





Annual Report

Covering period of January 1, 2024 to December 31, 2024 except Financial Statements (year end September 30, 2024).

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Council as of December 31, 2024

Melissa Merritt, President
Michael Stewart, Vice-President
William Tung, Member at large
Bobby McGugan, Member at large
Heather Bredy, Member at large
Jon Gabbai, Member at large
Terence Bunce, Public member
Dennis Horrigan, Public member
Sean Schaffer, Public member
Lisa Evren, Public member

Staff Members as of December 31, 2024

Registrar: Jody Prohar

Deputy Registrar: Joyce Vogelgesang

Accounting: Jane McKenzie

Administrative Support/Hearings Director: Haylee O'Reilly Communications: Alison Baird, Jessie Cheveldayoff

Conduct: Simon Cooke, Cheryl Blahut

Manager, Corporate Services: Patti Quackenbush Manager, Policy and Practice: Leanne Loranger

Manager, IT: Derek Knox

Professional Practice: Sean FitzGerald **Registration:** Jamie Mutrey, Fraser Miller

Committees as of December 31, 2024

Registration Committee

Neha Agarwal Grant Irwin Stephen Keatin 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:

Sharla Butler

Wendy Coombs

Jennifer Dunn

Mark Hal

Simone Hunter

Vikram Krishnan

Carson Lai

Joey Mo

Jo-Anne Ogle

Melissa Root

Amarjeet Saini

Robert Sydenham

Todd Wolansky

President's + Registrar's Message

As we reflect on the past year, we are proud to present the 2024 Annual Report of the College of Physiotherapists of Alberta. This year has been marked by a firm commitment to advancing regulatory excellence, strengthening public trust, and enhancing the agility and responsiveness of our regulatory model.

Our efforts focused on our three strategic priorities: regulatory excellence, regulatory responsiveness, and culture and collaboration.

Under the banner of regulatory excellence, we made significant strides in preparing for the implementation of new and revised Standards of Practice in 2024. Model Standards of Practice were developed collaboratively at a national level with other Canadian Physiotherapy Regulators with aim to harmonize practice expectations across Canada to the greatest extent possible. Resources specific to new Standards of Practice were developed to ensure physiotherapists clearly understand these evolving expectations. This includes work on a revised jurisprudence module and platform. These initiatives reinforce our commitment to protecting the public through effective, proportionate, and proactive regulation.

In pursuit of regulatory responsiveness, we embraced evidence-informed decision-making and continuous improvement. A review of the existing restricted activities authorization policy and an environmental scan of the performance of restricted activities by physiotherapists was conducted illustrating commitment to emerging regulatory demands. The development of an organizationally centered IT strategy and building systems and infrastructure that align with the organization and stakeholder needs has been ongoing with several implemented changes. This strategic foresight ensures that we remain adaptable and innovative in a changing landscape.

Our dedication to culture and collaboration remains unwavering. We engaged an Indigenous consultant to support the College in learning and looking forward with a focus on equity, diversity, and inclusion (EDI) goals. We continue to strengthen collaborative relationships with our system partners with commitment to listening, learning, and leading with integrity.

As we look ahead, we do so with gratitude for the contributions of our registrants, Council Members, staff, and partners. Together, we are ensuring that the regulation of physiotherapy in Alberta continues to evolve in ways that are responsive, inclusive, and aligned with the public interest

"This year has been marked by a firm commitment to advancing regulatory excellence, strengthening public trust, and enhancing the agility and responsiveness of our regulatory model."



J Prohar
Jody Prohar, Registrar



Melissa Merritt, President

Public Members' Message



The College of Physiotherapists of Alberta's (CPTA's) Council upholds standards of professionalism and ethics, safeguarding the integrity of the regulatory process. As public members on the Council, we are committed to ensuring that the public interest informs Council's decisions and actions, and that the regulatory process is transparent to Albertans. We participate in all aspects of Council's planning and decisions, demonstrating our, and Council's, commitments to transparency and accountability.

In 2024, the College implemented updated Standards of Practice for Alberta Physiotherapists after review by registrants, the Government of Alberta, and external stakeholders. These updated Standards are informed by the most current professional knowledge and standards of care.

