



ANNUAL REPORT 2021

MISSION/VISION STATEMENT

Mission Statement

SASW is a member-based organization that governs the profession of social work and serves and protects the public interest through:

- Regulation of the social work profession;
- Support to competent and ethical social work practice;
- Promotion of the profession; and
- · Advocacy for social justice and well-being for all.

Vision Statement

SASW aspires to a Saskatchewan where:

- Social policies reflect the values and principles of social justice;
- All social work practiced in the province is accountable through regulation;
- All social workers are supported in their practice; and
- The profession is regarded by the public as an important contributor to human and social well-being.

VALUES AND PRINCIPLES STATEMENT

SASW, representing social workers in Saskatchewan, is guided by the following values and principles.

Respect

- Every individual has the right to be treated with dignity and respect.
- Diversity and inclusiveness are valued and pursued.

Ethical Conduct

- The policies and actions of SASW are consistent with its Mission and Vision, the CASW Code of Ethics (2005), *The Social Workers Act, and its By-Laws and Standards of Practice.*
- SASW has the responsibility to hold its members accountable to the CASW Code of Ethics (2005) through its regulatory role.

Social Justice

- SASW values and pursues the promotion of social justice through its members across society generally and also in relation to the individuals with whom we work.
- SASW engages in and promotes diverse approaches to collective advocacy.

Leadership and Accountability

- SASW offers responsible and responsive leadership.
- SASW is guided by a strategic plan and values the achievement of measurable outcomes.
- SASW addresses issues and conducts activities in a timely and efficient manner.
- SASW is fiscally responsible in its operations.
- SASW is accountable to the public and the membership.
- Council, staff and others acting on behalf of SASW are credible and knowledgeable.

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PRESIDENT'S REPORT

Submitted by: Erin Beckwell, MSW, RSW

As I wind down my term as President, I find myself reflecting on the past two years. The theme that seems to keep popping up is "adaptation". I'm sure that's a word that likely reflects a significant aspect of our members' experiences too. We often talk about adaptability as critical to effective social work practice. I'm often curious if our capacity to adapt has helped social workers navigate one of the most complex times in our history. Based on the stories I hear about the amazing work being done all around Saskatchewan, I'm thinking there could be something to that! This has been another challenging year, and the Association has continued to learn and grow.

I am happy to report that SASW has continued our pattern of steady growth in membership. Despite the ongoing impact of the pandemic, we continued to make progress in many areas

of our strategic plan and are actively working toward a renewed commitment to member engagement and support, equity and inclusion, advocacy, and effective stewardship of our resources. Highlights from the past year include:

- Responding to social justice issues such as the overdose crisis, recovery of bodies from Residential School grounds
 across Canada, National Day for Truth and Reconciliation, and banning conversion therapy through media releases, position
 statements, and submissions to provincial government consultation processes
- Continued support of members to navigate regulatory and ethical considerations associated with remote and interjurisdictional practice
- Facilitating new learning opportunities for members, with a highlight being Dr. Cindy Blackstock's webinar on moral courage in social work
- Beginning work on a new practice guidance document focused on cultural humility
- Creation of the TRC Working Group

All of us at SASW have continued to be humbled by the time, energy, and creativity SASW branches continue to dedicate to engaging with members and their communities. Thank you to each and every branch, committee, and working group member across Saskatchewan who supported and contributed to our Association and our profession by volunteering with us. I would also like to thank our members for the work you do supporting one another – whether that looks like texting to check in on a colleague, developing supportive content to share through social media, or taking the time to organize a book club or self-care group in your workplace or community. All of it 'counts', and all of it matters. All of you matter.

I look forward to the transition to Past President, and the ongoing opportunity to work alongside President-Elect Brenda Schock and my colleagues on Council, SASW staff Karen Waslyenka, Fay Schuster, and Reshma Santhosh, and social workers across the province. Thank you to all for the trust you have placed in me and the support you've provided during my term as President.

Hoping you are able to stay well, safe, and connected.

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EXECUTIVE DIRECTOR'S REPORT

Submitted by: Karen Wasylenka, MSW, RSW

It is my privilege to present the 2021 report from the Executive Director.

As you will see in the Registrar's report, the number of registered social workers in Saskatchewan continues to increase, which is encouraging for our profession. The National Social Work Month 2021 theme "Social Work is Essential" was very fitting as social workers were on the front lines with other health care professionals providing much needed services during the second year of the pandemic. As we go forward, we need to consider the impact of the last two years on social workers, social work practice, and social policies and programs.

Despite the focus on the pandemic, 2021 was a busy year for SASW.

Social work week 2021 was celebrated March 15-20 with a number of virtual speaker events scheduled throughout the week. Approximately 150 packages of promotional materials were sent out to member work units and branches.

In 2021, SASW issued media statements on the discovery of unmarked graves near Residential Schools, recognition of the National Day for Truth and Reconciliation, and a statement in support of a ban on conversion therapy. A letter was also written to the Mayor of the City of Regina supporting the bylaw proposal to ban conversion therapy. In addition, SASW supported the Northeast Branch statement in support to Muslim communities

SASW partnered with the Registered Psychiatric Nurses of Saskatchewan (RPNS) and submitted a discussion paper to the Saskatchewan Drug Task Force. In addition to the joint submission, which recommended additional family treatment options, SASW submitted a discussion paper recommending funding for safe consumption sites.

Council decided this year to list the property at 2110 Lorne Street for sale. The current office space does not meet the needs of SASW going forward and requires considerable upkeep.

'Social Work is Essential' was very fitting as social workers were on the front lines with other healthcare professionals providing much needed services during the second year of the pandemic. 99

SASW purchased the property in 1997 and the office holds significance for those members who were involved at the time and in the years following when many meetings and events were held in the office. It was a difficult decision because of this; however, moving to a lease arrangement will better meet the goals of the association.

The role of the Executive Director includes attending meetings of CASW and CCSWR. You will find separate reports from these national organizations that SASW belongs to. It is important to note that these organizations provide considerable value to SASW in many ways, including provision of services to SASW members (CASW), sharing trends and resources, and considering issues of regulation on a national basis (CCSWR). SASW is also a member of the Council for Licensure, Enforcement, and Regulation (CLEAR) which provides information and training in regulatory matters. We also belong to the Network of Inter-Professional Regulatory Organizations (NIRO) in Saskatchewan. NIRO meets twice yearly, shares information and support to each other throughout the year, and offers training to member organization staff and Council members.

As members of the Association of Social Work Boards (ASWB), we also have support on regulation and we use the ASWB exam for Authorized Practice Endorsement candidates. I attended the spring Education Meeting and the fall Annual Delegate Assembly, both held virtually.

SASW had some staffing changes in 2021. In August we welcomed Desi Terry into a new part time position of Co-ordinator, Member Support, Communication & Advocacy. This position provided support to a number of committees, along with a focus on the advocacy role of SASW. Linda Arnold, CPA, CA joined SASW in September as our accountant, also in a part time position.

