

Manitoba
College of
Social
Workers



ANNUAL REPORT 2023-2024

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MANITOBA COLLEGE OF SOCIAL WORKERS

ANNUAL GENERAL MEETING

OCTOBER 24, 2024 12:00 PM

Virtual Meeting

AGENDA

1. Welcome and Opening Remarks
2. Call to Order
3. Verification of Quorum
4. Notice of Meeting
5. Approval of the Agenda
6. President's Report
7. Minutes of the 2023 Annual General Meeting
8. Business Arising from the Minutes
9. Committee Reports
10. Presentation of Financial Statements
11. Appointment of Auditor
12. Announcement of Board of Directors
13. Thank you to 2023/2024 Board and Committee Members
14. New Business

Adjournment

**Manitoba College of Social Workers
Virtual Annual General Meeting
October 26, 2023
12 p.m.**

WELCOME & OPENING REMARKS

Barb Temmerman, Executive Director/Registrar, welcomed those present and acknowledged that the meeting was taking place on Treaty 1 territory and the traditional land of the Anishinaabeg, Cree, Oji-Cree, Dakota and Dene peoples and the homeland of the Metis Nation. Participants joining from Treaty territories across Manitoba were welcomed and acknowledged with respect for the diverse histories and cultures of Indigenous Peoples across this province in the spirit of reconciliation.

Knowledge Keeper Clayton Sandy was acknowledged for his wisdom and guidance over the past year in supporting the work of the College and the development of the new Strategic Plan. Clayton shared his good wishes and knowledge in a pre-recorded video clip.

CALL TO ORDER

The meeting was called to order at 12:07 PM.

President, Mary Heard, opened the meeting.

In accordance with the By-laws of the College, all votes on matters on the agenda for consideration at the AGM will be conducted by the practicing and non-practicing Members and Students in good standing present at the meeting, except the President. Attendees who are not members of the Manitoba College of Social Workers are not entitled to vote.

VERIFICATION OF QUORUM

In accordance with the By-law of the College, the number of members, students and public representatives in attendance comprise a quorum for the transaction of business at a special or annual general meeting of the College, provided that at least two (2) officers of the College are present at such a meeting.

The attendance list verifies a quorum to be present and the meeting was declared to be regularly constituted.

NOTICE OF MEETING

Notice calling this meeting was delivered electronically to all of the Members in good standing, Students and Public Representatives of the College on September 5, 2023. A copy of such Notice with proof of service was filed with the minutes of this meeting.

“BE IT RESOLVED THAT:

The reading of Notice of this meeting is dispensed with.”

Moved by **Jennifer Meixner** and seconded by **Rikki Fontaine**. CARRIED.

APPROVAL OF AGENDA

The agenda was delivered to all members electronically on September 5, 2023 and was provided to members electronically in a more detailed format in the Annual Report circulated on October 23, 2023.

“BE IT RESOLVED THAT:

The agenda is approved as presented.”

Moved by **Joyce Fernandes** and seconded by **Jill Hannah-Kayes**. CARRIED.

PRESIDENT’S REPORT

This year the Board focused on completing the next Strategic Plan following a period of consultation with members and stakeholders that included surveys, focus groups and interviews. With the guidance of a Knowledge Keeper, a Grandmother and Indigenous and diverse representatives, the Board is pleased with the progress that has been made on this important initiative. Mary Heard and Jennifer Meixner presented the 2023-2028 Strategic Plan.

“BE IT RESOLVED THAT:

The President’s Report is accepted as presented.”

Moved by **Darlene MacDonald** and seconded by **Darin Hovius**. CARRIED.

MINUTES OF THE 2022 ANNUAL GENERAL MEETING

Copies of the Minutes of the previous AGM were made available to all of the Members, Students and Public Representatives of the College in the Annual Report.

“BE IT RESOLVED THAT:

the reading of the minutes of the AGM held on October 6, 2022 be dispensed with; and the said Minutes are approved as presented.”

Moved by **Miriam Browne** and seconded by **Jan Christianson-Wood**. CARRIED.

BUSINESS ARISING FROM THE MINUTES

No business arising from the minutes.

COMMITTEE REPORTS

Copies of the Committee Reports were provided in the Annual Report and made available to all Members, Students and Public Representatives of the College. Mary Heard highlighted the work of MCSW committees:

The Land Acknowledgement Working Group was established for the purpose of reviewing and developing a renewed land acknowledgement for the Manitoba College of Social Workers. Work over the last year has included expanding and increasing the diversity of this working group to inform the work moving forward.

In recognition of Indigenous ways of learning, MCSW approved recognition of social work degree programs accredited by the National Indigenous Accreditation Board.

MCSW continues its federation partnership with the Canadian Association of Social Workers, which provides a national voice for social workers and supports advocacy at a broad and federal level.

The Complaints Committee continues to see a rise in cases, which corresponds with MCSW's rising membership. Where the Committee has identified concerns regarding the conduct or practice of a social worker, the most common remedy continues to be remedial agreements to support practice improvements. As a result, no cases were moved forward to the Inquiry Committee for consideration this year.

The Standards and Ethics Committee continues to consider revisions to Standards to guide private practice as members seek guidance in this area of practice. MCSW looks forward to engaging in a period of consultation with members prior to implementation of any changes to Standards in this area.

Committees have also spent time reviewing revisions to the national Code of Ethics, which will be introduced through a series of webinars delivered by the Canadian Association of Social Workers this fall. Members are encouraged to attend these webinars in preparation for the implementation of this new version of the Code of Ethics.

Members were encouraged to review further details regarding the work of these committees in the annual report.

**“BE IT RESOLVED THAT:
The Committee Reports are approved as presented.”**

Moved by **Arliss Kurtz** and seconded by **Alexander Sawatsky**. CARRIED.

PRESENTATION OF FINANCIAL STATEMENTS

Copies of the financial statements were distributed as part of the Annual Report.

Jessica Neil of MNP, Chartered Professional Accountants, reported on the financial statements for the period ending March 31, 2023. MNP conducts the audit in accordance with Canadian generally accepted accounting

standards.

As described in the report labelled “Independent Auditor’s Report,” it is MNP’s opinion that the financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

A high-level overview of the financial statements was presented by Jessica Neil.

A question was asked about the miscellaneous expenses of \$17,000 and what it consists of. Clarification confirmed the question was about the \$17,000 increase in “professional fees.” Jessica Neil advised the professional fees includes bookkeeping, audit fees and consultant fees. Each of these items had increases in fees from the previous year.

APPOINTMENT OF AUDITOR

At the September Board meeting, the Board accepted the recommendation of the Finance Committee to appoint MNP as the auditor for the College for the current fiscal year.

No questions were asked.

“BE IT RESOLVED THAT:

MNP is appointed auditor of the College to hold office until the next annual meeting of the Members at a date to be fixed by the Board.”

Moved by **Tricia Van Denakker** and seconded by **Kaysi Katchmar**. CARRIED.

ANNOUNCEMENT OF BOARD OF DIRECTORS OF THE COLLEGE

On behalf of the Nominating Committee, the following new Directors to the Board were welcomed:

ALEXANDER SAWATSKY, member representative

WIL HEDGES, public representative

CHINAGO (FAITH) UGWU, student representative

THANK YOU TO CONTINUING AND OUTGOING MEMBERS OF THE BOARD OF DIRECTORS

Mary Heard will continue as Past-President on the Board of Directors. In addition to new Directors, the following members of the Board of Directors will continue ongoing terms for the 2023-2024 year:

BEATRICE CAMPBELL

**SALINA FUKUMOTO
RIKKI FONTAINE
CECILLY HILDEBRAND
DARIN HOVIUS
KAYSI KATCHMAR
HAI LUO
JENNIFER MEIXNER
TRICIA VANDENAKKER
BUETTA WARKENTIN**

The following outgoing members were acknowledged for their contributions:

**ISAAC ANSAH
DARLENE MACDONALD
LORELEI HARRIS**

THANK YOU TO COMMITTEE MEMBERS

The President acknowledged the volunteer committee members who dedicated their time and expertise to the work of the College:

**STRATEGIC PLANNING WORKING GROUP
LAND ACKNOWLEDGEMENT WORKING GROUP
EXECUTIVE COMMITTEE
FINANCE COMMITTEE
REGISTRATION COMMITTEE
CONTINUING COMPETENCE COMMITTEE
COMPLAINTS COMMITTEE
INQUIRY COMMITTEE
STANDARDS AND ETHICS COMMITTEE
NOMINATING COMMITTEE**

THANK YOU TO STAFF

Thank you to the staff for the contributions to the College and for their kindness and professionalism.

