



COLLEGE OF
PHYSIOTHERAPISTS
OF ALBERTA

Annual Report 2023



Regulated physiotherapists in Alberta complete an extensive university-level education in preparation for entry to practice and often work as members of multidisciplinary health care teams.

Annual Report

Covering period of January 1, 2023 to December 31, 2023 except Financial Statements (year end September 30, 2023).

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Council as of December 31, 2023

Melissa Merritt, President
Michael Stewart, Vice-President
Jacky Chow, Member
Jon Gabbai, Member
Bobby McGugan, Member
William Tung, Member
Lisa Evren, Public Member
Dennis Horrigan, Public Member
Sean Schaffer, Public Member
Sharon Sproule, Public Member

Staff Members as of December 31, 2023

Registrar: Jody Prohar
Deputy Registrar: Joyce Vogelgesang
Accounting/Hearings Director: Jane McKenzie
Administrative Support: Haylee O'Reilly
Communications: Jessie Cheveldayoff
Conduct: Moyra McAllister, Cheryl Blahut
Corporate Services: Shannon Stewart
Policy and Practice: Leanne Loranger
Professional Practice: Sean FitzGerald
Registration: Cheryl Serna

Committees as of December 31, 2023

Registration Committee

Neha Agarwal
Grant Irwin
Stephen Keating
Adriana Koziak
Julie Stenner

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:

Wendy Coombs
Melissa De Smet
Jennifer Dunn
Simone Hunter
Vikram Krishnan
Carson Lai
Joey Mo
Jo-Anne Ogle
Jennifer Oldford
Amarjeet Saini
Bob Sydenham
Todd Wolansky

President and Registrar's Message

As we reflect on 2023, we consider the journey we've undertaken at the College of Physiotherapists of Alberta. Throughout this year, our dedication to regulatory excellence, responsiveness, and collaboration, as outlined in our strategic plan, has been the defining factor. We have undertaken a series of reviews to enhance our organizational capabilities and continuously improve as we regulate the physiotherapy profession in the public's interest.

At the forefront of our priorities was the comprehensive risk management review we undertook. Understanding uncertainties are inherent in any organization. Therefore, we assessed, analyzed, and mitigated potential risks across all facets of our organization. Throughout the review process, collaboration was paramount. Council members and college staff engaged in discussions, leveraging their diverse expertise to identify vulnerabilities and implement risk mitigation strategies. Adopting a proactive stance that prioritizes accountability empowers CPTA to safeguard its future in fulfilling regulatory obligations.

With rapid technological advancements, an IT review served as a cornerstone in our pursuit of innovation. Recognizing the pivotal role of technology in driving efficiency, we embarked on a comprehensive assessment of our IT infrastructure, systems, and processes to develop a robust understanding of the following areas:

- IT alignment to prioritized regulatory functions,
- Availability and usability of data to challenge the status quo,
- Customer experience and resource optimization, and
- Comparison to leading practices in regulatory concepts and processes.

This review has provided us with actionable recommendations and a plan to harness the power of the many technological advancements allowing for responsiveness as we engage in the work of regulation.

In addition to the reviews conducted, in a bid to enhance the selection process for Council members, the College

implemented Competency Based Appointments utilizing a comprehensive matrix. A pivotal step was the introduction of mandatory education preceding the submission of applications, ensuring candidates were well-informed of the role of the College and Council members that serve. To further streamline the process, an external consultant supported the Governance Committee in assessing applicants against the competency matrix and conducting thorough interviews. Subsequently, the committee presented their recommendations to the Council, whose approval finalized the appointment of the new Council members. This innovative approach not only ensured a more thorough evaluation of candidates but also sparked increased interest and engagement compared to the previous election format.

Throughout 2023, CPTA has been committed to bringing pro-active strategy to all aspects of discussions related to registration requirements, standards of practice, conduct and general regulatory trends. We've collaborated closely with other physiotherapy regulators and the Canadian Alliance of Physiotherapy Regulators to assess the potential impacts on the physiotherapy profession.

We hope you enjoy our 2023 Annual Report. We are pleased to share the work CPTA has accomplished throughout the year and invite you to read how we continually strive to strengthen regulation of physiotherapists in Alberta.



J. Prohar
Jody Prohar, Registrar



Melissa Merrit
Melissa Merrit, President

Public Members' Message

"Our duty as public members is to make sure the perspectives of Albertans are heard, fostering balanced and informed governance."

The College of Physiotherapists of Alberta's (CPTA) Council upholds standards of professionalism and ethics, safeguarding the integrity of the regulatory process. From our perspective as public members, Council's guidance and recommendations are instrumental in maintaining public trust and confidence in CPTA's actions. Our duty as public members is to make sure the perspectives of Albertans are heard, fostering balanced and informed governance. Council seeks public member feedback across its planning and decisions, demonstrating a commitment to transparency and accountability.

