



2014

ANNUAL REPORT

# VISION

Our members are the  
recognized leaders in  
community planning.

## MISSION

We develop professional planners, promote the planning profession and advocate for sustainable community planning.

## VALUES

- We value ethical practice.
- We value community and the wellbeing within communities.
- We believe in public participation and value public interest.
- We value democratic and fair process.
- We value the integrity of environmental, social and economic sustainability for the wellbeing of future generations.
- We value continuous learning of members for the benefit of the public and the profession.

## GOALS

- Uphold the requirements for regulated members' knowledge and professionalism.
- Support members' ongoing professional development.
- Elevate awareness and credibility of regulated members in the public interest.
- Advocate for excellence in sustainable community planning, planning policy and planning legislation.
- Collaborate with other organizations and professions for the benefit of communities.
- Strive for excellence in governance and operations.

## 2014 COUNCIL



**President**  
Eleanor Mohammed  
RPP, MCIP



**Past President**  
Beth Sanders  
RPP, MCIP



**President Elect**  
Misty Sklar  
RPP, MCIP



**Treasurer**  
Scott Pragnell  
RPP, MCIP



**Secretary**  
Mac Hickley  
RPP, MCIP



**Councillor**  
Ken Melanson  
RPP, MCIP



**Councillor**  
Nick Lapp  
RPP, MCIP



**Councillor**  
Colleen Renne-Grivell  
RPP, MCIP



**Councillor**  
Anthony Ferri



**Public Member**  
Linda Wood Edwards  
BAdmin, CAE, FCIS

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## PRESIDENT'S MESSAGE



Eleanor Mohammed, RPP, MCIP APPI President

It is with great pleasure that I present this annual report to you on the activities of the Alberta Professional Planners Institute (APPI), representing our members from across Alberta, the Northwest Territories and Nunavut. You will notice that this year's annual report has been refreshed with a new design and streamlined content. This new modern format better aligns with APPI's strategic goals and positively reflects our growth as a regulated professional organization.

Governance, implementation and advocacy were front and centre for APPI during 2014! It was a busy year, with three new Council members, and a number of initiatives underway.

Early in the year, the Municipal Government Act (MGA) Review Task Force wrapped up their work on the Recommendations for Proposed Amendments to the Municipal Government Act report. This report was sent to the Government of Alberta and the content was also presented at the Alberta Urban Municipalities Association MGA Review Summit.

Achieving a major milestone for planning in Alberta, APPI was proud to accredit the Master of Planning program at the University of Calgary. The return of an accredited planning program will prove invaluable in developing home-grown solutions to planning challenges across the province. The administration at the University of Calgary, along with other Registered Professional Planners at APPI, worked for a number of years towards the successful accreditation of the planning program. A sincere thank you and congratulations go out to all involved.

Implementation of the Continuous Professional Learning (CPL) program continued throughout 2014. Working with the Canadian Institute of Planners, a new website was developed and made available to members for recording their CPL units. The 2014 compliance rate for CPL recording was an impressive 99.97%. This number demonstrates the strong commitment that APPI members have made to CPL, in addition to upholding the high standards of our profession.

APPI continued to work throughout the year on structuring the organization to ensure that we are serving in the public interest and providing the best services to our members. APPI Council also really focused on good governance and board responsibilities.

Our annual conference was held in Kananaskis and was a great success. Celebrating the Lifecycle of a Planner

(the conference's theme) was reflective, insightful, and inspiring. APPI events were also regularly held throughout the year in Red Deer, Calgary South and Edmonton, covering many relevant and timely planning topics. Recordings from the conference and from many of the events are now available online and qualify for unstructured learning units. The APPI Journal has articles from the conference presenters.

As our membership grows (we're now close to 950 members), so does the importance of our many volunteers and the committees that they choose to contribute their time to. We have well over 150 committed volunteers that ensure that our institute continues to function and progressively moves forward. We also have two very dedicated staff, MaryJane Alanko, Executive Director, and Vicki Hackl, Office Manager. The work that our volunteers and staff undertake is second to none and on behalf of all our members, it is with sincere gratitude that I thank them for all of their time and effort.

With my final year as President now complete, I thank you for such a great opportunity to serve our profession.

*Mohammed*

## Meeting the Needs and Expectations of APPI's Regulated Members and the Professional Planners of Tomorrow

APPI is a self-regulating professional organization and as such is responsible for ensuring the Institute and its members are accountable for serving in the public interest. Through government-approved legislation, this regulatory body is given the authority to ensure that its members:

- meet educational and training requirements;
- provide safe, ethical and competent services; and
- follow prescribed codes of conduct.

It is both a challenge and an opportunity to ensure that APPI fulfills its mission of developing professional planners, promoting the planning profession and advocating for sustainable community planning. Serving in the public interest is fundamental to APPI's vision, mission, values and goals. We believe the public interest is best served by upholding the requirements for knowledge and professionalism, supporting our members' ongoing professional development and elevating the awareness, visibility and credibility of regulated planners.

**Candidate Assessments and the Certification Process** – We are becoming more effective and efficient, while upholding the expectations of professional planners. The membership application process has now been streamlined and centralized such that all Candidate applications undergo an initial assessment by the national Professional Standards Board (PSB) for the planning profession. Once an

application is deemed to be eligible to proceed to Candidate membership, it is then forwarded to the applicable provincial or territorial planning institute for ratification by their Registration Committee. This ensures a consistent approach and assessment process nationwide.

The PSB is responsible for administering the certification process for Candidate members who were accepted into the Institute after September 2012. There are 175 Candidate members who were accepted prior to that implementation date, who are qualified to proceed through the old certification process; as a result, APPI is temporarily providing a dual certification route. In 2014 alone the Institute validated over 80 logbook submissions representing thousands of months of professional planning experience logged by our members and administered final certification to 42 new Registered Professional Planner (RRP) members.

As anticipated, the number of new Candidate applications APPI received significantly declined during the transition to the PSB. However, new Candidate member applications began to increase again in 2014. APPI is slowly seeing those members accepted after September 2012 navigate through the new certification process via the PSB. We are continually monitoring, evaluating and looking to streamline and enhance the application process for the benefit of PSB's clients and



APPI's Candidate members.