NEW BUSINESS

Items for new business were to be submitted to the College by September 26, 2023 and there were no submissions received. All of the business for which this meeting was called has therefore been attended to.

ADJOURNMENT

Thank you to all who have attended and participated in the Annual General Meeting of the Manitoba College of Social Workers.

The meeting was declared adjourned at 12:48 PM.

2023-2024 Manitoba College of Social Workers Board of Directors:

Executive Committee

President: Jennifer Meixner, Member Representative (Interlake-Eastern Region)
Past-President: Mary Heard, Member Representative (Southern Region)
Vice President: Darin Hovius, Member Representative (Capital Region)
Secretary: Kaysi Katchmar, Member Representative (Northern Region)
Treasurer: Tricia VanDenakker, Public Representative (Capital Region)
CASW Representative: Salina Fukumoto, Member Representative (Capital Region)

Member Representatives

Beatrice Campbell (Capital Region)
Rikki Fontaine (Capital Region)
Alexander Sawatsky (Capital Region)
Buetta Warkentin (Southern Region)

Public Representatives

Tréchelle Bunn (Southern Region)
Wil Hedges (Capital Region)
Cecilly Hildebrand (Capital Region)

Student Representative

Chinago (Faith) Ugwu (Capital Region)

JOINT MESSAGE FROM THE PRESIDENT & EXECUTIVE DIRECTOR/REGISTRAR



As we reflect on the past year, we are filled with both gratitude and pride for what we have accomplished together. The 2023-2024 period has marked important steps towards mobilizing our new Strategic Plan, particularly in our commitment to reconciliation, equity, diversity, and inclusion. We are pleased to announce our new partnership with a local Indigenous consulting firm, Indigenous Strategy, a crucial component in advancing our Strategic Plan as we work to amplify voices and promote collaboration to shape our path forward.

Over the coming months, our consultants will be working closely with MCSW to identify our strengths, areas for growth, and strategic actions that align with our goals. They may reach out to members, community partners, and stakeholders to gather your valuable insights and ideas for this essential work. Your feedback will be key in helping us better meet the needs of our profession and the Manitobans we serve.

We are grateful that the College is supported by over 2800 members and we believe our collective work is more important than ever. In the coming year, we aim to further strengthen relationships with community partners and

stakeholders, deepen engagement with our membership, and implement the strategic actions identified in collaboration with our consultants.

Thank you to the Board of Directors, committee members, volunteers, College staff, and especially our membership for your unwavering dedication to the profession of social work. Together, we move forward, united by our values and driven by our shared purpose.

We are pleased to share our **Highlights Feature**, outlining the valuable work of the Manitoba College of Social Workers over the past year.

Jennifer Meixner, BSW, RSW
President

Barbara Temmerman, MSW, RSW
Executive Director/Registrar

2023-2024 STRATEGIC PLAN & OPERATIONAL HIGHLIGHTS

Governance and Legislation

The Manitoba College of Social Workers Board of Directors introduced a new 5-year [Strategic Plan](#) in October 2023. The MCSW Strategic Plan is guided by the values of the College and the Seven Sacred Teachings as foundational and interrelated principles. The College's values of accountability, social justice, competence, interrelatedness, communication and ethical practice intertwine with long-standing teachings of honesty, courage, wisdom, humility, respect, love and truth. The College has identified 4 priorities:

- ◆ Regulation
- ◆ Reconciliation
- ◆ Equity, Diversity, and Inclusion
- ◆ Public Awareness and Engagement

MCSW is excited to partner with consultants from [Indigenous Strategy](#) to further develop an action plan to identify key steps and milestones to achieve MCSW's strategic objectives.

Building on the work of the former By-Law Committee, the Board of Directors recently established a Legislative Review Committee to provide guidance and advice to the Board with respect to reviewing, updating and revising the *Social Work Profession Act (the Act)*, the Social Work Profession Regulation (the Regulation) and the General Operating By-Law of the Manitoba College of Social Workers (the By-Law).

Strategic Priority - Regulation of the Profession

GOAL: Provide accountability and regulation of social workers as primary mandate of the Manitoba College of Social Workers

The College continues its ongoing efforts to advocate for registration of all eligible practitioners with social work degrees who are engaged in the practice of social work.

- ◆ In advance of the provincial election, MCSW sent an [open letter](#) to all political parties calling for changes to support professional accountability. The [NDP party responded](#) with a commitment to work with MCSW to strengthen legislative and regulatory frameworks for social work.

There have been ongoing concerns regarding unauthorized use of the title and representation of "social worker" among unregistered practitioners and/or their employers resulting in 79 letters of caution issued to individuals over the past fiscal year.

The Fair Registration Practices Office (FRPO) completed a [review](#) of MCSW's compliance with the Fair Registration Practices Act (FRPA) in 2023. The review highlighted the actions MCSW has taken to ensure fair assessment and registration practices. Of the 31 professional regulators reviewed in Manitoba, the [FRPO Report](#) found MCSW to be one of 7 regulators to be fully compliant with the requirements under the FRPA.

2023-2024 STRATEGIC PLAN & OPERATIONAL HIGHLIGHTS *CONTINUED...*

In 2023, the College launched its [Practice Notes](#) feature to provide support and information to social workers, employers and members of the public regarding social work practice issues:

- ◆ [Is My RSW Number Transferrable for Billing Purposes?](#)
- ◆ [Use of the Title “Clinical Social Worker”](#)
- ◆ [Is Your Member Profile Up to Date?](#)
- ◆ [Use of Title and Designation – “Social Worker,” “RSW”](#)

In support of the review and revision of the national Code of Ethics, MCSW participated on the CASW Code of Ethics Federation Committee over a period of 4 years. Following extensive consultation, the revised [national Code of Ethics](#) was introduced in January 2024. The MCSW Board of Directors has approved the future adoption of the national Code of Ethics in Manitoba, with minor amendments. Full adoption of the new Code of Ethics in Manitoba is pending, following revision of the MCSW Standards of Practice.

Strategic Priority - Reconciliation

GOAL: Implement and integrate reconciliation actions, policies and services that respond to the TRC Calls to Action

- ◆ April 2023 - The MCSW Approved Program Policy was revised to recognize social work programs accredited by the [National Indigenous Accreditation Board](#).
- ◆ April 2023 – MCSW Board of Directors and staff participated in the [Turtle Island Project](#).
- ◆ June 2023 - MCSW Executive Director/Registrar, staff and President volunteered and participated at the Circles for Reconciliation [National Indigenous Peoples Day Event](#).
- ◆ September 2023 – MCSW Executive Director/Registrar hosted Reflection Runs, inviting members to run, walk, bike and take time to reflect on reconciliation in their social work practice. On September 30, 2023 the Executive Director/Registrar participated in the [Reconciliation Run](#) beginning at the ruins of the former residential school in Birtle, Manitoba.
 - ◇ [Reconciliation Run Reflection](#)
- ◆ November 2023 – MCSW Executive Director/Registrar and President attended the [Winnipeg Indigenous Accord](#) Gathering.
- ◆ The Land Acknowledgement Working Group continues its work in developing a renewed land acknowledgement for the College. To begin the process in a good way, Members heard teachings and were led by Elder Allen Sutherland through smudging and a pipe ceremony.
- ◆ March 2024 – International Women’s Day - MCSW Executive Director/Registrar participated in the [Round Dance/March and Call for Action](#) in honour of MMIWG.

