



**SCPT**

Saskatchewan College  
of Physical Therapists

**January 1, 2020 to May 31, 2021  
Annual Report**

## Table of Contents

<b>Council Roster</b>	<b>2-3</b>
<b>President's Report</b>	<b>4-6</b>
<b>Executive Director's Report</b>	<b>7-8</b>
<b>Practice Advisor's Report</b>	<b>9-11</b>
<b>Public Representatives</b>	<b>11</b>
<b>STATUTORY COMMITTEES:</b>	
<b>Professional Conduct Committee</b>	<b>12</b>
<b>Discipline Committee</b>	<b>13</b>
<b>STANDING COMMITTEES:</b>	
<b>Legislation Committee</b>	<b>14</b>
<b>Professional Standards of Practice Committee</b>	<b>14</b>
<b>Registration Committee</b>	<b>15</b>
<b>SPECIAL COMMITTEES:</b>	
<b>CAPR Representative Report</b>	<b>16</b>
<b>Communications Committee</b>	<b>17</b>
<b>Continuing Competency Committee</b>	<b>17</b>
<b>Governance and Nomination Committee</b>	<b>18</b>
<b>Summary of Highlights Significant Motions</b>	<b>19-21</b>
<b>Registration Statistics</b>	<b>22</b>
<b>Complaints Timeline</b>	<b>22</b>
<b>Finance Committee Report</b>	<b>23</b>
<b>2020-21 SCPT Budget</b>	<b>24-27</b>
<b>Auditors Report 2020</b>	<b>28-39</b>

### Saskatchewan College of Physical Therapists

105A 701 Cynthia Street Saskatoon, SK S7L6B7

Phone: (306) 931-6661; 1-877-967-7278(SCPT)

[www.scpt.org](http://www.scpt.org); email: [admin@scpt.org](mailto:admin@scpt.org)

## **2020 Council Roster**

### **Daysha Shuya – President (to March 2021)**

(Chair - Executive Committee; Legislation Committee; Continuing Competency Committee)

### **Cathy Cuddington - Treasurer**

(Executive Committee; Chair-Finance Committee; Legislation Committee; Registration Committee)

### **Lauren McLellan - Secretary**

(Executive Committee; Communications Committee)

### **Dale Pitura - Member at Large/Acting President (March 2021 to present)**

(PSOP Committee, Policy Development Committee/Governance and Nominations Committee, Chair – PCE Working Group)

### **Karla Horvey - Member at Large**

(Chair: Continuing Competency Committee)

### **Brandy Green – Member at Large**

(Conceded Council Member at Large position to take on Interim EDR position April 13, 2020 to present)

(CAPR Board Representative; Chair- Professional Standards of Practice Committee; Finance Committee; Registration Committee; Chair-Policy Development Committee/Governance and Nominations Committee)

### **Heather Burridge - Member at Large (Term ended October 2020)**

(Chair- Registration Committee; Communications Committee; Finance Committee)

### **Amanda Crow – Member at Large**

(Registration Committee)

### **Kristie Mueller – Member at Large (October 2020)**

### **Debbie Poncsak – Member at Large (October 2020- June 2021)**

### **Jackie Hunchak - Public Representative**

(Discipline Committee; Legislation Committee)

**Judy Grant – Public Representative**

(PSOP Committee)

**Kathryn Harrison – Student Representative**

**Kirsten Large – Student Representative**

**Office Administration: (306) 931-6661/1-877-967-7278**

**Brandy Green – Interim Executive Director and Registrar**

[edr@scpt.org](mailto:edr@scpt.org)

**Tammy MacSymetz – Registration and Operations Manager**

[operationsmanager@scpt.org](mailto:operationsmanager@scpt.org)

## 2020 President's Annual Report

The passing of the torch is coming early for the President position of the Saskatchewan College of Physical Therapists. I would like to formally announce and welcome Dale Pitura as your new President. I also want to acknowledge that as Vice-President, he has been acting in the interim role since March of this year- for which I am grateful. I have made the decision to officially step down, a bit early, to care for my precious family. Thank-you to Dale, executive, and staff for picking up where I left off late in my pregnancy.

