



Annual Report 2013 - 2014

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



College of Midwives of Manitoba (CMM)

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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

Gisele Fontaine, RM.....Elected Council member, Co-Chairperson

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

Kari Hammersley, RM.....Elected Council Member/Co-Chairperson

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

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

Shannon Lavell....Appointed Public Representative (from November 2012)

Sheila Mills, RM.....Elected Council Member

Carolyn Markmann.....Appointed Public Represent

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

Chairperson & Registrar's Report
Kari Hammersley, RM & Gisele Fontaine, RM, Co-Chairpersons
Janice Erickson, RM (non-prac) Registrar

It is my pleasure to provide the annual Chairperson & Registrar's Report for the College of Midwives of Manitoba for the 2013-2014 fiscal year.

REGISTRATION

On March 31, 2014 the College had 62 midwives registered (44 practicing and 18 non-practicing). This represents no change with regards to overall membership; however it is an increase of five in the number of members practising. We registered five new registrants in 2013-14; three were internationally educated midwives and two were graduates of the University College of North Midwifery Education Program. In addition, we had 11 student members, which included Manitoba UCN students as well as visiting students from other programs. We look forward with great anticipation to this summer when these student members transition to our register of practising midwives. I would also like to recognize the historical significance of the registration of Sandi Howard last fall; she is the first Aboriginal woman to graduate from the Manitoba midwifery baccalaureate education program.

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 CMM 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 CMM'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 CMM members. The Council has convened regularly this past year and has reviewed many issues that are important to the membership and other stakeholders. The focus of this year's discussions and projects were varied and central to the CMM's mandate to protect the public.

REGULATION REVIEW

This year the CMM has been working actively with Manitoba Health to confirm the details and wording regarding the proposed changes to the *Midwifery Regulation* and Schedules (Schedule A - *Laboratory and Diagnostic Tests* and Schedule B - *Medications and Devices*). Once the Schedules are confirmed, an education module and exam will be developed. All CMM members will be required to successfully complete the education module and exam prior to being able to prescribe or administer any of the new medications on the list, or order any of the new tests.

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APPROVAL OF EDUCATION PROGRAM

The Education Committee and Council were committed to reviewing the University College of the North (UCN) baccalaureate midwifery education program in order to be able to grant approval of the program. This included a survey of students as well as a curriculum review conducted by external reviewers/educators. Approval was recommended by the Education Committee and forwarded to Council in May 2014. CMM also has a seat on the newly-established partnership committee with UCN and University of Manitoba (U of M).

ASSESSMENT AND BRIDGING OF INTERNATIONALLY EDUCATED MIDWIVES

Assessment and bridging of internationally educated midwives (IEM) was a significant focus for the CMM and other midwifery stakeholders in Manitoba this year. In early 2013, with the support of Manitoba Health, and in cooperation with UCN, the CMM was able to partner with an external consultant from the Ryerson University International Midwifery Pre-registration Program to develop a one-time Transitional Assessment and Gap Training Process. This process resulted in the assessment and bridging of two internationally educated midwives for Manitoba. In the last half of 2013, a three-year funding agreement with Manitoba Health and Health Canada (Health Care Policy Contribution Program) enabled the CMM to contract with the same external consultant, and embark on the development and piloting of a what we hope will continue as a permanent assessment process for internationally educated midwives in Manitoba. In early March 2014, more than 20 IEMs underwent a two-day language and midwifery knowledge and skills assessment. Those who meet the appropriate competency levels through this assessment will be able to then participate in gap training which, subject to available funding, will begin in the fall of 2014.

STUDENT-DESIGNED EDUCATION

Council also continued its consideration of the feasibility of implementing a Midwifery Education Program Approval process for student-designed programs by undertaking a comprehensive survey of CMM membership regarding their understanding, perception and support of this potential process. Further information will be gathered via structured interviews of survey respondents in the coming months.

REGULATED HEALTH PROFESSIONS ACT (RHPA)

The College of Midwives continues to participate in consultations with the Manitoba Government as it rolls out the *Regulated Health Professions Act (RHPA)*. The government's intent with this legislation is to ensure that all 23 regulated health professions in Manitoba are governed under one act, with consistent, uniform regulations with an enhanced focus on patient safety and accountability. The Manitoba Speech and Hearing Association (MSHA) was the first to transition to this Act on January 1, 2014.