2023-2024 STRATEGIC PLAN & OPERATIONAL HIGHLIGHTS *CONTINUED...*

MCSW delivered the following workshops:

- ◆ May 2023 – MCSW hosted free webinar with Sheila North – [In Recognition of the National Day of Missing and Murdered Indigenous Women and Girls](#).
- ◆ May – June 2023 – [MMIWG Documentary Screening](#)
- ◆ October 2023 – MCSW Education Event
 - ◇ Our Home on Native Land, Mobilizing Social Justice in Social Work Practice - Jennifer Meixner

MCSW appreciates the many Indigenous members, committee members and board members for their guidance throughout 2023-2024.

Strategic Priority – Equity, Diversity and Inclusion

GOAL: Build the foundation needed to promote and support Equity, Diversity and Inclusion

- ◆ MCSW Executive Director/Registrar is a member of the national Anti-Racism Working Group of the Canadian Council of Social Work Regulators to examine the role of professional regulators in supporting anti-racist social work practice.
- ◆ In October 2023, MCSW acknowledged the violence and loss experienced by the people of Israel and Palestine. As affiliate members of the International Federation of Social Workers, MCSW highlighted the [IFSW statement](#) with hope for peace, freedom and security for all people.
- ◆ October 2023 – MCSW Education Event - 2SLGBTQ+ Diversity and Inclusion Training, Erika Reis, Sexuality Education Resource Centre.

Strategic Priority - Public Awareness and Engagement

GOAL: Increase awareness of the role of social workers and achieve a strong professional identity for the social work profession

The College engages regularly with social workers, social work students, social work educators, employers and community partners to highlight the role of the College and promote the role of social workers.

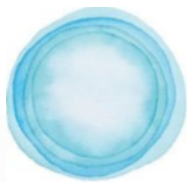
- ◆ In 2023-2024, MCSW sought feedback from members to inform continuing competence program activities and gather ideas to support our renewed land acknowledgement.
- ◆ In March 2023, MCSW was proud to recognize **Jan Christianson-Wood** as the Manitoba recipient of the 2024 CASW Distinguished Service Award and *Joan Churley* as the recipient of the Glenn Drover Award for Outstanding Service.
- ◆ The Manitoba College of Social Workers partnered with the Manitoba Association of School Social Workers to highlight the important role of school social workers following an announcement by Seven Oaks School Division regarding cuts to their social work program.

2023-2024 STRATEGIC PLAN & OPERATIONAL HIGHLIGHTS *CONTINUED...*

- ◆ MCSW maintains positive and collaborative relationships with the social work degree programs in Manitoba including the University of Manitoba, Université de Saint-Boniface, Booth University College and the newly introduced social work program at the Canadian Mennonite University. Partnerships include participation as a member of the U of M Department of Social Work Faculty Council and Presidential Advisory Committee, participation in accreditation review processes and membership on community advisory, curriculum review and program committees.

The College is directly involved in the advocacy and development of the profession at the national level through its federation partnership with the Canadian Association of Social Workers (CASW) and active participation with the Canadian Council of Social Work Regulators (CCSWR) and the Association of Social Work Boards (ASWB)

- ◆ [Canadian Association of Social Workers](#) (CASW): In addition to offering free member webinars, MCSW supports the work of CASW through its representation on the Board of Directors and involvement with multiple national committees including the Equity, Diversity, Inclusion and Belonging Committee, The Code of Ethics Review Committee, Partnership and Fee Formula Agreement Committee and the Clinical Best Practices Committee.
- ◆ [Canadian Council of Social Work Regulators](#) (CCSWR): MCSW Executive Director/Registrar has been on the Executive Committee of Canadian Council of Social Work Regulators (CCSWR) since 2016 and recently assumed the position of President. As President, the MCSW ED serves on the national Intersectoral Committee which is a committee of the 3 pillars of social work including representatives from CASW, CCSWR and the Canadian Association of Social Work Educators (CASWE), who work collaboratively to address issues of shared concern and promote a strong social work profession. The MCSW ED also serves on the CCSWR Anti-Racist Regulatory Practice Working Group to examine the role of professional regulators in promoting anti-racist social work practice.
- ◆ [Association of Social Work Boards](#) (ASWB): ASWB provides support and services to the social work regulatory community to advance safe, competent and ethical practices to strengthen public protection. ASWB is comprised of social work regulatory bodies in all 10 Canadian provinces and all 50 US states. The MCSW ED currently serves on Regulation and Standards Committee focused on policies and actions to support the regulation of social work, including review of the Model Social Work Practice Act.



The Manitoba College of Social Workers is pleased to partner with Indigenous Strategy Alliance in the development of a comprehensive Action Plan to support the MCSW Strategic Plan introduced in 2023. Indigenous Strategy Alliance is an Indigenous-led and Indigenous owned consulting firm based in Manitoba. Led by President and CEO, Rebecca Chartrand, their diverse team brings a wealth of experience working with regulatory bodies, educational institutions and social service organizations to advance strategic initiatives that promote reconciliation, diversity, equity and inclusion. Their services are grounded in Indigenous ways of knowing, learning and leading with a strong emphasis on relationships, innovation and measurable results.



*Rebecca Chartrand
Project Lead*



*Jo Ann Pinera
Project Administrator*



*Dr. Stephen Penner
Strategy Consultant*



*Dr. Duane Brothers
Strategy Consultant*

CASW REPRESENTATIVE'S REPORT

The Canadian Association of Social Workers (CASW) is the national voice for Social Workers and has evolved over the years as a Federation composed of ten provincial and territorial partners. CASW participates internationally through a partnership with the International Federation of Social Workers (IFSW) which is the global body for the profession. It is comprised of one hundred and forty-seven professional associations representing over five million Social Workers. Every CASW member is a member of IFSW and can access its vast array of global social work resources.

This year was marked by several significant milestones and achievements. The most notable was the launch of the new Code of Ethics, the first major update in over 20 years. This comprehensive review involved over 1,100 social workers and 238 service participants in its development. To celebrate, CASW hosted an event on Parliament Hill during National Social Work Month (NSWM), themed "Seven Points of Unity: Many Possibilities," which reflected the core values of the updated Code.

National Social Work Month Highlights

- **Webinars:** CASW hosted 12 webinars on diverse topics including social work ethics, anti-ableist approaches in social work, dialectical behavior therapy, supporting youth 'ageing out' of care, and universal basic income.
- **Book Giveaways:** CASW ran weekly book giveaways on Facebook, Instagram and LinkedIn and gave away 20 books to social workers across Canada.
- **Code Quiz Contest:** 2,745 members participated in the NSWM Code Quiz Contest, with 4 members each winning \$500 Mastercard gift cards.
- **Merchandise:** CASW designed NSWM themed notebooks and tote bags, distributing 300 to members, and 850 each to Partner Organizations. MCSW members received their merchandise at the Member Appreciation Event on March 6th at The Leaf in Winnipeg, MB.
- **Social Media Impact:** During NSWM, CASW's social media reach and engagement significantly increased with Facebook posts reaching over 90,000 users.

CASW celebrated the outstanding contributions of members. The CASW Glenn Drover National Award for Outstanding Service was awarded to MCSW member Joan Churley, while MCSW member Janice Christianson-Wood received the CASW Distinguished Service Award. Both Joan and Janice were celebrated at the MCSW 2024 Member Appreciation Event which was attended by CASW Executive Director, Fred Phelps. Congratulations to both Joan and Janice and thank you for your many contributions to the profession!

This year, CASW adopted a new Strategic Plan which focuses on equity, reconciliation, and advocacy. The Strategic Plan has four key pillars including:

- Pillar One: Promote the Profession
- Pillar Two: Strategic Advocacy
- Pillar Three: Equity, Diversity, Inclusion, and Belonging
- Pillar Four: Strengthen the Profession and the Association

CASW welcomed the Social Workers Association of Alberta (SWAA) into the Federation as a Partner Organization in

April 2023 and continue to have positive dialogue with the Association Québécoise des Travailleuses Sociales et Travailleurs Sociaux (AQTs). AQTs attended the Federation meeting in June 2024 and this was the first time in many years that all regions of Canada were represented at a Federation meeting. CASW hopes to officially welcome AQTs as a Partner in the future.

