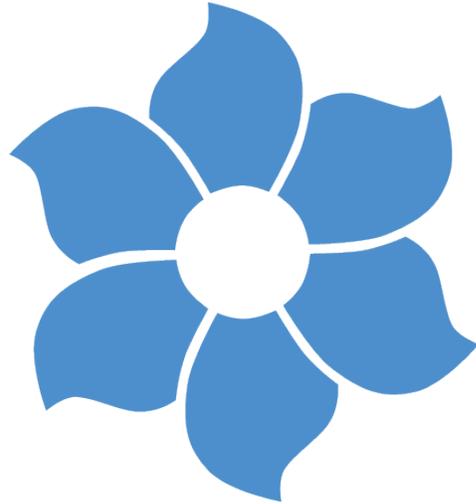


2016 ANNUAL REPORT



British Columbia College of Social Workers

CONTENTS

- 3 Board and Staff
 - Letter to the Minister 4
- 6 Registrar's Report
 - Chair's Report 7
- 8 Registration Committee Report
 - Registration Appeals Committee Report 10
- 11 Inquiry Committee Report
 - Discipline Committee Report 12
- 13 Quality Assurance Committee Report
 - Special Projects & Initiatives 14
- 15 Financial Statements

BOARD

Chair - Curtis Magnuson, RSW
Vice Chair - Deborah Jones, RCSW

Social Work Members

Susan Barr, RSW
Jim Campbell, RCSW
Emma Gauvin, RSW
Chelsea Minhas, RSW
Jenny Morgan, RSW
Jacqueline (Jackie) Stokes, RSW

Public Members:

Colleen Spier
Cheney Cloke
Doris Darvasi
Alisa Gloag

STAFF



Selena Bateman
Director of Professional Practice



Taylor Stobbe
Office Coordinator

Chelsea Coledge
Registrar & CEO



Hoon Kim
Manager of Registration Services



2016 Staff Departures:

John Mayr, Nigel Mojica, Borna Ansari

LETTER TO THE MINISTER

The Honourable Stephanie Cadieux, MLA
Minister of Children and Family Development

April 7, 2017

Dear Minister Cadieux,

It is my pleasure to deliver this Annual Report for the year ending December 31, 2016. This report reflects the activities of the BC College of Social Workers in carrying out the Duty and Objects set out in the Social Workers Act. I would like to acknowledge the work of the 2016 Board and its Chair, Curtis Magnuson.

As the regulatory body for social workers in BC who are registered with the College, the College acts within its statutory authority to serve and protect the public at all times, and to superintend the practice of social work. To that end, the College develops and administers By-laws, policies and procedures that are consistent with the Act. The College works hard to administer transparent, objective, impartial and fair processes.

There were some significant changes and accomplishments during 2016. The Board met early in the year to develop the Strategic Directions of the College for the two year period 2016 to 2018. Five key directions were established:

1. Strengthening Stakeholder Relationships
2. Enhancing Social Work Practice
3. Ensuring Public Safety
4. Strengthening College Capacity
5. Reconciliation with Indigenous Communities

STRATEGIC DIRECTIONS 2016-2018



STAKEHOLDER RELATIONSHIPS

- Supporting exam implementation
- Public awareness
- Ensuring evaluation of public awareness campaign
- Strengthening relationships with:
 - educators & students
 - government
 - BCASW
 - Current and future registrants



ENHANCING SOCIAL WORK PRACTICE

- Revising *Standards of Practice*
- Evaluating CPD program



ENSURING PUBLIC SAFETY

- Ensuring timely response to emerging issues, including legislative changes
- Working with government towards removal of exemptions



STRENGTHENING COLLEGE CAPACITY

- Reviewing governance and HR functioning at college:
 - HR planning
 - HR policies and procedures
 - succession planning
 - clarifying operations and governance
- Reviewing Social Workers Act and Bylaws as they affect HR planning
- Ongoing education of board and staff



RECONCILIATION with ABORIGINAL COMMUNITIES

- Implementing, reviewing, evaluating and taking action on TDRR initiative
- Educating board and staff on TRC and decolonization processes
- Coordinating with BCASW on joint initiatives
- Creating a communications plan for BCCSW's response to reconciliation and TDRR



There have been a number of initiatives and projects arising from the Strategic Plan during 2016. Most notable are:

1. The signing of the national Memorandum of Understanding by the three pillars of social work: the Canadian Association for Social Work Education; the Canadian Council of Social Work Regulators; and the Canadian Association of Social Workers.
2. The Towards Developing a Respectful Relationship initiative with Indigenous Communities in BC has made progress with a report to the Board due in 2017.
3. The Standards of Practice have been updated and revised to reflect current best practices in social work. Ongoing consultation will occur with social work practitioners, educators, regulators and the public to ensure that the draft Standards are indeed reflective of current best practices in social work.
4. Removal of another exemption to title protection under the *Social Workers Act*, for social workers employed by a society incorporated under the *Society Act* and approved by the Director designated under the *Child, Family and Community Service Act*.