Fay Schuster continued her work as the Registrar and Reshma Santhosh is the Office and Registration Co-ordinator. This year our work included documenting procedures related to SASW work, with a focus on those related to registration and renewal. We looked for efficiencies in processes, ensuring that the integrity of registration is maintained. Many thanks to Fay and Reshma for their detailed work on these

As SASW has a very small staff to support our members and responsibilities as a regulatory body, we rely on the involvement of our members through committees to advance our work. I would like to thank all those members involved in this important committee work; as you will see from the Committee reports, we can be proud of our accomplishments in 2021. I also wish to acknowledge the work of the branches, who also support the promotion of the profession, provide support to their colleagues and engage in social justice activities.

And thank you to SASW Council and President Erin Beckwell, for their support, insight, and wisdom as they guide the work of SASW moving forward.

SASW COUNCIL 2021



Erin Beckwell, Saskatoon





TREASURER Carole Bryant, Regina















In 2021, Council met on February 12, March 23, June 11, September 16, October 29, December 10. Council meetings are held by zoom videoconferencing. Sarah Tekatch's 2nd term as public representative expired in August 2021. SASW Council would like to express a sincere thank you to Sarah for her insight and involvement in Council and the Discipline Committee. Council welcomed Gord Wyatt to his appointment as Public Representative in October 2021 and look forward to his work on Council.

The Annual General Meeting was May 27, 2021.

Advisory Board met June 4 and November 26, 2021



REGISTRAR'S REPORT

Submitted by: Fay Schuster, MSW, RSW

It has again been my pleasure to serve as the Registrar for 2021. As you will see from the membership information provided below that we continue to see a growth in membership numbers year over year. The profile of our membership remains relatively stable.

Membership Profile

In 2021, our registered member numbers increased by 10.5% (237 members) from 2020 as noted in Table 1 below. This represents a 2.6% increase over the increase (7.9%) seen in 2020. Most of the

increase was seen in full time (166), and part time (127) members. Members with a non-practicing registration decreased by 56. Six members had Advanced Practice Endorsement designation in 2021.

Table 1 - Registered Membership Data				
Membership type	2019	2020	2021	
Full time	1607	1754	1920	
Part time	206	201	328	
Non-Practising	276	300	244	
Total	2089	2255	2492	

Table 1.1 - Student Membership Data						
Membership type 2019 2020 2021						
Student	195	145	166			

In 2021 the number of student members increased by 14% (21) as noted in Table 1.1 below. This is a very positive increase given that in 2020 we saw a 25.6% decrease in student members. In 2020 we identified possible reasons for the decrease seen in 2020 one of which was a review within on online system on how the student profiles were being managed. The

increase in 2021 may be attributed to the changes we implemented to ensure accuracy of our numbers.

The majority (60%) of registered social workers practicing full or part time, continue to be employed in community-based agencies and health care as noted in Table 2 below. This however represents a 26.7% decrease from 2020 (86.7%).

While the percentage of the overall membership for members employed in community-based agencies and health care decreased, all other employment areas increased, some quite significantly. The greatest increase, 245% (27) was noted in members employed in Research/Education (University). Members in private practice increased by 92% (119) followed by members employed with the Ministry of Justice, 61% (30) and "Other" employers, 67% (59).

While it is encouraging to see the increase across all employment areas it is difficult to speculate why this is happening. It may be that more employers are supporting social workers to become registered or individuals are seeing the importance of being registered. The increase in the number of members engaging in private practice may be the impacts of COVID and the ability to work virtually along with the increased demand for mental health services.

Table 2 - Employment Data for RSW					
Employment type	2019	2020	2021	% Increase	
Community based agencies	330	349	398	21	
Private practice	96	128	247	92	
Health care	966	1020	1087	6.5	
Ministry of Justice	54	49	79	61	
Ministry of Social Services	147	164	187	14	
School Social Worker	93	89	114	28	
First Nations Agency	90	89	102	14.6	
Govt of Canada	55	64	93	45	
Research/Education (university)	9	11	38	245	
Other	72	88	147	67	

Most of the audits indicated our members are undertaking appropriate CPE activities that meet the CPE policy definitions. 99

Consistent with 2020, in 2021, 99% of registered members provided age information (2475 members out of 2492). Forty six percent of members were under the age of 40, 41% were between the ages of 40-59, 11.5% were between the ages of 60-74 and 2% were over the age of 75. All age ranges were consistent with 2020 with an approximate 1% decrease in members aged 60-74 and a 1% increase in members aged 75+.

Members reported approximately 33% more hours of Continuing Professional Education (CPE) Activities in 2021 compared to 2020. This is likely the result of the reduction in the required CPE hours for 2020 to 20 hours due to COVID-19.

The 132,239 hours of CPE reported represents approximately 78 hours per full and part time members (n=1702) that were required to submit CPE.

Table 5 - Continuing Professional Education Data					
	2019	2020	2021		
Category A - formal learning	50,060.93	40,898.88	59,998.96		
Category B - teaching/mentoring	42,837.85	35,601.40	40,496.00		
Category C - informal learning	28,932.58	22,775.66	31,744.61		
Total hours	121,831.36	99,242.94	132,239.57		

Table 4 - RSW Age Data				
Age	2019	2020	2021	
20 - 24	53	69	80	
25 - 29	237	228	246	
30 - 34	333	370	382	
35 - 39	318	353	424	
40 - 44	267	290	335	
45 - 49	198	221	259	
50 - 54	188	187	216	
55 - 59	220	227	201	
60 - 64	147	147	146	
65 - 69	79	93	110	
70 - 74	31	37	29	
75+	15	19	47	
No answer	3	13	17	

We continue to see some inflation of these numbers where members may still be exceeding the maximum claimable hours (i.e., supervision of social work students, committee work/board meetings).

Continuing Professional Education Audits

In 2021, 192 audits of continuing professional education (CPE) activities were completed representing 9% of renewing members (n=2127). The audits involved 76 initial e-mails being sent to members with numerous follow ups by phone and e-mail exchanges.

The purpose of the audits is to ensure members are submitting appropriate CPE activities that support competent social work practice. The audits are also a great opportunity to understand how members are understanding the CPE policy definitions and provide clarification and education. Members are often referred to review the CPE Q and A document that is posted on our website.

Most of the audits indicated our members are undertaking appropriate CPE activities that meet the CPE policy definitions.

Audits of Non-practicing Renewals

In addition to the CPE audits, 244 non-practicing registrations were reviewed in 2021. Of those, Il were not approved with 3 of Il not proceeding with the renewal.

Registered members are eligible for the non-practicing registration when on a leave of absence from work, unemployed or employed but not in the practice of social work. Members who indicate "employed but not in the practice of social work" are required to provide a copy of their current job description for review. In some cases, the job description may not use the title social worker however the position is within the practice of social work as per the CASW scope of practice document. In these cases, the member is not eligible for a non-practicing registration.