The College completed its transition from elections to competencybased appointments for regulated members to Council, demonstrating its commitment to regulatory excellence and transparency. Council's Governance Committee supported this appointment process, and also retained an external expert to provide training for Council in regulatory governance foundations and governance oversight.

As public members, we participated in the College's enhancement of its communications programs both for registered members and for patients and members of the public. Council also strengthened its continuing competence learning modules, including modules addressing sexual abuse and sexual misconduct and informed consent.

We are pleased with the proactive and transparent contributions of Council and staff to the development and evolution of the physiotherapy profession and its responsibilities to the public. We look forward to continued progress in 2025.



Lisa a. Em Lisa Evren,

Public Member



Dennis Horrigan, Public Member



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. 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:

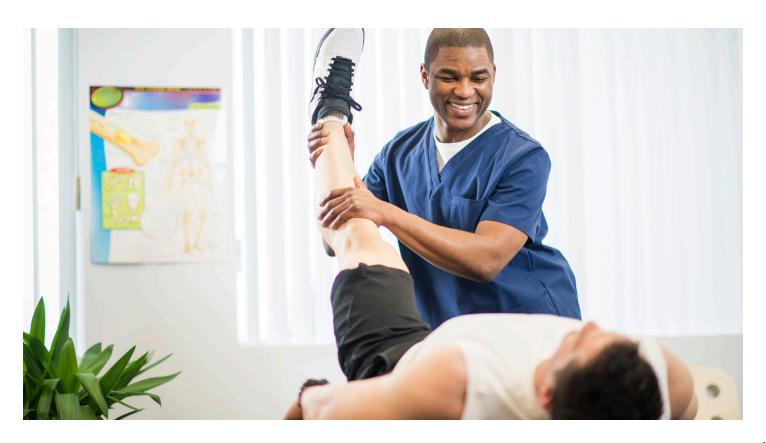
- a. assess physical function,
- b. diagnose and treat dysfunction caused by a pain, injury, disease or condition in order to develop, maintain and maximize independence and prevent dysfunction,

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 Organization

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, 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 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

- Completed Competency-Based Appointments for Council.
- Provided Governance Training for Council with a focus on Regulatory Governance Foundations and Governance Oversight.
- Engaged in regular, ongoing discussion with the Canadian Alliance of Physiotherapy Regulators as they pursue transformation and modernization of evaluation services that support CPTA registration requirements.
- Updated Standards of Practice (2017) after extensive research and review. Four new Standards were added including:

- Duty of Care
- Health Equity and Anti-Discrimination
- Indigenous Cultural Safety and Humility
- Virtual Care
- Three Standards were retired including:
 - Quality Improvement
 - Legislative Responsibilities
 - Client-Centred Care





Key Achievements

Registration and Licensing

 Reviewed liability insurance requirements established by CPTA.

Clinical Examination

Successful completion of a clinical examination approved by Council is a registration requirement established in Section 3(c) of the *Physical Therapists Profession Regulation*. In 2021, the national physiotherapy testing agency discontinued its clinical examination. The College contracted the University of Alberta's Continuing Professional Education Unit to administer a provincial clinical examination.

- Administered three administrations of the Post-Graduate Clinical Examination were held in 2024 during six days: February 24 & 25, April 27 & 28, and October 19 & 20.
 - 333 individuals took the clinical examination.
 - 215 individuals passed the clinical examination, making them eligible for registration on the General Register.
- Secured dates for three clinical examination administrations in 2025: February, May, and October.

Member Communication

- Continued offering live and recorded webinars to regulated members on various topics.
- Continued to create the College Conversations Podcast to inform regulated members about timely regulatory topics.
- Continued producing newsletter to inform registrants.
- Commenced creation of video assets and infographics as additional formats of communication of regulatory messages to registrants - topics included consent, insurance requirements, infection prevention and control, professional boundaries and boundary violations.

Continuing Competence

 Created an eLearning module "Informed Consent in Physiotherapy Practice" to support regulated members' knowledge and application of consent requirements and best practices. Completion of the eLearning module was the 2024 College-Selected Activity. A College-Selected Activity is one component of the physiotherapist Continuing Competence Program and completed by all regulated members on the General Register.

Conduct

 Increased the number of investigators to reduce the time to assign an investigator and receive the investigation report.