My experience as President was honestly unbelievable. I don't think there has ever been a time in which our College was as tumultuous and demanding. I have learned an immense amount, and I now have more pride in our profession than I ever had before.

The previous Council had set an intention that included a goal of change. A road map was outlined to adapt the board structure, function and roles. This current Council worked remarkably hard to implement their vision, and I believe we did a good job advancing those goals.

To be clear, in no way am I taking credit for this work. I want to use this opportunity to highlight the incredible accomplishments of the SCPT as a whole (including the current Council, Committees and staff) over the last couple of years:

1. We finally have a formal, structured Continuing Competency Program! When we realized that the Omnibus bill was likely not going to make its way through a legislative sitting, Council and the Continuing Competency Committee absolutely dove in and began program creation. We researched, scanned, brainstormed and have implemented a program that we can be proud of. The program is flexible and adaptable. I realize that some people struggle with a conceptual framework instead of a "tick box" set of requirements, but our profession is simply too diverse for a "tick box" approach.
2. The Governance Policy Manual is complete. The Governance Procedures Manual is complete, awaiting approval. The Employee/Human Resources Manual is complete. We have foundational documents. For those that do not own a business or do not work in a high-level administrative role, the importance and depth of this work can easily be overlooked. The Saskatchewan Physiotherapy Association recognized our Governance and Policy Committee for this massive accomplishment. These documents had been in early stages of creation, but have mostly been formally voted into implementation.
3. A Practice Advisor position has been created and staffed. For me, this position was important for approachability and member engagement. If we can help a member through a difficult situation, or with a practical question early- prior to a problem, we are better fulfilling our role in protecting the public. In my opinion, preventing an unfortunate situation before it occurs is common sense. It is safe and ethical. From a practical perspective, we can use the content of queries that are directed to the Practice Advisor for educational opportunities to be provided to the entire membership.
4. Office staffing is now consistent with our national counterparts. We have thorough, detailed, current job descriptions and salary scales. We believe we have adequate staffing to take our College from a reactive organization to a proactive organization. Granted, this will take time as it is a cultural shift to integrate, but we have the basics in place. We have had turnover, and I do not believe this is negative. Council has set a job description for what we believe is best practice and what we believe is needed for the College. Instead of modifying the job description to fit a person, we are working hard to find the right people to excel in the job descriptions. Council is holding true to these requirements. We understand we have chosen the tougher approach in the short term, but believe it is the best approach for the long term.
5. Our finance committee worked exceptionally hard to update our organization with the Canada Revenue Agency, get our filing in order, and move our fiscal year end. Again, if you are not a business owner or high-level administrator, the immensity of this project can easily be dismissed. It was an exceptional amount of work, going back over a decade, and this accomplishment needs to be highlighted. We now have a reasonable and smooth work flow in the office, which is important moving forward with a goal of minimizing burn out and turnover.
6. Risk framework was a concept the previous Council had been working through, and the next Council will advance. We started with our organization, and have a goal to work towards risk- based regulation. This would be the identification of potential areas our members may struggle with or experience difficulty. When these areas are highlighted, the SCPT can work towards providing education and clarity to try to pre-empt those situations from occurring. Our communications committee has worked on strategies and responsibilities to improve our effectiveness with information dissemination to our members, stakeholders, and the public- these will be implemented shortly.

