

ANNUAL REPORT



APPI

Alberta Professional Planners Institute

2025

TABLE OF CONTENTS

03	APPI Council
04	President's Message Erik Backstrom, RPP
06	Year in Review
10	Strategic Plan
11	Planning Awards
12	Volunteer Awards
13	Long Term RPP Service
14	Student Scholarships and Awards
15	Registrants Summary and Continuous Professional Learning (CPL) Program Summary
16	Standing Committees Summary and Discipline Complaints, Inquiries, Appeals and Hearing Summary
17	Treasurer's Report Connor Smith, RPP
18	Financial Overview
19	Financial Statements

APPI COUNCIL



Erik Backstrom, RPP
President / APPI Council Chair



Khalid Mohammed, RPP
Past President



Debra Hamilton, RPP
Councillor



Lilit Houlder, RPP
Secretary



Margaret Kralt, RPP
Councillor



Susan Holdsworth, RPP
Councillor



Nicholas Kuhl, RPP
Councillor



Connor Smith, RPP
Treasurer



Marilyn Hooper
Public Member

PRESIDENT'S

MESSAGE

It's been a real honour to serve APPI in 2025-26, the first of my two year term as president. In this message I want to highlight some of the areas in which APPI has been active this year.

APPI CELEBRATES ITS HISTORY

In 2025 APPI celebrated two milestones: 65 years since the organization's inaugural meeting and 15 years under the Alberta Professional Planners Institute (APPI) name. A part of this celebration was hosting the first annual planning history webinar.

STUDENTS

Students are the future of the profession. One of my proudest moments this year was in October when APPI Council voted to eliminate membership fees for students. Given the rising cost of education, housing, transportation, etc., this decision was something tangible that we could do to show students that we want them to succeed. It's been gratifying to see the response. At the end of 2024, APPI had 67 student members; at the end of 2025, just 2 ½ months after the fee removal, we had 109 – a 63% increase!

When finalizing our 2026 budget in January, Council made another student-oriented decision: a one-time increase of Student Education Scholarships to 30. I met students this year at mixers in both Calgary and Edmonton; at lectures, tours, presentations, and events. What great hope they give me for the profession! Our Professional Code of Practice calls on us to mentor "less experienced members of the Institute where possible" so reach out to a student if you haven't already.

REGULATED MEMBERS

In addition to students, APPI saw an uptick in regulated members this year. In 2025, 68 people became Candidate Members compared to 55 in 2024. Fifty-six APPI members became Registered Professional Planners, an increase

from 50 in 2024. It absolutely delights me every time I see someone announcing on LinkedIn that they've received their RPP designation. That's one more practicing planner in Alberta, North West Territories and Nunavut who has committed to ethical standards and other hallmarks of professionalism in the public interest.

LEGISLATION

An evolving legislative framework in Alberta kept APPI on its toes this year. The Professional Governance Act received royal assent in May 2025 and is expected to come into force in 2026. It consolidates legislation for non-health care professions in Alberta from nine acts into one and will apply to 22 professional organizations including APPI. Executive Director Mary Jane Alanko and I met frequently with Alberta Advanced Education staff, activated our Legislative Review Committee, and began updating APPI's bylaws – one of the requirements of the new act.

Then in December 2025 the Regulated Professions Neutrality Act was approved in the Legislature. The act is intended to limit professional organizations' ability to discipline their members for things they say and do outside of their professional duties. It would also limit mandatory education for regulated professionals to tightly-defined matters of professional competence and ethics. APPI has kept abreast of this legislation and is ready to act on it when it comes into force.

NATIONAL INITIATIVES

Like our provincial and territorial governments, APPI operates within a federal structure. Constitutionally, professional regulation is a provincial responsibility, but national cooperation is important for educational accreditation and labour mobility. Accordingly, APPI is actively working with the Professional Standards Board, the Canadian Institute of Planners, and our fellow Provincial & Territorial Institutes & Associations to prepare a national code of conduct and ethics, an updated definition of planning, and an agreed-upon set of professional competencies. We support these national initiatives, which APPI volunteers are helping lead, recognizing that our unique legislative context may require adjustments to national standards that are established.