Patient Relations Program

- The Council supported mandatory education for all registrants annually with development of this education underway for implementation in 2025.
- Analysis of Sexual Abuse and Sexual Misconduct complaints also revealed the following themes in which further resource development was pursued:
 - Professional Responsibilities and Legislated Requirements
 - Consent
 - Communication
 - Sensitive Practice and Cultural Awareness

Equity, Diversity, and Inclusion

• Completed three Indigenous Sharing Circles (Metis Nation of Alberta's Edmonton Office, Tsuut'ina Nation [Calgary area], and High Prairie) to inform the Standards of Practice and additional resource needs.

Supporting Professional Practice

- Created New Resources for Registrants including:
 - The new "Alberta Patient-Centred Communication Module" was created to support learners and experienced practitioners in applying key principles and skills in professional communication with patients, families, caregivers, and team members. Physiotherapists recognize that effective communication is as important to patient care and to patient health outcomes as clinical knowledge and skills. This module provides ways to help understand how to enhance communication skills and support improved patient care.
 - The "Managing Challenging Situations Guide for Alberta Physiotherapists" has been updated. This guide is intended to provide assistance to physiotherapists and serve as a road map through challenging situations.

- The Consent Guide for Alberta Physiotherapists Guide was created to clarify the expectations for Alberta physiotherapists and to address frequently asked questions related to consent.
- The Indigenous Cultural Safety, Health Equity, & Anti-Discrimination Guide was created to address these questions and serve as a guide for the next steps in the journey towards health equity and culturally safe care for all.
- Responded to 900 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 (patient and non-patient related business practices)
 - Client Centred Care
 - Competence (Scope of Practice of the Profession; Individual Competence)
 - Advertising
 - Supervision
 - Fees and Billing
 - Documentation and Record Keeping
 - Privacy

Corporate Information Technology Initiatives

- CPTA has been committed to strengthening security of our IT systems and as part of this a new enterprise password manager and single sign on solution across the organization has been implemented.
- Transition of the College's IT system to the cloud and working towards decommissioning of on-premises servers.
- Cybersecurity training for all staff to empower staff to identify threats as we protect sensitive data.
- Implementation of a system for task management and automation across the organization.
- Standardization of technology platforms for communication and collaboration.

Collaboration and Partnerships

- Gained or continued membership in:
 - Alberta Federation of Regulated Health Professionals and various sub-committees
 - Canadian Alliance of Physiotherapy Regulators
 - Physiotherapy Education Accreditation Canada
 - Various committees with Alberta Health Services and Faculty of Rehabilitation
 - Alberta Allied Health and Rehabilitation Strategic Coalition
 - Norquest Interdisciplinary Therapist Assistant Program Advisory Committee
 - MacEwan Therapist Assistant Program Advisory Council
 - Canadian Alliance of Physiotherapy Regulators subcommittees for Evaluation Services Re-Envisioned Project

Member Statistics

 Table 1: Regulated members as of December 31

		2024	2023
General Register		3,471	3,391
Provisional Register		288	227
٦	Total	3,759	3,618

Table 2: Changes to regulated member registers in 2024

New and returning members	
Coming from another Canadian jurisdiction (see Table 4)	52
Canadian-educated (see Table 5)	121
Internationally-educated (see Table 6)	114
Reinstatements	47
Total	334
Removed from registers	
Cancellation for failure to renew	37
Career change	10
Requirements not met	41
On leave	36
Other/unknown reason	5
Relocating	36
Retirement	28
Cancellation Order of Hearing Tribunal (Sexual Abuse)	0
Deceased	0
	400

Table 3: Applications denied, restricted or incomplete

Refused	0
Restricted	1
Incomplete at year-end	27
Closed, application expired	10
Closed, applicant request	3
Appeal to Council	0
Appeal to Ombudsman	0

Table 4: Canadian jurisdiction where members registered previously

	2024	2023
British Columbia	20	16
Manitoba	4	7
New Brunswick	1	0
Newfoundland	0	4
Nova Scotia	0	2
Ontario	18	22
Prince Edward Island	0	1
Quebec	3	4
Saskatchewan	6	12
Total	52	68

