



2015

ANNUAL REPORT

A solid dark blue square containing the word VISION in white capital letters.

## VISION

Our members are the  
recognized leaders in  
community planning.

## MISSION

We develop professional planners, promote the planning profession and advocate for sustainable community planning.

## VALUES

- We value ethical practice.
- We value community and the wellbeing within communities.
- We believe in public participation and value public interest.
- We value democratic and fair process.
- We value the integrity of environmental, social and economic sustainability for the wellbeing of future generations.
- We value continuous learning of members for the benefit of the public and the profession.

## GOALS

- Uphold the requirements for regulated members' knowledge and professionalism.
- Support members' ongoing professional development.
- Elevate awareness and credibility of regulated members in the public interest.
- Advocate for excellence in sustainable community planning, planning policy and planning legislation.
- Collaborate with other organizations and professions for the benefit of communities.
- Strive for excellence in governance and operations.

## 2015 COUNCIL



**President**  
Misty Sklar  
RPP, MCIP



**Past President**  
Eleanor Mohammed  
RPP, MCIP



**Treasurer**  
Jon Dziadyk  
RPP, MCIP



**Secretary**  
Mac Hickley  
RPP, MCIP



**Councillor**  
Ken Melanson  
RPP, MCIP



**Councillor**  
Colleen Renne-Grivell  
RPP, MCIP



**Councillor**  
Jamie Doyle  
RPP, MCIP



**Councillor**  
Jean Ehlers



**Public Member**  
Linda Wood Edwards  
BAdmin, CAE, FCIS

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# PRESIDENT'S MESSAGE



Misty Sklar, RPP, MCIP APPI President

## **The growth and maturity of our profession continues**

Greetings!

2015 was a fast paced year filled with important milestones and new initiatives. Once again, APPI steadfastly represented the professional interests of our 960+ members from across Alberta, the Northwest Territories and Nunavut. It is my pleasure to highlight some of last year's key activities while inviting you to read the annual report in detail.

We continued the trend from 2014 with a focus on leadership, governance, strategy and structure. In November, we successfully transitioned from an organizational governance model into a strategic planning model with the adoption of the Terms of Reference for each of the new Strategic Committees of Council. We will continue this trend into 2016 following the new strategic direction chartered in our upcoming retreat in May.

Mid-way through the year, APPI hired a consultant to conduct our first Salary and Compensation Survey. The survey was very successful with 405 members responding,

making it a statistically significant survey sample. APPI will be conducting this survey on a bi-annual basis to ensure our members are informed of important industry trends. We have heard excellent feedback from members using this tool to help negotiate career moves and transitions into different sectors.

Our annual conference was held in Edmonton and was a great success. The conference theme of Great Cities, Great Regions was well received with almost 250 delegates in attendance. APPI events were also regularly held throughout the year in Red Deer, Calgary and Edmonton, covering many relevant and timely planning topics. Last year also marked the first year we held a formal Volunteer Recognition Event to help celebrate and acknowledge the importance of our many volunteers and the committees that contribute their time to the success of our institute.

Thank you again to our over 200 committed volunteers who ensure our Institute continues to function and move forward progressively.

The transition to a new cross-regional journal began in 2015 with representatives from APPI, SPPI and MPPI meeting to discuss the Terms of Reference (TOR) for the new journal, entitled “PLAN North West”. The year finished up with all three Councils agreeing to the TOR and populating the Editorial Board. We are looking forward to the first edition of the new journal in 2016 that draws upon content from three provinces and two territories.

APPI continued to work with CIP on their “Rebooting” process which was unexpectedly kicked into high gear at the June national conference in Saskatoon. The national membership, including many APPI members, made it very clear to the CIP Board that they value a national body that seeks to advance the planning profession and be the national voice of wide reaching planning matters in Canada. The aftermath of the national conference reinforced APPI’s need to educate our members on the difference between being a RPP – Registered Professional Planner (a professionally regulated legal designation under provincial legislation) and being a MCIP – Member of the Canadian Institute of Planners (an appellation conveying membership in a national, non-regulated institute).

In closing, I would like to express my gratitude to our three very dedicated staff members, MaryJane Alanko, Executive Director, Vicki Hackl, Office Manager and Dana Gusse, Administrative Assistant, who work tirelessly behind the scene to make sure each year is more successful than the last.

Warmest Regards,



Misty Sklar, RPP, MCIP

# REGISTRATION

## Meeting the needs and expectations of APPI's regulated members and the professional planners of tomorrow

Planning is a self-regulating profession in Alberta, and as the profession's organizational body, APPI is responsible for ensuring its members are accountable for their professional conduct and for the quality of their work. Through government-approved legislation, APPI has been given the authority to ensure that its members:

- meet educational and training requirements;
- provide safe, ethical and competent services; and
- follow prescribed codes of conduct.

It is both a challenge and an opportunity to ensure that APPI fulfills its mission of developing professional planners, promoting the planning profession and advocating for sustainable community planning. Serving on behalf of the public interest is a fundamental principle underlying the profession of planning. We believe the public's interest is best served by upholding the requirements for knowledge and professionalism, supporting our members' ongoing professional development and elevating the awareness, visibility and credibility of regulated planners.

**Candidate Assessments and the Certification Process** – We are becoming more effective and efficient, while upholding the expectations of professional planners. The membership application process has now been streamlined and centralized such that all Candidate applications undergo an initial

assessment by the national Professional Standards Board (PSB) for the Planning Profession. Once an application is deemed to be eligible to proceed to Candidate membership, it is then forwarded to the applicable provincial or territorial planning institute for ratification by their Registration Committee. This ensures a consistent approach and assessment process nationwide.

The PSB is responsible for administering the certification process for Candidate members who were accepted into the Institute after September 2012. There are still 109 Candidate members who were accepted prior to that implementation date, who are qualified to proceed through the old certification process. As a result, APPI is temporarily providing a dual certification route. APPI is committed to ensuring that both processes are serving the needs of our members and not compromising the professional standards we have all embraced. In 2014 the APPI Registration Committee validated 42 logbook submissions representing well over a thousand months of professional planning experience logged by our members. In that same year, APPI also administered the oral examination and final certification of 48 new Registered Professional Planner (RPP) members.

As anticipated, the number of new Candidate applications that APPI received did decline during the transition to the PSB. While number of new Candidate



member applications via the PSB is now increasing, the number of those same Candidate members accepted after September 2012 and navigating through the new certification process via the PSB, continues to be lower than anticipated. APPI, in conjunction with the other Provincial, Territorial Institutes and Associations (PTIA's) is continuing to monitor, streamline and enhance the application and certification processes for the benefit of PSB's clients and APPI's Candidate members.