PRESIDENT'S MESSAGE CONT....

EVENTS AND VOLUNTEERS

APPI offers a broad range of events, both in-person and virtual, for professional development and networking. I organized one myself, a planning history webinar, and attended a number of others, including the APPI conference "Fresh Focus – Ignite Your Creativity" held in Banff on 19-21 October 2025. My thanks to all the organizers, sponsors, and attendees of these events. We get so much benefit from talking, sharing, and learning together.

APPI also depends on a whole raft of volunteers in addition to event organizers. Our Registration, Nominating, Awards, Member Experience, Legislative Review, and Discipline committees, those who volunteer on national bodies, and others are absolutely vital to the success of APPI. Thank you all.



COUNCIL AND ADMINISTRATION

When I joined APPI Council in 2024 as President Elect, I was immediately impressed with the Council members. The more I work with them, the more impressed I become. Likewise APPI's administration: executive director Mary Jane Alanko, executive administrator Michelle Collins, and office manager Cathy Wiltsie. They do so well staying on top of the annual cycle of running a professional association and managing the unexpected challenges that arise.

At the Banff conference, the power went out in the middle of the final plenary. The room we were in, though, had large windows. The panelists spoke louder and we could see and hear well enough for the session to continue. It felt emblematic of the planning profession these days. We plan for the best but design for the disruptions. APPI is proud to support all of you who are living this in professional practice or educational settings. If there is anything we can help you with, please reach out.

Erik Backstrom, RPP

President / APPI Council Chair

Alberta Professional
Planners Institute

Celebrating **65** years
1960-2025

YEAR IN REVIEW



Virtual Council Meetings
1

In-person Council Meetings
3

The geographically dispersed council adopted a balanced schedule of both in person and virtual meetings.

ADVANCING THE PLANNING PROFESSION

Alberta Government
6
Collaborator Consultations

THE VOICE OF PROFESSIONAL PLANNING ON ALBERTA GOVERNMENT INITIATIVES

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

- Professional Governance Act
- Alberta Labour Mobility
- Fair Registration Practices Act
- Alberta Wildlife Mitigation Strategy
- Alberta Fairness for Newcomers
- Alberta Immigrant Impact Awards



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
- Northern Institute of Technology (NAIT)
- Rural Development Network
- Rural Municipalities of Alberta (RMA)
- Professional Standards Board (PSB)
- Provincial and Territorial Institutes 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

69

Membership communications issued via electronic newsletters and bulletins.

Professional Development

34

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

220

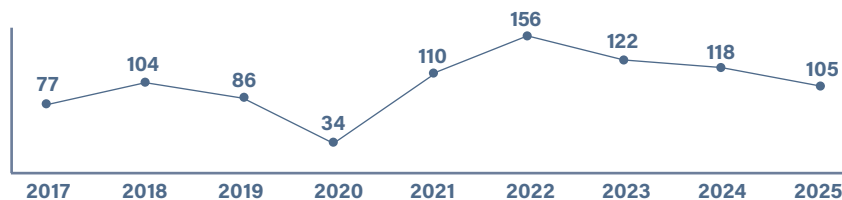
2025 APPI Conference. Fresh Focus - Ignite Your Creativity Oct 19-21, in Banff. This event boasted

15 Sessions | 1 Keynote | 220 In person delegates
6 Tours | 21 Sponsoring partners

Job postings

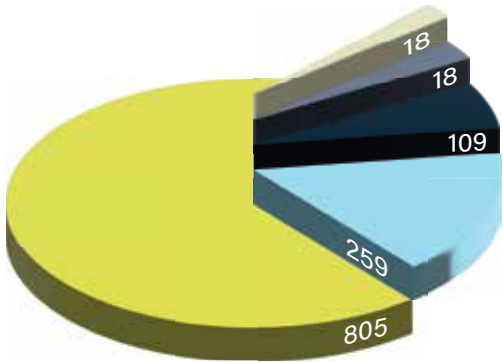
105

Postings for both private and public sector employers.



