



ANNUAL REPORT 2023



TABLE OF CONTENTS

4

COUNCIL

5

PRESIDENT'S
MESSAGE

7

YEAR IN
REVIEW

9

STRATEGIC
PLAN

10

PLANNING
AWARDS

11

VOLUNTEER
AWARDS

15

FINANCIAL
OPERATIONS

16

TREASURER'S
REPORT

18

FINANCIAL
STATEMENTS

APPI COUNCIL



Khalid Mohammed, RPP
President



Matthew Boscariol, RPP
Councillor



Jeff Chase, RPP
Past President



Courtney Laurence, RPP
Councillor



Connor Smith, RPP
Treasurer



Nicholas Kuhl, RPP
Councillor



Nabil Malik, RPP
Secretary



Peter Ohm, RPP
Councillor



Margaret Kralt, RPP
Councillor



Marilyn Hooper
Public Member

PRESIDENT'S MESSAGE

The year began with an in-person retreat meeting for Council, and other Institute meetings held primarily online. The year 2023 also saw a gradual return to in-person events, and gatherings as the year progressed, transitioning back to more in-person meetings in 2023. Therefore, APPI Council was pleased to be able to hold in-person meetings leading to hosting our first major activity for the Institute since the start of the pandemic, an in-person Conference “Navigating Uncertain Future”, with sold-out registration in a record timeline.

The in-person conference was a great opportunity to re-engage and reconnect face-to-face, while also gaining new professional knowledge and skills from fellow planners and others.

Many thanks are extended to the volunteers, presenters, sponsors, delegates, and others who made the Jasper conference such a success.

In addition, APPI was very pleased to host three successful in-person events with university students in the fall of 2023. The events, at the University of Alberta, the University of Calgary, and the University of Lethbridge, provided a valuable opportunity for students in planning programs, and students with an interest in planning, to network and have conversations with professional planners and learn more about the profession and the Institute.

It is important to note that, Council met regularly throughout 2023, guided by the Institute's current Strategic Plan of 2020-2023. It is also critical to note that from the get-go, Council realized that the environment within which the Institute is operating has witnessed a few changes over the past 3 years since the Institute developed and adopted its 2020-2023 Strategic Plan. Some of these changes include streamlining Professional Legislation under the Professional and Occupational Associations Registration Act (POARA), increased awareness and focus on Truth & Reconciliation, and recovery from the COVID-19 Pandemic. Therefore, undertaking a major review of the Strategic Plan became Council's marching order.

Accordingly, Council took charge of the process, conducted an online member survey, and hosted a booth at the October 2023 Annual Conference. At that Conference, we engaged our membership in discussions regarding the process to formulate and adopting a new Strategic Plan, in which the priorities and goals are clearly defined and embraced by the membership and are achievable and measurable.

Today, I am proud to announce that the APPI Council has prepared a new draft Strategic Plan for 2024-2027 which will be reviewed and adopted by the new Council at their retreat sessions in June 2024.

As part of supporting our counterparts in the planning profession, APPI accepted a formal and special invitation from the President of the Planning Institute of British Columbia (PIBC), to participate in their 4th annual World Town Planning Day - Celebrating the Profession Event in Vancouver, BC on November 4th, 2023. It was a great opportunity to support our colleagues in BC and learn from their experiences as well.

At the national level, APPI continued to be active and engaged in several areas. Of note, participating in robust discussions with other Provincial and Territorial Institutions and Associations (PTIAs) to review the current decision-making structure and processes that the planning profession currently has in place, to determine the standards for the profession nationally (e.g. competencies, code of ethics, accreditation requirements) and resolve the challenges that the profession have been experiencing in recent years.

The discussions that have been underway since 2019 regarding how to address these issues at a structural level, were put on hold due to many challenges. The Signatory Parties (PTIAs) and CIP President were able to resume these discussions with focus, dedication, and commitment to get it done. Accordingly, we met in Halifax in June 2023, and in Toronto in January 2024 and came up with a solution that received unanimous support from all participating parties. This achievement is a critical step for raising the profile of planning and moving the planning profession forward in Canada.

To get to know planners and planning challenges in the City of Yellowknife and Northwest Territories, APPI Council in full, visited the City on April 3-5, 2024. During the visit Council met with the City Mayor, and the professional planners, and engaged in great discussions regarding land use, and community planning issues.

In July, APPI will co-host the 2024 CONNECTION Conference with CIP in Edmonton. This conference will be a great opportunity for APPI and its members to share Alberta's emerging planning challenges and opportunities on a national platform and showcase our great province to the rest of the planning professionals.

