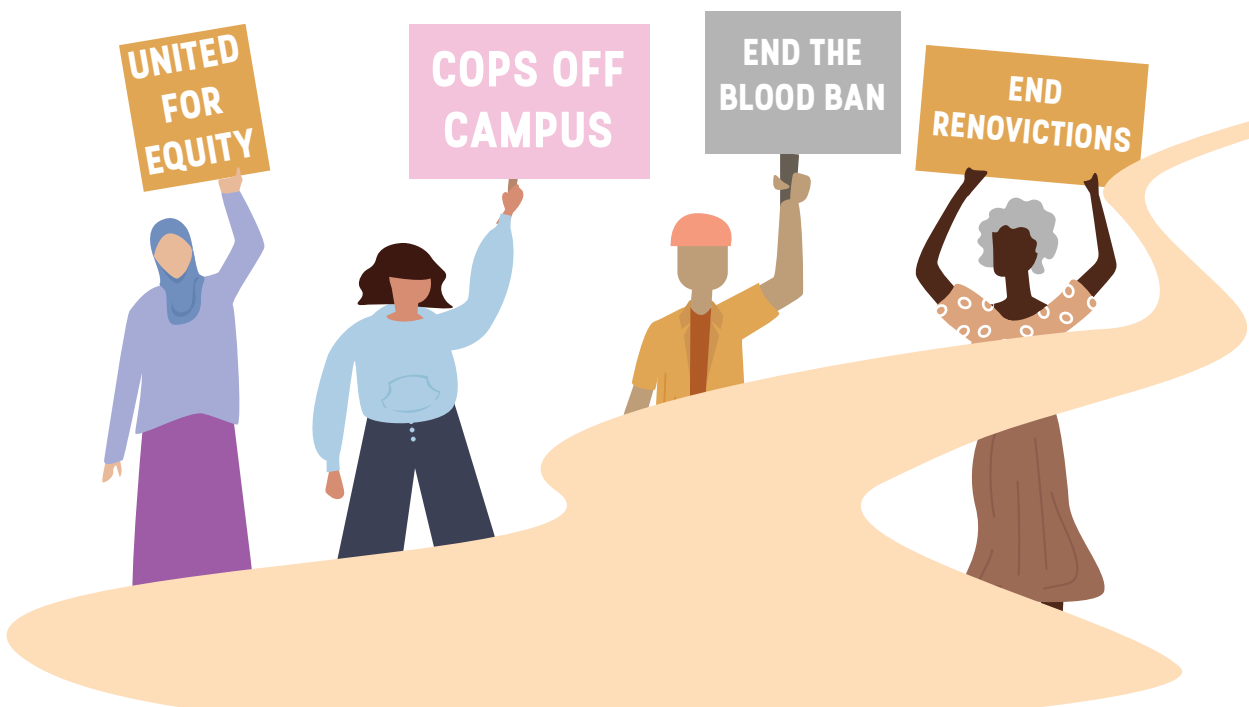
Students and Workers United

CESAR has been working with labour partners in the GTA to show solidarity with workers and to connect students with groups organizing for decent work and fair pay. We organized a panel event about precarious work with speakers from the Ryerson Graduate Students' Union, Migrant Students United, and the Workers Action Centre. We circulated information and our email tool for the #IStandWithCarol campaign to raise student awareness of anti-Blackness and ableism that Black staff members have experienced at Ryerson. We joined with campus unions to call on the RSU to recall the staff that were laid off from the Equity Service Centres during COVID. We also joined with other students' union leaders in the GTA in an open letter and press conference to collectively demand increased funding for public transportation from the City

of Toronto so that students and workers can socially distance and travel safely.

Education for All

The Canadian Federation of Students has launched the Education for All campaign to fight for public funding of postsecondary education and free tuition for all students, and CESAR is joining in this fight. To answer questions and provide information about barrier-free public education, CESAR held a panel discussion on fully funded public education systems and barriers to education. CESAR shared on our social media an automatic emailing tool made by the CFS that students can use to lobby the Premier and provincial members of parliament, and is collecting student testimonials about what education for all means to our members.



Egerton Ryerson Statue

Indigenous students, faculty, staff, and alumni have been calling for the removal of the Egerton Ryerson statue for years. To support students and the renewed calls for statues of racists and colonizers to be toppled, CESAR sent an open letter to President Lachemi calling for the Egerton Ryerson statue to finally be removed and replaced with a tribute decided upon by Indigenous students and community members. The letter also called for President Lachemi to issue a public statement that the charges against artistic protestors who were arrested for painting the statue should be dropped. To date, over 1,200 Ryerson students, staff, faculty, and alumni have added their names to the open letter.

Anti-Black Racism

In response to the murders of Black and Indigenous people by police officers in Canada and the United States, students joined anti-racist uprisings advocating for police funding to be redirected to community-led alternatives. CESAR shared information with students through our social media about protest actions and organizations to support. CESAR compiled a reading list for students looking to learn more about fighting anti-Black racism, which is included in our monthly newsletter. After the release of the University's

Anti-Black Racism Climate Report, CESAR amplified the response issued by the Black Liberation Collective at Ryerson holding the University accountable for their lack of action.

Good Food Centre

Since the beginning of the COVID-19 lockdown, the Good Food Centre run by the Ryerson Students' Union (RSU) has been closed. Because of increased financial insecurity caused by the pandemic, students facing food insecurity are turning more frequently to food banks like the Good Food Centre that people rely on to keep themselves and their families fed. Over the past few months, CESAR has been contacted by multiple students asking about the status of the Good Food Centre and expressing that they needed to use it. On August 21, CESAR sent a letter to the RSU recommending that the Good Food Centre be reopened with social distancing measures adopted by student unions at other universities.

Fairness for International Students and Navitas

CESAR is working with campus labour unions, as part of a coalition to oppose the contract signed by Ryerson with Navitas

corporation to create the Ryerson University International College (RUIC). The RUIC is a privatized pathway program that exploits international students who may not otherwise meet Ryerson's entrance requirements.

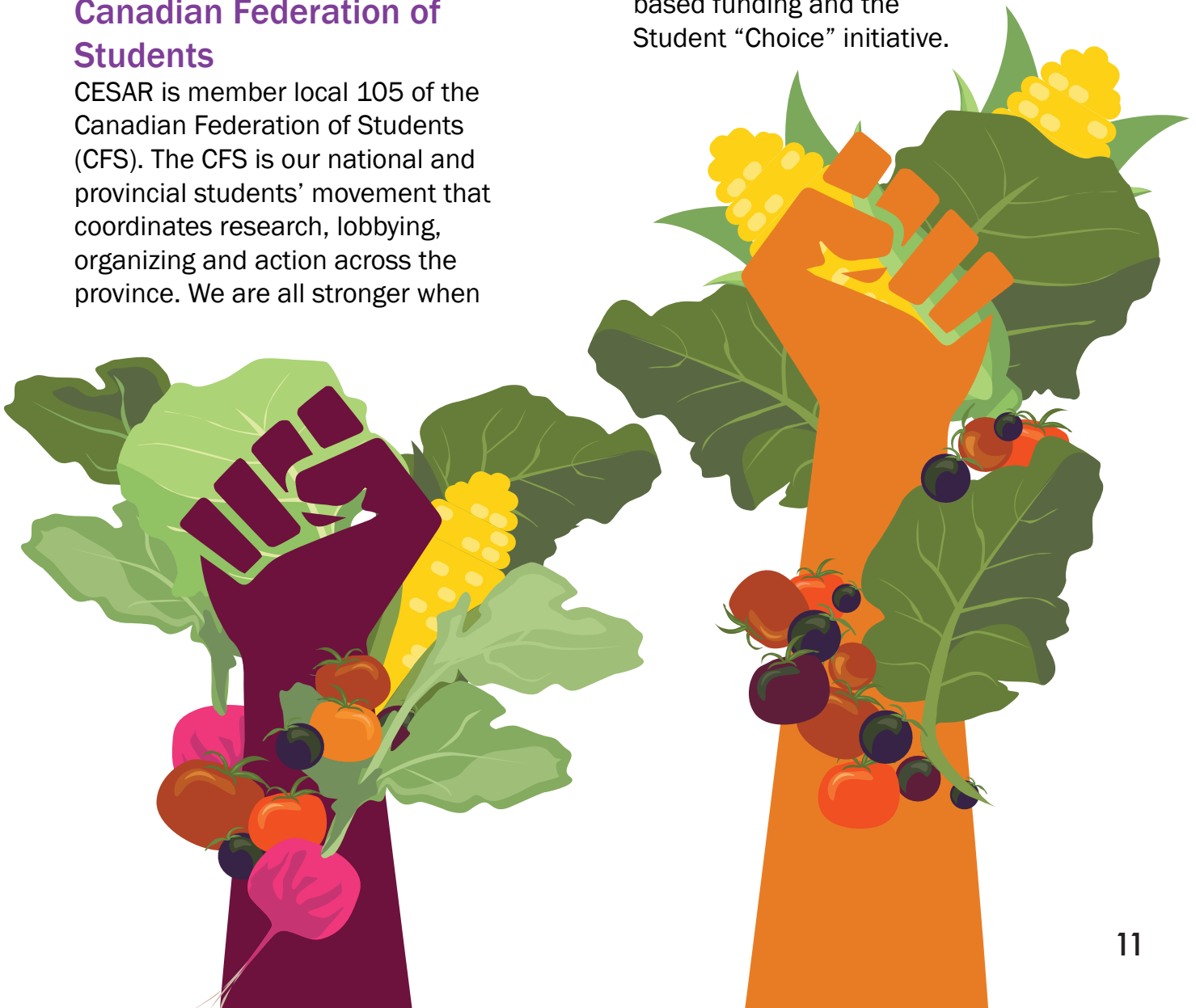
CESAR and partners have organized panels, research documents, and meetings with campus decision-makers to lobby against for-profit pathway programs.