MEMBERSHIP

Membership grew by 8% year over year in 2025



- 805** REGISTERED PROFESSIONAL PLANNERS
- 259** CANDIDATES
- 109** STUDENT MEMBERS
- 18** RETIRED MEMBERS
- 18** SUBSCRIBERS

1209

TOTAL MEMBERS

68

NEW CANDIDATE MEMBERS

56

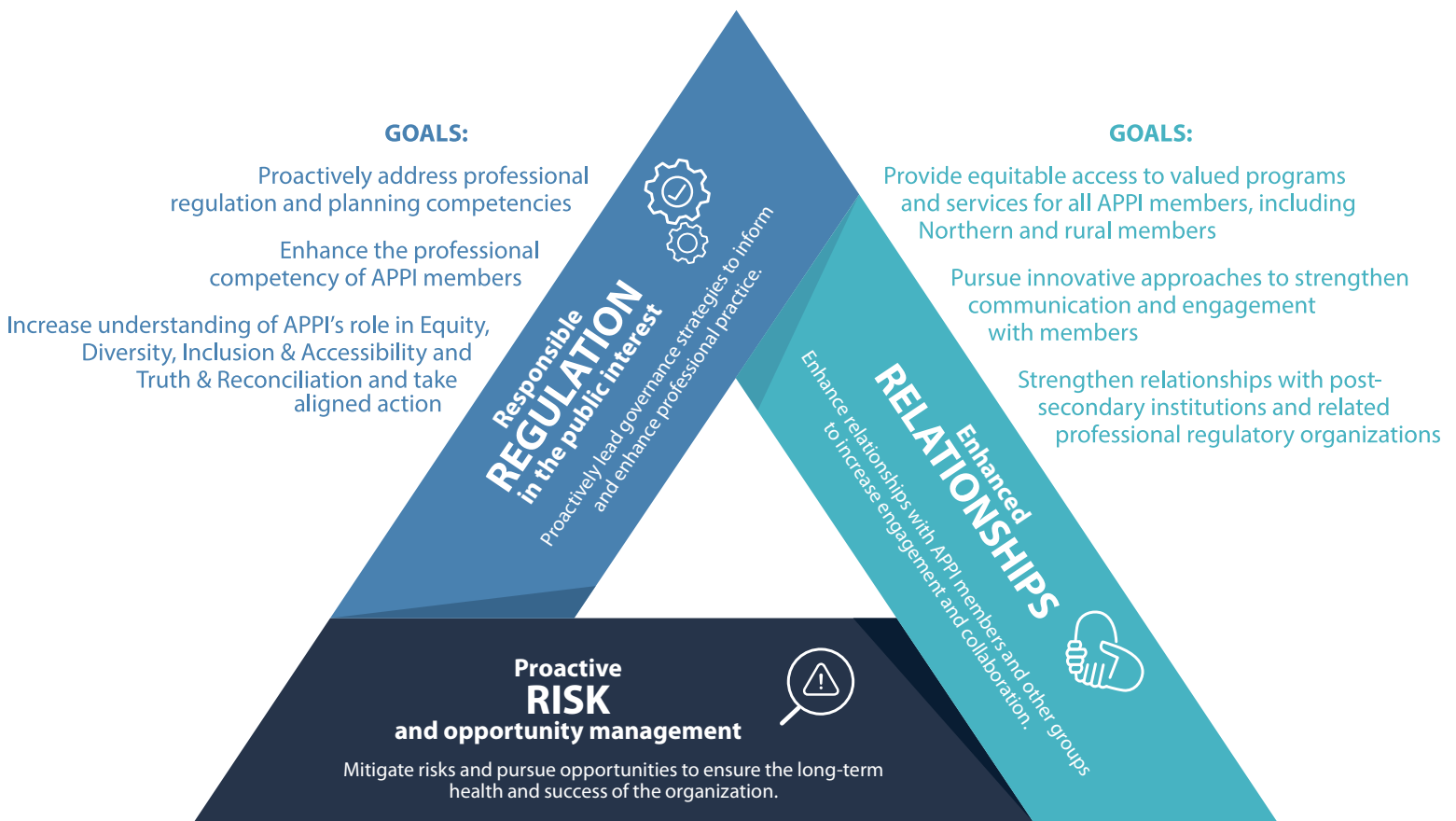
NEW REGISTERED PROFESSIONAL PLANNER MEMBERS

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.