2016 was a year of significant change in staffing of the College. John Mayr, our former Registrar, left the College in June of 2016. Chelsea Cooledge, the College's Director of Professional Practice, was appointed by the Board as Acting Registrar in July 2016 while a national search for a new Registrar was conducted. I am very pleased to say that Chelsea was hired as the College's new Registrar, effective January 1, 2017. Chelsea has proven to be a hard-working; accountable; skilled, and engaging Registrar with a capacity to anticipate challenges and to respond with common sense and wisdom.

Respectfully,



Deborah Jones MSW RCSW
Chair of the Board
BC College of Social Workers

REGISTRAR'S REPORT

As I reflect on the year 2016, the saying "change is the only constant" comes to mind. As I'm sure we all have experienced, change can be difficult and messy, but it can often lead to wondrous opportunities. In 2016 we saw the departure of John Mayr as Registrar, Nigel Mojica, the Manager of Communications, and Borna Ansari, the Administrative Assistant. We were fortunate to be joined by Taylor Stobbe, our amazing Office Coordinator in December of 2016.

With John's departure, I found myself in the role of Acting Registrar for the last six months of the year while the Board conducted their search for a candidate to fill the position permanently. This was a roller coaster experience with some hiccups along the way but also a significant amount of learning. One of those hic-ups was the disappearance of our website around Labour Day. After the initial panic subsided, I learned all about host domains, archives and wordpress sites. Needless to say, we ended up with a newly designed website and I want to extend a sincere thank you to all for their patience while this was being developed. While on the topic of IT; we also migrated the data from our database, from an on-site server to a cloud hosted server. This was done after a risk analysis and with legal support, with the intention of having more timely and efficient updates, lower overall costs, and increased support from expert staff dedicated to the platform. This was also done in recognition that an incoming Registrar may not have the capacity to manage a database on an on-site server.

Aside from the IT issues, there were many other notable achievements. Particularly notable was the historic Memorandum of Understanding (MOU) signed by the three pillars of the social work profession: the Canadian Association for Social Work Educators, the Canadian Council of Social Work Regulators, and the Canadian Association of Social Workers. The purpose of the MOU is to foster communication, collaboration and connection among these three pillars representing education, regulation and the professional association. I look forward to seeing what opportunities arise out of these relationships.

Also, in keeping with one of our identified strategic directions, strengthening Stakeholder Relationships, the Board of the BCCSW and I met with the Board and Executive Director of the BCASW this year to discuss shared initiatives. Examples of our common interests are issues such as addressing recognition of RSW's and RCSW's by third party insurers, the Code of Ethics currently used in BC, and strategies for addressing recommendations in the Truth and Reconciliation report. We also engaged in a Public Awareness Campaign, to educate the public about regulation of the social work profession.

I am pleased to report that all staff and board members have participated in and completed the San'ya's Indigenous Cultural Safety training as part of our commitment to Reconciliation, and identified in our 2016-2018 Strategic Directions. Additionally, the Towards Developing a Respectful Relationship initiative continued this year by having an Indigenous Consulting firm host dialogue sessions with Indigenous Peoples and non-Indigenous people working in Indigenous communities throughout the province. These sessions will continue into 2017.

Finally, we developed the first draft of the new Standards of Practice. This draft is scheduled for initial consultation in 2017. The project has been ongoing for several years and I am pleased to have seen the progress this year. This project is consistent with both our legislated mandate and an identified strategic direction: Enhancing Social Work Practice. As you will see, much of the work of the College this year has been guided by the Strategic Directions set by the Board at the beginning of 2016. I feel so fortunate to be a part of this important work as we grow and mature as a College. The year came to a close with my appointment as Registrar and so I look forward to continuing this work.

Sincerely,

Chelsea Cooledge, RSW

CHAIR'S REPORT

As the Registrar has noted in her own report, 2016 was a year of significant transition at the BC College of Social Workers. When Liz Jones left the board after six years as Chair, I took on the role with only one year remaining in my term. I would like to thank the board for the confidence they placed in me. It has been personally and professionally rewarding to work with the board these last six years. In 2016, I worked very closely with Vice-Chair Deborah Jones and Finance Chair Doris Darvasi. Thank you both for your support and hard work.