7. We have a significant, well-researched detailed report from our Provincial Physiotherapy Competency Clinical Exam Working Group that Council is in the process of reviewing. I will point out that this work was underway in response to membership feedback PRIOR to the current issues and concern with the exam provided by the Canadian Alliance of Physiotherapy Regulators. I want to thank the members that brought their concerns forward. The Working Group undertook an immense task, and did a phenomenal job. While I have not been present for the discussion about the steps forward, I feel completely confident that a thorough, detailed, thought-provoking analysis was compiled and presented for direction. We have become National leaders in this area, as our work was well underway before the issues came to light in other jurisdictions.
8. A national Virtual Care Memorandum of Understanding has been reviewed and critiqued by our legislation committee. We have listened to member concerns about virtual care, and will be collaborating with the Saskatchewan Physiotherapy Association and the School of Rehabilitation Sciences at the University of Saskatchewan to allow technology to assist us in providing high quality physiotherapy care safely to people throughout our entire province.
9. Our Registration and Legislation Committees had been working with the Ministry of Health on updating our Restricted Licenses to ensure high quality, prudent care to the public- and still accommodate the pandemic and CAPR exam issues.
10. Individual Professional Liability Insurance will be mandatory for all physiotherapists. This is essential for public protection if professional misconduct was to occur.
11. Our board organization has moved into a governance structure. We have orientation manuals and education in place to help new Council members understand their position and contribute in a positive manner. As a Council, we are spending much less time with the operational components of the organization. We are putting substantial energy into strategic planning, visionary goals, and brainstorming of potential issues in attempt to prevent complaints and protect the public proactively.
12. Pandemic survival. There was no play book. There was no previous example to follow. We did our best to work with the government to have profession to be deemed essential. We felt it was imperative for private practice clinics to open as soon as possible, intending to off load emergency rooms by providing urgent musculoskeletal assessment and care. If the hospitals were overwhelmed with covid-19 cases, we believed that physiotherapy clinics could provide safe, effective care for acute injury, thus keeping those people out of overwhelmed hospitals. When the call came for professions that could help in the vaccination process, we ensured that the government knew physical therapists were ready to help if called upon. With the substantial amount of acupuncture and dry needling skills so many of our members are trained in, inoculating people may not have required as much training as professions that have never pierced the skin of a patient with a needle. Finally, we did our best to provide guidance for our public physiotherapists to use all of our education and skills- including those not commonly part of our pre-pandemic daily practice. We are an adaptable, incredibly highly-educated, critical thinking profession. I do believe we collectively lived up to that reputation and stepped in where ever we were needed- even if it was initially beyond our comfort zones.

Were we perfect while I was President? No. Could we have done better in some areas? Likely. Are we trying to identify and improve those areas? Yes. I've learned that it is impossible to please everyone. Without a true understanding of what is happening behind the scenes, it can be difficult to navigate when people tend to jump to conclusions- especially when taken to social media. I have witnessed how making assumptions and placing judgement divides us as a profession, it doesn't move us forward. Now, more than ever, we have to work together. Regulation has a lot of rules. It moves slowly. Regulators do not have a magic wand to simply change policy- we rely on the government. During a pandemic, the government is busy and change simply can't happen as fast as people may want. Did we do the absolute best we could during unprecedented circumstances? I can assure you, we did absolutely everything we possibly could. When I look back at my time volunteering for the SCPT, I am proud of what we accomplished. I honestly believe that we lived up to our goal and made the organization better- which I think is the goal of every Council.

I am proud of our Council. I'm proud of our difficult discussions- they meant we were not scared to face and address problems that arose. I'm proud of our tough meetings where so many opposing opinions came forward. To me, that is reflective of a board which represents various thought processes truly working towards the better good. I'm proud of the times we brought out our mission and values statements to ensure we were on track for the College, and not our individual interests. The uncomfortable topics and challenging situations we worked through, to provide a collective and representative professional voice, helped us respect each other, our beliefs, our profession, and made us stronger as a whole.

We have detailed systems in place to ensure that moving forward, each Council continues to constantly strive to be better. Most importantly, we have proper staffing and delineated budgeting to keep the operations in the office, with the strategic vision and direction in the board room. Council is now in a position where time at meetings can be taken to reflect and learn from our weaknesses. We can identify and build on our strengths. There is time to brainstorm and contribute towards pro-active risk-management. Collectively, this allows Council to continue working on putting plans in place to allow us to strive for the highest levels of integrity, transparency and respect in self-regulation.