GOALS:

Strengthen APPI's approach to managing risks and opportunities
Plan effectively for succession of APPI's executive director

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 21 submissions in response to the 2025 Call for Planning Awards. At the APPI Planning Awards Celebration, hosted on Oct 21, 2025, during the 2025 Conference in Banff, 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 2025 Planning Awards.

AWARDS OF PLANNING MERIT



Badlands Amphitheater Master Plan - Design Plan category
EDG planning & design, MBAC
architects, groundcubed landscape architecture, and the
Badlands Amphitheater Society



District Planning Project - Comprehensive & Policy Plan category
City of Edmonton and Green Space Alliance



Siksika Land Use Plan - Comprehensive & Policy Plan category
Urban Systems Ltd. and the Siksika Nation



**Sturgeon County - "Who Regulates What - Interactive Regulation
Tool" - Education category**
V3 Companies of Canada and Sturgeon County



2SLGBTQIA+ Seniors Housing Lab - Special Study category
Intelligent Futures and Green Violin Community

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**Congratulations to the recipients of the 2025 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

Erin O'Neill, RPP

TRIBUTE TO VOLUNTEERISM

Marilyn Hooper, Public Member
Martin Frigo, Deceased

COUNCIL SERVICE AWARD

Matthew Boscariol, RPP
Nabil Malik, RPP



LONG TERM RPP SERVICE

APPI's Long Term Service Recognition program recognizes and celebrates members for their service and dedication to the Institute and the profession.

20
YEARS RPP

Anna Brassard, RPP
 Victoria Brown, RPP
 Lindsey Butterfield, RPP
 Patrick Churchman, RPP
 Tammy Henry, RPP
 Colton Kirsop, RPP
 Jason Ness, RPP
 Jennifer Symcox, RPP
 Jaydan Tait, RPP
 Sasha Tsenkova, RPP
 Johan Van Der Bank, RPP
 Patrick Wetter, RPP

35
YEARS RPP

Greg Birch, RPP
 Greg Hofmann, RPP

46
YEARS RPP

Gary Willson, RPP

42
YEARS RPP

Peter Vana, RPP

48
YEARS RPP

Roy Wright, RPP

25
YEARS RPP

Erik Backstrom, RPP
 Graham Beck, RPP
 Nancy Hackett, RPP
 Karen Roberts, RPP
 Tracey Tester, RPP
 Jim Walters, RPP

43
YEARS RPP

Harry Harker, RPP
 Ron Zazelenchuk, RPP

30
YEARS RPP

Albert Frootman, RPP
 Chuck McNutt, RPP

44
YEARS RPP

Patricia Maloney, RPP

RETIRED LONG TERM MEMBERS

Duncan Fraser	40 years
Mary Axworthy	41 years
Geoff Chow	41 years
Scott Pragnell	42 years
Louise Gibson	45 years
Jay Freeman	46 years
Frederick Young	46 years
Robert Caldwell	47 years
Ross Sharp	47 years
Wayne Jackson	48 years
Terry MacDougall	48 years
Jeffrey Pearson	49 years
Armin Preiksaitis	49 years
Richard Parker	50 years
Bruce Duncan	51 years
Ajit Atwal	52 years

APPI

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.