In February, the board and staff engaged in our third strategic planning session, guided by facilitator Deborah White and graphic recorder Yolanda Liman. The resulting plan lays out a framework for the College's strategic directions over the next few years.

The Annual General Meeting in April was an opportunity for registrants to hear from Dr. Ellen Wiebe about the important role that healthcare social workers play in assisting patients to make important decisions about end-of-life care. For the first time in a few years, the College's AGM was held in a hotel with registrants participating from sites across the Province. There was an excellent turnout and I enjoyed spending time with social workers in a relaxed and informal setting.

In June I was in Winnipeg with Registrar John Mayr when the Memorandum of Understanding between regulators, educators, and the professional associations was signed, committing the parties to communicate regularly and work collaboratively on issues of mutual interest.

In the same month, John Mayr left the College. During his five years as Registrar, a number of important goals were accomplished, including implementation of the Continuing Professional Development program and entry to practice licensure exams, to name just two. I worked closely with John as Chair of the Inquiry Committee and as Vice-Chair and Chair of the Board and thank him for his years of dedicated service to the College.

The Registrar's departure created a vacuum that was filled when Director of Professional Practice, Chelsea Cooledge, agreed to become Acting Registrar for the remainder of the year. I would like to thank the board for recognizing Chelsea's leadership qualities and Chelsea for her willingness to take on the challenge.

I have been very fortunate to attend several gatherings of the Association of Social Work Boards during the years that I have served on the board. ASWB continues its important work removing barriers to license portability across North America. The implementation of licensing exams in British Columbia in 2015 was an important first step in that direction.

Registrants Jim Campbell and Jenny Morgan were elected to the board in 2016 and two new public members, Cheney Cloke and Alisa Gloag, were appointed by the Minister later in the year. Thank you for your interest in carrying out the important work of social work regulation.

Along with me, Jackie Stokes left the College board in December after serving as Chair of the Registration Committee for several years. Jackie's contributions to the board will be missed.

In December, a hiring committee of the board recommended Chelsea Cooledge for the position of Registrar and CEO. I was pleased that the board confirmed this appointment at its December meeting. I left the board knowing that the College is in good hands, in no small part because of the hardworking staff and dedicated members of the board.

Curtis Magnuson, RSW
Chair



REGISTRATION COMMITTEE

Committee members:

Susan Barr, RSW
 James (Jim) Campbell, RCSW
 Meera Dhebar, RSW
 Amenda Kumar, RSW
 Jacqueline (Jackie) Stokes, RSW (Chair)



The Registration Committee is tasked with determining the minimum social work qualifications to become a registrant, and establishing classes of registration, fees and registration requirements. The committee consists of five members appointed by the Board but not all are board members.

The Committee sets out the procedures for the review of Registrar's decision to refuse registration and recommends policies to be considered by the Board.

Bylaw and policy developments:

The Registration Committee provided guidance on the recent College bylaw amendments. These changes include setting conditions for registration in the provisional class. In addition, honorary registration has been removed.

The Committee drafted a guidance document to define considerations upon receipt of a request for a provisional registration renewal.

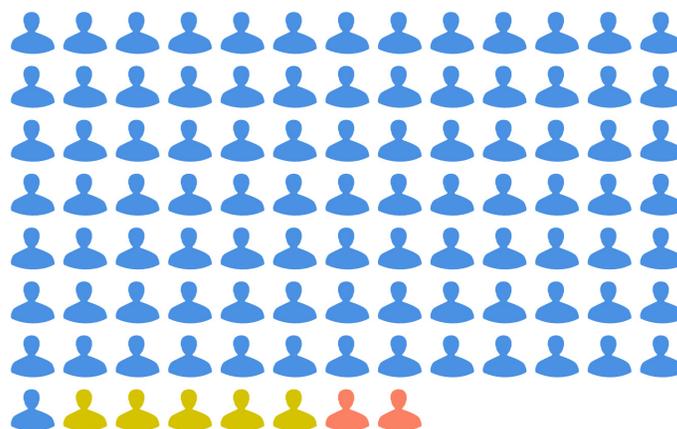
The Committee agreed that the Procedural Manual for review of registration decisions be disseminated to all refused applicants. The Procedural Manual will inform the applicant about the review process and is in keeping with our mandate of transparent, objective, impartial and fair practices.

The Board adopted a recommendation from the Registration Committee to approve all CASWE accredited programs as those meeting the requirements for registration with the College.