Use of Title Follow-ups

In 2021, follow-up was done with eight individuals regarding use of the title "social worker" in absence of registration. Three involved members whose membership had lapsed under 1 year. One incident was managed with a phone call, one with an e-mail warning and one with a formal written letter.

The other five individuals involved non-members. Four of the incidents were resolved through e-mails. Once incident involved extensive follow-up involving phone calls, e-mails and two formal written letters.

Issuing of Temporary Licences to Social Workers Outside of Saskatchewan

• Section 5(1) of SASW's General Bylaws and SASW policy allows SASW to issue a temporary licence to a registered social worker in another jurisdiction in Canada or the US for a period of 4 months in a 12-month period during a state of emergency or on a time limited basis. In 2021, the policy was revised to include more detail on when the license could be issued on a "time limited" basis.

"Temporary registration is available to those who are required to register in Saskatchewan for the purpose of providing emergency, time-limited service for a specific purpose. These situations include:

- during a provincial disaster as declared by the Province of Saskatchewan Emergency Management or a Public Health Emergency as declared by Canada or the Province
- Social workers who provide services for specialized medical procedures (for example organ transplant) where the services are not available in Saskatchewan.
- Social workers who provide time limited services to resident of Saskatchewan"

In 2021 SASW issued 31 temporary licences to registered social workers in other jurisdictions in Canada and the US. All requests for a temporary licence were vetted through the Registrar. During the later part of 2021 the number of requests started to decline.

Final Thoughts

My position as the Registrar is a part time position with an average of 10 hours per week. Given the variability in work it is difficult to maintain scheduled hours in the office, so I do a lot of my work from home at my kitchen table especially once Covid 19 hit. Working from home does allow me to be more responsive to members on a day-to-day basis. That said although we are a small team at SASW often working together virtually, the connections and communication are strong to ensure the work of the organization gets done.

My work as the Registrar could not be accomplished without the strong support of our Executive Director, Karen Wasylenka and our Office and Registration Co-ordinator, Reshma Santhosh. We are all committed to ensuring SASW is responsive to our members and the public.

I am always happy to hear and respond to member questions.

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CANADIAN ASSOCIATION OF SOCIAL WORKERS (CASW) REPORT

The Saskatchewan representative to the CASW Board of Directors is Hazel Berg.

CASW welcomed the Ontario Association of Social Workers into federation membership in March, 2021. CASW continued the work on the revision to the 2005 Code of Ethics, contracting with Barnes Management Group to lead the work.

CASW engages in social policy advocacy at the national level. Highlights of CASW work in 2021 included statements and position papers supporting:

- Repeal of Mandatory Minimum Penalties for Drug Offences
- Bill C-4 banning conversion therapy
- Wet'suwet'en Nation and Commitment to Reconciliation
- End to CERB clawbacks
- First Nations communities on the discovery of unmarked graves on grounds of former Residental Schools
- Prevention of Elder Abuse
- Mental Health Parity
- First Nations Family and Caring Society against new Government appeal
- Social Work, Covid 19, and Long Term Care

The important work of CASW is the support of many webinars available to SASW members for Continuing Professional Education and the partnership with BMS for the provision of insurance for members.

**CASW engages in social policy advocacy at a national level.

Highlights of CASW work in 2021 included statements and position papers supporting the repeal of Mandatory Minimum Penalties for Drug Offenses, Bill C-4 banning conversion therapy, Wet'suwet'en Nation and the Commitment to Reconciliation...**

CANADIAN COUNCIL OF SOCIAL WORK REGULATORS (CCSWR)

Submitted by: Karen Wasylenka

The Canadian Council of Social Work Regulators (CCSWR) provides a national structure for provincial and territorial social work regulatory authorities to act together as the voice on social work regulatory matters in Canada. The role of CCSWR differs from that of the Canadian Association of Social Workers (CASW) whose role is promotion of the profession and support to social workers. SASW is a member of both CCSWR and CASW.

CCSWR does not have an office or staff support; the work of CCSWR is done by members.

A Board of Directors meeting was held on January 13, 2021. The Annual General Assembly and Board meeting was held virtually on September 27, 2021.

The Executive in 2021 was:

President: Lise Betteridge, Ontario

Vice President: Barb Temmerman, Manitoba Secretary: Karen Wasylenka, Saskatchewan

Treasurer: Ryan Labatt, Saskatchewan/Miguel LeBlanc, New Brunswick

Member at Large: Lynn Brogan, Nova Scotia

Accomplishments in 2021 included completion of a Strategy for Engagement for Regulation of Child Welfare staff; establishment of an Anti-Racist Regulatory Practice Working Group; continued discussion on Electronic Practice across jurisdictions; and representation on Intersectoral group (CASW, CCSWR and CASWE).

SASW STRATEGIC GOALS (ADOPTED IN 2017)

Member Engagement

Increase member commitment through greater engagement, purposeful branch and committee structure, communication, and practice support

Inclusion

Ensure an inclusive organization that is welcoming to underrepresented populations

Communications

Increase member awareness through expanded internal communication, increase public support of the profession through expanded external communications

Advocacy/Social Justice

Influence public policy through targeted social justice

Administration and Member Services

Optimize organizational effectiveness and stability through improved administration processes, member service, and succession planning

Ensure Efficient Management of Resources

COMMITTEE REPORTS

AUTHORIZED PRACTICE ENDORSEMENT REVIEW COMMITTEE

Committee Members

Chair:

Ralph Aman

Members:

Patti Petrucka Kathy Bovair

Emily Coates

Committee Purpose

The Authorized Practice Endorsement (APE) Review Committee is responsible for reviewing, monitoring, and approving applications for APE. In addition, the Committee recommends policy changes/additions to the APE policy and establishes procedures for the application, supervision, and ongoing maintenance of the endorsement.

In 2021, six Registered Social Workers had the APE and one was in the supervision process. Social workers with APE are identified on the online register.

AWARDS COMMITTEE

Submitted by: Chelsie Piesinger

Committee Members

Chelsie Piesinger Sophie Grahame Kristen Vass Barbara Pohozoff

Glenda Carleton

Committee Purpose

While 2021 marked a notable year for most everyone, the awards committee experienced the same. We had a plethora of applications for our student award and are very pleased to have presented the award to Ben Swanson and Erin Gagne. Unfortunately, we did not have any applications for the CASW Distinguished Service or our SASW Distinguished Service award. We are hopeful to be able to highlight an incredible Social Worker in our province this year!

We opened applications for the CASW Scholarship funds in the fall and received one application, which was returned due to the course being cancelled. We reopened the applications in January 2022 due to the dynamic of the year and the funds remaining available. We were able to provide funds for professional development to 4 very wonderful Social Workers.