While APPI has delegated the services of administering the application and certification process to the PSB, registration responsibility and authority ultimately lies with APPI as the regulator of professional planners in Alberta. These are fundamental services that must be delivered and we are committed to ongoing improvements to customer service, enhancing our personal interactions with members and investing in tools such as a national database so that members will have a one-stop-shop for their personal and Continuous Professional Learning records.

At the same time, those accepted under the new standards and processes are engaged in the certification process administered by the PSB. APPI is committed to ensuring that both processes are serving the needs of our members and not compromising the professional standards we have all embraced.

**Continuous Professional Learning** – All regulated members of APPI, both RPP and Candidate members, have rights and responsibilities defined in the APPI Bylaws and Professional Planner Regulation. Responsibilities include compliance with APPI's program for mandatory recording of Continuous Professional Learning. This program was first introduced in 2013 and the Institute has seen ongoing evidence that our professional membership is fully committed to complying with our requirements to "continually seek further knowledge in the theory and practice of planning and all other matters that enhance the reputation of the profession and the regulated member" and to "maintain currency in the knowledge and skills necessary to carry out the practice of planning." The APPI CPL Program demonstrates to the Government of Alberta, the communities and public we serve, other professions and members alike, that APPI has taken steps to

ensure that planning professionals are continuously maintaining and upgrading their planning skills and currency. Membership with APPI provides an important forum for professional planners practicing in Alberta, the Northwest Territories and Nunavut. Ongoing professional learning is a key component to maintaining the highest standards of skills, knowledge and professionalism within the planning profession.

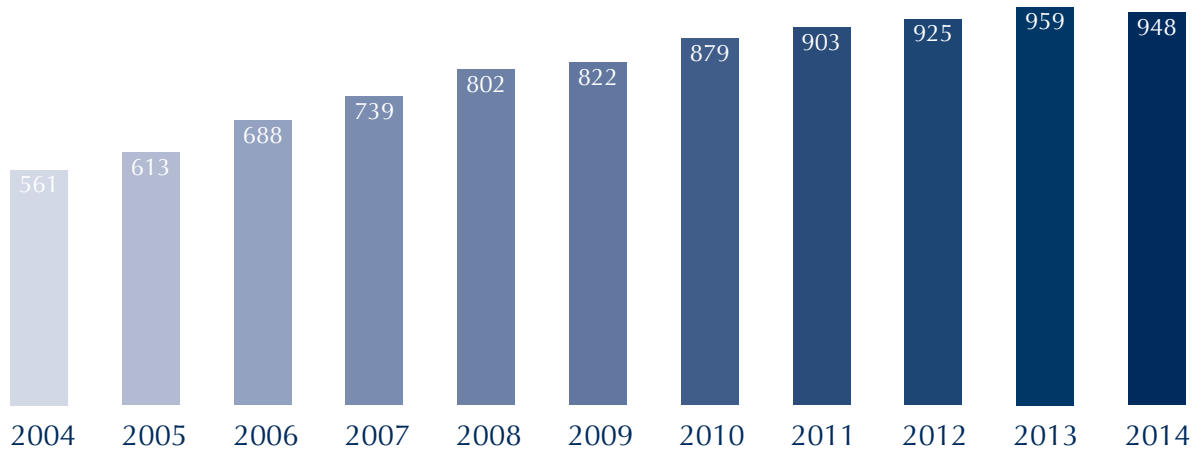
As of December 31, 2015, 802 of the 821 regulated APPI members required to report CPL had met or exceeded their CPL reporting requirement for 2014. The 19 APPI regulated members who are currently deemed to be "not in good standing" for failure to report their CPL credits, may acquire and report learning units from January 1 to June 30, 2015, and apply them retroactively to 2014. They will still be responsible for acquiring their 2015 CPL credits.

APPI monitors the CPL program and is committed to identifying any obstacles to acquiring and reporting CPL in a timely manner. We also continue to seek out and implement solutions aimed at enhancing the life-long journey of our members through access to more learning opportunities via a variety of forums and further simplifying the recording process.

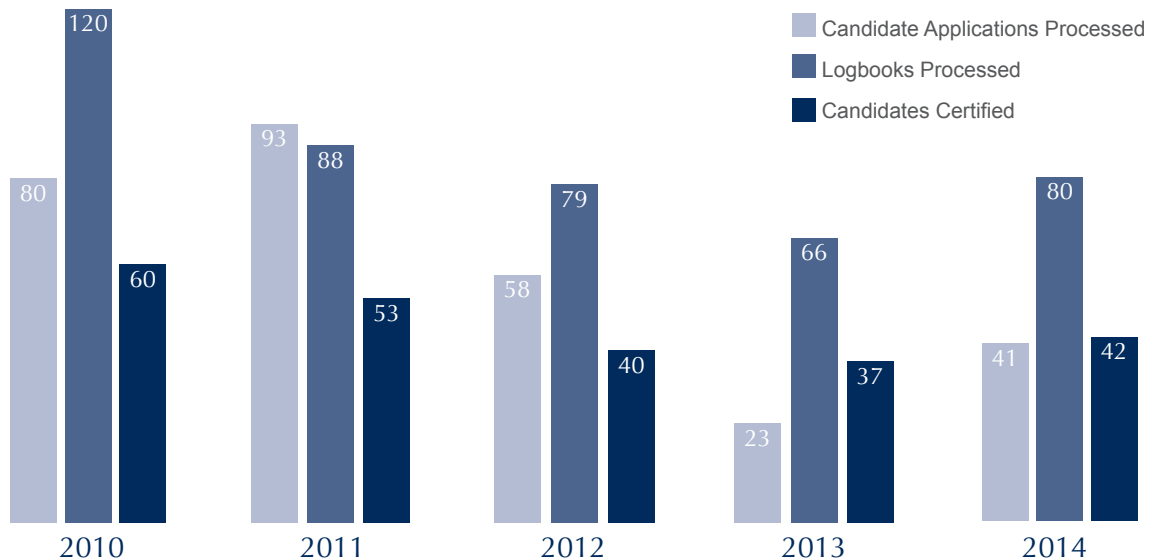
**Academic Accreditation Standards for Planning Schools** – The PSB is also responsible for administering the accreditation of planning programs on behalf of APPI. In 2014 there were significant challenges and delays in the administration of the accreditation process with respect to the University of Calgary and University of Alberta planning programs. There are a number of factors that contributed to the process delays, and APPI is committed to defining the issues, identifying solutions and implementing the changes necessary at the PSB to make the accreditation process more efficient in the interest of planning students, the profession and the public.

