

ANNUAL REPORT

OF THE OFFICERS AND COMMITTEES OF THE
MANITOBA INSTITUTE OF REGISTERED SOCIAL WORKERS

PRESENTED AT THE
1ST ANNUAL GENERAL MEETING
OF THE
MANITOBA COLLEGE OF SOCIAL WORKERS
NOVEMBER 19, 2015



In This Report

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- Executive Director/
Registrar's Report
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Report
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MANITOBA COLLEGE OF SOCIAL WORKERS
ANNUAL GENERAL MEETING
NOVEMBER 19, 2015 12:00 PM
HOLIDAY INN AIRPORT WEST, 2520 PORTAGE AVE, WINNIPEG

AGENDA

1. Welcome and Opening Remarks
2. Call to Order
3. Notice of Meeting
4. Approval of the Agenda
5. President's Report
6. Minutes of the 2014 Annual General Meeting
7. Business Arising from the Minutes
8. Committee Reports
9. Indemnification of the Board
10. Approval of Financial Statements
11. Appointment of Auditor
12. Amendments to By-Laws
13. Introduction of new Board of Directors
14. Thank you to outgoing Interim Transitional Board and Committee Members
15. New Business

Adjournment

**Minutes of the Annual General Meeting of the
Manitoba Institute of Registered Social Workers**

**Thursday, November 6, 2014, 4:00 PM
Holiday Inn Airport West, 2520 Portage Avenue, Winnipeg**

1. WELCOME & OPENING REMARKS:

Jan Christianson-Wood, President, introduced MIRSW staff, and Board and committee representatives present.

2. CALL TO ORDER: 4:08 PM

Jan Christianson-Wood stated:

"The meeting will come to order. The Secretary-Treasurer of MIRSW, Leslie Turner, will act as Secretary-Treasurer of the meeting."

"In accordance with the By-Laws of MIRSW all votes will be conducted by the Registered members in good standing present at the meeting, except the President, showing their registration cards, unless a poll is demanded by any member. If a poll is not demanded, the President shall declare whether a Resolution has been carried or not carried. If and when a poll is demanded, it will be taken in such manner as the President may direct at that time. In the case of a tie the President shall cast a deciding vote to decide the matter in question."

3. REPORT FROM SECRETARY-TREASURER RE: QUOROM FOR AGM

The President called upon Leslie Turner, MIRSW Secretary-Treasurer, to report on the members present at this meeting and direct that such report be annexed to the minutes of this meeting as a schedule.

The Secretary-Treasurer reported to the President that in accordance with the MIRSW by-laws, *"30 members in good standing are required to be present to constitute quorum for the transaction of business at any meeting of members, provided that at least 2 officers are present at such meeting, and there are 64 registered members of MIRSW present."*

The President stated that the Secretary-Treasurer's report shows a quorum to be present and therefore she declared the meeting to be regularly constituted.

The President stated: *"that the official Member's list and the Secretary-Treasurer's report are all available to be inspected by the Members at the meeting."*

4. NOTICE OF AGM:

The President stated that notice calling this meeting was delivered to all of the Members of MIRSW on October 9, 2014 and directed that a copy of such Notice be placed in the minute book with the minutes of this meeting.

BE IT RESOLVED THAT: *The reading of the notice of this meeting be dispensed with.*

Moved by Kay Stewart and seconded by Ruth BZ Thomson.

The resolution was declared carried.

5. APPROVAL OF AGENDA:

BE IT RESOLVED THAT: *The Agenda is approved as presented.*

Moved by Sherri Winstanley and seconded by Connie Magnusson-Schimnowski.

The resolution was declared carried.

6. MINUTES OF MAY 23, 2013 ANNUAL GENERAL MEETING:

Copies of the Minutes of the previous Annual General Meeting of Members were delivered to all of the Members of MIRSW in the Annual Report.

BE IT RESOLVED THAT: *The reading of the Minutes of the Annual General Meeting of Members held May 23, 2013 be dispensed with; and the said Minutes be approved as presented.*

Moved by Ernie Masiowski and seconded by Vicki Verge.

The resolution was declared carried.

7. BUSINESS ARISING FROM THE MINUTES:

No business arising from the minutes.

8. PRESIDENT'S REPORT:

The President explained that Barb Temmerman had resigned as MIRSW President in June 2014 and that she (Jan Christianson-Wood) replaced Barb as Acting President. Jan highlighted points in Barb's President's Report from 2013 published in the Annual Report and circulated to members at this meeting. Jan thanked the outgoing Board of Directors.

9. COMMITTEE REPORTS:

Copies of the Committee Reports were distributed to each Member in the Annual Report. Extra copies are available. There were no questions asked about the Committee Reports.

BE IT RESOLVED THAT: *The Committee Reports be approved as presented.*

Moved by Leanne Boyd and seconded by Jill Hannah-Kayes.

The resolution was declared carried.

10. BOARD INDEMNIFICATION:

The President explained that indemnification is the process by which MIRSW agrees to compensate members of the Board for any losses or costs they incur, by reason of having been a member of the Board.

BE IT RESOLVED THAT: *All by-laws, contracts, acts and proceedings of the MIRSW's Board enacted, made, done or taken since May 23, 2013, being the date of the last Annual General Meeting of the Members, be approved, adopted, ratified, sanctioned and confirmed.*

Moved by Denise Logeot and seconded by Leah Beaupre.

A question was asked about the necessity of this motion. Discussion ensued and clarification was provided by MIRSW Lawyer, Andrew Buck, Pitblado LLP that this motion was suggested to be put forth from a corporate governance perspective to provide members' assurance that the Board is doing what is in the best interest of the organization. After discussion, **the resolution was declared carried.**

11. FINANCIAL STATEMENTS:

Leslie Turner, Secretary-Treasurer, presented the financial statements as circulated in the annual reports.

