



## **OHA Executive - 2004/05**

*Back row, left to right: Wilma Wood (Past President); Liisa Wolfram (2nd Vice President); Judy Lewis (1st Vice President); Kathleen Petrie (Chair, Past President's Council). Front row, left to right: Bonnie Warner (Secretary); Ted Reed (President); and Sybille Schaufler (Treasurer).*

## **The Board of Directors**

The Board of Directors of the Ontario Horticultural Association consists of the president, 1st vice president, 2nd vice president, immediate past president, secretary, treasurer and 19 district directors.

The board meets three times a year - in March, at the annual convention, and in October. At these meetings the board discusses the business side of the association, makes decisions regarding the dispensation of funds and passes motions that are binding and in the best interests of all societies and the association as a whole. A quarterly newsletter keeps society members aware of board decisions as well as publishing general items of interest from societies around the province. It is edited by the secretary.

All positions on the board are voluntary, with the exception of the secretary and treasurer who are paid a small honorarium for their services.



## *My Journey As President* *Ted Reed*

January 2005 ... and counting. What a great and journey. Amongst the snow flakes, Isla and I were invited to the Pembroke Horticultural Society and stayed at the Pilot's bed and breakfast. What a beautiful house and over 100 years in historic preservation. At the society meeting I gave a talk on Bonsai and showed transparencies. The first of many convention committee meetings were held under the direction of Madeline Hobson, 1986 Past President, and Vickie Wiemer, District 18 Director. Isla and I were off to Cornwall for the AGM with Ann Kerr, District 1 Director where I spoke on the need for a dues increase and the benefits of Directors & Officers insurance. The next week we took a trip to Elmira for District 19 Director, Mary Young. Off to Arthur in April to greet Don Matthews, Past President and Marlene Bruckhardt, District 7 Director. In Barrie, I was pleased to attend Dorothy Shropshire's District 16 'Training for Society Officers and Executives', a program coordinated by Liisa Wolfram through the Trillium Grant. Next a visit to Porcupine and District 12's AGM with Director Kees Stryland with super accommodations provided by Billie Rheault. In May, Isla and I were invited to District 14's AGM with Harriet Hansen. Then came a trip to Listowel to attend Jeff Matthew's

Memorial funeral and provide condolences to Don and Joanne Matthews. While preparing for the convention, we sold our house by the lake and have started building a home in Callander. To be completed in 2006, we have a rental home in Powassan where you can now phone us at 705-724-5007. The President's Reception at the Chancellor's House, Nipissing University enabled Isla and I to say thanks to all attending the convention. Thanks to Diane Kiers for obtaining wine donated by Jackson & Triggs; and to Brian McCartney of Law Insurance and to Garth Hoag of the Hamilton Local of the Operating Engineers for donations. A big thanks to Madeline Hobson and Vickie Wiemer who worked so well with the 14 volunteer societies in District 18 doing a wonderful job on the convention. Thanks to Rheo Courchesne for the volunteer spreadsheet that set forth a time pace of events for us to follow. The new Youth Delegate Program was a huge success. My journey ended when I was pleased to pass along the Chain of Office to the new President, Judy Lewis of Sault Ste. Marie. Thanks to Wilma Wood, Past President; and to my wife Isla who provided a steady hand, a warm hug and kept me on the right track. We'll continue our new journey in horticulture.



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## Auditors' Report

To the Members of  
Ontario Horticultural Association

We have audited the statement of Financial Position and Fund Balances of Ontario Horticultural Association as at December 31, 2004 and the statements of Operations and Fund Balances for the year then ended. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many not-for profit organizations, Ontario Horticultural Association derives revenue from donations and fundraising, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the company and we were not able to determine whether any adjustments might be necessary to the revenues, assets or fund balances.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of donations and fundraising revenues referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of Ontario Horticultural Association as at December 31, 2004 and the results of its operations and the changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