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The CMM continues to be mindful of the resources it will take to develop a plan to ensure that we engage members and other stakeholders appropriately when CMM transitions to this legislation. We expect to transition our legislation in the next 5 to 7 years, though no firm timeline has been provided. There may be some opportunity for expanding our current scope of practice during this transition, however, CMM anticipates that this legislation will not have a dramatic impact on the day-to-day work of midwives, but rather will impact the work requirements and parameters of the College as the regulatory body.

FAIR REGISTRATION PRACTICES IN A REGULATED PROFESSION ACT

The work towards establishing a process for assessment of IEMs is aimed at meeting the expectations and requirements outlined in the *Fair Registration Practices in a Regulated Profession Act*, which states that all regulated professions have a duty to provide registration practices that are transparent, objective, impartial and fair. The IEM portal of the CMM website was updated to provide clear, concise and easily accessible/understood information regarding the process for IEMs who wish to practice as midwives in Manitoba.

In December 2013 we were invited to meet with Health Minister Erin Selby where we had the opportunity to discuss midwifery workforce issues, the continued growth of midwifery education in Manitoba as well as the needs of the province with regards to assessment and bridging of IEMs. The CMM also participated in provincial committees such as MMAC (Manitoba Midwifery Advisory Council) and national committees such as the Canadian Midwifery Regulators Council. Midwifery practice was guided and reviewed through the conducting of a random practice audit, case reviews by the CMM Perinatal Review Committee and approval of several new standards of practice.

ACTIVE MIDWIFE MEMBERS OF COMMITTEES, APPOINTED PUBLIC REPRESENTATIVES AND KAGIKE DANIKOBIDAN 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 midwife Kelly Klick, who served as the Chairperson of the Council beginning in September 2008 until this time last year. We have missed her at the CMM boardroom table, but support her in her endeavors outside the CMM. We have also said farewell to Daniele Bajus, Adrienne Ryan and Marlaine Anderson Lindsay, all who have served as Appointed Public Representatives for the CMM for many years.

It is clear that the College is built on the passion, professionalism and dedication of many people. Those who sit on committees and Council are giving of their time and energy in a way that impacts the lives of families, not only their own, but the many families midwives serve in Manitoba and abroad. We are thankful for their commitment.

Complaints Committee Report Kari Hammersley, RM Chairperson

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

The College received one complaint this year, the investigation of which is currently in process. There were no 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>

Committee to Select Public Representatives Report Kelly Klick, RM, Chairperson

It has been an honour to Chair the Committee to Select Public Representatives for the CMM. The role of the public representative is paramount to our regulatory model and our model of midwifery care. Appointed public representatives ensure accountability for the College and help maintain the interest of the women and families we serve. They help to put a commonsense lens onto complex issues. They keep the people we serve in the conversation and remind us that our responsibility is to provide safe, effective care in the manner that works for the women and families that we serve. Trina Larson became the newly appointed member by the Women's Health Clinic in keeping with the *Midwifery Act* this Spring. We have said farewell to Daniele Bajus, Adrienne Ryan and Marlaine Anderson Lindsay, all who have served as Appointed Public Representatives for the CMM for many years. We extend gratitude you their contributions.

Education Committee Report Marla Gross, RM, Chairperson

The purpose of the Education Committee is to ensure that the College recognizes appropriate, high-quality education programs for Manitoba midwives. On behalf of the College, the committee will advise on and recommend approval of education programs for midwives to the Council of the College.

Please find the activities of the Education Committee for this year detailed in the Registrar and Council Chairperson's Report.

Board of Assessors Committee Report Sheila Mills, RM, Chairperson

The Board of Assessors approved five midwives for registration this fiscal year; coming to the College via various routes of education and experience. Seven students will soon complete the approved Manitoba baccalaureate midwifery education program and are expected to graduate. The next step will be writing the Canadian Midwifery Registration Exam (CMRE) which is the national written examination designed to assess applicants for midwifery registration to ensure that they meet entry-level competency standards set out in the Canadian Competencies for Midwives. Its goal is to ensure that midwives gaining registration are competent and safe practitioners, providing a consistent standard of care across Canada. We wait with great anticipation welcoming the new midwives into practice in Manitoba!

The Committee also recommended to Council approval of the one-time Transitional Assessment and Gap Training Process. This resulted in the assessment and bridging of two internationally educated midwives for Manitoba.

