



**M a n i t o b a** P r o f e s s i o n a l  
**P l a n n e r s** I n s t i t u t e

**2022 MPPI ANNUAL GENERAL MEETING**

**AGENDA**

**Wednesday, June 1, 2022**

**5:00 P.M. CST**

1. CALL TO ORDER
2. ADOPTION OF 2021 ANNUAL GENERAL MEETING MINUTES
3. PRESIDENT'S REPORT
4. PRESIDENT ELECT REPORT
5. COMMITTEE REPORTS
  - 5.1 REGISTRATION COMMITTEE REPORT
  - 5.2 MANITOBA PLANNING CONFERENCE REPORT
  - 5.3 INTERNAL GOVERNANCE REPORT
6. TREASURER'S REPORT
7. NOMINATION COMMITTEE REPORT and INTRODUCTION OF MPPI COUNCIL
8. ADJOURNMENT



## **2021 MPPI ANNUAL GENERAL MEETING**

### **Minutes**

**Wednesday, June 23rd, 2021**

**7:00 P.M. CST**

**In Attendance:** See Page 3 of the Minutes

#### 1. CALL TO ORDER

Janis Pochailo (President) called the meeting to order at 7:02 pm

**Motion** that the agenda for the 2021 MPPI Annual General Meeting be approved as circulated.

*(Mok, Kliewer) CARRIED*

#### 2. ADOPTION OF 2020 ANNUAL GENERAL MEETING MINUTES

**Motion** that the minutes of the 2020 MPPI Annual General Meeting be approved as circulated.

*(Andersen, Lupu) CARRIED*

#### 3. INDEMNIFICATION OF DIRECTORS

**Motion** that all by-laws, contracts, acts and proceedings of the Council of the Manitoba Professional Planners Institute enacted, made, done or taken since June 17, 2020, being the date of the last Annual General Meeting, be approved, adopted.

*(Kubasiewicz, Anderson) CARRIED*

#### 4. PRESIDENT'S REPORT

Janis Pochailo summarized the activities for the past year, as published in the Annual Report.

#### 5. PRESIDENT ELECT'S REPORT

Andrew Mok summarised his report on Bill 37 working group activities, as published in the Annual Report.

#### 6. COMMITTEE REPORTS

Janis Pochailo reviewed the highlights of the following Committee Reports, as published in the Annual Report

##### 6.1 REGISTRATION COMMITTEE REPORT

##### 6.2 COMMUNICATION & EVENTS REPORT

##### 6.3 MANITOBA PLANNING CONFERENCE REPORT

##### 6.4 INTERNAL GOVERNANCE REPORT

## 6.5 UNIVERSITY LIAISON REPORT

**Motion** That the President's, President elect's, and Committee reports be approved as presented.

*(Raddatz, Lupu) CARRIED*

## 7. TREASURER'S REPORT

Dianne Himbeault reviewed the highlights of the Treasurer's Report, as published in the Annual Report.

**Motion** that the Treasurer's report for year ended December 31, 2020 be approved as presented.

*(Himbeault, Anderson) CARRIED*

## 8. NOMINATION COMMITTEE REPORT and INTRODUCTION OF MPPI COUNCIL

Janis Pochailo reviewed the highlights of the Nominating Committee's Report, as published in the Annual Report.

**The following is the MPPI Council slate being put forward for 2021-22.**

### Officers

President: Janis Pochailo, RPP, MCIP (2-year term ending 2022)

President-Elect: Andrew Mok, RPP, MCIP (2-year term ending 2022)

Secretary-Treasurer: to be appointed from elected MPPI Council

### Council

Ryan Segal, RPP, MCIP (year 1 of second 2-year term, ending 2023)

Dianne Himbeault, RPP, MCIP (year 1 of second 2-year term, ending 2023)

Evan Allan, RPP, MCIP (year 2 of first 2-year term, ending 2022)

Michal Kubasiewicz, RPP, MCIP (year 1 of first 2-year term, ending 2023)