# REGISTRATION

## 10 Year Membership Growth

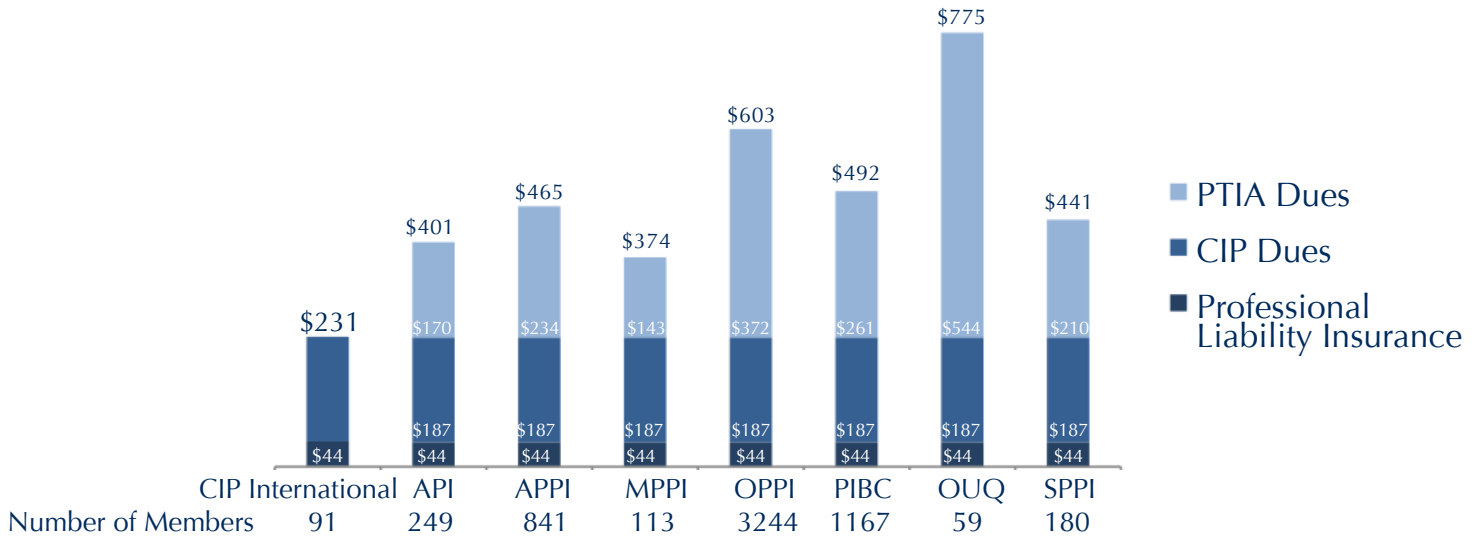


## Candidate Applications and Candidates Certified

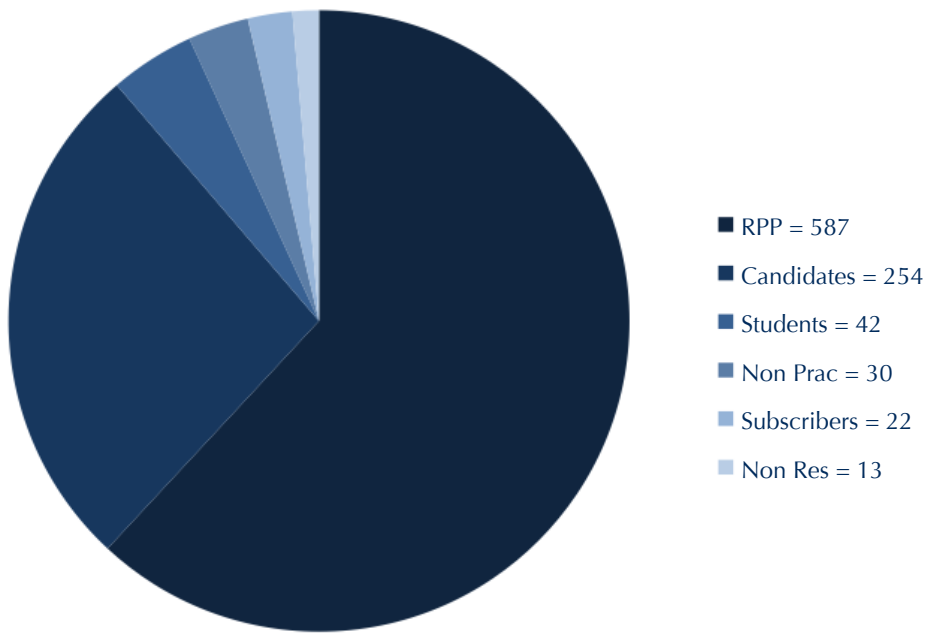


Commencing September 2012, those who did not have an accredited degree were no longer eligible to apply for Candidate membership until such time as they had acquired a minimum of five years of responsible professional planning experience.

