



Annual Report 2015 - 2016

The College of Midwives of Manitoba wishes to acknowledge the funding provided by the Government of Manitoba. This financial support is essential in enabling the College to fulfill its responsibilities while it continues to develop and grow as a regulatory body.

Front Cover: Addison Rickenna Clarke born May 30, 2016 weighing 5lbs/ 14 oz. Proud mom is midwife Jenna Mennie.



College of Midwives of Manitoba (CMM)

230-500 Portage Avenue

Winnipeg, Manitoba R3C 3X1

Tel: (204) 783-4520

Fax: (204) 779-1490

Email: admin@midwives.mb.ca

Website: www.midwives.mb.ca

Table of Contents

Overview of the College	4
Governing Council	4
Chairperson & Registrar's Report	5
Complaints Committee Report	7
Education Committee Report	7
Board of Assessors Committee Report	7
Standards Committee Report	8
Quality Assurance Committee Report	8
Perinatal Review Committee Report	9
Kagike Danikobidan Committee Report	9
Committee to Select Public Representatives Committee Report	10
Canadian Midwifery Regulators Council	10
College of Midwives of Manitoba Financial Statements for the year ending March 31, 2016	11

CMM Mission

The purpose of the College is to protect the safety of the public in the provision of midwifery services in Manitoba; to support midwives in the provision of safe and effective midwifery services in Manitoba; and to develop and enforce the standards of midwifery care.

Commitment to Equity

The College is committed to the goal of equity in the practice of midwifery which includes: providing service to women who historically have been under-represented or under-served by the health care system; and recruiting midwives with diverse backgrounds, experience and knowledge. Such recruits may drawn from groups including immigrants and newcomers to the province, visible minorities, Aboriginal persons, persons with disabilities, and persons who live in rural or remote communities.

College Staff

Janice Erickson, BA, RM - Registrar (Non-prac)

Patty Eadie, BA, BSW- Executive Director

Kathy Kirby - Administrative Officer

Charlotte Onski - Bookkeeper

Governing Council of the College

Janice Erickson, RM (Non-prac).....Registrar - Ex-officio

Gina Mount, RM.....Elected Council Member/Chairperson

Darlene Birch, RM.....Appointed Council Member (Kagike Danikobidan)

Fleur McEvoy, RM.....Elected Council Member

Thelma Mason.....Appointed Council Member (Kagike Danikobidan)

Carolyn Markmann.....Appointed Public Representative

Lori Peters.....Appointed Public Representative

Tracey Novoselnik, RM.....Elected Council Member

Jenna Mennie, RM (Non-prac)Elected Council Member

Chairperson & Registrar's Report
Gina Mount, RM & Janice Erickson, RM (Non-prac) Registrar

It is our pleasure to provide the annual Chairperson & Registrar's Report for the 2015-2016 fiscal year.

REGISTRATION

On March 31, 2016 the College of Midwives of Manitoba (College) had 76 midwives registered (55 practicing and 21 non-practicing). This represents a net increase of eight new members; all of whom were internationally educated midwives who completed an Assessment and Gap Training Program either here in Manitoba, or in another Canadian jurisdiction. In addition, there were 18 student members, which included candidates from CMM's pilot Assessment and Gap Training Program for internationally educated midwives, the UCN Midwifery Education Program, as well as visiting students from out-of-province midwifery education programs.

GOVERNING COUNCIL

The Council of the College is the governing body of the College, and as such manages and conducts the affairs of the College and exercises the rights, powers and privileges of the College. The College is a committee-run organization that relies on its membership and arms-length appointed public representatives to make decisions and undertake the activities that make up the College's mandate. Decisions made at the committee level receive their final acceptance via the Council. The commitment that committee and Council members give is reflected in the excellent work done by the College members. The Council has convened regularly this past year and has reviewed many issues that are important to the membership and numerous stakeholders.

This year the Committee to Select Public Representatives appointed Lori Peters to Council in November 2015 as a second Public Representative. Gina Mount, RM, Jenna Mennie, RM Tracey Novoselnik, RM, Carolyn Markmann (Appointed Public Rep), Darlene Birch, RM (Kagike Danikobidan Rep) and Thelma Mason (Kagike Danikobidan Rep) remained on Council. Fleur McEvoy's (RM) term expired in October 2015 and a call for nominations yielded no candidates, leaving one position vacant.

The focus of this year's discussions and projects were varied and central to the College's mandate to protect the public.

