Manitoba College of Social Workers ANNUAL REPORT 2022-2023

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MANITOBA COLLEGE OF SOCIAL WORKERS ANNUAL GENERAL MEETING

OCTOBER 26, 2023 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 2022 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 2022/2023 Board and Committee Members
- 14. New Business

Adjournment

Minutes of the Annual General Meeting of the Manitoba College of Social Workers Thursday, October 6, 2022 Virtual AGM

1. 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 territory of Anishinaabeg, Cree, Oji-Cree, Dakota, and Dene peoples, and the homeland of the Métis Nation. Participants from treaty territories across Manitoba were welcomed and acknowledged.

Welcome to all members from different areas of Manitoba.

Knowledge Keeper Allen Sutherland, also known by his spirit name *Waabishkii Mazinazoot Michtaatim (White Spotted Horse)*, was welcomed. Allen is a member of the Lynx Clan, Anishinaabe, Skownan First Nation, Treaty 2 Territory, Turtle Island, is an Anishinaabeg Historian, Traditional Knowledge Keeper and Healer. Allen opened the meeting and blessed the viewers in attendance. Allen spoke about the 150th anniversary of Treaties 1 and 2 in 2021 and the intent of the treaties.

2. CALL TO ORDER

The meeting was called to order at 12:17 PM.

President, Mary Heard, opened the meeting.

In accordance with the By-laws of the College, all votes on matters that are 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.

3. VERIFICATION OF QUORUM

In accordance with the By-law of the College, the number of members, students and public representatives in attendance shall 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.

4. 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 August 22, 2022. A copy of such Notice with proof of service is filed with the minutes of this meeting.

"BE IT RESOLVED THAT:

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

Moved by **Darlene MacDonald** and seconded by **Hai Luo**. CARRIED.

5. APPROVAL OF AGENDA

The agenda was delivered to all members electronically on August 22, 2022 and was provided to members electronically in a more detailed format in the Annual Report circulated on October 3, 2022.

"BE IT RESOLVED THAT:

The agenda is approved as presented."

Moved by **Beatrice Campbell** and seconded by **Isaac Ansah**. CARRIED.

6. PRESIDENT'S REPORT

The President highlighted some key points:

This year the Board has focused on the development of the next Strategic Plan following a period of consultation with members and community partners that included surveys, focus groups and interviews. With the guidance of an Elder, a Grandmother and Indigenous and diverse representatives, the Board is pleased with the progress that has been made on this important initiative, as outlined in the Strategic Planning Working Group report. The Board looks forward to launching the new Strategic Plan in the coming months.

The College continues its ongoing efforts to advocate for social service agencies, and specifically government as an employer, to require registration of eligible employees with social work degrees who are engaged in the practice of social work. This important public protection concern remains a priority for the College and for the profession as a whole.

Efforts and actions undertaken by MCSW to advance reconciliation and anti-racist practice over the past year aligns with the College's commitment to establish its next Strategic Plan with an Indigenous and anti-racist lens that furthers the principles of equity, diversity and inclusion. In June 2021, the College issued a a formal statement and apology for the social work profession's role in supporting the implementation of residential schools and engaging in child welfare practices that have resulted in past and ongoing trauma due to the separation of Indigenous children from their families. MCSW also called on the government to provide fair and equitable funding for Indigenous Child & Family Service agencies and recognized member Clemene Hornbrook with the Distinguished Service Award for her instrumental role in leading the development and implementation of the first autonomous Indigenous child welfare legislation in Manitoba.

MCSW offered or sponsored multiple educational opportunities for members related to reconciliation, antiracism and EDI and is currently participating in a national initiative to support an Indigenous learning series specific to Canadian social workers. MCSW continues its active participation in the advocacy and development of the profession at national and provincial levels through involvement with committees and advisory councils with various stakeholder groups.

"BE IT RESOLVED THAT:

The President's Report is accepted as presented."

Moved by **Rikki Fontaine** and seconded by **Tara-Lee Procter**. CARRIED.

7. MINUTES OF THE 2021 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 7, 2021 be dispensed with; and the said Minutes are approved as presented."

Moved by **Jacqueline Shortridge** and seconded by **Darin Hovius.** CARRIED.

8. BUSINESS ARISING FROM THE MINUTES

No business arising from the Minutes.

9. COMMITTEE REPORTS

Copies of the Committee Reports were provided in the Annual Report and made available to all of the Members, Students and Public Representatives of the College. President, Mary Heard, reported on the highlights of the dedicated work of our committees:

- In 2021, the Board of Directors established a Land Acknowledgement Sub-Committee for the purpose of reviewing and developing a renewed land acknowledgement for the Manitoba College of Social Workers. Elder Allen Sutherland recently led the sub-committee through ceremony to begin this important work in a good way.
- 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.
- College memberships continues to grow and MCSW is now one of the largest regulatory bodies in Manitoba. The Registration Committee responded to changing trends in the profession with the introduction of the Electronic Social Work Practice route of entry and Re-entry to Practice considerations.
- As the profession responds to important social justice issues, the Continuing Competence Committee

focused on considerations for future content-specific requirements that will align with the College's evolving strategic goals and commitment to reconciliation and anti-racism. The committee continues to identify educational opportunities, which can be reviewed on the College's recently launched Resource Hub on the website.

- 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 is currently considering revisions to Standards to guide private practice as members continue to 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.

"BE IT RESOLVED THAT:

The Committee Reports are approved as presented."

Moved by **Buetta Warkentin** and seconded by **Jennifer Meixner**. CARRIED.

10. PRESENTATION OF FINANCIAL STATEMENTS

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

Jeff Eckstein of MNP, Chartered Professional Accountants, reported on the financial statements for the period ending March 31, 2022. 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, 2022, 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 question was asked about the total number of members. There are 2783 members as of March 31, 2022.

A question was asked about how much surplus is allowed for a not-for-profit. Jeff Eckstein answered that there is no specific guideline from CRA. The College should be within the 9-24 month range of reserves. The College has a Reserve Fund Policy available on the website.

11. 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 Salina Dookheran. CARRIED.

