

ANNUAL REPORT 2022



STRENGTHENING INDIVIDUALS, FAMILIES AND COMMUNITIES

VISION/MISSION STATEMENT

VISION STATEMENT

SASW aspires to a Saskatchewan where:

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

MISSION STATEMENT

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

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

VALUES AND PRINCIPLES STATEMENT

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

RESPECT

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

ETHICAL CONDUCT

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

SOCIAL JUSTICE

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

LEADERSHIP AND ACCOUNTABILITY

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

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PRESIDENT'S REPORT

Submitted by: Bren Schock, BSW, RSW

As I reflect upon my first year as SASW president and think of the highlights of the year I cannot help but have a sense of gratitude for this opportunity. Working with the SASW Council and local branches is a privilege. These individuals are a powerful force demonstrating the importance of social work and the endless possibilities it offers.

SASW brings together a lovely group of individuals who have one main common interest, social work. One of the many highlights of this year was the launch of the Saskatchewan Association of Black Social Workers. It was an honour to be part of this event and embrace the diversity of culture and backgrounds within SASW.

SASW celebrated a milestone in turning 60 in December 2022. Our membership continues to grow at a steady pace. We saw the rejuvenation of the local Regina Branch and supported James Smith Cree Nation as the community experienced horrific trauma.

It is important to recognize the daily work that goes on behind the scene from EDNA OSBORNE house. Edna was one of SASW's pioneers. Edna had a dream for the evolution of social work within Saskatchewan. The SASW staff work diligently as they continue to carry out her dream as they support all of us as we work to support the populations we interact with.

“SASW brings together a lovely group of individuals, who have one main common interest, social work.”

SASW Council

In 2022, Council met on March 4, April 22, September 9, October 27 and December 9. Council continues to meet by Video conferencing.

The 2022 Annual General Meeting was held on May 26, 2022. Advisory Board meetings were held on June 3 and November 25.

EXECUTIVE DIRECTOR'S REPORT

Submitted by: Karen Wasylenka, MSW, RSW



As we go about our day to day work, we may wonder what progress we are making or what difference we have made. It is in putting together this Annual Report that we can reflect on how much was accomplished in 2022 by our Committees, Branches, Council, and the SASW office.

December 1, 2022 was the 60th Anniversary of SASW as an organization. Yes, we have changed in 60 years. Our membership has grown from less than 100 60 years ago to over 2,600. We no longer have hand written membership lists; we have an office and staff; our registration is online; and we do virtual meetings! Such significant changes. But, what has not changed is our commitment to the social work profession, our support to ethical and competent practice, and advocacy for improved social policy.

You will see from this Annual Report that much of our work is done by our Committees and Branches. Our members have committed their time, skills, and energy in many areas of our work. Thank you to all who are involved in Committee and Branch work.

With a growth in membership, we recognize the need to develop capacity in SASW to respond to the needs of both our members and the public. We had two staffing changes in 2022. Jenna Hesse joined June 1 as Co-ordinator of Member Support and Communication. Coleen Beaudry joined in September as Office and Registration Co-ordinator.

Our work is guided by our Strategic Plan, last updated in 2017. In late 2022, we decided to develop a new Strategic direction. This work is being done in 2023 and we look forward to a refreshed plan to guide us.

We also continue to be involved at the national and international levels, including the Canadian Association of Social Workers, Canadian Council of Social Work Regulators, and the Association of Social Work Boards. After national meetings being virtual during the pandemic, we were pleased to be able to have in person meetings in 2022 - always an opportunity to better connect with our colleagues and gain a better understanding of national and international trends.

In the fall of 2022, SASW office hosted a BSW practicum student whose work on development of a mentorship program will be very helpful to SASW going forward. Students provide an opportunity to reflect on current policies and procedures as they ask great questions and can provide additional perspective on our work.

In late 2022, we were excited to welcome establishment of the Saskatchewan Association of Black Social Workers. We look forward to collaboration and supporting the group as they further develop their goals.

I wish to thank the SASW Council for their continued support and to our SASW Staff - Fay, Jenna, Linda, and Coleen for all their hard work in 2022. It is truly an honor for me to work in this role and connect with social workers across our province. Thank you to our members for the work you do every day in contributing to the well being of individuals, families, and community.

SASW COUNCIL 2022



PRESIDENT

Brenda Schock,
Regina



PAST PRESIDENT

Erin Beckwell,
Saskatoon



SECRETARY

Margarita Sysing,
Saskatoon



TREASURER

Carole Bryant,
Regina



MEMBER AT LARGE

Ruth Ann Thomas,
Saskatoon



MEMBER AT LARGE

Nicole Kinzel,
Jansen



MEMBER AT LARGE

Justine Powell,
Swift Current



PUBLIC REPRESENTATIVE

Lynda Kushnir-Pekrul,
Regina



PUBLIC REPRESENTATIVE

Gord Wyatt,
Indian Head



CASW BOARD MEMBER

Hazel Berg,
Melfort

SASW OFFICE STAFF



Back Row L-R

Jenna Hesse (Member Support) Linda Arnold (Accountant)
Coleen Beaudry (Office Co-ordinator)

Front Row L-R

Karen Wasylenka (Executive Director) Fay Schuster (Registrar)

REGISTRAR'S REPORT

Submitted by: Fay Schuster, MSW, RSW



It has again been my pleasure to serve as the Registrar for 2022. The profile of our membership remained consistent in 2022. We continue to see a growth in the membership year over year which is very positive.

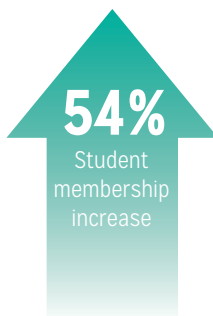
MEMBERSHIP PROFILE

In 2022, our registered member numbers increased by 7.5% (186 members) from 2021 as noted in Table 1 below. Although this represents a 3% lower increase than seen in 2021 (10.5%), it does reflect a trend of increasing membership. Most of the increase was seen in full time (183), and non-practicing (78) members. Members with a part time registration decreased by 75. Six members had Advanced Practice Endorsement designation in 2022.