In 2023, the Standards of Practice for Alberta Physiotherapists were updated and circulated to registrants, the Government of Alberta, and external stakeholders for review prior to implementation. Through these updates, the College adheres to the latest professional standards, fostering the highest quality of care for clients of physiotherapy. Furthermore, the College implemented a competency-based appointment process for Council. This updated process underscores a dedication to professionalism and accountability, ensuring leadership possesses the requisite skills for effective governance. The College also established a governance policy framework and a Governance Committee to support the competency-based appointment process as well as to guide the responsibilities of Council members. The governance policy framework and the establishment of a Governance Committee provide clarity and oversight, guiding decision-making in alignment with best practices and the interests of practitioners and the public.

Additionally, Council implemented an Enterprise Risk Management framework including periodic risk assessments and action items. The adoption of this framework reflects a proactive approach to identifying and addressing potential risks, safeguarding the stability and integrity of the regulatory body.

We are looking forward to what 2024 will bring for the CPTA and the important work that the Council will accomplish to protect Albertans.



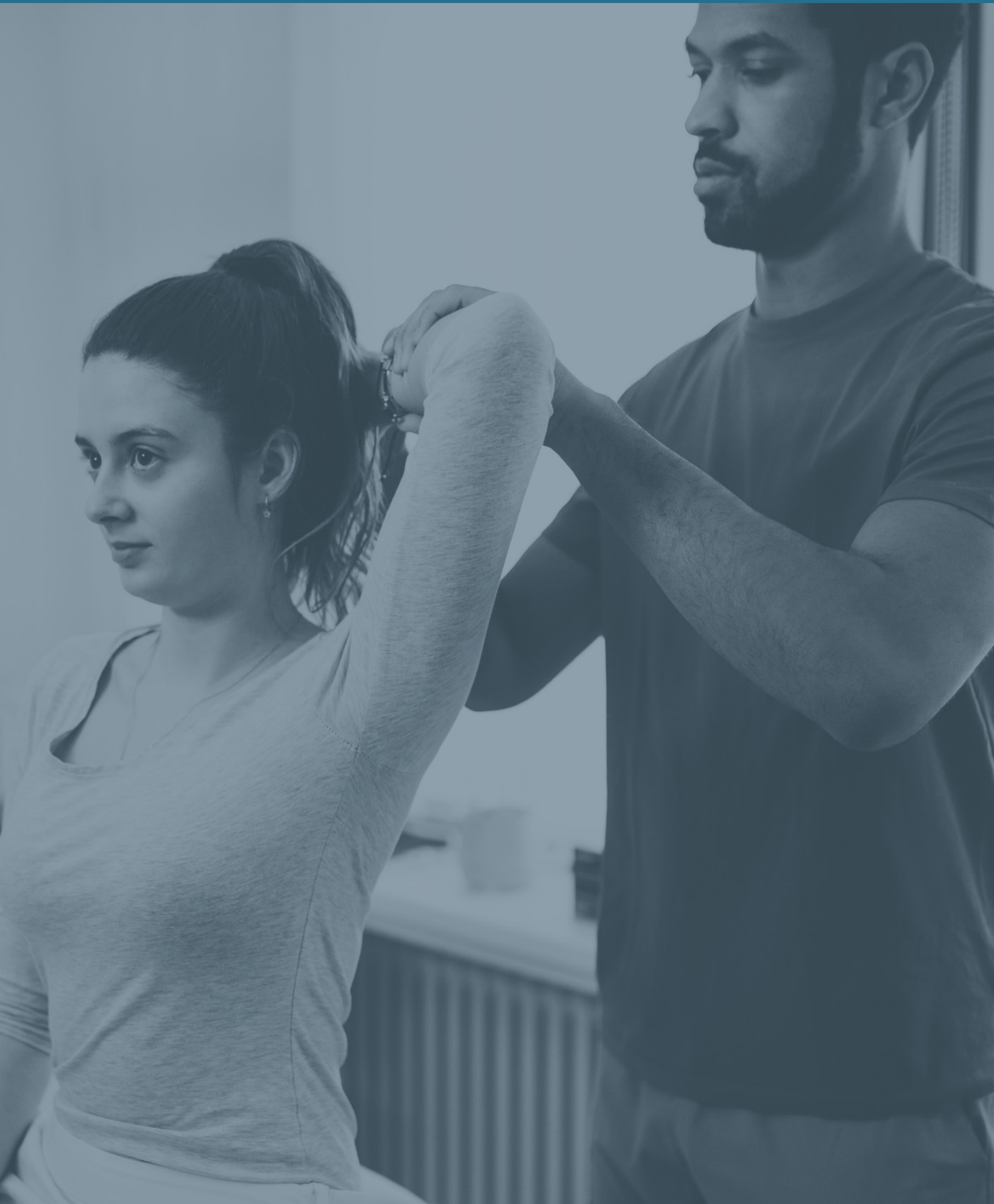
A handwritten signature in black ink, appearing to read 'Lisa Evren'.

**Lisa Evren,
Public Member**



A handwritten signature in black ink, appearing to read 'Sean Schaffer'.

**Sean Schaffer,
Public Member**



About the Physiotherapy Profession

Physiotherapy is performed by registered physiotherapists. Physiotherapists 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.

Regulated physiotherapists in Alberta complete an extensive university-level education in preparation for entry to practice, and often work as members of multidisciplinary health care teams.