The above mentioned few selected achievements have positioned APPI to be able to lead in the years ahead, enhance member participation and lifelong learning, and help identify emerging issues so the profession can stay ahead of the curve.

In closing, I wish to thank APPI Office Manager, Vicki Hackl who has reached a significant milestone in 2024 – retiring after 25 years of exemplary service with APPI, which is much appreciated.

Her retirement marks the commencement of a new chapter in her life. Ms. Hackl's great contributions to the Institute were reflected in the hard work, excellent services, and support she provided to the Council, Executive Director, and the Institute all these years. Thank you for inspiring us all to work harder and achieve our goals.

Finally, we wouldn't have accomplished these achievements without the hard work and support of volunteers. Therefore, I want to take the opportunity to thank the many volunteers who devoted many hours of their invaluable time to supporting the Institute and profession. Special thanks to the chairs and members of various APPI Committees. Thanks, are also extended to my colleagues on APPI Council, whom I have had the pleasure to work with as President this term – some of whom are standing to continue on Council while others are moving on, for their support, tireless work, and leadership in the profession. A sincere thanks are to our Past President Jeff Chase, for his support and dedication to the APPI and the profession. I also want to welcome our next President Elect, Erik Backstrom on board, and wish him the best of luck.

Thank you.



Khalid Mohammed, RPP
President

YEAR IN REVIEW

Virtual Council Meetings
2

In-person Council Meetings
2

The geographically dispersed council adopted a balanced schedule of both in person and virtual meetings, acknowledging the cost and time efficiencies of virtual meetings.

Alberta Government
8
Collaborator Consultations

Advancing the Planning Profession

THE VOICE OF PROFESSIONAL PLANNING ON ALBERTA GOVERNMENT INITIATIVES

APPI was consulted as a collaborator on the following significant Alberta Government initiatives:

- Streamlining Professional Legislation
- The Labour Mobility Act Regulation
- Fairness to Newcomers Initiative and the Fair Registration Practices Act

Strategic Partners
15

Strategic Partners

APPI collaborated with a number of Professional Regulatory Organizations (PROs) Provincial Associations, Municipal Governments, Academic Institutions and other organizations on a number of Initiatives

- The Alberta Society of Professional Biologists (ASPB)
- The Association of Alberta Forest Management Professionals (AAFMP)
- The Association of the Chemical Profession of Alberta (ACPA)
- The Alberta Assessors' Association (AAA)
- The Association of Professional Engineers and Geoscientists of Alberta (APEGA).
- Alberta Recreation and Parks Association (ARPA)
- Alberta Safety Codes Council
- Alberta Real Estate Foundation (AREF)
- Community Planners Association of Alberta (CPAA)
- City of Calgary
- City of Edmonton
- City of Lethbridge
- University of Alberta
- University of Calgary
- University of Lethbridge

Member Engagement and Services

Notices

68

Membership communications issued via electronic newsletters and bulletins.

Professional Development

24

Hosted a range of virtual and in person events, including virtual coffee breaks, and university student meet and greets. APPI is also proud to have supported several other industry events via shared promotion and or sponsorship.

In-person Registrants

193

Recording Subscribers

30

Hosted the 2023 Conference - Navigating an Uncertain Future. October 15-17, 2023, in Jasper. Three days which boasted:

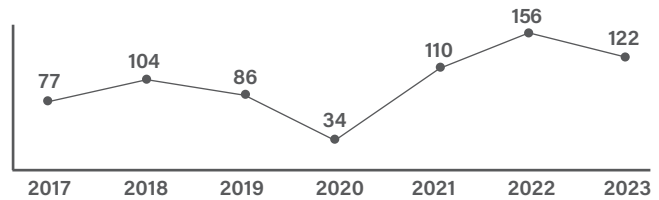
- 8 In-person sessions
- 2 Tours
- 1 Keynote

- 2 Plenary sessions
- 23 Sponsoring partners

Job postings

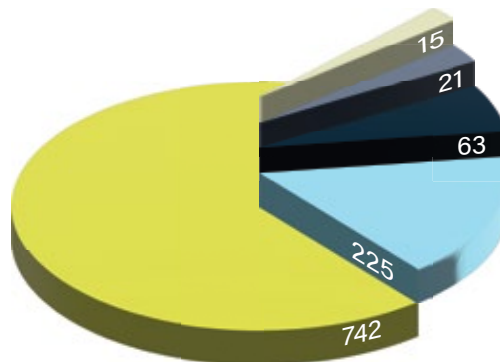
122

Postings for both private and public sector employers.



Membership

Membership grew by 5.5% year over year with the most significant growth of 26% in Candidate membership.