REGISTERED MEMBERSHIP DATA			
Membership type	2020	2021	2022
Full time	1754	1920	2103
Part time	201	328	253
Non-Practicing	300	244	322
Total	2255	2492	2678

In 2022 the number of student members increased by 54% (90) as noted in Table 1.1. This is a significant increase given that in 2020 we saw a 25.6% decrease in student members. In 2020 we identified possible reasons for the decrease seen in 2020 one of which was a review within an online system on how the student profiles were being managed. The increase in 2022 may still be attributed to the changes we implemented to ensure accuracy of our numbers. The 2022 increase may also be the result of presentations SASW has done to social work students with the University of Regina.



STUDENT MEMBERSHIP DATA			
Membership type	2020	2021	2022
Student	145	166	256

The majority (58%) of registered social workers practicing full or part time, continue to be employed in community-based agencies and health care as noted in Table 2 below. This represents a 2% decrease from 2021 (60%).

In 2022 we did see a few areas where there was a decrease in members working in certain areas however the percentage change from 2021 was not significant.

There are a few areas of interest to highlight.

- The number of members working in First Nations Agencies increased by 43% in 2022 in addition to the 14.6% increase we saw in 2021.
- The number of members working in Research/Education (university) increased by 215% in 2022 in addition to the 245% increase we saw in 2021. These increases are significant however it is not clear why the increase. It may be that this category is less employer specific and may have to do with how a member defines their role within the agency they work.
- While the number of members in private practice increased by 92% in 2021, this year we saw a decrease of 1%.
- Members indicating employment with the Ministry of Justice increased by 61% in 2021 and decreased by 2% in 2022.

EMPLOYMENT DATA FOR RSW				
	2020	2021	2022	% Increase/ Decrease
Community based agencies	349	398	422	6
Private practice	128	247	244	-1
Health care	1020	1087	1135	4.5
Ministry of Justice	49	79	77	-2.5
Ministry of Social Services	164	187	209	11.7
School Social Worker	89	114	104	8.7
First Nations Agency	89	102	146	43
Govt of Canada	64	93	77	-17
Research/Education (university)	11	38	120	215
Other	88	147	144	-2

Consistent with 2021, in 2022, 99% of registered members provided age information (2667 members out of 2668). There was very little change from 2021 if any (1% or less) in any of the age categories for 2022. Forty five percent of members were under the age of 40, 42% were between the ages of 40-59, 11% were between the ages of 60-74 and 1% were over the age of 75.

RSW AGE DATA			
	2020	2021	2022
20 - 24	69	80	65
25 - 29	228	246	276
30 - 34	370	382	400
35 - 39	353	424	448
40 - 44	290	335	396
45 - 49	221	259	297
50 - 54	187	216	233
55 - 59	227	201	206
60 - 64	147	146	174
65 - 69	93	110	107
70 - 74	37	29	22
75+	19	47	26
W	13	17	17

Members reported approximately 8.8% more hours of Continuing Professional Education (CPE) Activities in 2022 compared to 2021.

The 143,972 hours of CPE reported represents approximately 69 hours per full and part time members (n=2096) that were required to submit CPE.

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

CONTINUING PROFESSIONAL EDUCATION DATA			
	2020	2021	2022
Category A - formal learning	40,898.88	59,998.96	61,563.73
Category B - teaching/mentoring	35,601.40	40,496.00	46,448.89
Category C - informal learning	22,775.66	31,744.61	35,960.01
Total hours	99,242.94	132,239.57	143,972.63

CONTINUING PROFESSIONAL EDUCATION AUDITS

In 2022, 219 audits of continuing professional education (CPE) activities were completed representing 9% of renewing members (n=2127). The audits involved 49 initial e-mails being sent to members with numerous follow ups by phone and e-mail exchanges.

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

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

AUDITS OF NON-PRACTICING RENEWALS

In addition to the CPE audits, 217 non-practicing renewals were reviewed in 2022. Of those, 5 were not approved with 2 of 5 not proceeding with the renewal.

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

CHANGES TO NON-PRACTICING REGISTRATIONS

In the Fall of 2022 changes were made to the non-practicing registration to align with the Social Workers Act and SASW Bylaws based on advice from legal counsel and direction from SASW Council. Members with a non-practicing registration are no longer issued a license to practice and show on the SASW online registry as “non-practicing”. When the member returns to practice they must change their status with the SASW office.

USE OF TITLE FOLLOW-UPS

In 2022, follow-up was done with eight individuals regarding use of the title “social worker” in absence of registration. One involved a non-member who was reported to SASW by a member of the public. The claim could not be substantiated. Two involved new applicants and another a member whose membership had lapsed under 1 year. All were managed and resolved through e-mail communication.

The remaining four, involved members who were registered in Saskatchewan who were promoting their service outside of Saskatchewan in absence of registration in those respective jurisdictions. All four members received formal written letters advising of the requirements for practicing social work outside of Saskatchewan.

FINAL THOUGHTS

My role as the Registrar serves the mandate of SASW to regulate the practice of social work to ensure the protection of the public. In this position I have the privilege of connecting with applicants and members to understand and respond to their specific circumstances. With each set of circumstances, I have the opportunity to engage in meaningful dialogue with applicants and members to either educate on why we are doing what we do or identify areas where we need to review and make changes.

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

“ The majority (58%) of registered social workers practicing full or part time, continue to be employed in community-based agencies and health care ”

SASW STRATEGIC GOALS (ADOPTED IN 2017)

The responsibility for achievement of the Strategic Goals adopted in 2017 include SASW Council, Staff, Committees, and Branches. Thankyou to everyone who works hard to achieve goals. Highlights to date include:

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

- Committees and Branches provide support for activities and member involvement
- SASW members invited and involved in episodic volunteerism such as participation in presentations to students, writing newsletter articles, webinar presentations
- Use of technology to increase participation in meetings and events
- Recognition of social workers during National Social Work Month/Social Work Week
- Speaker Series of educational events

INCLUSION - ensure an inclusive organization that is welcoming to under represented populations

- Establishment of TRC Working Group
- Diversity a criteria in filling committee vacancies
- Outreach to students in Faculty of Social Work and First Nations University of Canada - 8 presentations in 2022 and podcast for students
- Supported establishment of Saskatchewan Association of Black Social Workers