### Respectfully presented by the Nominating Committee

- Janis Pochailo
- Andrew Mok
- Evan Allan

### **Other Members of 2020-21 Council:**

#### Public Representatives (appointed by MPPI Council)

Marilyn Robinson, RN (Ret), BScN (year 2 of second 3-year term, ending August 31, 2023)

Walter Burdz, P. Eng., MBA (year 3 of first 3-year term, ending August 31, 2021)

Bradley Keefe, CPA, CA (year 3 of first 3-year term, ending August 31, 2022)

#### University of Manitoba City Planning Faculty Representative (voting member)

Richard Milgrom

#### University of Manitoba City Planning Student Representative (non-voting)

Matthew Gowdar

**Motion** that the slate of nominees for Council presented by the Nominating Committee for 2021-22 be acclaimed in accordance with the bylaws.

*(Kliewer, Raddatz) CARRIED*

#### 9. RPP CERTIFICATE PRESENTATION

- Meagan Boles RPP, MCIP
- Matthew Robinson RPP, MCIP
- Brett Shenback RPP, MCIP
- Elisabeth Saftiuk RPP, MCIP
- Conor Smith RPP, MCIP
- Andrei Friesen RPP, MCIP
- Shengxu Li RPP, MCIP
- Alissa Rappaport RPP, MCIP
- Evan Sinclair RPP, MCIP
- Laura Rempel RPP, MCIP

#### 10. ADJOURNMENT

Meeting was adjourned at 7:28 pm CST

**Motion** to adjourn the meeting.

*(Jerez) CARRIED*

#### **In Attendance:**

Ryan Segal, Marilyn Robinson, Michal Kubasiewicz, Becky Raddatz, Andrew Mok, Valdene Lawson, Greg Kaletzke, James Platt, Ariel Lupu, Michael Blatz, Michael Robinson, Ryan Litovitch, Jonathan Hildebrand, Dianne Himbeault, Matt Gowdar (Matthew Gowdar), Kristy LeBaron, Brendan Salakoh, Brandon Powell, David Jopling, Robert Kostiuik, Roger Lam, Elise Finnigan, Isaac Laapah, Peter Andersen, Bradley Keefe, Ellen Enns, Laura Rempel, Evan Allan, Jeff Palmer, Karin Kliewer, David Linton, Simi Jerez, Pauline Ordonez, Tom Janzen, Walter Burdz, Santandeep Singh, Janis Pochailo, Audrey Anderson

Staff: Geoff Powell, Ryan Jones

## PRESIDENT'S REPORT: Janis Pochailo, RPP, MCIP

It is an honour to present this report to the membership as I complete my term as MPPI President. It has been an unusual two years. I became President in the spring of 2020 at MPPI's very first virtual AGM. Perhaps it is fitting that I conclude my term standing in front of you on June 1, 2022 at the very first in-person event we will have the privilege of hosting since COVID-19 disrupted our lives. I can't stress enough how much I look forward to seeing you, my friends and colleagues, at this year's AGM.

To begin I would like to thank President Elect, Andrew Mok, for his assistance and support over the last two years. With Andrew taking over as MPPI President, I know the association is in good hands. I wish him and Council all the best as they continue to provide support and direction for our profession. Departing with me this year are Council members Evan Allen and Matthew Gowdar. Thank you for diligently joining our early morning Zoom calls and for your efforts in bringing our membership together for virtual trivia nights and mentorship events. One can only imagine the challenge of being co-chair of the social committee and the student liaison at a time when physically distance was a necessity. Well done!

Continuing on Council this year is Dianne Himbeault, Ryan Segal, Michal Kubasiewicz, Marilyn Robinson, Walter Burdz, Bradley Keefe, and Richard Milgrom. Thank you all for your continued service. New to Council is President Elect Jeff Pratte and Council members Julia Antonyshyn and Gavin Williamson. Our collective thanks goes to our Executive Director & Registrar Geoff Powell and his colleague Pam Forsyth of Strauss Event & Association Management for their excellent work in support of Council, our committees and the Manitoba Planning Conference.