Review of registration decisions:

Two reviews of the Registrar's decision to refuse a grant of registration were conducted. Both reviews resulted in the Committee upholding the decision of the Registrar to refuse a grant of registration. Neither decision was appealed.

New Registrations, 2016



● Full (RSW)	212
● Clinical (RCSW)	11*
● Non-practising	1
● Provisional	5
● Temporary	1
Total new registrants	219

*9 RCSWs were previously in the RSW class while 2 RCSWs are new registrants.

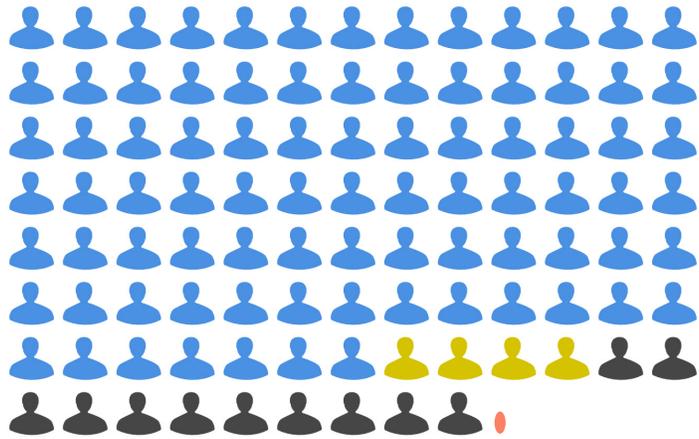
Total Registrants by Category on December 31, 2016

Provisional renewal requests:

Two requests for provisional renewals were heard in 2016. Both requests for provisional renewals were granted; the provisional applicants each received a one year renewal.

Reinstatement of registration requests:

During the renewal period in 2016, two requests were submitted to reinstate registration. Both former registrants were reinstated.



● Full (RSW)	3929
● Clinical (RCSW)	165
● Non-practising	503
● Provisional	3
● Temporary	0
Total registrants	4600

4600
TOTAL
REGISTRANTS

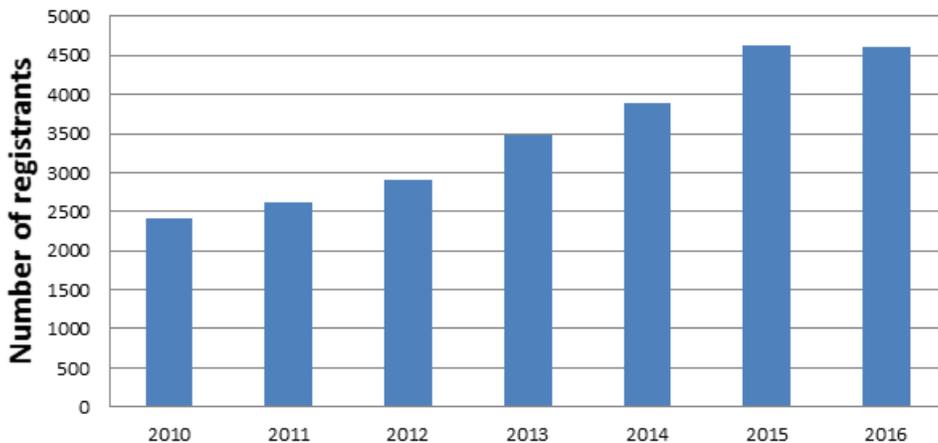
3929
FULL CLASS

3
PROVISIONAL
CLASS

165
CLINICAL
CLASS

0
TEMPORARY
CLASS

Total Registrants by Year, 2010-2016



The total number of registrants has slightly decreased by 0.6%, or 29 registrants, between December 31, 2015 to December 31, 2016.

REGISTRATION APPEALS COMMITTEE

Committee members:

Emma Gauvin, RSW
Deborah Jones, RCSW
Colleen Spier, public member (Chair)
Edward (Ed) Taylor, RCSW
Christina Rodrigues, RSW

One registration matter appealed in 2015 was carried over to 2016. This matter was heard by the previous Appeals Committee members. The appeal resulted in upholding the review decision by the Registration Committee to refuse a grant of registration.

No other appeals were heard during 2016.

INQUIRY COMMITTEE

Committee members:

Neil Arao, RSW
Shannon Bender-Bell, RSW
Deborah Jones, RCSW (Chair)
Chelsea Minhas, RSW
Colleen Spier, public member

The Inquiry Committee is established by the *Social Workers Act* for the purpose of receiving and investigating complaints about registrants in adherence to the duties and objects of the College in protecting the public. The committee held 6 meetings in 2016.