12. ANNOUNCEMENT OF BOARD OF DIRECTORS OF THE COLLEGE

On behalf of the Nominating Committee, the following new or re-elected Directors to the Board were welcomed:

BEATRICE CAMPBELL, member representative JENNIFER MEIXNER, member representative CECILLY HILDEBRAND, public representative LORELEI HARRIS, student representative

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

In addition to our new and re-elected Directors, the following members of the Board of Directors will continue ongoing terms for the 2022-2023 year:

ISAAC ANSAH, Public Representative
SALINA FUKUMOTO, Member Representative
RIKKI FONTAINE, Member Representative
MARY HEARD, Member Representative
DARIN HOVIUS, Member Representative
KAYSI KATCHMAR, Member Representative
HAI LUO, Member Representative
DARLENE MACDONALD, Member Representative
SHERRY RITCHOT, Public Representative
TRICIA VANDENAKKER, Public Representative
BUETTA WARKENTIN, Member Representative

The following outgoing members were acknowledged for their contributions:

Michaela Cardamone Voula Karlaftis Tara-Lee Procter (Maciuszonek)

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 SUB-COMMITTEE
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. The College is on a journey and the staff contribute with professionalism and kindness to this journey.

14. NEW BUSINESS

Items for new business were to be submitted to the College by September 6, 2022 and there were no submissions received. All of the business for which this meeting was called has therefore been attended to.

15. 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 12:57 PM.

2022-2023 Manitoba College of Social Workers Board of Directors:

Executive Committee

President: Mary Heard, Member Representative (Southern Region) **Vice President:** Jennifer Meixner, Member Representative

(Interlake-Eastern Region)

Secretary: Salina Fukumoto, Member Representative (Capital Region) **Treasurer:** Tricia VanDenakker, Public Representative (Capital Region)

CASW Representative: Darlene MacDonald, Member Representative (Capital Region)

Member Representatives

Beatrice Campbell (Capital Region)
Rikki Fontaine (Capital Region)
Darin Hovius (Capital Region)
Eye of the Storm, Kaysi Katchmar (Northern Region)
Hai Luo (Capital Region)
Buetta Warkentin (Southern Region)

Public Representatives

Isaac Ansah (Capital Region)
Cecilly Hildebrand (Capital Region)

Student Representative

Lorelei Harris (Capital Region)

JOINT MESSAGE FROM THE PRESIDENT & EXECUTIVE DIRECTOR/REGISTRAR



2022-2023 has been a year of reflection and positive progress as the Manitoba College of Social Workers contemplated its mission, vision and values and identified organizational goals and priorities for the future. With the support and guidance of registrants, members and community partners, including a Knowledge Keeper, Grandmother and members of Indigenous and diverse communities, MCSW is proud to introduce a Strategic Plan with an Indigenous and anti-racist lens that has prioritized the principles of reconciliation, equity, diversity and inclusion. Striving for excellence in our mandate to regulate the profession in the interest of the public, MCSW will continue to promote ethical and accountable social

work practice, advocate for the profession and continue on our reconciliation journey.

The Strategic Plan brings new energy and excitement to the ongoing work of MCSW. Throughout 2022, the College engaged in a comprehensive organizational review in response to and in anticipation of ongoing growth in registration, program development, advocacy and community engagement. From a staff team of 3 when the *Social Work Profession Act* was introduced in 2015 to a staff team of 8, we are pleased to increase our resources and capacity to support and regulate the profession.

We sincerely appreciate the collaborative efforts of all those who have supported and contributed to the work of the College including registrants of MCSW, the Board of Directors, committee members, volunteers, community partners, Knowledge Keepers and MCSW staff. We are pleased to present the important work accomplished over the last year detailed in this Annual Report.

Mary Heard, MSW, RSW

Outgoing President

Mary Heard

Jennifer Meixner, BSW, RSW

Incoming President

Barbara Temmerman, MSW, RSW

Executive Director/Registrar

Introduction

Land Acknowledgement

The office of the Manitoba College of Social Workers (MCSW) is on Treaty 1 territory - the traditional territory of Anishinaabeg, Cree, Oji-Cree, Dakota, and Dene peoples, and the homeland of the Métis Nation. MCSW members are grateful to live, learn and practice social work in treaty and unceded territories across the province and respects Indigenous Peoples as the original and rightful stewards of Turtle Island. The College acknowledges our colonial history and respects the diverse experiences, histories and cultures of Indigenous Peoples across Manitoba in the spirit of reconciliation.

MCSW is committed to moving forward with a Strategic Plan with an Indigenous and anti-racist lens that incorporates the principles of inclusivity, diversity and equity. MCSW recognizes the importance of a meaningful land acknowledgement and continues development in this area through the work of the MCSW Land Acknowledgement Working Group and support of Knowledge Keeper, Allen Sutherland (White Spotted Horse), Anishinaabek member of Skownan First Nation (Treaty 2 Territory).

Forward

The MCSW Board of Directors appreciates the support and guidance of the diverse and Indigenous voices that helped shape the Strategic Plan with special acknowledgement to:

- Elder and Knowledge Keeper, Clayton Sandy, a member of Sioux Valley Dakota Nation (unceded territory)
- Grandmother Sharon Stadnick, a member of Nisichawayasihk Cree Nation (Treaty 5 Territory)

This Strategic Plan defines MCSW's vision for the future and identifies organizational goals and objectives. The MCSW Strategic Plan is guided by the values of the College and the Seven Sacred Teachings as foundational and interrelated principles. The seven sacred teachings share a message of traditional values, hope and respect that guide human conduct towards others and support healthy communities. 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 is committed to moving forward in a good way1 as we continue to support the profession in the interest of the public.

¹In a good way is a concept used by many Indigenous Peoples to recognize work that is conducted in authentic and meaningful ways, with intention and sincerity, through reciprocal and respectful relationships. It is a demonstration of working with clear purpose and with high levels of integrity, moral strength and communal spirit.

Mission



MCSW serves the public by supporting ethical and accountable social work practice. MCSW is committed to promoting and advancing regulated practice that values diversity, equity and inclusion and our shared journey in honouring truth and pursuing reconciliation.





The Manitoba College of Social Workers strives for excellence in its mandate to serve the public interest through the regulation and support of the social work profession and in its pursuit of social justice.