Over the last two years MPPI has followed a course that many of you will find familiar. 2020 was about adaptation. Unable to host in-person events we transitioned to a virtual existence with e-blasts, on-line learning and social events and virtual meetings. We also engaged a new Executive Director and adjusted our processes accordingly. 2021 has been a bit of a blur. Internally MPPI enjoyed greater stability. We continued in our virtual world and grew comfortable with our administrative team. Externally our industry bounded forward at an unprecedented rate. The province introduced changes to planning legislation; the development industry is working all out to address high demand for affordable housing; remote work arrangements have changed where and how people live and work; and extreme weather events remind us not to forget about the environment. This is not an exhaustive list, there is much work to do and a great need for professional planners. This presents opportunities for the Institute but at the same time our volunteer base is stretched thin. It is a challenging time.

The theme of the 2021 Manitoba Planning Conference was "Forward Thinking" and MPPI Council is doing just that. The 2015 MPPI Work Plan is overdue for a refresh, so armed with knowledge gained from recent experience Council has begun work on a new Strategic Plan. We are about to engage a facilitator to assist with the process and look forward to receiving member feedback as the project proceeds. Progress has also been made on re-establishing the MPPI Planning Award Program. Tanis Knowles-Yarnell and Barb Besner have taken the lead on this initiative and I look forward to joining them when my council responsibilities come to an end. Keep an eye out for nomination opportunities as the awards program takes shape.

In 2020 Council began to examine the processes followed by the Complaints and Inquiry Committee. The intent is clarify procedures and produce a manual to assist with on-boarding, guide committee members and form the basis for bi-annual training sessions. Early in the review, membership in the Complaints and Inquiry Committee was increased to reduce the potential for conflict of interest. An initial draft of the procedure manual was developed but work on this initiative paused while the Complaints and Inquiry Committee focused its efforts on an ongoing appeal.

Thank you for this opportunity and for supporting me as MPPI President.

## PRESIDENT-ELECT REPORT, ANDREW MOK, RPP MCIP

During MPPI's 2021-2022 season, the Government of Manitoba approved changes to The Planning Act and The Winnipeg Charter under Bill 37, of which most of the provisions came into force in October 2021. The changes dealt with processing land use and development permit applications, as well as the establishment of planning regions. MPPI through the President-Elect continues to be part of Manitoba Municipal Relations (MMR) Bill 37 Working Group, whose original mandate was to

- Help determine how to implement Bill 37
  - The latest initiatives included, for example, drafting of a new Planning Act Handbook and rules and procedures for Municipal Board appeal hearings
- Understand what further challenges and opportunities lay ahead that may warrant possible further changes to The Planning Act

The Working Group included but was not limited to representatives from MMR, the development industry, and municipalities, and there has been healthy discussion and sharing of different perspectives within the Working Group. Since the start of 2022, the Bill 37 Working Group's mandate has extended as the Government of Manitoba drafted new bills to address the Manitoba Municipal Board and other elements of The Planning Act that Bill 37 previously missed and in keeping with the intent of Bill 37.

The President-Elect became MPPI's representative on the working group to maintain ongoing and improving dialogue between MMR and MPPI beyond Bill 37. The President-Elect intends to continue to be MPPI's representative after ascending to the MPPI Presidency, at least for the first year of the new term, to maintain continuity.

## REGISTRATION COMMITTEE REPORT

### Chair:

Tim Hogan, RPP, MCIP

### Committee Members:

Ross Mitchell, RPP, MCIP

Diana Emerson RPP, MCIP

Dwayne Rewniak RPP, MCIP

Dianne Himbeault RPP, MCIP, MPPI Treasurer

Geoff Powell, Registrar

On behalf of the MPPI Registration Committee, I am pleased to submit this report on membership activity for 2021/2022.

10 members received their RPP, MCIP in 2021.

