



Physiotherapy Alberta
College + Association

2019 Annual Report

Physiotherapy Alberta - College + Association

Annual Report

Covering period of January 1, 2019 to December 31, 2019 except Financial Statements (year end September 30, 2019).

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Council as of December 31, 2019

Karin Eldred, President
Simon Cooke, Vice-President
Sharon Sproule, Public Member
Dennis Horrigan, Public Member
Amarjit Mann, Member at large
Bryce Rudland, Member at large
Christina van der Lugt, Member at large
Shaun Macauley, Member at large

Staff Members as of December 31, 2019

Registrar: Jody Prohar
Deputy Registrar: Joyce Vogelgesang
Accounting/Hearings Director: Jane McKenzie
Administrative Support: Haylee O'Reilly, Jamie Mutrey
Communications: Alison Baird
Competence: Audrey Lowe
Conduct: Moyra McAllister
Corporate Services: Shannon Stewart
Policy and Practice: Leanne Loranger
Professional Practice: Nancy Litthe
Registration: Lori Auld

Committees as of December 31, 2019

Competence Committee

Nurudeen Amusat
Rafeeq Ansari
Kelly Stark

Registration Committee

Stephen Keating
Thierry Lamvohee
Nicole Lavoie
Tzvetelina Tchilingirova

Conduct Committee (complaint reviews and hearing tribunal)

Each Hearing Tribunal and Complaint Review Committee is appointed by the Hearings Director and comprised of two or more members from the following membership list:

Sharla Butler
Melissa De Smet
Mark Hall
Simone Hunter
Melissa Merritt
Barbara Norton
Jo-anne Ogle
Jennifer Oldford
Amarjeet Saini
Michael Stewart
Robert Sydenham
Janelle Van Heeren
Todd Wolansky

President + Registrar's Message

Physiotherapy Alberta- College + Association is committed to ensuring physiotherapists deliver safe, effective, quality care to Albertans. Self-regulation is a valued privilege and we depend on the trust placed on us by the public and the government that physiotherapists are held to the highest professional standard of placing the public's interest first. Throughout this annual report you will find details that demonstrate this commitment.

When *Bill 21: An Act to Protect Patients* was passed by the Alberta government, Physiotherapy Alberta responded. Efforts have been made to increase transparency throughout our discipline process and by updating our public register. These improvements allow the public to access information they need to make informed decisions on who they wish to receive care from. All regulated members completed mandatory education on Sexual Abuse and Sexual Misconduct: What members need to know as part of the DO. LEARN. GROW. Continuing Competence Program's College-Selected Activity. A guide was developed for the public to inform them about what they can expect when receiving physiotherapy care.

Physiotherapy Alberta continues to support physiotherapists to deliver the best quality and safest care to the patients they serve by offering various learning opportunities. A highlight in 2019 was the Connect + Learn Conference hosted in Canmore, Alberta. This event provided opportunity for registrants to attend a multitude of sessions that included both clinical and professional issues/regulatory streams of learning. Everyone was enlightened by the phenomenal keynote speakers including Waneek Horn-Miller on Indigenous Reconciliation, Peter Katz on How to Stay Interested in your Career and Martin Parnell on Ordinary to Extraordinary.

Physiotherapists continue to have a key role in improving the function, mobility and quality of life of Albertans. We will ensure physiotherapists have the information, resources and supports they need to meet all regulatory requirements and Albertans are confident in the care received.

Enjoy our 2019 Annual Report. We look forward to continuing our engagement with all stakeholders

“Physiotherapists continue to have a key role in improving the function, mobility and quality of life of Albertans. We will ensure physiotherapists have the information, resources and supports they need to meet all regulatory requirements and Albertans are confident in the care received.”



J Prohar

Jody Prohar, Registrar



Karin Eldred

Karin Eldred, President

Public Member's Message

As public members on the Council of Physiotherapy Alberta - College + Association we would like to express our appreciation for the professionalism and commitment the staff demonstrate in executing their duties and responsibilities. Being public members, we depend on the information supplied by the staff to become familiar with the topics and make informed decisions. To this end; our thanks!