BE IT RESOLVED THAT: *The report of the auditor including the financial statement for MIRSW for the year ended 2013, and the statements of income, changes in financial position and retained earnings for the year ended 2013, are approved and adopted.*

Moved by Barb Temmerman and seconded by Liz McLeod.

The resolution was declared carried.

12. APPOINTMENT OF AUDITOR FOR 2014:

BE IT RESOLVED THAT: *The Osborne Accounting Group LLP CGA are appointed auditor of MIRSW to hold office until the next annual meeting of the Members at a remuneration to be fixed by the Directors.*

Moved by Rhonda Chegus and seconded by Randy Willoughby.

The resolution was declared carried.

13. NEW BUSINESS:

RESIGNATION OF CURRENT MIRSW BOARD:

The Manitoba Legislature passed *The Social Work Profession Act (SWPA)*, in October 2009. This law provides for, among other things, MIRSW's transition into the College of Social Workers. The SWPA regulation was approved by government on November 5, 2014 and proclamation can be expected in the next few days. It is expected that *The Social Work Profession Act*, and the new by-laws and regulations that will be passed under it, will be fixed by proclamation to come into force on April 1, 2015. Until that time, MIRSW will continue to be governed by its current Act and by-laws.

On September 9, 2014 the Minister of Family Services Kerri Irvin-Ross appointed a new Interim Transitional Board for the College. The Interim Transitional Board is responsible for supervising the transition process, and for developing the rules and policies that will apply to the College under *The Social Work Profession Act*.

The Interim Transitional Board's Terms of Reference also indicate that, "Before the SWPA and corresponding Regulation come into effect; the Transitional Board shall manage, or supervise the management of, the business and affairs of MIRSW."

The members of the Existing MIRSW Board have therefore tendered their resignations, effective the date of this AGM with the intention of allowing the Interim Transitional Board to assume leadership of the organization until the first Board of the Manitoba College of Social Workers is elected on a date to be chosen after April 1, 2015.

Since the members of the Interim Transitional Board were selected to meet the requirements for the College's board set out in *The Social Work Profession Act* (which are different than the requirements for MIRSW's board), the composition of the Interim Transitional Board is not consistent with some of the requirements set out in the current MIRSW By-laws.

For example:

- there are fewer Winnipeg representatives on the Interim Transitional Board;
- not all of the members of the Interim Transitional Board are MIRSW members, or qualified to be MIRSW members; and,
- some of the lay members are eligible for membership in MIRSW.

These differences are not material and are far outweighed by the advantages of proceeding with the Interim Transitional Board as a single, strong board for MIRSW for the remaining four and a half months until *The Social Work Profession Act* comes into force and the Manitoba College of Social Workers is established.

Principles of good corporate governance suggest it would be appropriate to have the membership ratify the proposal.

BE IT RESOLVED THAT: *The resignations of the members of the existing MIRSW Board are accepted; and the Interim Transitional Board will be responsible to govern and supervise the management of the affairs of MIRSW, until such time as The Social Work Profession Act comes into force, notwithstanding any inconsistencies with the By-laws; and any director or officer of MIRSW is authorized to take whatever further action is necessary to give effect to this resolution.*

Moved by Meg McConkey and seconded by Rhonda Chegus.

A question was asked to clarify the differences in composition between the MIRSW Board and the ITB Board. The President provided an explanation of the differences.

The President announced that the following Interim Transitional Board Members would assume roles on the Executive as follows: President, Richard De La Ronde; Vice-President and CASW Representative, Jan Christianson-Wood; Secretary/Treasurer, Marlyn Bennett.

The President confirmed that 6 of the 15 Interim Transitional Board Members are current MIRSW members.

After discussion, **the resolution was declared carried.**

INTRODUCTION OF INTERIM TRANSITIONAL BOARD:

The members of the Interim Transitional Board, as appointed by the Minister of Family Services Kerri Irvin-Ross were introduced as: Marlyn Bennett, Marleny Bonnycastle, Janet Brady, Jan Christianson-Wood, Adam Chrobak, Richard De La Ronde, Florette Giasson, Mary Heard, Barb Howe, Andrea Klyne-Lavallee, Donald Robinson, Gladys Rowe, Shahina Siddiqui and Leslie Turner.

The President thanked the outgoing members of the MIRSW Board of Directors, who have devoted considerable time and energy to the development of the College for the advancement of the Social Work profession in Manitoba: Rhonda Chegus, Jan Christianson-Wood, Richard De La Ronde, Erin Egan, Laura Fedoruk, Florette Giasson, Arlene Hunter, Maxim Kryukov, Denise Logeot, Liz McLeod, Eveline Milliken, Leslie Turner and Buetta Warkentin.

14. ADJOURNMENT:

There being no further business, the President asked for a motion to adjourn the AGM.

Motion to adjourn made by Vicki Verge.

The motion was declared carried.

The AGM was declared adjourned at 4:58 PM.

2014 Manitoba Institute of Registered Social Workers Board of Directors:

Rhonda Chegus
Jan Christianson-Wood
Richard De La Ronde
Erin Egan
Laura Fedoruk
Florette Giasson
Arlene Hunter
Maxim Kryukov
Denise Logeot
Liz McLeod
Eveline Milliken
Barb Temmerman
Leslie Turner
Buetta Warkentin

Manitoba College of Social Workers Interim Transitional Board of Directors:

Marlyn Bennett
Marleny Bonnycastle
Janet Brady
Jan Christianson-Wood
Adam Chrobak
Richard De La Ronde
Noelle DePape
Florette Giasson

Mary Heard
Barbara Howe
Andrea Klyne-Lavallee
Don Robinson
Gladys Rowe
Shahina Siddiqui
Leslie Turner



*Memories
from the
College
Opening
held at
Assiniboine
Park
March,
2015*



PRESIDENT'S REPORT

Boozhoo, Tansi, Anin, and greetings colleagues and members!