Thank-you is a phrase that simply isn't sufficient to express what I feel to those that have let me work with them over the past few years. We have grown so much. I truly value the people and experience SCPT provided. As I step back, I am excited to see how SCPT moves forward. I whole-heartedly encourage every physical therapist in our province to take a turn volunteering, in whatever capacity you can. It is the opportunity to learn more than you can imagine.

Respectfully submitted,  
Daysha Shuya  
President

### **2021 Incoming President's Annual Report**

I would like to thank Daysha for her time dedicated to the SCPT and for the work she has done over the past two years. She guided our College through a very difficult period during the Covid pandemic. Covid overshadowed everything, however the work of Council had to continue in all aspects. Her leadership allowed for advancement of many projects. I wish her all the best as she moves on to her next phase. Thank you Daysha for your leadership of the SCPT.

The hard work of the staff within the SCPT, led by Brandy, is also exemplary. The sheer volume of work that gets accomplished day to day and week to week continues with limited to no indication to our membership that a pandemic is present. This is proof of the dedication, experience, and expertise our staff has running our operations.

Our Council continues to engage with passion as we complete our transition from an operational to governance Council. The conversations around the Council table are very informed and always focused on progressing the mandate of the College. The focus being to ensure the membership is well informed and educated to protect the safety of the public.

Given the strong Council, strong staff and strong leadership prior to my assuming the role of President, the transition has been smooth. I can only applaud all involved for their work, enthusiasm, and dedication to our profession. I am thankful to be involved with such a group.

Respectfully submitted,  
Dale Pitura  
Incoming President

## **2020 Executive Director & Registrar's Annual Report**

As for all industries, the COVID pandemic made 2020-2021 a challenging year for the SCPT. Although much of our focus and time was spent managing pandemic requirements and providing support to membership in navigating through the ever-changing requirements, we are happy to say that we were also still able to accomplish several of our planned strategic objectives. SCPT moved to a new fiscal year as of May 31, 2020. With this change the office workload was able to shift to create a more evenly spaced load for all employees. This has been very beneficial in allowing employees to fully focus on each task, and has led to a decreased need for an Administrative Assistant at this time. This change has also resulted in a new AGM schedule, with all AGM's moving forward being held in October instead of April.

SCPT welcomed Jody Rice to the newly developed Practice Advisor role in April 2021. She has been an invaluable member of the team since taking the position on, responding to all membership practice related questions. Jody has already completed a review of the Professional Corporation section of the SCPT Website and developed some excellent practice resources to assist members who currently have or plan to have a Professional Incorporation. She has also worked on a full review and revamp of the Continuing Competency Program section of the SCPT website, making that section much more user-friendly for the membership. She will be focusing on continued education for membership regarding the new Continuing Competency Program requirements over the coming months, as well as development of practice resources to address some of the more commonly asked questions that the SCPT receives.

SCPT has continued work on the PCE Requirement for Licensure review, with the Working Group providing their report to the SCPT Council in June 2021. Council will be presenting the group's findings to membership in early Fall 2021, with a follow up presentation to be planned for AGM on Oct 2, 2021 that will speak to next steps with respect to the recommendations that have been made.

SCPT has also spent a considerable amount of time working with CAPR, the other Canadian physical therapy regulators, the exam candidates, the Government and many other stakeholders on developing solutions for the Clinical Component of the PCE and licensure options in the event that the pandemic continues to limit the ability of CAPR to provide the Clinical Component. This work is ongoing, however, SCPT did hear back from the Ministry of Health at the end of July that our request for a bylaw amendment had been approved. As such, should the Clinical Component not move forward as expected in September, SCPT now has the ability to offer candidates an alternative, third-party, objective assessment option. Given all of the information from CAPR over the past few months, we are hopeful that the new virtual clinical exam format will move forwards as planned though.