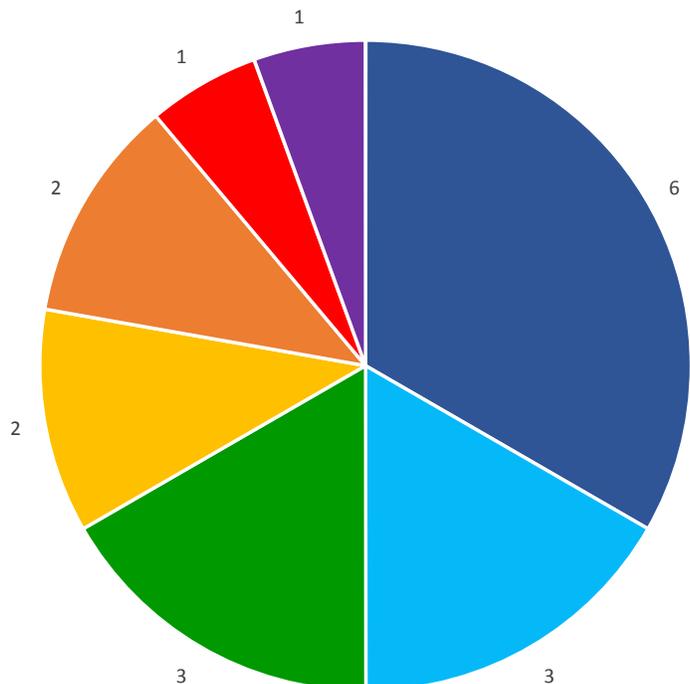
As is set out in the *Social Workers Act*, after receiving a complaint, the Registrar has two options. After conducting a preliminary assessment, the Registrar may dismiss all or part of a complaint or the complaint may be delivered, along with assessment and recommendations to the Inquiry Committee. After considering the information gathered during the investigation, the Inquiry Committee may take no further action, enter into a complaint resolution agreement in which the registrant agrees to undertake certain remedial actions, or direct the registrar to issue a formal notice of a disciplinary hearing, called a citation.

The College may also receive reports from employers or other registrants under section 39 or 40 of the Act which sets out a duty to report the conduct of a social worker that involves allegations of physical or significant emotional harm or sexual abuse or exploitation of a client. When the College receives

these reports they are delivered to the Inquiry Committee and an investigation follows. Finally, the conduct of registrants may be investigated under the Inquiry Committee's own motion.

The College received 18 complaints in 2016. This is down approximately 41% from the number of complaints received in 2015. The graph below shows the breakdown of the 18 complaints by subject matter. Of these 18 files, two were dismissed by the Registrar and in the one file delivered to the Committee, the committee members found the social workers conduct to be satisfactory and took no further action. The remaining fifteen files continued to be investigated. Additionally, four files were brought forward from 2015 and one from 2014.

- Ethical Conduct/Ethical Decision Making
- Conduct and Behaviour
- Confidentiality
- Misconduct
- Record Keeping
- Boundaries
- Misuse of Title



18

complaints received

41%

down from 2015

2

dismissed by the committee

DISCIPLINE COMMITTEE

Committee members:

Susan Barr, RSW
James (Jim) Campbell, RCSW
Doris Darvasi, public member
Emma Gauvin, RSW
Jacqueline (Jackie) Stokes, RSW

The Discipline Committee is established by the *Social Workers Act* for the purpose of hearing matters that are subject to citation by the Inquiry Committee. If the information in a complaint file indicates serious concerns about the behaviour or conduct of the registrant, the Inquiry Committee will direct the Registrar to issue a citation for a hearing held by the Discipline Committee. The hearing is generally open to the public.

One citation remains outstanding for Mr. Michael Anthony. Mr Anthony was found guilty of sexual assault and was sentenced to two years in prison with two years' probation in 2014. Therefore, the hearing has been delayed.

No citations were issued during 2016.

QUALITY ASSURANCE COMMITTEE

Committee members:

Doris Darvasi, public member
Emma Gauvin, RSW (Chair)
David Kealy, RSW
Elaine Halsall, RCSW
Andrea Harstone, RCSW
Carolyn Oliver, RSW

Standards of Practice revision:

The committee sent a survey out to registrants asking for feedback on the initial framework for the revised Standards of Practice. Over 600 registrants completed the survey.

This feedback was collated and provided valuable information that assisted with further development of the project.

The Standards of Practice revision reference group met twice this year, offering perspectives from various fields of social work practice and throughout geographical regions of the province. A first draft of the Standards of Practice was completed. The draft stakeholder consultation plan was initiated.