We are a small committee comprised of 5 social workers from the Regina area and 1 from the Yorkton area. We had one member step down this year and are always looking for new folks to join our committee

Please keep your eyes out for application deadlines and be sure to apply. There are so many wonderful awards and funds available to members.

DISCIPLINE RESOURCE POOL

Submitted by: David Rivers, MSW, RSW (SK), Chair

Resource Pool Volunteers

Garry Prediger
Charlene Cameron
Anne Penniston Gray
Shelley Whitehead
Gross Della Yaroshko
Beverly Wolfe
Kerry LaPointe
Anne Penniston Gray
Sherry MacBean
Lauralyn Blackburn
Sarah Tekatch (public rep)

Lynda Kushnir-Pekrul (public rep)

Resource Pool Purpose

The Saskatchewan Association of Social Workers has the sole responsibility to regulate the profession of social workers. The principal role of regulation is the protection of the public. The purpose of Discipline Committee Hearings is to hear and adjudicate complaints against a member brought forward by the Professional Conduct Committee.

The Discipline Resource Pool (DRP) does not meet on a regular basis. The purpose of the DRP is to ensure there are sufficient members available to sit on a Discipline Committee if a hearing is required. It is encouraging to see the level of support from registered social workers who volunteered for the DRP or committee hearings throughout 2021. All new members receive information and training prior to participation in a hearing.

In 2021, all DRP members had a great opportunity to participate in Discipline Process training with Alma Wiebe Q.C. on March 17 and May 12, 2021.

There were two discipline hearings in 2021. The first discipline hearing occurred on April 16, 2021. The second discipline hearing took place on June 14, 2021. Summary reports of the Discipline Orders for these hearings are available for review on the SASW website.

There were also 7 investigation reports completed by the Professional Conduct Committee (PCC) and forwarded to the Chair of the DRP which recommended the complaint not result in a discipline committee hearing.

Finally, on February 1, 2022, the Chair of the DRP participated in a training webinar entitled, "Important Regulatory Cases of 2021".

**CIt is encouraging to see the level of support from registered social workers who volunteered for the DRP or committee hearings throughout 2021. **S

EDUCATION COMMITTEE

Submitted by: Ellen McGuire, MSW, RSW, Chair

Committee Members

Jennifer Clarke

Courtney Cross

Kasey Mahnic

Kara Fletcher (U of R Rep - on leave) Ellen McGuire (Chair)

Curtis Hart Desiree Terry (SASW staff, ex-officio)

Hayley Huartson Leanne Thoroughgood Keri Hutchinson Chelsea Walker

Eryn Langdon Karen Wasylenka (SASW staff, ex-officio)

Janice Lewko Meagan Wilson Tammy MacFarlane Rebecca Wytrykush

Erin McLeod

Committee Purpose

- To address the educational needs and requirements of members for ongoing quality professional practice.
- To promote and offer continuing education for members including opportunities specifically related to the Code of Ethics and Standards of Practice.
- To collaborate, provide support and input to the Faculty of Social Work regarding the design and delivery of the degree programs. This includes assisting as BSW application review panelists and participating on several University Committees.

The year was another filled with uncertainty, adaptation and change as we faced multiple waves of the pandemic. The Education Committee also faced several changes as Rikki Gusway stepped down from her role as Chair of the committee in March to focus more on her young family. In July, long time committee member Colleen Barss resigned after several years of dedicated service. The Committee thanks them both for their leadership and valuable contributions over the years. In early April the Committee engaged in a recruitment campaign and has since welcomed 9 new members including a student committee member. Our committee meets virtually monthly September through to June.

In May, the Education Committee partnered with the Public Relations Committee to host a webinar with Dr. Cindy Blackstock, entitled "Wanted: Moral Courage in Social Work". The webinar was well attended and Dr. Blackstock's presentation generated excellent discussion and dialogue. If you missed it, a recorded copy of the webinar can be accessed on the CASW website.

In September the Committee held a planning meeting to develop a work plan for the coming year. From that meeting three subcommittees were formed including the Continuous Professional Education (CPE) committee; a Lunch and Learn/Webinar Committee; and a Support to Students and Faculty Committee. These committees continue to meet to explore opportunities to strengthen our role in those areas.

The Education Committee continues to organize volunteers to assist the Faculty of Social Work in reviewing the BSW applications each winter. In addition, our members continue to represent the SASW on U of R committees as follows:

University of Regina Senate - Jennifer Clark

Undergraduate Studies Committee - Erin McLeod

Faculty Student Council - Leanne Thoroughgood

Graduate Studies Committee - Curtis Hart.

I would like to express my sincere gratitude to my fellow Committee members, for their willingness to share their valuable time, insight, and expertise. Also, many thanks to the SASW staff, Karen Wasylenka, Fay Schuster, Desi Terry and Reshma Santhosh who have provided guidance and support to our committee throughout the year.

NEWSLETTER COMMITTEE

Committee Members

Chair:

Christina Anderson

Members:

Dolapo Onidare Cathy Wallington Kayla Huszar Razu Ahmed

Committee Purpose

The Newsletter Committee is responsible co-ordination of the content and format of the SASW Newsletter which is published three times a year. Electronic newsletters are published in February and June and a print copy in November. With the 2021 June edition, the committee changed the format of the electronic version. SASW members are encouraged to submit articles to the newsletter.

PRACTICE ETHICS COMMITTEE

Submitted by: Donalda Halabuza, Chair

Committee Purpose

The purpose of the Practice Ethics Committee is to provide timely consultation to members of SASW on ethical issues. Our outcomes include:

- Ethical practice is supported and improved by serving the membership through consultation and education.
- Requests from the membership have a timely response.
- Familiarity with the Code of Ethics is increased through the consultation responses offered, through periodic articles
 in the newsletter, and by other means that report broadly the general themes of ethical issues being presented by the
 membership.
- Confidential records of consultations are maintained by the chair according to these terms of reference.

This committee seeks diversity in membership with respect to geography, gender, area of practice and culture. Members must have a minimum of five years professional experience. Current members for 2021 are Andrew Field, MSW; Kim Lees, MSW; Brandy Bayda, MSW in progress; Sherjan Maybanting, MSW in progress, Leanne Thoroughgood, MSW; Kim Taylor, MSW; Terri Peterson, MSW and chair is Donalda Halabuza PhD in Social Work.

Members participate via email discussion about inquiries, teleconference or occasionally in person as determined by the Chair. Travel and meal costs will be covered for members traveling to in-person meetings. Support from the Executive Director as requested. The Chair attends meetings of the Advisory Board.

Administrative decisions are made by consensus or, if needed, by simple majority vote. With respect to consultations, both majority and minority opinions are considered and the final decision is by consensus. The committee considers all responses from members of the committee via email and debates the ethical issues present in the inquiry until we reach a consensus. Decision-making is guided by the CASW Code of Ethics (2005); The CASW Guidelines for Ethical Practice (2005); the Standards of Practice for Registered Social Workers in Saskatchewan (2020) and other relevant legislation and literature. If additional literature is used, it is cited in the responses.