I am humbled by the opportunity to provide you with a look back at a specific time period where a small group of talented and dedicated MIRSW staff; a band of energetic, enthusiastic and inventive Interim Transitional Board (ITB) members, motivated by the passion and support of our members, assumed the reins of the Manitoba Institute of Registered Social Workers (MIRSW) and completed the work that was initiated by many others before us. I am speaking of course of the opening of the Manitoba College of Social Workers...the voice of the profession.

It was in the fall of 2014 when an Order in Council from the Minister's Office would give life to a second ITB that would be tasked with opening the Manitoba College of Social Workers in only 5 short months. By November the ITB would begin managing the affairs of the MIRSW. We quickly learned that the expeditious transition would be a costly one, requiring additional staff and many legal opinions to interpret the Act, the regulations and the by-laws. A solicitation of the Minister's office to fund the transition would be met with less than requested, but a financial contribution nonetheless.

In December the ITB would be presented with what seemed like an impossible work plan and only 90+ days to be ready to open the doors of the Manitoba College of Social Workers on April 01, 2015. The tasks ranged from exciting items such as the logo and branding you now see, to contentious items that will continue to be contentious going forward, such as the debate over protection of title versus the protection of the profession regardless of title. The ITB would successfully navigate the work plan with the MIRSW staff and we would celebrate the long awaited opening of the Manitoba College of Social Workers. Please know that the ITB worked diligently to ensure a balance between protecting the status of the profession and Manitoba's Social Work environment.

I would like to thank the ITB members for their trust and faith in allowing me to fulfill the role of President. I especially would like to thank the MIRSW staff for their unrelenting hard work during the transition and finally, we all are indebted to the countless people who dedicated their time and in some cases their lives, over the last few decades, to see the Manitoba College of Social Workers become a reality. We did it!

Meegwetch/Thank You,

Richard De La Ronde, MSW, RSW



EXECUTIVE DIRECTOR/REGISTRAR'S REPORT

In this, the last of my Executive Director/Registrar Annual Reports, I am pleased to share the significant achievements of the MIRSW board, staff and volunteers throughout 2014 and the first three months of 2015. Writing this column has allowed me to look in the rearview mirror at the accomplishments in the months and days that led to the historic opening of the Manitoba College of Social Workers on April 1, 2015.

During the fifteen months between January 1, 2014 and March 31, 2015, MIRSW was completely transformed by a whirlwind series of exits and entrances, shifts in thinking, development of a new organizational framework and significant policy change, all of which arose as a direct result of the new provincial legislation for Manitoba social workers, *The Social Work Profession Act*.

The practical changes began in May 2014, when MIRSW's dedicated and loyal Administrative Coordinator, Diane Cullen, said good-bye after twenty-eight years of exemplary employment with MASW/MIRSW. This significant staff loss was offset in the same month by the hiring of Amelie Findlay in the Administrative Coordinator role. Since she began, Amelie has proved to be exceptionally capable of expanding on the work Diane established and she brings a wealth of talent and enthusiasm to the Administrative Coordinator position.

After a summer spent readying the organization for the changes which lay ahead, in September 2014, Family Services Minister Kerri Irvin-Ross announced the appointment of an Interim Transition Board. This new Board of Directors began their work at the 2014 Annual General Meeting on November 6, 2014, just five short months before the College was set to open! The important work of the Interim Transitional Board, chaired by RSW Richard De La Ronde, was pivotal in providing leadership through a very challenging time. Fortunately for the organization and the social work profession, the members of the board took their role very seriously and demonstrated a willingness to dive deeply into the sometimes murky waters of social work legislation and regulation!

Another aspect of readying MIRSW for future growth was the recruitment of an Associate Director, which occurred in the spring of 2014. MIRSW was very fortunate that former board President and committee chair, Barb Temmerman, expressed interest in the position and in September 2014 she was hired into the Associate Director role.

Continued on next page

Expanding the MIRSW professional staff with another Social Worker signaled yet another important milestone in the transition to the College. With additional human resources, the organization was better able to undertake the challenges of developing work plans, new organizational policies and administrative frameworks, as well as developing new criteria for the evaluation of applicants.

The months of January through March 2015 passed so quickly that it's difficult to even remember the breadth of activity that occurred. Some of the significant work accomplished by staff under the leadership of the Interim Board included development of a brand and logo for the College, creation of a new website, establishment of the routes of entry and development of new application requirements and assessment processes. The MIRSW office fielded thousands of email enquiries and phone calls in a few short weeks and at final count, received more than twelve hundred new applications from individuals applying for registration for the first time.

"This new Board of Directors began their work at the 2014 Annual General Meeting on November 6, 2014, just five short months before the College was set to open!"

As might be expected, there were also some frustrations along the way (some of which resulted in media attention) and these issues are certainly worthy of further discussion and action at a future time. Despite significant challenges, MIRSW was ultimately able to grow and flourish in 2014. In fact, in the process of becoming the College, the organization became stronger, more dynamic and increasingly relevant to members of the College and the public. That is an achievement for which all members can be proud.

As the outgoing Executive Director/Registrar of the College, it has been gratifying to be part of the evolution of MASW/MIRSW into the Manitoba College of Social Workers. The transition has been career-defining for me and I thank the members of the College for your outstanding work and unwavering commitment to the profession of Social Work. I have had the good fortune to work personally with many of you, as board and committee members and have learned a great deal through those relationships. In particular, the leadership, cooperation and support demonstrated by my colleagues Diane Cullen, Barb Temmerman, Amelie Findlay, Albert Hajes and Lis McLeod has been invaluable. I appreciate your exceptional contributions over many years.

Miriam Browne, MSW, RSW

CASW REPRESENTATIVE'S REPORT

The Canadian Association of Social Workers (CASW) fills a national leadership role for provincial and territorial organizations in strengthening the Social Work profession in Canada. Individual Social Workers across the country are connected through their membership in provincial and territorial organizations at the national and international level by CASW and by the International Federation of Social Workers (IFSW), of which CASW is a member. CASW is proudly represented by President, Morel Caissie and Executive Director, Fred Phelps, with the support of a team of dedicated Board members and staff.