CASW offered 60 webinars this fiscal year, with 28,576 registrants and approximately 71 hours of content. Many of these webinars were in collaboration with CASW Partner Organizations. Other partnerships for education included the Canada Centre for Community Engagement and Prevention of Violence, Centre for Indigegogy, the Child Welfare League of Canada, the Association of Black Social Workers, amongst many others. The Code of Ethics Webinar Series offered throughout NSWM was the most popular webinar series with over 14,400 registrants.

CASW continued its national advocacy efforts, including successful inclusion of social workers in the Canada Student Loan Forgiveness program in the 2024 Federal Budget. CASW also supported the development of e-learning modules and a report titled *Social Work and Primary Care: A Vision for the Path Forward*, which outlines current practice, challenges, and future directions for social work in primary care. CASW remains active in several federal projects, including the CIHR Health Workforce Minimum Data Standard Project and the Pan-Canadian Mental Health and Substance Use Health Workforce. CASW is a member of the Canadian Health Workforce Network through HEAL-Organizations for Health Action.

CASW President Joan Davis Whelan completed her final term, having guided the organization through the COVID-19 pandemic and she served as Vice President of IFSW. Barbara Whitenect from the New Brunswick Association of Social Workers has been elected as the new President, following her role as CASW Vice President since 2022.

There are many direct benefits associated with MCSW membership which includes becoming a member of CASW. Highlights of some of the benefits include:

- Sonnet Home and Auto Insurance & Pet Insurance
- Access to a national BMS Group Insurance Plans including Professional Liability Insurance
- Canadian Social Work Review
- Access to CASW's Private Practice Portal that guides social workers through every step necessary to begin, run, and even close a private practice
- NEW: 20% discount to access training from Pallium Canada
- NEW: 10% off courses from the Centre of Indigegogy
- Full benefits may be viewed at <https://www.casw-acts.ca/en/members/benefits-membership>

It is an honor to represent MCSW on the CASW Board. Serving alongside fellow CASW Board members has been a rewarding experience, and I look forward to our continued work together in advancing the social work profession.

Salina Fukumoto, MSW, RSW

CASW Representative

2024 CASW DISTINGUISHED SERVICE AWARD

Salina Fukumoto, MB Representative of the Canadian Association of Social Workers, was honoured to acknowledge Jan Christianson-Wood at the MCSW Member Appreciation Event on March 6, 2024, as the 2024 recipient of the Distinguished Service Award. Jan has practiced social work for over 30 years – a leader at provincial, national and international levels and a strong advocate for social justice. Jan’s passion for the profession shines through in all that she does. Jan has been an integral part of the development and ongoing work of the Manitoba College of Social Workers – serving on the Board of the Manitoba Institute of Registered Social Workers, the Transition Board, the Board of MCSW, as well as multiple committees throughout the years. Nominator Eveline Milliken described Jan’s passion for the profession of social work and for social justice for children:

“Jan moves to action through her board leadership, front line work, and educational contributions. Social work is in Jan’s heart and she has a tenacious drive to pursue clarity, to make a better world.”

(Nominator, Eveline Milliken)

MCSW and CASW extends their appreciation to Jan for her incredibly important contributions to the social work profession and to the MCSW organization and it’s predecessor MIRS.W.



Barb Temmerman, Jan Christianson-Wood,
Jen Meixner and Eveline Milliken

2024 GLENN DROVER NATIONAL AWARD FOR OUTSTANDING SERVICE

At the MCSW Member Appreciation Event, held March 6, 2024, Fred Phelps, Executive Director of the Canadian Association of Social Workers presented the 2024 Glenn Drover National Award for Outstanding Service to Joan Churley. The Glenn Drover Award is given every two years to an individual social worker who demonstrates outstanding social work practice at the local, provincial, national or international level. Joan has been teaching at the Faculty of Social Work at the University of Manitoba for over 20 years. Joan was instrumental in setting up the various cohort programs that make up the distance delivery program. These cohort programs were designed to meet the need for accessible social work education opportunities for rural agencies, communities, and First Nations communities. Joan has worked tirelessly to develop new and innovative ways to conduct field practicums by connecting with others across the country and attending international conferences. MCSW and CASW thank Joan and celebrate her achievements.

“Joan also takes pride in serving students from across Canada, from small fishing villages on the East Coast, to northern inlets, to large urban centres. Joan supports accessible and inclusive education and has been an advocate for cohort programs to make social work education more accessible to individuals in remote and rural locations.”

(Supporter, Lynette Nikkel)



Lynette Nikkel, Joan Churley and Carla Gibson Smith

REGISTRATION COMMITTEE REPORT

The 2023-2024 members of the Registration Committee include: Darin Hovius (Board Liaison & Chair), Lee Anne Deegan, Mary Heard, Edith Kovacs and Calistus Ekenna with MCSW staff representative Jacqueline Shortridge, Director of Professional Practice.

The Registration Committee's workplan for this reporting year included a review of registration policies.

After completing a jurisdictional scan of other regulatory bodies in social work and other professions, the Committee drafted amendments to the Temporary Social Worker Policy (2016) and the Electronic Social Work Practice Policy (2020). The proposed policy amendments were prepared for the Board by the end of the fiscal year.

The Committee reviewed and provided feedback to the Board regarding the CASW Code of Ethics launched in January 2024.

MCSW membership as of March 31, 2024 (with comparison data from 2022-2023):

2022-2023		2023-2024	
Practicing	2277	Practicing	2410
Practicing - Electronic Social Work Practice (ESWP)	18	Practicing - Electronic Social Work Practice (ESWP)	33
Non-Practicing	183	Non-Practicing	181
Students	177	Students	190
Corporation	3	Corporation	3
Total Members	2658	Total Members	2817
2023-2024		% of current registration/membership	
55 Members - Association of Social Work Boards (ASWB) Bachelor Exam		1.95%	
11 Substantial Equivalency Members (9 MIRSWS Legacy, 2 MCSW)		0.4%	
139 Grandparented Members (approved during the 2015-18 provision)		5.3%	

Future work for the Committee includes the development of a good moral matrix and a review of College application and renewal fees.