## Comparison of APPI's member dues with other Provincial and Territorial Institutes & Associations



## Categories of APPI Members



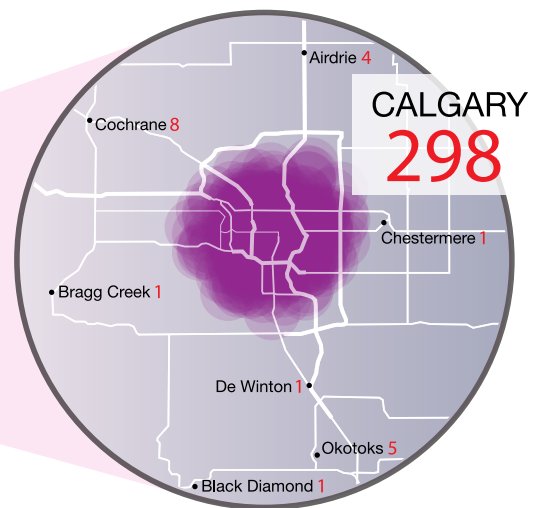
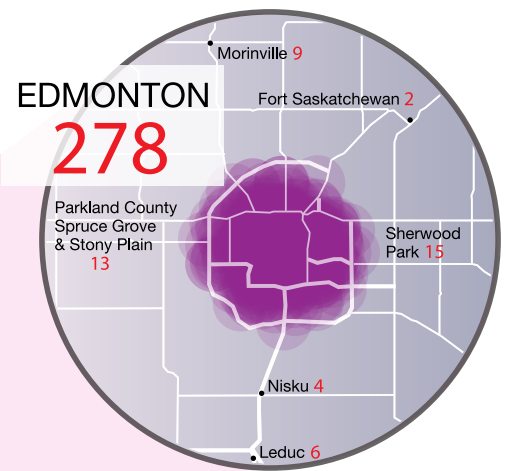
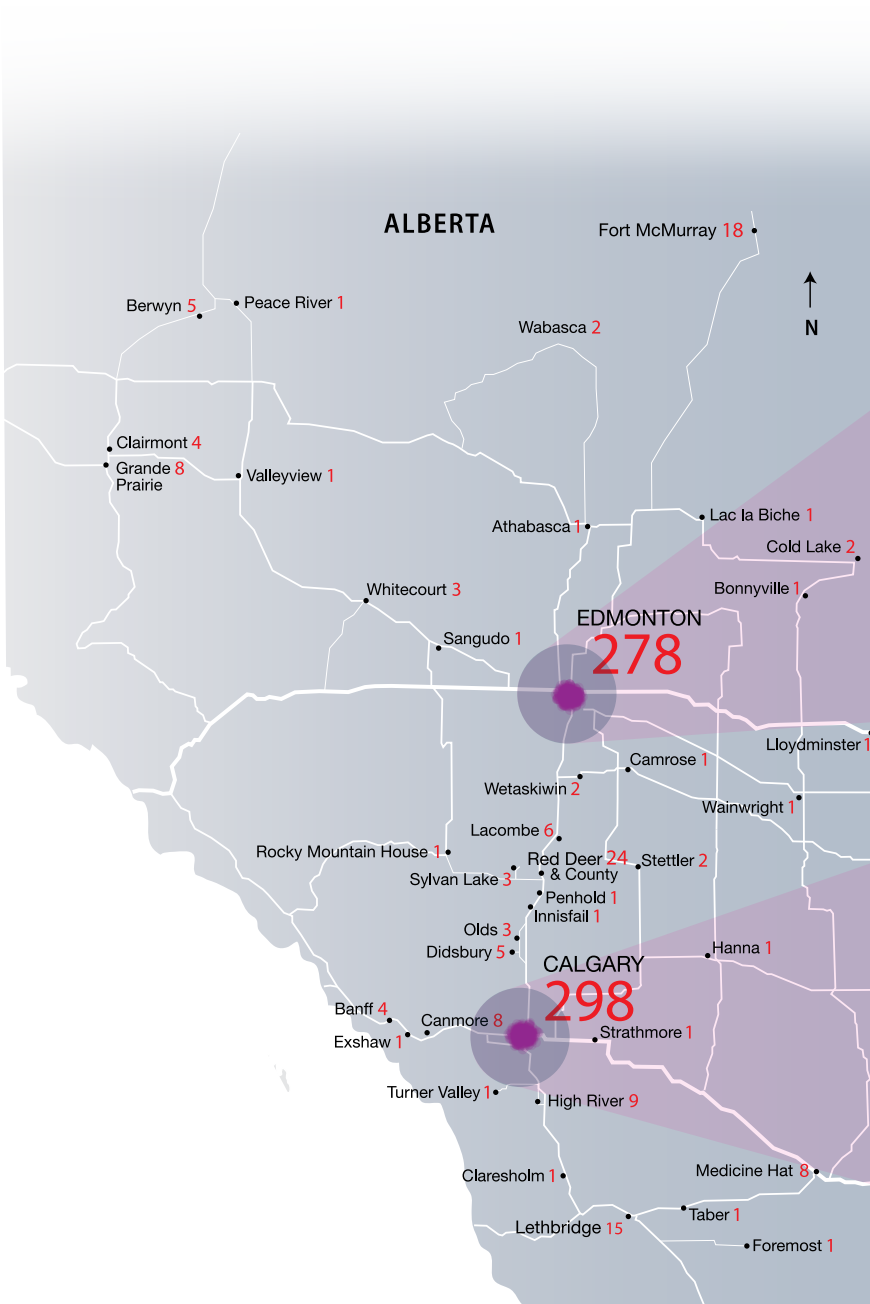
Data as of Nov 2014

# REGISTRATION

## Geographical representation of APPI regulated members

Locations represent place of residence data as of October 2014.





**The purpose of this article is to remind practising planners (and others) of the important commitment we, as professionals, have made to pursue the “public interest.” It also highlights some historical challenges planners face in trying to meet this commitment.**

The concept of a “public interest” in planning can be generally understood as the provision and management of a broad range of goods and services that are needed to meet a society’s needs. It is not a new idea. Indeed, past civilizations have flourished or collapsed based on their ability (or inability) to deliver on their obligations to the public interest. Planning as we know it today is rooted in these earlier efforts and by the early 1900s, planning was becoming known as a way to sustain public health and productivity in densely populated areas. The “tragedy of the commons” – when too many people use a limited resource to the point where the resource can no longer withstand the demand — motivated an entirely new planning paradigm. (Note: resources here are loosely defined and could refer to public parks, hospitals, sewer systems, fresh water, regional landscapes, etc.)

In the post-WWII era, the public interest rose to greater prominence as justification for major municipal projects, such as housing developments and transportation infrastructure. Based on a utilitarian philosophy, the public interest was equated with the “overall good” of society at a time when planners (largely technically trained experts such as engineers, architects and surveyors) were positioned to give informed advice to decision makers and government officials. Such “expert opinion” typically assumed that

the interests of the majority outweighed individual aspirations or needs. Planning was, after all, intended to serve society at large.