Canadian Federation of Students

CESAR is member local 105 of the Canadian Federation of Students (CFS). The CFS is our national and provincial students' movement that coordinates research, lobbying, organizing and action across the province. We are all stronger when

we work together!

The CFS has been extensively working on federal advocacy around grants for students during COVID-19, securing the Canada Emergency Student Benefit (CESB) and continuing to advocate for international students who were left out of income support programs. The CFS has also been continuing their provincial advocacy work around cuts to OSAP grants, underfunding of public post-secondary education, performance-based funding and the Student "Choice" initiative.



SERVICES & FINANCE

Good Evening Members,

Thank you all for coming and joining us here today. We are pleased to be able to welcome those of you that have been with us for some time now as well as those of you who are new to our students' union association. This is our first general meeting this year and we are very proud to be able to host it today here on zoom with all of you. Just before we get started, I would like to express my gratitude to all of you who so generously helped us make this event come together smoothly, Janet, Maddy, and all the full-time and part-time staff who have made this meeting possible.



Working and studying through COVID, while acting as the Vice-President of Services and Finance this year has been difficult and daunting. In my position as Vice-President of Services and Finance I have many responsibilities to you, the board members and to the staff. I will continue to push for member services addressing mental health, emergency grants, bursaries and for an increase to our financial operations budget. I will continue to push for better services and support from the University for our members.

I believe that we “We must strengthen what we expect and strive for, in our everyday dealings with each other. We must choose kindness, acceptance, diversity and inclusion for each other and ourselves”.

Regards,

Carol Sutherland

Vice-President Services & Finance



Health & Dental

All part-time degree students are automatically enrolled in the CESAR Health and Dental plan. Plan coverage includes 80% coverage for prescription drugs, eye exam, 65% dental coverage, custom orthotics, acupuncture, diabetes supplies and more. This coverage begins in September or January, depending on your date of enrollment, and spans through the Spring and Summer terms until August 31.

September 1, 2020 began a new benefit year for the health and dental plan. This fee is compulsory under the part-time students' program fees. This means that all part-time students are automatically enrolled onto the service, with an opportunity to opt-out if they have valid proof of alternate, pre-existing coverage.

Three email notices were sent to all part-time students to inform them about the service and remind them to opt-out, with the appropriate links. The deadline to opt-out and enroll depends on the CESAR

health and dental plan was Friday, October 9. The Service Coordinator was available for questions during the opt-out period by email, and by e-appointment, video calling.

Here are the Fall 2020 enrolment and opt-out numbers:

1,963

members were enrolled onto the plans

1/3

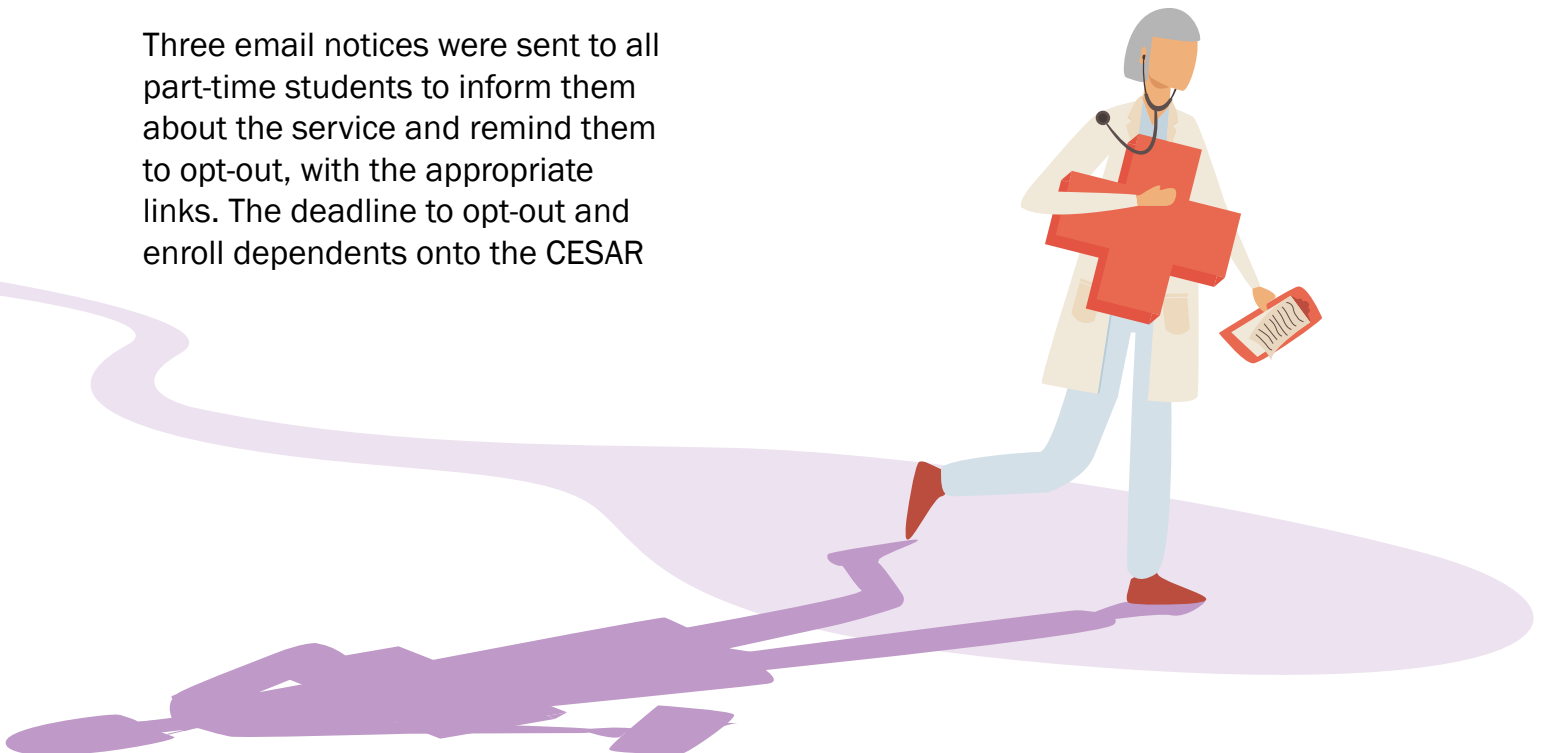
of those students opted out of the plans for a refund

27

students paid extra to add family members onto the plan

Opt-out Refunds:

This year due to the pandemic the refunds are distributed by electronic money transfer, or



e-transfer, instead of the usual cheques. The e-transfers are being sent to the email provided by each student member when they submitted their opt-out. This refund method is quicker than distributing and mailing cheques. Depending on how this pilot goes, CESAR may consider using this option in the future as it also accommodates distance education students.

Plan Enhancements

We were able to add a few services to the health plan to better serve members' needs. Back in February it was decided by the executive, supported by recommendation of the Service Coordinator, to add mental health services onto the plans for the first time. Psychologist or Social Worker/ Counsellor or Master of Social Work or Psychotherapist services are now covered at \$75 off per visit, making mental health services more accessible and affordable for our members. Also new to the plan is coverage for death by suicide, which was not covered on the plan in previous years. In addition, the Akira benefit is now available to members, which is an app that links students to healthcare, prescriptions, consultations, 24/7. These services and negotiated

rates were secured and partly paid for by the National Student Health Network and the Canadian Federation of Students, as part of CESAR's membership.

