



Alberta Professional Planners Institute

ANNUAL REPORT 2024



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APPI COUNCIL



Khalid Mohammed, RPP
President



Erik Backstrom, RPP
President Elect



Margaret Kralt, RPP
Councillor



Matthew Boscariol, RPP
Secretary



Nabil Malik, RPP
Councillor



Susan Holdsworth, RPP
Councillor



Nicholas Kuhl, RPP
Councillor



Connor Smith, RPP
Treasurer



Marilyn Hooper
Public Member

PRESIDENT'S MESSAGE

It is an honour to provide this annual President's Report from High River, Alberta, which occupies the traditional territories of the Blackfoot people, specifically within the Treaty 7 territory, which includes the Stoney Nakoda and the Tsuut'ina Nation.

Thank you for entrusting me with the privilege to serve as your President.

My leadership journey with APPI began in 2022 as President-Elect, leading to my two-year tenure as President, which will end on May 1, 2025. This does not end my contribution to APPI and its members, as I will continue to do my best in my role on Council as Past-President over the coming year.

Throughout this past year and the first part of 2025, APPI made some notable achievements but with a number of continued challenges.

Key Achievements and Milestones

Membership Growth and Participation

Our Institute has now surpassed 1,100 members and continues to grow. We are seeing strong participation in our conferences and webinars, scholarship and award opportunities, and other programs and initiatives.

Volunteer Contributions

Our many dedicated volunteers continue to support our organization tirelessly. Volunteers are critical to the success of APPI. Therefore, I want to personally thank each and every one of you for your many contributions to the Institute over the years.

New Strategic Plan

Over the past four years, the Institute had successfully implemented its 2020 -2024 Strategic Plan. Council undertook the significant task of creating a new plan to guide the Institute over the next four years and that new forward-thinking Strategic Plan was released in early 2025. This ambitious roadmap represents our commitment to:

- proactively lead governance strategies to inform and enhance professional practice
- enhance relationships with member groups to increase engagement and collaboration
- strive to mitigate risks and pursue opportunities to

ensure the long-term health and success of the organization.

I want to acknowledge and commend Council for their proactive approach which demonstrates a strong commitment to the growth and future success of our organization.

EDIA Policy Development

Equity, Diversity, Inclusion, and Accessibility (EDIA) remains a central priority for APPI. In 2024 Council tasked a dedicated Working Group with developing a draft EDIA Policy to guide APPI on its journey to becoming a more equitable and inclusive organization for its members. This Policy will be reviewed and adopted by the next Council in 2025. Thank you to all involved for advancing this important and timely work.

2024 National Conference in Edmonton

In July of 2024, APPI co-hosted the 2024 CONNECTION Conference in Edmonton with CIP. The conference marked a historic success with record-breaking participation and revenue. The event brought together insightful minds and dynamic conversations, and fostered innovative ideas that will shape the future of our collective efforts. The energy, enthusiasm, and expertise of all participants made this event truly exceptional. Thanks to the dedication and hard work of everyone involved.

Truth and Reconciliation

Council recognizes the importance of Truth and Reconciliation in addressing the historical injustices faced by Indigenous communities. APPI has reaffirmed its commitment to Truth and Reconciliation and to being part of the solution. Council continues to explore how it can support APPI's members in their journey of Truth and Reconciliation and contributing to the healing process beyond a land acknowledgment. This is an ongoing journey, and we know that we must continue to learn, listen, and grow. APPI is committed to supporting Truth and Reconciliation in both word and deed, ensuring that the path forward is one of justice, equity, and healing for all.

Partnership With Students

APPI continues to nourish its partnership with the students' community to create enriching learning and professional experiences. In 2024, successful Meet & Greet events were hosted at the Universities of Edmonton, Calgary and Lethbridge, strengthening the Institute's connections with future planners.

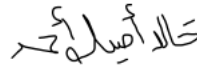
Thank you All

Finally, I would like to express my sincere gratitude to Council for their commitment and unwavering dedication. Your commitment to our collective mission and your invaluable contributions have been essential to our continued success. It is a privilege to work alongside such a talented and passionate group of individuals.

I want to recognize the hard work and dedication of APPI Administration, for your continued support. The Administration team works closely with Council and our members to keep our many programs and initiatives moving forward. Thank you for your tireless efforts, hard work and the positive impact you bring to our organization every day. Your contributions are deeply appreciated, and I look forward to continuing to work together on the next chapter of our organization and community.