CASW's Annual General Meeting (AGM) in June 2014 was held at Brock University as part of a joint conference with the Canadian Association for Social Work Education (CASWE) during the Congress of the Humanities. It was energizing to attend workshops and presentations by social work educators, practitioners and students. We were joined by the 2014 recipient of the CASW National Award for Outstanding Service, New Brunswick's Social Development Minister, Madeleine Dubé, who received the award for her years of service to the profession and her ongoing commitment to the values and principles of the social work profession. In June 2016, the CASW AGM will be hosted by the Manitoba College of Social Workers as Manitoba social workers welcome our national organization.

As a service to members, CASW has regularly been offering educational webinars and in March of 2014, Pamela Jackson, a Manitoba Social Worker, spoke on the topic of social workers who experience vicarious trauma. In 2015, social worker, educator, and nationally recognized researcher, Rina Arseneault, provided a series of three webinars about intimate partner violence in a joint venture with Dr. Suzanne McKenzie-Mohr, Associate Professor, School of Social Work at St. Thomas University. In March of 2015, the annual CASW Educational Webcast topic was *Negligence and Documentation for Social Workers* presented by Robert Solomon, of the Faculty of Law at Western University.

A personal highlight for me was attending Child Care 2020, the national childcare conference in Winnipeg in November 2014 on behalf of CASW. At this conference, a pledge was made to continue working toward a national daycare policy of accessibility and affordability.

Continued on next page

CASW President Morel Caissie is the current North American President for the International Federation of Social Workers (IFSW). Through his efforts, CASW is an active contributor to the work of the Federation through the International Observatory and the Global Agenda which focuses on social and economic equality for all people. CASW recently responded to a call for the nations to respond to the humanitarian crisis for refugees in Europe by encouraging “all political parties to commit to an emergent response and for the next Government of Canada to make this humanitarian crisis central to its immediate mandate.” <http://www.casw-acts.ca/en/casw-supports-ifsw-statement-refugee-crisis>.

An ongoing focus for CASW is reunification with the provincial social work organizations in Alberta, Ontario and Quebec, which is reviewed regularly as part of the Strategic Plan of CASW. CASW is pleased that the Alberta College of Social Workers recently indicated their intention to rejoin the national federation and we look forward to their re-involvement with CASW.

For additional information regarding CASW’s representation of Canadian social workers and the social work profession, I urge you to visit the CASW website at www.casw-acts.ca. The CASW Reporter provides monthly updates regarding the work of CASW in promoting issues including social justice, mental health support and the links between the social determinants of health to our wellbeing as a nation. The Reporter also includes information regarding policy papers and other issues and events of interest to Canadian social workers.

Jan Christianson-Wood, MSW, RSW, CASW Vice President

*Presenting the 2015 Distinguished
Service Award to all past and present
MASW and MIRSW
members who have supported
social work regulation in the
province of Manitoba.*



COMPLAINTS COMMITTEE REPORT

Complaints Committee members in 2014-15 included: Tanis Newsham (Chair), Reisa Adelman, Rhonda Chegus, Angela Gentile, Mary Heard, Eveline Milliken and Leona Schroeder.

Five complaints were received in 2014. Three of these complaints did not proceed to investigation due to lack of information and/or complainant withdrawal. Of the two complaints that proceeded to investigation, the Committee found that the RSW did not violate the Code of Ethics or Standards of Practice in one instance. A complaint involving an RSW in private practice relating to professional boundaries was positively resolved through an Informal Resolution that included supervision and clarification of professional boundaries.

Two complaints were received in the first quarter of 2015, both of which proceeded to investigation. The first matter relating to concerns regarding the professional conduct of an RSW in private practice remains open, therefore the outcome is not yet known. The second matter involving concerns regarding the professional competence of an RSW was closed as the Committee was satisfied that the RSW had appropriately addressed the concerns regarding competence through additional training and supervision.

Special thanks to the Complaints Committee members for their time and dedication during this time of transition. Your contributions in guiding the organization through significant legislative and policy changes are appreciated.

Tanis Newsham, MSW, RSW, Chair, Complaints Committee

REGISTRATION COMMITTEE REPORT

The Registration Committee for 2014 and the first quarter of 2015 included: Florette Giasson (Chair), Brad Broughton, Bonnie Bryant, Erin Egan, Richard Grunfeld, Jennifer Hedges, Clare McArton, Ladine Penner and Ruth Rachlis.