Strategic objectives that were completed in will 2020-2021 included:

- The above noted development of a Practice Advisory staff position
- Development of HR Manuals and staff orientation manuals
- Development of Governance Procedures Manual, the sister document to the Governance Policy manual that was approved by Council last year.
- Development of a Council Competencies Matrix, as well as Council and Committee roles documents that will be used to assist with recruitment for Council and Committee roles.
- Improved website presence and beginning of work towards increasing membership engagement in a variety of ways
- Completion of a membership survey to help guide value SCPT decisions with respect to membership needs and preferences for SCPT communications
- Completion of our Risk Management Framework and reporting/monitoring mechanisms for Council
- Completion and implementation of the Continuing Competency Program.
- The PSOP committee has also completed a full review of the content of the Practice Guidelines and created an amalgamated document that incorporates the National Standards of Practice for Physical Therapy with all of the SCPT Practice Guidelines. This document will be presented to membership in the Fall, with a request for membership feedback as to usability of the new document.

In addition to all of the above, the SCPT Legislation Committee put significant work into drafting several bylaw amendments that have been approved by Council and will be brought to AGM on October 2 for membership vote. These include amendments to the Professional Liability Insurance requirements, inclusion of completion of the Continuing Competency Program as part of licensure



requirements for practicing licensees, amendments to Extended Access Membership and removal of the Extended Access License category to align with the new National Telerehabilitation Memorandum of Understanding that has been developed by the Regulators, and amended wording for the Specialized Procedures section of the bylaws including an addition of mandatory rostering for these activities. These will be circulated prior to AGM and will be included in the AGM meeting package, so please ensure that you have reviewed appropriately prior to AGM.

An EDR report will now be included in each Momentum to keep the membership up to date on the operations of SCPT, so I would encourage members to read each issue of the MOMENTUM, as well as all emails from SCPT to ensure they are properly informed about regulatory matters and events. SCPT has had a few issues with emails bouncing or going to spam folders (especially for members who have sasktel.net and shaw email addresses), so please ensure that your email address is current in your SCPT profile and that you have added us as a contact.

SCPT will be making an effort to include all updates and information on the website [www.scpt.org](http://www.scpt.org), so please let us know if there is information that you would like to see included on the SCPT website to assist in your practice decisions.

I would like to thank Tammy MacSymetz for continuing in her role as the Registrations and Operations Manager for SCPT. As always, her knowledge of the organization and operations has been paramount to SCPT's success this year.

I would also like to thank the SCPT Executive Committee for the many hours they have put in to providing advice and assistance in maintaining the operations of the SCPT throughout this challenging year. Lastly, I would like to thank the Council and Committees for all of their time and hard work that goes into moving objectives forward and to meet our mandate of protecting the public.

Respectfully submitted,  
Brandy Green  
Interim Executive Director & Registrar  
[edr@scpt.org](mailto:edr@scpt.org)