- 742** REGISTERED PROFESSIONAL PLANNERS
- 225** CANDIDATES
- 63** STUDENT MEMBERS
- 21** RETIRED MEMBERS
- 15** SUBSCRIBERS

1,066

TOTAL MEMBERS

79

NEW CANDIDATE MEMBERS

24

NEW REGISTERED PROFESSIONAL PLANNER MEMBERS

Our Mission

We are the face of the planning profession within Alberta, Northwest Territories, and Nunavut. We serve the public interest by providing regulation, advocacy, promotion and services for our members.

Our Vision

Excellence in the planning profession.

Our Values

- We value *ethical practice*.
- We value *diversity*.
- We value *resilient communities* that support the wellbeing of their residents.
- We value the public interest and believe in *public participation in planning*.
- We value a *fair and democratic planning process*.
- We value *environmental integrity* and social and economic sustainability for the wellbeing of future generations.
- We value *continuous learning of members* for the benefit of communities and the profession.

Strategic Priorities

MEMBERSHIP ENGAGEMENT

- Broaden and diversify the number of volunteers
- Increase participation in APPI learning opportunities
- Improve member satisfaction, especially for rural and northern members
- Align learning opportunities with professional development needs

ADVOCACY & PARTNERSHIPS

- Build and leverage relationships with related organizations
- Build and promote the value of RPP and the APPI brand
- Demonstrate leadership in planning for reconciliation
- Demonstrate leadership in planning for equity, diversity and inclusion (EDI)
- Maintain and leverage relationships with university programs
- Enhance collaboration with CIP and other PTIAs

ORGANIZATIONAL EXCELLENCE & SUSTAINABILITY

- Assess and build capacity of Council and Administration

CRITICAL SUCCESS FACTORS

Conditions or focus areas that, maintained or managed well, significantly advance the achievement of APPI's vision and mission.

Engagement with this Strategic Plan, to inform major Council decisions. Failure in this area may divert efforts or resources to unplanned projects that do not support APPI's mandate.

Communications that link our key messages to the Strategic Plan. Failure in this area may lead to confusion and/or obstruct the communication of the value of APPI membership.

Project management, to identify, prioritize and execute projects that will advance the Strategic Priorities. Failure in this area may result in haphazard initiatives that lack proper resources (human, \$\$).

Culture of support for the Strategic Plan. Failure in this area may hinder APPI's ability to maintain the momentum and longevity of Strategic Priorities and projects.

Innovation towards a more suitable business model and membership fee structure. Failure to do so may result in funding shortfalls for strategic projects or actions, which could then make it difficult to innovate products or services that yield higher membership satisfaction.

Key Performance Indicators

Quantifiable measures used to gauge and evaluate the effectiveness of APPI's activities against its goals and key success factors.

MEMBERSHIP ENGAGEMENT

- Volunteer support for and participation in APPI initiatives (internal and external committees, appointments, etc)
- Ability to express interest in volunteer opportunities
- Attendance at APPI events, social media activity, etc
- Connections with rural and northern members
- Use of technology to enable participation in events
- Level of member satisfaction (by survey or self-reported)
- Recognition of APPI volunteers

ADVOCACY & PARTNERSHIPS

- Collaboration with related professional organizations
- Promotion of RPP value and APPI "brand"
- Outreach to partners and other key audiences
- Sponsorships and partnerships at partners' events
- Leadership in planning for reconciliation including content and training on Indigenous topics
- Leadership in planning for EDI including alignment with practices, the sharing on EDI content, and supporting and encouraging individual reflection
- Involvement with accredited planning programs and students
- Shared priorities with CIP and other PTIAs
- Joint initiatives with other CIP and other PTIAs

ORGANIZATIONAL EXCELLENCE & SUSTAINABILITY

- Effective and appropriate governance
- Capacity of Council and Administration (training, recruitment, annual assessments)

2020 - 2023 STRATEGIC PLAN

In 2020, the APPI council unveiled a Strategic Plan, delineating three strategic priorities along with numerous key performance indicators as detailed below and on page 9. APPI is pleased to announce the successful achievement of the set milestones and tasks, and remains committed to ongoing implementation in daily operations extending beyond 2023.