By definition, however, the “public” comprises diverse individuals and groups – each with their own interests and, often, conflicting agendas. At least until the mid-20<sup>th</sup> century, expert planning advice was often based on pre-conceived, utilitarian notions of public welfare and excluded actual input from the community itself. Since then, planning models have evolved to include more participatory, community-based approaches. These models recognize not only the significance of community input, but also the importance of marginalized voices (e.g., women, ethnic minorities, people with disabilities). Add to this the advent of “sustainable development” and the need to consider future generations, and the concept of the public interest was clearly becoming increasingly complex.

Despite the evolution of planning theory and its responses to societal shifts, the challenge of determining what constitutes the “public interest” persists. This basic question remains: when “the public” encompasses so many distinct voices and needs, how can anyone judge which voices and needs should take precedence over the others?

Some previous attempts at answering this question provide insights that remain relevant today. John Dewey's *The Public and Its Problems* (1927) included an analogy of a shoemaker (i.e., the "expert") knowing better than the wearer of the shoe (i.e., "Joe Public") how to fix the problem of his pinched foot. Dewey wrote that "there are common interests, even though the recognition of what they are is confused; and the need it enforces of discussion and publicity brings about some clarification of what they are." This suggests first, that open dialogue can help reveal the public interest, and second, that a central role of planning should be to bring forward (publicize) relevant information and engage the public and decision makers in the identification of their common interests.

Dewey's writings were a prelude to Habermas' theory of communicative rationality, which places the question of public interest firmly in the hands of citizens, who are expected to critically reflect upon and discuss not simply the means to a given end, but the end itself and its implications. In effect, Habermas provided the theoretical "nail" on which modern participatory and community-based planning frameworks hang. Open and meaningful dialogue remains a common thread in all of our planning approaches to this day.

Describing the public interest in a general historical and theoretical context gives us an appreciation of its complexity. More important, however, is the recognition of its central and necessary role in the practice of planning. This presents itself in the challenge of ensuring that the public interest is a truly collective determination — derived, minimally, from open and meaningful dialogue between (a) private individuals (the general public), (b) key stakeholder groups or organizations (e.g., user groups, businesses, school boards, etc) and (c) elected officials. By keeping this in mind, planners must endeavour to ensure that decision-making processes are fair, equitable, transparent and accountable. By not doing so,

planners risk failing one of the most basic principles of our profession — that is: planning serves the public interest (through the provision and management of a broad range of goods and services to meet society's needs).

But this is not a simple goal! It is fraught with barriers and hurdles (e.g., power struggles, distorted arguments), inconsistencies (availability and quality of information) and constraints (time and resources). Nevertheless, for planners in Canada, advancing the public interest is a primary responsibility of the profession and each planner must consider how to meet this responsibility. Do the needs of the many outweigh the needs of the few? Should every member of the public have an equal say? How can we forecast the interests of future generations? Should there be a blend of approaches?

At its core, planning is both an art and a science: it strives to balance values and facts, process and results. To that end, professional planners must understand and account for multiple societal values as well as complex environmental, political and economic factors; express and advocate for sustainable outcomes (i.e., the needs of future generations); and distil all of this into viable policies, plans, strategies, outcomes and recommendations. Achieving balance is possible. One of the first steps is recognizing the critical role the public interest plays in getting there.

Readers of this article are encouraged to research and discuss the wealth of materials available on this subject with their colleagues in planning and other disciplines, especially CIP's code of professional conduct available for review at [www.cip-icu.ca/Becoming-a-Planner/Codes-of-Professional-Conduct/CIP-Code-of-Professional-Conduct#](http://www.cip-icu.ca/Becoming-a-Planner/Codes-of-Professional-Conduct/CIP-Code-of-Professional-Conduct#).

Please feel free to contact Mac Hickley at [mac.hickley@gov.ab.ca](mailto:mac.hickley@gov.ab.ca).

# DISCIPLINE/PRACTICE REVIEW

As Members of APPI we are governed by provincial legislation, specifically the *Professional and Occupational Associations Registrations Act* and regulations made pursuant to that Act as well as our own bylaws. The Act spells out procedures for the registration of planners. The Professional Planner Regulation, made pursuant to the Act requires the Association to establish a Discipline Committee, sets out the Committee's rules and procedures, the complaint process, and outlines the Code of Professional Conduct.

The Act, the regulations passed pursuant to the Act and our own bylaws give planners the right to use the term "Registered Professional Planner." Planners using the designation RPP must uphold the professional ethics outlined by our Code of Conduct, even at the risk of losing their jobs. APPI legal counsel captured the essence of a planner's professional obligations and how to handle potential conflicts in an article entitled "Priority of Obligations".

It states:

*"One's obligations to the public and the profession supersede all others. Obligations to a client or employer are both contractual duties. Any contract that required a professional to breach their statutory duty of conduct may be unenforceable due to illegality and could not form the basis for a conflicting duty. When in doubt about how to fulfill your professional responsibilities, which may*

*appear at odds with other interests, seek assistance, guidance and a second opinion. Your professional peers can help resolve what can appear to be conflicting obligations. It is not enough to just close your eyes and say "my employer told me to do it." It is your professional livelihood and you must be the monitor of your professional responsibilities or risk losing your Registered Professional Planner (RPP) status and rights of membership."*

Members of the public may lodge a formal complaint by submitting a written letter to the Executive Director of APPI, outlining the nature of the complaint. A regulated member may also lodge a complaint and in fact, must lodge a complaint against another member if there are breaches in our Code of Conduct. The stages of review are outlined in both the regulations and in our bylaws and may result in a formal hearing.

The Discipline Committee did not hold any formal hearings in 2014. It informally resolved two cases where planners from other provinces were using the RPP designation while practising in Alberta. The resolution resulted in the planners transferring their memberships to Alberta.

In the fall of 2014 Discipline Committee members attended a day long training session in Edmonton led by our legal counsel, Karen Smith of Parlee McLaws. In addition, the Discipline Committee



finalized a strategy addressing how the Committee expected to evolve in the future. It made a series of recommendations to this effect to Council.

Council approved the following changes:

1. Historically, only the Chairman of the Discipline Committee was publicly identified in APPI publications. Council decided that all Committee members would also be identified in order to be available to provide general information on the disciplinary process.