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

- 3 newsletters per year produced and available to members
- Active Facebook page for sharing information
- Website updated on regular basis

ADVOCACY/SOCIAL JUSTICE - Influence public policy through targeted social justice activities

- Branches undertake advocacy efforts
- Respond to opportunities for input into public policy
- Community events and social justice issues circulated on Facebook pages of SASW and Branches

ADMINISTRATION AND MEMBER SERVICES - Optimize organizational effectiveness and stability through improved administration processes, member service, and succession planning

- Procedures manual for registration and renewal processes developed
- Q & A documents posted on website for member's information
- Responsive to inquiries from members and public

ENSURE EFFICIENT MANAGEMENT OF RESOURCES

- SASW remains in a sound financial position

COMMITTEE REPORTS



AUTHORIZED PRACTICE ENDORSEMENT REVIEW COMMITTEE

COMMITTEE CHAIR: Ralph Aman

COMMITTEE MEMBERS:

Kathy Bovair

Emily Coates

Patti Petrucka

Authorized Practice Endorsement is designation provided to individual social workers to diagnose. APE was implemented in 2017. Requirements for APE include references, academic qualifications,

completion of supervised practice, and passing the ASWB Clinical Exam. The Authorized Practice Endorsement Review Committee reviews, monitors, and approves applications for the Authorized Practice Endorsement (APE). In addition, the Committee recommends changes to policy and procedures for APE.

In 2022 there were 6 social workers with APE. In addition, the Review Committee approved two applications to begin supervised practice.

Social workers with APE are identified on the SASW online register.

DISCIPLINE RESOURCE POOL

COMMITTEE PURPOSE

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

The Discipline Resource Pool does not meet on a regular basis. The purpose of the Discipline Resource Pool is to ensure there are sufficient members available to sit on a Discipline Committee if a hearing is required. All new members receive information and training prior to participation in a hearing.

There was one discipline hearing on June 6, 2022.

Summary reports of the Discipline Orders for hearings are available for review on the SASW website.

COMMITTEE CHAIR: David Rivers

COMMITTEE MEMBERS

Garry Prediger

Sherry MacBean

Kerry LaPointe

Della Yaroshko

Charlene Cameron

Lauralyn Blackburn

Anne Penniston Gray

Teena Singh

Shelley Whitehead

Lynda Kushnir-Pekrul
(public representative)

AWARDS COMMITTEE

Submitted by Chelsie Piesinger

COMMITTEE MEMBERS:

Chelsie Piesinger
Barbara Pohozoff

Kristen Vass
Kelsey Lagus

The Awards Committee has had another wonderful year of spreading joy to fellow social workers in the province. We were pleased to award both Amber Stewart and Suzy Yim the SASW Distinguished

Service Award for their continued focus and dedication to social work in our province. In addition, we awarded Sherjan Maybanting with the student award for his dedication to the profession. This fall we chose 3 recipients for the BMS.CASW scholarship funds. Dolapo Onidare, Angela Luron, and Allison Morgan received funding to assist with attending a course for professional development.

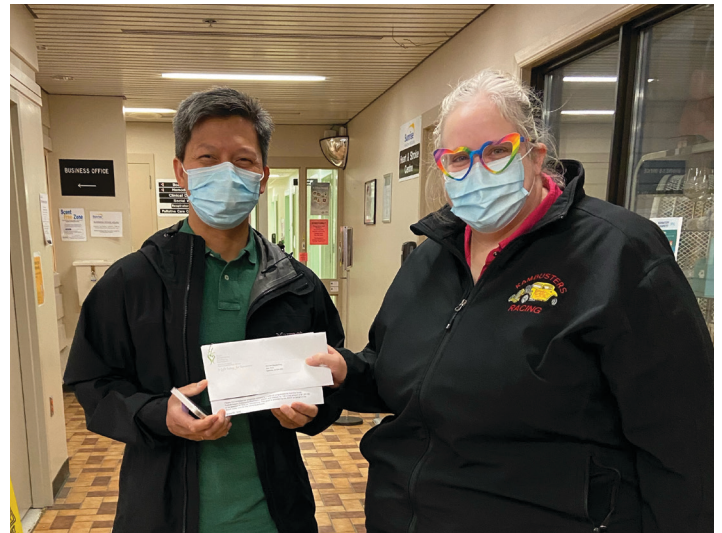
We look forward to this year's applicants.



Student Award to Sherjan Maybanting presented by Barb Pohozoff



Distinguished Service Award to Suzy Yim presented by Jacq Brasseur



Distinguished Service Award to Amber Stewart presented by Jim Walls, Jose Pruden, Teresa Michayluk



EDUCATION COMMITTEE

Submitted by: Ellen McGuire, MSW, RSW

COMMITTEE CHAIR: Ellen McGuire

COMMITTEE MEMBERS:

Jennifer Clarke	Kasey Mahnic
Courtney Cross	Erin McLeod
Kara Fletcher (U of R Rep -on leave)	Cathy Rocke (Dean, Faculty of SW - U of R)
Jenna Hesse (SASW)	Curtis Hart
Hayley Huartson	Leanne Thoroughgood
Keri Hutchinson	Chelsea Walker
Eryn Langdon	Karen Wasylenka (ED, SASW)
Janice Lewko	Megan Wilson
Aleisha Martin	Rebecca Wytrykush

COMMITTEE PURPOSE

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

The Education Committee membership has remained relatively stable. We recently bid farewell to Curtis Hart as his employment has taken him to another province. We'd like to thank Curtis for his contributions to the committee these past two and a half years and wish him continued success in the field. The committee welcomed Dean Cathy Rocke as the Faculty of Social Work representative. We are thrilled to have Cathy join our team.

The Education Committee meets virtually monthly September through to June. On May 27, 2022, the committee held a face-to-face meeting in Regina with the option to attend virtually for those unable to travel. This provided an opportunity for fulsome discussion on our work plan and other matters of interest.