The Board of Assessors has implemented the *New Registrants Policy this year* which is designed to ensure that new registrants receive support and experience that will benefit them in entering the profession of midwifery in Manitoba, as well as ensure the safest possible care to their clients during the period when they are becoming integrated into the health care system. The support that can be provided in both clinical and interprofessional situations will be a valuable asset to all newly practicing midwives in Manitoba. We are excited for this new transition.

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

Perinatal Review Committee Report Gisele Fontaine, RM, 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.

College of Midwives of Manitoba (CMM) Annual Report 2013-2014

The committee met twice this year and completed five full case reviews; three cases had been referred by midwives and two by the St. Boniface Hospital Perinatal Morbidity and Mortality Committee. In each case a 'results' letter is issued to the midwife involved, providing a summary of the review, and outlining the findings of the committee, including recommendations for improvements in case management if warranted. In some cases where improvements can be made by other professionals involved in a case, findings and recommendations are issued accordingly. Four cases received late in the year will be processed next year.

In addition to its work this year the committee drafted a 1-page 'case referral form' that midwives can use to make the submission of cases to the College more efficient. Final approval of the form is expected in early fall.

Finally, the committee welcomes two new committee members - Lisa Harcus, RM and Megan Wilton, RM. Thank you for your interest in this important committee!

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 and Documents approved by Council this year:

- ◆ Standard for Continuing Competency in Cardiopulmonary Resuscitation (March 2013)
- ◆ New Registrants Policy (September 2013)

Documents currently under review of Council:

- ◆ Standard, Limits and Conditions for Prescribing and Administering Uterotonics
- ◆ Standard for Continuing Competency in Fetal Health Surveillance

Priority practice standards for this next year include:

- ◆ Guideline for Water Immersion in Labour and Birth
- ◆ Guideline for Vaginal Birth After One Previous Low Segment Caesarean Section
- ◆ Code of Ethics
- ◆ Standard for Shared Primary Care (focus on alternative or interdisciplinary practice)
- ◆ Guideline for the Management of the Third Stage of Labour

Quality Assurance Committee Report Rebecca Wood, RM, Chairperson

The Quality Assurance program continues to be the primary avenue for ensuring both life-long learning and adherence to the standards of practice. The QA program is in a unique position of blending the exciting aspects of professional development, continuing education, evaluation, reflection, and goal-setting along with the more daunting process of monitoring midwives' practices to ensure that we are all following the standards, guidelines and policies through random practice audits.

After the "Reflective Practice: What have we learned from 13 years of Audits, Perinatal Review and Complaints" presentation at last year's College AGM, we asked midwives to share ideas for quality improvement. The Quality Assurance committee encourages all midwives to review this list of suggestions, learn from each other and start new systems and processes to support one another's continued pursuit of excellence. The following list of ideas was compiled:

Communication

- ◆ Develop a policy & procedure for documenting texts & emails

Informed Choice

- ◆ Develop an intake package in plain language based on Informed Choice for clients
- ◆ Develop client handout/ algorithm for major topics discussed eg. VK, GBS

Protocols

- ◆ Post midwifery practice protocols on one server easily accessible to midwives

Out of Hospital Birth

- ◆ Create a checklist needed for equipment & medications for home birth supplies bag

Midwifery group practice

- ◆ Start a working group to support Northern rural groups

Documentation

- ◆ Develop a form for documenting mandatory discussions/telephone discussions
- ◆ Create examples or script of how to document emergency situations like NRP/PPH
- ◆ Institute a peer chart review in your practice group: have a colleague check your chart to ensure completeness

Last year at the AGM, we also circulated a survey on the Quality Assurance Program. The committee has reviewed the survey results and comments. There were 14 surveys submitted. Comments have been very helpful to the committee to understand midwives' concerns and needs for both quality improvement and life-long learning as work on the QA program revisions continue.

Based on the survey results, there was a request for a model for the peer review meetings that was more formal, and included presentation of current evidence-informed practice. This request from midwives coincided with the course assignments for the fourth year midwifery class that was delivered this last year. Through the education program, students became leaders by example through presenting a formal evidence-informed case presentation followed by a discussion and recommendations. Midwives are encouraged to continue using this model when appropriate in their peer review meetings.