Table 5: Canadian-educated members by province of education

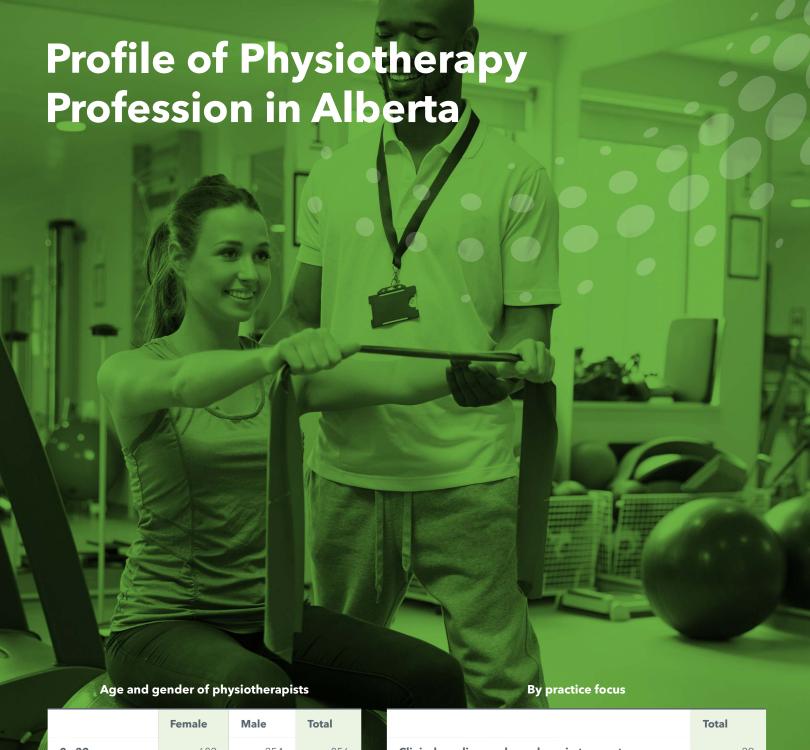
	2024	2023
Alberta	110	83
British Columbia	2	1
Manitoba	2	2
Nova Scotia	0	1
Ontario	6	10
Quebec	0	0
Saskatchewan	1	5
Total	121	102

Table 7: Members on the Courtesy Register in 2024

	Number
Visiting clinician	6
Visiting instructor	7
Visiting learner	9
Total	22

Table 6: Internationally-educated members by country of education

	2024	2023
Australia	11	6
Belgium	0	1
Brazil	4	1
Ghana	1	0
India	47	44
Iran	1	0
Ireland	1	0
Jamaica	0	1
Lebanon	2	0
Netherlands	2	0
New Zealand	0	2
Nigeria	12	1
Palestine	1	0
Philippines	8	9
Serbia	1	0
South Africa	0	1
South Korea	1	1
Spain	1	0
Sri Lanka	3	0
Turkey	1	2
United Arab Emirates	1	0
United Kingdom	13	12
United States	2	1
Zimbabwe	1	0
Total	114	82

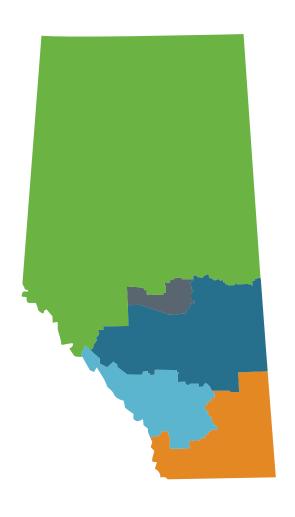


	Female	Male	Total
0 - 32 years	602	254	856
33 - 42 years	916	417	1,333
43 - 52 years	607	352	959
53 - 62 years	354	112	466
63 - 72 years	101	34	135
73 - 82 years	8	2	10
Total	2,588	1,171	3,759

	Total
Clinical: cardiovascular and respiratory system	29
Clinical: more than one system	1,902
Clinical: musculoskeletal system	1,436
Clinical: neurological system	110
Clinical: skin and related structures	14
Non-clinical	188
Unknown or not applicable	80

Where physiotherapists are working

By health zoneBased on employee and personal information



ZONE 5 North 176	ZONE 4 Edmonton 1,338
ZONE 3 Central 283	Calgary 1,672
ZONE 1 South	Not practicing in Alberta

Association/government	122
Community health center	205
General hospital	751
Home Care	85
Industry/manufacturing/commercial	11
Mental health facility	8

Post-secondary education/institution	59
Private Practice	2,200
Rehabilitation hospital/facility	85
Residential care facility	99
School or school board	45
Unknown, not application or other	89



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 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.