Goderich, Ontario  
August 5, 2005

TAKALO & BURT

CHARTERED ACCOUNTANTS

**Ontario Horticultural Association**  
**Statement of Operations**  
Year ended December 31, 2004

	General Fund	STBI Restricted Fund	Total 2004	Total 2003
<b>Revenue</b>				
Trillium project (Note 5)	\$ 78,455	\$ -	\$ 78,455	\$ -
Convention (Schedule A)	51,830	-	51,830	50,315
Affiliation fees	39,393	-	39,393	39,199
Liability insurance premiums	19,457	-	19,457	4,140
Sale of OHA supplies	7,676	-	7,676	21,112
Premium - net	-	6,573	6,573	6,241
Interest	2,538	2,433	4,971	6,372
Receipts from fundraising	3,021	-	3,021	10,365
Receipts from sponsors	2,200	-	2,200	1,800
Newsletter subscriptions	1,955	-	1,955	1,735
Donations	1,241	-	1,241	2,356
Advertising	381	-	381	340
Associate memberships	50	-	50	50
Interfund transfers	3,000	(3,000)	-	-
	<u>211,197</u>	<u>6,006</u>	<u>217,203</u>	<u>144,025</u>
<b>Expenses</b>				
Trillium project (Note 5)	78,455	-	78,455	-
Convention (Schedule A)	54,035	-	54,035	41,564
Meetings	37,204	-	37,204	31,578
Insurance	18,441	-	18,441	5,895
District and executive	15,037	-	15,037	14,936
Newsletter	8,941	-	8,941	9,087
Secretary salary and expenses	6,144	-	6,144	7,333
Professional fees	3,000	-	3,000	2,500
Yearbook	2,795	-	2,795	2,536
Exhibitions	2,717	-	2,717	3,289
Treasurer honourarium office	2,693	-	2,693	2,737
Special projects	2,500	-	2,500	1,995
Education, promotion and publicity	2,098	-	2,098	10,680
Printing, stationary and mailing	1,976	-	1,976	1,988
Awards, bursaries and donations	1,799	-	1,799	1,597
OHA supplies and youth manuals	1,118	-	1,118	5,368
Memoriam	763	-	763	428
Amortization	476	-	476	634
Bank charges	346	-	346	493
Fundraising	339	-	339	107
Administrative	-	170	170	471
	<u>240,877</u>	<u>170</u>	<u>241,047</u>	<u>145,216</u>
<b>Excess (deficiency) of revenues over expenses</b>	\$ (29,680)	\$ 5,836	\$ (23,844)	\$ (1,191)

The accompanying notes are an integral part of these financial statements

**Ontario Horticultural Association**  
**Statement of Financial Position and Fund Balances**  
**December 31, 2024**

	General Fund	STB Restricted Fund	Total 2024	Total 2023
<b>ASSETS</b>				
<b>Current</b>				
Cash	\$ 41,432	\$ 4,710	\$ 46,142	\$ 66,348
Receivables	3,037	-	3,037	4,066
Inventory	1,614	-	1,614	5,120
Prepaids	2,364	-	2,364	818
	48,437	4,710	53,147	64,256
Investments (Note 3)	61,026	78,000	139,026	196,878
Capital assets (Note 4)	1,536	-	1,536	2,013
	\$ 111,001	\$ 82,710	\$ 193,711	\$ 263,157
<b>LIABILITIES</b>				
<b>Current</b>				
Payables and accounts payable to societies	\$ 20,890	\$ -	\$ 20,890	\$ 10,087
Deferred revenue	1,871	-	1,871	2,181
	13,398	-	13,398	48,328
	36,159	-	36,159	60,596
<b>FUND BALANCES</b>				
Fund balances, beginning of year	124,822	77,775	202,597	203,700
Deficiency of revenues over expenses for the year	(28,682)	5,326	(23,356)	(1,121)
Fund balances, end of year	96,142	83,101	179,243	202,579
	\$ 111,001	\$ 82,710	\$ 193,711	\$ 263,157

APPROVED ON BEHALF OF THE BOARD:

*Jim Dehaas* Director *Christina Williams* Director  
 The accompanying notes are an integral part of these financial statements

**Takalo & Burt**  
 CHARTERED ACCOUNTANTS

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**Ontario Horticultural Association**  
**Notes to the Financial Statements**  
**December 31, 2004**

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**1. PURPOSE OF ORGANIZATION**

Ontario Horticultural Association promotes horticultural education and preservation of the environment. The organization is a charitable corporation without share capital incorporated under the laws of the Province of Ontario. As a result, on dissolution of the corporation, any surplus existing is to be disposed of to charitable organizations in Ontario.

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Since precise determination of many assets and liabilities are dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations. These have been made by management using careful judgement.

**Method of Accounting**

The organization uses the restricted fund method of accounting. Sources of revenue and expenditures are reported using the accrual basis of accounting. The accrual basis of accounting recognizes revenue as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipt of goods and services and the creation of a legal obligation to pay.

**Investments**

Investments are valued at the lower of cost and market.

**Inventory**

Inventory of Ontario Judging and Exhibiting Standards books are valued at the lower of cost and net realizable value. Cost is determined on the first in, first out basis.

All other supplies are recorded as expenses on the statement of operations in the year the supplies are purchased.

**Capital Assets**

Capital assets are recorded at cost. Rates of depreciation applied using the declining balance method to write-off the cost of capital assets over their estimated useful lives are as follows:

Exhibition display panels	30%
Office equipment	20%

Capital asset acquisitions that are funded by government grants are expensed in the year of acquisition as an offset against the corresponding grant revenue.

**Contributed Services**

The organization relies on volunteers in assist with the organization in operating its programs. Because of the difficulty of determining their fair market value, the value of contributed services are not recorded in these financial statements.

**Ontario Horticultural Association**  
**Notes to the Financial Statements**  
**December 31, 2004**

**3. INVESTMENTS**

The Association held various unrestricted term deposits with a cost of \$61,026 (2003 - \$117,823) as at December 31, 2004, with interest rates ranging from 3.00% to 3.95%. The market values of unrestricted investments held on December 31, 2004 amount to \$61,026 (2003 - \$117,823).