REGULATION REVIEW

This year the College has continued to work actively with Manitoba Health to move forward with the proposed changes to the *Midwifery Regulation* and *Schedules (Schedule A - Laboratory and Diagnostic Tests and Schedule B - Medications and Devices)*. Support regarding the amendments was provided by Manitoba Health and Healthy Living (MHHL) and the College convened a Special General Meeting in March 2016 where membership approved the *Consultation Draft* of the proposed amendments. The College also proceeded with developing the required education modules related to expanded scope in *Schedules A and B*. Modules related to *Schedule A* are complete, and a decision regarding when they will be made available to members will be made once a timeline for approval by government is received. The College remains in regular contact with Manitoba Health, regarding when approval of the proposed changes can be expected.

MIDWIFERY EDUCATION

After two years of work, the University of Manitoba (U of M) and University College of the North (UCN) submitted a proposal for delivery of Joint Bachelor of Midwifery Education Program to the College, which was approved by Council in January 2016. During this process, in April 2015, UCN amended its Bachelor of Midwifery program. In September 2016, 14 students were admitted to the amended program, with the intention that these students would be transferred to the joint program when it was implemented. The joint program addresses the need for an annual intake of students, a plan for including a cohort of students based in northern Manitoba, and a commitment to recruitment of northern and Aboriginal students. The plan outlines a rigorous curriculum with a robust evaluation process ensuring ongoing quality and responsiveness of the curriculum and instruction. The proposed joint midwifery education program has been approved by both the University of Manitoba Senate and the University College of the North Learning Council, and as mentioned above, the Council of the College of Midwives of Manitoba. As of March 31, 2016 all stakeholders were awaiting word regarding funding of the joint program.

ASSESSMENT AND BRIDGING OF INTERNATIONALLY EDUCATED MIDWIVES

Assessment and bridging of internationally educated midwives (IEMs) continued to be a significant focus for the College and other midwifery stakeholders this year.

College of Midwives of Manitoba (CMM) Annual Report 2015-2016

2015-16 was the last year of the three-year funding agreement with Manitoba Health and Health Canada - under the Internationally Educated Health Professionals Initiative (IEHPI) of the Health Care Policy Contribution Program (HCPCP) - to deliver the pilot Assessment and Gap Training program. Candidates who met the appropriate competency levels during three offerings of the written assessment participated in clinical examinations (OSCEs) in May 2015 and successful candidates went on to participate in gap training. The gap training consisted of six self-study modules, several classroom intensives over a period of three months, and a 16-week clinical placement. The College also offered three sittings of the written assessment. Those candidates who met the appropriate competency levels in the written assessment will participate in the clinical examinations in May 2016. Successful candidates will be eligible for gap training scheduled to begin in June 2016, pending ongoing funding. As this year was the last year of Health Canada funding, ongoing funding is anticipated to continue to be provided by Manitoba Health.

STUDENT-DESIGNED EDUCATION

The College continued to work with a researcher from the University of Manitoba to undertake interviews with respondents to the survey on student-designed education. Interview questions have been developed and approved by the U of M Ethics Committee. Despite initial interest from a small number of respondents the researcher was unable to arrange any interviews. In 2016-17, the Education Committee will revisit the findings of the initial survey and consider if further action is advised.

SPECIAL COMMITTEE ON MEMBER RESOLUTIONS

College members at the 2014 Annual General Meeting had passed a resolution directing Council to establish a special committee to review the topics of continuity of care and practising in an alternate or limited spectrum of care. This Committee was established in September 2014 and has continued to meet regularly over the past two years. At last year's AGM the Committee reported on the proposed process to be enacted and suggestions for revisions to the *Standard for Continuity of Care*. A draft *Standard for Continuity of Care* was prepared to circulate to members for comments in April 2016. Feedback will be reviewed by the Standards Committee, which will consider further amendments as required. In March 2016 Council reviewed the draft *Alternate Practice Arrangement (APA) process* document and provided its feedback to the Committee. The Committee is currently continuing to develop documents required for application, review and approval of APAs. The goal of Council is to have both the *Standard for Continuity of Care* and the *APA process* approved in 2016 -17.