Continuing Professional Development (CPD) updates:

This year, the Committee approved a review of the CPD structure to take place the following year. The Committee drafted a survey asking for registrant feedback on the current structure while staff engaged in research of current domestic program models.

The College fielded over 1200 calls and emails during the month of October in relation to CPD. 81% of registrants submitted CPD by the October 31 annual deadline. By November 16, 2016, additional registrants completed the

requirement for a total of 87.6% in compliance with the Bylaws.

CPD special circumstances waivers:

The Committee received 7 completed requests to waive the 2016 CPD hour requirement, due to extraordinary circumstances. One request was refused, four received a partial waiver of hours and two received a full waiver of CPD hours.



The Quality Assurance Committee is established for the purpose of:

- 1) reviewing and recommending standards of practice,
- 2) establishing and maintain a continuing competence program, and
- 3) recommending requirements to the Board for approval.

SPECIAL PROJECTS & INITIATIVES



Towards Developing a Respectful Relationship

The BCCSW contracted an Indigenous consultant company to engage in dialogue sessions with Indigenous social workers and Indigenous stakeholders around the province. In 2016, two dialogue sessions were held: one in Kelowna and one in Cranbrook.

This work was supported by an Indigenous Reference Group and guided by an Indigenous Social Work Elder. The group offers Indigenous cultural perspectives and knowledge as a way to culturally inform the dialogue sessions. The Indigenous Reference Group held three meetings throughout the year to provide feedback on the design and facilitation of the dialogue sessions.

The College created supplemental materials to support the work of the dialogue sessions, including an informational pamphlet on the role of the College and a brief description of the registration process. The BCCSW website was also updated with additional information about the initiative and the list of the reference group members.

Standards of Practice revision

The revision of the Standards of Practice is being done under the direction of the Quality Assurance Committee and Board however the work is being guided by a Reference group made up of registrants from various practice areas around the province. Early in 2016, a survey was electronically disseminated to current registrants for the purpose of seeking feedback on the initial stages of the revision. Feedback was sought on the components and the descriptions of the components. 602 survey responses contained useable data. The survey results were reviewed and the component descriptions were revised based on the feedback. The survey results are posted to the BCCSW website.

Two Standards of Practice Reference Group meetings were held throughout the year to further the work of the revision. Significant research was gathered from a variety of sources, including: social work texts, academic journal articles, national and international social work standards and current legislation. By the end of year, a first draft of the revised Standards was complete.

Public Awareness Campaign

The College engaged in a public awareness campaign which included 10-15 second television advertisements and animated digital media, such as Facebook and Google Ads. The TV ads were both paid and non-paid public service announcements. The objective of the campaign was to reach out to members of the public, over 18 years of age, to inform them of the role of social workers and the College's role in public safety.

How many registered social workers are there in BC?

- a) 750
- b) 4,500
- c) 12,000



CLICK TO FIND OUT MORE

BC  CSW
British Columbia College of Social Workers

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS
Financial Statements
Year Ended December 31, 2016

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS
Index to Financial Statements
Year Ended December 31, 2016

	Page
Independent Auditor's Report	1
Financial Statements	
Statement of Financial Position	2
Statement of Revenues and Expenditures	3
Statement of Changes in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 8
Professional activities (<i>Schedule 1</i>)	9
Board activities (<i>Schedule 2</i>)	9
Staffing (<i>Schedule 3</i>)	9

Independent Auditor's Report

To the Members of British Columbia College of Social Workers

We have audited the accompanying financial statements of British Columbia College of Social Workers, which comprise the statement of financial position as at December 31, 2016 and the statements of revenues and expenditures, 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of British Columbia College of Social Workers as at December 31, 2016 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.

Burnaby, British Columbia
February 20, 2017


McDonald Rickett
Chartered Professional Accountants

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS
Statement of Financial Position
December 31, 2016

	Hearings Fund	Operating Reserve Fund	Operating Fund	2016	2015
Assets					
Current					
Cash	\$ 70,381	\$ -	\$ 984,672	\$ 1,055,053	\$ 836,447
Accounts receivable	-	-	5,534	5,534	4,713
Prepaid expenses	-	-	18,979	18,979	12,347
	70,381	-	1,009,185	1,079,566	853,507
Capital assets (Note 2)	-	-	79,780	79,780	109,321
Restricted cash certificates of deposit and GIC	110,000	240,000	-	350,000	500,000
	\$ 180,381	\$ 240,000	\$ 1,088,965	\$ 1,509,346	\$ 1,462,828
Liabilities and Net assets					
Current					
Accounts payable	\$ -	\$ -	\$ 33,925	\$ 33,925	\$ 11,573
Government remittances payable	-	-	4,957	4,957	9,548
Deferred income	-	-	280,552	280,552	289,657
	-	-	319,434	319,434	310,778
Deferred rent	-	-	6,341	6,341	5,006
	-	-	325,775	325,775	315,784
Net assets (debt)	180,381	240,000	763,190	1,183,571	1,147,044
	\$ 180,381	\$ 240,000	\$ 1,088,965	\$ 1,509,346	\$ 1,462,828