According to the *Health Professions Act*, Schedule 20:

"In their practice, physiotherapists do one or more of the following:

- a. assess physical function,
- b. diagnose and treat dysfunction caused by a pain, injury, disease or condition in order to develop, maintain and maximize independence and prevent dysfunction,
 - i. engage in research, education and administration with respect to health services delivery and the science, techniques and practice of physiotherapy, and
- c. provide restricted activities authorized by the regulations."

Protected titles

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



About the College

The stated mission of the College of Physiotherapists of Alberta (CPTA) is to safeguard and serve the public interest through effective regulation of the practice of physiotherapists in Alberta. We believe every patient deserves access to core health services such as physiotherapy. By ensuring the right systems and processes are in place, the CPTA is able to meet the public's expectations for the delivery of safe and effective physiotherapy.

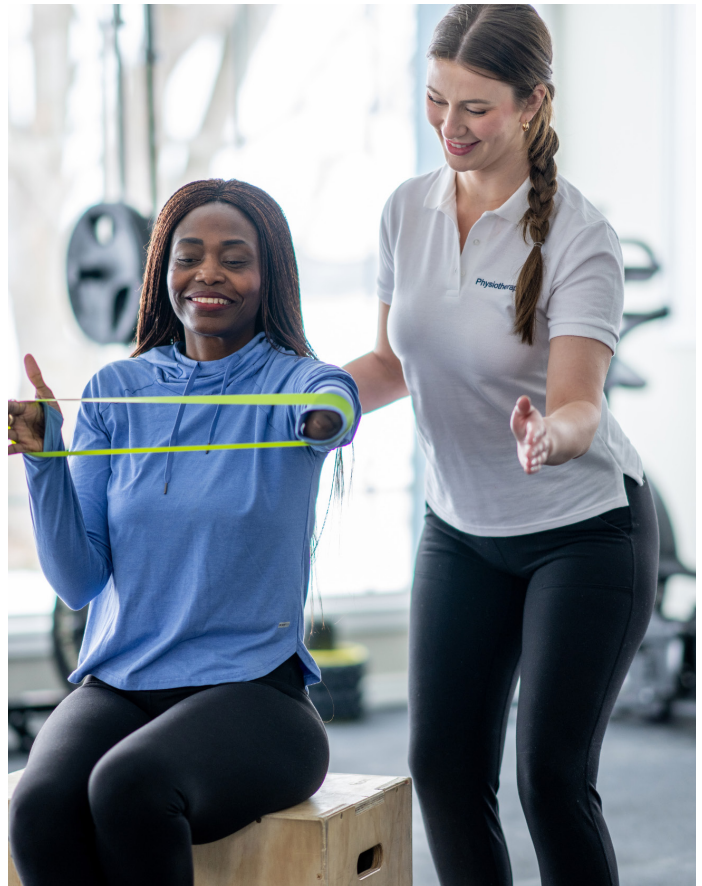
What We Do

The College of Physiotherapists of Alberta (CPTA) has been responsible for safeguarding Albertans since 1985. Patients and families expect high-quality professional care, and we hold the trust they place in our regulated members to be paramount. Physiotherapy is a regulated health profession in Alberta, and CPTA operates under the authority of Alberta's *Health Professions Act*, Physical Therapists Profession Regulation, and the College's bylaws to:

- Safeguard the public's interests.
- Set and enforce practice and professional standards.
- Register only qualified and competent physiotherapists.
- Ensure registered physiotherapists are of good character and reputation.
- Administer a continuing competence program.
- Investigate public and patient concerns about physiotherapy services and acts of unprofessional conduct.
- Support registrant's understanding of, and adherence to, their regulatory responsibilities.

Mission

To safeguard and serve the public through effective regulation of the practice of physiotherapists in Alberta.



Vision

Excellence in health professional regulation to achieve the delivery of safe, effective, and quality physiotherapy for all Albertans.

Our Promise

We are committed to the safe, effective delivery of quality physiotherapy for all Albertans by regulating physiotherapists' practices.

Governance Initiatives

Governance

- Transitioned to a Competency Based Appointments process for Council.
- Developed a competency matrix identifying skills, knowledge, and attributes each Council member will bring or be willing to learn.
- The skills, knowledge, and attributes of existing Council members were assessed to determine where gaps may exist as the terms of the two regulated members serving on Council expire each year.
- Council recruited individuals to fill the vacancies focusing on filling the gaps identified during the assessment process resulting in increased diversity of competencies of Council members.
- The Governance Committee, with the support of an external consultant, assessed candidates against the competency matrix and interviewed candidates.
- In addition to increasing the diversity of competencies of Council members, the appointment process will also increase the diversity of the regulated members serving on Council in a more general sense.
- Developed a training module for those interested in being a Council member with required completion when applying for council.
- Implemented an online training module for newly appointed Council members.
- Approved developed governance policies.
- An enterprise risk management review took place along with the development of a risk register to understand and prioritise risk mitigation activities for the CPTA.
- In response to the enterprise risk management review, the CPTA initiated an information technology review to support information technology business continuity planning.