MANITOBA ALLIANCE OF HEALTH REGULATORY COLLEGES (MAHRC)

The College continues to participate as a member of the *Manitoba Alliance of Health Regulatory Colleges (MAHRC)*. This group has engaged with many branches of government over the past year, including Manitoba Health regarding the roll out of the *Regulated Health Profession Act*, the Office of the Manitoba Fairness Commissioner regarding registration process reviews and reports, as well as the Manitoba Institute for Patient Safety regarding relevant safety initiatives. MAHRC also launched a public awareness campaign regarding the role of health regulatory bodies, and has established a continuing competency sub-committee.

ANNUAL PUBLIC MEETING

This year the College participated in the International Day of the Midwife event organized by the Midwives Association of Manitoba and held at the Women's Health Clinic Birth Centre in Winnipeg. The event was attended by a number of members of the public, including internationally educated midwives interested in becoming registered in Manitoba. The College was able to provide information on the role of the College to the public, including regulation and the registration process in Manitoba.

STRATEGIC PLANNING

The landscape of regulation continues to evolve and Council has embarked on a strategic planning process to develop a plan regarding how to best to identify and accomplish priorities within the current realities. Demands on the College are great, and seemingly are always growing. Prudent consideration and clear direction are needed to ensure appropriate priorities are identified and can be implemented.

College of Midwives of Manitoba (CMM) Annual Report 2015-2016

ACTIVE MIDWIFE MEMBERS OF COMMITTEES, APPOINTED PUBLIC REPRESENTATIVES AND KAGIKE DANIKOBIDAN COMMITTEE MEMBERS

As always it is important at this time of year to recognize the commitment of midwives, Appointed Public Representatives and Kagike Danikobidan members who support the College in so many ways. We wish to acknowledge the contribution of Fleur McEvoy, RM served as a member of Council from November 2014 to October 2015.

Committee and Council members attend meetings and set aside their many competing priorities to lend their perspective and expertise to the issues of the day. Committee and Council members have the unique opportunity to make decisions that will impact the public, the organization, our members; and often the future of the profession. We are grateful for their thoughtful involvement and impact on midwifery in Manitoba.

Complaints Committee Report **Leah Walkty, RM (Non-prac) Chairperson**

The Complaints Committee is charged with the duty of investigating formal complaints regarding the conduct of registered and previously registered midwives thought to be unprofessional, unsafe or unethical.

The College received one complaint in 2015-16 which was referred to the Complaints Committee and remains under investigation. The Committee also completed investigations into three outstanding matters from previous years.

Information on the complaints process and how to lodge a complaint is posted on the College's website at <http://www.midwives.mb.ca/complaints.html>

Education Committee Report **Marla Gross, RM (Non-prac) Chairperson**

The Education Committee welcomed a new appointed public representative, Susie Penner as well as a new midwife member, Emily Weigelt this year. The Committee's priorities included ongoing approval of the CMM's Assessment and Gap Training Program for Internationally Educated Midwives, and review and approval of the proposed Joint Bachelor of Midwifery program. Additional information on both these programs as well as ongoing consideration of student-designed education can be found in the Chairperson & Registrar's Report.

Board of Assessors Committee Report **Sheila Mills, RM Chairperson**

The Board of Assessors approved the registration of seven midwives this fiscal year, applying to the College via various routes of education and experience. The Committee has continued to review and monitor supervision agreements and offer guidance.

The College's Assessment and Gap Training Program for Internationally Educated Midwives (IEMs) initiative is about to embark on its third round of training! This process was designed to prepare eligible IEMs for registration and practice as midwives in Manitoba. The program included a 6-week classroom intensive from October to December. Students participated in a full time clinical placement from January to April.

The Board of Assessors is also reviewing policies and guidelines related to supervision and mentoring of new midwives.

Thank you to the Committee members and our valuable Appointed Public Representatives for a year of work well done!

Standards Committee Report Joelle Ross, RM Chairperson

The Standards Committee is responsible for reviewing the practice standards of the College, conducting periodic practice audits and ensuring that the needs of the community are met by the College and its members.

Practice standards referred by the Committee and approved by Council this year:

- ♦ *Standard for Planned Out of Hospital Birth* (Revised March 2016)

Documents referred by the Committee and currently under review of Council this year:

- ♦ *Standard on Continuity of Care* (under review by CMM members)
- ♦ *Code of Ethics*
- ♦ *Policy on Records and Record Keeping*

Priority practice standards/guidelines for consideration next year include:

- ♦ *Guideline for Vaginal Birth After One Previous Low Segment Caesarean Section*
- ♦ *Guideline for the Management of the Third Stage of Labour*
- ♦ *Guideline for Alternate Practice Arrangements* (previously *Standard on Shared Primary Care*)
- ♦ *Guideline on Female Genital Cutting*
- ♦ *Guideline on Hypothyroidism*
- ♦ *Guideline on Gestational Diabetes Mellitus*

Thank you Standards Committee members for all the hard work you do!