Values



The Manitoba College of Social Workers is guided by the values of the College and the Seven Sacred Teachings.



MCSW Values

Accountability

MCSW is mindful of its primary responsibility to the public to promote and observe professional standards by leading with integrity and ensuring processes are clear, impartial and ethical.

Interrelatedness

MCSW values and respects the strengths of Indigenous, Western and non-Western worldviews coming together for the benefit of all.

Social Justice

MCSW advocates to uphold human rights, promote social equity and support the dignity of all people.

Communication

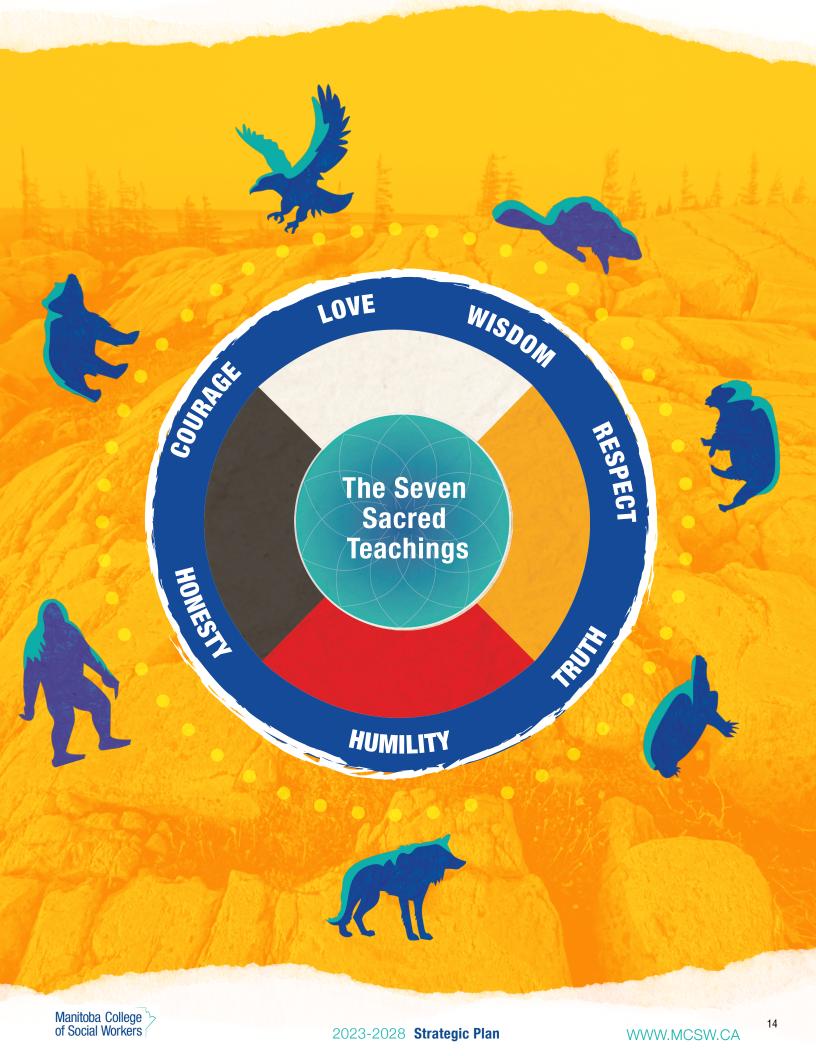
MCSW values engagement with partners to promote dialogue, share knowledge and build positive, collaborative relationships.

Competence

MCSW respects and upholds the public's right to competent social work services and demonstrates care in fulfilling its regulatory mandate.

Ethical Practice

MCSW promotes and applies ethical practice in all aspects of organizational conduct consistent with the values of the profession.



Seven Sacred Teachings



Love

Love is the gift from the Eagle.
Love is a force that is undeniable.
With love all things are possible.
It is everyone's right to have and experience it. In terms of the
Medicine wheel, love is the hub.
It is symbolic of fire and the creator.



Wisdom

The Beaver carries wisdom. Wisdom is to be used for the good of all people - to cherish knowledge is to know wisdom. Wisdom is gained experience and knowledge is to know the difference and accept responsibility and accountability.



Respect

Respect is the gift from the Buffalo. The Buffalo respects the balance and needs of others. Respect is mutual and reciprocal - in order to receive respect, you must give respect. In all life, respect is first and foremost. Respect oneself and respect will be bestowed.



Truth

The Turtle carries truth.

Truth is speaking only what you have lived or experienced. By living in a slow and conscientious manner, the turtle knows the value of both the journey and the destination.

Since the beginning of time the turtle has not changed. The turtle has been chosen to be the bearer of truth and the basic truth of the laws of nature have not changed. The turtle has been able to adapt to change without changing; thus he represents truth.



Humility

The Wolf carries humility as a sacred part of Creation. Central to the wolf is the family pack - they work in cooperation with each other for the greater good. To ensure survival, the pack must be as one. In the wolf pack, each member understands their individual role and in our individual lives humility becomes the factor, which allows us to ask for guidance humbly.



Honesty

Honesty is carried by the Sabe (Sasquatch). Be honest in your words and actions. It is from within and not to be confused with truth. Honesty also means "righteousness." Be honest with yourself first - in words and action. Live correctly and with virtue and be true to your word.



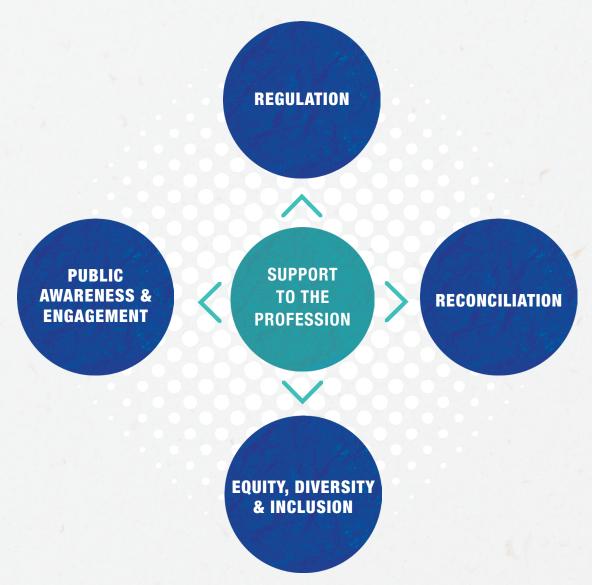
Courage

The Bear carries courage and lives with a solid, strong heart. We seek the strength and courage to do what is right and face our foes with integrity. The Bear will give us the understanding to seek resolutions through spiritual intervention - hence, spiritual healing to deal with anger, pain and ourselves.