While APPI has delegated the services of administering the application and certification process to the PSB, registration responsibility and authority ultimately lies with APPI as the regulator of professional planners in Alberta. These are fundamental services that must be delivered and we are committed to ongoing improvements to customer service, enhancing our personal interactions with members and investing in tools such as a national database so that members will have a one-stop-shop for their personal and continuous professional learning records.

**Continuous Professional Learning** – All regulated members of APPI, both RPP and Candidate members, have rights and responsibilities defined in the APPI Bylaws and Professional Planner Regulation. Responsibilities include compliance with APPI's program for mandatory recording of Continuous Professional Learning (CPL). This program was first introduced in 2013 and the Institute has seen ongoing evidence that our professional membership is fully committed to complying with our requirement to “continually seek further knowledge in the theory and practice of planning and all other matters that enhance the reputation of the profession and the regulated member” and to “maintain currency in the knowledge and skills necessary to carry out the practice of planning”. The APPI CPL Program demonstrates to the Government of Alberta, the communities and public we serve, other professions

and members alike, that APPI has taken steps to ensure that planning professionals are continuously seeking further knowledge in the theory and practice of planning. Membership with APPI provides an important forum for professional planners practicing in Alberta, the Northwest Territories and Nunavut. Ongoing professional learning is a key component to maintaining the highest standards of skills, knowledge and professionalism within the planning profession.

As of December 31, 2015 884 of the 888 regulated APPI members required to report CPL had met or exceeded their CPL reporting requirement for 2015. The four APPI regulated members who are currently deemed to be “not in good standing” for failure to report their CPL credits, may acquire and report learning units from January 1 to June 30, 2016 and apply them retroactively to 2015.

APPI monitors the CPL program and is committed to identifying any obstacles to acquiring and reporting CPL in a timely manner. We also continue to seek out and implement solutions aimed at enhancing the life-long journey of our members through access to more learning opportunities via a variety of forums and further simplifying the recording process.

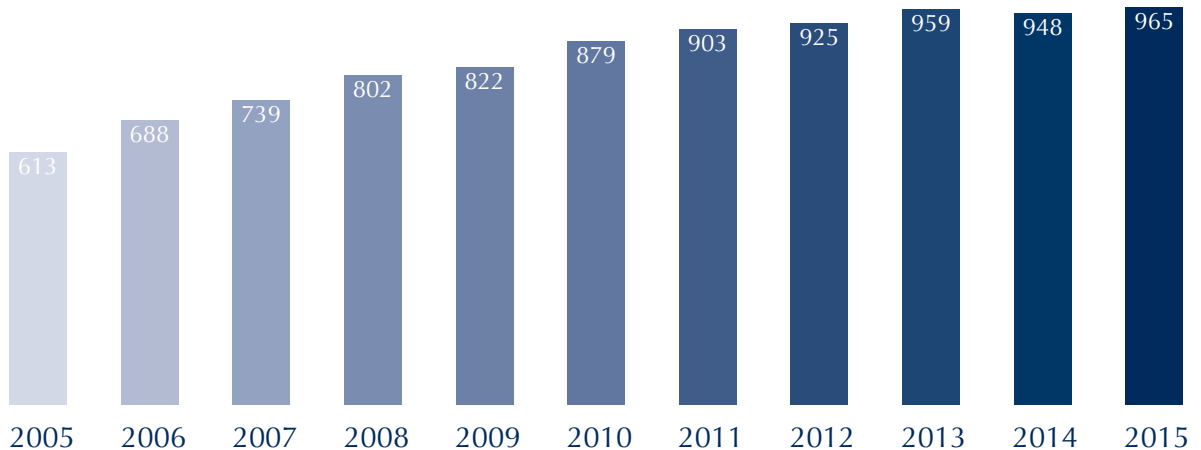
**Academic Accreditation Standards for Planning Schools** – The PSB is also responsible for administering the accreditation of planning programs on behalf of APPI. APPI is committed to ensuring that the accreditation process is rigorous, efficient and fair, in the interest of planning students, the profession and the public.