Stephen Baffoe, Master of Science, Urban & Regional Planning at the University of Alberta

Stacy Florendo, Master of Planning at the School of Architecture, Planning & Landscape at the University of Calgary

Spencer Wearden, Master of Science, Urban & Regional Planning at the University of Alberta

David Lee, Bachelor of Arts, Urban & Regional Planning at the University of Alberta

STUDENT

CONFERENCE AWARDS

Tian Yu, Master of Science, Urban and Regional Planning, University of Alberta

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

STUDENT

ESSAY AWARDS

Namanpreet Kaur, Master of Science, Urban and Regional Planning, University of Alberta

Caitlin Paul, Land & Water Resources Diploma, Olds College

**CONGRATULATIONS
TO THE RECIPIENTS!**

APPI - REGISTRANTS SUMMARY

CATEGORIES OF REGISTRANTS

REGULATED REGISTRANTS				NON-REGULATED REGISTRANTS				
Number	RPP Members	Candidates	Total Regulated Registrants	Subscribers	Retired	Students	Total Non-Regulated Registrants	Total Regulated and Non-Regulated Registrants
Total at Start of Year	782	237	1019	18	20	67	105	1124
New Registrants Applications	6	68		8	1	77		
Transitioned from Candidate to RPP	41	-41		N/A	N/A	N/A		
Transitioned from RPP to Retired	0	0		N/A	N/A	N/A		
Transfer In	9	7		0	0	0		
Transfer Out	-15	-6		-1	0	0		
Resignations	-15	-4		-4	-2	-35		
Suspended	0	0		0	0	0		
Cancellations	-3	-2		-3	-1	0		
Total at End of the Year	805	259	1064	18	18	109	145	1209

CONTINUOUS PROFESSIONAL LEARNING (CPL) PROGRAM SUMMARY

Total Number of Regulated Members Subject to CPL Compliance	1,059
Number of Regulated Members Exempted from CPL Reporting	59
Number of Regulated Members Compliant with their CPL Reporting at the end of the Cycle	997
Number of Regulated Members Non-Compliant with their CPL Reporting at the end of the Cycle	3

STANDING COMMITTEES SUMMARY

NAME OF COMMITTEE	NUMBER OF MEETINGS HELD	SUMMARY OF ACTIVITIES FOR THE REPORTING YEAR
Registration Committee	2	<p>The Registration Committee met two times in 2025. At those meetings the Committee:</p> <ol style="list-style-type: none"> 1. Reviewed and approved new Candidate, Non-Resident, Subscriber and Student member applications. 2. Reviewed and approved all member status changes. 3. Reviewed and approved all member transfer ins and transfer outs. 4. Reviewed and approved all member resignations, suspensions and cancellations. 5. Reviewed all pending Candidate membership expiries and approved extensions where applicable. 6. Reviewed and discussed the implications of any legislation impacts on APPI, including but not limited to the Professional Governance Act (PGA) and labour mobility requirements. 7. Reviewed and discussed the implications and any proposed amendments to the national membership standards proposed by the Professional Standards Board (PSB). 8. Reviewed annual compliance with the Continuous Professional Learning (CPL) Program and implemented the annual audit and corresponding follow up actions.
Practice Review Committee	0	The Practice Review Committee was not called upon to meet in 2025.
Discipline Committee	0	The Discipline Committee did not formulate any tribunals to review complaints, as no complaints proceeded to the hearing stage in 2025.

DISCIPLINE COMPLAINTS, INQUIRIES, APPEALS AND HEARINGS SUMMARY

	Complaints where Member Named is RPP	Complaint in Which Member Named is Candidate
Total Number of Complaints received by APPI	2	0
Total Number of Registrants Named in a Complaint (multiple registrants can be named in one complaint)	3	0
Total Number of Complaints in Which No Further Action Should be Taken	2	0
Complaints from previous year	0	0
Complaints commencing in current year	2	0
Complaints concluded in current year	0	0
Complaints in Which Decision that No Further Action Should be Take was Appealed to APPI Council	2	0
Complaint Appeal ongoing at end of current year	2	0
Hearings	0	0
Tribunal Orders and Sanctions	0	0

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 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 retaining Metrix Group LLP, consistent with prior years, to conduct a review engagement of the Institute's financial statements for the 2025 fiscal year. Council agreed that an audit engagement was not required as no significant concerns or issues with the Institute's financial statements or operations have been identified. Metrix Group concluded that APPI has conducted its finances in accordance with generally accepted Canadian accounting standards. The review's findings were approved by the Finance Committee and by Council in March, 2026.