Standards

- Circulated draft Standards of Practice to registrants, minister, and stakeholders for feedback.
 - » Revised standards have not yet been adopted, pending receipt of ministerial and stakeholder feedback.
- Revised and adopted Performance of Restricted Activities Standards of Practice (March 2023).
- Revised and adopted Standards of Practice pertaining to Female Genital Mutilation, in accordance with the requirements of Section 133.2 of the [Health Professions Act \(May 2023\)](#).

Other Professional Activities

- Updated the application process pertaining to the College process to approve practice settings where professional services may be provided.
 - » Implemented online learning modules to facilitate applicant understanding of requirements.
 - » Implemented online application process.
- Implemented an advertising compliance tool to improve adherence to the Advertising Standard of Practice.
- Commitment to improving web content accessibility of the CPTA website including the addition of personalization options.



Key Achievements

Member Communication

- Continued offering live and recorded webinars to regulated members on various regulatory topics.
- Continued to create the College Conversations Podcast to inform regulated members about timely regulatory topics.
- Developed communications to support registrant understanding of changes to reporting of diagnostic imaging results via MyHealthRecords.
- Other College documents revised in 2023 include:
 - » Pelvic Health Guide for Alberta Physiotherapists
 - » Medical Assistance in Dying Practice Guideline
- Other College resources developed in 2023 include:
 - » Documentation eLearning module "The Write Stuff" in collaboration with a group of five Canadian physiotherapy regulators.
 - » Restricted activity eLearning module "Understanding Restricted Activities in Physiotherapy Practice" to support understanding of legislative changes.
 - » Initiated use of infographics and video resources to support registrant understanding of regulatory requirements.

Sexual Abuse & Sexual Misconduct

- Identified increase in number of professional conduct matters pertaining to sexual abuse and sexual misconduct.
- Identified underlying themes of complaints received and developed plan to address the themes, which include:
 - » Review of Legislated Requirements
 - » Consent
 - » Communication
 - » Sensitive Practice and Cultural Awareness

- Initiated communications review to understand how to have greater impact through registrant communication.

Discrimination, Oppression, and Inclusion

- Hired an Indigenous Advisor to support Indigenous Cultural Safety activities of the College.
- Hosted a blanket exercise for College Council and Staff.

Supporting Professional Practice

- Responded to more than 975 unique queries related to the Standards of Practice and professional responsibilities. The most frequent themes arising from contacts to the practice advice service related to:
 - » Legislative responsibilities (related to contracts and general business requirements)
 - » Performance of restricted activities
 - » Supervision
 - » Scope of practice and competent practice
 - » Advertising



**Physiotherapists help to
restore, maintain, and
maximize optimal function and
quality of life.**

Member Statistics

Table 1: Regulated members as of December 31

	2023	2022
General Register	3,391	3,232
Provisional Register	227	247
Total	3,618	3,479

Table 2: Changes to regulated member registers

New and returning members	
Coming from another Canadian jurisdiction (see Table 4)	68
Canadian-educated (see Table 5)	102
Internationally educated (see Table 6)	82
Reinstatements	54
Total	306
Removed from registers	
Cancellation for failure to renew	7
Career change	8
Requirements not met	32
On leave	30
Other/unknown reason	5
Relocating	53
Retirement	30
Cancellation Order of Hearing Tribunal (Sexual Misconduct)	1
Deceased	1
Total	167

Table 3: Applications denied, restricted, or incomplete

Refused	0
Restricted	0
Incomplete at year-end	10
Closed, incomplete after three months	0
Closed, applicant request	2
Appeal to Council	1
Appeal to Ombudsman	0

Table 4: Canadian jurisdiction where members registered previously

	2023	2022
British Columbia	16	27
Manitoba	7	6
New Brunswick	0	0
Newfoundland	4	1
Nova Scotia	2	5
Ontario	22	28
Prince Edward Island	1	0
Quebec	4	1
Saskatchewan	12	5
Total	68	73

Table 5: Canadian-educated members by province of education

	2023	2022
Alberta	83	91
British Columbia	1	1
Manitoba	2	1
Nova Scotia	1	0
Ontario	10	9
Quebec	0	1
Saskatchewan	5	7
Total	102	110

Table 7: Members on the Courtesy Register in 2023

	Number
Visiting clinician	3
Visiting instructor	6
Visiting learner	29
Total	38

Table 6: Internationally-educated members by country of education

	2023	2022
Argentina	0	0
Australia	6	3
Bangladesh	0	0
Belgium	1	0
Brazil	1	0
Colombia	0	0
Egypt	0	0
Germany	0	1
India	44	58
Iran	0	0
Ireland	0	3
Italy	0	0
Jamaica	1	2
Lebanon	0	0
Malaysia	0	0
Netherlands	0	1
New Zealand	2	0
Nigeria	1	4
Philippines	9	8
Poland	0	1
South Africa	1	0
South Korea	1	0
Turkey	2	2
United Kingdom	12	13
United States	1	1
Total	82	97