The following members successfully completed all requirements and achieved their RPP, MCIP designation in the Spring 2022 sessions:

- Larissa Blumenschein, RPP, MCIP
- Ellen Enns, RPP, MCIP
- Stephanie Janz, RPP, MCIP
- Adam Prokopanko, RPP, MCIP

MPPI has a total of **215** members:

- 121 Registered Professional Planner (RPP)
- 1 Non-Resident Member
- 39 Candidate Member
- 3 Non-Practicing Member
- 3 Retired Member
- 10 Pre-Candidate Member
- 38 Student Member

This is similar to 2020's total membership which was **213**.

## MANITOBA PLANNING CONFERENCE REPORT: Janis Pochailo, RPP, MCIP

### The objectives for the Manitoba Planning Conference (MPC) are to:

- Promote sound community planning;
- Promote the safe, efficient development of land in Manitoba;
- Provide an opportunity for all stakeholders involved in planning (i.e. elected officials, the public, academic and practitioners) to share best practices and learn about new/emerging trends in planning; and
- Provide an opportunity for MPPI Members to comply with CPL requirements.

### 2021-2022 Planning Conference Activities:

Partnering with Manitoba Municipal Relations (MR), MPPI coordinates the program and sponsorship for this annual event.

### Steering Committee:

Responsible for overseeing the Conference

- Janis Pochailo, MPPI President
- David Neufeld, MR Assistant Deputy Minister
- Erin McCleery, MR
- Geoff Powell, MPPI
- Andrew Mok, MPPI Co-chair MPC Program Committee
- Rayson Wong, MR Co-chair MPC Program Committee

### Program Committee:

Responsible for developing the conference theme, issuing a call for presentations, developing the program, identifying key note/plenary speakers and reporting to the Steering Committee. Program Committee members included:

- Andrew Mok, MPPI Co-chair MPC Program Committee
- Rayson Wong, MR Co-chair MPC Program Committee
- Richard Milgrom, University of Manitoba
- Jessica Lam, Province of Manitoba
- Valdene Lawson, City of Winnipeg
- Jim Manchur, Association of Manitoba Municipalities

### Sponsorship Committee:

Responsible for drafting the sponsorship package and identifying potential sponsors, contact and follow-up with sponsors and reporting to the Steering Committee. Sponsorship Committee Members included:

- Jennifer Rogers, MPPI
- Janis Pochailo, MPPI
- Geoff Powell, MPPI

The 2022 Manitoba Planning Conference will occur on May 31, June 1 and June 2, 2022. A hybrid event the Conference will include 18 on-line sessions, followed by an in-person banquet and plenary panel. It concludes with an optional Bike Tour. The Theme of the conference is **Recovery and Resilience: Reimagining the possibilities for planning and the future.**

Registration for the 2022 Manitoba Planning Conference at the time this report was submitted:

- 154 on-line registrants
- 25 on-line student registrants
- 60 banquet/plenary panel registrants
- 13 bike tour participants



## INTERNAL GOVERNANCE COMMITTEE REPORT, ANDREW MOK, RPP MCIP

**Chair:** Andrew Mok  
**Committee Member:** Marilyn Robinson

The Internal Governance Committee (IGC) had two projects on the go in the 2021-2022 season, carried from the 2020-2021 season. This included continuing work on the internal governance policies, and updating our membership to include Non-Practicing and Retired Members, consistent with existing Canadian Institute of Planners (CIP) membership categories.

### ***Internal Governance Policies***

In March 2020, MPPI Council adopted internal governance policies to facilitate its strategic leadership role, compiling them into an Internal Governance Manual. These policies provide role clarity between Council and the Executive Director, and clearly articulate the role of Council in the overall management of the association. The policy governance framework allows Council to be proactive while fulfilling its mandate to provide oversight of the organization. Council can stay out of internal operations yet control its range of acceptability.