Within the Education Committee there are three subcommittees. The first researches and makes recommendations on Continuous Professional Education (CPE) opportunities; the second organizes the Speaker Series; and the third liaisons with the Students and Faculty to provide linkages and support. The sub-committees continue to meet to explore opportunities to strengthen our role in these areas. The CPE committee completed research in May to provide additional links/offerings on the SASW website for those interested in staying current on the topics of Truth and Reconciliation Commission's Calls to Action as well as Ethics in practice. The Speaker Series launched in October 2022, with offerings from Sgt Chad Hesse, Regina Police Services regarding *Drug Trends and Gangs* as well as Cara Fox on *How to Support those Experiencing Interpersonal Violence*. We are currently in the process of exploring the development of a database of members that are willing to support students by being available to provide mentorship, practicum opportunities or simply to be contacted to provide information about their area of expertise.

UNIVERSITY OF REGINA

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

- University of Regina Senate - Jennifer Clark
- Undergraduate Studies Committee - Erin McLeod
- Faculty Student Council - Leanne Thoroughgood
- Graduate Studies Committee - Curtis Hart / Aleisha Martin

I would like to express my sincere gratitude to my fellow Committee members, for their willingness to share their valuable time, insight, and expertise. Also, many thanks to the SASW staff, Karen Wasylenka, Jenna Hesse, Fay Shuster and SASW practicum Ronda Wedhorn for their guidance and support to our committee throughout the year.

NEWSLETTER COMMITTEE

COMMITTEE CHAIR: Christina Anderson

COMMITTEE MEMBERS:

Dolapo Onidare	Catherine Young
Janet Tzupa	Chelsey Ogunbor
Erin Bentley	

The Newsletter Committee is responsible of the co-ordination of the content, developing article themes, and the format of the SASW Newsletter, which is published three times a year. Electronic newsletters are published in the months of February and June, as well as a print copy in November. SASW members are encouraged to submit articles to the newsletter.

TRC WORKING GROUP

COMMITTEE MEMBERS:

Sarah Dubin	Erica Gray
Erin Beckwell	Kaylah Zahara
Sheena McCallion	

The TRC Working Group is newly formed. The working group hopes to support SASW in responding to the TRC Calls to Action. The focus thus far has been on sharing educational sources to learn from indigenous scholars and social workers, as well in the process of developing an internal and external survey to create a more inclusive and supportive association.

PUBLIC RELATIONS COMMITTEE

COMMITTEE CHAIR: Kimberley Wilson

COMMITTEE MEMBERS:

Dolapo Onidare	Deborah Mooney
Chelsey Ogunbor	Corrine McArthur
Jessica Stang	Corrin Haag

The Public Relations Committee is responsible for the promotion of the profession of social work. Throughout 2022, the Committee had several projects, including maintaining communication via social media, selection of promotional items for Social Work Week, and the development of the yearly calendar for SASW members.

The PR committee has continued to utilize the Facebook page as the primary method of communication. It has over 1,500 followers province wide and provides valuable information on upcoming events and workshops, articles of political interest, employment opportunities, and pride in being a Social Worker. To prepare for Social Work Week, promotional items were delivered to Social Workers throughout the province. The PR committee also promoted the various Social Work Week events that took place.



PRACTICE ETHICS COMMITTEE

PURPOSE AND AUTHORITY:

The purpose of the Committee is to provide timely consultation to members of SASW on ethical issues.

OUTCOMES:

1. Ethical practice is supported and improved by serving the membership through consultation and education.
2. Requests from the membership have a timely response.
3. Familiarity with the *Code of Ethics, Guidelines and Standards of Practice for Registered Social Workers in Saskatchewan* is increased through the consultation responses offered, through periodic articles in the newsletter, and by other means that report broadly the general themes of ethical issues being presented by the membership.
4. Confidential records of consultations are maintained by the chair and SASW office.

This committee seeks diversity in membership with respect to geography, gender, race, area of practice and culture. Members must have a minimum of 5 years professional experience and we encourage members to remain on the committee for sometime to become familiar with the processes and develop expertise. The Terms of Reference for the committee suggest a minimum of 6 and a maximum of 10 members. New members are recruited when needed; the committee added new members early in 2023.

Current committee members are: Andrew Field, MSW; Brandy Bayda, MSW in progress; Sherjan Maybanting, MSW in progress; Leanne Thoroughgood, MSW; Terri Peterson, MSW; Keane Plamondon, MSW; Tina Hugo, MSW; Kyle Schwartz, MSW; and chair is Donalda Halabuza PhD in Social Work.

Members participate via email discussion about inquiries, teleconference, zoom or occasionally in person as determined by the Chair. Support from the Executive Director is requested when needed. The Chair attends meetings of the Advisory Board.

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

CONSULTATIONS IN 2022:

The number and nature of inquiries varies from year to year. In 2022 there were 5 formal consultations and one informal consultation with the Executive Director. The nature of the formal inquiries was regarding a conflict of interest; ages and criteria for mature minors to obtain counseling; dual roles in working as a primary counselor with children and their mother in reunification work; non-compliance with documentation on client files; and workplace conflict with another professional resulting in negative outcomes for clients.



PROFESSIONAL CONDUCT COMMITTEE

COMMITTEE CHAIRS: Sophie Grahame, Jim Walls

COMMITTEE MEMBERS:

Deborah Bryson	Margaret Walraven
Lorna Gilbert	Jean Wiens
Thea Kowalczyk	Erin Wasson
Tony Winchester	Sheena McCallion (Investigator)

COMMITTEE PURPOSE:

The Professional Conduct Committee is responsible to receive and investigate complaints alleging that members may be guilty of professional misconduct or professional incompetence. The Committee is established under the authority of the *Social Workers Act*.