## 2021 Practice Advisor Annual Report

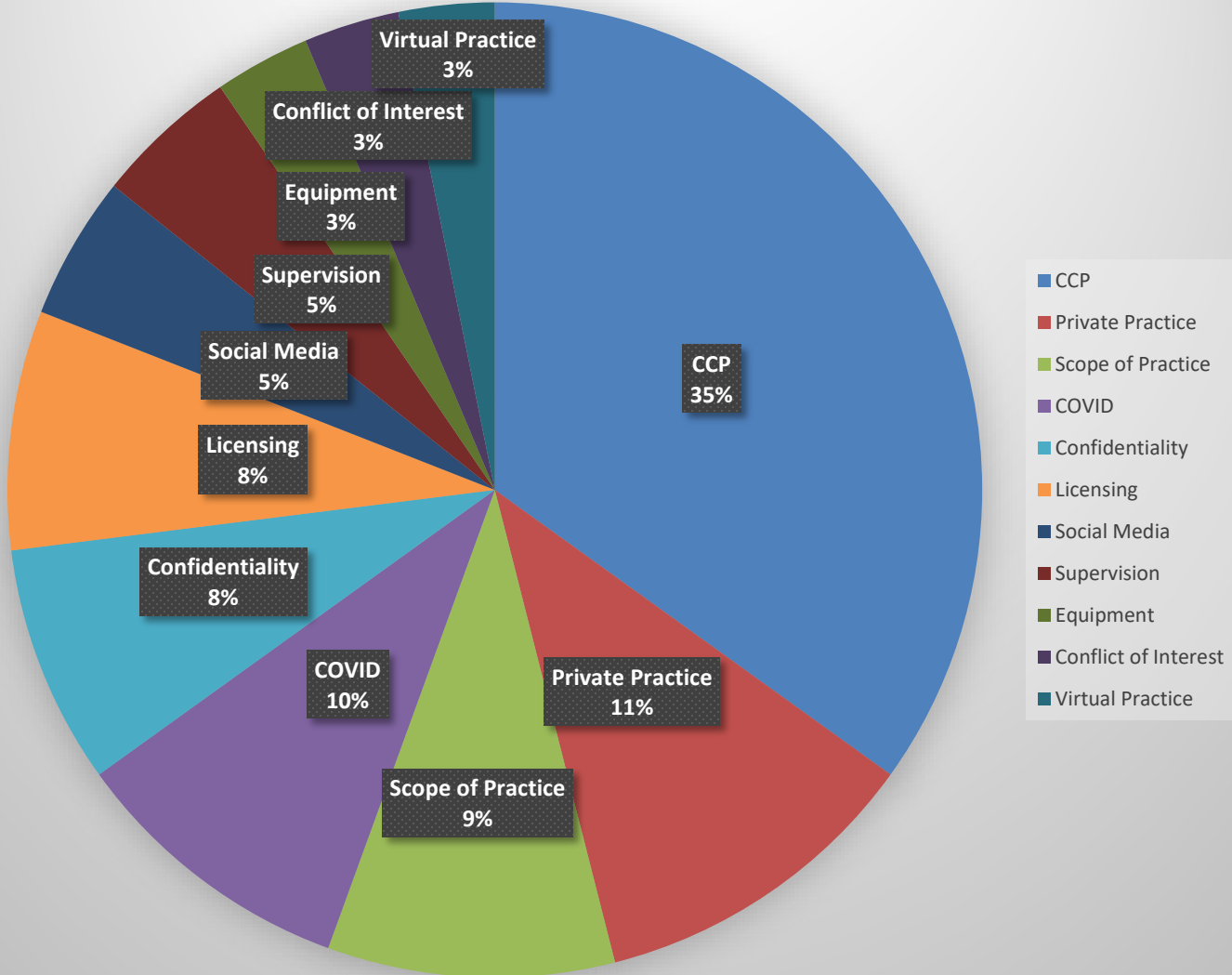
The Practice Advisor (PA) position is new to the SCPT. The role of the PA is to respond to practice related questions from SCPT members and the public, engage membership, develop resources, and contribute to member's competency requirements. Much of the role of the PA revolves around meeting the strategic goals of the organization. The SCPT 2021/2022 Strategic Implementation Plan includes practice related objectives and goals towards developing the role of the Practice Advisor, mentorship, continuing competency, and optimizing virtual technology and social media.

Over the past 6 months the PA has undertaken research of regulatory bylaws, standards, and guidelines, completed environmental scans, literature searches and reviews and developed resources to meet the needs of the members and the public. The following summarizes tasks completed, tasks ongoing and potential opportunities.

### Tasks Completed:

1. Completed a revision of the SCPT website information around Professional Incorporation with the goal to streamline the process and improve the member experience.
2. Updated the Continuing Competency Program website information with instructions for completion of the Program and participated in a webinar to inform members of the requirements.
3. Attended a conference and completed a literature review for resourcing criteria in preparation for evaluating the CCP. Will assist with member surveys and evaluation following completion of this year's requirements.
4. In partnership with the EDR, developed a document to educate members on safe, effective, regulatory approved use of social media. This document will be uploaded to the website when it meets final approval.
5. Developed recommendations for the use of social media by the SCPT organization.
6. April to September 2021 – researched and responded to 61 questions from members and the public on topics as per the pie chart below. The largest portion of the questions were related to completion of the CCP. Private Practice questions including those related to working from home, package deals, PT receipts and discounts was second. There were a few questions about social media/advertising, supervision, conflict of interest, virtual practice, and equipment maintenance. The remainder revolved around licensing, scope of practice, confidentiality, and COVID.