The Committee members are:

- Roy Wright (Chair)
- Leo Kylo
- Connie Gourley
- Greg Birch
- Richard Parker
- Greg Scerbak
- Jamal Ramjohn
- Cindy Miller Reade

2. The Committee will be charged with the preparation (and delivery) of a training course to help members understand their rights and obligations as members of a self-regulated profession in Alberta

The Discipline Committee, in 2015, aspires to become more proactive and transparent in advocating APPI's professional standards to its members and ensuring that all members fully understand the Code of Conduct and the obligation to conduct themselves in accordance with the highest ethical standards.

Please feel free to contact Roy Wright at 403.607.8486 or [roanconsulting@shaw.ca](mailto:roanconsulting@shaw.ca) or MaryJane Alanko at [execdir@albertaplanners.com](mailto:execdir@albertaplanners.com).



aerial view of Grande Prairie

# VOLUNTEERS



2014 Conference — Tom Baldwin Welcome Reception

## **Celebrating our most valuable resource – APPI Volunteers!**

APPI's volunteers are a valued and integral part of the organization. Volunteers support Council and staff with the vital goal of achieving the APPI's mission of "developing professional planners, promoting the planning profession and advocating for sustainable community planning."

As the number of Registered Professional Planners in Alberta, the Northwest Territories and Nunavut continues to grow (we are now close to 950 members), so does the demand on the Institute's resources. APPI's volunteers are the "self" in this self-regulated profession, crucial to ensuring the Institute operates in a professional manner, with transparency, integrity and fiscal responsibility.

The committees and initiatives that APPI's volunteers dedicate their time to have made invaluable contributions to the Institute as well as to the profession of planning. We have well over 150 dedicated volunteers who ensure that APPI continues to function and progressively moves forward. The work that our volunteers undertook in 2014 is unprecedented for the Institute and the quality has been second-to-none.

APPI values our volunteers and we are pleased to recognize and celebrate the time and energy that they so generously gave to the Institute in 2014. In April of 2015, APPI will host its first ever volunteer celebration in Calgary. This inaugural event is intended to honour the 2014 APPI volunteers, newly certified RPP members in 2014, long-term RPP members, APPI Fellows, and volunteer recognition award recipients.

In addition to being committed to recognizing volunteers on an ongoing basis and celebrating their successes, it is also critical to the organization that APPI assume responsibility for supporting the vital role of volunteers in achieving the organization's mission. APPI is committed to educating, increasing training and developing more meaningful relationships with its volunteers. The likelihood of organizational success is higher when its volunteers clearly understand what is expected of them at the onset. When APPI Council and staff are recruiting volunteers, efforts are made to communicate initiative or committee rationale, mandate and time commitment.

APPI volunteers have a right to be respected and to expect things to run professionally and smoothly when committing their time to the Institute. In order to function at their peak capacity, APPI's volunteers need to know how the Institute works, how decisions get made, and what is expected of them. Having this knowledge up front not only provides the proper tools for success, but it also enhances the volunteer experience. Volunteering with APPI reaps mutual benefits, providing the individual volunteer members with skills that they can transfer to their professional and personal lives.

The Institute uses a variety of mechanisms to recruit volunteers and efforts are made to ensure that most opportunities are advertised on the APPI E-News, while a few are directly recruited by APPI Council or staff based on a specific competency that may be required. We are proud to say that there is rarely a time when a member turns down the direct call to volunteer.

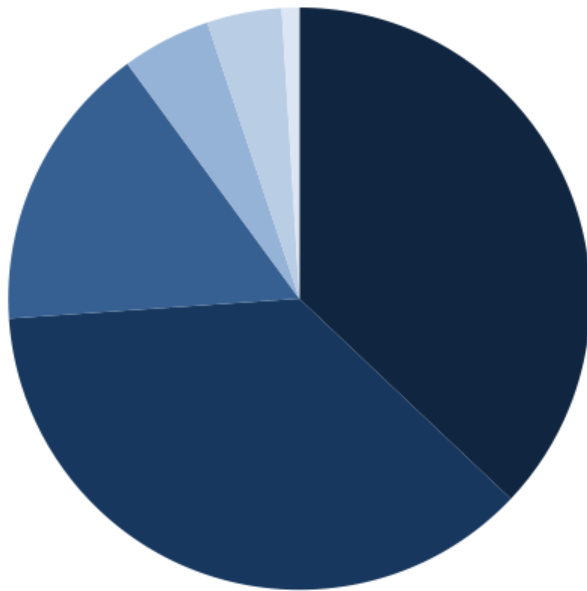
There are a wide variety of opportunities to contribute to your professional Institute and the majority do not include sitting in three-hour long meetings or micro-managing staff or other volunteers. Volunteering can be anything from setting up tables at an event to aspiring to be APPI President! The Institute is cognizant that the membership is diverse with different personalities, needs and goals. If you would like to explore what opportunities there may be for you to volunteer with APPI in a meaningful and valuable way, please contact the APPI Office via email or phone.

Once again to all of those who have committed their precious time to serving the profession and the Institute — thank you!



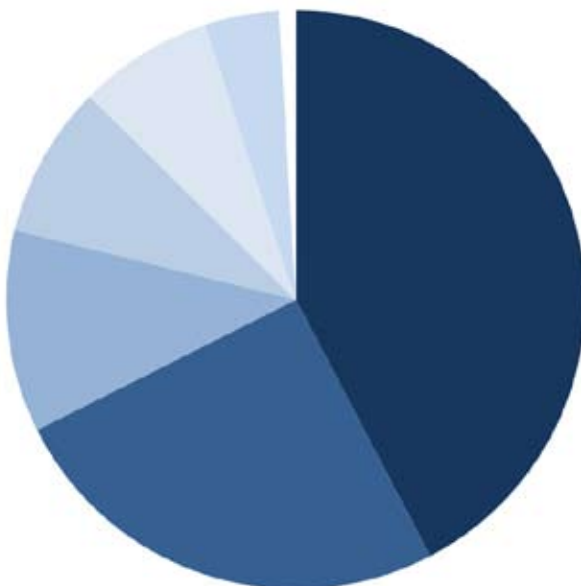
APPI Council & 2014 Conference Organizing Committee Chairs

## GROSS REVENUES 2014



- Member Dues - \$215,973  
(does not include CIP or PLI which equals \$204,496)
- Annual Conference - \$214,705
- Job postings & Consultants Directory - \$93,375
- Member Applications & Exams - \$28,750
- Events - \$24,192
- Interest - \$5,619