MCSW acknowledges and appreciates the support and guidance of Elder Clayton Sandy in his sharing of the Seven Sacred Teachings



The Manitoba College of Social Workers' Strategic Plan is established with the overarching goal of supporting the profession of social work, accomplished through the promotion of regulation; reconciliation; equity, diversity and inclusion; and public awareness and engagement.



1. Regulation



Goal

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



Priorities

Review regulatory tools

 Review Code of Ethics and Standards of Practice and revise as necessary

Promote regulation and practice standards

- Provide education and resources to support safe, competent and ethical social work practice
- Engage with government, employers and the public to increase awareness and advocate for the importance of professional regulation

Engagement

- Seek to further understand the position of community members and partners, including equity groups, regarding professional regulation
- Engage with community members and partners in order to build relationships and trust as part of the goal towards regulation of the profession

2. Reconciliation



Goal

Implement and integrate reconciliation actions, policies and services that respond to the Truth and Reconciliation Commission of Canada (TRC) Calls to Action.



Priorities

Create strategies and tools to support reconciliation

- Identify and support education, resources and activities to promote knowledge related to the history, culture and spirituality of Indigenous Peoples; Canada's relationship with Indigenous Peoples; and reconciliation, mutually respectful relationships and cultural safety
- Increase focus on Indigenous learning as part of Continuing Competence Program
- Review College standards, policies and processes to reflect reconciliation and decolonization
- Engage in advocacy efforts to support reconciliation and the TRC Calls to Action

Build reciprocal relationships

- Develop and implement relationship building strategy with Indigenous communities and individuals
- Approach communication using the "two-eyed seeing connection" ¹
- Increase Indigenous representation on staff team, committees and Board of the MCSW
- Develop partnerships with Indigenous communities and individuals to implement the TRC Calls to Action

¹"Two eyed seeing connection": an approach of inquiry and solutions in which people come together to view the work through an Indigenous lens with one eye (perspective) while the other eye sees through a Western lens.

3: Equity, Diversity and Inclusion



Goal

Build the foundation needed to promote and support Equity, Diversity and Inclusion (EDI)



Priorities

Create strategies and tools to support EDI

- Identify and support education, resources and activities to promote knowledge related to EDI
- Increase focus on EDI learning as part of Continuing Competence Program
- Provide cultural safety awareness for College representatives
- Review College standards, policies and processes to reflect EDI

Build reciprocal relationships

- Develop and implement relationship building strategy with diverse communities and individuals
- Increase diverse representation within the staff team, committees and Board of the MCSW

Establish EDI baseline measures

- Define and collect membership demographic EDI data by promoting voluntary declaration process
- Define and collect EDI data related to complaints, discipline and enforcement

4: Public Awareness and Engagement



Goal

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



Priorities

Develop and implement public awareness strategy and processes

- Identify target audiences and core messaging
- Explore opportunities to improve member and community engagement
- Develop and implement social media strategy

Increase understanding of role and importance of social workers

- Engage with members through activities and events to reinforce pride in the profession
- Provide education and resources to highlight role, values and importance of social workers

Increase engagement and the public profile of the College

- Provide information and resources on how to become involved with the College
- Promote the social work profession by participating in community initiatives, presentations and events
- Participate in public consultations that relate to the social work profession
- Respond to relevant and current provincial social justice issues

2023 CASW DISTINGUISHED SERVICE AWARD

The Manitoba College of Social Workers hosted the Member Appreciation Networking Event on March 16, 2023 at The Leaf, Assiniboine Park, to celebrate and honour the outstanding contributions Manitoba Social Workers make every day.

At this event, John Smyth, MSW, RSW was honoured as the Manitoba recipient of the 2023 CASW Distinguished Service Award.

John served as Executive Director of the Aurora Family Therapy for ten years and through his compassion and commitment, John spearheaded several programs to serve the needs of the newcomer community.

In 2016 John was one of four Canadians accepted into Harvard University Medical School's Global Mental Health: Trauma and Recovery Certificate Program. As a result of the inspiration drawn from this specialized program, John and his staff developed Aurora into one of the largest refugee-serving centres in Manitoba.

In addition to his work at Aurora, John was involved in establishing the Ethnocultural Council of Manitoba, a coalition of 40 ethnocultural community organizations coming together in unity to advocate for their common goals and address their common challenges.

"John deserves the recognition of the CASW Distinguished Service award for his inspiring leadership; the development, creation and implementation of unique programs and services; the empowering of many marginalized and oppressed people, often on human rights grounds, and for having a positive impact on ten to twenty thousand people in Manitoba including thousands of refugees." (Nominator, Ellen Gordon)

MCSW and CASW extends their appreciation to John for his incredibly important contributions to the social work profession and the communities he serves.



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. In 2022, a new development is the emergence of an Association of Social Work in Quebec. CASW is very excited at the potential of this new partner, which would unify the Federation across Canada.

CASW participates internationally through our 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.

There have been many highlights during the year including the completion of an operational review. The review is intended to provide a framework ensuring that equity, diversity, inclusion and belonging are at the forefront of all CASW actions and recommendations.

Specific to the profession, CASW has long advocated for Social Workers to be included as Mental Health practitioners within the Public Service Health Care Plan. In 2022, a new tentative agreement was reached to permanently include Social Workers. This, along with expanding the maximum eligible amount to five thousand dollars (\$5,000) for psychological services, has greatly strengthened the profession.

In November 2022, CASW celebrated the passing of Bill C-5 that repealed mandatory maximum sentences for certain drug offences.