The IGC led the monthly reviews of the various policies at every Council meeting to ensure policy currency and relevancy. As MPPI resumed some of its pre-pandemic activities, the IGC discovered Council needed to revise policies that previously laid dormant and unused. The IGC also made progress in drafting the policies and procedures for the Complaints and Inquiry Committees now that at least the Complaints Committee has done some work and was therefore able to provide feedback to ensure the Committees' effective operation.

### ***Non-Practicing and Retired Membership***

During the 2020-2021 season, MPPI Council discovered our by-laws did not include membership categories for Candidate or RPP Members temporarily stopping practice, or for retired RPP Members. The IGC began work in 2021 to look at ways to accommodate two new membership categories, Non-Practicing and Retired, into our MPPI membership framework. The IGC initially looked at conducting membership outreach in the 2021-2022 season. However, recognizing MPPI needed a new Strategic Plan, which will require significant membership outreach, work on this project was paused. The IGC aims to resume work in the 2022-2023 season after the completion of the Strategic Plan project.

**MANITOBA PROFESSIONAL PLANNERS  
INSTITUTE INC.**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2021**



CHARTERED PROFESSIONAL ACCOUNTANTS

## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

### To the Members of Manitoba Professional Planners Institute Inc.:

We have reviewed the accompanying financial statements of Manitoba Professional Planners Institute Inc. that comprise the statement of financial position as at December 31, 2021 and the statement of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

#### *Practitioner's Responsibility*

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

#### *Conclusion*

Based on our review nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Manitoba Professional Planners Institute Inc. as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

#### *Restatement of Comparative Information*

Without modifying our conclusion, we draw attention to Note 8 to the financial statements, which describes that certain comparative information presented for the year ended December 31, 2020 has been restated.

#### **DRAFT**

Chartered Professional Accountants  
Winnipeg, Canada  
February 17, 2022

For this communication, together with the work done to prepare this communication and for the opinions we have formed, if any, we accept and assume responsibility only to the addressee of this communication, as specified in our letter of engagement.

**MANITOBA PROFESSIONAL PLANNERS INSTITUTE INC.**  
**STATEMENT OF FINANCIAL POSITION**

	<b>December 31,</b>	
	<b>2021</b>	<b>2020</b>
<b>ASSETS</b>		
Current assets:		
Cash	\$ 77,894	\$ 90,182
Guaranteed investment certificates (Note 3)	21,948	21,948
Accounts receivable	448	3,192
Prepaid expenses	2,735	3,276
	\$ 103,025	\$ 118,598
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable	\$ 2,891	\$ 15,910
Deferred revenue (Note 8)	-	4,950
	2,891	20,860
<b>NET ASSETS</b>		
<b>Unrestricted net assets</b> (Note 8)	50,134	53,284
<b>Complaints Committee &amp; Inquiry Committee reserve</b> (Note 2)	50,000	44,454
	100,134	97,738
	\$ 103,025	\$ 118,598

**APPROVED BY THE BOARD:**

\_\_\_\_\_ **Director**

\_\_\_\_\_ **Director**

**MANITOBA PROFESSIONAL PLANNERS INSTITUTE INC.**

**STATEMENT OF OPERATIONS**

	<b>Year ended December 31,</b>	
	<b>2021</b>	<b>2020</b>
<b>Revenues:</b>		
Membership dues (Note 8)	\$ 39,154	\$ 37,089
Conference management fee (Note 5)	4,655	8,645
Website postings	8,694	4,275
Membership administration	2,299	1,374
Interest earned	62	390
	54,864	51,773
<b>Expenses:</b>		
Administrative and office expenses	12,788	12,981
Management fees (Note 5)	31,000	30,000
Office rent	-	1,298
Plan NW Journal	551	1,580
Professional Standards Committee	-	917
Promotion	-	456
Seminars and annual general meeting	683	436
Student support	-	350
Travel	786	362
	45,808	48,380
<b>Difference between revenues and expenses before other item</b>	9,056	3,393
<b>Legal fees</b> (Note 2e)	(6,660)	(15,543)
<b>Difference between revenues and expenses</b>	\$ 2,396	\$ (12,150)