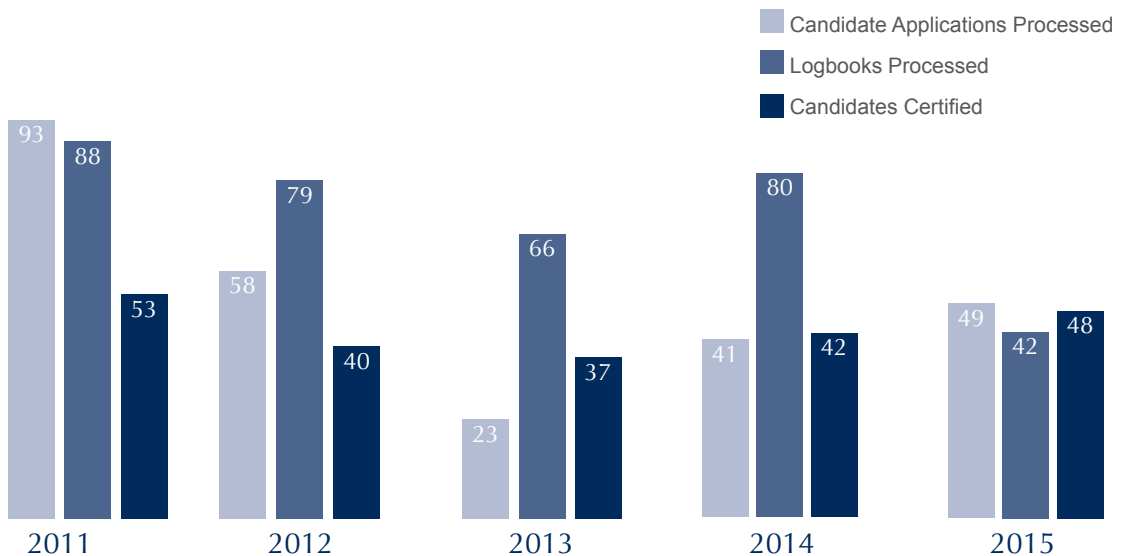
Mayors' Plenary at 2015 APPI Conference

# REGISTRATION

## 10 Year Membership Growth



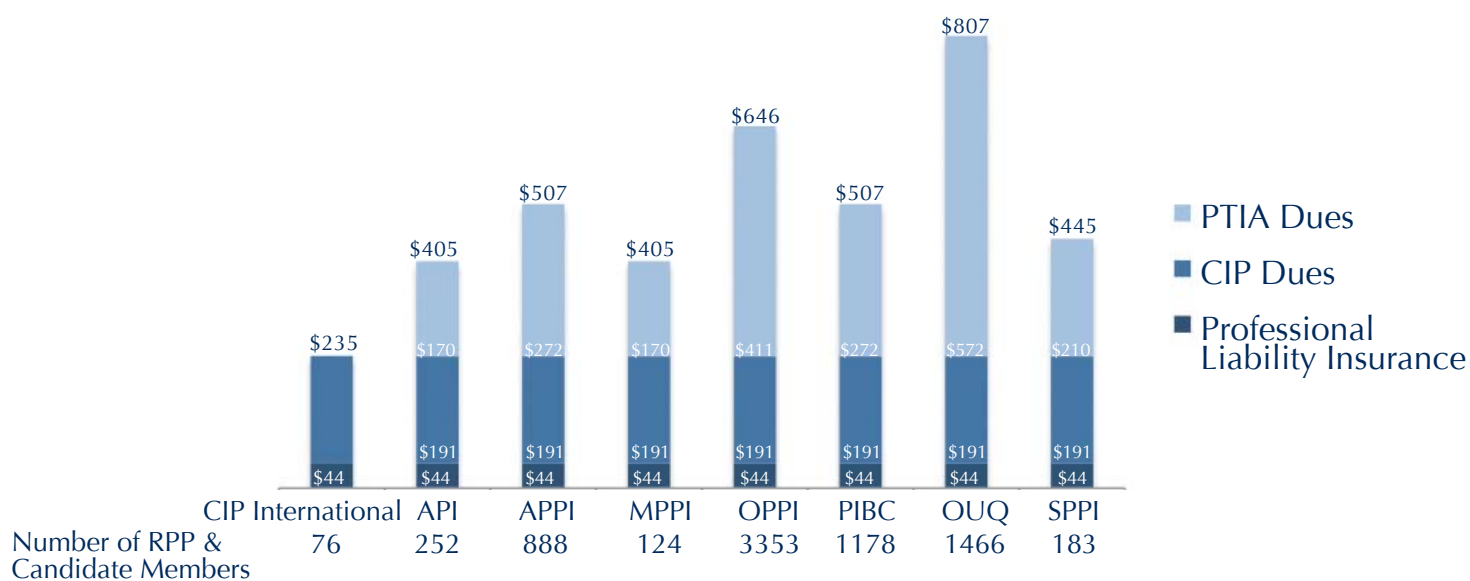
## Candidate Applications and Candidates Certified



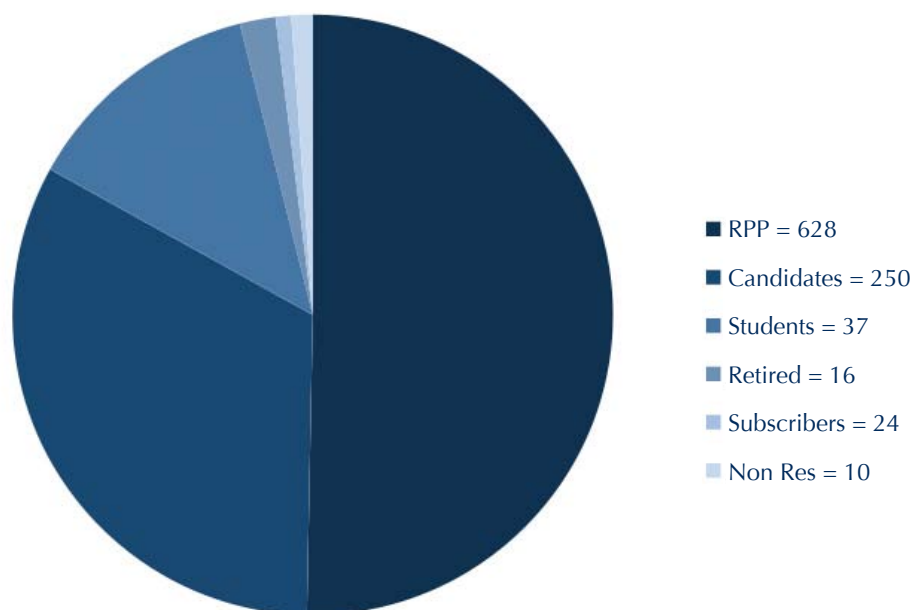
### Notes:

1. Commencing September 2012, those who did not have an accredited degree were no longer eligible to apply for Candidate membership until such time as they had acquired a minimum of five years of responsible professional planning experience.
2. Commencing September 2012 all new Candidate Members are being certified via the PSB and are no longer required to submit logbooks for review by the APPI Registration Committee.