In 2022, the Federal Government committed to study the possibility of expanding student grants and forgiving a portion of student loans for certain Health Professions, including Social Workers that work in under served rural areas and remote communities.

During March, the profession comes together to celebrate and reflect on the strength of Social Workers and their contributions to the Canadian public. The theme this year, Navigating Complex Systems - Social Work is Essential, was chosen to look at the essential role Social Workers play in addressing systemic gaps, as well as providing key services and programs.

Highlights from National Social Work Month (NSWM) 2023 included;

- CASW and our provincial partners hosted eleven (11) online events, with topics ranging from professional self-care, ethics, and risk management, Indigenous mindfulness and Social Work beyond borders.
- CASW ran weekly book giveaways and distributed forty-nine (49) books to CASW members across Canada.
- Eight (8) CASW members won two thousand dollars (\$2,000) in prizes after submitting their customized posters, as well as sharing their stories on how they support and advocate in their Social Work practice.
- CASW launched a new Instagram account which saw 562 % increase in traffic during NSWM. CASW media channels continue to develop as we continue to shift to a virtual world.

A highlight for MCSW during Social Work Month is the celebration of the CASW Distinguished Service Award, which was presented to John Smyth, MSW, RSW. John served as Executive Director of Aurora Family Therapy for ten years and spearheaded several programs to meet the needs of the newcomer community. John was also involved in establishing the Ethnocultural Council of Manitoba, a coalition of forty community organizations, which come together to advocate for common goals to address ongoing challenges. Congratulations John - well deserved.

There are many direct benefits to joining MCSW, including becoming a member of CASW. A few benefits include:

CASW REPRESENTATIVE'S REPORT—CONTINUED

- Sonnet Home and Auto Insurance and Pet Insurance
- Access to National BMS Group Insurance, includes professional liability
- Access to live recorded CASW continuing education webinars
- CASW Media Monitoring Services an email service of National news relevant to the Social Work Profession
- CASW continues the release of its monthly mail out "the Reporter" to ensure Members remain informed and engaged in CASW.

Full benefits may be viewed at http://.CASW-acts.ca

As my term with MCSW comes to an end, Salina Fukumoto will take on the roll as CASW Director for Manitoba. It has indeed been a rewarding experience and huge thank you to Barb Temmerman and the Board of Directors for allowing me this opportunity.

Darlene MacDonald, MSW, RSW

CASW Representative



REGISTRATION COMMITTEE REPORT

The 2022 - 2023 members of the Registration Committee include: Darin Hovius (Board Liaison & Chair), Lee Anne Deegan, Joshua Van Mulligen, and Calistus Ekenna with MCSW staff representative Jacqueline Shortridge, Director of Professional Practice.

The Registration Committee continued their work on several projects this year. The Re-Entry to Practice Policy was presented to the Board for approval. The policy provides parameters for evaluation and assessment for social workers re-entering practice after a substantial period of not actively practicing social work. The proposed policy was approved by the Board and will be introduced following development of an implementation plan.

The Committee drafted amendments to the Approved Social Work Program Policy in recognition of the signed Agreement between the National Indigenous Accreditation Board (NIAB) and the Canadian Association of Social Work Education (CASWE) signed in October 2019. The proposed amendments were approved by the Board, resulting in changes to eligibility to include consideration of social work degree programs accredited by NIAB.

The Committee provided feedback to the Standards and Ethics Committee on the revised draft of Standard 7.

The Committee is dedicated to up-holding high standards and continues to promote registration of potential social workers.

MCSW registration statistics as of March 31, 2023 (with comparison data from 2021-2022):

March 31, 2022	March 31, 2023
Practicing: 2342	Practicing: 2277
Practicing ESWP: 24	Practicing ESWP: 18
Non-Practicing: 250	Non-Practicing: 183
Students: 165	Students: 177
Corporation: 2	Corporation: 3
Total: 2783	Total: 2658

In closing, I want to express appreciation to the current members and excitement for the coming year as the committee has recruited new members to start their terms in Fall 2023. I look forward to this year in support and promotion of the social work profession.

Darin Hovius, BSW, RSW

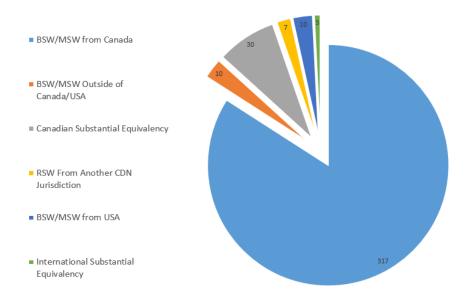
Registration Committee Chair and Board Liaison

Note: "The Fair Registration Practices Office's (FRPO) 2023 registration review of the Manitoba College of Social Workers (MCSW) examines their compliance to three duties in the Fair Registration Practices Code of Manitoba's fairness legislation; assessment criteria are necessary, labour mobility obligations are respected and FRPO is notified regarding changes in assessment and registration practice. At this time, FRPO finds the MCSW to be compliant to each of the duties under review and has no outstanding issues. No recommendations are issued.

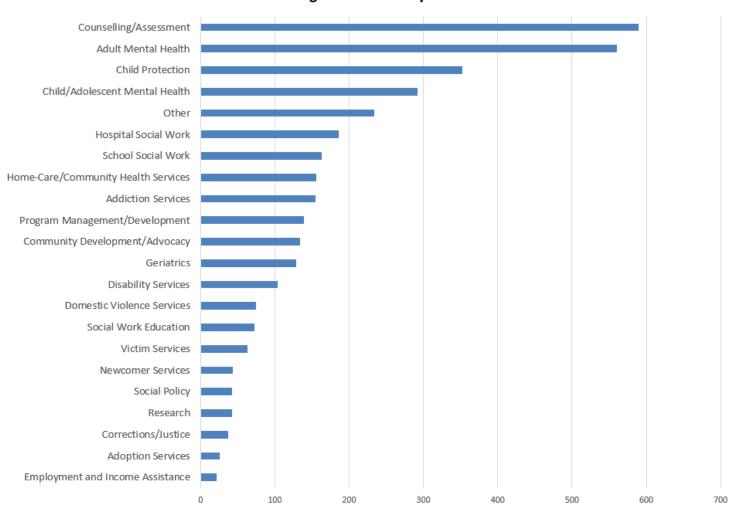
FRPO commends MCSW for its compliance and their work ensuring fair assessment and registration practice for internationally educated social workers and mobility applicants."

https://www.gov.mb.ca/frpo/reports/2022-23 reports/2023 rr report mcsw.pdf

2022-2023 Applicants by Type



2022- 2023 Registrants Primary Practice Areas



Note: Some registrants practice in more than one area

CONTINUING COMPETENCE PROGRAM COMMITTEE REPORT

The Continuing Competence Committee was established by the Board in August 2015.