Quality Assurance Committee Report Rebecca Wood, RM Chairperson

The Committee met at least quarterly over the past fiscal year and engaged in the following activities:

- ♦ Reviewed member feedback regarding the presentations on *Peer Review* and the new *QA Yearly Reporting Form* made by the Quality Assurance Committee at the 2014-15 College Annual General Meeting
- ♦ Provided input and support to a Random Practice Audit that was conducted in March/April 2016
- ♦ Organized a speaker for the 2015-2016 College Annual General Meeting to give guidance to the College and its members on collective and individual responses to the *Truth and Reconciliation Commission of Canada: Calls to Action*
- ♦ Initiated an Auditor Training Workshop. It has needed to be rescheduled but is planned for the fall of 2016
- ♦ In process: Review Audit Process
- ♦ Considering targeted audits
- ♦ Considering incorporating “quality improvement” into the QA processes and philosophy

Perinatal Review Committee Report
Gisele Fontaine, RM (Non-prac) Chairperson

The objects of the Perinatal Review Committee are to:

- ◆ Maintain and improve the quality of midwifery practice through case review;
- ◆ Ensure the adherence to midwifery standards primarily through education, rather than discipline;
- ◆ Explore policy and guideline development and make appropriate recommendations informed by evidence-based research;
- ◆ Function within the provisions of the CMM Pledge of Privacy and Confidentiality, protecting deliberations of this Committee;
- ◆ Contribute to relevant reports as requested;
- ◆ Liaise and collaborate with other agencies/professional bodies who have a role in monitoring and improving the quality of obstetrical and neonatal care in Manitoba; and
- ◆ Make recommendations to the CMM Council as appropriate.

The Committee met three times this year to conduct case reviews. Two cases were submitted by midwives between April 1/15 and March 31/16, with one full case review completed. Ten case reviews had carried over from the previous year and were finalized this year. In each case a results letter was issued to the midwife(s) involved, providing a summary of the review, and outlining the findings of the Committee, including recommendations for changes in case management if necessary. In some cases where improvements could be made by other professionals involved in a case, findings and recommendations were issued accordingly. The Committee has also been engaged in a review of its *Terms of Reference*, including the matter of inclusion of the “preventability” classification in the response letters provided to midwives who have referred cases for review.

Sincere thanks to Committee members who provide their time and energy for such careful case reviews.

Kagike Danikobidan (KD) Committee Report
Freda Lepine, Chairperson
Darlene Birch, RM Co-Chairperson

Greetings once again, I hope everyone has had a productive year. The Kagike Danikobidan (KD) Committee was only able to meet once this year on December 11, 2015. The Committee received update reports from KD members themselves including what some are working on in their home communities, and on other College committees.

KD received a report that the proposal for the U of M/UCN Joint Midwifery Education Program was nearing completion, with plans for the program to begin in September 2016, and the current 14 students registered. The good news is that there are plans that the Program will eventually be taught in the North; currently students must attend in Winnipeg in 2nd year. Years 3 and 4 are placement-intensive, so it is possible that they can access Northern/remote placements.

KD inquired about the supports that would be in place for the Aboriginal students, stressing that counselling, tutoring, and accommodations are readily available. KD gave the example that if students had to come for a week at a time to the North, accommodations should be made available. It was also mentioned that because Norway House is under Federal jurisdiction, arrangements should be made well ahead of time.

It was reported that there were plans to have intakes of 12 yearly, with six Aboriginal students, and that there would be Aboriginal instructors at each level. KD is very excited about this, as the Program historically began as an Aboriginal Midwifery Education Program (AMEP) due to the high birth rate in Northern and remote communities. Presently, there are only a few Aboriginal students.

College of Midwives of Manitoba (CMM) Annual Report 2015-2016

KD members are pleased to keep in contact with the students and also to provide support such as sharing circles, and sweats, and encouraging the students by mentoring and advocacy. As the Chairperson noting that there are few Aboriginal students in the first group of 14, I did encourage them to support each other fully. One of the main roles of KD is to reinforce the College's *Commitment to Equity* wherein it states the College is committed to recruiting and supporting midwives from diverse backgrounds and those that have experienced historical disadvantage, including Aboriginal persons, at every level.