## Comparison of APPI's member dues with other Provincial and Territorial Institutes and Associations



## Categories of APPI Members



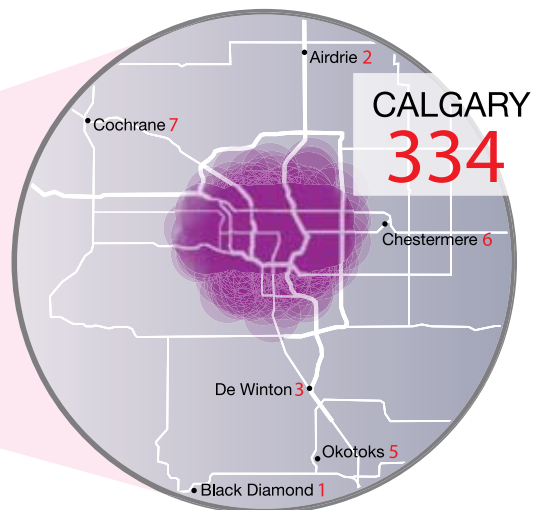
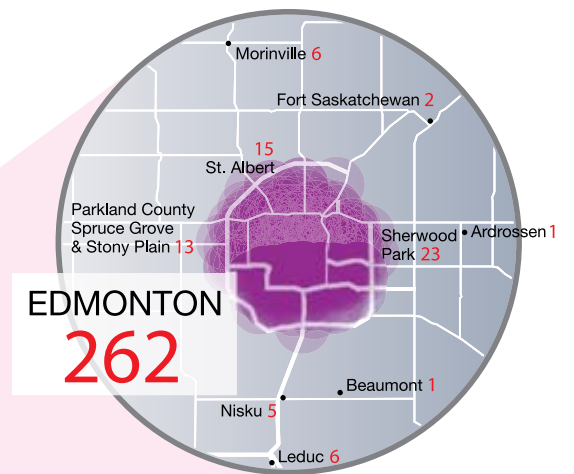
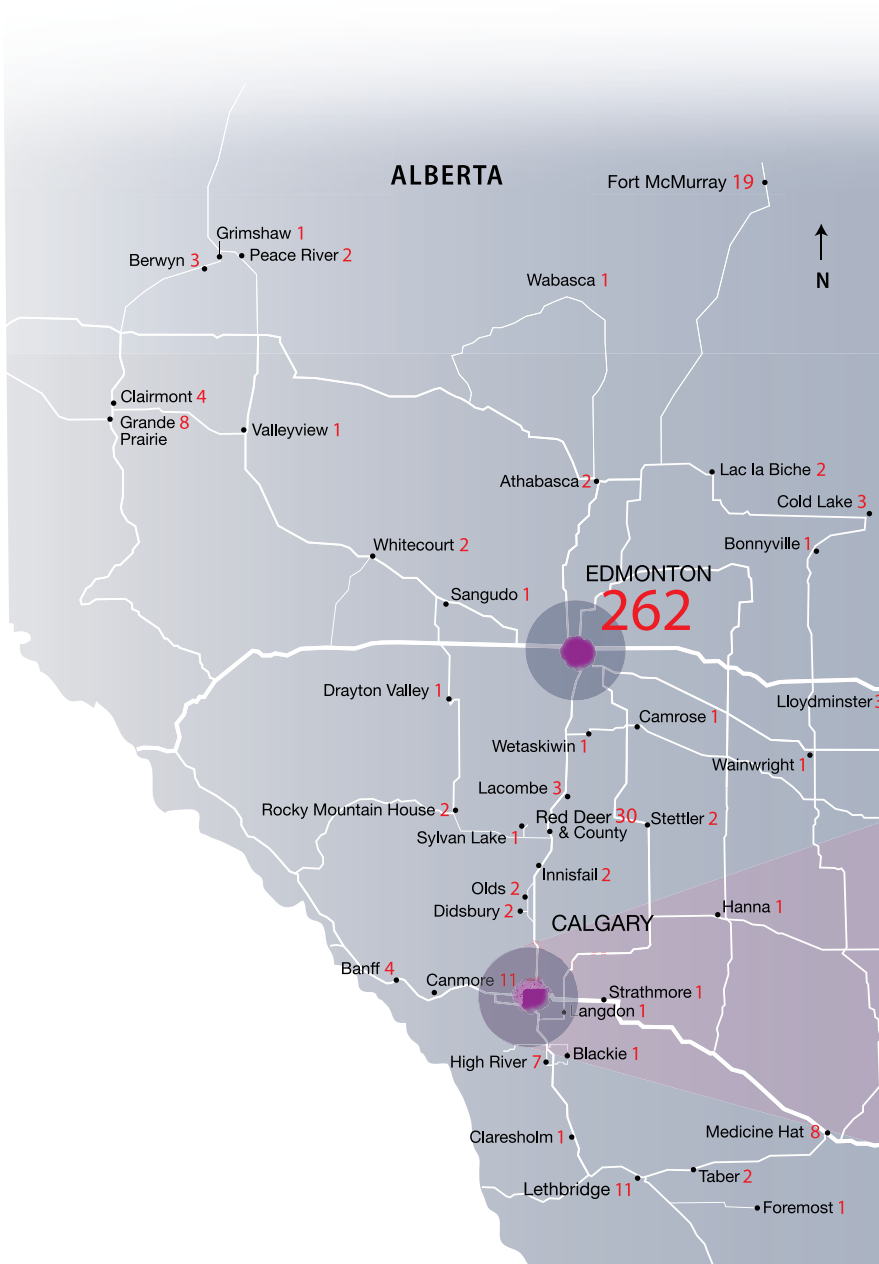
Data as of Dec. 2015

# REGISTRATION

## Geographical representation of APPI's 888 regulated members

Locations represent place of residence data as of December 2015.





# THE PRIORITY OF OBLIGATIONS TO THE PROFESSION

Every year APPI receives complaints respecting the conduct of its members while in the course of employment. Many of these complaints arise from actions a member of the public considers to be a breach of a Planner's professional obligations. The member's response is often that he/she did the questioned activity as part of their job. Unfortunately for the member, if the conduct is deemed unprofessional or unskilled, this reasoning will not serve the member well.

Complaints raise the issue of the importance of all members' obligations to the profession where competing obligations are in play. In the professional context, competing obligations can arise from a number of circumstances. Typical types of competing obligations can include:

## **Professional Obligations vs. Obligations to the Client**

This most often affects consultants but can also involve a public official acting on behalf of a community agency or other public body. If the client takes a stance that the planner must present a position that is in conflict with the best interests of the public or the profession, and the client is unwilling to compromise, then the planner must discharge the commission. This action is not uncommon among APPI members.

## **Professional Obligations vs. Obligations to an Employer**

An employer cannot require a planner to take any action or position that conflicts with the Code of

Professional Conduct. For example, if a municipal manager asks a planner to proceed with a land use redesignation that violates the rights of a landowner, the planner must take an opposing position and, if the manager is unwilling to reconsider, then resignation may be the only option. This situation also arises occasionally.

## **Professional Obligations vs. Other Legal Obligations**

Assuming an APPI member is compelled to attend a court or legal proceeding, that member's professional obligations supersede an employer's position on a matter or an employer's insistence to maintain a certain position.

## **Professional Obligations vs. Personal Ethical Obligations (religious/moral)**

If a planner has strong moral or ethical beliefs that conflict with the professional obligations, this must be considered in light of the professional obligations. For instance, if a planner refuses to deal with development of a religious institution because it would conflict with their faith, she/he may be in violation of his/her professional obligations.

From a professional legal perspective, the obligations to the profession must always take priority over other competing obligations. An examination of the nature and source of the professional obligation illustrates this.

Independent self-regulating professions are

established by legislation. APPI is constituted under the Professional Planner Regulation, which is enacted under the Professional and Occupational Associations Registration Act (the “Act”). APPI is granted broad authority to regulate the planning profession in Alberta. The standard which a member’s conduct will be held against is set out in section 19 of the Act. This section confirms that a member’s conduct will be considered professional or occupational misconduct and/or unskilled practice if it is detrimental to the best interests of the public, harms the standing of the occupation generally or displays a lack of skill or knowledge. Following a finding of unskilled practice or professional misconduct, a member’s registration may be suspended or cancelled.