The number and nature of inquiries varies from year to year. In 2021 the Practice Ethics Committee provided eight written formal consultations and informally consulted with the Executive Director on about four other inquiries.

The nature of the formal inquiries were regarding supervision and dual relationships; how to handle government policy in the workplace that does not appear to be consistent with the Code of Ethics; dual relationships in provision of service; duty to report child abuse from 10 years ago; confidentiality of files in marriage counselling when the couple subsequently decides to separate; administrative duties when providing receipts; and protocol of releasing a copy of files to clients who request a copy of their file in private practice.

PROFESSIONAL CONDUCT COMMITTEE

Submitted by: Jim Walls, MSW, RSW (SK), Chair

Committee Members

Chair:

Jim Walls

Members:

Deborah Bryson Patricia Erhardt Lorna Gilbert Sophie Grahame Thea Kowalczyk Margaret Walraven

Tony Winchester Jean Wiens

Investigator:

Sheena McCallion

Committee Purpose

The Professional Conduct Committee is established under the authority of the *Social Workers Act* for the protection of the public. Its responsibility is to receive and investigate complaints alleging that members are guilty of professional misconduct or professional incompetence.

The Committee is made up of seasoned and experienced social workers who practice in various settings and locations in the province. The Committee met regularly by telephone during the year. The members demonstrate a strong commitment to their role in the regulation of social work practice and the protection of the public.

The Committee added three new members this year. Consideration in recruitment included area of practice, practice experience, geographic, gender and cultural diversity, as the Committee strives to reflect the membership of the Association.

The Professional Conduct Committee received a variety of complex complaints in 2021. The Professional Conduct Committee is directed as follows by The Social Workers Act:

- 26(2) On completion of its investigation, the professional conduct committee shall make a written report to the discipline committee recommending that:
 - (a) The discipline committee hear and determine the formal complaint set out in the written report; or
 - (b) No further action be taken with respect to the matter under investigation.

The complaints received by the Professional Conduct Committee are varied, however a common theme is they are almost always complex and require careful management. The Committee notes that complaints regarding members in private practice are

increasing in number.

The activity of the Professional Conduct Committee in 2021	
Open files from 2020	7
New files opened in 2021	14
Files closed in 2021	12
Files remaining open Dec 31, 2021	9

Registered social workers have agreed that their practice will be accountable. Our practice is accountable to our clients, employers and the public at large. We have also agreed to be accountable to each other – our social work colleagues. This agreement means our practice is open to the scrutiny of those we serve and to those who stand beside us in the profession. This accountability strengthens the profession and promotes ethical and competent social work practice.

PUBLIC RELATIONS COMMITTEE

Committee Members

Co-Chairs:

Kimberley Wilson Deb Mooney

Committee Purpose

The Public Relations Committee is responsible for promotion of the profession of social work. The Committee has a number of projects:

- Maintenance of the Facebook page
- Selection of promotional items for Social Work Week
- Development of the yearly calendar for SASW members

In 2021, over 150 packages of promotional items were delivered for Social Work Week. The highlight of 2021 for the PR Committee was organizing, together with the Education Committee, the Webinar with Dr. Cindy Blackstock on May 26.

STANDARDS OF PRACTICE COMMITTEE

Submitted by: Kathy Bovair

Committee Members

Patti Petrucka Raena Peasley
Kathy Bovair Seapieces Marsland
Sandra Dobras Emily Coates
Marcie Nugent-Klein Keelan Cornelson

Lorry Reed

Committee Purpose

The purpose of the Standards of Practice Committee is to regularly review and update professional standards of social work practice which will ensure the quality of professional social work services in the province.

This year, a number of new members have joined our hardworking committee as the review of the standards commenced.

Highlights for this year include:

- The creation of the following guidelines
 - Guidelines for Social Workers in the Administration of Naloxone
 - Guidelines for Pandemics, Public Health, Natural Disasters
- Developing a guidance document on Cultural Humility and Standards of Practice for Social Workers.
- Developing a Guidance document on the Use of Technology in Social Work Practice.
- · Reviewing the MAID Guidance document.

BRANCH REPORTS

HUMBOLDT AND AREA BRANCH

Submitted by: Erin Plamondon-Braun, Co-Chair

The Humboldt and area SASW Branch had another busy year even though we continued to adapt to the virtual world COVID-19 restrictions dictated. We continued to have monthly meetings via zoom and planned some exciting virtual workshops during Social Work Week.

We had two wonderful virtual workshops that we were able to open up to the larger community and other social workers across the province. Our SASW Branch was able to provide both of these workshops to the participants free of charge.

We started off the week with an Art Therapy workshop provided by Yoonjin Park Bott, Post MA student in the Canadian International Institute of Art Therapy, on March 15. She provided insight into Art Therapy and how it can be a helpful healing model. In doing so participants completed a weaving project.

Next up was an Addictions 101 workshop provided by Kara Fletcher on March 16. Kara Fletcher PhD, MSW,

Understanding addictions, harm reduction, and ways to help in our communities! Tuesday, March 16 Kara Fletcher, PhD, MSW, RSW, is an Assistant Professor at th University of Regina Faculty of Social Work, Saskatoon Campu Kara's research is focused on addictions, harm reduction, menta health, systemic interventions, and Medical Assistance in Dying. Virtual Presentation ntains a small private practice where she works with hosted via Zoom individuals, couples, and affected family members in the contex of addiction and complex mental health challenges, families Free of charge with young children, and individuals living with trauma Pre-Registration Required: Sponsored by: Saskatchewan Association of Social Workers Hosted by: **Humboldt Branch**

RSW, is an assistant professor at the University of Regina, Faculty of Social Work on the Saskatoon Campus. She provided participants with an understanding of addictions, harm reduction and ways to help in our communities. This was very well attended and enjoyed by all.

This year was a bit of a struggle as we continued to work virtually to connect with each other. We frequently attempted to meet in person but often had to cancel and meet virtually when restrictions and spikes of Covid-19 dictated how we completed our work. But we adapted quickly as social workers do!!

We look forward to continuing to work together as rural social workers to connect and support each other in 2022!

We had two wonderful virtual workshops that we were able to open up to a larger community and other social workers across the province. 99

NORTHEAST BRANCH

Submitted by: Bradley Campbell

Northeast branch participated in political advocacy through open and closed letter writing as well as keeping each other informed of current events through an active social media account.