Tax Clinic

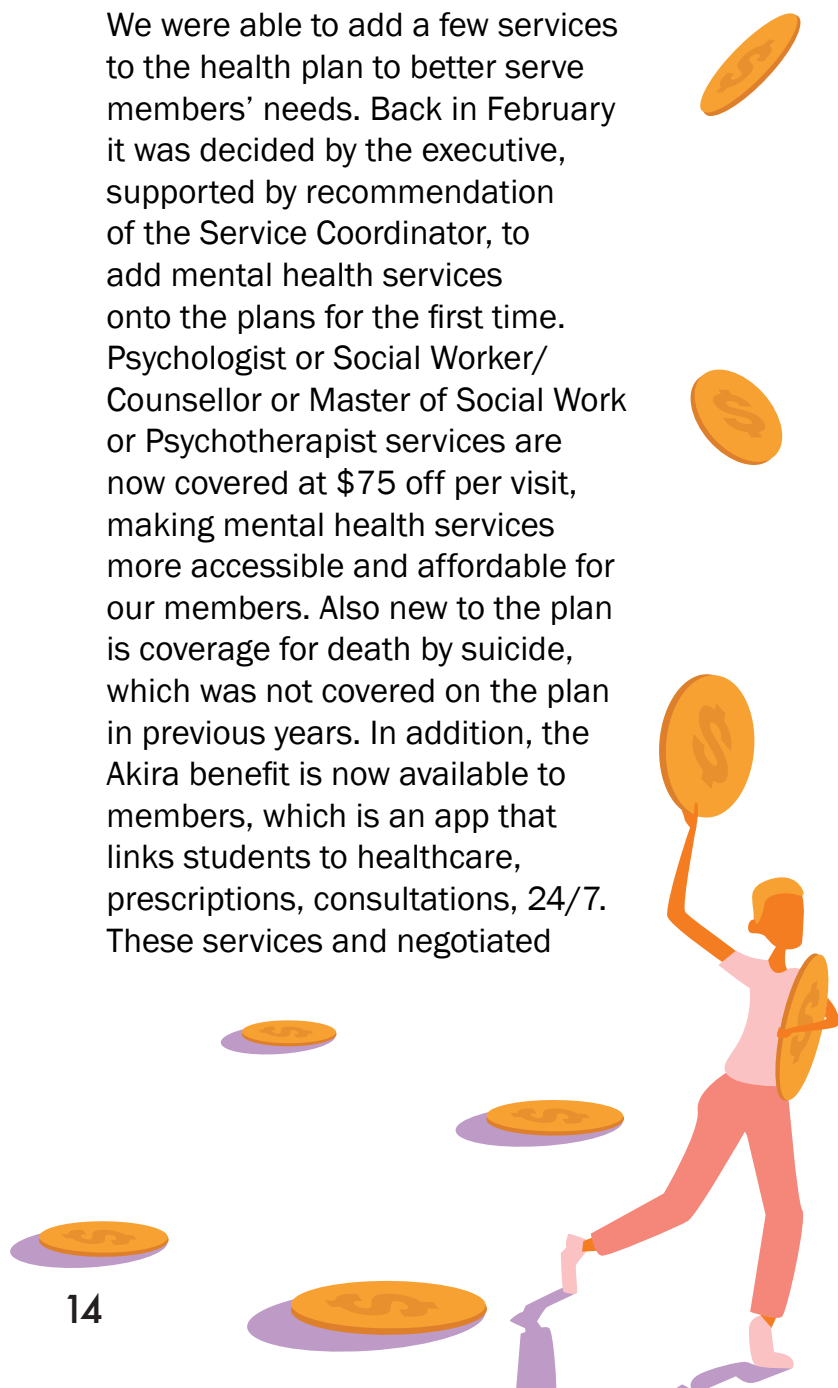
CESAR was recently invited to host a virtual tax clinic with Canada Revenue Agency (CRA) to take place entirely online. A decision has not yet been made about CESAR's participation, as the Service Coordinator and executive outweigh the risks and liability of having the volunteer-run virtual service with no supervision and support for clients and volunteers.

If we decide to host a virtual clinic, there will be income restrictions placed by the CRA. So if you are a student making more than \$30K a year, you won't be able to get help at the virtual clinic, but you can use the Canadian Federation of Students' Ufile code to file online for free. This information can be found on our website at mycesar.ca/tax-clinic.

Finance and Tax Clinic Series

Last winter there were two "Life after Graduation: Finance Workshops" that discussed issues such as paying off student debt, and savings for such things as emergencies or retirement.

CESAR is planning another set of



Financial Aid workshops.

Legal Service

CESAR offers free legal services to its members free of charge. Bill Reid, CESAR's in-house lawyer, will discuss, and help, with any personal legal issue, ranging from family law matters, landlord and tenant issues, employment or debt problems, criminal charges, accident claims, immigration applications, dealings with the government or corporations, and commercial or intellectual property issues.

Please visit mycesar.ca/legal-appointment for information on how to make an appointment.

Bursary

Every term, CESAR members who are in need of financial assistance can apply for a bursary. It is a needs-based, non-refundable grant of up to \$500, which is paid directly to bursary recipients.

In the spring of 2020, due to the COVID-19 pandemic, CESAR received 1,788 eligible applications and distributed 100 Fall bursaries. Prior to this time CESAR would receive the highest number of applications in the fall or winter terms, averaging 400 applications. In the spring and summer terms, an average of 200 applications would be received and less than 100 would be distributed for both terms.

In Spring 2020, CESAR gave out 100 bursaries in addition to teaming up with the Raymond Chang School of Continuing Education to provide additional funding for the Chang School/CESAR emergency funding.

In Summer 2020, CESAR received a total of 244 eligible applications.

In Fall 2020, CESAR received 623 eligible applications. 200 Fall Bursaries were allocated.

In total this year, CESAR has given out a total amount of \$148,900 in bursaries and emergency funding, which does not include the CESAR Emergency Grant, which is listed separately in this report.

Sponsorship & Donations

CESAR made a number of donations to campus and community groups since the last General Meeting. Donations are listed below. CESAR is proud to support community groups in local organizing, such as the donation to Call Auntie, a hotline addressing COVID-19 issues in Indigenous communities; or organizers responding to the need to purchase laptops for low income families at Tumpane Public School in the Jane and Wilson area; or supporting community forums such as Ryerson's 10th Annual Social Justice Week.

Urban Alliance on Race Relations "Racial Justice Summit"

Tumpane Public School

Justice for Regis

Toronto Prisoner's Rights Project

Body in Movements

Toronto Disability Pride March

Ryerson Pow Wow

Land Back 6

Ryerson Social Justice Week

STUDENT RIGHTS & APPEALS

CESAR employs a full-time Student Rights Coordinator to assist CESAR members with all matters related to academic misconduct, grade and standing appeals, as well as any administrative issues or complaints with the University.

University Policy Review

CESAR has two representatives on the committee to review Senate Policy 61, the Non-Academic Code of Conduct. This is the Senate Policy that outlines what student behaviour is inappropriate and how complaints about harassing or inappropriate behaviour will be considered, how discipline could be

enforced, and the appeal process for decisions and penalties. This committee was formed in January 2019 and has had two substantial breaks for summer 2019, then there was only one meeting in Fall 2019, and then nothing happened through Winter 2020 until just recently with a meeting being called for late October. Back in Winter 2019 consultations were held with students about this important policy, but there was not a great amount of student attendance to the two town halls.

The longstanding “Academic Policy Review Committee” no longer is in place as the work that committee was doing has now concluded with the approval of the new Policies: Academic Consideration, Senate Policy 168, and Grade and Standing Appeals, Senate Policy 168. These new policies are in effect as of September 2020. Impact on students:

New one time per term opportunity for students to request Academic Consideration (deferral or test/exam or extension on assignment) without having to submit documentation (ie no Health Certificate/doctor’s note required)



Online Academic Consideration Request system now available to all students

New grounds of appeal for those appealing final grades or academic standings from Fall 2020 - Health and Compassionate grounds are now combined into "Extenuating Circumstances"

All appeal submissions will eventually be through the online submission system - note: Chang School, Faculty of Community Services, and Faculty of Communication and Design students, or students appealing final grades from those divisions are not yet onboard for the online appeal submission system.

The policies are more concise and easier to navigate

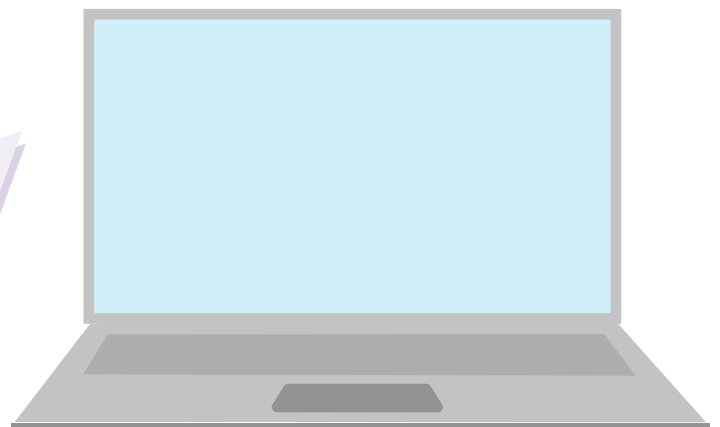
There are review committees for Senate Policy 159 and the Discrimination and Harassment Prevention Policy (DHP) and its Procedures, however these committees do not include any representatives from CESAR or the RSU. This is concerning because both students' unions

have advocates who interact with these important policies to guide and support students in resolving their issues with the University, and therefore the students' unions representatives offer valuable institutional knowledge and feedback on revising these policies. CESAR will ask for a seat at the table in reviewing all University policy that impacts our members.

CESAR is devoted to making sure student input is included and at the forefront of all decision-making at Ryerson. Thus, we continue to collect feedback from students regarding these policies, which we then compile and relay to the relevant committee. Please contact CESAR's Student Rights Coordinator at studentrights@mycesar.ca if you have any additional questions, or are interested in sharing your perspective.

Academic Standing and Appeals workshops

Every semester CESAR and the Ryerson Students' Union host workshops to support students



facing issues with their academic standings (such as Academic Probation, Required To Withdraw, or Permanently Program Withdrawn) or who want to file grade appeals to challenge the final grades they received. The following workshops were held as Zoom webinars since the last reporting period:

Academic Probation, RTW, PPW: What are my options?