Membership in a professional association is a privilege and not a right. Membership in APPI is at risk if a planner does not keep his or her professional responsibilities at the forefront. The law governing unskilled practice and professional misconduct does not allow for “wiggle-room” to excuse a member for conduct that was well-meaning, required by contractual obligations or even where the negative results were unintended.

One’s obligations to the public and the profession supersede all others. Obligations to a client or employer are both contractual duties. Any contract that requires a professional to breach a statutory duty of conduct may be unenforceable due to illegality and could not form the basis for a conflicting duty.

When in doubt about how to fulfil your professional responsibilities, which may appear at odds with other interests, seek assistance, guidance and a second opinion. Your professional peers can help resolve what may appear to be conflicting obligations. It is not enough to just close your eyes and say “my employer told me to do it”. It is your professional livelihood and you must be the monitor of your professional

responsibilities or risk losing your Regulated Professional Planner (RPP) status and rights of membership.

Karen A. Smith | Partner

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APPI Councilors at the 2015 Volunteer Celebration



# DISCIPLINE COMMITTEE

As members of APPI, we are governed by provincial legislation, specifically the Professional and Occupational Associations Registrations Act, and regulations made pursuant to that Act as well as our own bylaws. The Act spells out procedures for the registration of planners. The Professional Planner Regulation requires the establishment of a Discipline Committee, sets out the committee's rules and procedures, the complaint process, and outlines the Code of Professional Conduct.

The Act, the regulations and our bylaws give planners the right to use the term "Registered Professional Planner". Planners registered as RPP with APPI must uphold the professional ethics outlined by our Code of Conduct, even at the risk of losing their jobs. APPI legal counsel captured the essence of a planner's professional obligations and how to handle potential conflicts in the preceding article entitled "Priority of Obligations".

It states:

*One's obligations to the public and the profession supersede all others. Obligations to a client or employer are both contractual duties. Any contract that requires a professional to breach a statutory duty of conduct may be unenforceable due to illegality and could not form the basis for a conflicting duty. When in doubt about how to fulfill your professional responsibilities, which may appear at odds with other interests, seek*

*assistance, guidance and a second opinion. Your professional peers can help resolve what may appear to be conflicting obligations. It is not enough to just close your eyes and say "my employer told me to do it". It is your professional livelihood and you must be the monitor of your professional responsibilities or risk losing your Registered Professional Planner (RPP) status and rights of membership.*

## Complaints Process

The complaints process involves three steps, the first step being an unofficial complaint or concern being lodged, often by telephone with the Executive Director of the Institute. The second step involves the complainant filing a formal written statement. Usually one member of the Discipline Committee will review the facts with the complainant and the person against whom the complaint is lodged and determine if the complaint should proceed to a hearing of the entire committee or not. Even if it is decided not to go forward, the complainant can ask that the complaint be heard by the whole committee.

## 2015 Complaints

The Discipline Committee received more complaints in 2015 than in the previous year, with five as compared to two in 2014. These five complaints were resolved in the first two steps of the process; none went to a hearing before the entire committee.

It is worthwhile to describe the range of issues



that came before the committee, so planners can appreciate the types of issues that may trigger a complaint.

There was one formal, written complaint challenging how a planner applied discretion on a development permit. It was reviewed by one committee member to determine if the case should be heard by the whole Disciplinary Committee. The committee member's initial report concluded the planner operated within the framework of reasonableness and notified the complainant of his decision. The complainant was advised she could appeal the decision to the whole committee, but decided not to appeal.

The four informal issues were dealt with by the Executive Director and the Chairman of the Discipline Committee.

1. The first asserted that a planner had misled a community group. The Chairman contacted the complainant and outlined the range of reasons for which a complaint could be lodged and provided copies of the Act and Regulations to the complainant. The complainant decided not to proceed.
2. The second issue was raised when a planner self-reported an incident in which a "bid/no bid" protocol was not adhered to. The Chairman determined that no harm resulted from the mistake and commended the planner for self-reporting and for changing the employer's bid/no bid protocol so similar situations could be avoided in the future.
3. The third issue dealt with a planner being concerned with comments made in a public by a member of an administrative tribunal. The planner spoke to the Chairman of the Discipline Committee about the complaints process and

decided not to pursue the issue further.

4. The last issue arose when a citizen alleged that a planner issued a development permit which did not meet the legal requirements. The Chairman and the Executive Director discussed the matter with the complainant and provided him with the documentation required to file a formal complaint. This case is still active.

### Other Activities

The Discipline Committee was asked to prepare an outline of a seminar/presentation to be offered to members about the complaint/disciplinary process and how issues might be resolved before they become "reportable". It is hoped to run a pilot this fall at the annual conference.

Please feel free to contact Roy Wright at 403.607.8486 or [roanconsulting@shaw.ca](mailto:roanconsulting@shaw.ca) or MaryJane Alanko at [execdir@albertaplanners.com](mailto:execdir@albertaplanners.com).



View of the City of Edmonton, host of the 2015 APPI Conference

# VOLUNTEERS

## **Celebrating our most valuable resource – APPI Volunteers!**

APPI's volunteers are a valued and integral part of the organization. Volunteers support Council and staff with the vital goal of achieving APPI's mission of "developing professional planners, promoting the planning profession and advocating for sustainable community planning".

As the number of Registered Professional Planners in Alberta, the Northwest Territories and Nunavut continues to grow (we are now at 985 members), so does the demand on the Institute's resources. APPI's volunteers are the "self" in this self-regulated profession, crucial to ensuring the Institute operates in a professional manner, with transparency, integrity and fiscal responsibility.

The committees and initiatives to which APPI's volunteers devote their time have made invaluable contributions to the Institute as well as to the profession of planning. We have over 240 dedicated volunteers who ensure that APPI continues to function and progressively moves forward. The work that our volunteers undertook in 2015 is unprecedented for the Institute and the quality has been second-to-none.

APPI values our volunteers and we are pleased

to recognize and celebrate the time and energy that they so generously gave to the Institute in 2015. In April 2016, APPI will host its second volunteer celebration in Edmonton. This event honours the 2015 APPI volunteers and newly certified RPP members in 2015, long-term RPP members, as well as the recipients of the APPI Volunteer Recognition Award, Legacy Fund Award and the Student Education Scholarships & Conference Awards.