The budget for 2025 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 when the budget is formulated.

A snapshot of the institute's financial operations for 2025 is presented graphically on the next page. APPI remains in a strong financial position to deliver services with a net positive position heading into 2026. Overall, the revenue streams were consistent with 2024 levels, except for the increase in members and membership dues.

The net profit from the 2025 Banff Conference of \$72,909 was slightly below the amount of the CIP/APPI conference in 2024 but remains above the profits the APPI conference historically generates. A sincere thanks to everyone who helped make the 2025 APPI conference program so interesting and successful, and to our conference chairs Steven Yu and Christine Lee.

Total revenues for 2025 exceeded expenses by \$110,064, comprised of surplus from operations (\$87,840) and increases in investment value (\$22,224). APPI's end-of-year net assets were \$963,017 and are comprised of \$435,016 in unrestricted net assets and \$528,001 in internally restricted net assets (ie. reserve funds). Reserve funds are earmarked as identified in the graphic on the following pages

(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. The budget maintained the reserve fund levels from 2025, except for increasing the Discipline Reserve by \$50,000. This reserve is intended to reduce the financial risk of significant discipline complaints. Council determined that growing this reserve is a continued priority to mitigate legal and financial risk as APPI membership numbers grow and complaints are expected to rise in both frequency and cost over time.

APPI has maintained all identified reserves at appropriate levels and Council has directed that \$52,000 of the surplus from 2025 be allocated to a one-time increase in the number of student scholarships awarded in 2026. As a result, APPI will award 30 \$2000 scholarships in 2026, for a total of \$60,000. With the solid financial discipline and strong position of APPI, these expanded scholarship opportunities demonstrate our commitment to the next generation of planners, and we are very excited to be in a position to provide this extensive added support for young planners.

As APPI Treasurer 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 any operational challenges which may arise. Sincere thanks to Councillors Margaret Kralt and Debra Hamilton, for serving on the Finance Committee with diligent scrutiny and judicious fiscal management.

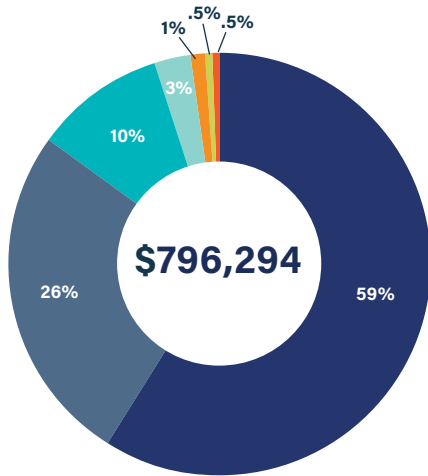
Thank you to APPI administration for your hard work and careful management of the Institute. The feedback we received from the Metrix Group accountants was once again complimentary and without surprises, and our financial situation reflects this effective management. Finally, and most importantly, thank you to all APPI members for the opportunity to serve on APPI Council as your Treasurer for 2025, 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