**MANITOBA PROFESSIONAL PLANNERS INSTITUTE INC.**

**STATEMENT OF CHANGES IN NET ASSETS**

	<u>Year ended December 31,</u>			
	<u>2021</u>			
	<u>Unrestricted</u>	<u>Complaints</u>		
	<u>net assets</u>	<u>Committee and</u>	<u>Total</u>	<u>2020</u>
		<u>Inquiry Committee</u>		
		<u>reserve</u>		
<b>Balance, beginning of year - as restated</b> (Note 8)	\$ 53,284	\$ 44,454	\$ 97,738	\$ 109,888
<b>Allocation</b> (Note 2e)	(12,206)	12,206	-	-
<b>Difference between revenues and expenses</b>	<u>9,056</u>	<u>(6,660)</u>	<u>2,396</u>	<u>(12,150)</u>
<b>Balance, end of year</b>	<u>\$ 50,134</u>	<u>\$ 50,000</u>	<u>\$ 100,134</u>	<u>\$ 97,738</u>

MANITOBA PROFESSIONAL PLANNERS INSTITUTE INC.

STATEMENT OF CASH FLOWS

	Year ended December 31	
	2021	2020
<b>Cash flow from operating activities:</b>		
Cash received from members, grants and other revenues	\$ 52,596	\$ 53,141
Cash paid to suppliers	(64,946)	(52,492)
Interest received	62	1,230
	<u>(12,288)</u>	<u>1,879</u>
<b>Cash flow from investing activities:</b>		
Change in guaranteed investment certificates	<u>-</u>	<u>40,439</u>
<b>Change in cash</b>	(12,288)	42,318
<b>Cash, beginning of year</b>	<u>90,182</u>	<u>47,864</u>
<b>Cash, end of year</b>	<u>\$ 77,894</u>	<u>\$ 90,182</u>

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

**1. Purpose of the Organization:**

Manitoba Professional Planners Institute Inc. (the "Organization"), was incorporated under the laws of the Province of Manitoba as a not-for-profit organization. The Organization is exempt from tax under Section 149(1)(e) of the Income Tax Act (Canada).

The Organization is the governing body for professional planners in Manitoba, exercising statutory authority under The Registered Professional Planners Act to confer the designation of Registered Professional Planner and to investigate complaints of professional misconduct and apply disciplinary action if warranted. The Organization supports its members in fulfilling their Continuous Professional Learning obligations by organizing conferences and seminars and providing access to on-line learning materials.

The Organization's mission is to protect the public interest by:

- Regulating and improving the practice of professional planners in Manitoba
- Providing and encouraging professional development of its members
- Promoting high standards of ethical conduct and professional practice
- Earning the public's trust through accountability for the organization's actions and continuous pursuit of planning excellence

The Organization is one of seven Provincial and Territorial Institutes and Associations affiliated with the Canadian Institute of Planners and is a signatory party to the inter-jurisdictional agreements establishing and maintaining the Professional Standards Board for the Planning Profession in Canada and the Professional Standards Committee for the Planning Profession in Canada.

**2. Significant accounting policies:**

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. An assumption underlying the preparations of financial statements in accordance with Canadian accounting standards for not-for-profit organizations is that the entity will continue for the foreseeable future and will be able to realize its assets and discharge liabilities in the normal course of operations.

The financial statements include the following significant accounting policies:

**a) Critical accounting estimates and judgments:**

The preparation of financial statements in accordance with Canadian accounting standards for non-for-profit organizations requires management to make estimates and judgments that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period.

Accounting estimates are included in financial statements to approximate the effect of past business transactions or events, or to approximate the present status of an asset or liability. Examples include the estimated useful life of an asset. It is possible that changes in future economic conditions could require changes in the recognized amounts for accounting estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in the period in which they became known. Significant areas of estimation by management include the impairment of non-financial assets, the useful lives of equipment and the fair value of financial instruments. Management bases their judgments, estimates and assumptions on factors they believe to be reasonable in the circumstances, but which may be inherently uncertain and unpredictable.



## NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

**2. Significant accounting policies** (continued):

## b) Financial instruments-

Except for certain related party transactions, financial instruments are measured at fair value on initial recognition adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, financing fees and transaction costs that are directly attributable to its origination, acquisition, issuance or assumption. Transaction costs related to financial instruments that will be measured subsequently at fair value are recognized in net income for the period incurred.

In subsequent periods investments in equity instruments that are quoted in an active market and certain derivative contracts are measured at fair value without any adjustment for transaction costs that may incur on sale or other disposal. The Organization may elect to measure any financial instrument at fair value when the asset or liability is first recognized or for equity instruments previously measured at fair value when the equity instrument ceases to be quoted in an active market. Other investments in equity instruments are measured at cost less any reduction for impairments. All other financial instruments are measured at amortized cost. Amortized cost is the amount at which the financial instrument is measured at initial recognition less principal repayments, plus or minus the cumulative effect of any difference between that initial amount and the maturity amount, and minus any reduction for impairment. The Organization measures all financial instruments at amortized cost.

The Organization assesses impairment of all its financial assets, except those measured at fair value. Management considers whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. Impairment is included in current earnings.

## c) Revenue recognition and deferred revenues-

The Organization follows the deferral method of accounting for contributions.

Unrestricted contributions and other income are recognized as revenue in the operating fund when received or receivable if the amount to be received can be reasonably estimated and collection reasonably assured.

Membership dues, website postings, educational seminars and other are recognized as revenue in the operating fund as services are delivered or when received or receivable if the amounts to be received can be reasonably estimated and collection reasonably assured.

Interest is recognized on a time proportioned basis.

## d) Contributed services-

Volunteers contribute many hours per year to assist the Organization in carrying out its service delivery activities. Due to the difficulty in determining the fair value, contributed services are not recognized in the financial statements.

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 2021

**2. Significant accounting policies** (continued):

## e) Complaints Committee &amp; Inquiry Committee reserve (previously disciplinary reserve)-

The Organization has set aside funds internally for expenditures relating to the review, investigation and adjudication of complaints against members. These funds cannot be used for other purposes without the prior approval of the board. The board has established a target level for this reserve fund, which is subject to review and adjustments by the board from time to time. Contributions are made to the fund annually until the target level is achieved, in varying amounts as determined by the board based the financial results for each year. Funds are drawn from the reserve as required if and when disciplinary matters arise.

**3. Guaranteed investment certificates:**

The Organization holds a guaranteed investment certificate with a fixed interest rate of 0.15% (2020 - 0.35%) maturing April 29, 2022 (2020 - May 4, 2021).

**4. Risk management:**

Management's risk management policies are typically performed as a part of the overall management of the Organization's operations. Management is aware of risks related to these objectives through direct personal involvement with outside parties. In the normal course of its business, the Organization is exposed to a number of risks that can affect its operating performance. Management's close involvement in operations helps identify risks and variations from expectations. As a part of the overall operation of the Organization, management considers the avoidance of undue concentrations of risk. These risks and the actions taken to manage them include the following:

## Liquidity risk-

Liquidity risk is the risk that the Organization cannot meet its financial obligations associated with financial liabilities in full. The Organization's main sources of liquidity are its operations. The funds are primarily used to finance working capital requirements and are adequate to meet the Organization's financial obligations associated with financial liabilities.

## Credit risk-

Credit risk arises from the possibility that debtors may be unable to fulfill their commitments. For a financial asset, this is typically the gross carrying amount, net of any amounts offset and any impairment losses. The Organization has credit policies to address credit risk on accounts receivable, which may include the analysis of the financial position of the debtor and review of credit limits. The Organization also may review credit history before establishing credit and review credit performance. An allowance for doubtful accounts or other impairment provisions is established based upon factors surrounding credit risk, historical trends and other information. The Organization has provided for an allowance for doubtful accounts of \$nil (2020 - \$nil). There is no bad debt expense (2020 - \$nil).