Profile of Physiotherapy Profession in Alberta

Age and gender of physiotherapists

	Female	Male	Total
0 - 34 years	775	341	1,116
35 - 49 years	1,128	567	1,695
50+ years	605	202	807
Total	2,508	1,110	3,618

By practice focus

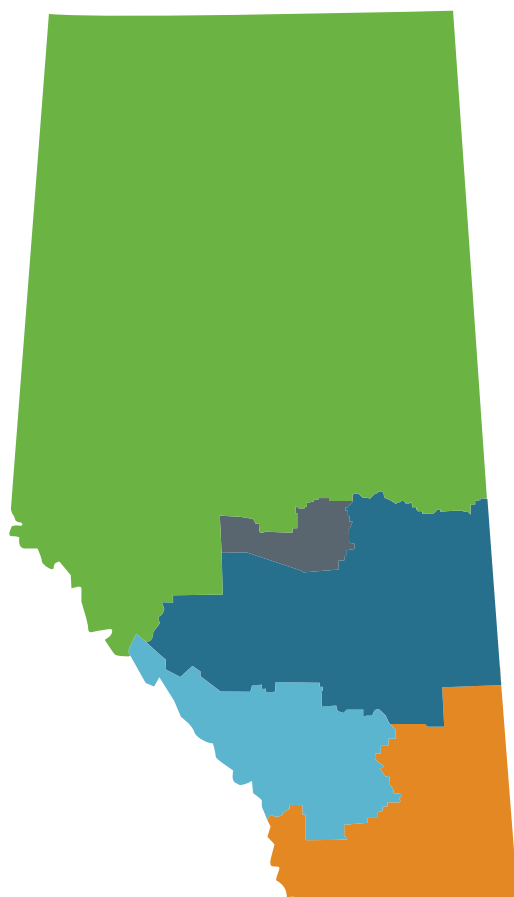
	Total
Clinical: cardiovascular and respiratory system	28
Clinical: more than one system	1,807
Clinical: musculoskeletal system	1,417
Clinical: neurological system	113
Clinical: skin and related structures	14
Non-clinical	186
Unknown or not applicable	53



Where physiotherapists are working

By health zone

Based on employee and personal information



ZONE 5 North 181	ZONE 4 Edmonton 1,273
ZONE 3 Central 279	ZONE 2 Calgary 1,578
ZONE 1 South 169	Not practicing in Alberta 138

By practice setting

Association/government	118
Community health centre	194
General hospital	743
Home care	89
Industry/manufacturing/commercial	12
Mental health facility	10

Post-secondary education/institution	56
Private practice	2,111
Rehabilitation hospital/facility	82
Residential care facility	103
School or school board	46
Unknown, not applicable or other	54



Complaints and 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 complaints about our regulated members' conduct.

While our regulated members are qualified and competent practitioners who practice within our standards and guidelines, complaints may still arise.

The following data are based on formal complaint activity between January 1 and December 31, 2023.

Table 1: Number of complaints

Complaint files open on January 1, 2023	19
New complaints received (see Table 2)	30
Complaint files closed (see Table 4)	20
Total open as of December 31, 2023	29

Table 2: Primary nature of complaints received

Care Environment	1
Clinical Practice	11
Legislative Responsibilities	1
Professional Obligations	5
Sexual Abuse or Sexual Misconduct	6
Therapeutic Relationship	6
Total	30

Table 3: Source of complaints received

College	1
Consumer of Service	21
Employer	7
Healthcare Professional	1
Total	30

Table 4: Complaint files closed

Dismissed after investigation, no evidence	5
Dismissed without investigation, no evidence	1
Dismissed after investigation, insufficient evidence	1
Dismissed after investigation, insufficient evidence, recommendations provided	7
Dismissed after investigation, insufficient evidence, cautioned	3
Facilitated Resolution	1
Hearing, findings	2
Total	20



Hearings

Referred for a hearing in 2023	6
Hearings CONCLUDED from 2023 from 2021 referral	1
<p>(1) Hearing was public except for patient's testimony.</p> <p>Findings</p> <p>Nature of allegation: Sexual Abuse</p> <p>Disciplinary action: (a) cancellation of registration and practice permit, (b) costs.</p>	
Hearing CONCLUDED in 2023 from 2023 referral	1
<p>(1) Hearing was public.</p> <p>Findings</p> <p>Nature of allegation: Sexual Misconduct</p> <p>Disciplinary action: (a) 30-day suspension, (b) costs, (c) education/courses</p>	
Hearing OUTSTANDING from 2023 referral	5
<p>* one - hearing on allegations held, hearing on sanctions outstanding.</p> <p>* two - hearings concluded, waiting decision.</p> <p>* two - hearings scheduled for 2024.</p>	

Appeals

Appeals to Complaints Review Committee	0
No appeals to Council	0
Appeal to Ombudsman	1
Decision from 2021: The Complaint Review Committee's decision was administratively fair.	
Section 118 of the HPA	1
One member was dealt with under Section 118 of the <i>Health Professions Act</i>	

Patient Relations

Funding for Treatment and Counselling

Number of complaints related to sexual abuse	7
Number of complaints related to sexual misconduct	5
Number of patients who accessed funds	8
Amount of funds used	\$17,031.40
Amount of funds released	\$15,898.05
Funds available	\$244,770.55



Continuing Competence Program

Each year, physiotherapists on the General Register participate in two activities to meet the requirements for practice permit renewal. 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 is a Self-Selected Activity.