We do our best to ensure that the public interest is taken into account in our decision-making. It is a responsibility we do not take lightly. Council listens to our opinions and validates who we represent at the table.

This past year has been filled with tremendous change for the profession. Throughout, Council has shown dedication to providing meaningful learning opportunities to regulated members, and has strived to actively and consistently communicate pertinent information. There is a commitment to transparency and to acting in the best interests of regulated members that we wish to recognize.

As public members, we would like to thank you for the opportunity to serve the public interests of Albertans.

Respectfully submitted,

Dennis Horrigan Sharon Sproule

“We do our best to ensure that the public interest is taken into account in our decision-making. It is a responsibility we do not take lightly. Council listens to our opinions and validates who we represent at the table.”



A handwritten signature in black ink.

Dennis Horrigan, Public Member



A handwritten signature in black ink.

Sharron Sproule, Public Member

About the Physiotherapy Profession

Physiotherapy is performed by physiotherapists. Physiotherapists are experts in physical function, movement and mobility. They have advanced knowledge of how the human body moves and what stops it moving. Physiotherapists help to restore, maintain, and maximize optimal function and quality of life.

Physiotherapists:

- Assess, diagnose and treat physical symptoms and limited movement caused by injury, aging, disability, or medical condition.
- Help patients understand what's causing their condition.
- Work with patients to restore, maintain and maximize movement, flexibility and physical independence.
- Develop customized treatment plans.
- Teach patients how to reduce pain and manage chronic symptoms.
- Teach patients how to stay well, avoid future injury and achieve the best quality of life they can.

Physiotherapists use individualized therapeutic exercise, manual techniques and a range of modalities in their practice.

Protected titles

- Physical Therapist
- Physiotherapist
- Physical Therapist Intern
- Physiotherapist Intern
- P.T.



About the Organization

Physiotherapy Alberta - College + Association regulates physiotherapy practice in Alberta. Through effective regulation and leadership we ensure the physiotherapists we register (i.e., our members) are qualified to practice and have the appropriate training, education and skills to provide competent, ethical and professional physiotherapy care to Albertans.

Protect the public interest

Our mandate, first and foremost, is to protect the public interest. The public places the utmost trust in health-care providers. Patients and families expect safe, effective, quality care. We share those expectations and work to ensure the right systems and processes are in place to support quality physiotherapy service delivery. We:

- Set and enforce practice and professional standards.
- License only qualified and competent physiotherapists.
- Administer a Continuing Competence Program.
- Investigate public and patient concerns.
- Promote and advocate excellence in physiotherapy and patient care.
- Support regulated member understanding of and adherence to their regulatory responsibilities.

Leadership and direction to the profession

We provide leadership and direction to the profession and promote excellence in practice, education and research to improve the health and mobility of Albertans. We:

- Offer professional development opportunities; collaborating with partners such as academic institutions.
- Promote the value of the profession through marketing and public relations activities.
- Support the profession by providing advice and practice resources.

Governing board

Our governing board (Council) is made up of:

- Six physiotherapists elected by peers.
- Two government-appointed public members who provide valuable and insightful public input and perspective into Council's policy and decision-making processes.



Council's role, in collaboration with staff, is to:

- Fulfill our mandate to serve and protect Albertans by regulating the profession within the legal framework.
- Lead and guide the profession through policy, standard and guideline development.

Our regulatory authority

We receive our regulatory authority from Alberta's *Health Professions Act (HPA)* and the *Physical Therapists Profession Regulation (PTPR)*.

Key Achievements

Registration and licensing

- Upgraded the data management system which enhanced our ability to:
 - Collect information from regulated members, year-round, about basic restricted activities performed to increase our understanding of physiotherapists' practice.
 - Implement an online competence reporting form that can be completed year-round and submitted during the renewal process.
- Publish disciplinary decisions and hearing notices directly on the regulated member's record in the Public Registry.