In wrapping up my annual and last report, on behalf of APPI, I want to take a moment to express my sincere gratitude to the members for all your solid support. Your engagement and contributions play a crucial role in our collective success. Together, we are building a stronger, more resilient future for our profession and communities. It's because of each of you that we continue to achieve great things. Thank you for your ongoing involvement!

Kind Regards,



Khalid Mohammed, RPP
President

YEAR IN REVIEW

Virtual Council Meetings
2

In-person Council Meetings
3

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
6
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:

- Bill 40 - Proposed Professional Governance Act
- Alberta Labour Mobility Survey
- Fair Registration Practices Act
- Promising Practices
- Legislation Assembly of Alberta Standing Committee on Resource Stewardship
- Alberta Wildlife Mitigation Strategy

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

- Alberta Advanced Education
- Alberta Forestry and Parks
- Alberta Municipal Affairs
- Alberta Recreation and Parks Association (ARPA)
- Alberta Real Estate Foundation (AREF)
- Alberta Safety Codes Council
- Canadian Institute of Planners (CIP)
- City of Calgary
- City of Edmonton
- City of Lethbridge
- Community Planners Association of Alberta (CPAA)
- Natural Assets Initiative
- Rural Development Network
- Rural Municipalities of Alberta (RMA)
- Professional Standards Board (PSB)
- Provincial and Territorial Insitutes and Associations (PTIAs)
- The Alberta Assessors' Association (AAA)
- The Alberta Society of Professional Biologists (ASPB)
- The Association of Alberta Forest Management Professionals (AAFMP)
- The Association of Professional Engineers and Geoscientists of Alberta (APEGA)
- The Association of the Chemical Profession of Alberta (ACPA)
- University of Alberta
- University of Calgary
- University of Lethbridge

Member Engagement and Services

Notices

64

Membership communications issued via electronic newsletters and bulletins.

Professional Development

23

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

326

724

Virtual Registrants

Co-Hosted the 2024 National Conference - Connection, with the Canadian Institute of Planners (CIP). July 9-11, 2024, in Edmonton. This three day event boasted:

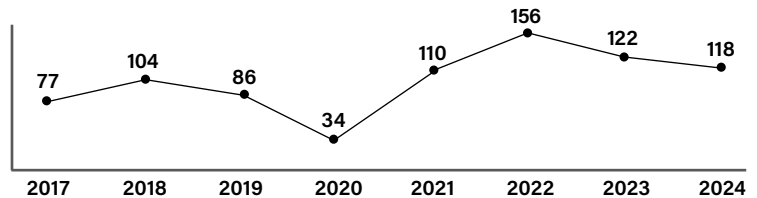
40 Sessions
17 Tours
3 Keynote

9 Workshops
28 Sponsoring partners
793 In person delegate

Job postings

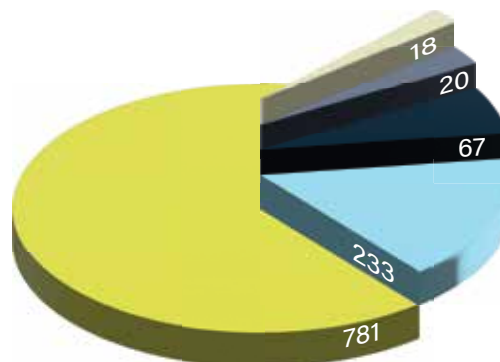
118

Postings for both private and public sector employers.



Membership

Membership grew by 5% year over year in 2024



781 REGISTERED PROFESSIONAL PLANNERS
233 CANDIDATES
67 STUDENT MEMBERS
20 RETIRED MEMBERS
18 SUBSCRIBERS

1119

TOTAL MEMBERS

55

NEW CANDIDATE MEMBERS

50

NEW REGISTERED PROFESSIONAL PLANNER MEMBERS

APPI Strategic Plan 2020 - 2024



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 - 2024 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.

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

PLANNING AWARDS

Awards acknowledge exceptional 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 18 submissions in response to the 2024 Call for Planning Awards. At the APPI Planning Awards Celebration, hosted on July 10, 2024, during the 2024 National Conference in Edmonton, the following recipients of APPI Planning Awards of Merit and an Award of Excellence were announced and celebrated.

Please join APPI in congratulating the recipients of the 2024 Planning Awards.