In addition to being committed to recognizing volunteers on an ongoing basis and celebrating their successes, it is also critical to the organization that APPI assume responsibility for supporting the vital role of volunteers in achieving the organization's mission. APPI is committed to educating, increasing training and developing more meaningful relationships with its volunteers. The likelihood of organizational success is higher when its volunteers clearly understand what is expected of them at the onset. When APPI Council and staff are recruiting volunteers, efforts are made to communicate the initiatives or committee's rationale, mandate and time commitment.

APPI volunteers have a right to be respected and to expect things to run professionally and smoothly when committing their time to the Institute. In order to function at their peak

capacity, APPI's volunteers need to know how the Institute works, how decisions get made, and what is expected of them. Having this knowledge up front not only provides the proper tools for success, but it also enhances the volunteer experience. Volunteering with APPI reaps mutual benefits, providing the individual volunteers with skills that they can transfer to their professional and personal lives.

The Institute uses a variety of mechanisms to recruit volunteers and efforts are made to ensure that most opportunities are advertised on the APPI E-News, while a few are directly recruited by APPI Council or staff based on a specific competency that may be required. We are proud to say that there is rarely a time when a member turns down the direct call to volunteer.

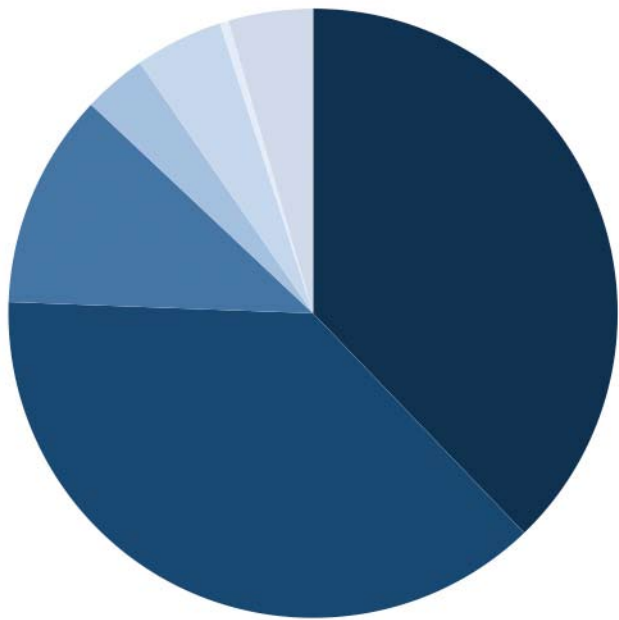
There are a wide variety of opportunities to contribute to your professional Institute and the majority do not include sitting in three-hour long meetings or micro-managing staff or other volunteers. Volunteering can be anything from setting up tables at an event to aspiring to be APPI President! The Institute is cognizant that the membership is diverse with different personalities, needs and goals. If you would like to explore what opportunities there may be for you to volunteer with APPI in a meaningful and valuable way, please contact the APPI office via email or phone.



Recipients of the 2015 Long Term Service Recognition Awards

## GROSS REVENUES 2015

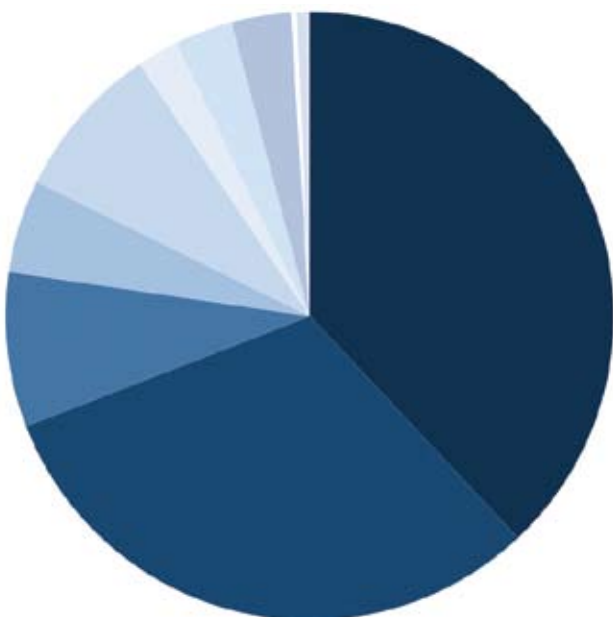
\$652,991



- Member Dues - \$246,913  
(does not include CIP or PLI which equals \$216,465)
- Annual Conference - \$246,688
- Job postings & Consultants Directory - \$74,575
- Member Applications & Exams - \$21,950
- Events - \$30,592
- Interest - \$2,970
- Professional Development & Education - \$29,303

## GROSS EXPENSES 2015

\$625,475



- Administration & Office \$237,715
- Annual Conference - \$194,519
- Professional Development & Events - \$51,430
- Council - \$30,960
- Communications & Marketing – \$51,816  
(includes Planning Journals)
- Registration & Discipline - \$13,649
- Awards & Recognition - \$19,455
- Professional Fees - \$19,786
- AGM - \$1,903
- External Representation - \$4,242

# FINANCIAL STATEMENTS

## **ALBERTA PROFESSIONAL PLANNERS INSTITUTE**

### **Financial Statements**

**For The Year Ended December 31, 2015**

*(Unaudited)*

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## REVIEW ENGAGEMENT REPORT

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To the Members of Alberta Professional Planners Institute

We have reviewed the statement of financial position of Alberta Professional Planners Institute as at December 31, 2015 and the statements of revenue and expenses, changes in net assets and cash flow for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the Institute.

A review does not constitute an audit and, consequently, we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

*Hawkins Epp Dumont LLP*

Edmonton, Alberta  
April 6, 2016

Hawkins Epp Dumont LLP  
Chartered Accountants

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**ALBERTA PROFESSIONAL PLANNERS INSTITUTE**  
**Statement of Financial Position**  
**As At December 31, 2015**  
*(Unaudited)*

	2015	2014
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash and cash equivalents	\$ 353,461	\$ 275,352
Short term investments <i>(Note 3)</i>	494,720	167,547
Accounts receivable <i>(Note 4)</i>	4,617	9,811
Interest receivable	-	3,383
Goods and services tax recoverable	1,142	402
Prepaid expenses	5,000	12,623
	<u>858,940</u>	<u>469,118</u>
LONG TERM INVESTMENTS <i>(Note 6)</i>	<u>-</u>	<u>349,885</u>
	<u><b>\$ 858,940</b></u>	<u><b>\$ 819,003</b></u>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 39,398	\$ 4,598
Deferred revenue <i>(Note 7)</i>	225,336	218,344
	<u>264,734</u>	<u>222,942</u>
<b>NET ASSETS</b>		
Unrestricted net assets	231,205	238,060
Internally restricted net assets	363,001	358,001
	<u>594,206</u>	<u>596,061</u>
	<u><b>\$ 858,940</b></u>	<u><b>\$ 819,003</b></u>

**ON BEHALF OF THE BOARD:**

\_\_\_\_\_ *Director*

\_\_\_\_\_ *Director*

The accompanying notes are an integral part of these financial statements.