Random Practice Audits (RPA) continue to be our method for evaluating midwifery practice. The tools for the RPA are based on the College standards. The expectations for practice should not be a mystery.

The CMM Quality Assurance Program aims to support midwives in on-going quality improvement through the requirement of reflective practice in all areas of the program. The essence of reflective practice is to ask “what did I learn from that situation” and “what can I improve?” Invariably this process leads to a learning plan where the midwife considers what she needs to do for on-going growth and development in skills and knowledge.

The Quality Assurance committee would like to thank He Hu, RM, for her years of service on the committee. This year we welcomed Julia Allen, RM and Baileigh Kaptein RM, as new members. Last fall, the committee started reviewing the QA standard and associated components. We are continuing this process of researching best practice for quality assurance programs and revising our documents and details of requirements based on our Manitoba context.

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

I hope everyone has had a successful and productive year! We at Kagike are happy to announce our first Aboriginal midwifery graduate - Sandi Howard - graduated in June this year. She is the first student to graduate from the Kanci Otinawawasowin program in Manitoba! Sandi has come along way in the past seven years and her persistence has paid off. We congratulate you Sandi; you are definitely a role model for our people. Sandi is now working as a fully registered midwife in her community of Thompson.

The UCN Baccalaureate midwifery education program had an open house on National Aboriginal Day for women interested in finding out about midwifery education and the of a midwifery student. Small initiatives such as this encourage increased numbers of Aboriginal people to enter professions and training programs.

In the New Year, a Kagike representative was invited by Linda Ross, Director of the UCN Baccalaureate midwifery education program to sit on a program Advisory Committee. However, for reasons out of our control the establishment of the Committee was postponed indefinitely. Kagike will continue to request that information be provided regarding program developments for potential future midwifery students. Kagike feels that students have had limited opportunity for input into the program or to provide feedback. Aboriginal content appears to no longer be integrated throughout the program courses in the same way. Without an Advisory Committee to monitor progress and issues within the program and the profession, we feel strongly that the university is lacking accountability, and the program is vulnerable to arbitrary changes. There are currently two Aboriginal students in the program. We feel there is an ongoing need to focus meaningfully on education opportunities for Aboriginal Midwives.

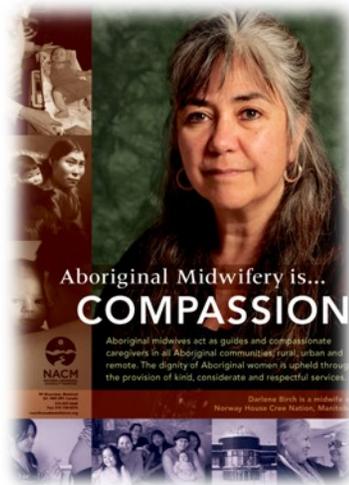
In the spring and summer of 2013, the midwifery students individually attended clinical placements in Norway House Cree Nation where they were able to directly experience the realities of midwifery practice in a Northern First Nation Community and the disparities in care for the local women. The placement included opportunities for cultural experiences such as picking and processing traditional medicines and involvement in traditional ceremonies.

Kagike committee members continue to sit on the various committees and governing Council of the college. We continue to lobby, advocate and speak whenever possible to ensure that Aboriginal Midwifery does continue, and that Aboriginal women have access to midwifery care. The issue of jurisdiction and the resulting negative impact on provision of midwifery care still remains to be resolved by the provincial, federal, and First Nation governments. The need is great in our First Nations communities.

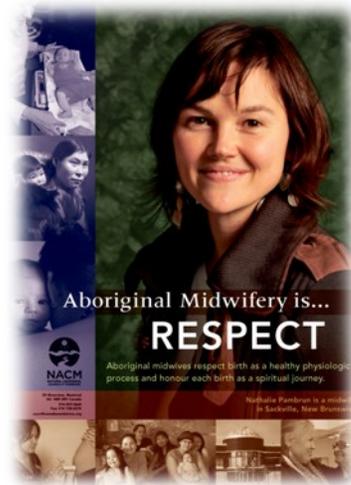
Our hope remains to eventually have the option available for Northern, rural and remote women to give birth in their communities with trained midwives so our women do not to have to leave their homes and families to have their babies. We envision a Northern Birthing Centre some day.