May 21, May 25, September 10, September 14

How to Write a Strong Appeal

May 22, May 26, September 11, September 15

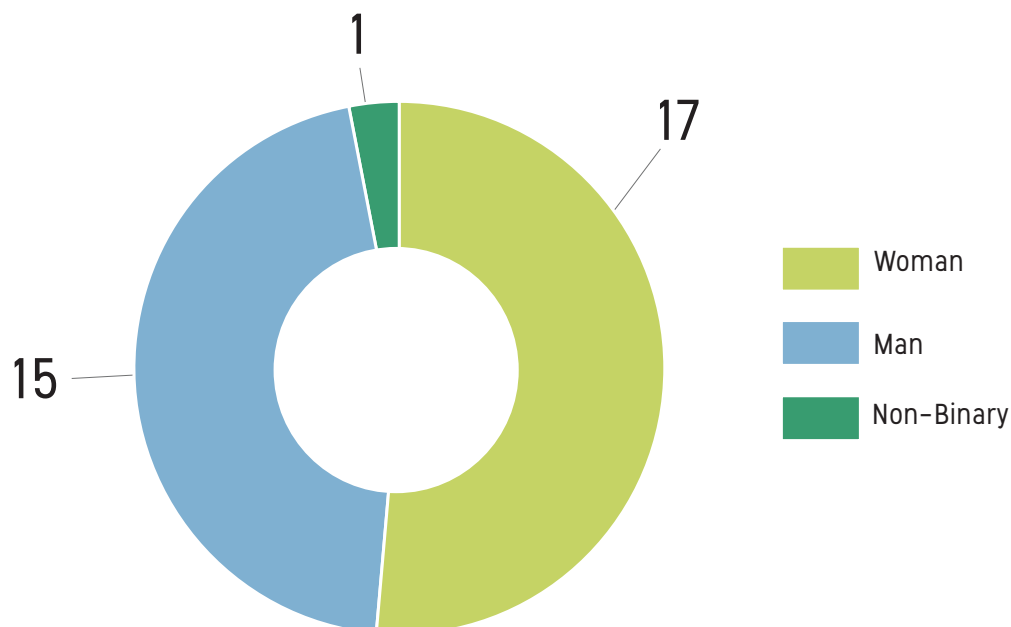
Roughly 10-15 students attended each session of the webinars.

Statistical Data on Student Appointments for Academic Advocacy

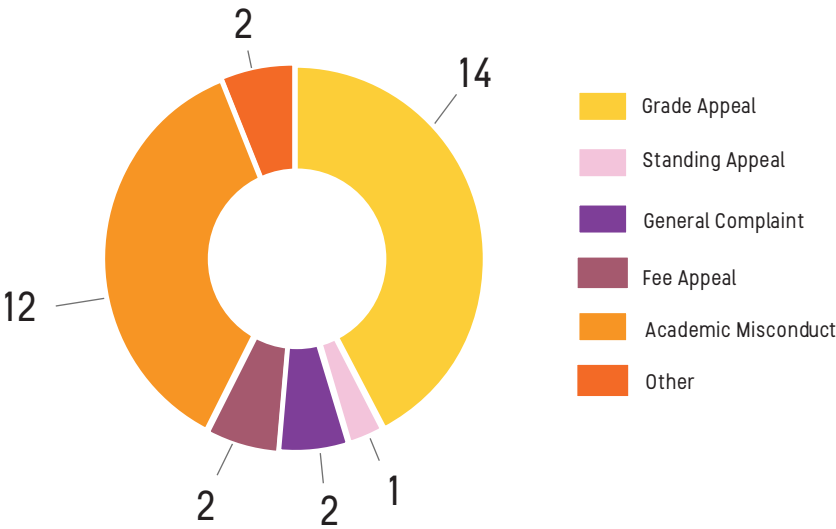
In order to track information about the students who seek advice from the Student Rights Coordinator, CESAR (along with the RSU) ask students to fill out an Intake Form for a meeting regarding student advocacy. From March 2020, more than 35 students have met with or sought support from the Student Rights Coordinator. This rate is lower than the SAGM report covering this range in time (first half of reporting period) from 2019, however it is in line with previous SAGM rates for Intake Form collection. The statistical information below reflects what was indicated by students. Keep in mind that some students chose to identify themselves in certain ways, filling in some fields and not others, and that completing the form is optional and not at all mandatory.

Our Intake Forms also track identity demographics, however it should be stated that many students opted not to complete this part of the form because it is not mandatory. So far in the 2020-21 year 17 of those who did complete the form identified as follows.

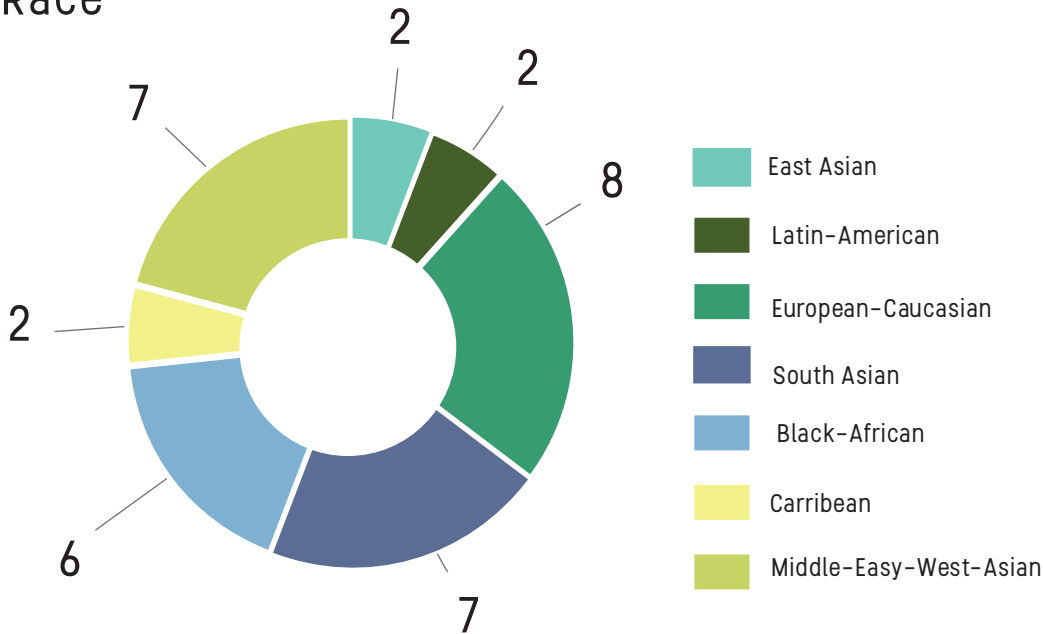
Gender



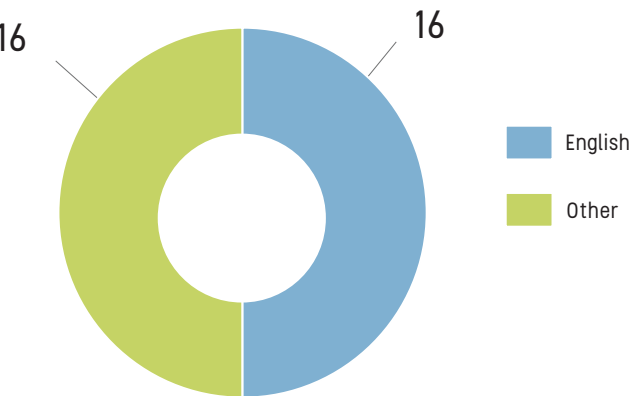
Reason for Visit



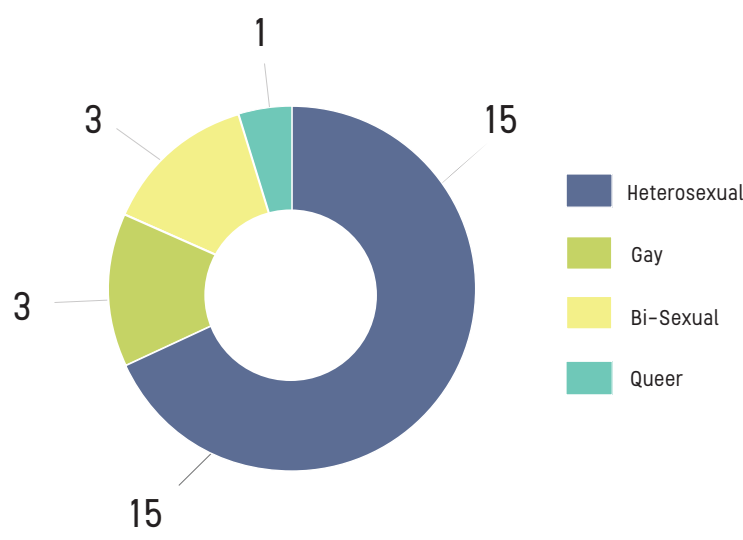
Race



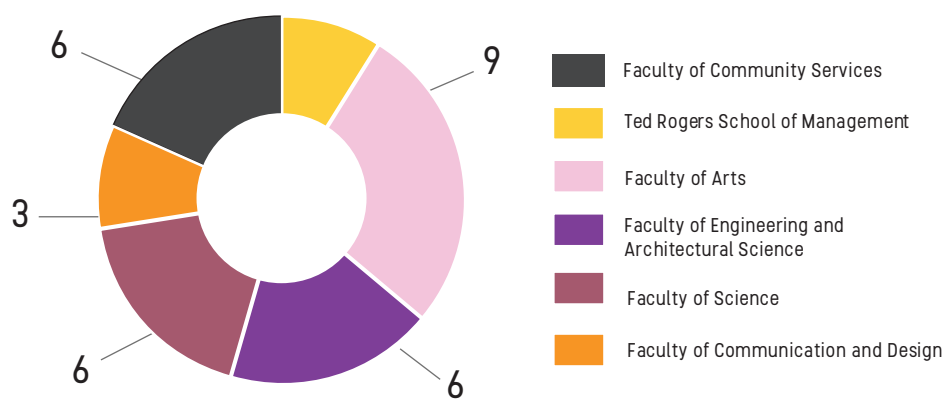
First Language



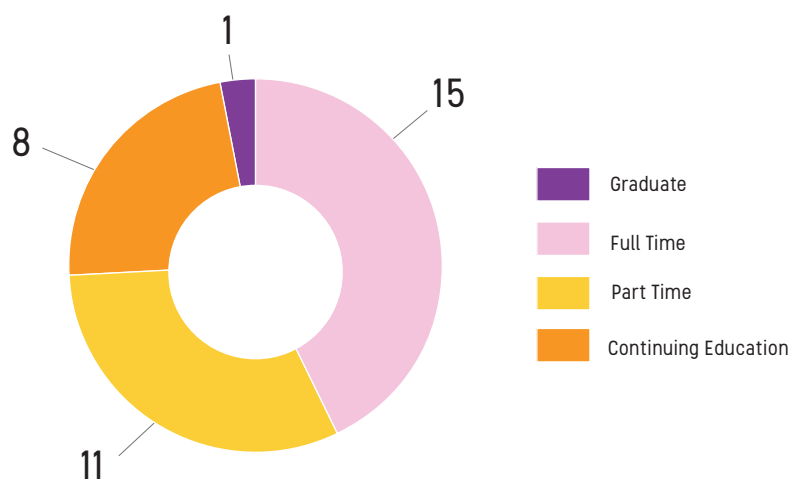
Sexual Orientation



Student Program Information



Status of Enrollment



EVENTS

All digital events are available for viewing on our Youtube page. Please like and subscribe: mycesar.ca/youtube