**ALBERTA PROFESSIONAL PLANNERS INSTITUTE****Statement of Revenues and Expenses****For The Year Ended December 31, 2015***(Unaudited)*

	2015	2014
<b>REVENUE</b>		
Membership dues	\$ 463,378	\$ 420,469
Less: Membership dues collected and remitted on behalf of the Canadian Institute of Planners	(216,465)	(204,496)
	<u>246,913</u>	<u>215,973</u>
<b>OTHER REVENUE</b>		
Annual conference	246,688	214,705
Communications and marketing	74,575	93,375
Events	30,592	24,192
Professional development and education	29,303	44,925
Membership application and examination fees	21,950	28,750
Interest and investment income	2,970	5,619
	<u>406,078</u>	<u>411,566</u>
	<u>652,991</u>	<u>627,539</u>
<b>DIRECT EXPENSES</b>		
Annual conference	194,519	140,168
Communications and marketing	51,816	41,741
Council	30,960	47,232
Events	26,865	24,731
Professional development and education	24,565	36,400
Awards and recognition	19,455	10,069
Application and examination fees	11,569	11,898
External representation	4,242	746
Discipline	2,080	12,046
Annual general meeting	1,903	1,679
	<u>367,974</u>	<u>326,710</u>
<b>ADMINISTRATIVE EXPENSES</b>		
Management fees	211,246	206,260
Professional fees	19,786	4,720
Interest and bank charges	14,194	13,882
Office	6,704	7,564
Telecommunications	5,171	6,430
POARA	400	400
	<u>257,501</u>	<u>239,256</u>
<b>EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS</b>	<u>27,516</u>	<u>61,573</u>
<b>OTHER INCOME (EXPENSES)</b>		
Unrealized loss on short term investments	(29,371)	-
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	<u>\$ (1,855)</u>	<u>\$ 61,573</u>

The accompanying notes are an integral part of these financial statements.



**ALBERTA PROFESSIONAL PLANNERS INSTITUTE****Statement of Changes in Net Assets  
For The Year Ended December 31, 2015***(Unaudited)*

	Unrestricted Net Assets	Internally Restricted Net Assets	2015	2014
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 238,060	\$ 358,001	\$ 596,061	\$ 534,488
Excess (deficiency) of revenue over expenses	(1,855)	-	(1,855)	61,573
Allocation transfer	(5,000)	5,000	-	-
<b>NET ASSETS - END OF YEAR</b>	\$ 231,205	\$ 363,001	\$ 594,206	\$ 596,061

The accompanying notes are an integral part of these financial statements.

**ALBERTA PROFESSIONAL PLANNERS INSTITUTE****Statement of Cash Flow****For The Year Ended December 31, 2015***(Unaudited)*

	2015	2014
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenue over expenses	\$ (1,855)	\$ 61,573
Item not affecting cash:		
Unrealized loss on short term investments	29,371	-
	<u>27,516</u>	<u>61,573</u>
Changes in non-cash working capital:		
Accounts receivable	5,194	7,603
Interest receivable	3,383	(693)
Accounts payable and accrued liabilities	34,800	(5,984)
Deferred revenue	6,992	127,882
Prepaid expenses	7,623	(6,754)
Goods and services tax payable	(740)	5,560
	<u>57,252</u>	<u>127,614</u>
	<u>84,768</u>	<u>189,187</u>
<b>INVESTING ACTIVITIES</b>		
Proceeds from sale of short term and long term investments	569,432	162,621
Purchase of short term and long term investments	(576,091)	(167,547)
	<u>(6,659)</u>	<u>(4,926)</u>
<b>INCREASE IN CASH FLOW</b>	<b>78,109</b>	<b>184,261</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<b>275,352</b>	<b>91,091</b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 353,461</b>	<b>\$ 275,352</b>
<b>CASH AND CASH EQUIVALENTS CONSIST OF:</b>		
Cash and cash equivalents	<u>\$ 353,461</u>	<u>\$ 275,352</u>

The accompanying notes are an integral part of these financial statements.

# ALBERTA PROFESSIONAL PLANNERS INSTITUTE

## Notes to Financial Statements

For The Year Ended December 31, 2015

(Unaudited)

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### 1. NATURE OF OPERATIONS

The Alberta Professional Planners Institute (the "Institute") is a regional organization governing the planning profession in the province of Alberta, the Northwest Territories, and Nunavut. The Institute is a non-profit organization registered under the Professional and Occupational Associations Registration Act, Alberta Professional Planner Regulation 119/2011. The Alberta Professional Planners Institute is an affiliate of the Canadian Institute of Planners which governs the national affairs of the profession. As a regulated professional organization, the Institute is exempt from income taxes under Section 149(1)(l) of the Income Tax Act.

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

#### Cash and cash equivalents

Cash and cash equivalents consists of cash on hand, deposits held with a Canadian financial institution less any cheques written in excess of the bank balance.

#### Investments

Short term investments, which consist primarily of Guaranteed Investment Certificates with original maturities at the date of purchase less than twelve months, are carried at amortized cost, and mutual funds which are carried at fair value.

Long term investments, which consist primarily of Guaranteed Investment Certificates with original maturities at the date of purchase beyond twelve months, are carried at amortized cost.

#### Intangible capital assets

Intangible capital assets are stated at cost less accumulated amortization. Intangible capital assets are amortized over their estimated useful lives at the following rates and methods:

Website software	100%	declining balance method
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The Institute regularly reviews its intangible capital assets to eliminate obsolete items.

Intangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

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**ALBERTA PROFESSIONAL PLANNERS INSTITUTE**

**Notes to Financial Statements  
For The Year Ended December 31, 2015  
(Unaudited)**

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Internally restricted net assets

The Institute has internally restricted net assets for the following purposes:

1. Operating;
2. Discipline;
3. Research;
4. Alberta Professional Planners Institute Annual Conference;
5. Communication and marketing;
6. Professional development and continuing education;
7. Strategic plan and implementation;
8. National Conference; and
9. Centennial Conference Legacy Fund.