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

We would like to thank the 2022-2023 members of the Committee: Tara-Lee Procter (Maciuszonek), Roy Hardie, Ashley Vandepoele, Cecilia Tardiff, Ellyn Polk, 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 Tara-Lee Procter (Maciuszonek).

The Committee spent the last year developing an audit tool to be used to monitor and evaluate Member's adherence to the CCP program.

The Committee continues to identify educational content and workshop opportunities that can be located on the MCSW website. See Free Learning Activities, https://mcsw.ca/continuing-competence-program/#page_1277 and Resources https://mcsw.ca/resources-blog/

MCSW delivered several free webinars over the past year. Topics included: The Right to Die: MAiD, The Black Experience Keynote during Black History Month, Ethics and Risk Management Challenges in Social Work Documentation and two presentations of the MCSW Continuing Competency Overview.

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

Laura Tanguay, BSW, RSW

Buetta Warkentin, MSW, RSW Board Liaison

Chair

COMPLAINTS COMMITTEE REPORT

The Complaints Committee would like to acknowledge the hard work and dedication of its Members: Co-Chairs: Beatrice Campbell and Allison Groening, and Members: Kim Morrison, Lisa Newman, Elizabete Halprin, Margarita Friesen, and Kerri Ranson (public representative), as well as our three newest members who joined this year – Christine Richardson, Cassandra Buchan and Wil Hedges.

Thank you to Ruby Garand, Bonnie Kocsis, Scott Maksymyk and Wendy Ducharme (public representative) for their contributions to the Complaints Committee.

As well, thank you to our co-chairs, Allison Groening and Beatrice Campbell. Allison will be stepping back from the Committee this fall. Thank you for the contributions and valuable input you have provided these last three years. Thank you to Beatrice, who finished her co-chair term with the committee. Her dedication and contributions to the committee over the last six years have been invaluable and much appreciated.

The Registrar is required to refer all complaints to the Committee, in accordance with the legislation, Part 7 of *The Social Work Profession Act (SWPA)*. The Committee meets monthly and is responsible to carefully evaluate the social worker's professional conduct against the SWPA and Regulations including the requirement to adhere to the MCSW Code of Ethics, the MCSW Standards of Practice and the Standards for Technology in Social Work Practice. The Committee is responsible for deciding which complaints may be resolved via informal resolution or which will be investigated.

Based upon the investigation findings the Committee decides on the following actions:

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

The Committee contracts external investigators to investigate some complaints in order to process complaints in a timely manner.

Following are the statistics for the calendar year 2022.

Respectfully,

Beatrice Campbell, BSW, RSW Allison Groening, MSW, RSW

Complaints Committee Co-Chair Complaints Committee Co-Chair

Complaints January 1 to December 31, 2022 **Complaints Received in 2022** 30 19 Reviewed in 2022 Pending review for 2023 11 40 Complaints Reviewed by the Complaints Committee in 2022 * Includes complaints from previous years Outcome of Complaints that were directed for Investigation: Dismissed 9 3 Voluntary Surrender Letter of Counsel 1 **Entered into Agreement** 9 Investigations to continue into 2023 12 **Complaint Committee Decision Appealed** Appeal Panel Upheld Decision 6 4 Appeal from 2022 pending for 2023 No Jurisdiction (Not a Regulated Member) 23 Child and Family Services 11 **Employment and Income Assistance** 1 Private Practice/Counsellor 5 Federal 1 **Provincial Health** 1 Other/non-identified agency 4 Complaint left incomplete by Complainant 11

INQUIRY COMMITTEE REPORT

The Inquiry committee has been supported by the following volunteers: Arliss Kurtz (Co-chair), Adam Chrobak (public representative), Meeka Kiersgaard, Meredith Mitchell (public representative), Misty Bousquet, Regan Spencer, Sherry Ritchot (public representative) and Kara Moss. Welcome to our two newest committee members who joined this year, David Delay and Jan Christianson-Wood.

A very special thank you to Arliss Kurtz who finished her co-chair term with the Committee. Thank you for keeping the Committee on track and organized and sharing all your expertise and for the countless hours you have volunteered to support the work of the College over the last seven years. Thank you to Adam Chorbak whose term also ended. Adam has been a long-standing member of the Committee and we appreciate your knowledge and insight and commitment to the important work of professional regulation. And finally, thank you to Misty Bousquet who also completed a three-year term with the Committee. We appreciate the volunteer service each of you have provided over the years.

As per Section 7 of the *Social Work Profession Act*, the Complaints Committee can decide that allegations of professional misconduct against social workers or former social workers should be referred to the Inquiry Committee for a formal hearing and a binding decision.

As with any Regulatory body, the Manitoba College of Social Workers (MCSW) Inquiry Committee has the legislative responsibility to hold disciplinary hearings related to current and former registrants of MCSW. 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.

In 2022 there were no matters referred to the Inquiry Committee.

The College hosted an orientation & onboarding session for all Inquiry Committee Members in August 2023. Thank you to those Committee Members who attended and actively participated in the onboarding process.

Any Inquiry decisions are posted to the MCSW website as per Section 41 of the *Social Work Profession Act*. Past decision can be located here: https://mcsw.ca/complaints-conduct

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 2022-2023 Standards and Ethics Committee include: Hai Luo (Board Liaison), 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.

This year, the Committee continued drafting revisions of MCSW Standard 7 – Private Practice. The proposed

revisions to Standard 7 continue, including consultation with the Board and other MCSW Committees. Once the proposed revisions receive preliminary approval by the Board of Directors and prior to the implementation of any

changes, the committee will engage in consultation with MCSW registrants and student members to gather

feedback on the proposed changes.