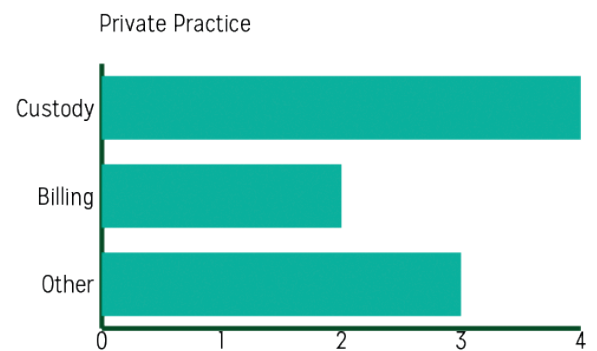
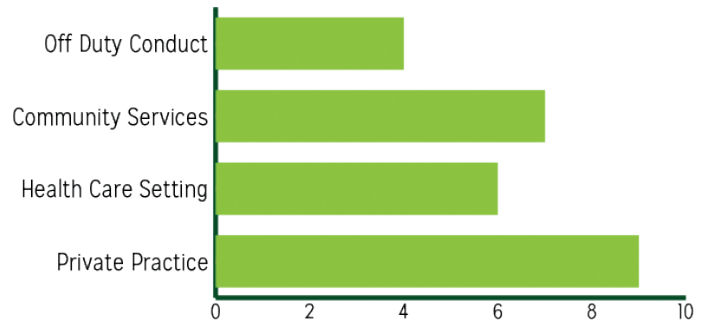
Committee members are experienced social workers who practice in various settings and locations in the province. The Committee meets monthly via zoom. Committee members demonstrate a strong commitment to their role in the regulation of social work practice and the protection of the public.

The Committee accepted Patricia Erhardt's resignation from the Committee and welcomed back Erin Wasson who had been on leave. In addition, Jim Walls, long term Chair, stepped down in 2022 and Sophie Grahame agreed to chair the committee. The committee and SASW express their sincere thank you to Jim Walls who devoted many hours to the work of the PCC, being thoughtful and diligent in leading the committee through their work.

2022 ACTIVITY:

- Files open January 1, 2022 - 9
- New complaints received in 2022 - 18
- Files closed in 2022 - 12
- Files open December 31, 2022 - 15

PROFILE OF COMPLAINTS RECEIVED:



Of the complaints received in 2022, the members worked in the areas of community services, private practice, and health care settings. There were 9 complaints against social workers in private practice primarily centered around child custody disputes (4), billing (2) and other (3).

This year saw an increase in complaints about social workers' conduct while off duty, including their conduct on social media or electronic communications. Four complaints related to the social worker's off duty conduct, and one related to work provided as a volunteer.

No referrals to a Discipline Hearing were made in 2022.

STANDARDS OF PRACTICE COMMITTEE

Submitted by: Kathy Bovair

COMMITTEE MEMBERS:

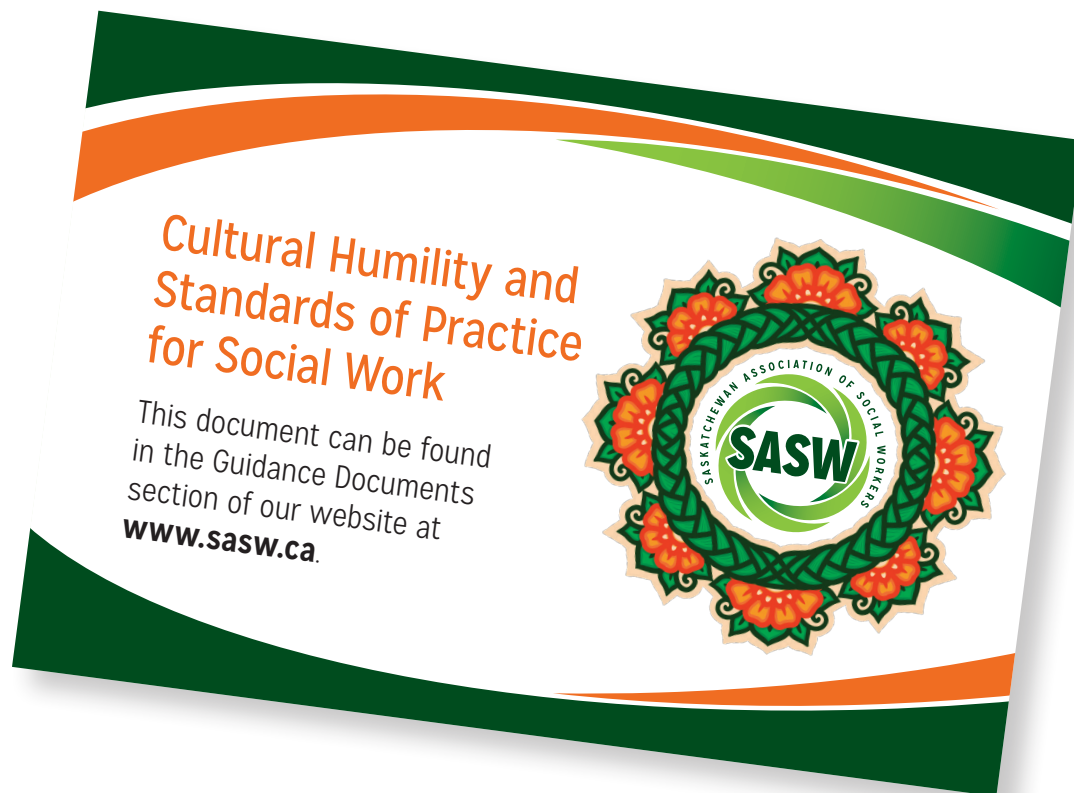
Sandra Dobra	Raena Peasley
Marcie Nugent-Klein	Seapieces Marsland
Lorry Reed	Emily Coates
Keelan Cornelson	Brina Down
Kathy Bovair	

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

HIGHLIGHTS FOR THIS YEAR INCLUDE:

- The creation of the following guidance documents:
 - Cultural Humility and Standards of Practice for Social Workers
 - Technology and Social Work Practice

- The Committee held a Celebration on June 24/2022 at Wanuskewin to honor the Cultural Humility Standards and the process used to create the document.
- The Committee also began the planning of Mâwawinitotân (Cultural Humility and Decolonizing Social Work Gathering) to be held on October 20, 2023. Along with planning the conference, the committee created the Cultural Humility Postcard to be included in all social workers registration packages in December as well as being used in new registrants packages.
- The Committee has also begun a review of the Medical Assistance In Dying Guidance document and have begun exploration of development of guidelines for Private Practice.