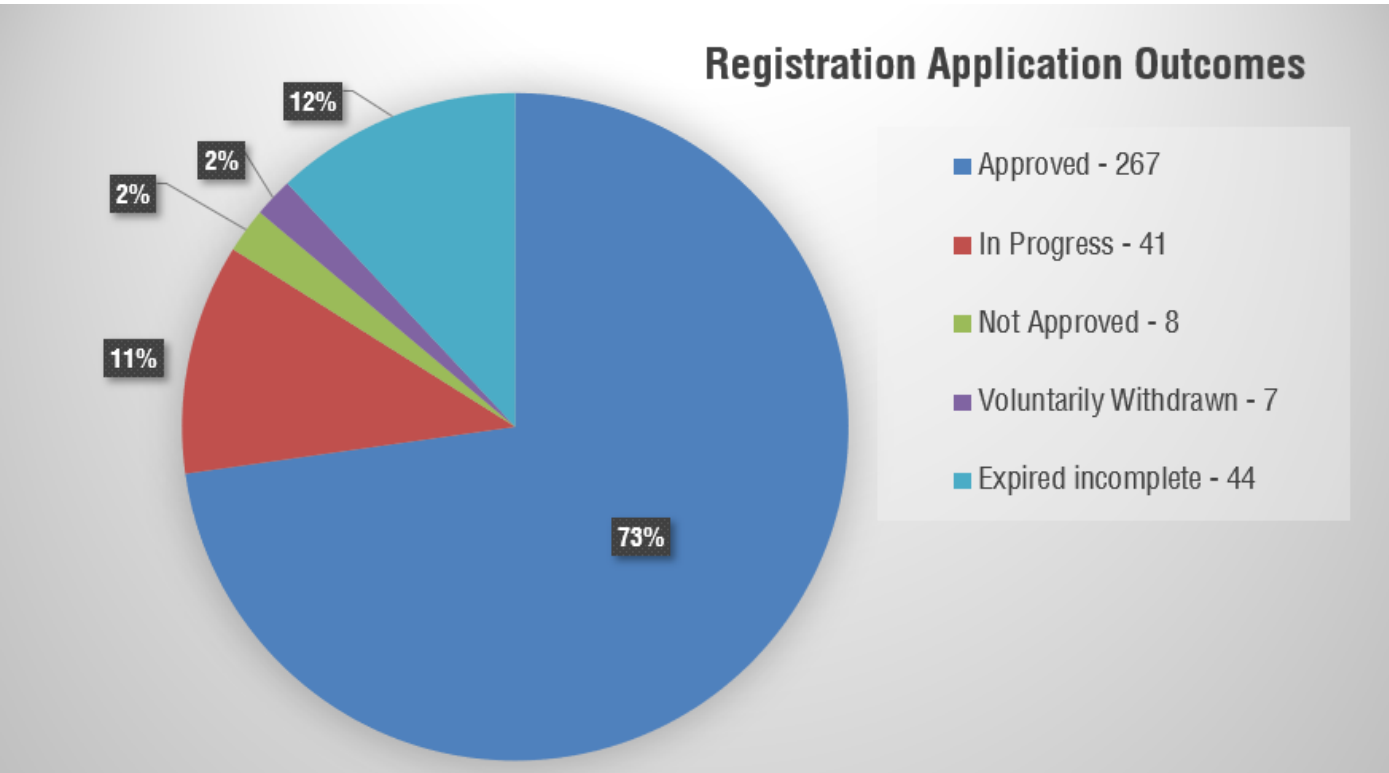
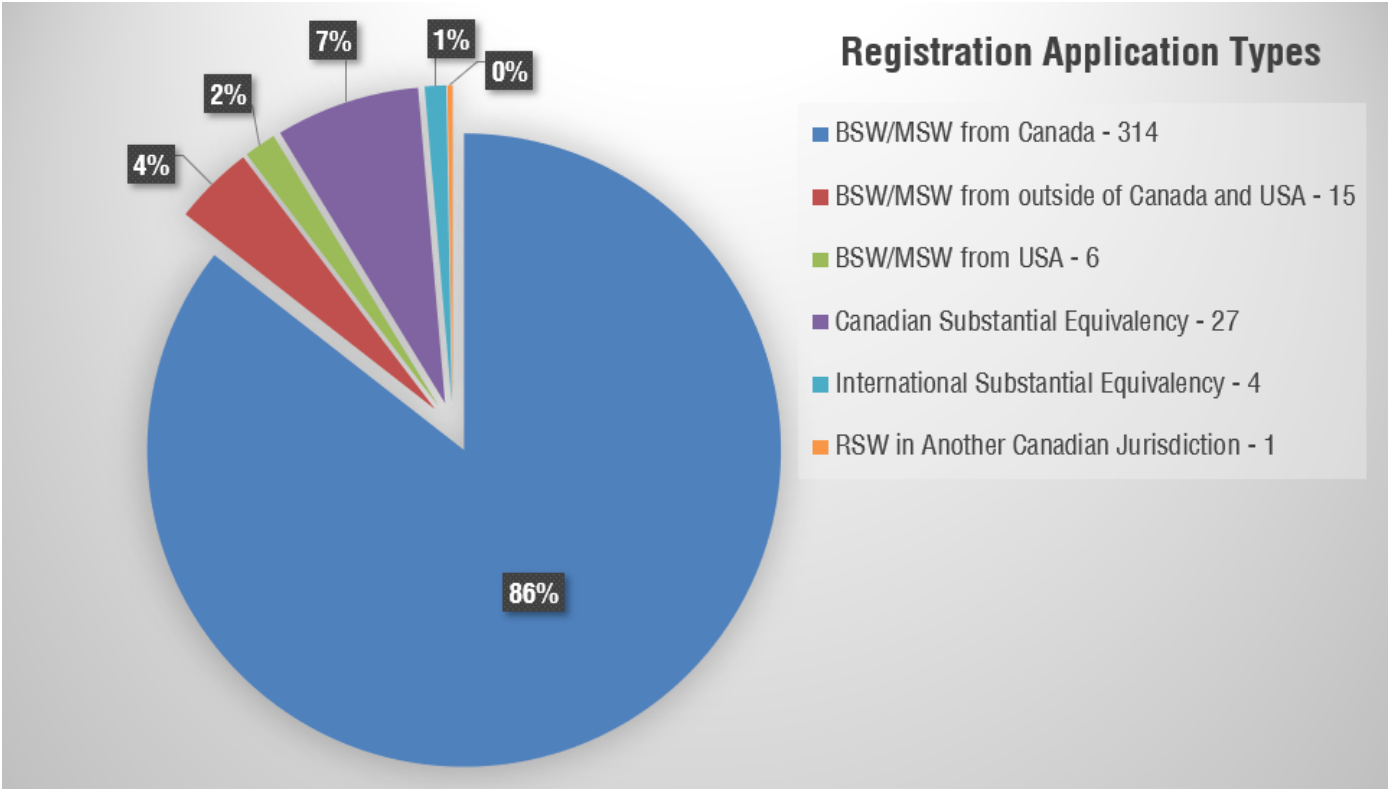
I appreciate the current committee members for their commitment to professional social work registration practices in Manitoba.

In support and promotion of the social work profession,

Darin Hovius, BSW, RSW

Registration Committee Chair and Board Liaison

Note: The Fair Registration Practices Office's (FRPO) [2023 Report – Implementation and Effectiveness of The Fair Registration Practices in Regulated Professions Act](#), released in May 2024, identified MCSW as one of seven Regulators who are fully compliant with duties as required by the FRPO. MCSW was also identified in the top ten professions by Internationally Educated Applicants (IEA) Applications from 2018-2022. [2023 Report \(gov.mb.ca\)](#)



CONTINUING COMPETENCE PROGRAM COMMITTEE REPORT

Thank you to the 2023-2024 members of the Continuing Competence Committee: Roy Hardie, Ashley Vandepoele, Cecilia Tardiff, Eilyn Dalebozik, Buetta Warkentin (Board Liaison), and Laura Tanguay (Chair) along with staff representative Jacqueline Shortridge, Director of Professional Practice. We would like to acknowledge the commitment and service of outgoing Committee member Cecilia Tardiff.

The Continuing Competence Program (CCP) promotes excellence in social work practice and supports the continual development of professional competence throughout Social Workers' careers.

The Committee finalized the development of a CCP Audit Tool that will be in accordance with the [MCSW Continuing Competence Program Compliance Resolution Policy](#).

The Committee continues to identify educational content and workshop opportunities that can be located on the MCSW website. See [Free Learning Activities](#), and [Resources](#).

MCSW partnered with CASW to promote numerous webinars during the year and MCSW hosted the following learning opportunities:

- May 5, 2023 – free webinar with Sheila North – In Recognition of the National Day of Missing and Murdered Indigenous Women and Girls (525 participants)
- May – June 2023 – free MMIWG Documentary Screening – 1200+ Missing and Murdered Indigenous Women & Girls (340 participants)
- October 13, 2023 – MCSW Annual Education Event: The event drew in over 200 participants and guests including over 20 exhibitors and featured the following sessions:
 - ◇ Engaging with Active Anti-Oppressive Anti-Racist (AOAR) Grounding Principles
 - ◇ 2STLGBQAI+ Diversity and Inclusion Training
 - ◇ Our Home on Native Land: Mobilizing Justice in Social Work Practice
 - ◇ Supporting Our Own Resilience in Trauma-Exposed Work

We look forward to continuing the important work of the Continuing Competence Committee.

Laura Tanguay, BSW, RSW
Chair

Buetta Warkentin, MSW, RSW
Board Liaison

COMPLAINTS COMMITTEE REPORT

The Manitoba College of Social Workers (MCSW/ the College) would like to acknowledge the hard work and dedication of its Complaints Committee volunteers: Kim Morrison (Practicing Member, Co-Chair), Margarita Friesen (Practicing Member, Co-Chair), Lisa Newman (Practicing Member), Elizabete Halprin (Practicing Member), Christine Richardson (Practicing Member), Cassandra Buchan (Practicing Member), Wil Hedges (Public Representative) and Krista Wilson (Public Representative).