CESAR Book Club

April to October 2020

CESAR and the Unifor Chair in Social Justice & Democracy started a book club for CE Students over the summer to engage our members in discussions around books. We received a lot of feedback from our membership articulating the need for a book club. The goal was to help some members of our community build new connections and reduce anxiety in the midst of the COVID-19 emergency.

Living in a Pandemic: A series of talks amidst COVID-19

April 23, April 28, May 7, May 14, May 28, June 4

A six-part series of podcasts with students on living in a pandemic. With the realities of social distancing and isolation, this series of talks addressed coping and survival while “Living in a Pandemic.” Students’ and community members’ perspectives on what is the new normal.

Online Q&A with Lawyer Bill Reid

May 27

CESAR hosted a legal aid webinar with our in-house lawyer Bill Reid who discussed the provisions around the Canadian Emergency Student Benefit (CESB), Canadian Emergency Relief Benefit (CESB) and Employment Insurance (EI) during COVID-19. The session was well attended and made available on the CESAR website and social media following the session.

Pride

June 23

CESAR hosted a virtual Drag Storytime event for student parents and their children, with amazing stories and musical performances. On June 25, CESAR hosted an online End the Discriminatory Blood Ban panel to bring attention to the homophobic, transphobic, and racist blood donation policies of Canadian Blood Services.

Indigenous Peoples' Day Lecture

June 26

CESAR hosted a guest lecture with Leigh Simpson, instructor of the Chang School's Certificate of Aboriginal Knowledges and Experiences, introduced by Shane Young. The lecture and Q&A offered Leigh's perspectives on Black Lives Matter, solidarity, and Pride.

Issues in Post-Secondary Education series

CESAR collaborated with the Ryerson Faculty Association and the Ryerson Graduate Students' Union to host a series of sessions on current issues in post-secondary education. The sessions drew large crowds before and after the event. CESAR is continuing to host these panels through the Fall and Winter terms.

July 2 - Fairness for International Students

July 16 - State of Public Education & Privatization

August 6 - Students and Workers United Against Precarious Work

November 2 - Free Education Now

Emancipation Month Panel: Celebrating the end of chattel slavery in the context of anti-Black racism

August 11

Emancipation Month with community leaders, activists and artists on the history, present and future of emancipation and organizing in Canada. Celebrating the end of chattel slavery in the context of anti-Black racism (in collaboration with Black Lives Matter of Toronto members).

Caribbean Studies Guest Lecture

August 31

A guest lecture from Camille Hernandez-Ramdwar about the importance of Caribbean Studies in these times, hosted by Alyssa Williams.

Disability Studies Guest Lecture

November 12

A guest lecture from Ricky Varghese called Masks & Masculinity about toxic masculinity and health ramifications during a pandemic.

CESAR Orientation

Fireside with the Chang School & CESAR

September 21

Fireside with the Chang School provided an opportunity for students to join via zoom and learn about the various services offered both by CESAR and the Chang School.

CESAR Trivia

September 22

Trivia night had one of our most successful event turnouts of Orientation! CESAR hosted a trivia event over Kahoot and quizzed our attendees on pop culture and CESAR related trivia! The top three winners of the Kahoot received gift cards as a prize! Because of the turn-out CESAR has decided to do monthly trivia.

Zoom 101

September 29

Zoom 101 & Success in Online Learning was hosted by CESAR execs Carol Sutherland and Maddy Fast. Zoom 101 provided the attendees with a walk through on how to use Zoom and D2L as many of Chang School courses are only being offered online due to the pandemic.

Houselessness event

October 1

CESAR welcomed two community activists to discuss issues of poverty and homelessness in the Ryerson area. Bri Olson was able to speak to Indigenous issues and harm reduction strategies, and street nurse Cathy Crowe was able to speak to the impacts of COVID-19 on homelessness.

CESAR Campaigns Forum

October 8

CESAR hosted a campaigns forum for new and returning students to learn about CESAR and community advocacy projects and ways to get involved in creating social change. CESAR welcomed guest speakers from a number of organizations such as Canadian Students for



Sensible Drug Policy-Ryerson (CSSDP), 15 & Fairness, TTC Riders and the Canadian Federation of Students, as well as having board members present campaigns.

CESAR Talks

CESAR Talks are a monthly series focused on programming surrounding mental health and wellness.

Writing for Madness and Mental Health with Cass Myers

September 17

This workshop provided a guiding writing workshop to discuss attendees' relationship with their mental health and madness. The event was private and allowed for attendees to share some of their writing!

Mindfulness Yoga w/ The Village (CANCELLED)

October 20

This event was meant to be a BIPOC led yoga workshop with a focus on mental health however due to scheduling conflicts it has been postponed to later in the year.

Student Organizing and Mental Health with Lucinda

November 24

Lucinda Qu lead a conversation about the toll on students mental health that various university policies force upon students, and explain some of the work that is ongoing at various institutions to increase mental health support services on campus!

Healing Through Music with Shondra Bombay

December 3

Shondra- an Indigenous singer will perform a few songs for us to relax and mellow out too, and after Shondra will discuss the positive impacts music and singing can have on mental health.

Toronto Disability Pride March

September 19

CESAR and the Canadian Federation of Students-Ontario joined the Toronto Disability Pride March for their annual march to call for funding and public policy built for and by people with disabilities. The march was moved online where there was a large community showing. The digital platform allowed for multiple community speakers, a showcase of protest signs and community engagement through the chat function.

Social Justice Week

“Beyond walls, Beyond Borders”

CESAR has played a large role in the planning for Social Justice Week this year. One of the events CESAR has been planning as a part of social justice week is a panel centered around Food Justice featuring four panelists with experience in the intersections of food justice work.

Food Justice in a Time of COVID

October 13

The discussion will draw links between barriers to food access and the precarious working conditions involved in food production, in order to highlight the demand for “food justice.” Further, this discussion explored the ways in which the current global pandemic has intensified food injustice for marginalized communities.

We Keep Each Other Safe: Living in a World Without Police and Prisons

October 26

We know that police and prisons do not keep our communities safe - we keep each other safe. As we respond to global movements highlighting the widespread and

targeted harm caused by police and prisons, we must imagine and prepare to live in a world without these institutions. This webinar explored our collective power to offer safety and support to those around us as we transition toward an abolitionist future.

Working Together to End Sexual Harassment

October 22

CESAR, The Sexual Harassment and Assault Resource Exchange (SHARE), and the Centre for Safer Sex and Sexual Violence Support (CSSSVS), co-hosted this webinar via Zoom and Facebook livestream. It included a presentation on Standing Up to Sexual Harassment as well as an “Ask Me Anything” component, which was facilitated by Norah Dillon-Cheetham from SHARE and Daysha Loppie and Parneet Kaire from CSSSVS. Over 20 attendees were present for this collaborative and important webinar.

CESAR Events Committee

December 4

Do you have an idea for an awesome event or want to improve your event planning skills? Join CESAR’s Events Committee! Email: vp.equity@mycesar.ca!

ORGANIZATIONAL

Human Resources

CESAR currently employs five unionized full-time staff, one Executive Director and a number of part-time staff and placement students. This Spring and Summer term, CESAR was able to increase the number of students with the Canada Summer Jobs and Career Boost program.

CESAR has also increased the number of students through the Fall and Winter Career Boost program, which now includes international students. CESAR was unable to implement a second trial of the CESAR Ambassador program that was started in the Winter 2020 term.

CESAR continues to advocate for the inclusion of Continuing Education students in the Career Boost program and provincial workstudy program.

Finances

CESAR is currently in a healthy budget position. However, there is currently an appeal from the provincial government of the Student 'Choice' Initiative which was found unlawful by a panel of judges in November 2019. If the appeal is granted, members

would be put into an unfortunate position where they would be able to opt-out of paying membership fees without a fair chance to learn about the benefits of membership. The CESAR Board will continue to monitor the appeal and update the membership.

With COVID-19, the CESAR Board of Directors has had to review the operating budget and the current demands and needs of the membership. This has resulted in a reduction in common expenses from in-person programming, such as food for attendees, and re-invest funds into communications software, emergency grants and more digital programming.



Communications

There have been many changes to our communications strategy due to the pandemic. The main change has been that all of our events are now held exclusively online, with many of our events posted on our brand new Youtube channel (mycesar.ca/youtube).