The Association held various restricted term deposits with a cost of \$78,886 (2003 - \$78,886) as at December 31, 2004, with interest rates ranging from 3.10% to 4.38%. The market values of restricted investments held on December 31, 2004 amount to \$78,886 (2003 - \$78,886).

**4. CAPITAL ASSETS**

	Cost	Accumulated Depreciation	Net Book Value 2004	Net Book Value 2003
Exhibition display panels	\$ 3,079	\$ 3,068	\$ 111	\$ 730
Office equipment	5,481	2,454	1,827	1,383
	\$ 7,560	\$ 5,522	\$ 1,938	\$ 2,013

**5. TRILLIUM PROJECT**

The Association entered into a contract with the Trillium Foundation in November 2003 to provide up to \$117,000 in grant funding to offset qualified expenditures of up to \$117,000.

The purpose of the program is to improve the image of the Association, to maintain and redesign the Association's website, to strengthen the Association's communications and to develop and support the Association's volunteer network.

The Association's Trillium Project is ongoing and is scheduled to be completed in 2005. The activity of the project up to December 31, 2004 is as follows:

	2004
Trillium funding received	\$ 81,000
Trillium Project expenditures	
Website redesign and maintenance	35,888
Volunteer network development and support	33,368
Board communication - computers and software	16,388
Public image development	6,842
	78,488
Deferred grant revenue	\$ 12,512

The balance of the Trillium grant money (\$66,000) will be received when milestones, as set out in the grant agreement, are reached.

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**Ontario Horticultural Association**  
**Notes to the Financial Statements**  
December 31, 2004

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**6. STATEMENT OF CASH FLOWS**

The statement of cash flows is not considered meaningful and consequently has been omitted from these financial statements.

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**7. FINANCIAL INSTRUMENTS**

**Fair Value**

The organization's financial instruments include cash, investments, accounts receivable, accounts payables, accruals and deferred revenue. The carry value of these instruments approximates their fair value due to their immediate or short-term maturity.

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**Ontario Horticultural Association**  
**Schedule of Convention Income**  
Year ended December 31

**Schedule A**

**2004**                      **2003**

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Banquet and meals	\$ 25,217	\$ 24,034
Registration	21,480	21,010
Taxes	1,837	3,699
Concessions	800	700
Fundraising and miscellaneous	510	0
Sponsorships	_____	1,007
	<b>\$ 51,854</b>	<b>\$ 50,450</b>

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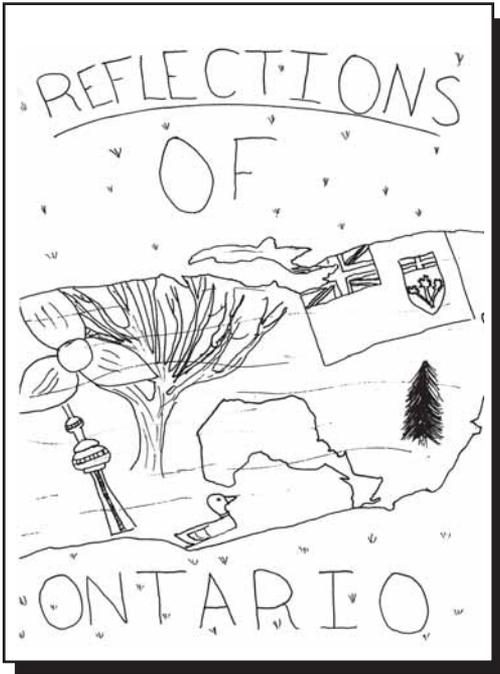
**Schedule of Convention Expenses**  
Year ended December 31

**2004**                      **2003**

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Banquet and meals	\$ 20,119	\$ 22,409
Space, signage and security	12,200	8,804
Taxes	3,307	1,683
Program expenses	5,014	1,000
Registrar's Honourarium and expenses	2,304	2,310
Prizes	1,800	1,210
Administration	1,587	2,100
	<b>\$ 56,331</b>	<b>\$ 41,506</b>

# Children's Section



**Winning Entry**  
**Dianthe Van Werden**  
**Guelph Township**

The 2005 OHA convention had a wealth of imaginative youth competing for the top prizes. Some of their talents are depicted here with the winning entries in the 'Reflections of Ontario' poster competition.

The winning entry was by Dianthe Van Werden of Guelph Township. Second prize went to Amanda Migallee of Guelph Township and third prize went to Laura Nero of Guelph City.

Congratulations to the youth leaders and all the youth exhibitors for a creative show. It is always a delight to walk into the room devoted to children's entries and this year was no exception. These talented young horticulturalists prove that the art and science of growing things is being successfully passed down from one generation to the next.



**2nd Place**  
**Amanda Migallee**  
**Guelph Township**



**3rd Place**  
**Laura Nero**  
**Guelph City**