The College 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.

COVID-19 required the College to evolve the complaints process transitioning to electronic communications and developing procedures for hearings to be held by video conference. The following data are based on formal complaint activity between January 1 and December 31, 2024.

Table 1: Number of complaints

Complaint files open on January 1, 2024	29
New complaints received (see Table 2)	26
Complaint files closed (see Table 4)	26
Total open as of December 31, 2024	29

Table 2: Primary Nature of complaints received

Business Practice	1
Clinical Practice	15
Legislative Responsibilities	2
Professional Obligations	3
Sexual Abuse and Sexual Misconduct	4
Therapeutic Relationship	1
Total	26

Table 3: Source of complaints received

College	1
Consumer of Service	17
Employer	6
Health Care Professional	2
Total	26

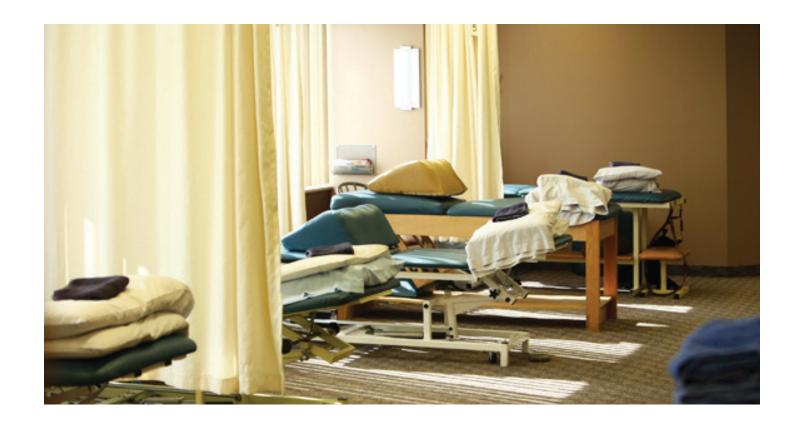


Table 4: Complaint files closed

Dismissed without investigation, insufficient details	1
Dismissed after investigation, no evidence	6
Dismissed after investigation, insufficient evidence	2
Dismissed after investigation, insufficient evidence, recommendations provided	7
Dismissed after investigation, insuffient evidence, cautioned	3
Facilitated resolution	4
Hearings, findings	3
Total	26

Hearings

Referred for a hearing in 2024	2
Hearings Concluded in 2024 from 2023 referral	2
Hearing was public. Findings Nature of allegations: Clinical practice Disciplinary action: (a) complete risk management course, (b) complete needling course, (c) supervised practice, (d) costs.	
Hearing was public. Findings Nature of allegations: Clinical practice Disciplinary action: (a) suspension, (b) self- directed reflection, (c) practice review, (d) costs.	

Appeals

Appeals to Complaints Review Committee	2
* one - Complaints Director's decision to dismiss confirmed * one - decision outstanding	
Appeals to Council (decision outstanding)	1
Appeal to Ombudsman	0
Section 118 of the HPA	0

Patient Relations

Funding for Treatment and Counselling

Number of complaints related to sexual abuse	8
Number of complaints related to sexual misconduct	5
Number of patients who accessed funds	11
Amount of funds used	\$61,166.25
Amount of funds released	\$60,760.13
Funds available	\$179,673.62

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.

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

College-Selected Activity

An activity that the College selects and requires regulated members to complete. The topics vary yearly based on public interest issues, practice standards, and other rules governing physiotherapists' practice. Mandatory participation ensures a profession-wide collective and shared understanding of a topic.

The 2024 College-Selected Activity topic was informed consent. This topic was selected due to:

- The critical importance of valid informed consent to physiotherapy practice
- The recurring theme of informed consent as part of the complaints and concerns brought to the College by clients and members of the public
- The many challenges and complexities of informed consent encountered when providing physiotherapy services

Informed consent is a process by which a physiotherapist seeks and receives a client's permission to proceed with an agreed course of physiotherapy service. Physiotherapists must obtain clients' ongoing informed consent for physiotherapy services.