Three Strategic Priorities

MEMBERSHIP ENGAGEMENT

- ✓ Broaden and diversify the number of volunteers
- ✓ Increase participation in APPI learning opportunities
- ✓ Improve member satisfaction, especially for rural and northern members
- ✓ Align learning opportunities with professional development needs

4/4

ORGANIZATION EXCELLENCE & SUSTAINABILITY

- ✓ Assess and build capacity of Council and Administration

1/1

ADVOCACY & PARTNERSHIPS

- ✓ Build and leverage relationships with related organizations
- ✓ Build and promote the value of RPP and the APPI brand
- ✓ Demonstrate leadership in planning for reconciliation
- ✓ Demonstrate leadership in planning for equity, diversity and inclusion (EDI)
- ✓ Maintain and leverage relationships with university programs
- ✓ Enhance collaboration with CIP and other PTIAs

6/6

2023 PLANNING AWARDS

Awards acknowledge exemplary plans and projects, undertaken in whole or in part by members of the Institute, that significantly contribute to the livability of communities in Alberta, Northwest Territories and Nunavut. APPI received 24 submissions in response to the 2023 Call for Planning Awards. At the APPI Planning Awards Celebration, hosted on October 16th in Jasper at the 2023 APPI Conference, the following three recipients of an APPI Planning Award of Merit were announced and celebrated.

Please join APPI in congratulating the recipients of the 2023 Planning Awards.

Awards of Planning Merit



**The City Builders Series - 360 Degree City Podcast
Education, Intelligent Futures**



**Downtown Revitalization Incentives Program -
Implementation Success, Regional Municipality of Wood Buffalo**



**Edmonton Affordable Housing Investment Plan 2019-2022
Implementation Success, City of Edmonton**



Congratulations to the recipients of this year's APPI Planning Awards of Merit!

Thank you to all of those that took time to prepare and submit their plans and projects for consideration.

VOLUNTEER AWARDS

We are proud to celebrate all those that spend time volunteering for APPI. APPI's volunteers serve in many capacities such as the Annual Conference Committee, Registration Committee, Regional Events Committees, Discipline Committee, Student Awards and Legacy Committee, Planning Awards Committee, and the Volunteer Recognition Awards Committee. Volunteers also serve as mentors and sponsors for those Candidate members seeking RPP certification, or serving as APPI's representatives on a variety of external bodies such as the Safety Codes Council, Professional Standards Board, the Calgary Planning Commission or the Edmonton Design Committee.



Approximately 11% of our members volunteer for the Institute in some capacity. This is something the membership should be very proud of and we thank all of you for your contribution.

OUTSTANDING CONTRIBUTION TO THE PROFESSION AWARD

Beth Sanders, RPP

EXCEPTIONAL MENTOR AWARDS

Rachelle Dillon, RPP
Yolanda Lew, RPP

Rachelle Trovato, RPP
Teresa Goldstein, RPP



VOLUNTEER OF THE YEAR AWARD

Erin O'Neill, RPP

COUNCIL SERVICE AWARD

Scott Low

COUNCIL GAVEL AWARD

Jeff Chase, RPP

LONG TERM RPP SERVICE

20
YEARS RPP

Cathy Acton, RPP
Sandeep Agrawal, RPP
Aaron Aubin, RPP
Robert Buckle, RPP
David R. Johnston, RPP
Ken R. Johnson, RPP
Robert Lipka, RPP
Sylvain Losier, RPP
Peter Ohm, RPP
Jane Purvis, RPP
Geoffrey Smith, RPP

25
YEARS RPP

David Hales, RPP
Tim Keating, retired
Randall McKay, RPP
John Popoff, RPP
Beverly Sandalack, RPP
Sharon Stroick, RPP
Craig Teal, RPP

30
YEARS RPP

Roberto Binda, RPP
Constance Gourley, RPP
Jeffrey Greene, RPP
Greg Hembroff, RPP
Mark Sasges, RPP
Bela Syal, RPP

35
YEARS RPP

Doug Leighton, RPP
Susan Paton, RPP
Robert Priebe, RPP

40
YEARS RPP

Scott Pragnell, RPP
Peter Vana, RPP

45
YEARS

Robert Caldwell, retired
John Rusling, retired
Ross Sharp, retired

APPI LEGACY AWARD, STUDENT EDUCATION SCHOLARSHIPS, STUDENT CONFERENCE AWARD AND STUDENT ESSAY AWARD ANNOUNCEMENTS

The following recipients of the awards were announced at the Volunteer Awards and Appreciation Celebration on April 27, 2023.

APPI LEGACY AWARD ANNOUNCEMENT

The Legacy Award recognizes and supports the great work being done by members who are engaged in research of emerging practices and innovation in the advancement of excellence in planning, and/or who attend and present at a national or international conference.

Congratulations Adam Bentley, RPP

Adam will utilize the award to attend and deliver his Navigating Secondary Suites: My Backyard Dream Home presentation at the Canadian Institute of Planners annual conference, Navigation 2023.