On behalf of our Kagike Committee we thank those who support Aboriginal Midwifery. We will continue to work towards our goals. It may be time to have another province-wide consultation on midwifery and to listen to the women speak for themselves. Perhaps this would reaffirm our earlier goals or perhaps it would provide change or redirection to the way midwifery is moving!

Ekosani, Meegwetch, Masi-cho, Merci and thank you



Darlene Birch is a midwife at Norway House Cree Nation, Manitoba



Nathalie Pambrun (Non-prac) is a midwife in Winnipeg, Manitoba

The above posters are from the National Aboriginal Council of Midwives. For more information please click on the link: <http://www.aboriginalmidwives.ca/contact>

**COLLEGE OF MIDWIVES OF
MANITOBA**

Financial Statements
For the year ended March 31, 2014

COLLEGE OF MIDWIVES OF MANITOBA

Financial Statements

For the year ended March 31, 2014

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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, 2014, 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, 2014, 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 20, 2014

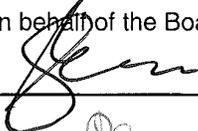
COLLEGE OF MIDWIVES OF MANITOBA
Statement of Financial Position

March 31	2014	2013
Assets		
Current Assets		
Cash and short-term investments	\$ 46,236	\$ 100,094
Accounts receivable	107,411	27,512
Prepaid expenses	3,996	3,569
	157,643	131,175
Capital assets (Note 2)	2,066	3,210
	\$ 159,709	\$ 134,385

Liabilities and Net Assets

Current Liabilities		
Accounts payable and accrued liabilities	\$ 59,375	\$ 21,000
Deferred Contributions		
Accreditation, Approval and Standards Review (Note 3)	-	6,785
Complaints and Investigation (Note 4)	93,762	96,665
Public Education (Note 5)	-	500
Umbrella Health Legislation (Note 6)	4,600	4,600
Registration Software (Note 7)	2,500	2,500
Move to Vacant Office (Note 8)	-	3,000
Strategic Planning (Note 9)	1,500	1,500
	102,362	115,550
	161,737	136,550
Commitments (Note 12)		
Net Assets		
Net invested in capital assets	2,066	3,210
Unrestricted	(4,094)	(5,375)
	(2,028)	(2,165)
	\$ 159,709	\$ 134,385

On behalf of the Board:


 _____ Director

 _____ Executive Director

COLLEGE OF MIDWIVES OF MANITOBA
Statement of Changes in Net Assets

For the year ended March 31	2014			2013	
	Net Invested in Capital	Unrestricted Net Assets	Total	Total	
Balance, beginning of year	\$ 3,210	\$ (5,375)	\$ (2,165)	\$	(3,155)
Excess of revenue (expenses) for the year	(1,144)	1,281	137	990	
Balance, end of year	\$ 2,066	\$ (4,094)	\$ (2,028)	(2,165)	

COLLEGE OF MIDWIVES OF MANITOBA Statement of Operations

For the year ended March 31	2014	2013
Revenue		
Manitoba Health - general operations	\$ 171,101	\$ 171,100
Manitoba Health - IEHPI project 2014	61,182	19,122
Manitoba Health - TAGT IEMM project	32,881	-
Practicing, non-practicing and student members	74,199	77,770
Deferred revenue	14,285	-
Miscellaneous		
Other	355	476
CMRC - project overhead	500	500
	<u>354,503</u>	<u>268,968</u>
Expenses		
Administration	218,570	200,122
Governance		
Kagike Danikobidan committee	6,089	6,458
Governing council	9,490	9,880
Quality assurance committee	1,264	1,244
Perinatal review committee	1,247	2,891
Standards committee	2,233	2,318
Board of assessors committee	1,520	1,211
Education committee	521	1,994
BMP review	6,785	-
Public representative selection committee	250	1,000
Complaints committee	6,574	1,211
IEHPI Project - 2014	61,200	19,122
TAGT IEMM Project	32,881	-
QA Random Practice Audit	3,598	2,625
Amortization	1,144	2,900
Canadian Midwifery Registration Exam (CMRE)	1,000	1,450
Complaints and Investigation Deferral (Note 4)	-	3,802
Move to Vacant Office Deferral (Note 8)	-	3,000
Registration Software Deferral (Note 7)	-	2,500
Umbrella Health Legislation Deferral (Note 6)	-	1,500
Strategic Planning Deferral (Note 9)	-	1,500
Accreditation, Approval and Standards Review Deferral (Note 3)	-	1,250
	<u>354,366</u>	<u>267,978</u>
Excess of revenue for the year	\$ 137	\$ 990