Upon approval from the Board of Directors, the Institute transfers funds to and from its internally restricted net assets. The Institute has allocated its short term and long term investments to fund the internally restricted net assets.

Revenue recognition

The Institute follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Deferred capital contributions are recognized as revenue on straight line basis over the estimated useful life of the related tangible capital asset.

Membership dues revenue is recognized on an annual basis. Deferred revenue represents funds received in advance from members for the subsequent year's annual membership fee.

Conference events, examination fees, professional development and education are recognized when the events and education sessions are held.

Communication and marketing revenue are recognized when the service is rendered.

Membership application revenue is recognized when the application is processed.

Interest income is recognized on the basis of the passage of time.

All revenue is recognized when collection is reasonably assured and the amount is determinable.

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# ALBERTA PROFESSIONAL PLANNERS INSTITUTE

## Notes to Financial Statements For The Year Ended December 31, 2015

(Unaudited)

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

#### Allocation of expenses

The Institute engages in numerous activities such as conference, regional events, communications and marketing, and professional development programs. The costs of each activity include the costs of personnel, premises and other expenses that are directly related to providing the program. The Institute also incurs a number of general support expenses that are common to the administration of the organization and each of its programs.

The Institute allocates certain of its general support expenses by identifying the appropriate basis of allocating each component expense and applies that basis consistently each year. Corporate governance and general management expenses are not allocated. Other general support expenses are allocated based on usage, which is management's estimated consumption attributable to the function.

#### Volunteer services

The work of the Institute is dependant on the voluntary service of many individuals. Since these services are not normally purchased by the Institute and because of the difficulty of determining their fair value, donated services are not recognized in these financial statements.

#### Financial instruments

##### *Measurement of financial instruments*

The Institute initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transactions costs attributable to the instrument.

The Institute subsequently measures all of its financial assets and financial liabilities at amortized cost except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations in the period incurred.

Financial assets measured at amortized cost include cash and cash equivalents, short term and long term investments, and accounts receivable.

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

Financial assets measured at fair value include marketable securities.

##### *Impairment*

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of revenues and expenditures.

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**ALBERTA PROFESSIONAL PLANNERS INSTITUTE****Notes to Financial Statements****For The Year Ended December 31, 2015***(Unaudited)*

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**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*****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 amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

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**3. SHORT TERM INVESTMENTS**

	<b>2015</b>	<b>2014</b>
GIC redeemed during the year.	\$ -	\$ 126,964
GIC redeemed during the year.	-	40,583
Mutual funds ( <i>market value \$494,720; cost \$524,091</i> ).	<b>494,720</b>	-
	<b>\$ 494,720</b>	<b>\$ 167,547</b>

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**4. ACCOUNTS RECEIVABLE**

	<b>2015</b>	<b>2014</b>
Accounts receivable	<b>\$ 4,617</b>	<b>\$ 9,811</b>

During the year, the charge for impairment related to accounts receivable is reported as bad debt expense on the statement of operations and is net of recoveries of \$NIL (2014 - \$NIL).

The amount of allowance for doubtful accounts for the year is \$NIL (2014 - \$NIL).

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**5. INTANGIBLE CAPITAL ASSETS**

	<b>Cost</b>	<b>Accumulated amortization</b>	<b>2015 Net book value</b>	<b>2014 Net book value</b>
Website software	\$ 15,284	\$ 15,284	\$ -	\$ -

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**6. LONG TERM INVESTMENTS**

	<b>2015</b>	<b>2014</b>
GIC redeemed during the year.	\$ -	\$ 257,929
GIC redeemed during the year.	-	91,956
	<b>\$ -</b>	<b>\$ 349,885</b>

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**ALBERTA PROFESSIONAL PLANNERS INSTITUTE**

**Notes to Financial Statements**

**For The Year Ended December 31, 2015**

*(Unaudited)*

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**7. DEFERRED REVENUE**

Deferred revenue is made up of annual membership dues. These amounts are all expected to be recognized within one year of December 31, 2015.

	<u>2015</u>	<u>2014</u>
<b>Membership dues</b>		
Balance, beginning of year	\$ 218,344	\$ 90,462
Membership dues received	470,370	548,351
Membership dues recognized	<u>(463,378)</u>	<u>(420,469)</u>
Balance, end of year	<u>\$ 225,336</u>	<u>\$ 218,344</u>

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**8. COMMITMENTS**

The Institute and The Canadian Institute of Planners (CIP) have entered into a long term agreement to support and promote professional planning and planners. As part of the agreement, the Institute will collect the national CIP membership fees on an annual basis and transfer the funds collected to CIP on January 15, February 15, March 31, June 30, October 30, and December 31.

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**9. RELATED PARTY TRANSACTIONS**

The following is a summary of the Institute's related party transactions:

	<u>2015</u>	<u>2014</u>
<u>Related party transactions</u>		
The Canadian Institute of Planners <i>(Alberta Professional Planners Institute (APPI) is an affiliate of the Canadian Institute of Planners (CIP))</i>		
Membership fees	<u>\$ 216,465</u>	<u>\$ 204,496</u>

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related party.

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**10. FINANCIAL INSTRUMENTS**

The Institute is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Institute's risk exposure and concentration as of December 31, 2015.

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# ALBERTA PROFESSIONAL PLANNERS INSTITUTE

## Notes to Financial Statements For The Year Ended December 31, 2015

(Unaudited)

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### 10. FINANCIAL INSTRUMENTS (continued)

#### **(a) Credit risk**

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Institute is exposed to credit risk from customers. In order to reduce its credit risk, the Institute reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Institute has a significant number of customers which minimizes concentration of credit risk.

#### **(b) Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Institute is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, accounts payable and accrued liabilities.

The Institute mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting.

#### **(c) Market risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Institute is mainly exposed to interest rate risk and other price risk.

#### **(d) Interest rate risk**

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Institute manages exposure through its normal operating and financing activities. The Institute is exposed to interest rate risk primarily through its Guaranteed Investment Certificates and Mutual Funds. The Institute manages its investments activity as needed to minimize the risks from interest rate fluctuations.

#### **(e) Other price risk**

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

Unless otherwise noted, it is management's opinion that the Institute is not exposed to significant other price risks arising from these financial instruments.

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