There has been discussion about *By-Law* changes and re-structuring of the KD Committee to include one Southern member, two Northern members, one Aboriginal student member, one Elder and one Aboriginal midwife. Darlene Birch, RM was appointed as the Elder Representative at the December meeting. There are plans to have a meeting in June at which time the Elder definition will be reviewed, and the new Board member will begin.

Committee to Select Public Representatives Committee Report Trina Larsen, Chairperson

This past year the Committee to Select Public Representatives welcomed Sandy Howard, RM to the Selection Committee. The CMM Director, Patty Eadie, connected with members to provide training and the historical context for the Committee. In April of 2015, the Committee met and interviewed two potential public representatives and selected Kristy Davies, to join the Education Committee. The Committee will meet as needed to fill vacancies on the various College committees.

Canadian Midwifery Regulators Council (CMRC) Kris Robinson, RM Chairperson

This year represents the 9th year that the College of Midwives of Manitoba, as the Secretariat, and appointed Chairperson Kris Robinson, RM have had the privilege of fostering the activities of the CMRC. The focus has been on submission of a proposal to HRSDC to fund a project that would result in uniformity and clarity with regards to the assessment of IEMs. The goals of this project dovetail with the CMRC's ongoing work with regards to harmonization of assessment and bridging of IEMs. At present, the proposal is being considered by the new Liberal government.

For many years the CMRC has identified that the assessment and recognition of midwifery education programs in Canada is a priority. The CMRC is now in discussion with CAM ED to collaborate to reach respective mutual objectives in setting a high standard for midwifery education in Canada. Many of our objectives are aligned so as to facilitate our work together in the coming months.

Other initiatives this year include:

Statement on Gender Inclusivity (April 2016)

Statement on Use of Protected Title of Midwife (April 2016)

International Work - Participation in the final version of the *ICM Toolkit on Midwifery Regulation*, now available on the ICM website, and continued participation on the ICM Standing Committee for *Regulation* (confirmed 2016-2019).

**COLLEGE OF MIDWIVES OF
MANITOBA**

Financial Statements
For the year ended March 31, 2016

COLLEGE OF MIDWIVES OF MANITOBA

Financial Statements

For the year ended March 31, 2016

Contents

Independent Auditor's Report	2
Financial Statements	
Statement of Financial Position	3
Statement of Changes in Net Assets	4
Statement of Operations	5
Statement of Cash Flows	6
Notes to Financial Statements	7



Tel: 204 956 7200
Fax: 204 926 7201
Toll-Free: 800 268 3337
www.bdo.ca

BDO Canada LLP/s.r.l./S.E.N.C.R.L.
700 - 200 Graham Avenue
Winnipeg MB R3C 4L5 Canada

Independent Auditor's Report

To the Members of College of Midwives of Manitoba

We have audited the accompanying financial statements of College of Midwives of Manitoba, which comprise the statement of financial position as at March 31, 2016, and the statements of changes in net assets, operations 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 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 College of Midwives of Manitoba as at March 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.

BDO Canada LLP

Chartered Accountants

Winnipeg, Manitoba
June 24, 2016

COLLEGE OF MIDWIVES OF MANITOBA
Statement of Financial Position

March 31	2016	2015
Assets		
Current Assets		
Cash and short-term investments	\$ 54,492	\$ 66,558
Accounts receivable (Note 2)	63,313	67,118
Prepaid expenses	3,848	3,608
	121,653	137,284
Capital assets (Note 3)	5,548	5,961
	\$ 127,201	\$ 143,245
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued liabilities (Note 8)	\$ 42,313	\$ 54,412
Deferred Contributions		
Complaints and Investigation (Note 4)	71,145	82,261
Umbrella Health Legislation (Note 5)	4,600	4,600
Registration Software (Note 6)	2,500	2,500
Strategic Planning (Note 7)	4,300	1,500
	82,545	90,861
	124,858	145,273
Commitments (Note 11)		
Net Assets		
Net invested in capital assets	5,548	5,961
Unrestricted	(3,205)	(7,989)
	2,343	(2,028)
	\$ 127,201	\$ 143,245

On behalf of the Board:



Director



Director

COLLEGE OF MIDWIVES OF MANITOBA
Statement of Changes in Net Assets

<u>For the year ended March 31</u>			<u>2016</u>	<u>2015</u>
	<u>Net Invested in Capital</u>	<u>Unrestricted Net Assets</u>	<u>Total</u>	<u>Total</u>
Balance, beginning of year	\$ 5,961	\$ (7,989)	\$ (2,028)	\$ (2,028)
Excess of revenue (expenses) for the year	(2,373)	6,744	4,371	-
Invested in capital assets	1,960	(1,960)	-	
Balance, end of year	\$ 5,548	\$ (3,205)	\$ 2,343	(2,028)

COLLEGE OF MIDWIVES OF MANITOBA
Statement of Operations

For the year ended March 31	2016	2015
Revenue		
Manitoba Health - general operations	\$ 171,100	\$ 171,100
Health Canada (Manitoba Health) - IEHPI Project 5	52,305	51,680
Manitoba Health - Health Workforce Secretariat - IEHPI Project 5	22,026	36,853
Practicing, non-practicing and student members	95,914	92,346
Deferred revenue	11,900	13,028
Miscellaneous		
Other	125	256
	353,370	365,263
Expenses		
Administration	227,836	225,185
Governance		
Kagike Danikobidan Committee	5,914	4,372
Governing Council	11,509	12,617
Quality Assurance Committee	1,074	1,105
QA Random Practice Audit	2,369	-
Perinatal Review Committee	1,856	1,459
Standards Committee	2,018	2,697
Board of Assessors Committee	1,831	1,782
Education Committee	2,469	2,352
Public Representative Selection Committee	727	-
Complaints Committee	13,148	20,951
Health Canada (Manitoba Health) - IEHPI Project 5 and Manitoba Health - Health Workforce Secretariat	74,331	88,533
Amortization	2,373	2,124
Canadian Midwifery Registration Exam (CMRE)	1,544	2,086
	348,999	365,263
Excess of revenue for the year	\$ 4,371	\$ -

**COLLEGE OF MIDWIVES OF MANITOBA
Statement of Cash Flows**

For the year ended March 31	2016	2015
Cash Flows from Operating Activities		
Excess of revenue for the year	\$ 4,371	\$ -
Adjustments for		
Amortization	2,373	2,124
	<u>6,744</u>	2,124
Changes in non-cash working capital balances		
Accounts receivable	3,805	40,293
Prepaid expenses	(240)	388
Accounts payable and accrued liabilities	(12,099)	(4,963)
Deferred contributions	(8,316)	(11,501)
	<u>(10,106)</u>	26,341
Cash Flows from Investing Activities		
Purchase of capital assets	(1,960)	(6,019)
Net Increase (decrease) in cash and cash equivalents during the year	(12,066)	20,322
Cash and cash equivalents, beginning of year	66,558	46,236
Cash and cash equivalents, end of year	\$ 54,492	\$ 66,558

COLLEGE OF MIDWIVES OF MANITOBA
Notes to Financial Statements

For the year ended March 31, 2016

1. Nature of the Organization and Summary of Significant Accounting Policies

a. Nature of the Organization

The College of Midwives of Manitoba (CMM) is the regulatory body for the profession of midwifery in the province of Manitoba, Canada. It was established on June 28, 1997 when the provincial legislature gave Royal Assent to the Midwifery and Consequential Amendments Act. The CMM is a non-profit organization and is therefore exempted from income taxes.

b. Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

c. Revenue Recognition

The organization follows the deferral method of accounting for contributions which includes donations and government grants. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

d. Capital Assets

Capital assets are stated at cost less accumulated amortization. Amortization based on the estimated useful life of the asset is calculated as follows:

Furniture and fixtures	5 years straight-line basis
Computers	3 to 5 years straight-line basis
Equipment	10 years straight-line basis

e. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

**COLLEGE OF MIDWIVES OF MANITOBA
Notes to Financial Statements**

For the year ended March 31, 2016

1. Nature of the Organization and Summary of Significant Accounting Policies (continued)

f. Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Transaction costs are the acquisition, sale or issue of financial instruments are expensed for those items remeasured at fair value at each statement of financial position date and charged to the financial instrument for those measured at amortized cost.

2. Accounts Receivable

Included in accounts receivable is a GST rebate in the amount of \$1,983 (Nil in 2015).