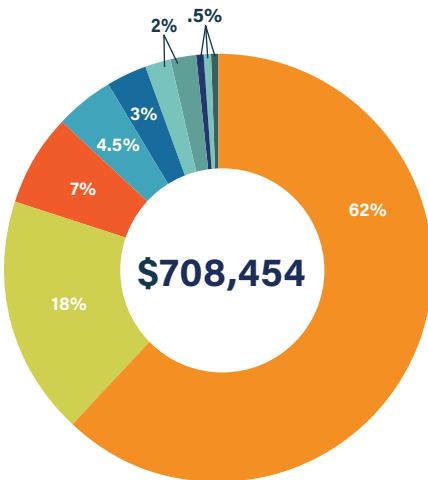
FINANCIAL

OVERVIEW



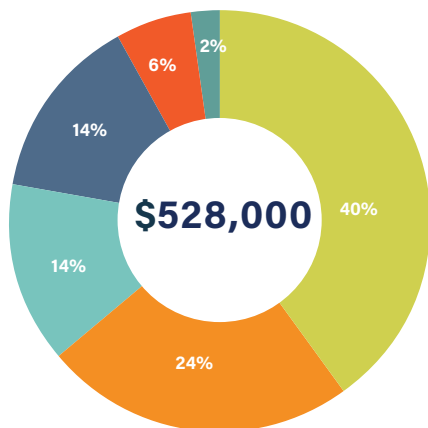
REVENUE TOTAL: \$796,294

59%	Member Fees	\$466,191
26%	Conference	\$213,622
10%	Communications & Marketing	\$ 80,171
3%	Interest & Investment income	\$ 24,824
1%	Professional Development & Education	\$ 8,792
0.5%	Events	\$ 2,265
0.5%	Professional Standards Board Assistance	\$ 429



EXPENSE TOTAL: \$708,454

62%	Operations	\$ 438,994
18%	Conference	\$ 127,193
7%	Professional Liability Insurance	\$ 51,803
4.5%	Council	\$ 31,991
3%	Awards & Recognition	\$ 24,269
2%	External Partnerships	\$ 11,954
2%	Communications & Marketing	\$ 11,487
0.5%	Events	\$ 4,049
0.5%	Discipline	\$ 3,714
0.5%	Professional Development & Education	\$ 3,000



RESERVES TOTAL: \$528,000

40%	Discipline	\$210,000
24%	Operating	\$125,000
14%	Sustaining Reserves	\$ 75,000
14%	Legacy Fund Reserve	\$ 73,000
6%	Conference	\$ 30,000
2%	Research	\$ 15,000

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

Financial Statements
For The Year Ended
December 31, 2025



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 Organization) that comprise the statement of financial position as at December 31, 2025, 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, 2025, 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
March 26, 2026

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Statement of Financial Position
As at December 31, 2025

	2025	2024
ASSETS		
CURRENT		
Cash and cash equivalents	\$ 943,671	\$ 809,532
Short-term investments (Note 2)	672,167	644,912
Accounts receivable	735	2,840
Goods and services tax recoverable	1,953	1,778
Prepaid expenses	23,368	3,000
	<u>\$ 1,641,894</u>	<u>\$ 1,462,062</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 13,702	\$ 6,975
Membership deferred revenue (Note 4)	665,175	602,134
	<u>678,877</u>	<u>609,109</u>
NET ASSETS		
Unrestricted net assets	435,016	374,952
Internally restricted net assets	528,001	478,001
	<u>963,017</u>	<u>852,953</u>
	<u>\$ 1,641,894</u>	<u>\$ 1,462,062</u>

ON BEHALF OF THE BOARD

_____ Director

_____ Director

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

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Statement of Revenues and Expenses
For The Year Ended December 31, 2025

	2025	2024
REVENUE		
Membership dues	\$ 717,814	\$ 660,531
Less: Canadian Institute of Planners membership dues <i>(Note 6)</i>	<u>(251,623)</u>	<u>(232,575)</u>
	466,191	427,956
OTHER REVENUES		
Provincial conference	213,622	98,190
Communications and marketing	80,171	93,795
Interest and investment income	24,824	25,711
Professional development and education	8,792	6,751
Events	2,265	11,129
Professional Standards Board assistance	<u>429</u>	<u>3,487</u>
	330,103	239,063
	796,294	667,019
DIRECT EXPENSES		
Provincial conference	127,193	14,115
Professional liability insurance	51,803	56,408
Council	31,991	43,436
Awards and recognition	24,269	23,588
External partnerships	11,954	1,558
Communications and marketing	11,487	23,331
Events	4,049	8,539
Discipline	3,714	4,414
Professional development and education	<u>3,000</u>	<u>9,980</u>
	269,460	185,369
ADMINISTRATIVE EXPENSES <i>(Schedule 1)</i>	438,994	445,424
EXCESS OF REVENUES OVER ADMINISTRATIVE EXPENSES FROM OPERATIONS	87,840	36,226
OTHER INCOME		
Unrealized gain (loss) on short-term investments	(17,177)	42,858
Gain on sale of short-term investments	<u>39,401</u>	<u>-</u>
	22,224	42,858
EXCESS OF REVENUE OVER EXPENSES	\$ 110,064	\$ 79,084