Thank you to departing Public Representative, Keri Ranson for her time and contributions to the Complaints Committee over the previous years.

The role of the Manitoba College of Social Workers is to regulate the profession of Social Work in Manitoba. MCSW receives its authority from *The Social Work Profession Act (SWPA)*. Along with the legislation, registrants of MCSW are obligated to practice within the Regulations, MCSW Code of Ethics, and Standards of Practice. One key role of the College is to consider and investigate complaints made by any member of the public (including clients, colleagues, and employers) regarding the conduct of Social Workers registered with the College. Because its primary mandate is to protect the public interest, the College has a responsibility to assess all complaints, ensuring a fair and just process.

In accordance with the legislation, Part 7 of *The Social Work Profession Act (SWPA)*, the Registrar is required to refer all complaints to the Complaints Committee. If an informal resolution of a complaint is attempted and the complaint is not resolved to the complainant's satisfaction, the Complaints Committee must direct that an investigation into the conduct of the Registered Social Worker be held and must appoint an investigator to collect evidence and information about the allegations.

When a complaint is submitted to the Manitoba College of Social Workers, the MCSW Complaints Committee is tasked with assessing if a Social Worker has practiced competently and ethically within the scope of the MCSW Code of Ethics, Standards of Practice, Regulations, and the Social Work Profession Act. In determining their decision, the Committee attempts to uphold its regulatory mandate to protect the public by supporting Social Workers to remediate their practice when and if it is required.

Based upon the evaluation the Complaints Committee must decide on the following actions:

- dismiss the complaint,
- mediate the matter,
- enter into an agreement with the Member (i.e. may involve additional training, supervision or other practice remediation),
- censure the Member,
- accept the Member's voluntary surrender of registration, or
- refer the complaint to the Inquiry Committee for a Hearing and a binding decision.

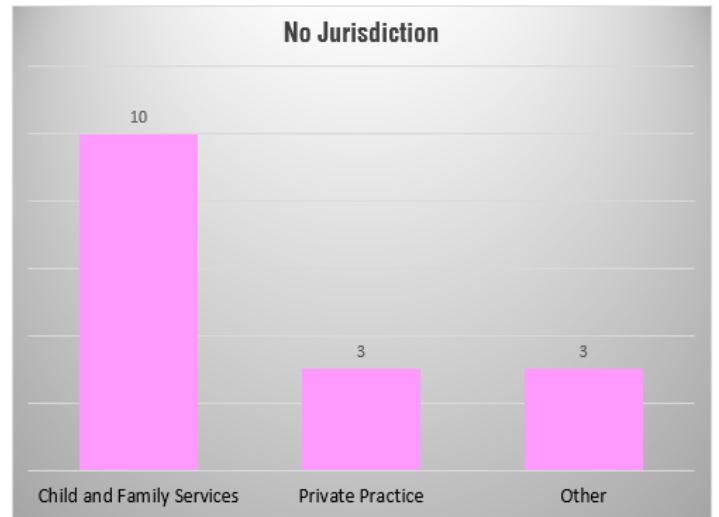
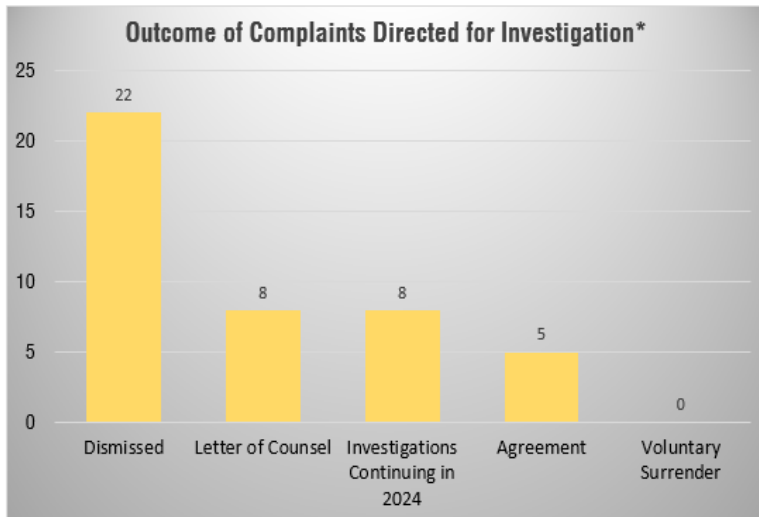
The Committee appoints both internal and external investigators to investigate complaints.

34 complaints were received in 2023, below are the statistics.

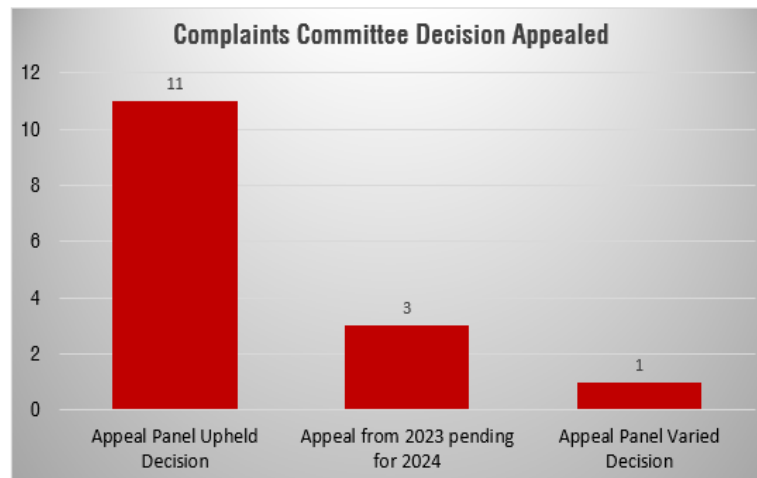
Respectfully,

Kim Morrison, BSW, RSW
Co-Chair

Margarita Friesen, BSW, RSW
Co-Chair



*includes cases carried over from previous years



INQUIRY COMMITTEE REPORT

The Inquiry committee has been supported by the following volunteers: Corey Wilson (Co-chair, Public Representative), Jan Christianson-Wood (Co-Chair, Non-Practicing Member), Regan Spencer (Member), Kara Moss (Member), and David Delay (Member).

As outlined in Section 7 of the *Social Work Profession Act (SWPA)*, the Manitoba College of Social Workers (MCSW, the College) Complaints Committee can decide that allegations of professional misconduct about Registered Social Workers or former Registered Social Workers should be referred to the Inquiry Committee for a formal hearing and a binding decision.

As with any regulatory body, MCSW's Inquiry Committee has the legislative responsibility to hold disciplinary hearings related to current and former members of the College. The Inquiry Committee is established by the Board to fulfill the College's legislated responsibility to hold disciplinary hearings as per Section 41 of the *SWPA*.

Inquiry decisions are posted to the MCSW website as per Section 41 of the *Social Work Profession Act*.

Hearing notices and past decisions can be located here: <https://mcsw.ca/complaints-conduct>

In 2023 the Complaints Committee did not refer any matters to the Inquiry Committee.

Jan Christianson-Wood, MSW

Co-Chair, Non-practicing Member

STANDARDS AND ETHICS COMMITTEE REPORT

The Standards and Ethics Committee was established in 2020, for the purpose of:

1. conducting reviews of currently established/adopted Standards of Practice, Code of Ethics and any other practice directives issued by the College
2. proposing additions, deletions and/or revisions to the Standards of Practice, Code of Ethics and any other practice directives, for consideration by the Board
3. developing new practice standards, code of ethics and practice directives for consideration by the Board

Members of the 2023-2024 Standards and Ethics Committee include: Megan Ferguson (Chair), Sherry-Lyn Lam, Kerri Chomenchuk, Ruth BZ Thomson, Barbara Balshaw-Dow, and Pamela Jackson. The Committee is supported by staff representative Jacqueline Shortridge, Director of Professional Practice. We thank outgoing member Hai Luo (Board Liaison) for her thoughtful contributions during her time on the Committee.