SASKATOON BRANCH

2021-2022 Executive:

Chair:

Kimberley Wilson

Treasurer:

Marisa Kermack

Secretary:

Kristin Wilde

Director of Communications:

Allison Morgan

Members at Large:

Jasmine St. Marie Markus Beveridge
Jill Bachiu Angie Pollom

Gina Lewis Damilola Toyin-Adeyemi Deborah Mooney Rosanne Morphy

Dezeray Johnson

Mentorship:

Chair - Carolyn Tran

Education Organizer:

Social Justice - Chair - Allison Morgan & Brandy Bayda

Members and Community Relations:

SASW Provincial Advisory Council Rep:

0pen

University of Regina Faculty Rep (Saskatoon Campus):

Carolyn Tran

BISW Rep (Saskatoon):

BSW Rep (Saskatoon):

Lisa Jane

MSW Rep (Saskatoon):

Markus Beveridge

The Saskatoon Branch continued to meet monthly via Zoom during 2021. Our priority was to stay connected. Primarily social workers posted updates on services, community events, job postings, requests for information and general posts.

The Saskatoon Branch remains engaged in Mentorship, Education, Social Justice, and Member & Community Relations.

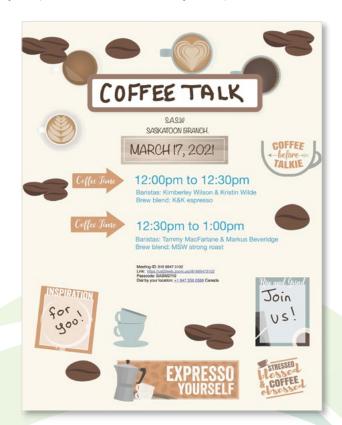
The Social Justice Committee hosted a speaker series. On June 24, 2021, we hosted "A Conversation with Jason Mercredi"

In December 2021, we held a "Book Wish List" Contest on Facebook. Social workers posted a list of their five favourite books. Each day, the winners were drawn to win a \$50 gift card for Turning the Tide. Winners were Jen Dawn, Deb Mooney, Laura Zmud, Snaily Jayne, and Kaley Spigott.

We look forward to meeting in person.

Regards,

Kimberley Wilson



SOUTHEAST BRANCH

Submitted by: Lisa O'Dell

Branch Members

President:

Karrie McFadden

Vice President:

Wanda Miller

Co-Secretaries:

Lorraine Wilkinson Lisa Hallberg

Treasurer:

Carrie Thorn-Langer

Members at large:

Maureen Kraemer Taylor Peterson
Jill Zyla Jordan Watson

Member Engagement

- We have continued to have regular SE branch meetings via Zoom. We had meetings in June, September, October and November and having our Christmas luncheon on December 13th.
- In June, September and November our branch held lunch and learns on various topics.
 - June 16th Covid Fatigue
 - September 15th End of Life Death Doula
 - November 3rd Supporting Mental Health through Trauma Sensitive Education

Inclusion

Our branch is looking at ways of doing some outreach in our communities and recognizing our "unsung heroes."

Communications

- Information sharing with her our branch members through our Southeast branch email.
- · Sharing information through our local SE branch Facebook page.
- · Regular branch meetings via Zoom.

Advocacy/Social Justice

Advocacy and social justice is a standing item at our local branch meetings. We also had a southeast branch rep working with the provincial working group.

SWIFT CURRENT BRANCH

Submitted by: Justine Powell

Branch Members

Chair:

Justine Powell

Secretary/Treasurer:

Corliss Schaan

Program Coordinator:

Cassidy Wiebe

Members at Large:

Keelan Odette Jenn Stadd

Kristin Reinhart

The Swift Current Branch started the year off with celebrating Social Work Week by attending Swift Current City Council and declaring it Social Work Week with the City of Swift Current. This was a great opportunity to share with city council and community members the role of social workers in the province and the tremendous work we do. Due to the pandemic, the presentation was via zoom but this did not hinder the information being presented and the councilors asked some fantastic questions from our two local members who presented.



The Swift Current branch was very involved in planning Social Work Week events that were held virtually. One member from our branch presented via zoom to people throughout the province on Maternal Mental Health. Another member participated in a presentation to Social Work students and a Q&A period after the presentations. The Executive also put together a bag with various SASW swag for each local member as a thank you during Social Work week.

The branch purchased some swag material for our local branch members to win if they participated in presentations, attended meetings or did a presentation. Items were various books, mugs and tumblers.

Members this year also participated in a fundraiser for "Coldest Night of the Year". It directly supported the Swift Current Youth Initiative. Our small group of 4 raised over \$800!

In June 2021 we held our AGM virtually. We welcomed three new members to our local executive which was very exciting and encouraging.

In October we tried to gather together at the bowling alley for a social evening but due to low attendance this was cancelled.

In November and December 2021 we organized a fundraiser for our local Southwest Crisis Services as well as the local food bank to support our community for the Christmas holidays. To do this our chair and treasurer spent some time at the bank to set up online banking for our account and setting up e-transfers. We raised \$280 for Southwest Crisis Services and were also able to donate food to the food bank.

In December our local executive mailed a Christmas letter to each member wishing them a Merry Christmas.

Despite the continued flux Covid brought to our communities, our local executive has tried to engage and support our local branch and we look forward to 2022.

YELLOWHEAD EAST

Submitted by Sophia Thomas

Our branch has been trying to stay active, yet balanced, throughout the trying 2021 pandemic times. We decided to use WhatsApp to keep a casual group conversation for our active members which has been a great way to keep in-touch.

Our branch continues to purchase a Zoom license for meetings and potentially online events as needed. Our Student-in-Need fund continues to be a great way for our group to give back to the community. The Student-in-Need fund uses our branch funds (not provided by SASW) to provide families and students with support for specific needs that are proposed to our group. Examples of assistance that was provided this year include: fuel for travel to medical appointments, groceries, swim wear, etc.

During Social Work Week, 2021, we hosted the "Social Work Students are Essential" webinar with the help of BSW students across the province. This was a great panel discussion and emphasized our branch's commitment to supporting students of all ages.

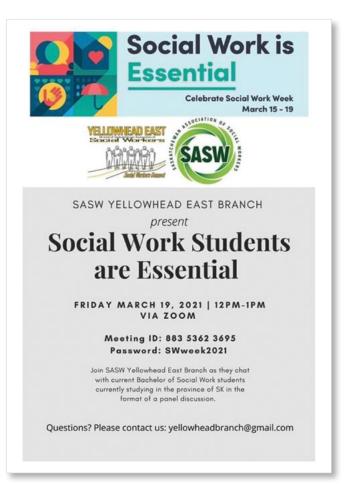


We also completed a self-care bingo activity and were able to give away a self-care basket! We are sad to see some of members step back from our branch this upcoming year and yet are very understanding that priorities shift as we move through life. We are planning a recruitment event for 2022 as we plan to increase active membership with the hopes of bringing back our annual professional development opportunity.