After completing the activity, regulated members report on what happened when they applied the new information or skill in practice.

College-Selected Activity

An activity the College selects and requires regulated members to complete refers to a College-Selected Activity. The topics vary from year to year and are based on public interest issues, practice standards, and other rules governing physiotherapist practice. Mandatory participation ensures a profession-wide collective and common understanding of a topic.

The 2023 College-Selected Activity topic was restricted activities. This topic was selected due to the broad application of these activities in physiotherapy practice and recent changes to the legislation governing the performance of these activities.

Restricted activities are identified as such in legislation due to the risks they pose to the public if performed by individuals lacking the competence (knowledge, skills, and attitudes) necessary to perform the activities safely.

Although not all physiotherapists perform restricted activities in their daily practice, all physiotherapists must be cognizant of the legislation that governs practice and must be thoughtful about how that legislation applies to their daily work. The learning objectives for this 2023 College-Selected Activity were:

- Understand the governing legislation and recent legislative changes pertaining to restricted activities relevant to the physiotherapy profession in Alberta.

- Can describe the restricted activities relevant to the physiotherapy profession and related competence requirements, including:
 - » Those restricted activities that require additional individual authorization from the Registrar.
 - » Those activities that are authorized to all registrants.
 - » Those activities that must not be performed by a registrant on the Provisional Register.
- Can explain the supervision requirements relevant to restricted activities including:
 - » Describing what is meant by direct supervision.
 - » The instances where direct supervision of a restricted activity is required.

Regulated members were expected to reflect on how this information informs their behaviours and their practice. Guiding questions were provided specific to legislation, competence, supervision, and patient safety incident management plans.

Records Review

At least 10% of Self-Selected and College-Selected Activity documents are reviewed each year to ensure compliance with the reporting criteria.

2023 records review results were 92% compliant with the reporting criteria.



Patients and families expect high-quality professional care, and we hold the trust they place in our regulated members to be paramount.

Financial Statements

Independent Auditor's Report

*To the Council Members of College of
Physiotherapists of Alberta*

Opinion

We have audited the financial statements of College of Physiotherapists of Alberta (the "College"), which comprise the statement of financial position as at September 30, 2023, 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 the College as at September 30, 2023, 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 the College 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 these 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 the College'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 College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College'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 the College'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 College'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 the College 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.

Statement of Financial Position

September 30, 2023

	2023	2022
ASSETS		
Current		
Cash	2,754,732	2,363,451
Accounts receivable	7,000	
Unrestricted investments (Note 3)	2,699,061	1,975,359
Prepaid expenses and deposits	33,877	33,438
	5,494,670	4,372,248
CAPITAL ASSETS (Note 4)	51,010	51,636
INTANGIBLE ASSETS (Note 5)	134,992	196,306
RESTRICTED INVESTMENTS (Note 3)	1,632,592	1,632,592
NOTES RECEIVABLE (Note 6)	174,852	174,852
	7,488,116	6,429,634
LIABILITIES		
CURRENT		
Accounts payable and accruals	394,945	290,534
Deferred fees (Note 7)	2,941,765	2,847,615
	3,336,710	3,138,149
Contingencies (Note 9)		
Commitments (Note 10)		
NET ASSETS		
Internally restricted for membership reserve	1,482,592	1,482,592
Internally restricted for communications	150,000	150,000
Invested in capital and intangible assets	186,002	249,941
Unrestricted	2,332,812	1,408,952
	4,151,406	3,291,485
	7,488,116	6,429,634

Approved on behalf of Council:



Dennis Horrigan
Council Member



Melissa Merritt
Council Member

Statement of Operations

Year ended September 30, 2023

	2023	2022
Membership fees	3,008,440	2,848,890
MEMBERS' SERVICES EXPENSES		
Conduct	225,564	231,064
Special Projects	184,579	210,501
Technology	163,721	161,647
Dues and membership fees	82,281	81,266
Bank and credit card fees	64,712	59,377
Legal fees	32,343	26,689
Professional fees	15,000	15,276
Records management	6,569	3,959
	774,769	789,779
EXCESS OF REVENUE BEFORE OPERATING EXPENSES	2,233,671	2,059,111
OPERATING EXPENSES		
Salaries and benefits	1,216,348	1,302,540
Rent	165,781	145,915
Amortization of intangible asset	63,314	63,314
Communications	59,480	12,539
Representation and travel	37,619	12,691
Office Support	24,612	23,403
Salary replacement and honorariums (Note 8)	20,900	20,900
Amortization of capital assests	16,590	17,872
Office Supplies	5,208	7,038
Gifts and recognition	2,761	700
Printing	315	
	1,612,928	1,606,912
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	620,743	452,199
OTHER ITEMS		
Investment income	230,563	85,844
Unrealized gain (loss) on investments	38,733	(221,190)
Other income	21,469	144,209
Association seed funding	-	(330,500)
Loss on disposal of capital assets	(3,883)	-
Investment fees	(47,704)	(43,501)
	239,178	365,138
EXCESS OF REVENUE OVER EXPENSES	859,921	87,061