Approved by the Directors

_____ Director

_____ Director

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS
Statement of Revenues and Expenditures
Year Ended December 31, 2016

	Hearings Fund	Operating Reserve Fund	Operating Fund	2016	2015
Revenues					
Registration fees	\$ -	\$ -	\$ 1,041,306	\$ 1,041,306	\$ 920,545
Application fees	-	-	50,147	50,147	190,575
Interest and other	-	-	14,705	14,705	14,468
	-	-	1,106,158	1,106,158	1,125,588
Administrative expenses					
Amortization	-	-	29,542	29,542	30,381
Bank and credit card charges	-	-	28,798	28,798	28,418
Computer support	-	-	9,681	9,681	8,187
Criminal records review program costs	-	-	20,846	20,846	53,424
Database upgrade	-	-	33,492	33,492	15,789
Insurance	-	-	6,312	6,312	6,112
Office equipment	-	-	5,926	5,926	5,652
Office supplies	-	-	4,710	4,710	9,922
Postage and courier	-	-	6,459	6,459	14,130
Printing	-	-	7,006	7,006	14,262
Professional fees	-	-	22,187	22,187	20,742
Public awareness project	-	-	110,653	110,653	161,899
Rent	-	-	75,562	75,562	74,819
Telephone and internet	-	-	7,488	7,488	5,351
	-	-	368,662	368,662	449,088
Professional, board and staffing activities					
Professional activities (<i>Schedule 1</i>)	-	-	112,707	112,707	57,087
Board activities (<i>Schedule 2</i>)	-	-	58,892	58,892	54,701
Staffing (<i>Schedule 3</i>)	-	-	529,370	529,370	470,585
	-	-	700,969	700,969	582,373
	-	-	1,069,631	1,069,631	1,031,461
Excess of revenues over administrative expenses	\$ -	\$ -	\$ 36,527	\$ 36,527	\$ 94,127

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS
Statement of Changes in Net Assets
Year Ended December 31, 2016

	Hearings Fund	Operating Reserve Fund	Operating Fund	2016	2015
Net assets - beginning of year	\$ 180,381	\$ 240,000	\$ 726,663	\$ 1,147,044	\$ 1,052,918
Excess of revenues over administrative expenses	-	-	36,527	36,527	94,126
Net assets - end of year	\$ 180,381	\$ 240,000	\$ 763,190	\$ 1,183,571	\$ 1,147,044

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS
Statement of Cash Flows
Year Ended December 31, 2016

	2016	2016	2016	2016	2015
Operating activities					
Excess Of Revenues Over Administrative Expenses	\$ -	\$ -	\$ 36,527	\$ 36,527	\$ 94,127
Items not affecting cash:					
Amortization of capital assets	-	-	29,542	29,542	30,381
Deferred rent	-	-	1,335	1,335	1,335
	-	-	67,404	67,404	125,843
Changes in non-cash working capital:					
Accounts receivable	-	-	(821)	(821)	1,159
Prepaid expenses	-	-	(6,632)	(6,632)	7,306
Accounts payable	-	-	22,354	22,354	(1,292)
Government remittances payable	-	-	(4,591)	(4,591)	2,460
Deferred revenue	-	-	(9,108)	(9,108)	117,895
	-	-	1,202	1,202	127,528
Cash flow from operating activities	-	-	68,606	68,606	253,371
Investing activities					
Additions to capital assets	-	-	-	-	(46,978)
Proceeds on disposal of capital assets	-	-	-	-	300
Cash flow from (used by) investing activities	-	-	-	-	(46,678)
Increase in cash flow	-	-	68,606	68,606	206,693
Cash - beginning of year	180,381	240,000	916,066	1,336,447	1,129,754
Cash - end of year	180,381	240,000	984,672	1,405,053	1,336,447
Cash consists of:					
Cash	\$ 70,381	\$ -	\$ 984,672	\$ 1,055,053	\$ 836,447
Restricted cash certificates of deposit and GIC	110,000	240,000	-	350,000	500,000
	\$ 180,381	\$ 240,000	\$ 984,672	\$ 1,405,053	\$ 1,336,447

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS
Notes to Financial Statements
Year Ended December 31, 2016

Nature and purpose of organization

The British Columbia College of Social Workers (the "College") is incorporated under the Social Workers Act of B.C. as a not-for-profit organization. The purpose of the College is to act in the public interest and to superintend the profession of social work in British Columbia. The College establishes and maintains standards of practice and standards of ethics.