APPI STUDENT EDUCATION SCHOLARSHIP ANNOUNCEMENT

APPI annually recognizes and awards the achievements of students entering or enrolled in post-secondary institutions with an interest in planning as a profession.

The Student Education Scholarship is intended to provide monetary assistance to students for tuition, research, books or other academic expenses.

Kylie Li, Master of Science, Urban & Regional Planning, University of Alberta

Talia Mimura, Master of Planning, School of Architecture, Planning & Landscape, University of Calgary

Courtney Nguyen, Undergraduate, Bachelor of Arts, Major in Urban & Regional Planning, University of Alberta

APPI STUDENT CONFERENCE AWARD ANNOUNCEMENT

The Student Conference Award is intended to provide monetary assistance to students to attend a planning conference.

Talia Mimura, Master of Planning, School of Architecture, Planning & Landscape, University of Calgary

Marika Butzelaar, Master of Planning, School of Architecture, Planning & Landscape, University of Calgary

APPI STUDENT ESSAY AWARD ANNOUNCEMENT

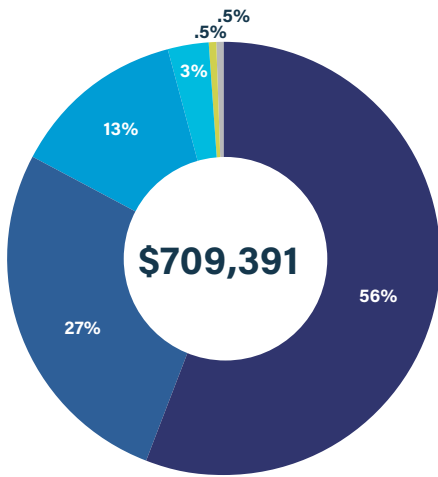
The Student Essay Award was established in 2020, in honour of David Klippenstein (1994-2020), and in recognition of his outstanding contribution to planning in northern, indigenous, and rural communities across Canada, and in appreciation of David's passion for sharing of his knowledge in this planning realm

The Student Essay Award is intended to cultivate students' interest and further study in the realm of northern, indigenous, and remote planning, which is of paramount relevance within APPI's jurisdiction.

Talia Mimura, Master of Planning, School of Architecture, Planning & Landscape, University of Calgary

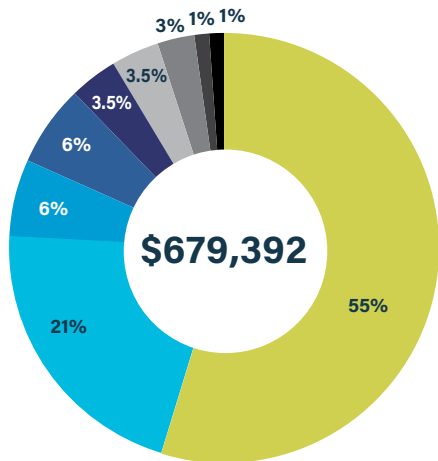
**CONGRATULATIONS
TO THE RECIPIENTS!**

FINANCIAL OPERATIONS



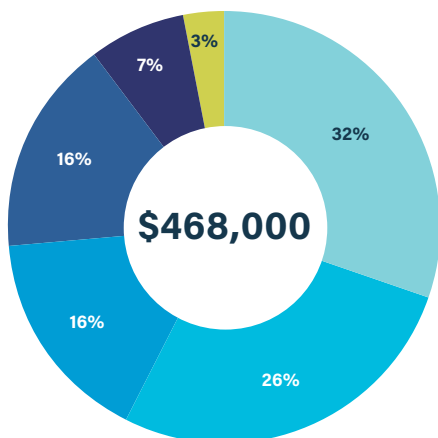
REVENUE TOTAL: \$709,391

56%	Member Fees	\$396,745
27%	Conference	\$ 188,931
13%	Communications & Marketing	\$ 90,675
3%	Interest & Investment income	\$ 24,447
0.5%	Professional Development & Education	\$ 4,310
0.5%	Events	\$ 4,283



EXPENSE TOTAL: \$679,392

55%	Operations	\$372,397
21%	Conference	\$ 146,066
6%	Professional Liability Insurance	\$ 40,392
6%	Council	\$ 36,513
3.5%	Communications & Marketing	\$ 25,276
3.5%	Discipline	\$ 23,918
3%	Awards & Recognition	\$ 21,249
1%	Other	\$ 7,624
1%	Events	\$ 5,957



RESERVES TOTAL: \$468,000

32%	Discipline	\$150,000
26%	Operating	\$125,000
16%	Sustaining Reserves	\$ 75,000
16%	Legacy Fund Reserve	\$ 73,000
7%	Conference	\$ 30,000
3%	Research	\$ 15,000

TREASURER'S REPORT

APPI Administration, the Finance Committee, and APPI Council are responsible for overseeing and maintaining the financial resources of APPI by making projections for revenues and expenses, managing APPI funds, assessing risks, identifying mitigations, establishing internal controls, and reporting the APPI's finances to members.