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Statement of Changes in Net Assets
For The Year Ended December 31, 2025

	Unrestricted Net Assets	Internally Restricted Net Assets	2025	2024
NET ASSETS - BEGINNING OF YEAR	\$ 374,952	\$ 478,001	\$ 852,953	\$ 773,869
Excess of revenue over expenses	110,064	-	110,064	79,084
Allocation transfer	(50,000)	50,000	-	-
NET ASSETS - END OF YEAR	\$ 435,016	\$ 528,001	\$ 963,017	\$ 852,953

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Statement of Cash Flows
For The Year Ended December 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 110,064	\$ 79,084
Items not affecting cash:		
Loss on disposal of short-term investments	(39,401)	-
Unrealized loss (gain) on of short-term investments	17,177	(42,858)
	<u>87,840</u>	<u>36,226</u>
Changes in non-cash working capital:		
Accounts receivable	2,105	7,844
Accounts payable and accrued liabilities	6,727	531
Membership deferred revenue	63,041	84,463
Prepaid expenses	(20,368)	242,272
Goods and services tax payable	(175)	2,936
	<u>51,330</u>	<u>338,046</u>
Cash flow from operating activities	<u>139,170</u>	<u>374,272</u>
INVESTING ACTIVITIES		
Purchase of short-term investments	(895,939)	(20,749)
Proceeds on disposal of short-term investments	890,908	-
Cash flow used by investing activities	<u>(5,031)</u>	<u>(20,749)</u>
INCREASE IN CASH FLOW	134,139	353,523
Cash - beginning of year	<u>809,532</u>	<u>456,009</u>
CASH - END OF YEAR	\$ 943,671	\$ 809,532

ALBERTA PROFESSIONAL PLANNERS INSTITUTE

Notes to Financial Statements

Year Ended December 31, 2025

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%
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The Organization 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, 2025

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, \$50,000 (2024 - \$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, 2025

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, 2025

2. SHORT-TERM INVESTMENTS

	<u>2025</u>	<u>2024</u>
Marketable securities at market value	\$ 672,167	\$ 644,912

The book value of the marketable securities is \$633,662 (2024 - \$589,740).

A portion of the short-term investments are restricted for the purposes of funding the internally restricted net assets. As at December 31, 2025, the portion restricted is \$528,001 (2024 - \$478,001).

3. INTANGIBLE CAPITAL ASSETS

	<u>Cost</u>	<u>Accumulated amortization</u>	<u>2025 Net book value</u>	<u>2024 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, 2025.

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.

6. RELATED PARTY TRANSACTIONS

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

	<u>2025</u>	<u>2024</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	\$ 251,623	\$ 232,575

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.

ALBERTA PROFESSIONAL PLANNERS INSTITUTE
Notes to Financial Statements
Year Ended December 31, 2025

7. FINANCIAL INSTRUMENTS

The Organization 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 Organization's risk exposure and concentration as of December 31, 2025.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Organization is exposed to credit risk from customers. In order to reduce its credit risk, the Organization 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 Organization 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 Organization 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 Organization 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 Organization manages exposure through its normal operating and financing activities. The Organization 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

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 Organization is exposed to other price risk through its investment in short-term investments.

Unless otherwise noted, it is management's opinion that the Organization 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, 2025

	2025	2024
Management fees	\$ 382,357	\$ 377,919
Interest and bank charges	27,964	22,622
Professional fees	16,005	19,458
Office	6,162	5,730
Software	2,981	6,531
Association management systems	2,330	11,955
Telecommunications	795	809
Professional and Occupational Associations Registration Act	400	400
	<u>\$ 438,994</u>	<u>\$ 445,424</u>



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