Take 5 minutes to de- clutter the space around you	Drink 2L of water every day for a week	Read 1 chapter of a new book	Call to chat with an old friend
Take 5 minutes to write down your blessings	Watch the movie that makes you laugh the most/makes you feel good	Take 5 minutes to make a list of spring and/or summer goals	Go for a walk
Try something new that you've always wanted to try (food, activity, etc)	Clear out your social media and/or phone contacts	Give 5 compliments to 5 people today	Reflect on everything good that happened today
Watch the sunset or sunrise	Take 5 minutes to write down 10 things you admire about yourself	Go to bed 30 minutes earlier than usual	Take 30 minutes to practice your favourite hobby



FINANCIAL STATEMENTS

Financial Statements

For the Year Ended December 31, 2021

2144 Cornwall Street Regina, SK, S4P 2K7 Tel: 306-565-2777 Fax: 306-565-2633

Independent Auditors' Report

To the Members of Council of Saskatchewan Association of Social Workers

Opinion

We have audited the financial statements of Saskatchewan Association of Social Workers, which comprise the statement of financial position as at December 31, 2021, and the statement of operations, statement of changes in net assets and statement of 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 Association as at December 31, 2021, and its financial performance and its cash flows for the year then ended in accordance with accounting standards for not-for-profit organizations (ASNPO).

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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association 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.

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 ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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.

Priority Accounting Services CPA Prof. Corp.

2144 Cornwall Street Regina, SK, S4P 2K7 Tel: 306-565-2777 Fax: 306-565-2633

Independent Auditors' Report continued

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 Association'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 Association'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 Association 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.

Priority Accounting Services CPA P.C.

Priority Accountants CPA

2144 Cornwall Street Regina, SK, S4P 2K7 April 26, 2022

Statement of Financial Position

As At December 31, 2021

	2021	2020
Assets		
Current Assets		
Cash	\$ 904,105 \$	708,921
Accounts receivable, net of allowance (Note 3.)	41,327	29,958
Prepaid expense	-	2,507
Total Current Assets	945,432	741,386
Investments (Note 4.)	1,224,392	1,033,069
Tangible capital assets, net of accumulated amortization (Note 5.)	100,594	105,293
Intangible asset, net of accumulated amortization (Note 6.)	8,645	12,968
Total Assets	\$ 2,279,063 \$	1,892,716
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued liabilities (Note 7.)	\$ 26,986 \$	61,971
Deferred revenue (Note 8.)	766,581	680,131
Total Current Liabilities	793,567	742,102
Net Assets		
Invested in tangible and intangible assets	109,239	118,261
Unrestricted net assets	1,376,257	1,032,353
Total Net Assets	1,485,496	1,150,614
Total Liabilities and Net Assets	\$ 2,279,063 \$	1,892,716

Approved on Behalf of the Council:

President

Treasurer

Statement of Operations

For the Year Ended December 31, 2021

	2021	2020
Revenues		
Advertising (newsletter/website)	\$ 18,300	7,600
Discipline hearing penalties	12,800	18,600
Interest income	9,583	16,766
Membership fees	832,526	722,926
Other revenue	1,692	1
Total revenues	874,901	765,893
Operating expenses		
Amortization of intangible asset	4,323	4,323
Amortization of tangible capital assets	4,699	5,415
Audit and accounting	14,219	10,095
Awards and honorariums	4,163	1,113
Bad debt expense	300	300
Bank and credit card charges	23,547	19,567
Branch payments	1,256	3,906
C.A.S.W. fees	89,177	81,750
Communication/Marketing	13,526	12,006
Computer expenses	11,927	1,130
Consulting	18,116	19,439
Courier	1,369	1,890
Employee benefits	27,833	26,074
Events	186	629
Insurance	5,033	2,780
Legal fees	39,325	38,017
Meeting expenses	6,323	911
Memberships	1,683	1,733
Newsletter	7,858	6,337
Office supplies	4,524	6,474
Online registration system	18,270	15,776
Postage	6,540	5,975
Printing/Copier	15,653	12,930
Property taxes	6,504	6,810
Repairs and maintenance	10,452	10,991

Statement of Operations

For the Year Ended December 31, 2021

	2021	2020
Salaries and wages	191,158	279,548
Telephone	5,445	6,252
Utilities	4,110	3,966
Workshop	2,500	88
Total operating expenses	540,019	586,225
Excess of revenues over expenses	\$ 334,882	\$ 179,668

Statement of Changes in Net Assets

For the Year Ended December 31, 2021

	Invested in Tangible and Intangible Assets	Unrestricted Net Assets	2021	2020
Net assets - beginning of year	\$ 118,261	\$ 1,032,353	\$ 1,150,614	\$ 970,946
Amortization	(9,022)	9,022	-	-
Excess of revenues over expenses		334,882	334,882	179,668
Net assets - end of year	\$ 109,239	\$ 1,376,257	\$ 1,485,496	\$ 1,150,614

Statement of Cash Flows

For the Year Ended December 31, 2021

	2021	2020
OPERATING ACTIVITIES:		
Excess of revenues over expenses	\$ 334,882 \$	179,668
Items not affecting cash:		
Amortization	9,022	9,738
Prepaid expense	2,507	(2,507)
Accounts receivable	(11,369)	(15,338)
Accounts payable and accrued liabilities	(34,985)	54,694
Deferred revenue	86,450	51,665
CASH PROVIDED BY OPERATING ACTIVITIES	386,507	277,920
INVESTING ACTIVITIES:		(4.004)
Additions to tangible capital assets	-	(1,261)
CASH USED BY INVESTING ACTIVITIES	-	(1,261)
FINANCING ACTIVITIES:		
(Purchase) redemption of investments	(191,323)	319,014
CASH (USED) PROVIDED BY FINANCING ACTIVITIES	(191,323)	319,014
Net increase in cash and cash equivalents	195,184	595,673
Cash and cash equivalents at beginning of period	708,921	113,248
Cash and cash equivalents at end of period	\$ 904,105 \$	708,921
Cash and cash equivalents consist of the following:		
Cash	\$ 904,105 \$	708,921

Notes to the Financial Statements

For the Year Ended December 31, 2021

1. Nature of entity

Saskatchewan Association of Social Workers (the Association) is a member-based organization that governs the profession of social work and serves and protects the public interest through regulation, support to competent and ethical social work practice, promotion of the profession, and advocacy for social justice.

The Association is continued under The Social Workers Act of Saskatchewan, 1993. The Association is a notfor-profit organization and is exempt from income tax under 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 (ASNPO) applied within the framework of accounting policies summarized below:

Cash and cash equivalents a.

Cash and cash equivalents include short-term investments and highly liquid investments in money market instruments which are carried at the lower of cost and market value with a maturity date of three months or less from the acquisition date. These are valued at cost which approximates market value.

b. Investments

Investments are recorded at fair market value. Fair market value is determined using quoted market prices. The market value of investments held on December 31, 2021 was \$1,224,392 (2020 - \$1,033,069).