Competent practice and public safety

- Officially launched the new DO. LEARN. GROW. Continuing Competence Program. For more information see page 12.
- Developed the College-Selected Activity on Sexual Abuse and Sexual Misconduct: What members need to know. The required learning objectives were to understand:
 - "Who is a patient" as defined by the Sexual Abuse and Sexual Misconduct Standard of Practice.
 - Why and how the Standard of Practice and guidelines for protecting patients from sexual abuse or misconduct are relevant to their practice.
- Actively responded to be in accordance with *Bill 21: An Act To Protect Patients*:
 - Developed (with regulated member and stakeholder consultation) the Sexual Abuse and Sexual Misconduct Standard of Practice.
 - Created public resources including guidance documents, webinars, podcasts and newsletter articles to educate regulated members and patients.
 - Established processes to ensure transparency on website.
 - Updated website to align with requirements of Bill 21.
 - Amended Bylaws and policies for publication of discipline decisions to improve transparency and protect the public.
 - Established the patient relations program in accordance with Bill 21, including education and resources for regulated members, staff, and Council.
- Answered 990 practice advice calls and emails from regulated members, potential members, members of the public, and external stakeholders.

Grants

- Continued the Clinical Research Innovation Fund, a research grant made possible through a partnership between TD Insurance Meloche Monnex, Physiotherapy Alberta, and the University of Alberta's Department of Physical Therapy. Funds are available to support clinically relevant research by clinicians within the physiotherapy community.
- Continued work on the online networking platform for Internationally Educated Physiotherapists and others via ignitephysio.ca.

Collaboration and partnerships

- Gained or continued membership in:
 - Workers' Compensation Board Physical Therapy Advisory Committee
 - Federation of Regulated Health Professionals and various sub-committees
 - Grant MacEwan University and Norquest College Therapist Assistant Advisory Committee
 - Canadian Alliance of Physiotherapy Regulators
 - Physiotherapy Education Accreditation Canada
 - Various committees with Alberta Health Services and Faculty of Rehabilitation

Stakeholder communication and awareness

- Went on an Alberta-wide "road show" so regulated members could have face-to-face interactions with the Registrar, ask questions, share concerns, and learn more about the new Continuing Competence Program.
- Created Introduction to Health Coaching: A Toolkit for Physiotherapists, a toolkit to provide physiotherapists with a clinical resource to promote self-management strategies in patients with chronic conditions improving their overall physical health.
- Revised the Concussion Toolkit with updated evidence.
- Added new Physiotherapy Works documents about multiple sclerosis, musculoskeletal disorders and lymphedema. Physiotherapy Works are a series of evidence-based briefings which demonstrate the effectiveness of physiotherapy to patients, other health-care practitioners and policy makers.
- Initiated the College Conversations Podcast to highlight regulatory issues of importance supporting physiotherapists understanding of legislation and standards that apply to practice.
- Sponsored and organized a BBQ for second-year University of Alberta Physical Therapy students to reach out to potential future regulated members and allow face-to-face meeting with the College.
- Guest lecture to the University of Alberta Physical Therapy students on regulation and the role of a regulatory college.
- Attended the Alberta Medical Students Conference and Retreat (AMSCAR) to inform medical students about Physiotherapy Alberta, physiotherapy, and how their future patients can benefit from and access physiotherapy.
- Attended the Interprofessional Launch at the University of Alberta with a focus on educating students in the first weeks of their training as future health professional of the merits of interprofessional teamwork, the role of different health professions, and how health professions are regulated.

Other Professional Activities

Continuing professional development

- Continued with the Awards Program where two regulated members on the General Register are nominated for awards regarding their contribution to the profession through research or excellence in practice. One award is also available to a physiotherapy student from the University of Alberta for leadership skills.
- Continued to administer Financial Opportunities for regulated members on the General Register who exemplify knowledge translation and lifelong learning.
- Continued offering live and recorded webinars to regulated members on various topics (presentations primarily relate to clinical practice topics, however some relate to regulatory issues).
- Completed the Mentorship Guidebook with the intention of assisting regulated members in career planning, particularly for those searching for a mentor.
- Hosted the Connect + Learn Conference in Canmore to over 150 attendees. This year's conference featured two days of sessions and networking.