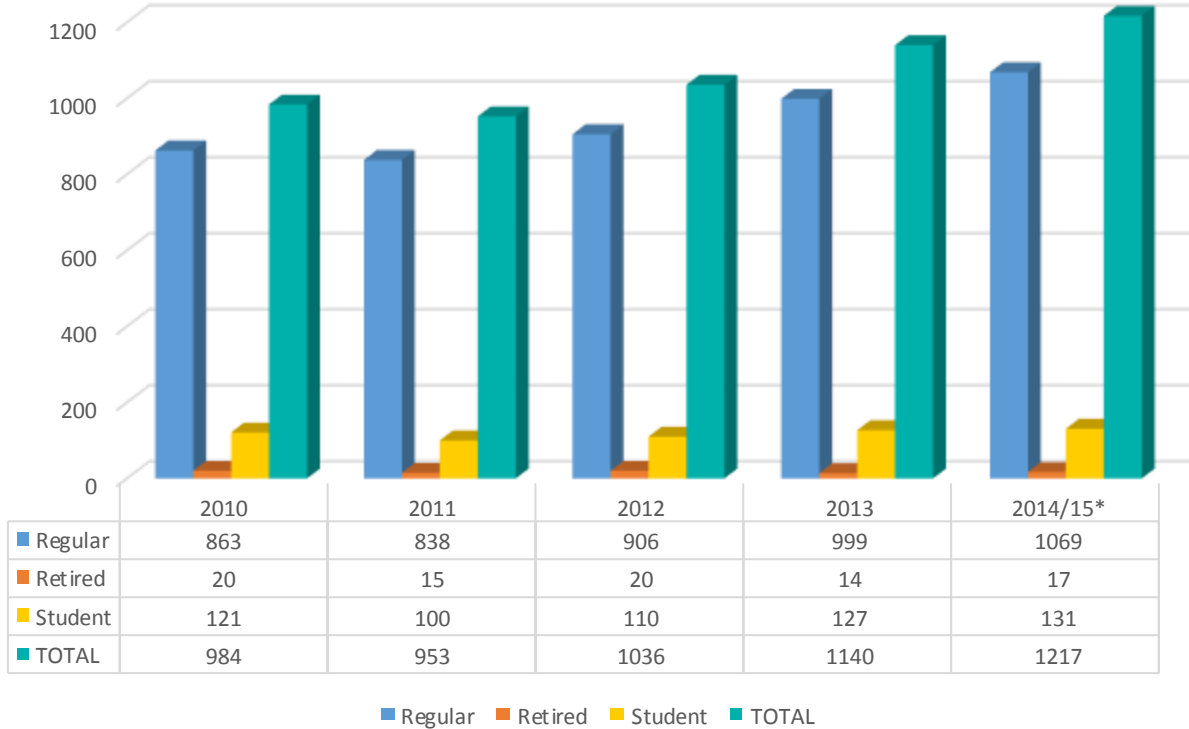
MIRSW membership as of March 31, 2015 (with comparison to December 31, 2013) were as follows:

	<i>December 2013</i>	<i>March 2015</i>
Registered	999	1069
Students	127	131
Retired & Honourary	14	17
Total Membership	1140	1217

The main responsibility of the Registration Committee is to review applications for registration. The committee also reviews policy and procedures related to registration applications and fee structures, making recommendations to the Board for their approval. MIRSW received a large number of applications within the first quarter of 2015 in anticipation of the transition to the Manitoba College of Social Workers (MCSW). Thank you to Registration Committee members, as well as members of the Board and other MCSW regulatory committees, who have provided many hours of volunteer time to assist in the evaluation of applications during this very busy time for the organization!

Florette Giasson, MSW, RSW, Chair, Registration Committee

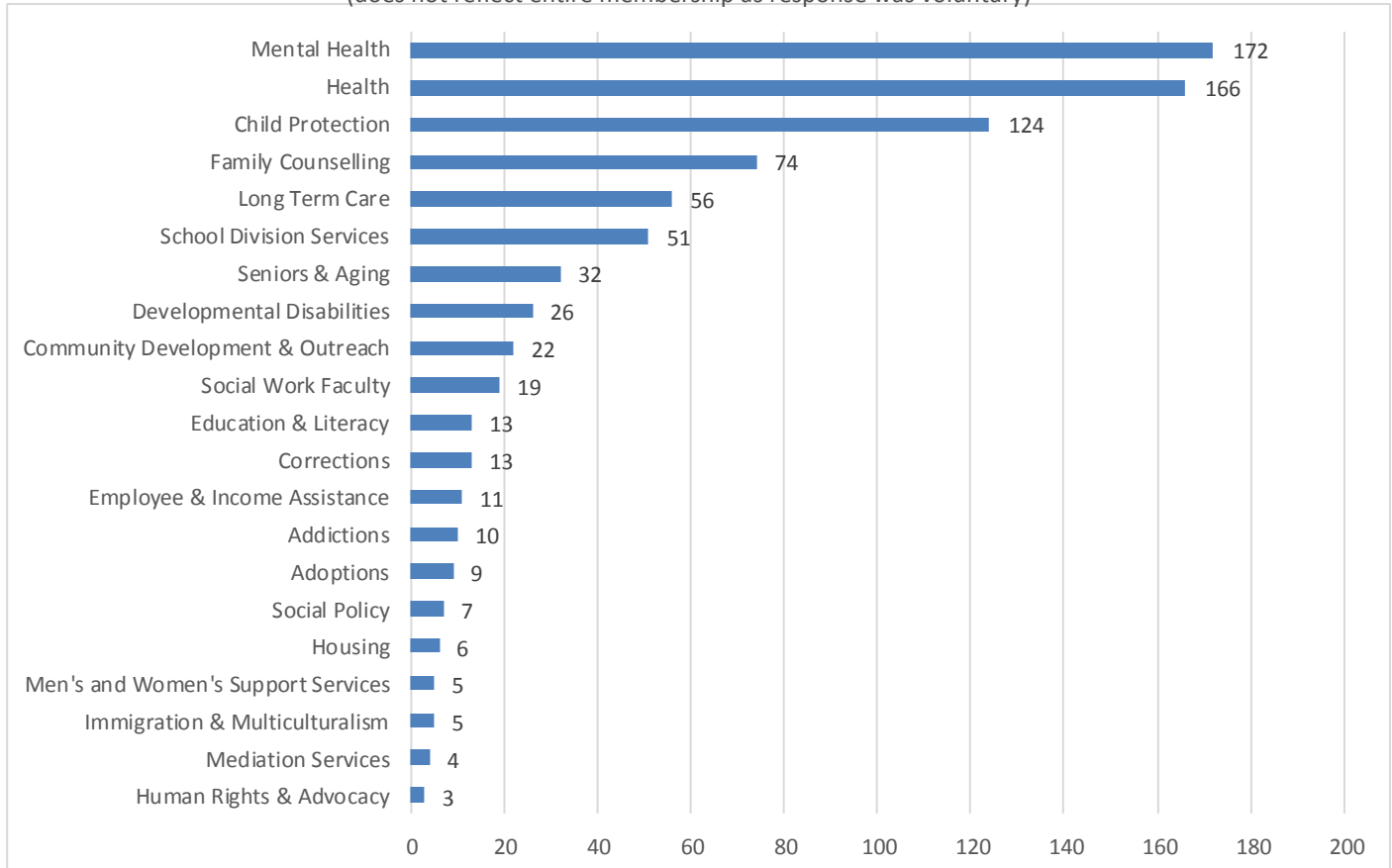
Membership Data



*Note: 2014/15 includes data from Jan. 1, 2014—March 31, 2015.