Awards of Planning Merit



The Halal Housing Lab - Special Study Category
Intelligent Futures, Islamic Family, Another Way,
SAS Architecture and Ask for a Better World



City of Beaumont Urban Agriculture Plan - Comprehensive and Policy Plan Category
Intelligent futures and the City of Beaumont



Lacombe County's Annual Planning Review/ An Implementation Tool for the
Municipal Development Plan and Land Use Bylaw
Implementation Success Category
Lacombe County

Award of Planning Excellence



North Saskatchewan (kisiskâciwani-sîpiy) Heritage River
Designation Document - Special Study Category
O2 Planning and Design Inc.,
Smoky Lake County, North Saskatchewan Watershed Alliance

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Congratulations to the recipients of the 2024 APPI Planning Awards.
Thank you to all of those that took time to prepare and submit their plans and projects for consideration.

VOLUNTEER AWARDS

APPI is proud to celebrate all the many volunteers who served in the Institute in a variety of 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 served 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.

12%

Approximately 12% 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

Kalen Anderson, RPP
Greg Birch, RPP
Teresa Goldstein, RPP

VOLUNTEER OF THE YEAR AWARD

Stephen Yu, RPP

COUNCIL SERVICE AWARD

Jeff Chase, RPP
Courtney Laurence, RPP
Peter Ohm, RPP



LONG TERM RPP SERVICE

20
YEARS RPP



Robyn Jamieson, RPP
Scott Jones, RPP
Brian McCosh, RPP
Ted Nestor, RPP
Michelle Ouellette, RPP
David Schoor, RPP
Gordon Shaw, RPP
Kent Snyder, RPP
Rick Stuckenberg, RPP

25
YEARS RPP



Lenore Mitchell, RPP

30
YEARS RPP



Brad Armstrong, RPP
Jim Killoh, RPP
Thomas Mahler, RPP

35
YEARS RPP



Mary Ann McConnell-Boehm, RPP
Dave McRae, RPP

45
YEARS RPP



Jay Freeman, RPP
Gary Willson, RPP

47
YEARS



Wayne Jackson, RPP
Roy Wright, RPP

LONG TERM MEMBERS WITH RETIRED STATUS

| | |
|-----------------------|----------|
| Mary Axworthy | 40 years |
| Scott Pragnell | 41 years |
| Brian Quickfall | 44 years |
| John Rusling | 46 years |
| Robert Caldwell, FCIP | 46 years |
| Jeffrey Pearson | 48 years |
| Bruce Duncan, FCIP | 50 years |

| | |
|-------------------------|----------|
| Geoff Chow | 40 years |
| Louise Gibson | 44 years |
| Frederick Young | 45 years |
| Ross Sharp | 46 years |
| Armin Preiksaitis, FCIP | 48 years |
| Richard Parker, FCIP | 49 years |
| Ajit Atwal | 51 years |

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

The following recipients of the awards were announced at the Volunteer Appreciation and Awards Celebration on May 2, 2024

LEGACY AWARD

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 Lilit Houlder, RPP

Lilit utilized the award to conduct research on how factors such as geography, gender and culture impact aging in place in northern communities.

STUDENT EDUCATION SCHOLARSHIPS

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 Scholarships are intended to provide monetary assistance to students for tuition, research, books or other academic expenses.

Thoreau Goodman, Master of Science, Urban & Regional Planning, University of Alberta

Bradley Sarandi, Master of Science, Urban & Regional Planning, University of Alberta

Jaden Macyk, Undergraduate, Bachelor of Arts Planning, University of Alberta

STUDENT CONFERENCE AWARDS

The Student Conference Awards are intended to provide monetary assistance to students to attend a planning conference.

Nathan Galan, Master of Planning, School of Architecture, Planning & Landscape, University of Calgary

Elise Beaton, Undergraduate, Bachelor of Science Planning, University of Alberta

STUDENT ESSAY AWARD

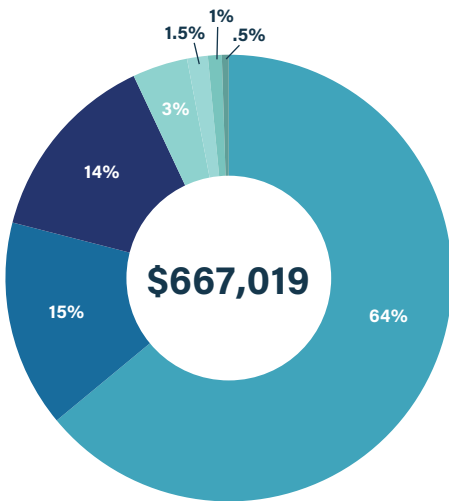
The Student Essay Award was established in 2020, in honour of David Klippenstein (1944-2020), and in recognition of his outstanding contribution to planning in northern, indigenous, and rural communities across Canada, and in appreciation of David's passion for sharing of his knowledge in this planning realm