- Physiotherapists recognize the requirement to obtain informed consent from their clients before completing an assessment or providing treatment.
- Physiotherapists have questions related to how to fulfill their responsibilities.
- Physiotherapists face challenges when getting informed consent from some client populations and navigating challenging informed consent scenarios.

The learning objectives for this 2024 College-Selected Activity were:

• Define informed consent and consent's underlying principles.

- Describe the process of obtaining informed consent.
- Explain a client's right to accept or refuse the options presented.
- Explain capacity to consent and how capacity considerations affect the consent process.
- Explain documentation requirements related to informed consent.
- Regulated members were expected to reflect on how the information informed their behaviours and practices. Guiding questions were provided to help regulated members reflect on their experiences and practices.

Records Review

- At least 10% of Self-Selected and College-Selected Activity documents are reviewed annually to ensure compliance with the reporting criteria.
- 2024 records review results were 93% compliance with the reporting criteria.





Financial Statements

Independent Auditor's Report

To the Members of Physiotherapy Alberta - College + Association:

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, 2024, 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, 2024, 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.

Leduc, Alberta March 15, 2025

MNP LLP
Chartered Professional Accountants

Statement of Financial Position

September 30, 2024

	2024	2023
ASSETS		
Current		
Cash	2,829,838	2,754,732
Accounts receivable	37,649	7,000
Unrestricted investments (Note 3)	3,154,248	2,699,061
Prepaid expenses and deposits	61,244	33,877
Current portion of notes receivable (Note 6)	87,426	-
	6,170,405	5,494,670
CAPITAL ASSETS (Note 4)	59,732	51,010
INTANGIBLE ASSET (Note 5)	71,679	134,992
RESTRICTED INVESTMENTS (Note 3)	2,082,593	1,632,592
NOTES RECEIVABLE (Note 6)	43,713	174,852
	8,428,122	7,488,116
LIABILITIES CURRENT		
Accounts payable and accruals	261,347	394,945
Deferred fees (Note 7)	2,987,780	2,941,765
, , ,	3,249,127	3,336,710
Contingencies (Note 9)		
Commitments (Note 10)		
NET ASSETS		
Internally restricted for membership reserve	2,082,592	1,482,592
Internally restricted for communications and resource development	-	150,000
Invested in capital and intangible assets	131,409	186,002
Unrestricted	2,964,994	2,332,812
	5,178,995	4,151,406
	8,428,122	7,488,116

Approved on behalf of Council:

Lina a. Em DAD

Council Member

Council Member

Statement of Operations

Year ended September 30, 2024

	2024	2023
Membership fees	3,096,113	3,008,440
MEMBERS' SERVICES EXPENSES		
Conduct	473,469	225,564
Special Projects	215,427	184,579
Technology	202,256	163,721
Dues and membership fees	91,052	82,281
Bank and credit card fees	63,071	64,712
Legal fees	19,028	32,343
Professional fees	18,813	15,000
Records management	8,524	6,569
	1,092,090	774,769
EXCESS OF REVENUE BEFORE OPERATING EXPENSES	2,004,023	2,233,671
OPERATING EXPENSES		
Salaries and benefits	1,327,563	1,216,348
Rent	171,958	165,781
Communications	115,707	59,480
Amortization of intangible asset	63,314	63,314
Representation and travel	48,585	37,619
Salary replacement and honorariums (Note 8)	29,535	20,900
Office support	26,018	24,612
Amortization of capital assets	19,607	16,590
Office supplies	6,812	5,208
Gifts and recognition	4,280	2,761
Printing	321	315
	1,813,700	1,612,928
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	190,323	620,743
OTHER ITEMS		
Unrealized gain on investments	403,175	38,733
Investment income	259,493	230,563
Other income	244,346	21,469
Loss on disposal of capital assets	(11,483)	(3,883)
Investment fees	(58,265)	(47,704)
	837,266	239,178
EXCESS OF REVENUE OVER EXPENSES	1,027,589	859,921