Members by Employment Type

(does not reflect entire membership as response was voluntary)



**MANITOBA INSTITUTE OF
REGISTERED SOCIAL WORKERS**
Financial Statements
Year Ended December 31, 2014

INDEPENDENT AUDITOR'S REPORT

To the Members of Manitoba Institute of Registered Social Workers

We have audited the accompanying financial statements of Manitoba Institute of Registered Social Workers, which comprise the statement of financial position as at December 31, 2014 and the statements of revenues and expenditures, changes in net assets and cash flow 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, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

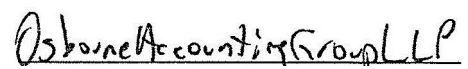
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Manitoba Institute of Registered Social Workers as at December 31, 2014 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Winnipeg, Manitoba
June 15, 2015


Osborne Accounting Group LLP
Certified General Accountants

MANITOBA INSTITUTE OF REGISTERED SOCIAL WORKERS

Statement of Financial Position

December 31, 2014

	2014	2013
ASSETS		
CURRENT		
Cash	\$ 123,763	\$ 167,442
Term deposits <i>(Note 3)</i>	11,765	35,443
Prepaid expenses	27,119	6,199
	\$ 162,647	\$ 209,084
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 9,775	\$ 2,700
Unearned revenue <i>(Note 5)</i>	32,095	64,580
	41,870	67,280
NET ASSETS	120,777	141,804
	\$ 162,647	\$ 209,084

The accompanying notes are an integral part of this statement

MANITOBA INSTITUTE OF REGISTERED SOCIAL WORKERS

Statement of Revenues and Expenditures

Year Ended December 31, 2014

	2014	2013
REVENUES		
Membership fees	\$ 338,996	\$ 311,942
Website income	10,050	7,520
Workshop income	4,000	-
Interest income	2,665	2,840
Newsletter income	1,040	715
Donations	-	3,071
Annual general meeting	-	3,085
	356,751	329,173
EXPENSES		
Advertising and promotion	1,559	316
Annual general meeting	917	3,434
Audit fee	2,825	2,920
Committee expenses	52	-
Consulting fees	34,014	27,503
Equipment rentals	5,911	1,578
Insurance	3,930	3,851
Interest and bank charges	7,614	6,264
Legal fees	1,383	3,290
Meetings expenses	1,640	777
Memberships	40,814	37,489
Office expenses	8,578	8,624
Rent	27,225	25,886
Repairs and maintenance	980	1,164
Salaries and wages	218,869	133,162
Social Work Week	676	1,193
Telecommunications	4,130	3,580
Travel expenses	4,643	6,123
Website expenses	6,808	3,795
Workshop expenses	5,210	-
	377,778	270,949
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (21,027)	\$ 58,224

The accompanying notes are an integral part of this statement

MANITOBA INSTITUTE OF REGISTERED SOCIAL WORKERS

Statement of Cash Flow

Year Ended December 31, 2014

	2014	2013
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ (21,027)	\$ 58,224
Item not affecting cash:		
Interest reinvested	(225)	(799)
	<u>(21,252)</u>	<u>57,425</u>
Changes in non-cash working capital:		
Accounts payable and accrued liabilities	7,075	266
Unearned revenue	(32,485)	(45,630)
Prepaid expenses	(20,920)	(56)
	<u>(46,330)</u>	<u>(45,420)</u>
Cash flow from (used by)	<u>(67,582)</u>	<u>12,005</u>
INVESTING ACTIVITY		
Redemption of term deposit	<u>23,903</u>	<u>-</u>
INCREASE (DECREASE) IN CASH FLOW	(43,679)	12,005
Cash - beginning of year	<u>167,442</u>	<u>155,437</u>
CASH - END OF YEAR	\$ 123,763	\$ 167,442
CASH FLOW SUPPLEMENTARY INFORMATION		
Interest received	<u>\$ (2,465)</u>	<u>\$ (2,826)</u>
Income taxes paid	<u>\$ -</u>	<u>\$ -</u>
CASH CONSISTS OF:		
Cash on hand and balances with banks	\$ 123,522	\$ 167,204
Cash equivalents	<u>241</u>	<u>238</u>
	\$ 123,763	\$ 167,442

The accompanying notes are an integral part of this statement

MANITOBA INSTITUTE OF REGISTERED SOCIAL WORKERS

Notes to Financial Statements

Year Ended December 31, 2014

1. PURPOSE OF THE INSTITUTE

The Manitoba Institute of Registered Social Workers (the "Institute") is incorporated by a private Act of the Manitoba Legislature.

The Institute is the regulatory body of the social work profession in Manitoba, responsible for regulating its members and protecting the public through recognized ethical standards of practice. It requires registrants to maintain current knowledge through education, and includes a disciplinary body to investigate public complaints.

The Institute is exempt from income tax under Section 149(1)(l) of the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Cash and cash equivalents

Highly liquid investments with maturities of less than three months at date of purchase are classified as cash equivalents.

Investments

Investments, which consist primarily of guaranteed investment certificates, are carried at amortized cost. Certificates with a maturity of less than twelve months from the balance sheet date are classified as current while maturities of longer than twelve months are classified as long term.