The finances of APPI are monitored by Administration, the Finance Committee, and Council as part of an ongoing annual cycle of budget planning and reporting. The Finance Committee provides direction to Administration regarding financial matters and provides advice to APPI Council to assist in meeting the institute's fiduciary responsibilities. APPI's budget is approved annually by APPI Council based on the ongoing needs of the Institute in-line with the Institute's Strategic Plan.

The Finance Committee recommended, consistent with prior years, to retain Metrix Group LLP to conduct a review engagement of the Institute's financial statements for the 2023 fiscal year. APPI Council agreed that an audit engagement was not necessary as no significant concerns with the institute's financial statements or operations have been identified and, as per APPI policy, that no new Executive Director has been appointed in 2023. Metrix Group concluded that APPI has conducted its financial affairs in accordance with generally accepted Canadian accounting standards. The findings of Metrix Group were reviewed and approved by the Finance Committee and by APPI Council in April of 2024.

The budget for 2023 was based on a 6.1% increase in membership dues which is based on APPI policy to increase consistent with the most current Alberta Consumer Price Index data as of August 2022 when the budget was formulated. This increase is significant and resulted from a year of historically high inflation. The budget maintained reserve fund levels from 2022 apart from an additional \$10,000 added to the discipline fund which reflects increasing costs

of discipline processes and is a proactive adjustment to protect APPI operations from potential impacts of disciplinary activities.

A snapshot of the institute's financial operations for 2023 is presented graphically on the previous page. APPI remains in a strong financial position to deliver services with a net positive position heading into 2024. Expenses for 2023 rose over 2022 primarily due to conference costs, awards and recognition, marketing, and administrative expenses. Administrative expenses increased over 2022 due to costs associated with staff retirement and transition work in addition to contractual cost-of-living increases.

Total revenue from operations increased from 2022 because of an increase in membership (15% growth year over year), higher membership fees, and increased interest and investment income. Increases in revenue were partially offset by decreased revenues from job postings, professional development, and education income but still recorded a net gain and strengthened financial position for APPI. Professional development and education opportunities are primarily being provided virtually rather than in-person, in support of our widely distributed membership, at little or no cost to attendees.

Total revenues for 2023 exceeded expenses by \$54,113, comprised of surplus from operations (\$29,999) and increases in investment value (\$24,114). APPI's end-of-year net assets were \$773,869 and are comprised of \$305,868 in unrestricted net assets and \$468,001 in internally restricted reserve funds. Reserve funds are earmarked as identified in the graphic on page 16 (for operating reserves, sustaining reserves, discipline, legacy fund, conference, and research). Surplus funds in any given year are targeted for specific purposes in compliance with APPI policy and are invested in consultation with a certified Financial Advisor.

As the incoming Treasurer for the 2023 fiscal year, I am pleased to report that APPI's financial position will enable the Institute to continue to meet the objectives of the Strategic Plan and manage any operational challenges which may arise. Sincere thanks to Peter Ohm for his

diligent work over the previous two years as outgoing APPI Treasurer and continuing to contribute as part of the Finance Committee. I also thank Nicholas Kuhl for volunteering to be part of the Finance Committee and supporting the Institute to ensure our finances are diligently scrutinized and judiciously managed.

Thank you to APPI administration for your hard work and careful management of the Institute. The feedback we received from the Metrix Group accountants was once again complimentary and without surprises, as a financial report for a well-managed Institute must be.

Finally, and most importantly, thank you to all APPI members for the opportunity to serve on APPI Council as your Treasurer for 2023, to your ongoing support of the Institute, and the valued presence and representation of APPI members throughout Alberta, the Northwest Territories, and Nunavut.