The Committee continues to engage in consultation with the Board of Directors regarding draft revisions of MCSW Standard 7 – Private Practice. Once the proposed revisions receive preliminary approval from the Board and prior to the implementation of any changes, the committee will engage in Member consultation. The Committee's next step includes the development of a guideline for practitioners that will accompany the revised Standard.

Committee Members reviewed and provided feedback on the Canadian Association of Social Workers (CASW) revised Code of Ethics prior to its release in January 2024.

I extend my appreciation to the Committee Members for their time, energy, and valued expertise.

Respectfully,

Megan Ferguson BSW, MSW, RSW
Chair

LAND ACKNOWLEDGEMENT WORKING GROUP

Working Group Members

Eveline Milliken (Chair), Beatrice Campbell, Lee Anne Deegan, Salina Fukumoto, Mary Heard, Kaysi Katchmar, Monique Lariviere (Treaty Relations Commission of Manitoba), Jennifer Meixner, Michael Yellow Bird, Barbara Temmerman

Summary

The Working Group appreciates the support of Elder Allen Sutherland, who led the Working Group through smudging and a pipe ceremony to begin the process of drafting the land acknowledgement in a good way.

The Land Acknowledgement Working Group continued in its efforts to move through the 3 components/project phases identified as follows:

- Land Acknowledgement – short version for website, documents, events
- Framework Document – longer version of land acknowledgement with further explanation
- Land Acknowledgement Development Guide for Members

The focus throughout 2023-2024 was on member engagement through surveys and in-person opportunities to reflect on the purpose and importance of land acknowledgements and gather feedback from members to inform the path forward.

The committee will continue its work in the coming year, beginning by drafting a renewed land acknowledgement based on feedback received.

Eveline Milliken, MSW, RSW

NOMINATING COMMITTEE REPORT

The Nominating Committee of the Manitoba College of Social Workers is pleased to announce the following new and continuing members of the 2024-2025 Board of Directors:

New Members:

Grace Holwell, Student Representative (Capital Region)

Michael Minor, Student Representative (Capital Region)

Katherine Rushton, Member Representative (Capital Region)

Ashley Vandepoele, Member Representative (Interlake-Eastern Region)

Continuing Members:

Beatrice Campbell, Member Representative (Capital Region)

Rikki Fontaine, Member Representative (Capital Region)

Salina Fukumoto, Member Representative (Capital Region)

Wil Hedges, Public Representative (Capital Region)

Cecilly Hildebrand, Public Representative (Capital Region)

Eye of the Storm, Kaysi Katchmar (Northern Region)

Jennifer Meixner, Member Representative (Interlake-Eastern Region)

Alexander Sawatsky, Member Representative (Capital Region)

Tricia VanDenakker, Public Representative (Capital Region)

Many thanks to our outgoing Directors: Tréchelle Bunn, Mary Heard, Darin Hovius, Hai Luo, Chinago (Faith) Ugwu and Buetta Warkentin. We appreciate your time and valuable contributions to the work of the College over the years!

Submitted on behalf of the Nominating Committee,

Mary Heard, MSW, Non-Practicing Member

Wil Hedges, BA, BTh, JD

Buetta Warkentin, MSW, RSW

2023-2024 COMMITTEE MEMBERS

Complaints Committee

Margarita Friesen (Co-Chair)
Kim Morrison (Co-Chair)
Cassandra Buchan
Elizabeth Halprin
Wil Hedges
Lisa Newman
Keri Ranson
Christine Richardson
Krista Wilson

Continuing Competency Committee

Laura Tanguay (Chair)
Ellyn Dalebozik
Roy Hardie
Cecilia Tardiff
Ashley Vandepoele
Buetta Warkentin

Finance Committee

Tricia VanDenakker (Treasurer)
Rikki Fontaine
Mary Heard
Cecilly Hildebrand

Inquiry Committee

Corey Wilson (Co-Chair)
Jan Christianson-Wood (Co-Chair)
David Delay
Kara Moss
Regan Spencer

Land Acknowledgement Working Group

Eveline Milliken (Chair)
Beatrice Campbell
Lee Anne Deegan
Salina Fukumoto
Mary Heard
Kaysi Katchmar
Monique Lariviere
Jennifer Meixner
Michael Yellow Bird

Nominating Committee

Mary Heard
Wil Hedges
Salina Fukumoto
Kaysi Katchmar
Buetta Warkentin

Registration Committee

Darin Hovius (Chair)
Lee Anne Deegan
Calistus Ekenna
Mary Heard
Edith Kovacs

Standards and Ethics Committee

Megan Ferguson (Chair)
Barbara Balshaw-Dow
Kerri Chomenchuk
Pamela Jackson
Sherry Lyn Lam
Hai Luo



Thank You

Manitoba College of Social Workers
Financial Statements
March 31, 2024

Independent Auditor's Report

To the Board of Manitoba College of Social Workers:

Opinion

We have audited the financial statements of Manitoba College of Social Workers (the "College"), which comprise the statement of financial position as at March 31, 2024, and the statements of revenues and expenses, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. The annual report is expected to be made available to us after the date of the auditor's report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College's financial reporting process.

MNP LLP

True North Square

242 Hargrave Street, Suite 1200, Winnipeg MB, R3C 0T8

1.877.500.0795 T: 204.775.4531 F: 204.783.8329

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Winnipeg, Manitoba

September 26, 2024

MNP LLP

Chartered Professional Accountants

Manitoba College of Social Workers Statement of Financial Position

As at March 31, 2024

	2024	2023
Assets		
Current		
Cash	955,077	975,810
Accounts receivable	355	880
Internally restricted investments <i>(Note 3), (Note 7), (Note 8)</i>	1,231,812	1,080,603
Prepaid expenses and deposits	30,734	27,488
	2,217,978	2,084,781
Capital and intangible assets <i>(Note 4)</i>	58,308	63,272
	2,276,286	2,148,053
Liabilities		
Current		
Accounts payable and accruals <i>(Note 5)</i>	58,396	56,920
Deferred contributions <i>(Note 6)</i>	891,060	850,060
	949,456	906,980
Net Assets		
Unrestricted	95,018	160,470
Internally restricted <i>(Note 7)</i>	1,231,812	1,080,603
	1,326,830	1,241,073
	2,276,286	2,148,053

Approved on behalf of the Board



Director



Director

The accompanying notes are an integral part of these financial statements

Manitoba College of Social Workers

Statement of Revenue and Expenses

For the year ended March 31, 2024

	2024	2023
Revenue		
Memberships	980,134	926,690
Grant revenue	-	3,113
Advertising income	8,400	5,600
Member education	34,125	4,275
Interest income	9,546	11,072
	1,032,205	950,750
Expenses		
Administrative	2,891	2,732
Advertising and marketing	12,794	3,334
Amortization	16,035	14,464
Bank charges and interest	27,523	24,949
Furniture and equipment	5,463	9,152
Insurance	7,759	12,303
Legal fees	16,476	35,660
Meetings	2,955	5,267
Member education	45,072	-
Membership fees	91,075	83,805
Office expense (Note 8)	71,145	45,525
Professional development	5,417	3,130
Professional fees	46,562	71,318
Program development	20,825	16,183
Rent	48,542	41,086
Salaries and benefits	634,666	545,817
Social work week	13,579	16,108
Telephone	5,369	4,736
Training and education	3,018	1,966
Travel	20,491	6,515
	1,097,657	944,050
Excess (deficiency) of revenue over expenses before other items	(65,452)	6,700
Other items		
Interest and dividend income	43,361	42,694
Gain (loss) on disposal of investments	15,824	(4,866)
Investment management fees	(15,051)	(13,651)
Unrealized gain (loss) on investments	107,075	(71,597)
Cost recovery (investigation)	-	3,370
Bad debts (investigation)	-	(3,370)
	151,209	(47,420)
Excess (deficiency) of revenue over expenses	85,757	(40,720)