Member Statistics

Table 1: Regulated members as of December 31

	2019	2018
General Register	2,942	2,797
Provisional Register	157	165
Total	3,099	2,962

Table 2: Changes to regulated member registers in 2019

New and returning members	
Coming from another Canadian jurisdiction (see Table 4)	39
Canadian-educated (see Table 5)	108
Internationally-educated (see Table 8)	89
Reinstatements	64
Total	300
Removed from registers	
Cancellation for failure to renew	38
Career change	3
Requirements not met	21
On leave	36
Other/unknown reason	10
Relocating	35
Retirement	20
Deceased	0
Total	163

Table 3: Applications denied, restricted or incomplete

Refused	1
Restricted	0
Incomplete as of December 31, 2019	45
Closed, incomplete after one year	0
Closed, applicant request	1
Registration reviews by Council in 2019	0

Table 4: Canadian jurisdiction where members registered previously

	2019	2018
British Columbia	14	12
Manitoba	1	1
New Brunswick	1	0
Newfoundland	0	2
Nova Scotia	6	0
Ontario	12	18
Prince Edward Island	0	1
Quebec	0	4
Saskatchewan	5	4
Total	39	42

Table 5: Canadian-educated members by province of education

	2019	2018
Alberta	91	91
British Columbia	1	1
Manitoba	1	4
Nova Scotia	3	5
Ontario	7	9
Quebec	1	2
Saskatchewan	4	8
Total	108	120

Table 6: Members on the Courtesy Register in 2019

	Number	Average # of days
Visiting clinician	10	63
Visiting instructor	9	29
Visiting learner	14	46
Total	33	

Table 7: Non-regulated members as of December 31

Physiotherapy Student Register	71
Total	71

Table 8: Internationally-educated members by country of education

	2019	2018
Australia	11	9
Bangladesh	0	1
Czech Republic	0	1
India	54	49
Iran	0	1
Ireland	1	3
Israel	0	1
Jamaica	2	0
Lebanon	0	1
Netherlands	0	1
New Zealand	2	0
Nigeria	2	2
Pakistan	1	3
Palenstine	0	1
Philippines	5	8
Scotland	6	4
South Africa	0	1
United Arab Emirates	0	1
United Kingdom	3	6
United States	2	1
Total	89	94

Profile of Physiotherapy Profession in Alberta

Age and gender of physiotherapists

	Female	Male	Total
0 - 34 years	739	325	1,064
35 - 49 years	896	445	1,341
50+ years	562	132	694
Total	2,197	902	3,099

By practice focus

	2019	2018
Clinical: cardiovascular and respiratory system	30	37
Clinical: more than one system	1,220	1,121
Clinical: musculoskeletal system	1,433	1,411
Clinical: neurological system	135	150
Clinical: skin and related structures	12	11
Non-clinical	191	168
Unknown or not applicable	78	64



Where physiotherapists are working

By health zone

Based on employee and personal information



Zone 5
North
176

Zone 4
Edmonton
1,097

Zone 3
Central
271

Zone 2
Calgary
1,300

Zone 1
South
147

Not
practicing
in Alberta
30

Unknown or not practicing: 78

By practice setting

Association/government	95
Community health centre	187
General hospital	726
Home care	96
Industry/manufacturing/commercial	12
Mental health facility	12

Post-secondary education/institution	70
Private practice	1,588
Rehabilitation hospital/facility	85
Residential care facility	95
School or school board	45
Unknown, not applicable or other	88

Continuing Competence Program

Under the Health Professions Act, participation in the Continuing Competence Program is mandatory for regulated members on the General Register and a requirement for practice permit renewal, regardless of practice area, role or experience.

Each year, physiotherapists on the General Register participate in two activities. One activity is a Self-Selected Activity and the other is a College-Selected Activity. Both support physiotherapists to learn and grow.

Self-Selected Activity

- Any activity the regulated member chooses to do provided it results in significant, meaningful and sustained improvement in both their personal competence, and either patient care practice or physiotherapy/health-care services.
- After completing the activity, regulated members report on what happened when they applied the new information or skill in practice.
- At least 10% of submitted forms will be reviewed each year to ensure compliance with the reporting criteria.