Connor Smith, RPP
Treasurer

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

Financial Statements
For The Year Ended
December 31, 2023



INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Alberta Professional Planners Institute

We have reviewed the accompanying financial statements of Alberta Professional Planners Institute (the Institute) that comprise the statement of financial position as at December 31, 2023, and the statements of revenues and expenses, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), 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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Alberta Professional Planners Institute as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

METRIX GROUP LLP

Chartered Professional Accountants

Edmonton, Alberta

April 5, 2024

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Statement of Financial Position
As at December 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash and cash equivalents	\$ 456,009	\$ 652,937
Short-term investments (Note 2)	581,304	542,081
Accounts receivable	10,684	45
Goods and services tax recoverable	4,714	-
Prepaid expenses	245,272	-
	<u>\$ 1,297,983</u>	<u>\$ 1,195,063</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 6,443	\$ 16,691
Goods and services tax payable	-	1,198
Membership deferred revenue (Note 4)	517,671	457,418
	<u>524,114</u>	<u>475,307</u>
NET ASSETS		
Unrestricted net assets	305,868	261,755
Internally restricted net assets	468,001	458,001
	<u>773,869</u>	<u>719,756</u>
	<u>\$ 1,297,983</u>	<u>\$ 1,195,063</u>

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Statement of Revenues and Expenses
For The Year Ended December 31, 2023

	2023	2022
REVENUE		
Membership dues	\$ 609,935	\$ 558,473
Less: Canadian Institute of Planners membership dues (Note 6)	<u>(213,190)</u>	<u>(200,379)</u>
	396,745	358,094
OTHER REVENUES		
Provincial conference	188,931	172,266
Communications and marketing	90,675	111,415
Interest and investment income	24,447	9,846
Professional development and education	4,310	9,881
Events	4,283	4,132
Reimbursements	-	5,000
Professional Standards Board assistance	-	5,000
	<u>312,646</u>	<u>317,540</u>
	709,391	675,634
DIRECT EXPENSES		
Provincial conference	146,066	102,651
Professional liability insurance	40,392	38,764
Council	36,513	31,013
Communications and marketing	25,276	14,728
Discipline	23,918	31,442
Awards and recognition	21,249	11,039
Events	5,957	5,572
Professional development and education	4,704	2,880
External representation	2,761	317
Application and examination fees	159	99
	<u>306,995</u>	<u>238,505</u>
ADMINISTRATIVE EXPENSES (Schedule 1)	<u>372,397</u>	<u>342,096</u>
EXCESS OF REVENUES OVER ADMINISTRATIVE EXPENSES FROM OPERATIONS	<u>29,999</u>	<u>95,033</u>
OTHER INCOME (EXPENSES)		
Unrealized gain (loss) on short-term investments	49,527	(68,634)
Amortization of intangible assets	-	(12,814)
Loss on sale of short-term investments	<u>(25,413)</u>	<u>-</u>
	<u>24,114</u>	<u>(81,448)</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 54,113</u>	<u>\$ 13,585</u>

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Statement of Changes in Net Assets
For The Year Ended December 31, 2023

	Unrestricted Net Assets	Internally Restricted Net Assets	2023	2022
NET ASSETS - BEGINNING OF YEAR	\$ 261,755	\$ 458,001	\$ 719,756	\$ 706,171
Excess of revenue over expenses	54,113	-	54,113	13,585
Allocation transfer	(10,000)	10,000	-	-
NET ASSETS - END OF YEAR	\$ 305,868	\$ 468,001	\$ 773,869	\$ 719,756

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Statement of Cash Flows
For The Year Ended December 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 54,113	\$ 13,585
Items not affecting cash:		
Amortization of intangible assets	-	12,814
Loss on disposal of short-term investments	25,413	-
Unrealized loss (gain) on of short-term investments	(49,527)	68,634
	<u>29,999</u>	<u>95,033</u>
Changes in non-cash working capital:		
Accounts receivable	(10,639)	1,059
Accounts payable and accrued liabilities	(10,249)	10,168
Membership deferred revenue	60,253	137,778
Prepaid expenses	(245,272)	-
Goods and services tax payable	(5,912)	(2,858)
	<u>(211,819)</u>	<u>146,147</u>
	<u>(181,820)</u>	<u>241,180</u>
INVESTING ACTIVITY		
Purchase of short-term investments	(15,108)	(9,846)
INCREASE (DECREASE) IN CASH FLOW	(196,928)	231,334
Cash - beginning of year	<u>652,937</u>	<u>421,603</u>
CASH - END OF YEAR	\$ 456,009	\$ 652,937

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Notes to Financial Statements
Year Ended December 31, 2023

NATURE OF OPERATIONS

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 Canadian Institute of Planners (CIP) governs the national affairs of the profession. CIP's mission statement is "to advance and raise the profile of Canadian professional planning, for our members in Canada and abroad, through leadership, advocacy, expertise and education." The Institute and CIP collaborate on initiatives in order to promote the profession. These initiatives include but are not limited to the following:

1. AMS Database Access and Support;
2. Joint Administrators Group meetings coordination;
3. Planning Alliance Forum meeting coordination;
4. National Conferences; and
5. Continuing Professional Learning opportunities.