COLLEGE OF MIDWIVES OF MANITOBA Statement of Cash Flows

For the year ended March 31	2014	2013
Cash Flows from Operating Activities		
Excess of revenue for the year	\$ 137	\$ 990
Adjustments for		
Amortization	1,144	2,900
	<u>1,281</u>	3,890
Changes in non-cash working capital balances		
Accounts receivable	(79,899)	8,055
Prepaid expenses	(427)	336
Accounts payable and accrued liabilities	38,375	(38,873)
Deferred contributions	(13,188)	14,750
	<u>(53,858)</u>	(11,842)
Cash Flows from Investing Activities		
Purchase of capital assets	-	(679)
Net decrease in cash and cash equivalents during the year	(53,858)	(12,521)
Cash and cash equivalents, beginning of year	100,094	112,615
Cash and cash equivalents, end of year	\$ 46,236	\$ 100,094

COLLEGE OF MIDWIVES OF MANITOBA Notes to Financial Statements

For the year ended March 31, 2014

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	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, 2014

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. Capital Assets

	2014			2013		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Equipment	\$ 1,838	\$ 1,103	\$ 735	\$ 1,838	\$ 919	\$ 919
Furniture & fixtures	6,626	6,626	-	10,228	10,117	111
Computers	16,967	15,636	1,331	39,997	37,817	2,180
	\$ 25,431	\$ 23,365	\$ 2,066	\$ 52,063	\$ 48,853	\$ 3,210

3. Deferred Contributions - Accreditation, Approval and Standards Review

These deferred contributions represent internally restricted funding for the required accreditation process, approval of education and bridging programs, and ongoing review of current standards of practice in Manitoba.

	2014	2013
Balance, beginning of year	\$ 6,785	\$ 5,535
Amount recognized to offset expenses	(6,785)	-
Transfer from operations	-	1,250
Balance, end of year	\$ -	\$ 6,785

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

For the year ended March 31, 2014

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.

	2014	2013
Balance, beginning of year	\$ 96,665	\$ 91,665
Amount recognized to offset expenses	(4,000)	-
Interest earned on investments	1,097	1,198
Transfer from operations	-	3,802
	\$ 93,762	\$ 96,665

5. Deferred Contributions - Public Education

These deferred contributions represent restricted funding for public education initiatives to advise the public of the role of the college of Midwives of Manitoba.

	2014	2013
Balance, beginning of year	\$ 500	\$ 500
Amount recognized to offset expenses	(500)	-
Balance, end of year	\$ -	\$ 500

6. 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.

	2014	2013
Balance, beginning of year	\$ 4,600	\$ 3,100
Transfer from operations	-	1,500
Balance, end of year	\$ 4,600	\$ 4,600

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

For the year ended March 31, 2014

7. 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.

	2014	2013
Balance, beginning of year	\$ 2,500	\$ -
Transfer from operations	-	2,500
	\$ 2,500	\$ 2,500

8. Deferred Contributions - Move to Vacant Office

These deferred contributions represent internally restricted funding for potentially moving into a larger office suite and the related relocation costs associated with telephone, computer and alarm monitoring.

	2014	2013
Balance, beginning of year	\$ 3,000	\$ -
Amount recognized to offset expenses	(3,000)	-
Transfer from operations	-	3,000
	\$ -	\$ 3,000

9. 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 2014.

	2014	2013
Balance, beginning of year	\$ 1,500	\$ -
Transfer from operations	-	1,500
	\$ 1,500	\$ 1,500

COLLEGE OF MIDWIVES OF MANITOBA

Notes to Financial Statements

For the year ended March 31, 2014

10. Pension Plans

During the year, the organization contributed \$10,433 (\$9,242 in 2013) 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, 2012 indicated a solvency deficiency. The deficiency will be funded out of the current contributions in the subsequent years. Employer and employee contribution rates are 7.9% of pensionable earnings up to YMPE and 9.5% on earnings in excess of the YMPE.

11. 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.

12. Lease Commitment

The organization has an operating lease for its premises at approximately \$1,502 per month with yearly increments to February 1, 2019.