Class Representative Program

The Class Representative Program continues to run every semester. During COVID-19, Class Representatives have been recruited through a google form available on the CESAR website and advertised through the e-newsletter, D2L and social media. The success of the class representative program has typically been through in-person outreach and recruitment which has made moving the program to a digital format more difficult. The students' union will begin hosting monthly Class Representative forums to better engage representatives. The forums are an opportunity to get updates on monthly projects, new materials and discussion circles for new ideas.

Volunteer Program

The Volunteer Program was put on a temporary pause due to COVID-19 and the emergency measures put in place. While the volunteer appreciation was postponed, all volunteers received their rewards from the previous year. The volunteer program had a soft relaunch in the Summer 2020 term and has been trying to find volunteer opportunities for members. The program is run through Track-it-Forward which allows students to sign up for events, log hours and receive awards.

Staff Appreciation

On behalf of the CESAR Executives and Board of Directors, we would like to thank the hard work and dedication of all our full-time, part-time and placement student staff. Without the work of these individuals CESAR would not be able to run the services, host the events, advocate for campaigns or answer questions from members. Thank you!

APPENDIX A MEETING AGENDA

Semi-Annual
General Membership
Meeting

Date:

Thursday November 26 , 2020

Time:

6:00pm – 8:00pm

Location:

Zoom
(register at
mycesar.ca/by-election)

1. Call to Order

2. Remarks from the Chair

- a. Welcome and meeting procedure overview
- b. Recognition of and Respect for Unceded Traditional Territories of First Nations People
- c. Equity Statement

3. Approval of Agenda

Motion: SAGM-20/11/26-01

Be it resolved that the SAGM agenda be approved as presented.

MOVED: RODRIGUEZ SECONDER:

RESULT:

4. By-Elections Candidates Forum

5. Approval of Minutes

Motion: SAGM-20/11/26-02

Be it resolved that the 2020 AGM minutes be approved as presented.

MOVED: RODRIGUEZ SECONDER:

RESULT:

6. Approval of 2019-20 Auditor's Report

Motion: SAGM-20/11/26-03

Be it resolved that the audited statements of the 2019-20 financial year be accepted as presented.

7. Appointment of 2020-21 Auditors

Motion: SAGM-20/11/26-04

Be it resolved that Yale and Partners be approved to conduct the 2020-21 financial audit.

MOVED: RODRIGUEZ SECONDER:

RESULT:

8. Bylaw Amendment A: Force Majeure

Motion: SAGM-20/11/26-05

Whereas the COVID-19 pandemic has indicated a necessity for provisions within the bylaws of CESAR to address situations outside the control of the

organization; and

Whereas force majeure is understood as unforeseeable circumstances that prevent a party from fulfilling a contract; and

Whereas current bylaws regulate the basic governance of general meetings and elections; and

Whereas the Canadian Federation of Students and other students' unions have put similar motions on their general meeting agendas to incorporate force majeure clauses to cover certain sections of their bylaws; therefore

Be it resolved that Bylaw Section 12 be amended to include:

12.3 Force Majeure

In the event of force majeure, sections of the Bylaws and Operations Policy related to the structure and logistics of general meetings and elections covered in Bylaw IV: General Meetings and Bylaw IX: Elections may be temporarily suspended by the Board of Directors.

MOVED: SUTHERLAND

SECONDER:

RESULT:

9. Bylaw Amendment B: Contingency Fund

Motion: SAGM-20/11/26-06

Whereas CESAR is currently required to maintain an operational reserve of six months; and

Whereas recent issues regarding the Student 'Choice' Initiative, Ryerson vs. Ryerson Students' Union dispute and concerns about ongoing enrollment have posed concerns over the need for a long-term safety fund to maintain CESAR operations; therefore

Be it resolved that Bylaw Section 8.6 be amended to read:

8.6 Reserve Fund

CESAR must maintain a reserve fund equal to the basic minimum operating expenses of the organization for 6-18 months to ensure the continuation of CESAR in the event that it is prevented from obtaining or utilizing member fees for any reason.

MOVED: SUTHERLAND

SECONDER:

RESULT:

10. SAGM Report

11. Announcements

12. Adjournment

Motion: SAGM-20/11/26-07

MOVED:

SECONDER:

RESULT:

APPENDIX B

MEETING

MINUTES

Annual
General Membership
Meeting

Date:

Thursday March 12 , 2020

Time:

5:48pm – 6:23pm

Location:

Oakham Lounge
Ryerson Student Centre
(SCC)

55 Gould Street, Toronto

1. Call to order

Meeting is called to order at 5:48pm

2. Remarks from the Chair

- a. Brayiannis: Welcome and meeting procedure overview
- b. Abdulle: Recognition of and Respect for Unceded Traditional Territories of First Nations People
- c. Abdulle: Equity Statement

3. Announcement for Election

- a. Remarks from the Chief Returning Officer
- b. Candidate Statements

Farah said that polls were open from 5 pm until 6:30 pm, and members could vote throughout that time at the station in the room. She advised that each candidate would be given two to three minutes to talk about their platform. She then introduced Naham as a candidate for president, and pointed out that this position was the only contested position, with another candidate for president on the ballot.

Mann said that following recent events, he had decided to focus on the implications of the coronavirus, and consequently the closure of schools. He said that he had worked with many government institutions, and thought that CESAR was a great place to draw on his experiences to organize campaigns to better support parents' and workers' rights, as well as tackle more broad issues such as health benefits, housing, and building partnerships to advocate on behalf of students.

Rodriguez said she was also running for president. She said she had served as a senator in the past, and later continued with CESAR as a volunteer. As a racialized person living with visible and invisible disabilities, and when on a wheelchair a few years back, she encountered many barriers

to accessibility, physical and otherwise. This matter as well as the sexual harassment policy and mental health support had been brought to the forefront through student initiatives she was involved with, and dialogue opened with the Ryerson University where many roadways had been made. She said that she knew from experience that students were stronger in numbers.

Rodriguez added that she was running alongside Maddy Fast, who was running for the position of Vice President Campaigns and Equity.

Fast announced her candidacy for Vice President Campaigns and Equity, and that she had also encountered and recognized a lot of barriers during her studies, including wage disparity and the right to education, and was passionate on social issues such as the housing shortage and the overdose crisis, all of which she would like to see diminished. She said she was running with Janet Rodriguez who had been on the forefront for advocacy, and the student movement in particular.

Sutherland said that as the current CESAR Vice President Services and Finance she was working in different capacities and would like to keep working with CESAR in matters involving social justice, mental health, diversity and inclusions, and to increase members' involvement with CESAR by 5%. She said that by voting for her, members were voting for a better campus.

Clarke introduced himself as the candidate for Certificate Director and a current certificate program student, who had graduated from the Administration and Public Governance program. Drawing on his experience as a student, he knew that a lot of students felt disassociated from their environment, and his goal in this new role would be aimed to ensure that students be more involved in campus life. He said that he had participated in the LinkedIn workshop CESAR presented, and was hoping to organize more workshops to educate students on financial health and accountability.

Bhargav announced his candidacy for Part-Time Director. He said he would like to see parity for part-time and continuing education students, and believed that these members should have access to day classes and all the same access and rights as full-time students on campus, and that he would work toward achieving this goal.

4. Approval of the Agenda

Motion: AGM-20/03/09-01

BE IT RESOLVED THAT the agenda be approved as presented.

MOVED: Whitehead

SECONDED: Miller

RESULT: Carried

5. Approval of the Minutes – Appendix A

Motion: AGM-20/03/09-02

BE IT RESOLVED THAT the minutes of the November 2019 General Meeting be adopted as presented.

MOVED: Whitehead

SECONDED: James

RESULT: Carried

6. Executive Report

Motion: AGM-20/03/09-03

BE IT RESOLVED THAT the Executive Report be accepted as presented.

MOVED: Brayannis

SECONDED: Rodriguez

RESULT: Carried

Brayannis reported on challenges CESAR had overcome in the last year with the help of the Canadian Federation of Students (CFS), including the Student Choice Initiative, and more recently, in January 2020, the attempt by the Ryerson University to dissolve the Ryerson Students' Union and withholding their fees. She noted that cutting funding of a students' union meant cutting services to students, and also carried a larger implication with the autonomy of unions. She said that both of these attempts by the provincial government and the Ryerson University were struck by the courts. She added that CESAR would continue to support the provincial teachers on strike.

Abdulle highlighted her attendance at Lobby Week, where students' union leaders had the opportunity to meet with members of the Federal Parliament and members of the Provincial Parliament, and where they had lobbied for affordable access to education, OSAP, and availability of grants rather than loans to students. She said that one of the other items discussed included the sky-rocketing fees for international students and the lack of any health coverage for them during their studies in Canada.

Abdulle also talked about various events organized by CESAR throughout the year focused on mental health and de-stressing, and handing out care packages to students every semester during exam week.

Sutherland talked about financial workshops she had initiated pertaining to related to retirement savings plans and how to plan personal finances to show students ways to save money. She announced the tax clinic planned in March, where students could have their taxes filed free of charge, and highlighted the various events pertaining to the International Women's Day celebrations and mental health issues.

7. Other Business

Brayannis thanked volunteers, class representatives, CESAR staff, and fellow executives for their work and encouraged members to follow CESAR on social media. She then

encouraged questions from attendees.

Carlington asked whether there was an income restriction for students who could have their taxes filed by volunteers.

Williams acknowledged that the maximum income for a single person was \$35,000, and that the volunteer tax clinics were geared to help students with modest incomes and simple tax situations.