Statement of Changes in Net Assets

Year ended September 30, 2023

	Internally restricted for membership reserve	Internally restricted for communications and resource development	Invested in capital and intangible assets	Unrestricted	2023	2022
Opening balance	1,482,592	150,000	249,941	1,408,952	3,291,485	3,204,424
Excess of revenue over expenses	-	-	-	859,921	859,921	87,061
Purchase of capital assets	-	-	19,848	(19,848)	-	-
Disposal of capital assets - net book value	-	-	(3,883)	3,883	-	-
Amortization of capital assets	-	-	(16,590)	16,590	-	-
Amortization of intangible asset	-	-	(63,314)	63,314	-	-
NET ASSETS, END OF THE YEAR	1,482,592	150,000	186,002	2,332,812	4,151,406	3,291,485

Statement of Cashflows

Year ended September 30, 2023

	2023	2022
Cash provided by (used for) the following activities		
OPERATING		
Excess of revenue over expenses	859,921	87,061
Amortization of capital assets	16,590	17,872
Amortization of intangible asset	63,314	63,314
Unrealized (gain) loss on investments	(38,733)	221,190
Loss on disposal of capital assets	3,883	-
	904,975	389,437
Changes in working capital accounts		
Accounts receivable	(7,000)	-
Prepaid expenses and deposits	(439)	338
Accounts payable and accruals	104,411	61,022
Deferred contributions	94,150	289,325
Notes receivable	-	(174,852)
	1,096,097	443,226
INVESTING		
Purchase of capital assets	(19,849)	(1,467)
Net change in investments (Note 3)	(684,967)	(542,343)
	(704,816)	(543,810)
INCREASE (DECREASE) IN CASH RESOURCES	391,281	(100,584)
Cash resources, beginning of year	2,363,451	2,464,035
Cash resources, end of year	2,754,732	2,363,451
CASH RESOURCES ARE COMPOSED OF:		
Cash	353,946	360,557
Cash included in investments	2,400,786	2,002,894
	2,754,732	2,363,451

Notes to Financial Statements

Year ended September 30, 2023

1. INCORPORATION AND NATURE OF THE ORGANIZATION

College of Physiotherapists of Alberta (the "College") was incorporated under the Health Professions Act as a not-for profit organization on May 8, 2011. The College's mandate is to regulate physiotherapists in the province of Alberta 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.

College of Physiotherapists of Alberta was formerly named Physiotherapy Alberta - College + Association. In December 2020, the Health Statutes Amendment Act, 2020 (No. 2) ("Bill 46") received Royal Assent. The Act includes several amendments to the Health Professions Act (HPA) including provisions that require regulatory colleges to cease functioning as professional associations and to divest themselves of any professional association functions they currently perform.

Effective January 1, 2022, the College of Physiotherapists of Alberta and the Alberta Association of Physiotherapy (AAP) became two independent organizations.

The College is a not-for profit organization for income tax purposes and is not subject to income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting, as issued by the Accounting Standards Board in Canada, which are part of Canadian generally accepted accounting principles, and include the following significant accounting policies:

Cash and cash equivalents

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

Portfolio investments

Portfolio investments with prices quoted in an active market are measured at fair value while those that are not quoted in an active market are measured at cost less impairment. They consist of investments managed by National Bank which are made up of fixed income and equity pooled securities which are all traded in the public markets. Changes in fair value are recorded immediately in the excess of revenue over expenses.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital

assets are recorded at fair value at the date of contribution plus all costs directly attributable to the acquisition.

Amortization is provided using the follow method at rates intended to amortize the cost of assets over their estimated useful lives.

	Method	Rate
Computer equipment	declining balance	30%
Furniture and fixtures	declining balance	20%
Leasehold improvements	straight-line	5 years

Intangible asset

Specified intangible assets are recognized and reported apart from goodwill.

Intangible assets recognized separately from goodwill and subject to amortization are recorded at cost. Contributed intangible assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the following rate intended to amortize the cost of intangible asset over its estimated useful life.

	Method	Rate
Fusion Data Management System	straight line	10 years

When an intangible asset no longer contributes to the College's ability to provide goods or services, or the value of future economic benefits or service potential associated with the intangible asset is less than its net carrying amount, its carrying amount is written down to fair value.

Long-lived assets

Long-lived assets consist of capital assets and intangible assets with finite useful lives. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The College writes down long-lived assets held for use when conditions indicate that the asset no longer contributes to the College's ability to provide goods and services. The asset are also written-down when the value of future economic benefits or service potential associated with the asset is less than its net carrying amount. When the College determines that a longlived asset is impaired, its carrying amount is written down to the asset's fair value.

Contributed materials

Contributions of materials and services are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials and services

are used in the normal course of the College's operations and would otherwise have been purchased.

Contributions of voluntary services of many members are relied on by the College. Due to the difficulty in determining the fair value of voluntary services they are not recognized in these statements.