The Committee has initiated the development of a Private Practice Guideline that will accompany the revised

Standard 7 to further support private practitioners.

The Committee would like to recognize the key contributions of Richard Lavoie, Manager of Registration and

Professional Practice prior to his retirement in 2022.

Committee Members participated in consultation with the Canadian Association of Social Workers providing

feedback on the national Code of Ethics, which is currently being finalized.

We extend our appreciation to the Committee Members for their time, energy, and valued expertise.

Megan Ferguson MSW. RSW

Hai Luo PhD, MSW, RSW

Chair

Board Liaison

LAND ACKNOWLEDGEMENT WORKING GROUP

Working Group Members

Beatrice Campbell, Jennifer Meixner, Kaysi Katchmar, Salina Fukumoto, Mary Heard, Monique Lariviere (Treaty Relations Commission of Manitoba), 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.

Throughout 2022- 2023, the Land Acknowledgement Working Group developed formal Terms of Reference and 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

In addition to researching and reviewing existing land acknowledgement guides, the Working Group focused on increasing the diversity of this group through recruitment of additional participants. Thank you to Michael Yellow Bird, Eveline Milliken and Lee Anne Deegan for their commitment to working with the College on this important project as we continue to move forward.

Barbara Temmerman, MSW, RSW

STRATEGIC PLANNING WORKING GROUP

Committee Members:

Isaac Ansah, Beatrice Campbell, Mary Heard, Kaysi Katchmar, Clayton Sandy (Knowledge Keeper), Sharon Stadnick (Grandmother), Barbara Temmerman, Tricia VanDenakker, Buetta Warkentin

Summary

In 2021, the Strategic Planning Working Group was established to provide guidance and oversight of the development of the next 5-year strategic plan. The Working Group was comprised of members of the Board of Directors, the Executive Director/Registrar, a Knowledge Keeper and a Grandmother, with 44% Indigenous representation.

The Working Group is pleased that this meaningful project has reached completion and presents the following highlights:

- Consulting team, CamProf Inc., comprised of 50% Indigenous representation, engaged to assist in strategic planning development
- Consultation period took place that included feedback from registrants, student members and community partners through surveys, focus groups and interviews
- Board of Directors, MCSW staff and Knowledge Keeper Clayton Sandy engaged in strategic planning sessions in May 2022 with the support of CamProf Inc. considering information gathered through consultation
- Following development of the Strategic Plan, MCSW engaged with Indigenous owned and operated creative marketing company, Vincent Design, to design and create the visual identity for the Strategic Plan

The Board of Directors has established the new Strategic Plan with an Indigenous and anti-racist lens that maintains a focus on reconciliation and incorporates the principles of equity, diversity and inclusion. The Board of Directors appreciates the involvement and participation of MCSW registrants, student members and community partners in this process.

The Board of Directors looks forward to bringing life to this Strategic Plan, grounded in its mission, vision and values, and maintaining its commitment to the priorities identified through consultation.

Special recognition to Knowledge Keeper Clayton Sandy and Grandmother Sharon Stadnick for their guidance and support throughout this process. Meegwetch!

Barbara Temmerman, 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 2022-2023 Board of Directors:

New Members:

Alexander Sawatsky, Member Representative (Capital Region)
Wil Hedges, Public Representative (Capital Region)
Chinago (Faith) Ugwu, Student Representative (Capital Region)

Continuing Members:

Beatrice Campbell, Member Representative (Capital Region)

Rikki Fontaine, Member Representative (Capital Region)

Salina Fukumoto, Member Representative (Capital Region)

Mary Heard, Member Representative (Southern Region)

Cecilly Hildebrand, Public Representative (Capital Region)

Darin Hovius, Member Representative (Capital Region)

Eye of the Storm, Kaysi Katchmar (Northern Region)

Hai Luo, Member Representative (Capital Region)

Jennifer Meixner, Member Representative (Interlake-Eastern Region)

Tricia VanDenakker, Public Representative (Capital Region)

Buetta Warkentin, Member Representative (Southern Region)

The Board of Directors is currently accepting recommendations for a public representative to fill a vacancy of an unexpired term until October 2024.

Many thanks to our outgoing Directors who have completed their terms: Isaac Ansah, Lorelei Harris and Darlene MacDonald. We appreciate your time and valued contributions to the work of the College over the years!

Submitted on behalf of the Nominating Committee,

Salina Fukumoto, MSW, RSW

Kaysi Katchmar, BSW, RSW

Buetta Warkentin, MSW, RSW

2022-2023 COMMITTEE MEMBERS

Complaints Committee

Beatrice Campbell (Co-Chair)
Allison Groening (Co-Chair)

Wendy Ducharme

Margarita Friesen

Ruby Garand

Elizabete Halprin

Bonnie Kocsis

Scott Maksymyk

Kim Morrison

Lisa Newman

Keri Ranson

Continuing Competency Committee

Laura Tanguay (Chair)

Roy Hardie

Ellyn Polk

Tara-Lee Procter (Maciuszonek)

Cecilia Tardiff

Ashley Vandepoele

Buetta Warkentin

Finance Committee

Tricia VanDenakker (Treasurer)

Rikki Fontaine

Mary Heard

Inquiry Committee

Arliss Kurtz (Chair)

Misty Bousquet

Adam Chrobak

Meeka Kiersgaard

Meredith Mitchell

Kara Moss

Sherry Ritchot

Regan Spencer

Land Acknowledgement Working Group

Beatrice Campbell

Salina Fukumoto

Mary Heard

Kaysi Katchmar

Monique Lariviere

Jennifer Meixner

Nominating Committee

Salina Fukumoto

Kaysi Katchmar

Buetta Warkentin

Registration Committee

Darin Hovius (Chair)

Lee Anne Deegan

Calistus Ekenna

Joshua Van Mulligen

Standards and Ethics Committee

Megan Ferguson (Chair)

Barbara Balshaw-Dow

Kerri Chomenchuk

Pamela Jackson

Sherry Lyn Lam

Hai Luo

Ruth BZ Thomson

Strategic Planning Working Group

Clayton Sandy (Knowledge Keeper)

Sharon Stadnick (Grandmother)

Isaac Ansah

Beatrice Campbell

Mary Heard

Kavsi Katchmar

Buetta Warkentin

Tricia VanDenakker

11

Manitoba College of Social Workers Financial Statements

March 31, 2023



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, 2023, 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, 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.