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

Jaden Macyk, Undergraduate, Bachelor of Arts Planning, University of Alberta

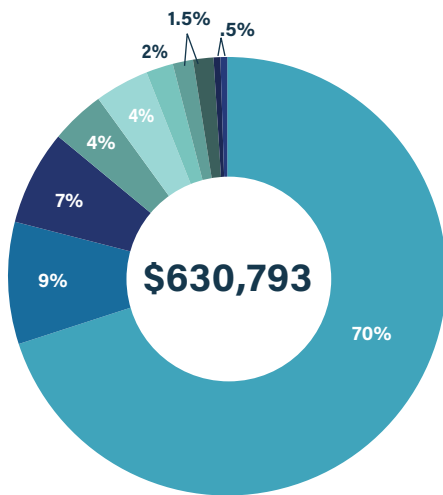
**CONGRATULATIONS
TO THE RECIPIENTS!**

FINANCIAL OVERVIEW



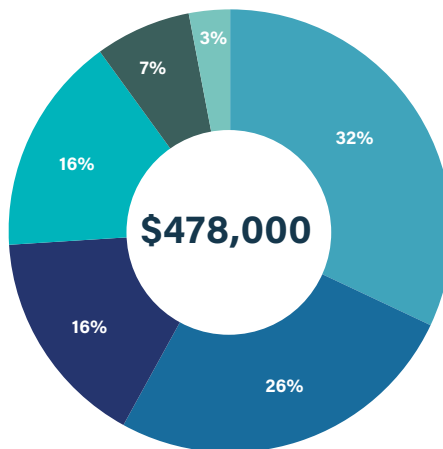
REVENUE TOTAL: \$667,019

| | | |
|------|---|-----------|
| 64% | Member Fees | \$427,956 |
| 15% | Conference | \$ 98,190 |
| 14% | Communications & Marketing | \$ 93,795 |
| 4% | Interest & Investment income | \$ 25,711 |
| 1.5% | Events | \$ 11,129 |
| 1% | Professional Development & Education | \$ 6,751 |
| 0.5% | Professional Standards Board Assistance | \$ 3,487 |



EXPENSE TOTAL: \$630,793

| | | |
|------|--------------------------------------|------------|
| 70% | Operations | \$ 445,424 |
| 9% | Professional Liability Insurance | \$ 56,408 |
| 7% | Council | \$ 43,436 |
| 4% | Communications & Marketing | \$ 23,331 |
| 4% | Awards & Recognition | \$ 23,588 |
| 2% | Conference | \$ 14,115 |
| 1.5% | Professional Development & Education | \$ 9,980 |
| 1.5% | Events | \$ 8,539 |
| 0.5% | Discipline | \$ 4,414 |
| 0.5% | External Partnerships | \$ 1,558 |



RESERVES TOTAL: \$478,000

| | | |
|-----|---------------------|-----------|
| 32% | Discipline | \$160,000 |
| 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

The Finance Committee, Council and Administration, 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 the Finance Committee, Council and Administration, 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 Council to assist in meeting the institute's fiduciary responsibilities. APPI's budget is approved annually by 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 2024 fiscal year. Council agreed that an audit engagement was not necessary as no significant concerns with the Institute's financial statements or operations have been identified. 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 Council in April of 2025. No issues were identified.

The budget for 2024 was based on a 3% increase in APPI membership dues, consistent with APPI policy to increase member dues annually by the most current Alberta Consumer Price Index monthly data available when the budget is formulated. The budget maintained the reserve fund levels from 2023, with the exception of the Discipline Reserve, to which \$10,000 was added. That reserve is intended to reduce the financial risk of a significant and unanticipated discipline complaint. This is a proactive measure which was determined

to be a priority to mitigate potential risk as APPI membership numbers grow and anticipated costs to manage legal aspects are also expected to increase, should any proceedings be required.