Receivables C.

The Association provides an allowance for doubtful accounts on trade receivables based on a review of the current status of existing receivables and management's evaluation of periodic aging of accounts.

d. Tangible capital assets

Tangible capital assets are carried at cost. Amortization is calculated using the declining balance method over estimated useful lives. Amortization expense for December 31, 2021 was \$4,699 (2020 - \$5,415).

Asset class	Rate
Building	4%
Office equipment	20%
Computer equipment	30%
Furniture and fixtures	20%

Notes to the Financial Statements

For the Year Ended December 31, 2021

2. Significant accounting policies continued

e. Intangible assets

Intangible assets are recognized by the Association with finite useful lives and are amortized on a systematic basis over their useful lives. The amortization period and amortization method for an intangible asset with a finite useful life reflect the pattern in which the asset's future economic benefits are expected to be consumed. Current amortization period is 10 years and amortization method is reviewed at each financial year-end.

f. Revenue recognition

The Association follows 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 they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Membership fee revenue is recognized as revenue in the year it relates to. Deferred revenue represents membership fees received in advance of the membership year. Recognition of these amounts as revenue is deferred to subsequent years when the related expenses are incurred.

Penalty revenues are recognized as revenue when the amount to be received can be reasonably estimated and ultimate collection is reasonably assured.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

g. Deferred revenue

Membership fee revenue represents annual membership fees paid by the Association's members. The Association recognizes membership fees over the term of the membership and any unearned portion is included in deferred revenue.

h. Financial instruments

Financial Instruments are recorded at fair value on initial recognition. Subsequently, they are recorded at cost or amortized cost. Financial instruments include cash, investments, accounts receivable, accounts payable, and accrued liabilities.

Unless otherwise noted, it is management's opinion that the Association is not exposed to significant risks arising from financial instruments.

i) Fair values not materially different from carrying values

The carrying values of assets and liabilities approximate their fair values. The fair value of assets and liabilities included in the statement of financial position are not considered to be materially different from their carrying value.

Notes to the Financial Statements

For the Year Ended December 31, 2021

2. Significant accounting policies continued

h. Financial instruments continued

ii) Fair values not materially different from book values

The Association has determined that the estimated fair value of the financial assets and liabilities do not differ considerably from their book value.

iii) Not subject to interest rate, currency or credit risk

Unless otherwise noted, it is management's opinion that the Association is not exposed to significant interest rate, currency or credit risks arising from financial instruments. The fair values of financial instruments approximate their carrying values.

iv) No significant exposure to foreign currency exchange risk

The Association does not have any business in foreign countries. At December 31, 2021 the Association did not have significant exposure to foreign currency exchange risk.

v) No significant risk due to short-term maturity

The Association is not exposed to significant interest rate risk due to the short-term maturity of its monetary assets and current liabilities.

i. Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations require 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. Actual results could differ from those estimates and may have an impact on future periods.

3. Accounts receivable, net of allowance

a. Accounts receivable

Accounts receivable consist of the following:

	2021	2020
Accounts receivable	\$ 49,778 \$	34,500
Allowance for doubtful accounts	(12,000)	(12,000)
Interest receivable	3,549	7,458
Total	\$ 41,327 \$	29,958

Notes to the Financial Statements

For the Year Ended December 31, 2021

3. Accounts receivable, net of allowance continued

b. Allowance for doubtful accounts

The changes in the allowance for doubtful accounts consist of the following:

	2021	2020
Allowance for doubtful accounts, beginning of period	\$ (12,000) \$	(12,000)
Provision for uncollectible accounts	(300)	(300)
Write-off of uncollectible accounts	300	300
Allowance for doubtful accounts, end of period	\$ (12,000) \$	(12,000)

4. Investments

	2021	2020
Conexus Sub 400 GIC, April 2, 2022 - 0.60%	\$ 255,580	\$ -
Conexus Sub 401 GIC, May 18, 2022 - 0.60%	151,743	-
Conexus Sub 402 GIC, May 18, 2022 - 0.60%	221,641	-
Conexus Sub 406 GIC, June 24, 2022 - 0.60%	95,168	-
Conexus Sub 407 GIC, June 24, 2022 - 0.60%	97,871	-
Conexus Sub 408 GIC, October 18, 2022 - 0.55%	215,006	-
Conexus Sub 409 GIC, October 29, 2022 - 0.55%	187,383	-
Conexus Sub 385 GIC, April 2, 2021 - 1.80%	-	250,000
Conexus Sub 388 GIC, May 18, 2021 - 1.45%	-	129,923
Conexus Sub 390 GIC, May 18, 2021 - 1.45%	-	61,025
Conexus Sub 391 GIC, June 24, 2021 - 1.00%	-	96,902
Conexus Sub 392 GIC, June 24, 2021 - 1.00%	-	94,226
Conexus Sub 393 GIC, October 18, 2021 - 0.75%	-	215,005
Conexus Sub 394 GIC, October 29, 2021 - 0.75%	-	185,988
Total	\$ 1,224,392	\$ 1,033,069

Notes to the Financial Statements

For the Year Ended December 31, 2021

5. Tangible capital assets

Tangible capital assets consist of the following:

			2021	2020
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 20,000	\$ -	\$ 20,000	20,000
Building	169,559	(93,111)	76,448	79,633
Office equipment	24,503	(24,060)	443	554
Computer equipment	38,694	(36,019)	2,675	3,821
Furniture and fixtures	9,031	(8,003)	1,028	1,285
Total	\$ 261,787	\$ (161,193)	\$ 100,594	105,293

6. Intangible asset

Intangible asset consists of the following:

			2021	2020
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Online Registration System	\$ 43,227	\$ (34,582)	\$ 8,645 \$	12,968
Total	\$ 43,227	\$ (34,582)	\$ 8,645 \$	12,968

7. Accounts payable and accrued liabilities

Accounts payable and accrued liabilities consist of the following:

	2021	2020
Accrued liabilities	\$ 4,995 \$	43,090
Employee deductions payable	2,003	4,706
Salaries and wages payable	8,962	6,763
Trade accounts payable	11,026	7,412
Total	\$ 26,986 \$	61,971

Notes to the Financial Statements

For the Year Ended December 31, 2021

8. Deferred revenue

	2021	2020
Deferred revenue, beginning of period	\$ 680,131 \$	628,466
Membership fees received in advance during period	766,581	680,131
Membership fees recognized as revenue during period	(680,131)	(628,466)
Deferred revenue, end of period	\$ 766,581 \$	680,131

9. Significant event

In March 2020, there was a global outbreak of COVID19, which has had a significant impact on organizations through the restrictions put in place by the Canadian, provincial, and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID19 outbreak may have on the Association as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of COVID19, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put in place by Canada and other countries to fight COVID19.

10. Comparative figures

Certain comparative figures have been reclassified to conform with current year's presentation.



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