BRANCH REPORTS



HUMBOLDT AND AREA BRANCH

The Humboldt and area SASW Branch continued to adapt to the ever-changing COVID-19 pandemic. We started the year meeting virtually via Zoom and decided to switch to in-person meetings with a Zoom option available for those not able to join in person. We held our AGM on May 5, 2022. Our current branch executive members are:

CO-CHAIRS/BRANCH REPRESENTATIVES:

Stephanie Schoettler and Carla Jule

SECRETARY/TREASURER:

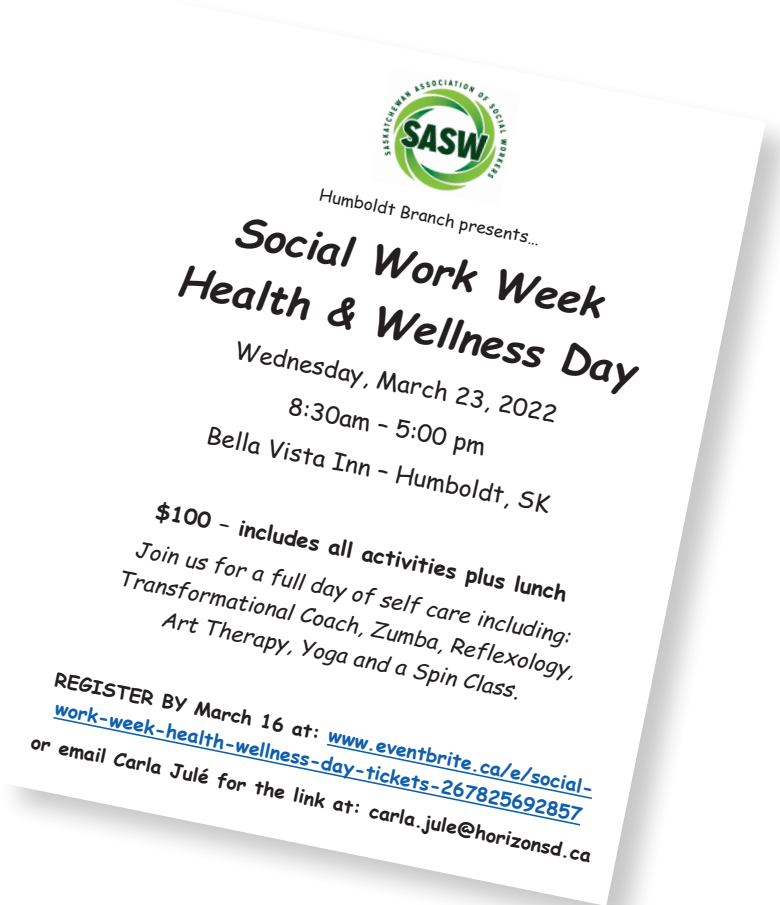
Erica Hamilton

MEMBERS AT LARGE:

Mara Doepker and Jessica Saretsky (Weiman)

A main focus of our branch is planning for Social Work Week. Following the pandemic, we decided as a branch that we needed something to fill our cups. We decided on a "Social Work Week Health & Wellness Day" event on Wednesday, March 23 from 8:30 am - 5:00 pm. The focus of the day was primarily self-care and it was open to anyone to register and attend! We invited local service providers to join us for the day and had engaging activities for everyone to participate in.

To kickstart the day, Candace Burkart, Transformational Coach and Speaker for women, joined us. She specializes in working with the subconscious mind to clear blocks, unhealthy habits, and limiting beliefs and release repressed or stuck emotions that can hold people back. We learned about how we individually interpret events around us and how to change these perspectives to be more positive. We then had a Zumba session scheduled with a certified Zumba instructor, however, due to COVID, she was unable to join us. Instead, Candace Burkart lead us in a PiYo exercise routine. Kendra Chornitz, a Certified Reflexologist, spoke to us about the principles of reflexology and how it can help us to relax, relieve stress and tension, and heal our bodies.



After lunch, Yoonjin Park Bott, graduate of the Post MA Art Psychotherapy Diploma with CiiAT, lead us through an Art Therapy Workshop which was surely a fun, creative, and healing activity! To get moving, Kristin Ochitwa, a Registered Social Worker and yoga instructor, lead us through a relaxing but challenging Vinyasa (yoga series). To end off the day, we sent participants to The Grind Coffee Bar and Spin Studio for a sweaty 30-minute spin session.

It was a day full of learning and self-care, touching on all areas of mental, physical, emotional, and spiritual wellness. The event was well attended, and the feedback was astoundingly positive!

We look forward to continuing to work together as rural social workers to connect and support each other in 2023!



REGINA BRANCH

BRANCH EXECUTIVE:

CO-CHAIRS:

Quinn Wilton and Trista Kuntz

TREASURER:

Shaun Silzer

SECRETARY:

Sarah Jones

MEMBERS AT LARGE AS OF JAN 2023:

Jennifer Audette, Keri Hutchinson, Stephanie Ross and Shaelyn Serron

The Regina Branch re-emergence discussion started early in the fall of 2022 and started to gain momentum late fall of 2022 with the creation of the executive membership and by establishing bylaws. A bank account has been opened for the Regina Branch to allow us the ability to host some events and activities throughout the 2023-2024 year.

SASKATOON BRANCH

In 2022 the Saskatoon Branch met monthly except for the summer months. Meetings were primarily by Zoom, with a few in person at St. Mark School.

Many branch committees are active and hosted events this past year.

During the holidays, the Membership and Community Relations committee hosted brunch at The Capital and a social event for members at Las Palapas.

In addition, members participated in the TRC Walk, collected donations for STC Wellness Centre, and made 120 bags. Donations were received from Canadian Tire, No Frills, Dollarama, and Giant Tiger. Christmas cards were signed by SASW members and put in each bag.

The goal for the Regina Branch was to start small by building a following through social media to gauge interest and commitment. We have created a private Facebook group where social workers can join to share resources and information. We are seeing the Facebook following grow almost daily! We will be connecting with social work students in encourage them to join our Facebook group and to become registered with SASW.

When the Regina Branch following grows we plan to host events, learning opportunities, monthly book draws, etc. As we grow we would love to see the opportunity to develop subcommittees to explore opportunities for advocacy and social justice.

We are looking forward to the year ahead!

Join us on Facebook by searching SASW Regina Branch! We are looking for more members at large and student reps!

The Education Committee organized a Lunch and Learn with Cara Taylor, who presented "Emotional Resilience in Challenging Times."