Tangible capital assets

The average annual revenues recognized in the statement of operations for the current and preceding period of the Institute, and any entities it controls, was less than \$500,000. Since the Institute met criteria for small not-for-profit organizations, it does not record the acquisition of tangible capital assets. These acquisitions are expensed at the date of acquisition. During the year \$2,966 (December 31, 2013 - \$1,578) of tangible capital assets were expense in the statement of revenues and expenses.

Revenue recognition

Manitoba Institute of Registered Social Workers follows the deferral method of accounting for contributions.

Membership fees are recognized as revenue in the year in which the related expenses are incurred. The Institute frequently collects monies in advance for memberships and these monies are reported as deferred revenue until recognized in the statement of operations. All other income is recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

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MANITOBA INSTITUTE OF REGISTERED SOCIAL WORKERS

Notes to Financial Statements

Year Ended December 31, 2014

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

Contributed services

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

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.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

3. TERM DEPOSITS

	<u>2014</u>	<u>2013</u>
Short Term Investments		
GIC - March 9, 2015 - 2.10%	\$ 11,765	\$ -
GIC - March 9, 2014 - 1.95%	-	11,540
GIC - June 2, 2014 - 2.40%	-	23,903
	<u>\$ 11,765</u>	<u>\$ 35,443</u>

4. GOVERNMENT REMITTANCES (OTHER THAN INCOME TAXES)

Government remittances (other than income taxes) include, for example, federal and provincial sales taxes, payroll taxes, health taxes and workers' safety insurance premiums. There were no government remittances payable at year end.

MANITOBA INSTITUTE OF REGISTERED SOCIAL WORKERS

Notes to Financial Statements

Year Ended December 31, 2014

5. UNEARNED REVENUE

Unearned revenue consists of membership fees received in advance to the year for which they relate.

	<u>2014</u>	<u>2013</u>
Balance, beginning of the year	\$ 64,580	\$ 110,210
Add: Unearned revenue collected during the year	<u>32,095</u>	<u>64,580</u>
Subtotal	96,675	174,790
Less: Amounts recognized as revenue in the year	<u>(64,580)</u>	<u>(110,210)</u>
Balance, end of the year	<u>\$ 32,095</u>	<u>\$ 64,580</u>

6. COMMITMENTS

The Institute entered into a long term lease on a shared basis with the Manitoba Association of Social Workers effective July 1, 2006 for a period of 10 years with respect to its premises. With the dissolution of the Manitoba Association of Social Workers, the Institute is solely responsible for the lease payment. Future minimum total lease payments as at December 31, 2014, are as follows:

Contractual obligation repayment schedule:

2015	\$ 25,578
2016	<u>12,800</u>
	<u>\$ 38,378</u>

7. FINANCIAL INSTRUMENTS

The Institute's financial instruments consist of investments and payables. Unless otherwise noted, it is management's opinion that the Institute is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of the instruments approximates their carrying values, unless otherwise noted.

8. SUBSEQUENT EVENTS

Effective April 1, 2015 the Manitoba Institute of Registered Social Workers was continued as a body corporate to be known as the Manitoba College of Social Workers.

**THE MANITOBA INSTITUTE OF
REGISTERED SOCIAL WORKERS**

Financial Statements

Three Month Period Ended March 31, 2015

INDEPENDENT AUDITOR'S REPORT

To the Members of The Manitoba Institute of Registered Social Workers

We have audited the accompanying financial statements of The Manitoba Institute of Registered Social Workers, which comprise the statement of financial position as at March 31, 2015 and the statements of revenues and expenditures, changes in net assets and cash flow for the three month period 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, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

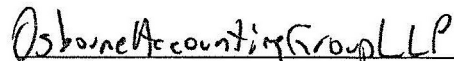
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Manitoba Institute of Registered Social Workers as at March 31, 2015 and the results of its operations and its cash flow for the period then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Winnipeg, Manitoba
September 23, 2015


Osborne Accounting Group LLP
Certified General Accountants

THE MANITOBA INSTITUTE OF REGISTERED SOCIAL WORKERS
Statement of Financial Position
March 31, 2015

	2015	2014 <i>December 31</i>
ASSETS		
CURRENT		
Cash and cash equivalents	\$ 434,130	\$ 123,763
Term deposits <i>(Note 3)</i>	11,824	11,765
Prepaid expenses	14,250	27,119
	<u>\$ 460,204</u>	<u>\$ 162,647</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 22,687	\$ 9,775
Unearned revenue <i>(Note 5)</i>	349,785	32,095
	<u>372,472</u>	41,870
NET ASSETS	<u>87,732</u>	120,777
	<u>\$ 460,204</u>	<u>\$ 162,647</u>

The accompanying notes are an integral part of these financial statements

THE MANITOBA INSTITUTE OF REGISTERED SOCIAL WORKERS

Statement of Revenues and Expenditures

For the Three Month Period Ended March 31, 2015

	2015 <i>(3 months)</i>	2014 <i>(12 months)</i>
REVENUES		
Membership fees	\$ 98,144	\$ 338,996
Provincial grant	54,000	-
Newsletter income	300	1,040
Website income	2,200	10,050
Workshop income	-	4,000
	<hr/>	<hr/>
	154,644	354,086
EXPENSES		
Advertising and promotion	21,586	1,559
Annual general meeting	-	917
Audit fee	3,000	2,825
Committee expenses	-	52
Consulting fees	3,930	34,014
Equipment rentals	2,989	5,911
Insurance	979	3,930
Interest and bank charges	1,543	7,614
Legal fees	58,194	1,383
Meetings expenses	1,326	1,640
Memberships	642	40,814
Office expenses	2,109	8,578
Rent	6,477	27,225
Repairs and maintenance	760	980
Salaries and wages	72,800	218,869
Social Work Week	595	676
Telecommunications	1,324	4,130
Travel expenses	3,603	4,643
Website expenses	6,135	6,808
Workshop expenses	-	5,210
	<hr/>	<hr/>
	187,992	377,778
DEFICIENCY OF REVENUES OVER EXPENSES FROM OPERATIONS	(33,348)	(23,692)
OTHER INCOME		
Interest income	303	2,665
	<hr/>	<hr/>
DEFICIENCY OF REVENUES OVER EXPENSES	\$ (33,045)	\$ (21,027)