A snapshot of the institute's financial operations for 2024 is presented graphically on the previous page. APPI remains in a strong financial position to deliver services with a net positive position heading into 2025. Overall, the revenue streams were consistent with 2023 levels, with the exception of the increase in membership dues, and the revenue generated from the conference, which was less than in 2023, year over year. APPI co-hosted the National Conference in 2024 with CIP, and while revenue was less than that generated from an APPI conference, there were no corresponding conference expense in 2024, aside from the seed money provided to CIP. The net profit from the National Conference, which yielded a record high profit, was approximately twice the amount CIP historically generates from its own PTIA conference.

Total revenues for 2024 exceeded expenses by \$79,084, comprised of surplus from operations (\$36,226) and increases in investment value (\$42,858). APPI's end-of-year net assets were \$852,953 and are comprised of \$374,952 in unrestricted net assets and \$478,000 in internally restricted reserve funds. Reserve funds are earmarked as identified in the graphic on the previous page (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 Treasurer for the 2024 fiscal year, I am pleased to report that APPI's financial position will enable the Institute to continue to meet the objectives of the new Strategic Plan and manage any operational challenges which may arise. Sincere thanks to Councilors Nicholas Kuhl and Matthew Boscariol, for volunteering to serve on 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 2024, and for your

ongoing support of the Institute. We value the presence and representation of APPI members throughout Alberta, the Northwest Territories, and Canada and seek to provide stability and confidence to all members through prudent management of APPI's resources.



Connor Smith, RPP
Treasurer

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

Financial Statements
For The Year Ended
December 31, 2024



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, 2024, 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, 2024, 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 3, 2025

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Statement of Financial Position
As at December 31, 2024

| | 2024 | 2023 |
|---|---------------------|---------------------|
| ASSETS | | |
| CURRENT | | |
| Cash and cash equivalents | \$ 809,532 | \$ 456,009 |
| Short-term investments <i>(Note 2)</i> | 644,912 | 581,304 |
| Accounts receivable | 2,840 | 10,684 |
| Goods and services tax recoverable | 1,778 | 4,714 |
| Prepaid expenses | 3,000 | 245,272 |
| | <u>\$ 1,462,062</u> | <u>\$ 1,297,983</u> |
| LIABILITIES | | |
| CURRENT | | |
| Accounts payable and accrued liabilities | \$ 6,975 | \$ 6,443 |
| Membership deferred revenue <i>(Note 4)</i> | 602,134 | 517,671 |
| | <u>609,109</u> | <u>524,114</u> |
| NET ASSETS | | |
| Unrestricted net assets | 374,952 | 305,868 |
| Internally restricted net assets | 478,001 | 468,001 |
| | <u>852,953</u> | <u>773,869</u> |
| | <u>\$ 1,462,062</u> | <u>\$ 1,297,983</u> |

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Statement of Revenues and Expenses
For The Year Ended December 31, 2024

| | 2024 | 2023 |
|--|------------------|------------------|
| REVENUE | | |
| Membership dues | \$ 660,531 | \$ 609,935 |
| Less: Canadian Institute of Planners membership dues (Note 6) | (232,575) | (213,190) |
| | <u>427,956</u> | <u>396,745</u> |
| OTHER REVENUES | | |
| Provincial conference | 98,190 | 188,931 |
| Communications and marketing | 93,795 | 90,675 |
| Interest and investment income | 25,711 | 24,447 |
| Events | 11,129 | 4,283 |
| Professional development and education | 6,751 | 4,310 |
| Professional Standards Board assistance | 3,487 | - |
| | <u>239,063</u> | <u>312,646</u> |
| | <u>667,019</u> | <u>709,391</u> |
| DIRECT EXPENSES | | |
| Professional liability insurance | 56,408 | 40,392 |
| Council | 43,436 | 36,671 |
| Communications and marketing | 23,331 | 18,251 |
| Awards and recognition | 23,588 | 21,249 |
| Provincial conference | 14,115 | 146,066 |
| Professional development and education | 9,980 | 4,704 |
| Events | 8,539 | 5,957 |
| Discipline | 4,414 | 23,918 |
| External partnerships | 1,558 | 2,761 |
| | <u>185,369</u> | <u>299,969</u> |
| ADMINISTRATIVE EXPENSES (Schedule 1) | <u>445,424</u> | <u>379,423</u> |
| EXCESS OF REVENUES OVER ADMINISTRATIVE EXPENSES FROM OPERATIONS | <u>36,226</u> | <u>29,999</u> |
| OTHER INCOME (EXPENSES) | | |
| Unrealized gain (loss) on short-term investments | 42,858 | 49,527 |
| Loss on sale of short-term investments | - | (25,413) |
| | <u>42,858</u> | <u>24,114</u> |
| EXCESS OF REVENUE OVER EXPENSES | <u>\$ 79,084</u> | <u>\$ 54,113</u> |