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.

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.



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 28, 2023

MWP LLP
Chartered Professional Accountants

Manitoba College of Social Workers Statement of Financial Position

As at March 31, 2023

	2023	2022
Assets		
Current		
Cash	975,810	1,004,362
Accounts receivable	880	1,450
Internally restricted investments (Note 3)	1,080,603	1,128,023
Prepaid expenses and deposits	27,488	4,826
	2,084,781	2,138,661
Capital and intangible assets (Note 4)	63,272	51,520
	2,148,053	2,190,181
Liabilities		
Current (A) (. 5)	50.000	07.070
Accounts payable and accruals (Note 5)	56,920	97,273
Deferred contributions (Note 6)	850,060	811,115
	906,980	908,388
Net Assets		
Unrestricted	160,470	153,770
Internally restricted (Note 7)	1,080,603	1,128,023
	1,241,073	1,281,793
	1,241,073	1,201,793
	2,148,053	2,190,181

Approved on behalf of the Board

Mary Heard MENREW



Manitoba College of Social Workers Statement of Revenue and Expenses For the year ended March 31, 2023

	For the year ended Ma	arch 31, 2023
	2023	2022
Revenue		
Memberships	926,690	913,688
Grant revenue	3,113	3,731
Advertising income	5,600	11,400
Education	4,275	15,750
Interest income	11,072	2,119
	950,750	946,688
Expenses		
Administrative	2,732	4,690
Advertising	3,334	8,553
Amortization	14,464	13,715
Bank charges and interest	24,949	23,781
Furniture and equipment	9,152	4,482
Insurance	12,303	8,033
Legal fees	35,660	81,599
Meetings	5,267	7,015
Membership fees	83,805	83,521
Office expense	45,525	35,268
Professional development	3,130	2,360
Professional fees	71,318	54,384
Program development	16,183	10,228
Rent	41,086	31,808
Salaries and benefits	545,817	507,165
Social work week	16,108	2,250
Telephone	4,736	4,873
Training and education (recovery)	1,966	(365)
Travel	6,515	75
	944,050	883,435
Excess (deficiency) of revenue over expenses before other items	6,700	63,253
Other items		
Interest and dividend income	42,694	37,193
Gain (loss) on disposal of marketable securities	(4,866)	23,522
Investment management fees	(13,651)	(14,453)
Unrealized gain (loss) on investments	(71,597)	44,658
Cost recovery (investigation)	3,370	19,400
Bad debts (investigation)	(3,370)	(7,350)
	(47,420)	102,970
Excess (deficiency) of revenue over expenses	(40,720)	166,223

Manitoba College of Social Workers Statement of Changes in Net Assets

For the year ended March 31, 2023

	Unrestricted	Internally restricted	2023	2022
Net assets, beginning of year Excess (deficiency) of revenue over expenses	153,770 6,700	1,128,023 (47,420)	1,281,793 (40,720)	1,115,570 166,223
Net assets, end of year	160,470	1,080,603	1,241,073	1,281,793

Manitoba College of Social Workers Statement of Cash Flows

For the year ended March 31, 2023

	2023	2022
Cash provided by (used for) the following activities		
Operating		
Excess (deficiency) of revenue over expenses	(40,720)	166,223
Amortization	14,464	13,715
Bad debts	(3,370)	-
Loss (gain) on disposal of marketable securities	4,866	(23,522)
Unrealized loss (gain) on investments	71,597	(44,658)
	46,837	111,758
Changes in working capital accounts		0.450
Accounts receivable	570	2,450
Prepaid expenses and deposits	(22,662)	(1,190)
Accounts payable and accruals	(40,353)	64,383
Deferred contributions	38,945	(1,293)
	23,337	176,108
Investing		
Purchase of capital and intangible assets	(26,216)	(2,826)
Purchase of marketable securities investments	(25,673)	(22,740)
	(51,889)	(25,566)
Increase (decrease) in cash resources	(28,552)	150,542
Cash resources, beginning of year	1,004,362	853,820
Cash resources, end of year	975,810	1,004,362

For the year ended March 31, 2023

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)(I) 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 funds 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. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

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 that 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.



For the year ended March 31, 2023

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.



For the year ended March 31, 2023

2. **Significant accounting policies** (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

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.

Internally restricted investments 3.

	Fair value	Cost	Fair value	Cost
	2023	2023	2022	2022
Marketable securities Cash held in investment portfolios Accrued interest	1,066,557	1,013,745	1,112,817	950,652
	8,334	8,334	10,517	10,517
	5,712	5,712	4,689	4,689
	1,080,603	1,027,791	1,128,023	965,858

For the year ended March 31, 2023

	Cost	Accumulated amortization	2023 Net book value
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
			2022
	_	Accumulated	Net book
	Cost	amortization	value
Computer equipment	26,715	17,308	9,407
Office equipment	11,429	6,502	4,927
Leasehold improvements	21,632	11,662	9,970
Member database	59,063	31,847	27,216
	118,839	67,319	51,520
Accounts payable and accruals			
• •		2023	2022
Accounts payables and accruals		26,555	60,604
Accrued wages payable		30,365	36,669
		56,920	97,273

6. Deferred contributions

5.

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

	2023	2022
Balance, beginning of year	811,115	812,408
Amount received during the year	850,060	811,115
Less: Amounts recognized as revenue during the year	(811,115)	(812,408)
Balance, end of year	850,060	811,115

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, 2023, the internally restricted fund is \$1,080,603 (2022 - \$1,128,023). During the year, \$nil (2022 - \$nil) was transfered from the unrestricted fund to the internally restricted fund to meet the reserve fund targets.



For the year ended March 31, 2023

Commitments 8.

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

2025	26,413
2026	25,405
2027	6,200
	84,431

Financial instruments 9.

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.