The accompanying notes are an integral part of these financial statements

THE MANITOBA INSTITUTE OF REGISTERED SOCIAL WORKERS

Statement of Cash Flow Year Ended March 31, 2015

	2015 (3 months)	2014 (12 months)
OPERATING ACTIVITIES		
Deficiency of revenues over expenses	\$ (33,045)	\$ (21,027)
Item not affecting cash:		
Interest reinvested	(60)	(225)
	<u>(33,105)</u>	<u>(21,252)</u>
Changes in non-cash working capital:		
Accounts payable and accrued liabilities	12,913	7,075
Unearned revenue	317,690	(32,485)
Prepaid expenses	12,869	(20,920)
	<u>343,472</u>	<u>(46,330)</u>
Cash flow from (used by) operating activities	<u>310,367</u>	<u>(67,582)</u>
INVESTING ACTIVITY		
Redemption of term deposit	-	23,903
INCREASE (DECREASE) IN CASH FLOW	310,367	(43,679)
Cash - beginning of period	<u>123,763</u>	<u>167,442</u>
CASH - END OF PERIOD	\$ 434,130	\$ 123,763
CASH FLOW SUPPLEMENTARY INFORMATION		
Interest received	\$ 243	\$ 2,465
Interest paid	\$ -	\$ -
Income taxes paid	\$ -	\$ -
CASH CONSISTS OF:		
Cash on hand and balances with banks	\$ 433,884	\$ 123,522
Cash equivalents	<u>246</u>	<u>241</u>
	\$ 434,130	\$ 123,763

The accompanying notes are an integral part of these financial statements

THE MANITOBA INSTITUTE OF REGISTERED SOCIAL WORKERS

Notes to Financial Statements

Three Month Period Ended March 31, 2015

1. PURPOSE OF THE INSTITUTE

The Manitoba Institute of Registered Social Workers (the "Institute") is incorporated by a private Act of the Manitoba Legislature.

The Institute is the regulatory body of the social work profession in Manitoba, responsible for regulating its members and protecting the public through recognized ethical standards of practice. It requires registrants to maintain current knowledge through education, and includes a disciplinary body to investigate public complaints.

The Institute is exempt from income tax under Section 149(1)(l) of the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Cash and cash equivalents

Highly liquid investments with maturities of less than three months at date of purchase are classified as cash equivalents.

Investments

Investments, which consist primarily of guaranteed investment certificates, are carried at amortized cost. Certificates with a maturity of less than twelve months from the balance sheet date are classified as current while maturities of longer than twelve months are classified as long term.

Tangible capital assets

The average annual revenues recognized in the statement of operations for the current and preceding period of the Institute, and any entities it controls, was less than \$500,000. Since the Institute met criteria for small not-for-profit organizations, it does not record the acquisition of tangible capital assets. These acquisitions are expensed at the date of acquisition. During the year \$1,124 (December 31, 2014 - \$2,966) of tangible capital assets were expense in the statement of revenues and expenses.

Revenue recognition

The Manitoba Institute of Registered Social Workers follows the deferral method of accounting for contributions.

Membership fees are recognized as revenue in the year in which the related expenses are incurred. The Institute frequently collects monies in advance for memberships and these monies are reported as deferred revenue until recognized in the statement of operations. All other income is recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

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THE MANITOBA INSTITUTE OF REGISTERED SOCIAL WORKERS

Notes to Financial Statements

Three Month Period Ended March 31, 2015

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

Contributed services

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

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.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

3. TERM DEPOSITS

	<i>March 31</i> 2015	<i>December 31</i> 2014
Short Term Investments		
Term Deposit, matures March 8, 2016, interest rate of 2.000%	\$ 11,824	\$ -
Term Deposit, matured March 8, 2015, interest rate of 2.100%	-	11,765
	\$ 11,824	\$ 11,765

4. GOVERNMENT REMITTANCES (OTHER THAN INCOME TAXES)

Government remittances (other than income taxes) include, for example, federal and provincial sales taxes, payroll taxes, health taxes and workers' safety insurance premiums. There were no government remittances payable at year end.

THE MANITOBA INSTITUTE OF REGISTERED SOCIAL WORKERS

Notes to Financial Statements

Three Month Period Ended March 31, 2015

5. UNEARNED REVENUE

Unearned revenue consists of membership fees received in advance to the year for which they relate.

	<i>March 31</i> 2015	<i>December 31</i> 2014
Balance, beginning of the year	\$ 32,095	\$ 64,580
Add: Unearned revenue collected during the year	349,785	32,095
Subtotal	381,880	96,675
Less: Amounts recognized as revenue in the year	(32,095)	(64,580)
Balance, end of the year	\$ 349,785	\$ 32,095

6. COMMITMENTS

The Institute entered into a long term lease on a shared basis with the Manitoba Association of Social Workers effective July 1, 2006 for a period of 10 years with respect to its premises. With the dissolution of the Manitoba Association of Social Workers, the Institute is solely responsible for the lease payment. Future minimum total lease payments as at March 31, 2015, are as follows:

Contractual obligation repayment schedule:

2016	\$ 25,578
2017	6,395
	\$ 31,973

7. FINANCIAL INSTRUMENTS

The Institute's financial instruments consist of investments and payables. Unless otherwise noted, it is management's opinion that the Institute is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of the instruments approximates their carrying values, unless otherwise noted.

8. SUBSEQUENT EVENTS

Effective April 1, 2015 The Manitoba Institute of Registered Social Workers was continued as a body corporate to be known as Manitoba College of Social Workers by The Social Work Profession Act of Manitoba.