The accompanying notes are an integral part of these financial statements

Manitoba College of Social Workers Statement of Changes in Net Assets

For the year ended March 31, 2024

	<i>Unrestricted</i>	<i>Internally restricted</i>	2024	2023
Net assets, beginning of year	160,470	1,080,603	1,241,073	1,281,793
Excess (deficiency) of revenue over expenses	(65,452)	151,209	85,757	(40,720)
Net assets, end of year	95,018	1,231,812	1,326,830	1,241,073

The accompanying notes are an integral part of these financial statements

Manitoba College of Social Workers
Statement of Cash Flows
For the year ended March 31, 2024

	2024	2023
Cash provided by (used for) the following activities		
Operating		
Excess (deficiency) of revenue over expenses	85,757	(40,720)
Amortization	16,035	14,464
Bad debts	-	(3,370)
Loss (gain) on disposal of investments	(15,824)	4,866
Unrealized loss (gain) on investments	(107,075)	71,597
	(21,107)	46,837
Changes in working capital accounts		
Accounts receivable	525	570
Prepaid expenses and deposits	(3,246)	(22,662)
Accounts payable and accruals	1,476	(40,353)
Deferred contributions	41,000	38,945
	18,648	23,337
Investing		
Purchase of capital and intangible assets	(11,071)	(26,216)
Purchase of investments	(282,416)	(322,089)
Proceeds on disposal of investments	254,106	296,416
	(39,381)	(51,889)
Decrease in cash resources	(20,733)	(28,552)
Cash resources, beginning of year	975,810	1,004,362
Cash resources, end of year	955,077	975,810

The accompanying notes are an integral part of these financial statements

1. Incorporation and nature of the organization

Manitoba College of Social Workers (the "College") was incorporated by The Social Work Professional Act, a private Act of the Manitoba Legislature.

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

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

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

Internally restricted reserves

Internally restricted reserves are not available for use in normal operations without the approval of the Board of Directors.

Cash

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less.

Investments

Investments with prices quoted in an active market are measured at fair value.

Capital and intangible assets

Purchased capital and intangible assets are recorded at cost. Contributed capital and intangible assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the declining balance and straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Method	Rate
Computer equipment	declining balance	30 %
Office equipment	declining balance	20 %
Leasehold improvements	straight-line	10 years
Member database	declining balance	20 %

Long-lived assets

Long-lived assets consists of capital and intangible assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The College performs impairment testing on long lived assets held for use whenever events or changes in circumstances indicate that the carrying value of an asset, or group of assets, may not be recoverable. Impairment losses are recognized when undiscounted future cash flows from its use and disposal are less than the asset's carrying amount. Impairment is measured as the amount by which the asset's carrying value exceeds its fair value. Any impairment is included in operations for the year.

2. Significant accounting policies *(Continued from previous page)*

Leases

A lease that transfers substantially all of the benefits and risks of ownership is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair market value. Assets under capital leases are amortized on a declining balance basis, over their estimated useful lives estimated useful lives. All other leases are accounted for as operating leases and rental payments are expensed as incurred.

An arrangement contains a lease where the arrangement conveys a right to use the underlying tangible asset, and whereby its fulfillment is dependent on the use of the specific tangible asset. After the inception of the arrangement, a reassessment of whether the arrangement contains a lease is made only in the event that:

- there is a change in contractual terms;
- a renewal option is exercised or an extension is agreed upon by the parties to the arrangement;
- there is a change in the determination of whether the fulfillment of the arrangement is dependent on the use of the specific tangible asset; or
- there is a substantial physical change to the specified tangible asset.

Revenue recognition

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

Membership, education, advertising, grant and miscellaneous revenues are recognized in the fiscal year it relates and when collection is reasonably assured. Interest and other income is recognized as revenue when earned.

Investment income is recognized as revenue when earned.

Measurement uncertainty (use of estimates)

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 amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. No allowances have been recorded. Amortization is based on the estimated useful lives of capital and intangible assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess (deficiency) of revenues and expenses in the periods in which they become known.

Financial instruments

The College recognizes financial instruments when the College becomes party to the contractual provisions of the financial instrument.

Arm's length financial instruments

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the College may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The College has not made such an election during the year.

The College subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those designated in a qualifying hedging relationship or that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. All other financial assets and liabilities are subsequently measured at amortized cost.

Manitoba College of Social Workers

Notes to the Financial Statements

For the year ended March 31, 2024

2. Significant accounting policies *(Continued from previous page)*

Financial instruments *(Continued from previous page)*

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess (deficiency) of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial asset impairment

The College assesses impairment of all its financial assets measured at cost or amortized cost. The College groups assets for impairment testing when no asset is individually significant. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments; etc. in determining whether objective evidence of impairment exists. When there is an indication of impairment, the College determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

The College reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

Any impairment, which is not considered temporary, is included in current year excess (deficiency) of revenue over expenses.

The College reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess (deficiency) of revenue over expenses in the year the reversal occurs.

3. Internally restricted investments

	<i>Fair value</i> <i>2024</i>	<i>Cost</i> <i>2024</i>	<i>Fair value</i> <i>2023</i>	<i>Cost</i> <i>2023</i>
Marketable securities	1,211,350	1,051,528	1,066,557	1,013,745
Cash held in investment portfolios	15,192	15,192	8,334	8,334
Accrued interest	5,270	5,270	5,712	5,712
	1,231,812	1,071,990	1,080,603	1,027,791

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4. Capital and intangible assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2024 Net book value</i>
Computer equipment	40,979	26,432	14,547
Office equipment	34,453	13,754	20,699
Leasehold improvements	21,632	15,989	5,643
Member database	59,063	41,644	17,419
	156,127	97,819	58,308
	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2023 Net book value</i>
Computer equipment	35,291	21,416	13,875
Office equipment	29,070	9,252	19,818
Leasehold improvements	21,632	13,826	7,806
Member database	59,063	37,290	21,773
	145,056	81,784	63,272

5. Accounts payable and accruals

	<i>2024</i>	<i>2023</i>
Accounts payables and accruals	28,376	26,555
Accrued wages payable	30,020	30,365
	58,396	56,920

6. Deferred contributions

Deferred contributions consists of membership fees received in advance of the year for which they relate.

	<i>2024</i>	<i>2023</i>
Balance, beginning of year	850,060	811,115
Amount received during the year	891,060	850,060
Less: Amounts recognized as revenue during the year	(850,060)	(811,115)
	891,060	850,060

7. Internally restricted net assets

The College has a reserve policy with the following targets:

- Operating reserve fund of 50% of the annual operating budget
- Legal reserve fund of \$1,000,000
- Capital investment fund based on projected capital expenditures identified by the Board

As at March 31, 2024 the internally restricted fund is \$1,231,812 (2023 - \$1,080,603). During the year, \$nil (2023 - \$nil) was transferred from the unrestricted fund to the internally restricted fund to meet the reserve fund targets.

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8. Office expense

	2024	2023
Database maintenance	33,635	13,280
IT services and software	20,467	17,404
Office maintenance	6,041	5,761
Postage	4,777	2,902
Office supplies	2,352	3,645
Other	3,873	2,533
	71,145	45,525

9. Commitments

The College has entered into various lease agreements with estimated minimum annual payments as follows:

2025	46,733
2026	25,472
2027	6,200
	78,405

10. Financial instruments

The College, as part of its operations, carries a number of financial instruments. It is management's opinion that the College is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market conditions and interest rates. A portion of the College's investments are held in fixed-income securities and accordingly the value of those securities will be impacted by changes in interest rates.

Foreign exchange risk

Foreign exchange risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The College is exposed to foreign exchange risk since it holds a portion of its investments in U.S. and global securities.

Other price risk

Other price risk is the potential for price changes resulting from volatility in equity markets. The College's investments in equity securities and corporate bonds exposes the College to other price risk as these investments are subject to price changes in an open market due to a variety of reasons including changes in market rates of interest, general economic indicators and restrictions on credit markets.