Statement of Changes in Net Assets

Year ended September 30, 2024

	Internally restricted for membership reserve	Internally restricted for communications and resource development	Invested in capital and intangible assets	Unrestricted	2024	2023
Opening balance	1,482,592	150,000	186,002	2,332,812	4,151,406	3,291,485
Excess of revenue over expenses	-	-	-	1,027,589	1,027,589	859,921
Purchase of capital assets	-	-	39,811	(39,811)	-	-
Disposal of capital assets - net book value	-	-	(11,483)	11,483	-	-
Amortization of capital assets	-	-	(19,607)	19,607	-	-
Amortization of intangible asset	-	-	(63,314)	(63,314)	-	-
Transfer to membership reserve	600,000	-	-	(600,000)	-	-
Use of communications and resource development reserve	-	(150,000)	-	150,000	-	-
NET ASSETS, END OF THE YEAR	2,082,592	-	131,409	2,964,994	5,178,995	4,151,406

Statement of Cashflows

Year ended September 30, 2024

	2024	2023
Cash provided by (used for) the following activities		
OPERATING		
Excess of revenue over expenses	1,027,589	859,921
Amortization of capital assets	19,607	16,590
Amortization of intangible asset	63,314	63,314
Unrealized gain on investments	(403,175)	(38,733)
Loss on disposal of capital assets	11,483	3,883
	718,818	904,975
Changes in working capital accounts		
Accounts receivable	(30,649)	(7,000)
Prepaid expenses and deposits	(27,367)	(439)
Accounts payable and accruals	(133,599)	104,411
Deferred contributions	46,015	94,150
Notes receivable	43,173	-
	616,931	1,096,097
INVESTING		
Purchase of capital assets	(39,811)	(19,849)
Net change in investments (Note 3)	(502,014)	(684,967)
	(541,825)	(704,816)
INCREASE IN CASH RESOURCES	75,106	391,281
Cash resources, beginning of year	2,754,732	2,363,451
CASH RESOURCES, END OF YEAR	2,829,838	2,754,732
CASH RESOURCES ARE COMPOSED OF:		
Cash	2,829,838	353,946
Cash included in investments	-	2,400,786
	2,829,838	2,745,732

Notes to Financial Statements

Year ended September 30, 2024

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 Professionals Act*. Operations are administered by a registrar and office staff and are governed by an appointed council. Several standing committees carry out the business activities and programs, which include professional conduct and registration.

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 (MP) became two independent organizations.

On December 7, 2023, the *Miscellaneous Statutes Amendment Act*, 2023 (Bill 9), which included amendments to the *Health Professions Act* (HPA) to update the college's legal name to the College of Physiotherapists of Alberta, received royal assent.

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 shortterm 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	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 assets 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 long-lived 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:

- 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.
- 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

	2024	2023
Cash	-	2,400,786
Mutual funds	5,236,841	4,331,653
	5,236,841	6,732,439
Investments are comprised of:		
Unrestricted investments	3,154,249	5,099,847
Restricted Investments	2,082,592	1,632,592
	5,236,841	6,732,439

Portfolio investments are comprised of a National Bank Securities Portfolio, consisting of cash, fixed income and equity pooled securities with a cost of \$4,729,858 (2023 - \$4,224,582).

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	2024 Net book value	2023 Net book value
Computer equipment	74,394	27,668	46,726	34,753
Furniture and fixtures	143,408	130,402	13,006	16,257
Leasehold improvements	227,088	227,088	-	-
	444,890	385,158	59,732	51,010

5. INTANGIBLE ASSETS

	2024	2023
Fusion Data Management System	71,679	134,992

Amortization of \$63,314 (2023 - \$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 was to be repaid in four equal instalments on June 30 and December 31 of 2024 and 2025. The loan was to be repaid in full 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.

Notes receivable consist of the following:

	2024	2023
Long-term note receivable from CAPR	131,139	174,852
Less: Current portion	(87,426)	-
	43,713)	174,852

Principle repayments of notes receivable are estimated as follows:

2025	87,426
2026	43,713
	131,139

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:

	2024	2023
Defered membership revenue, beginning of year	2,941,765	2,847,615
Membership fees received during the year	2,947,105	2,770,810
Permit fees received during the year	93,000	186,250
Less: Membership and permit fees recognized as revenue during the year	(2,994,090)	(2,862,910)
	2,987,780	2,941,765

8. RELATED PARTY TRANSACTIONS

The college paid \$29,535 (2023 - \$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:

2025	145,500
2026	150,191
2027	150,617
2028	12,551

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