The Social Justice Committee organized a speaker's series in 20 West, including Colleen Doell, Erin Beckwell, Chokecherry Studio, Matt Ingrille, and Kayla DeMong with ST. John's Therapy Dogs were on site. And, of course, door prizes and SWAG!

Facebook continues to be the primary means of communication with members. It is great to see social workers contacting each other for community resources, employment opportunities and continuing education ideas.

The branch is grateful for every opportunity to connect with members and our communities.

SOUTHEAST BRANCH

PRESIDENT:

Karrie McFadden

VICE PRESIDENT:

Wanda Miller

SECRETARY:

Lorraine Wilkinson/Jocelyn Akins

TREASURER:

Carrie Thorn-Langer

MEMBERS AT LARGE:

Maureen Kraemer, Sheila Szakacs, Mark Barnes and Lisa O'Dell

MEMBER ENGAGEMENT

- We have continued to have regular SE branch meetings via Zoom. We had meetings in January, February, March, April, May, September, October, November and had our Christmas luncheon on December 14th. Our focus for our Christmas luncheon is food security. We're doing a \$5 cash or food equivalent donation per ticket to be entered into a draw. Also supported the Salvation Army for their smile cookie campaign through Tim Hortons and several of our members donated their time for same.
- June 8th – Branch AGM was held at Captain's Hall 1130-1330 – reviewed our proposed Bylaw Amendments, which have since been approved.



INCLUSION

Our branch is continuing to do some outreach in our communities and recognizing our “unsung heroes.”

COMMUNICATIONS

- Information sharing with our branch members through our Southeast branch email.
- Sharing information through our local SE branch Facebook page.
- Regular branch meetings via Zoom.
- Considering ways to keep documents in a secured location (computer program) to house bylaws, minutes, etc. that members have access to.

ADVOCACY/SOCIAL JUSTICE

Is a standing item at our local branch meetings.

SWIFT CURRENT BRANCH

CO-CHAIRS:

Ralph Aman and Corliss Schaan

PAST CHAIR:

Justine Powell

SECRETARY:

Lisa Byers

TREASURER:

Kase Spate

PROGRAM COORDINATOR:

Keelen Cornelson

MEMBERS AT LARGE:

Kim Duquette, Karla Rempel, Jennifer Stad, Jenise Tisdale, Cassidy Wiebe

The Swift Current Branch celebrated Social Work Week in 2022 by attending a Swift Current City Council meeting during which the City of Swift Current officially declared Social Work Week. This was a great opportunity to share with city council and community members the role of social workers in the province and the tremendous work we do.

During Social Work week our branch arranged for an hour of self-care by holding a yoga/mindfulness session facilitated by Jolene Rommelaere. While individuals could join in person if they liked, we also arranged to have the session held over Zoom. We wanted to hold a family bowling night at the end of the week; however, due to low rsvp numbers, we decided to cancel. Feeling that our by-laws need to be updated, two members met with Wanda and Maureen from the SE branch over Zoom who shared invaluable information about the process. Our work continues!

Our AGM was held in June 2022. We had hoped to hold the meeting at a local park and enjoy a picnic meal. Unfortunately, the weather did not cooperate and plans were quickly changed. Even with the last minute change in venue, our attendance was larger than we've had for a number of years and this resulted in an Executive with 11 members!

In October we set up a booth at the Swift Current Comprehensive High School Career Expo. Not only were members available for students to ask questions during the exhibits, but we also had opportunity to present to smaller groups of students throughout the day. This day was as successful as it was thanks to the hard work of Kim Duquette who gladly took on the role of organizing which included arranging for volunteers to present and man the booth.

In December (on what felt like the coldest night of the year) a number of members met at a local green house for a night of socializing while we worked on creating a lantern filled with Christmas greenery.

This past year's Executive has been a wonderful group of individuals who are excited to support each other and the branch members. They come to each meeting with innovative ideas and the energy to make those ideas come to life. We expect the same for 2023 and are looking forward to it.

There is also an active SASW branch in Yellowhead East.

FINANCIAL STATEMENTS



Independent Auditor's Report

To the Members of Council of Saskatchewan Association of Social Workers

Opinion

I have audited the financial statements of Saskatchewan Association of Social Workers, which comprise the statement of financial position as at December 31, 2022, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Association in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditor's Report continued

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Mariya Sporysh

Mariya Sporysh, CPA, CMA

Priority Accounting Services CPA P.C.
2144 Cornwall Street
Regina, SK, S4P 2K7
May 4, 2023

Saskatchewan Association of Social Workers

Statement of Financial Position

As at December 31, 2022

	2022	2021
Assets		
Current Assets		
Cash	\$ 972,307	\$ 904,105
Accounts receivable, net of allowance (Note 3)	16,868	41,327
Investments (Note 4)	1,582,048	1,224,392
Prepaid expenses	10,794	-
Total Current Assets	2,582,017	2,169,824
Tangible capital assets, net of accumulated amortization (Note 5)	96,439	100,594
Intangible assets, net of accumulated amortization (Note 6)	4,323	8,645
Total Assets	\$ 2,682,779	\$ 2,279,063
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued liabilities (Note 7)	\$ 53,166	\$ 26,986
Deferred revenue (Note 8)	810,537	766,581
Total Current Liabilities	863,703	793,567
Net Assets		
Invested in tangible capital assets and intangible assets	100,762	109,239
Unrestricted net assets	1,718,314	1,376,257
Total Net Assets	1,819,076	1,485,496
Total Liabilities and Net Assets	\$ 2,682,779	\$ 2,279,063

Approved on Behalf of the Council:



President



Treasurer

The accompanying notes are an integral part of these financial statements.