Rodriguez thanked Brayannis for her dedication to CESAR and announced that she would move on as Chair of the National Branch of the Canadian Federation of Students.

Sutherland thanked Abdulle for her hard work and announced that she would also be moving on.

8. Adjournment

Motion: AGM-20/03/09-04

BE IT RESOLVED THAT the Semi-Annual General Meeting be adjourned at 6:23 pm

MOVED: Mann

SECONDED: Miller

RESULT: Carried

APPENDIX C

BOARD MEMBER REPORTS

Hemanshu Bhargav

Part-Time Director

Goals for the year

Amend the CESAR bursary application form to reduce ambiguity and ensure the needs of students are fairly represented

Advocate for the needs of students with disabilities and mental health, so that faculty and staff are more cognizant of student needs

Develop the Structural Racism campaign to further increase awareness on systemic racism against marginalized populations

Updates & Activities

Advocated the academic needs of CE students, including the course intentions project I initiated earlier this year, to create remove systemic barriers to course selection for part-time students and increase equity in academic planning process

Sat on the “Bursary Committee” and the “Equity and Campaigns Committee”

Attended the Chang School Council to represent student interests in academic planning

Suggested new initiatives

Performed outreach to educate students on CESAR services and enlisted professors to promote CESAR engagement

Kristine Antony

Certificate Director

Goals for the Year

Increase speed of receiving the CESAR Bursary

Support new initiatives to assist students during the pandemic

Fight for reduction in tuition fees

Updates & Activities

Sat on the Bursary Committee and Finance Committee

Approved increase in the number of bursaries distributed

Attended the Chang School Council to represent student interests in academic planning

Jasdeep Sekhon

Part Time Director

Goals for the Year

Fight for increased access to education and a reduction in tuition fees

Help host inclusive events for students to connect and events that address equity and fairness.

Creating budget proposals for student rights & advocacy and career programming

Updates & Activities

Sat on the Bursary Committee and Finance Committee

Approved increase in the number of bursaries distributed

Attended the Chang School Council to represent student interests in academic planning

APPENDIX D

FINANCIAL STATEMENTS

A decorative graphic consisting of three overlapping wavy lines. The top line is purple, the middle line is pink, and the bottom line is orange. They flow from the left side of the page towards the right, creating a sense of movement.

FINANCIAL STATEMENTS

CONTINUING EDUCATION STUDENTS' ASSOCIATION OF RYERSON

AS AT APRIL 30, 2020

CONTINUING EDUCATION STUDENTS' ASSOCIATION OF RYERSON

AS AT APRIL 30, 2020

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MANAGEMENT REPORT

Management's Responsibility for Financial Reporting

The accompanying financial statements of the **Continuing Education Students' Association of Ryerson** have been prepared by management and approved by the board of directors. Management is responsible for the integrity, objectivity and reliability of the data presented. This responsibility includes selecting appropriate accounting principles and making judgments and estimates consistent with Canadian accounting standards for not-for-profit organizations. Management is also responsible for the development of internal controls over the financial reporting process, which are designed to provide reasonable assurance that relevant and reliable financial information is produced, and that the controls ensure that the assets of the corporation are safeguarded.

The board of directors of the **Continuing Education Students' Association of Ryerson** is responsible for reviewing and approving the financial statements, and overseeing management's performance of its financial reporting responsibilities.

Yale PGC LLP are the external auditors of the **Continuing Education Students' Association of Ryerson**. The external auditors have audited the financial statements in accordance with Canadian accounting standards for not-for-profit organizations to enable them to express their opinion on the financial statements. Their report is included on the following page of this report.

On behalf of the **Continuing Education Students' Association of Ryerson**

Corey Scott, Executive Director

INDEPENDENT AUDITORS' REPORT

To the Board of Directors:

Continuing Education Students' Association of Ryerson

Opinion

We have audited the financial statements of **Continuing Education Students' Association of Ryerson**, which comprise the statement of financial position as at April 30, 2020, and the statement of operations and change in net assets and the statement of 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 **Continuing Education Students' Association of Ryerson** as at April 30, 2020, and its financial performance 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 **Continuing Education Students' Association of Ryerson** 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.

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 **Continuing Education Students' Association of Ryerson's** ability 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 **Continuing Education Students' Association of Ryerson** or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for over seeing **Continuing Education Students' Association of Ryerson's** financial reporting process.

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 these 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 **Continuing Education Students' Association of Ryerson's** internal control.
- 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 **Continuing Education Students' Association of Ryerson's** ability 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 **Continuing Education Students' Association of Ryerson** 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.

Yale PGC LLP

Chartered Professional Accountants
Licensed Public Accountants

Toronto, Ontario
November 16, 2020

CONTINUING EDUCATION STUDENTS' ASSOCIATION OF RYERSON

STATEMENT OF FINANCIAL POSITION

AS AT APRIL 30, 2020
(With comparative figures as at April 30, 2019)

A S S E T S

	2020	2019
CURRENT		
Cash	\$ 1,374,235	\$ 1,179,407
Cash - restricted for health and dental plan (note 9)	381,060	309,378
Cash - externally restricted student fees (note 8)	207,035	159,767
Accounts receivable	2,286	12,013
Prepaid expenses	<u>6,028</u>	<u>28,319</u>
	1,970,644	1,688,884
PROPERTY AND EQUIPMENT (note 4)	<u>466,887</u>	<u>482,380</u>
TOTAL ASSETS	<u><u>\$ 2,437,531</u></u>	<u><u>\$ 2,171,264</u></u>

L I A B I L I T I E S

CURRENT		
Accounts payable and accruals	\$ 78,509	\$ 29,989
Deferred contributions related to property and equipment (note 6)	-	8,424
Externally restricted student fees (note 8)	207,035	159,767
Deferred health and dental plan fees (note 9)	<u>381,060</u>	<u>309,378</u>
	<u>666,604</u>	<u>507,558</u>

N E T A S S E T S

Unrestricted and internally restricted net assets	1,304,040	1,189,750
Net assets invested in property and equipment (note 7)	<u>466,887</u>	<u>473,956</u>
	<u>1,770,927</u>	<u>1,663,706</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 2,437,531</u></u>	<u><u>\$ 2,171,264</u></u>

APPROVED ON BEHALF OF THE BOARD

_____ Director

CONTINUING EDUCATION STUDENTS' ASSOCIATION OF RYERSON

STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS

FOR THE YEAR ENDED APRIL 30, 2020

(With comparative figures for the year ended April 30, 2019)

	2020	2019
REVENUES		
General student fees	\$ 716,000	\$ 723,428
Externally restricted fees (note 8)	320,478	348,973
Restricted group health and dental fees recognized (note 9)	366,710	388,739
Deferred fees invested in property and equipment (note 6)	8,424	8,753
Interest and other income	<u>29,782</u>	<u>41,227</u>
	<u>1,441,394</u>	<u>1,511,120</u>
EXPENSES		
Restricted group health and dental plan disbursements (note 9)	366,710	388,739
Salaries, wages and benefits	352,748	440,389
Restricted fee disbursements (note 8)	320,478	348,973
Member services	103,678	89,850
Board honorariums and expenses	100,156	111,014
Audit and legal	33,040	18,120
Office and general	21,145	25,496
Amortization	15,492	20,773
Hardware maintenance and support	11,424	9,679
Handbook	7,302	3,921
Donations	<u>2,000</u>	<u>2,403</u>
	<u>1,334,173</u>	<u>1,459,357</u>
SURPLUS	107,221	51,763
Net assets, beginning of year	<u>1,663,706</u>	<u>1,611,943</u>
Net assets, end of the year	<u><u>\$ 1,770,927</u></u>	<u><u>\$ 1,663,706</u></u>

CONTINUING EDUCATION STUDENTS' ASSOCIATION OF RYERSON

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED APRIL 30, 2020

(With comparative figures for the year ended April 30, 2019)

	2020	2019
CASH FLOWS FROM (USED IN):		
OPERATING ACTIVITIES		
Surplus	\$ 107,221	\$ 51,763
Non-cash items:		
Amortization	15,492	20,773
Deferred fees invested in property and equipment	(8,424)	(8,753)
Non-cash working capital:		
Accounts receivable	9,727	(7,318)
Prepaid expenses	22,292	(9,881)
Accounts payable and accruals	<u>48,520</u>	<u>10,359</u>
	<u>194,828</u>	<u>56,943</u>
 CHANGE IN CASH	 194,828	 56,943
Cash at beginning of the year	<u>1,179,407</u>	<u>1,122,464</u>
 CASH AT END OF THE YEAR	 <u>\$ 1,374,235</u>	 <u>\$ 1,179,407</u>

CONTINUING EDUCATION STUDENTS' ASSOCIATION OF RYERSON

NOTES TO THE FINANCIAL STATEMENTS

AS AT APRIL 30, 2020

1. **PURPOSE OF THE ORGANIZATION**

The mandate of the Continuing Education Students' Association of Ryerson ("CESAR") is to provide services to, and to advocate for its members – the continuing education, distance education, off-campus, and part-time students at Ryerson University. The primary source of revenue is student fees, which are collected from the students and remitted by Ryerson University administration.

CESAR is a non-profit corporation without share capital, incorporated under the Corporations Act of Ontario on June 26, 1979. As a non-profit organization the corporation is exempt from income taxes under section 149(1)(l) of the Income Tax Act.

2. **BASIS OF PRESENTATION AND FUTURE ACCOUNTING CHANGES**

These financial statements have been prepared in accordance with Part III of the CPA Canada Handbook - *Accounting Standards for Not-For-Profit Organizations*.

3. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Revenue Recognition

Unrestricted student fees are recognized when received, or receivable, provided that collection is reasonably assured and the amount is determinable. Fees are determined and remitted to CESAR by Ryerson University's Cashier's Office after collecting them from the students as part of their tuition and fee payments.

Externally restricted contributions, which are established by referendum of the student body, are deferred and shown as a liability upon receipt in accordance with the deferral method of accounting for externally restricted contributions. As the related disbursements are made and expenses incurred for which the contributions were intended, the liability is reduced and that amount is recognized as income.

Amounts received for the student campus centre fund are recorded as deferred contributions and shown as a liability when received. The deferred contributions are recognized as revenue on the same basis as amortization on property and equipment.

Sales revenues, investment income, and related expenses are recorded on an accrual basis.

Property and Equipment

The property and equipment are recorded at cost and amortized over their estimated useful lives. The equipment and software are amortized on a straight-line basis ranging from three to five years. The capital contributions towards the building at 55 Gould Street are amortized on a straight-line basis over the 40-year lease term.

Contributed Services

The association makes use of volunteers in its operations. Because of the difficulty in determining the fair value of the services, they are not recognized in the financial statements.

Use of Estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions which affect the amounts reported in the financial statements. These estimates, primarily concerning the useful lives of the property and equipment, are based on management's best knowledge of current events. Actual results may differ from those estimates.

CONTINUING EDUCATION STUDENTS' ASSOCIATION OF RYERSON

NOTES TO THE FINANCIAL STATEMENTS

AS AT APRIL 30, 2020

3. SIGNIFICANT ACCOUNTING POLICIES - continued

Financial instruments

Financial assets and liabilities are initially recorded at fair value and subsequently measured at amortized cost. Financial assets are regularly assessed for indications of impairment. If there is an indication of impairment and an adverse change in the expected timing or amount of cash flows, then an impairment loss (bad debts expense) is recognized in the statement of operations. Any reversals of previously recognized impairment losses are recognized in the statement of operations in the year the reversal occurs.

4. PROPERTY AND EQUIPMENT

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net book value</u>	
			<u>2020</u>	<u>2019</u>
Equipment	\$ 62,227	\$ 62,227	\$ -	\$ 721
Contribution to Student Centre	<u>590,853</u>	<u>123,966</u>	<u>466,887</u>	<u>481,659</u>
	<u>\$ 653,080</u>	<u>\$ 186,193</u>	<u>\$ 466,887</u>	<u>\$ 482,380</u>

5. FINANCIAL INSTRUMENTS

The association's financial instruments consist of cash, accounts receivable and accounts payable. The association's credit risk is low as the fee revenues are collected from the students and remitted to the association by Ryerson University. The association's interest income is subject to some fluctuation as the bank accounts bear interest related to the prime banking rate, which is subject to change as determined by the bank.

6. DEFERRED CONTRIBUTIONS RELATED TO PROPERTY AND EQUIPMENT

Deferred contributions represent the un-amortized amount of fees received which have been used to purchase property and equipment. The amortization of these contributions is recorded as revenue on the statement of operations as the assets are amortized to expense.

	2020	2019
Opening balance	\$ 8,424	\$ 17,177
Amounts amortized to revenue	<u>(8,424)</u>	<u>(8,753)</u>
Closing balance	<u>\$ -</u>	<u>\$ 8,424</u>

7. NET ASSETS INVESTED IN PROPERTY AND EQUIPMENT

This represents the net book value of the association's property and equipment less the un-amortized balance of capital fund student fees described in note 6.

	2020	2019
Net book value of property and equipment	\$ 466,887	\$ 482,380
Deferred fees invested in property and equipment	<u>-</u>	<u>(8,424)</u>
	<u>\$ 466,887</u>	<u>\$ 473,956</u>

CONTINUING EDUCATION STUDENTS' ASSOCIATION OF RYERSON

NOTES TO THE FINANCIAL STATEMENTS

AS AT APRIL 30, 2020

8. EXTERNALLY RESTRICTED STUDENT FEES

2020 2019

Student Campus Centre Fund - originally established to finance the costs associated with designing, planning, constructing, and equipping the Student Campus Centre at 55 Gould Street, funds are now used for improvements, student centre services, and property and equipment for the student centre.

Opening balance	\$ 111,876	\$ 77,291
Student Campus Centre Fund levies received	40,247	37,015
Amounts disbursed and recognized as revenue	-	(2,430)
Closing balance	<u>152,123</u>	<u>111,876</u>

Bursary Fund - to improve accessibility to education through the provision of enhanced bursary funding to members demonstrating financial need.

Opening balance	47,891	35,892
Bursary portion of student levies received	163,221	181,399
Amounts disbursed and recognized as revenue	<u>(156,200)</u>	<u>(169,400)</u>
Closing balance	<u>54,912</u>	<u>47,891</u>

Student Federations - membership in the Canadian and Ontario Federation of Students, which act as lobby groups representing the collective interests of students to the provincial and federal governments. These funds are remitted to the federal and provincial components of the federation:

Opening balance	-	(5)
Student federations portion of levies received	164,278	177,148
Amounts disbursed and recognized as revenue	<u>(164,278)</u>	<u>(177,143)</u>
Closing balance	<u>-</u>	<u>-</u>

Totals for all funds

Opening balance	159,767	113,178
Student fee levies received	367,746	395,562
Amount recognized as revenue and disbursed	<u>(320,478)</u>	<u>(348,973)</u>
Closing balance	<u>\$ 207,035</u>	<u>\$ 159,767</u>

CONTINUING EDUCATION STUDENTS' ASSOCIATION OF RYERSON

NOTES TO THE FINANCIAL STATEMENTS

AS AT APRIL 30, 2020

9. RESTRICTED GROUP HEALTH AND DENTAL PLAN

The group health and dental plan was introduced pursuant to the passing of a referendum of the members. These amounts are accounted for using the deferral method of accounting for externally restricted contributions.

	2020	2019
Opening balance	\$ 309,378	\$ 271,691
Fees received	433,358	420,022
Opt-In / Add-On Fees Received	5,034	6,404
Receipts	<u>438,392</u>	<u>426,426</u>
Opt-out Refunds Issued	(46,215)	(137,016)
Insurance premiums remitted	(320,122)	(251,723)
Office and general expenses	(373)	-
Disbursements and revenue recognized	<u>(366,710)</u>	<u>(388,739)</u>
Closing balance	<u>\$ 381,060</u>	<u>\$ 309,378</u>

Commitments and Plan Surplus

Fees received are for coverage over the full academic year ending August 31. An estimate of the surplus or deficit in the plan to date is obtained by deducting the amount of summer premiums due subsequent to the year-end from the above deferral balance:

Closing balance	\$ 381,060	\$ 309,378
Insurance premiums due over the summer term	(81,705)	(71,002)
Plan surplus	<u>\$ 299,355</u>	<u>\$ 238,376</u>

10. MANAGEMENT OF CAPITAL AND INTERNAL RESERVE FUNDS

The primary source of working capital - student fees - are received from the university in three installments per year, typically in September, November and March. The association manages its working capital to ensure liquidity by restricting disbursements to maintain adequate cash balances between student fee installments. As a means of ensuring liquidity the Board established the following internal working capital restrictions in the form of reserve funds after deducting third-party liabilities and externally established claims on the working capital. CESAR's reserve fund is fully funded as at year end:

	2020	2019
WORKING CAPITAL		
Current assets	\$ 1,970,644	\$ 1,688,884
Accounts payable and accrued liabilities	(78,509)	(29,989)
Externally restricted funds	(207,035)	(159,767)
Health and Dental plan restricted funds	(381,060)	(309,378)
Internally established Reserve Fund to cover six months of basic operating expenses (below)	<u>(316,000)</u>	<u>(350,000)</u>
Net working capital, defined as the Special Projects Fund for the future enhancement of services to CESAR's membership	<u>\$ 988,040</u>	<u>\$ 839,749</u>

CONTINUING EDUCATION STUDENTS' ASSOCIATION OF RYERSON

NOTES TO THE FINANCIAL STATEMENTS

AS AT APRIL 30, 2020

10. MANAGEMENT OF CAPITAL AND INTERNAL RESERVE FUNDS - continued

	2020	2019
RESERVE FUND		
Total operating expenses	\$ 1,334,173	\$ 1,459,357
Amortization	(15,492)	(20,773)
Restricted fee disbursements	(320,478)	(348,973)
Health and dental plan disbursements	(366,710)	(388,739)
Adjusted operating expenses	<u>631,493</u>	<u>700,872</u>
Reserve is equal to 50% of adjusted expenses for the year, rounded to the nearest thousand	<u>\$ 316,000</u>	<u>\$ 350,000</u>

11. SUBSEQUENT EVENTS

Since March 2020 countries around the world have been affected by the COVID-19 virus, which was declared a pandemic by the World Health Organization on March 11, 2020. This pandemic has placed restrictive boundaries on how businesses can operate, requiring social distancing measures. While the CESAR continues to operate, it is unclear what impact this pandemic will have on business going forward. As such, the impact of this event has not been reflected in the financial statements.



The Continuing Education Students' Association of Ryerson (CESAR) is located on the third floor of the Ryerson Student Centre:

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Toronto, ON, M5B 1E9
416-979 5193

Office Hours:
Monday to Thursday | 11:00 a.m.-6:30pm

Fridays | 10:00am to 6:00pm



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CESAR

Continuing Education Students'
Association of Ryerson

Local 105 of the Canadian Federation of Students