As a regulated professional organization, the Institute is exempt from income taxes under Section 149(1)(l) of the Income Tax Act.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are investments in treasury bills and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

Investments

Short term investments, which consist primarily of commercial paper with original maturities at date of purchase beyond three months and less than twelve months, are carried at amortized cost.

Intangible capital assets

Intangible capital assets are stated at cost and are amortized at the following rates:

Website software	100%
------------------	------

The Institute regularly reviews its intangible capital assets to eliminate obsolete items. Government grants are treated as a reduction of intangible capital assets cost.

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

(continues)

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Notes to Financial Statements
Year Ended December 31, 2023

1. 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 planning and implementation;
8. National Conference;
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. During the year, \$10,000 (2022 - \$10,000) was transferred into the Institute's 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 expenditures 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 a 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 revenues 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 and deferred revenue is recognized when collection is reasonably assured and the amount is determinable.

Allocation of expenditures

The Institute follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenditures 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.

(continues)

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Notes to Financial Statements
Year Ended December 31, 2023

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

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

Financial instruments are recorded at fair value when acquired or issued, except for certain non-arms length transactions that are measured at the carrying amount or exchange amount, as appropriate. The Institute subsequently measures its financial instruments at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in the fair value of these financial instruments are recognized in income in the period incurred.

Financial assets measured at amortized cost include cash and cash equivalents, and accounts receivable.

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

Financial assets measured at fair value include short-term investments.

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.

Transaction costs

Transaction costs related to financial instruments that will be subsequently measured at fair value are recognized in income in the period incurred. Transaction costs related to financial instruments subsequently measured at amortized cost are included in the original cost of the asset or liability and recognized in income over the life of the instrument using the straight-line method.

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.

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Notes to Financial Statements
Year Ended December 31, 2023

2. SHORT-TERM INVESTMENTS

	<u>2023</u>	<u>2022</u>
Marketable securities at market value	\$ 581,304	\$ 542,081

The book value of the marketable securities is \$568,990 (2022 - \$579,294).

A portion of the short-term investments are restricted for the purposes of funding the internally restricted net assets. As at December 31, 2023, the portion restricted is \$468,001 (2022- \$458,001).

3. INTANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	<u>2023 Net book value</u>	<u>2022 Net book value</u>
Website software	\$ 25,627	\$ 25,627	\$ -	\$ -

4. MEMBERSHIP DEFERRED REVENUE

Deferred revenue is made up of annual membership dues. These amounts are all expected to be recognized as revenue within one year of December 31, 2023.

	<u>2023</u>	<u>2022</u>
<u>Membership dues</u>		
Balance, beginning of year	\$ 457,418	\$ 319,640
Membership dues received	670,188	696,251
Membership dues recognized	(609,935)	(558,473)
Balance, end of year	\$ 517,671	\$ 457,418

5. 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 monthly from January to June and quarterly thereafter.

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Notes to Financial Statements
Year Ended December 31, 2023

6. RELATED PARTY TRANSACTIONS

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

	<u>2023</u>	<u>2022</u>
The Canadian Institute of Planners (CIP) <i>(Alberta Professional Planners Institute works in collaboration with the national organization as described in Nature of Operations Note)</i>		
Membership fees paid	\$ 213,190	\$ 200,379

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 parties.

7. 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, 2023.

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.

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, and accounts payable and accrued liabilities.

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.

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 short-term investments.

The Institute manages its investment activity as needed to minimize the risks from interest rate fluctuations.

Other price risk

(continues)

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Notes to Financial Statements
Year Ended December 31, 2023

7. FINANCIAL INSTRUMENTS *(continued)*

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 short-term investments.


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

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Administrative Expenses
For The Year Ended December 31, 2023

(Schedule 1)

	2023	2022
Management fees	\$ 334,510	\$ 311,480
Interest and bank charges	23,811	17,750
Professional fees	8,144	6,205
Office	4,336	4,773
Telecommunications	1,196	1,390
Professional and Occupational Associations Registration Act	400	400
Bad debts	-	98
	\$ 372,397	\$ 342,096

PO Box 3099 Sherwood Park,
Alberta Canada T8H 2T1
Ph: 780.435.8716
Email: admin@albertaplanners.com

 [APPI-Alberta Professional Planners Institute](#)

 [Twitter.com/_APPI_](#)

 [APPI-Alberta Professional Planners Institute](#)