College-Selected Activity

- An activity the College selects and requires regulated members to complete.
- Mandatory participation ensures a profession-wide collective and common understanding of a topic.
- The topics will vary from year-to-year and will be based on profession and public interest issues, practice standards and other rules governing physiotherapist practice.
- The 2019 College-Selected Activity was Sexual Abuse and Sexual Misconduct: what members need to know. The required learning objectives were to understand:
 - o “Who is a patient” as defined by the Sexual Abuse and Sexual Misconduct Standard of Practice, and
 - o Why and how the standard of practice and guidelines for protecting patients from sexual abuse or misconduct are relevant to their practice.

Physiotherapy Alberta launched its new Continuing Competence Program in December 2018 with first regulated member reporting September 2019.

- All regulated members on the General Register before June 1, 2019 who applied to renew their practice permit completed a Self-Selected Activity
- All regulated members on the General Register who applied to renew their practice permit completed the College-Selected Activity
- Five regulated members were granted an extension for completing the program requirements
- One regulated member was granted a deferral for completing the program requirements due to medical issues limiting their ability to practice.

Complaints + Discipline

The College is committed to high standards of professional conduct and competency. One way we protect Albertans and ensure safe, high-quality and competent physiotherapy care is by receiving, investigating and administering concerns about our regulated members' conduct.

While our regulated members are qualified and competent practitioners who practice within our standards and guidelines, occasionally complaints arise, often through misunderstanding and/or miscommunication between provider and patient.

Our complaints process

We take all concerns very seriously and investigate all formal (i.e., written) complaints in an objective and confidential manner. Our process is designed to ensure fairness to both the person making the allegation (the complainant) and the practitioner in question. During the investigation phase, we gather all information possible about the situation (e.g., interview the complainant, physiotherapist in question and others, and review patient charts, billing records and other relevant documentation). If at any time during the investigation, the physiotherapist in question is deemed a danger to the public, the Registrar will be informed and actions taken to ensure the public is protected.

After the investigation, a decision is made to refer the complaint for a hearing or dismiss it (often because of lack of or insufficient evidence). If dismissed, the complainant has 30 days to appeal.

Physiotherapy Alberta- College + Association investigates and manages complaints about physiotherapists in accordance with the *Health Professions Act*. To be considered a formal complaint, which requires action, the complaint must be submitted in writing and signed.

The following data are based on formal complaint activity between January 1 and December 31, 2019.

Table 1: Number of complaints

Complaint files open on January 1, 2019	16
New complaints received (see Table 2)	28
Complaint files closed (see Table 4)	26
Total open as of December 31, 2019	18

Table 2: Primary Nature of Complaints Received

Billing practice	1
Clinical competence	2
Legislative responsibility	3
Management of Patient Care	15
Privacy/confidentiality	2
Professional boundaries (prior to April 1, 2019)	1
Sexual abuse (after April 1, 2019)	1
Sexual impropriety (prior to April 1, 2019)	2
Therapeutic relationship (prior to April 1, 2019)	1
Total	28

Table 3: Source of Complaints Received

College	3
Consumer service	19
Employer	5
Health-care Professional (non-member)	1
Total	28

Table 4: Complaint files closed

Complaint withdrawn	5
Dismissed after investigation (no evidence)	2
Dismissed after investigation with recommendations	10
Resolved prior to investigation	0
Facilitated resolution	5
After referral to hearing:	4
2011 hearing after appeals (1)	
2016 hearing after appeals (1)	
2018 hearing (1)	
2019 hearing (1)	
Total	26

Hearings

Two hearings in 2019. One decision outstanding at year-end.

Appeals

One review completed by the Complaint Review Committee; Complaints Director's decision to dismiss upheld. One review outstanding at year-end.

No appeals to Council.

2018 Ombudsman review outstanding at year-end.

Section 118 of the HPA

No members were dealt with under Section 118 of the *Health Professions Act*.