## GROSS EXPENSES 2014



- Administration & Office \$234,882
- Annual Conference - \$140,168
- Professional Development & Events - \$62,810
- Council - \$47,232
- Communications & Marketing - \$41,741  
(includes Planning Journals)
- Registration & Discipline - \$23,115
- Awards & Recognition - \$10,069
- Professional Fees - \$5,120

# FINANCIAL STATEMENTS

## **ALBERTA PROFESSIONAL PLANNERS INSTITUTE**

### **Financial Statements**

**For the Year Ended December 31, 2014**

*(Unaudited)*

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## REVIEW ENGAGEMENT REPORT

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To the Members of Alberta Professional Planners Institute

We have reviewed the statement of financial position of Alberta Professional Planners Institute as at December 31, 2014 and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied to us by the Institute.

A review does not constitute an audit and, consequently, we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations.

*Hawkins Epp Dumont LLP*

Edmonton, Alberta  
March 4, 2015

Hawkins Epp Dumont LLP  
Chartered Accountants

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**ALBERTA PROFESSIONAL PLANNERS INSTITUTE**  
**Statement of Financial Position**  
**As At December 31, 2014**  
*(Unaudited)*

	2014	2013
<b>ASSETS</b>		
CURRENT		
Cash and cash equivalents	\$ 275,352	\$ 91,091
Short term investments (Note 3)	167,547	166,085
Accounts receivable	9,811	17,414
Interest receivable	3,383	2,690
Goods and Services Tax recoverable	402	5,962
Prepaid expenses	12,623	5,869
	<u>469,118</u>	289,111
LONG TERM INVESTMENTS (Note 5)	<u>349,885</u>	346,421
	<u>\$ 819,003</u>	<u>\$ 635,532</u>
<b>LIABILITIES</b>		
CURRENT		
Accounts payable	\$ 4,598	\$ 10,582
Deferred income (Note 6)	218,344	90,462
	<u>222,942</u>	101,044
<b>NET ASSETS</b>		
Unrestricted net assets	238,060	213,045
Internally restricted net assets	358,001	321,443
	<u>596,061</u>	534,488
	<u>\$ 819,003</u>	<u>\$ 635,532</u>

ON BEHALF OF THE BOARD:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

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

**ALBERTA PROFESSIONAL PLANNERS INSTITUTE**  
**Statement of Revenues and Expenditures**  
**For The Year Ended December 31, 2014**  
*(Unaudited)*

	2014	2013
<b>REVENUE</b>		
Member dues	\$ 420,469	\$ 414,111
Member dues collected on behalf of the Canadian Institute of Planners	<u>(204,496)</u>	<u>(210,340)</u>
	<b>215,973</b>	<b>203,771</b>
<b>OTHER REVENUES</b>		
Annual conference	214,705	242,870
Communications and marketing	93,375	71,375
Professional development and education	44,925	37,430
Membership application and examination fee	28,750	17,125
Events	24,192	30,615
Interest	5,619	6,635
	<u>411,566</u>	<u>406,050</u>
	<b>627,539</b>	<b>609,821</b>
<b>DIRECT COSTS</b>		
Annual conference	140,168	137,636
Council	47,232	36,941
Communications and marketing	41,741	37,721
Professional development and education	36,400	48,308
Events	24,731	34,139
Discipline	12,046	-
Application and examination fees	11,898	9,731
Awards and recognition	10,069	11,210
Annual general meeting	1,679	1,921
External representation	746	6,089
	<u>326,710</u>	<u>323,696</u>
<b>EXPENSES</b>		
Management fees	206,260	193,869
Interest and bank charges	13,882	13,135
Office	7,564	14,430
Telecommunications	6,430	9,408
Professional fees	4,720	6,647
POARA	400	400
	<u>239,256</u>	<u>237,889</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<b>\$ 61,573</b>	<b>\$ 48,236</b>

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



**ALBERTA PROFESSIONAL PLANNERS INSTITUTE**

**Statement of Changes in Net Assets  
For The Year Ended December 31, 2014**

*(Unaudited)*

	Unrestricted Net Assets	Internally Restricted Net Assets	<b>2014</b>	2013
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 213,045	\$ 321,443	\$ <b>534,488</b>	\$ 486,252
Excess of revenue over expenses	61,573	-	<b>61,573</b>	48,236
Fund allocation	(36,558)	36,558	-	-
<b>NET ASSETS - END OF YEAR</b>	\$ 238,060	\$ 358,001	\$ <b>596,061</b>	\$ 534,488

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

**ALBERTA PROFESSIONAL PLANNERS INSTITUTE****Statement of Cash Flows****For The Year Ended December 31, 2014***(Unaudited)*

	<b>2014</b>	<b>2013</b>
<b>OPERATING ACTIVITIES</b>		
Excess of revenue over expenses	<b>\$ 61,573</b>	\$ 48,236
Changes in non-cash working capital:		
Accounts receivable	<b>7,603</b>	40,361
Interest receivable	<b>(693)</b>	1,594
Accounts payable	<b>(5,984)</b>	5,486
Deferred income	<b>127,882</b>	(67,307)
Prepaid expenses	<b>(6,754)</b>	7,337
Goods and Services Tax payable (receivable)	<b>5,560</b>	(17,518)
	<b>127,614</b>	(30,047)
	<b>189,187</b>	18,189
<b>INVESTING ACTIVITIES</b>		
Proceeds from sale of short term and long term investments	<b>162,621</b>	573,958
Purchase of short term and long term investments	<b>(167,547)</b>	(622,187)
	<b>(4,926)</b>	(48,229)
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>184,261</b>	(30,040)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<b>91,091</b>	121,131
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b>\$ 275,352</b>	\$ 91,091

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

# ALBERTA PROFESSIONAL PLANNERS INSTITUTE

## Notes to Financial Statements For The Year Ended December 31, 2014

(Unaudited)

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### 1. NATURE OF OPERATIONS

The Alberta Professional Planners Institute (the "Institute") is a regional organization governing the planning profession in the province of Alberta, the Northwest Territories, and Nunavut. The Institute is a non-profit organization registered under the *Professional and Occupational Associations Registration Act*, Alberta Professional Planner Regulation 119/2011. The Alberta Professional Planners Institute is an affiliate of the Canadian Institute of Planners which governs the national affairs of the profession. As a regulated professional organization, the Institute is exempt from income taxes under Section 149(1)(l) of the *Income Tax Act*.