3. Capital Assets

	2016			2015		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Equipment	\$ 3,165	\$ 1,603	\$ 1,562	\$ 1,838	\$ 1,286	\$ 552
Furniture & fixtures	9,554	7,670	1,884	8,921	7,085	1,836
Computers	20,690	18,588	2,102	20,690	17,117	3,573
	\$ 33,409	\$ 27,861	\$ 5,548	\$ 31,449	\$ 25,488	\$ 5,961

4. Deferred Contributions - Complaints and Investigation

These deferred contributions represent restricted funding initially received from Manitoba Health, ongoing funding allocation from the Manitoba Health grant, members fees and interest earned on investments held for complaints and investigation proceedings.

	2016	2015
Balance, beginning of year	\$ 82,261	\$ 93,762
Amount recognized to offset expenses	(11,900)	(13,028)
Interest earned on investments	784	1,527
Balance, end of year	\$ 71,145	\$ 82,261

**COLLEGE OF MIDWIVES OF MANITOBA
Notes to Financial Statements**

For the year ended March 31, 2016

5. Deferred Contributions - Umbrella Health Legislation

These deferred contributions represent internally restricted funding for activities related to migration to the Regulated Health Professions Act as required by the Health Professions Regulatory Reform Initiative.

	2016		2015
Balance, beginning of year	\$ 4,600	\$	4,600
Transfer from operations	-		-
Balance, end of year	\$ 4,600	\$	4,600

6. Deferred Contributions - Registration Software

These deferred contributions represent internally restricted funding for the future purchase of a regulatory registration software package which will automate and streamline many of the member registration and registration renewal functions, including invoicing, receipting, emailing and producing reports.

	2016		2015
Balance, beginning of year	\$ 2,500	\$	2,500
Transfer from operations	-		-
Balance, end of year	\$ 2,500	\$	2,500

7. Deferred Contributions - Strategic Planning

These deferred contributions represent internally restricted funding for the costs associated with a strategic planning event, which is expected to occur in 2017.

	2016		2015
Balance, beginning of year	\$ 1,500	\$	1,500
Transfer from operations for staff and officer review process - update of Personnel policies and handbook	2,800		-
Balance, end of year	\$ 4,300	\$	1,500

COLLEGE OF MIDWIVES OF MANITOBA
Notes to Financial Statements

For the year ended March 31, 2016

8. Accounts Payable and Accrued Liabilities

The government remittances payable as at March 31, 2016 are Nil (\$4,288 in 2015).

9. Pension Plans

During the year, the organization contributed \$11,883 (\$11,231 in 2015) on behalf of its employees.

Eligible employees of the organization are members of the Healthcare Employees Pension Plan (a successor to the Manitoba Health Organization Inc. Plan) (the "Plan") that is a multi-employer defined benefit pension plan. Plan members will receive benefits based on the length of service and on the average of annualized earnings during the best five years of the last ten years prior to retirement, termination or death, that provides the highest earnings.

Pension assets consist of investment grade securities. Market and credit risk on these securities are managed by the Plan by placing plan assets in trust and through the Plan investment policy.

The most recent actuarial valuation of the plan as at December 31, 2014 indicated a solvency deficiency. The deficiency will be funded out of the current contributions in the subsequent years. On April 1, 2013, both employer and employee contribution rates increased to 7.9% of pensionable earnings up to the yearly maximum pensionable earnings limit (YMPE) and 9.5% on earnings in excess of the YMPE.

On April 1, 2015, with the inclusion on contributions towards the Cost of Living Adjustment Plan (1.0%), the contribution rates increased to 8.9% (employer and employee portion) of pensionable earnings up to the YMPE and 10.5% (employer and employee portion) on earnings in excess of YMPE.

COLLEGE OF MIDWIVES OF MANITOBA
Notes to Financial Statements

For the year ended March 31, 2016

10. Financial Risk Management

The organization, through its financial assets and liabilities, is exposed to various types of risk in the normal course of operations. The organization's objective in risk management is to optimize the risk return trade-off, within set limits, by applying integrated risk management and control strategies, policies and procedures throughout the organization's activities. The following analysis provides a measurement of those risks at year end.

Credit Risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the organization to credit risk consist principally of accounts receivable, however the majority of this receivable is from the provincial government and therefore the risk is reduced.

Liquidity Risk

Liquidity risk is the risk that the organization will not be able to meet its obligations as they fall due. The organization maintains adequate levels of working capital to ensure all its obligations can be met when they fall due.

11. Lease Commitment

The organization has an operating lease for its premises at approximately \$1,610 per month with yearly increments to February 1, 2019.