Table 5: Funding for treatment and counselling

Number of complaints related to sexual abuse	1
Number of complaints related to sexual misconduct	0
Number of patients who accessed funds	0
Amount of money dispersed (\$)	0

Financial Statements

Independent Auditor's Report

To the Members of Physiotherapy Alberta - College + Association

Opinion

We have audited the financial statements of Physiotherapy Alberta - College + Association, which comprise the statement of financial position as at September 30, 2019, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Physiotherapy Alberta - College + Association as at September 30, 2019, 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.

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Physiotherapy Alberta - College + Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our 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 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.

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

Those charged with governance are responsible for overseeing Physiotherapy Alberta - College + Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our 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. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our 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 Physiotherapy Alberta - College + 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 Physiotherapy Alberta - College + Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Physiotherapy Alberta - College + 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.

We 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 we identify during our audit.

Edmonton, Alberta
March 14, 2020

Peterson Walker LLP
Chartered Accountants

Statement of Financial Position

September 30, 2019

	2019	2018
ASSETS		
CURRENT		
Cash	\$ 2,384,061	\$ 2,390,139
Investments (Note 3)	381,969	1,026
Accounts receivable	67,098	2,053
Prepaid expenses	65,119	49,563
	2,898,247	2,442,781
RESTRICTED INVESTMENTS (Notes 3, 8)	1,482,592	1,085,663
PROPERTY AND EQUIPMENT (Note 4)	62,122	74,499
INTANGIBLE MANAGEMENT SYSTEM (Note 5)	388,247	451,561
	\$ 4,831,208	\$ 4,054,504
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities (Note 6)	\$ 371,474	\$ 159,164
Deferred revenue (Note 7)	2,412,669	2,226,509
	2,784,143	2,385,673
NET ASSETS		
Internally restricted for membership reserve (Note 8)	1,482,592	1,085,663
Invested in property and equipment	62,122	74,499
Unrestricted	502,351	508,669
	2,047,065	1,668,831
	\$ 4,831,208	\$ 4,054,504

COMMITMENTS (Note 9)

CONTINGENCY (Note 10)

Approved on behalf of Council:



Dennis Horigan
Council Member



Christina Van der Lugt
Council Member

Statement of Operations

Year ended September 30, 2019

	2019	2018
REVENUE		
Membership fees (Note 11)	\$ 2,508,570	\$ 2,357,389
MEMBERS' SERVICES EXPENSES		
Conduct	203,319	79,489
Technology	145,510	113,904
Special projects	94,037	210,300
Bank and credit card fees	75,271	64,891
Dues and membership fees	66,178	62,698
Legal fees	51,623	36,954
Professional fees	12,143	11,580
Committees	4,705	427
Records management	4,396	4,070
	657,182	584,313
REVENUE BEFORE OPERATING EXPENSES	1,851,388	1,773,076
OPERATING EXPENSES		
Salaries and employee benefits	1,154,838	1,095,875
Rent	148,937	146,549
Communications	101,553	254,111
Amortization or intangible management system	63,314	63,314
Representation and travel	58,131	48,403
Donations	55,029	47,450
Office support	24,294	25,083
Amortization of property and equipment	20,467	29,010
Salary replacement and honorariums (Note 12)	11,700	13,100
Gifts and recognition	9,091	9,423
Office supplies	5,573	5,703
Printing	4,230	18,840
	1,657,157	1,756,861
INCOME FROM OPERATIONS	194,231	16,215
OTHER REVENUE (EXPENSES)		
Other income	106,115	101,863
Investment income	78,531	62,949
Unrealized gain (loss) on investments	14,569	(38,271)
Gain on disposal of investments	10,357	59,816
Investment fees	(25,569)	(22,670)
	184,003	163,687
REVENUE OVER EXPENSES	\$ 378,234	\$ 179,902