## NOTES TO FINANCIAL STATEMENTS

## FOR THE YEAR ENDED DECEMBER 31, 2021

**4. Risk management** (continued):

## Interest rate risk-

Interest rate risk is the risk that changes in market interest rates may have an effect on the cash flows associated with some financial instruments, known as interest rate cash flow risk, or on the fair value of other financial instruments, known as interest rate price risk. The Organization is exposed to interest rate price risk because its guaranteed investment certificates are held at fixed rates.

**5. Related party transactions:**

The Organization entered into a management agreement effective January 1, 2020 for management and consulting services ending December 31, 2022. Under the terms of the agreement the Organization has agreed to pay \$30,000 in 2020 and \$31,000 in each of 2021 and 2022. The entity is a related party as they operate in their capacity as management of the Organization.

The conference management fee was received from the Manitoba Planning conference (Note 6). The amount is a related party transaction as the Organization has significant influence over the operations of the Manitoba Planning conference.

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 parties.

**6. Manitoba Planning Conference:**

The Organization together with the Province of Manitoba operates an annual conference for professional planners and municipal officials in Manitoba. The Organization has significant influence over the conference through its ability to manage the operations and cash flows for the conference, enter into agreements and provide input into the use of surplus funds generated from the conference. As a result the Organization is also exposed to any losses arising from the conference.

As at December 31, 2021, total current assets of the conference were \$45,933 (December 31, 2020 - \$10,817) and for the year-ended December 31, 2021 the conference generated \$48,690 in revenues and incurred \$13,574 of expenses (2020 - \$nil and \$26,027 respectively). The surplus funds from the conference are to be used towards initiatives that support the planning profession in Manitoba as jointly decided on by the Organization and the Province of Manitoba.

**7. COVID-19:**

The outbreak of COVID-19, has continued to result in governments enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, quarantine periods and social distancing, have caused an economic slowdown and material disruption to operations. Subsequent to December 31, 2021 government has continued to react with interventions intended to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at the time. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial performance and financial position of the Organization in future periods.

**8. Restatement:**

During the year it was identified that \$4,950 in membership dues collected in the year ended December 31, 2020 were related to the prepayment of membership dues for the year ended December 31, 2021. As a result, membership dues, the difference between revenues and expenses and unrestricted net assets as at December 31, 2020 were decreased by \$4,950 and deferred revenue as at December 31, 2020 was increased by \$4,950. There was no impact to the statement of cash flows.

## **NOMINATION COMMITTEE REPORT: Janis Pochailo, RPP, MCIP**

MPPI acknowledges those whose MPPI Council terms will end at the Annual General Meeting to be held in Winnipeg on June 1, 2022 including: Janis Pochailo, Evan Allen and Matthew Gowdar.

The following is the MPPI Council slate being put forward for 2022.

### **Officers:**

President: Andrew Mok, RPP, MCIP (year 1 of 2-year term)

President Elect: Jeff Pratte, RPP, MCIP (year 1 of 2-year term)

Treasurer: Dianne Himbeault, RPP, MCIP (year 2 of second 2-year term)

### **Council**

Ryan Segal, RPP, MCIP (year 2 of second 2-year term)

Michal Kubasiewicz, RPP, MCIP (year 2 of first 2-year term)

Gavin Williamson, MCIP (year 1 of first 2-year term)

**City Planning Faculty Rep:** Richard Milgrom, RPP, MCIP

**UMAPS Rep:** Julia Antonyshyn

### **Other Members of 2022-2023 Council:**

#### Public Representatives (appointed by MPPI Council)

Marilyn Robinson, RN (Ret), BScN (year 3 of second 3-year term, ending August 31, 2023)

Walter Burdz, P. Eng., MBA (year 2 of second 3-year term, ending August 31, 2024)

Bradley Keefe, CPA, CA (year 3 of first 3-year term, ending August 31, 2022)