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

Statement of Changes in Net Assets

For The Year Ended December 31, 2024

| | Unrestricted Net Assets | Internally Restricted Net Assets | 2024 | 2023 |
|---------------------------------------|----------------------------|--|-------------------|-------------------|
| NET ASSETS - BEGINNING OF YEAR | \$ 305,868 | \$ 468,001 | \$ 773,869 | \$ 719,756 |
| Excess of revenue over expenses | 79,084 | - | 79,084 | 54,113 |
| Allocation transfer | (10,000) | 10,000 | - | - |
| NET ASSETS - END OF YEAR | \$ 374,952 | \$ 478,001 | \$ 852,953 | \$ 773,869 |

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Statement of Cash Flows
For The Year Ended December 31, 2024

| | 2024 | 2023 |
|---|-------------------|-------------------|
| OPERATING ACTIVITIES | | |
| Excess of revenue over expenses | \$ 79,084 | \$ 54,113 |
| Items not affecting cash: | | |
| Loss on disposal of short-term investments | - | 25,413 |
| Unrealized loss (gain) on of short-term investments | (42,858) | (49,527) |
| | <u>36,226</u> | <u>29,999</u> |
| Changes in non-cash working capital: | | |
| Accounts receivable | 7,844 | (10,639) |
| Accounts payable and accrued liabilities | 531 | (10,249) |
| Membership deferred revenue | 84,463 | 60,253 |
| Prepaid expenses | 242,272 | (245,272) |
| Goods and services tax payable | 2,936 | (5,912) |
| | <u>338,046</u> | <u>(211,819)</u> |
| | <u>374,272</u> | <u>(181,820)</u> |
| INVESTING ACTIVITY | | |
| Purchase of short-term investments | (20,749) | (15,108) |
| INCREASE (DECREASE) IN CASH FLOW | <u>353,523</u> | <u>(196,928)</u> |
| Cash - beginning of year | <u>456,009</u> | <u>652,937</u> |
| CASH - END OF YEAR | <u>\$ 809,532</u> | <u>\$ 456,009</u> |

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

Notes to Financial Statements

Year Ended December 31, 2024

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 (ASNFPPO).

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, 2024

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 (2023 - \$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, 2024

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, 2024**

2. SHORT-TERM INVESTMENTS

| | 2024 | 2023 |
|---------------------------------------|-------------------|-------------------|
| Marketable securities at market value | \$ 644,912 | \$ 581,304 |

The book value of the marketable securities is \$589,740 (2023 - \$568,990).

A portion of the short-term investments are restricted for the purposes of funding the internally restricted net assets. As at December 31, 2024, the portion restricted is \$478,001 (2023- \$468,001).

3. INTANGIBLE CAPITAL ASSETS

| | Cost | Accumulated amortization | 2024 Net book value | 2023 Net book value |
|------------------|------------------|-----------------------------|------------------------------------|---------------------------|
| 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, 2024.

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, 2024

6. RELATED PARTY TRANSACTIONS

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

| | 2024 | 2023 |
|--|------------|------------|
| 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 | \$ 232,575 | \$ 213,190 |

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, 2024.

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.

(continues)

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

Notes to Financial Statements

Year Ended December 31, 2024

7. FINANCIAL INSTRUMENTS *(continued)*

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 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

(Schedule 1)

For The Year Ended December 31, 2024

| | 2024 | 2023 |
|---|-------------------|-------------------|
| Management fees | \$ 377,919 | \$ 334,510 |
| Interest and bank charges | 22,623 | 23,811 |
| Professional fees | 19,458 | 8,144 |
| Association management systems | 11,954 | 2,457 |
| Software | 6,531 | 4,569 |
| Office | 5,730 | 4,336 |
| Telecommunications | 809 | 1,196 |
| Professional and Occupational Associations Registration Act | 400 | 400 |
| | <u>\$ 445,424</u> | <u>\$ 379,423</u> |

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



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