Statement of Changes in Net Assets

Year ended September 30, 2019

	Internally restricted for membership reserve	Invested in property and equipment	Unrestricted	2019	2018
NET ASSETS AT THE BEGINNING OF THE YEAR	\$ 1,085,663	\$ 74,499	\$ 508,669	\$ 1,668,831	\$ 1,488,929
Purchase of property and equipment	0	8,090	(8,090)	0	0
Transfers (Note 8)	350,000	0	(350,000)	0	0
Revenue over (under) expenses	46,929	(20,467)	351,772	378,234	179,902
NET ASSETS AT THE END OF THE YEAR	\$ 1,482,592	\$ 62,122	\$ 502,351	\$ 2,047,065	\$ 1,668,831

Statement of Cash Flows

Year ended September 30, 2019

	2019	2018
OPERATING ACTIVITIES		
Revenue over expenses	\$ 378,234	\$ 179,902
Items not affecting cash:		
Amortization of property and equipment	20,467	29,010
Amortization of intangible management system	63,314	63,314
Gain on disposal of investments	(10,357)	(59,816)
Unrealized (gain) loss on investments	(14,569)	38,271
	437,089	250,681
Changes in non-cash working capital:		
Accounts receivable	(65,045)	(1,600)
Prepaid expenses	(15,556)	42,426
Accounts payable and accrued liabilities	212,309	(92,896)
Deferred revenue	186,160	110,250
	317,868	58,180
	754,957	308,861
INVESTING ACTIVITIES		
Purchase of property and equipment	(8,090)	(18,970)
Net change in investments	(400,928)	310,698
	(409,018)	291,728
INCREASE IN CASH	345,939	600,589
Cash - beginning of year	2,392,390	1,791,801
CASH - END OF YEAR	\$ 2,738,329	\$ 2,392,390
CASH CONSISTS OF		
Cash	\$ 2,384,061	\$ 2,390,139
Cash included in investments	354,268	2,251
	\$ 2,738,329	\$ 2,392,390

Notes to Financial Statements

Year ended September 30, 2019

1. NATURE OF OPERATIONS

Physiotherapy Alberta - College + Association was established pursuant to the *Health Professions Act Revised Statutes of Alberta 2000 Chapter H-7* on May 8, 2011. The College operates to regulate physiotherapists in the province that are licensed under the *Health Professions Act*. Operations are administered by a registrar and office staff and are governed by an elected council. Several standing committees carry out the business activities and programs, which include complaints, discipline and continuing competence. The College is a not-for-profit organization for income tax purposes and is not subject to income taxes. No dividends may be paid or assets distributed to members of the College.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Cash

Cash is defined as cash on hand and cash on deposit, net of cheques issued and outstanding at the reporting date.

Property and equipment

Property and equipment are stated at cost less accumulated amortization. Property and equipment are amortized over their estimated useful lives at the following rates and methods:

Furniture and fixtures	20%	Declining balance method
Leasehold improvements	20%	Straight-line method
Computer equipment	30%	Declining balance method
Computer software	50%	Straight-line method

Investments

Investments of marketable securities are carried at fair value. Unrealized gains or losses are reported on the statement of operations.

Intangible management system

The intangible management system developed by the College is a data management system stated at cost less accumulated amortization. The system is amortized over its estimated useful life of 10 years on a straight-line basis.

Contributed services

The College receives a substantial amount of volunteer time and effort to carry out its activities. Due to the difficulty in determining the fair value of these contributed amounts, they have not been recognized in these financial statements.

Leases

Leases are classified as either capital or operating leases. A lease that transfers substantially all of the benefits and risks of ownership is classified as a capital lease; all other leases are accounted for as operating leases. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair market value. Assets under capital leases are amortized on a declining balance basis, over their estimated useful lives. Rental payments under operating leases are expensed as incurred.

Revenue recognition

The College follows the deferral method of accounting for contributions. Contributions, including grants, are included in revenue in the year in which they are received or receivable, with the exception that contributions to fund a specific future period's expenses are included in revenue in that later period.

Membership fees are recognized as revenue in the fiscal year in which membership services are provided and when collection is reasonably assured.

Deferred membership fees represent membership fees for the service period after the College's fiscal year end.

Conference fees are recognized as revenue in the fiscal year in which the conference is held.