Saskatchewan Association of Social Workers

Statement of Operations

For the Year Ended December 31, 2022

	2022	2021
Revenues		
Advertising	\$ 12,400	\$ 18,300
Discipline hearing penalties	2,000	12,800
Interest income	24,802	9,583
Membership fees	911,246	832,526
Other revenue	-	1,692
Total revenues	950,448	874,901
Expenses		
Amortization of intangible assets	4,323	4,323
Amortization of tangible capital assets	4,154	4,699
Audit and accounting	6,710	14,219
Awards and honorariums	3,706	4,163
Bad debt expense	17,500	300
Bank and credit card charges	23,833	23,547
Branch payments	1,967	1,256
C.A.S.W. fees	95,491	89,177
Communication and marketing	13,107	13,526
Computer expenses	-	11,927
Consulting	27,591	18,116
Courier	2,365	1,369
Employee benefits	32,898	27,833
Events	-	186
Governance and strategic planning	1,000	-
Insurance	6,065	5,033
Legal fees	31,996	39,325
Meeting expenses	15,048	6,323
Memberships	1,702	1,683
Newsletter	-	7,858
Office supplies	8,336	4,524
Online registration system	21,420	18,270
Postage	8,534	6,540
Printing and copier	18,768	15,653
Property taxes	6,165	6,504

The accompanying notes are an integral part of these financial statements.

Saskatchewan Association of Social Workers

Statement of Operations

For the Year Ended December 31, 2022

	2022	2021
Repairs and maintenance	12,040	10,452
Salaries and wages	240,021	191,158
Telecommunication	7,509	5,445
Utilities	4,619	4,110
Workshop	-	2,500
Total expenses	616,868	540,019
Excess of revenues over expenses	\$ 333,580	\$ 334,882

The accompanying notes are an integral part of these financial statements.

Saskatchewan Association of Social Workers

Statement of Changes in Net Assets

For the Year Ended December 31, 2022

	Invested in Tangible Capital Assets and Intangible Assets	Unrestricted Net Assets	2022	2021
Net assets, beginning of year	\$ 109,239	\$ 1,376,257	\$ 1,485,496	\$ 1,150,614
Amortization	(8,477)	8,477	-	-
Excess of revenues over expenses	-	333,580	333,580	334,882
Net assets, end of year	\$ 100,762	\$ 1,718,314	\$ 1,819,076	\$ 1,485,496

The accompanying notes are an integral part of these financial statements.

Saskatchewan Association of Social Workers

Statement of Cash Flows

For the Year Ended December 31, 2022

	2022	2021
Operating activities:		
Excess of revenues over expenses	\$ 333,580	\$ 334,882
Items not affecting cash:		
Amortization of intangible assets	4,323	4,323
Amortization of tangible capital assets	4,154	4,699
Changes in non-cash working capital:		
Accounts receivable, net of allowance	24,459	(11,369)
Prepaid expenses	(10,794)	2,507
Accounts payable and accrued liabilities	26,180	(34,985)
Deferred revenue	43,956	86,450
Cash provided by operating activities	425,858	386,507
Financing activities:		
Purchase of investments	(357,656)	(191,323)
Cash used for financing activities	(357,656)	(191,323)
Net increase in cash and cash equivalents	68,202	195,184
Cash and cash equivalents, beginning of year	904,105	708,921
Cash and cash equivalents, end of year	\$ 972,307	\$ 904,105
Cash and cash equivalents consist of:		
Cash	\$ 972,307	\$ 904,105

The accompanying notes are an integral part of these financial statements.

Saskatchewan Association of Social Workers

Notes to the Financial Statements

For the Year Ended December 31, 2022

1. Nature of entity

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

The Association is continued under *The Social Workers Act, 1993* of Saskatchewan. The Association is a not-for-profit organization and is exempt from income tax under the *Income Tax Act*.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) applied within the framework of accounting policies summarized below:

a. Cash and cash equivalents

Cash and cash equivalents include balances with financial institutions and short-term investments with maturities of three months or less.

b. Investments

Investments are recorded at fair value. Fair value is determined using quoted market prices.

c. Accounts receivable

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

d. Tangible capital assets

Tangible capital assets are recorded at cost less accumulated amortization. Amortization is calculated using the declining balance method over the estimated useful life of the assets at the following rates:

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

Saskatchewan Association of Social Workers

Notes to the Financial Statements

For the Year Ended December 31, 2022

2. Significant accounting policies continued

e. Intangible assets

Intangible assets are recorded at cost less accumulated amortization. Amortization is calculated using the straight-line method over the estimated useful life of the assets. The current amortization period is 10 years.

f. Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

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

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

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

g. Deferred revenue

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

h. Financial instruments

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

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

i) Fair value not materially different from carrying value

The fair value of assets and liabilities included in the Statement of Financial Position are not considered to be materially different from their carrying value.

Saskatchewan Association of Social Workers

Notes to the Financial Statements

For the Year Ended December 31, 2022

2. Significant accounting policies continued

ii) No significant exposure to interest rate, currency or credit risks

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

i. Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates and may have an impact on future periods.

3. Accounts receivable, net of allowance

	2022	2021
Accounts receivable	\$ 30,600	\$ 49,778
Allowance for doubtful accounts	(17,500)	(12,000)
Interest receivable	3,768	3,549
Total	\$ 16,868	\$ 41,327

4. Investments

Investments consist of term deposits with an interest rate of 3.78% (2021 – average 0.575%) and maturity date in December 2023 that may be redeemed on or after 90 days of the term.

5. Tangible capital assets

	2022		2021	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 20,000	\$ -	\$ 20,000	\$ 20,000
Building	169,559	(96,169)	73,390	76,448
Office equipment	24,503	(24,148)	355	443
Computer equipment	38,694	(36,822)	1,872	2,675
Furniture and fixtures	9,031	(8,209)	822	1,028
Total	\$ 261,787	\$ (165,348)	\$ 96,439	\$ 100,594

Saskatchewan Association of Social Workers

Notes to the Financial Statements

For the Year Ended December 31, 2022

6. Intangible assets

			2022	2021
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Online registration system	\$ 43,227	\$ (38,904)	\$ 4,323	\$ 8,645

7. Accounts payable and accrued liabilities

	2022	2021
Accrued audit fee payable	\$ 5,217	\$ 4,995
Employee deductions payable	5,192	2,003
Salaries and wages payable	7,219	8,962
Trade accounts payable	14,821	11,026
Vacation payable	20,717	-
Total	\$ 53,166	\$ 26,986

8. Deferred revenue

	2022	2021
Deferred revenue, beginning of year	\$ 766,581	\$ 680,131
Membership fees received for subsequent year	810,537	766,581
Membership fees recognized as revenue	(766,581)	(680,131)
Deferred revenue, end of year	\$ 810,537	\$ 766,581

9. Comparative figures

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



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