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) and include the following significant accounting policies.

#### Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balance in bank accounts.

#### Investments

Short term investments, which consist primarily of Guaranteed Investment Certificates with original maturities at the date of purchase less than twelve months, are carried at amortized cost.

Long term investments, which consist primarily of Guaranteed Investment Certificates with original maturities at the date of purchase beyond twelve months, are carried at amortized cost.

#### Intangible capital assets

Intangible capital assets are stated at cost less accumulated amortization. Intangible capital assets are amortized over their estimated useful lives at the following rates and methods:

Website software	100%	declining balance method
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The Institute regularly reviews its intangible capital assets to eliminate obsolete items.

Intangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

(continues)

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**ALBERTA PROFESSIONAL PLANNERS INSTITUTE**

**Notes to Financial Statements**

**For The Year Ended December 31, 2014**

*(Unaudited)*

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

Allocation of expenses

The Institute engages in numerous activities such as conference, regional events, communications and marketing, and professional development programs. The costs of each activity include the costs of personnel, premises and other expenses that are directly related to providing the program. The Institute also incurs a number of general support expenses that are common to the administration of the organization and each of its programs.

The Institute allocates certain of its general support expenses by identifying the appropriate basis of allocating each component expense and applies that basis consistently each year. Corporate governance and general management expenses are not allocated. Other general support expenses are allocated based on usage, which is management's estimated consumption attributable to the function.

Volunteer services

The work of the Institute is dependant on the voluntary service of many individuals. Since these services are not normally purchased by the Institute and because of the difficulty of determining their fair value, donated services are not recognized in these financial statements.

Financial instruments

*Measurement of financial instruments*

The Institute initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transactions costs attributable to the instrument.

The Institute subsequently measures all of its financial assets and financial liabilities at amortized cost except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of operations in the period incurred.

Financial assets measured at amortized cost include cash and cash equivalents, short term and long term investments, and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

The Institute has no financial assets measured at fair value.

*Impairment*

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of revenues and expenditures.

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**ALBERTA PROFESSIONAL PLANNERS INSTITUTE**  
**Notes to Financial Statements**  
**For The Year Ended December 31, 2014**  
*(Unaudited)*

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

Measurement uncertainty

The preparation of financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

3. SHORT TERM INVESTMENTS

	<b>2014</b>	2013
GIC redeemed during the year.	\$ -	\$ 52,774
GIC redeemed during the year.	-	46,471
GIC redeemed during the year.	-	40,261
GIC redeemed during the year.	-	26,579
GIC bearing interest at 0.80% and maturing April 28, 2015.	<b>126,964</b>	-
GIC bearing interest at 0.80% and maturing August 28, 2015.	<b>40,583</b>	-
	<b>\$ 167,547</b>	\$ 166,085

4. INTANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	<b>2014 Net book value</b>	2013 Net book value
Website software	\$ 15,284	\$ 15,284	\$ -	\$ -

5. LONG TERM INVESTMENTS

	<b>2014</b>	2013
GIC bearing interest at 1.25% and maturing June 24, 2018.	\$ <b>257,929</b>	\$ 255,375
GIC bearing interest at 1.25% and maturing February 8, 2018.	<b>91,956</b>	91,046
	<b>\$ 349,885</b>	\$ 346,421

**ALBERTA PROFESSIONAL PLANNERS INSTITUTE**

**Notes to Financial Statements**

**For The Year Ended December 31, 2014**

*(Unaudited)*

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6. DEFERRED REVENUE

Deferred revenue is made up of annual membership dues and conference revenue. These amounts are all expected to be recognized within one year of December 31, 2014.

	<u>2014</u>	<u>2013</u>
<b>Membership dues</b>		
Balance, beginning of year	\$ 90,462	\$ 106,026
Membership received	548,351	398,547
Membership utilized	<u>(420,469)</u>	<u>(414,111)</u>
Balance, end of year	<u>218,344</u>	<u>90,462</u>
<b>Conference revenue</b>		
Balance, beginning of year	-	51,743
Revenue utilized	<u>-</u>	<u>(51,743)</u>
Balance, end of year	<u>-</u>	<u>-</u>
Grand total	<u>\$ 218,344</u>	<u>\$ 90,462</u>

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7. COMMITMENTS

The Institute and The Canadian Institute of Planners (CIP) have entered into a long term agreement to support and promote professional planning and planners. As part of the agreement, the Institute will collect the national CIP membership fees on an annual basis and transfer the funds collected to CPI on January 15, February 15, March 31, June 30, October 30, and December 31.

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8. RELATED PARTY TRANSACTIONS

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

	<u>2014</u>	<u>2013</u>
<u>Related party transactions</u>		
The Canadian Institute of Planners <i>(Alberta Professional Planners Institute (APPI) is an affiliate of the Canadian Institute of Planners (CIP))</i>		
Membership fees	<u>\$ 204,496</u>	<u>\$ 210,340</u>

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related party.

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**ALBERTA PROFESSIONAL PLANNERS INSTITUTE**

**Notes to Financial Statements**

**For The Year Ended December 31, 2014**

*(Unaudited)*

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9. FINANCIAL INSTRUMENTS

The Institute is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Institute's risk exposure and concentration as of December 31, 2014.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Institute is exposed to credit risk from customers. In order to reduce its credit risk, the Institute reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Institute has a significant number of customers which minimizes concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Institute is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources and accounts payable and accrued liabilities.

The Institute mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Institute is mainly exposed to interest rate risk.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Institute manages exposure through its normal operating and financing activities. The Institute is exposed to interest rate risk primarily through its Guaranteed Investment Certificates. The Institute manages its investment activity as needed to minimize the risks from interest rate fluctuations.

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10. COMPARATIVE FIGURES

Hawkings Epp Dumont LLP performed an Audit Engagement on the comparative figures.

Some of the comparative figures have been reclassified to conform to the current year's presentation.

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