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 amortized cost and tested for impairment at each reporting date.

Use of estimates

The preparation of financial statements, in conformity with Canadian accounting standards for not-for-profit organizations, requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Significant estimates include providing for allowance for doubtful accounts, amortization, and accrued liabilities. By their nature, these estimates are subject to measurement uncertainty and actual results could differ.

3. INVESTMENTS

	2019	2018
Cash	\$ 354,268	\$ 2,251
Mutual funds	1,510,293	1,084,438
	\$ 1,864,561	\$ 1,086,689
Investments are comprised of:		
Unrestricted investments	\$ 381,969	\$ 1,026
Restricted investments	\$ 1,482,592	\$ 1,085,663

4. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Furniture and fixtures	\$ 138,652	\$ 104,804	\$ 33,848	\$ 42,310
Leasehold improvements	227,088	225,019	2,069	4,578
Computer equipment	76,947	50,742	26,205	27,611
Computer software	4,709	4,709	0	0
	\$ 447,396	\$ 385,274	\$ 62,122	\$ 74,499

5. INTANGIBLE MANAGEMENT SYSTEM

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Fusion Data Management System	\$ 633,136	\$ 244,889	\$ 388,247	\$ 451,561

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Included in accounts payable and accrued liabilities is the following government remittance:

	2019	2018
Payroll source deductions	\$ 24,734	\$ 22,407

7. DEFERRED REVENUE

Deferred revenue consists of:

	2019	2018
Membership fees	\$ 2,382,355	\$ 2,226,509
Conference fees	30,314	0
	\$ 2,412,669	2,226,509

8. NET ASSETS

As a component of the College's risk management strategy, a restricted membership reserve is maintained in the event the College incurs liabilities for decommissioning the organization or for other unexpected events such as extraordinary conduct costs.

Funds are allocated to the restricted membership reserve under the direction of council and may only be used by motion of council.

Reserve fund amounts are re-calculated on an annual basis to ensure that there are adequate funds available in keeping with the purpose of the fund. The College maintains these funds in an investment account (Note 3). In 2018 council approved a transfer of \$350,000 to the operating account, these funds have been returned in 2019.

9. COMMITMENTS

The College leases equipment under long-term leases that expire at various times in the future. The College also leases the office space under a long-term lease that expires in October 2021. Future minimum lease payments are indicated below which include an estimate of the operational costs. The College is responsible for its share of any additional incremental operational costs.

2020	\$ 136,856
2021	131,693
2022	10,974
	\$ 279,523

10. CONTINGENCY

The College has been named as a defendant in a claim filed by a member. At this time the losses, if any, cannot be determined. Any gains or losses incurred will be recognized in the year they are incurred.

11. MEMBERSHIP FEES

	2019	2018
Physiotherapists	\$ 2,493,170	\$ 2,341,966
Penalty fees	15,400	15,423
	\$ 2,508,570	\$ 2,357,389

12. RELATED PARTY TRANSACTIONS

The College paid \$11,700 (2018--\$13,100) to council members for their attendance at various council meetings.

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

13. FINANCIAL INSTRUMENTS

The College's financial instruments consist of cash, investments, accounts receivable and accounts payable and accrued liabilities.

The College is exposed to the following risks through its financial instruments:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The College's main credit risk relates to accounts receivable. The College's accounts receivable are generally the result of services to its members.

As at September 30, 2019, 96% of the accounts receivable balance is due from one member. It is management's opinion that there is no significant credit risk as of September 30, 2019.

Liquidity risk


Liquidity risk arises from the possibility that the College might encounter difficulty in settling its debts or in meeting its obligations related to financial liabilities. In management's opinion, this risk has been reduced due to the large cash and investment reserves kept on hand at September 30, 2019.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The College has cash and investments denominated in a foreign currency. Foreign exchange gains and losses are included in unrealized loss on investments in the statement of operations.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College is exposed to interest rate risk arising on its interest bearing assets. The College's cash and investments include amounts held by financial institutions that earn interest at market rates. The College manages its risk by monitoring interest being earned on excess funds.



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