Revenue recognition

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

Membership fees are recognized as revenue in the fiscal year in which membership services are provided and when collection is reasonably assured. Membership fees that are collected and relate to a period subsequent to the fiscal year of the College have been recorded as deferred revenue.

Other income is recognized when the related services are performed and collection is reasonably assured.

Investment income is recognized when earned.

Financial instruments

The College recognizes financial instruments when the College becomes party to the contractual provisions of the financial instrument.

Arm's length financial instruments

Financial instruments originated or assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the College may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The College has not made such an election during the year.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial asset impairment

The College assesses impairment of all its financial assets measured at cost or amortized cost. The College groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty in determining whether objective evidence of impairment exists. When there is an indication of impairment, the College determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

The College reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess of revenue over expenses in the year the reversal occurs.

Measurement uncertainty (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 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 revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital and intangible assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenue over expenses in the years in which they become known.

Leases

A lease that transfers substantially all of the benefits and risks of ownership is classified as a capital lease. 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. All other leases are accounted for as operating leases and rental payments are expensed as incurred.

Nature of funds in net assets

The College maintains four net asset funds to track net assets for the following purposes:

1. The unrestricted net assets fund represents the funds available that are not internally restricted by the Council and are available for future operations.
2. The internally restricted for membership reserve fund is intended to be used to provide future protection against unforeseen interruption of income and unanticipated expenses. Transfers to/from the membership reserve require Council approval.
3. The internally restricted for communications fund is intended to fund future communications development. Transfers to/from the reserve require Council approval.
4. The invested in capital and intangible asset fund represents the net book value of the capital and intangible assets held at year-end.

3. INVESTMENTS

	2023	2022
Cash	2,400,786	2,002,894
Mutual funds	4,331,653	3,607,952
	6,732,439	5,610,846
Investments are comprised of:		
Unrestricted investments	5,099,847	3,978,254
Restricted Investments	1,632,592	1,632,592
	6,732,439	5,610,846

Portfolio investments are comprised of a National Bank Securities Portfolio, consisting of cash, fixed income and equity pooled securities with a cost of \$4,224,582 (2022 - \$5,594,113).

Cash flows related to purchases and proceeds of portfolio investments have been presented on a net basis as it is impracticable to determine

the gross purchases and proceeds].

4. CAPITAL ASSETS

	COST	Accumulated amortization	2023 Net book value	2022 Net book value
Computer equipment	86,726	51,973	34,753	31,314
Furniture and fixtures	143,408	127,151	16,257	20,322
Leasehold improvements	227,088	227,088	-	-
	457,222	406,212	51,010	51,636

5. INTANGIBLE ASSETS

	2023	2022
Fusion Data Management System	134,992	198,306

Amortization of \$63,314 (2022 - \$63,314), related to an intangible asset with a finite life, is included in current year earnings.

6. NOTES RECEIVABLE

Notes receivable is comprised of an interest free loan issued to The Canadian Alliance of Physiotherapy Regulators of \$174,852. The loan is to be repaid by December 31, 2025. If the loan is not repaid in full by the due date, interest shall apply to the unpaid balance at prime + 2%, commencing January 1, 2026. Per the loan agreement, repayment of the loan will not commence until fiscal year 2024 and consequently, the entire balance has been classified as long term.

7. DEFERRED FEES

The College has received membership revenue and permit revenue for the subsequent fiscal period. Revenue is recognized in the period the membership and permit exam relates to. The unexpended funds and revenue for future periods are classified as deferred revenue on the statement of financial position. Details of deferred fees are as follows:

	2023	2022
Deferred membership revenue, beginning of year	2,847,615	2,558,290
Membership fees received during the year	2,770,810	2,682,260
Permit fees received during the year	186,250	172,600
Less: Member fees recognized as revenue during the year	(2,862,910)	(2,565,535)
Balance, end of year	2,941,765	2,847,615

8. RELATED PARTY TRANSACTIONS

The College paid \$20,900 (2022 - \$20,900) to Council and committee members for their attendance at various 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.

9. CONTINGENCIES

In the normal conduct of operations, there are other pending claims by and against the College. Litigation is subject to many uncertainties, and the outcome of individual matters is not predictable with assurance. In the opinion of management, based on the advice and information provided by its legal counsel, final determination of these other litigations will not materially affect the College's financial position or results of operations.

10. 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 2027. 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.

The College has entered into various lease agreements with estimated minimum annual payments as follows:

2024	142,827
2025	143,040
2026	147,731
2027	148,157
2028	12,346

11. FINANCIAL INSTRUMENTS

The College, as part of its operations, carries a number of financial instruments. It is management's opinion that the College is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or foreign currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The College's investments in publicly-traded securities and corporate bonds exposes the College to price risk as these investments are subject to price changes in an open market due to a variety of reasons including changes in market rates of interest, general economic indicators and restrictions on credit markets.

Foreign currency risk

Foreign 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 enters into transactions to invest excess cash denominated in United States currency for which the related revenue, expenses, and investments are subject to exchange rate fluctuations.



Safeguarding Albertans through the regulation of physiotherapists.



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