1. Summary of significant accounting policies

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Fund accounting

The Operating Fund reports the assets, liabilities, revenues and expenses related to the College's registration activities.

The Operating Reserve Fund reports the assets, liabilities, revenues and expenses related to the College's extraordinary registration activities.

The Hearings Fund reports the assets, liabilities, revenues and expenses related to the College's hearing activities.

Revenue recognition

- a) The College follows the restricted fund method in which externally restricted contributions are recognized as received in the fund corresponding to the purpose for which they were contributed. Unrestricted contributions are recognized in the Operating Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Fees are recognized during the fiscal period in which they relate. Fees received in advance of the period to which they relate are recorded as deferred income.
- b) Interest and other income are recognized as revenue in the period the income is earned. The change in the difference between the fair value and cost or cash and cash equivalents at the beginning and end of each year is reflected in the statement of revenues and expenditures. All interest income earned is reported as revenue of the Operating Fund.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Cash equivalents

The College considers certificates of deposits, which consist of guaranteed investment certificates and term deposits, to be cash equivalents as they are readily convertible into cash and because of their short-term maturity.

(continues)

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS
Notes to Financial Statements
Year Ended December 31, 2016

1. Summary of significant accounting policies (*continued*)

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization. Capital assets are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Computer equipment	50%	declining balance method
Furniture and fixtures	20%	declining balance method
Leasehold improvements	10 years	straight-line method

The College regularly reviews its capital assets to eliminate obsolete items.

Leases

The College recognizes rental expense on a straight-line basis over the term of the lease. Any difference between the calculated expense and the amount actually paid is reflected as deferred rent in the Statement of Financial Position.

2. Capital assets

	2016		2015	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Computer equipment	\$ 77,297	\$ 71,229	\$ 77,297	\$ 65,161
Computer software	105,297	59,529	105,297	42,833
Furniture and fixtures	48,660	23,768	48,660	17,544
Leasehold improvements	5,546	2,496	5,546	1,941
	\$ 236,800	\$ 157,022	\$ 236,800	\$ 127,479
Net book value	\$ 79,778		\$ 109,321	

3. Deferred revenue

Deferred revenue represents the 2017 registration fees received in 2016.

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS
Notes to Financial Statements
Year Ended December 31, 2016

4. Commitments

The College is a co-lessee of premises for a ten year term of beginning April 1, 2012 and ending March 31, 2022. The College's share of future minimum lease payments are as follows.

Future minimum lease payments:

2017	\$ 39,382
2018	40,050
2019	40,050
2020	40,050
2021	40,050
Thereafter	<u>10,013</u>
	<u>\$ 209,595</u>

5. Financial instruments

The College is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of December 31, 2016.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the College manages exposure through its normal operating and financing activities. The College is exposed to interest rate risk primarily through its term deposits.

6. Capital disclosures

The College's objective when managing capital is to safeguard the College's ability to continue as a going concern so that it can continue to regulate the Social Work profession in British Columbia with the mandate to protect the public from preventable harm. The College seeks to accomplish this objective by holding sufficient unrestricted and internally restricted fund balances to enable it to withstand negative unexpected financial events.

7. Income taxes

The College is exempt from income taxes under the provisions of the Income Tax Act as a Not-For-Profit organization.

BRITISH COLUMBIA COLLEGE OF SOCIAL WORKERS**Professional activities****(Schedule 1)****Year Ended December 31, 2016**

	2016	2015
Professional activities		
AGM	\$ 5,952	\$ 3,416
Consultations	6,001	322
Legal	54,523	7,349
Professional development	11,515	10,066
Registrar's travel	9,614	11,499
Special projects	14,488	22,544
Subscriptions and memberships	10,614	1,891
	\$ 112,707	\$ 57,087

Board activities**(Schedule 2)****Year Ended December 31, 2016**

Board expenses		
Board travel	\$ 24,171	\$ 33,370
Meetings	14,716	10,043
Honorarium	4,047	3,900
Board professional development	15,958	7,388
	\$ 58,892	\$ 54,701

Staffing**(Schedule 3)****Year Ended December 31, 2016**

Staffing		
Salaries and wages	\$ 469,890	\$ 407,505
Benefits	59,480	63,080
	\$ 529,370	\$ 470,585