## Questions April to September 2021



### Tasks Ongoing:

1. Continue to respond to questions from our members and the public and to assist members to complete the requirements of the CCP. Engage with the Continuing Competency Committee to evaluate the CCP. Respond to questions in a timely manner and ensure contact with the PA remains confidential and details that would identify members and their questions are not shared.
2. Contribute to website information on current practice issues and provide articles to the Momentum regarding topics around regulation, standards and practice guidelines. Each Momentum published will have an **Ask the Practice Advisor** – providing answers to timely questions affecting PT practice. The topics will relate to the common questions received by the PA.
3. Draft a Practice Advisor Position Description and Office Procedures for the PA position. These documents will be edited as the role of the PA evolves to meet the needs of the organization.
4. An environmental scan and literature search around engaging rural PTs through mentoring and virtual technology and how this may affect job satisfaction and career enhancement has been completed. Two surveys are currently being developed 1) needs survey for PT's who work in Saskatchewan rural/remote communities, 2) a survey of PT Colleges and other Professionals Organizations on programs they have that provide education and mentorship opportunities to rural professionals. The literature will be reviewed, survey results summarized, and a formal report will be shared with stakeholders.

## Potential Opportunities:

1. Utilize the opportunity to engage with members and the public to further develop resources around commonly asked questions and PT practice issues.
2. Consider the opportunity to engage rural/remote PT's and stakeholders in programs to improve job satisfaction, career confidence and to optimize recruitment and retention through mentorship and educational resources.
3. Pursue a working group to develop further guidelines around the use of virtual technology within Canada and globally.
4. Bring together members, who provide expertise in areas of practice that are evolving to meet the demands of the public and the profession, to discuss opportunities for the evolution of our PT scope of practice.

If you have expertise or interest in any of the topics above or if you have other ideas related to PT practice you would like to bring forward, please contact the PA at [practiceadvisor@scpt.org](mailto:practiceadvisor@scpt.org). Your participation is invaluable.

At the 6-month mark of this new position, I would like to thank Brandy Green and Tammy MacSymetz for their support as I move from 30 years of clinical practice into this unique role. I'm grateful for the opportunity to engage with PTs and the public from across the province as well as the SCPT Council and Staff.

Respectfully Submitted,  
Jody Rice  
Practice Advisor

## **2020 Public Representative Report Annual Report**

The mandate of the SCPT is to protect the public by ensuring competent, safe and ethical practice by physical therapists in Saskatchewan. The actions and the accomplishments detailed in the reports of the Executive Director, the President and various committees reflect the focus on this mandate.

We are the appointed Public Representatives on Council. Our role is to continually ensure that the public interest is placed at the forefront of regulation. We actively participate in council meetings and on statutory and standing committees.

Council has undertaken important initiatives in Continuing Competency and Standards of Practice as well as continuing to strengthen our Governance Framework. A public survey was conducted in 2020 and indicated a need to further inform the public about the profession. Indigenous participation and representation continues to need to be a focus along with the relevant recommendations (#18-24) of the Truth & Reconciliation Commission. With the pandemic requiring less of Council's attention, this should be able to regain its standing agenda item status in the upcoming year.

We have appreciated and been inspired by the commitment demonstrated by the Council, Executive Committee and our interim Executive Director throughout a challenging year.

Respectfully submitted,  
Judy Grant & Jacqueline Hunchak  
Public Representatives

## **2020 Professional Conduct Committee Annual Report**

**Committee Chair:** Pat Beharry

**Committee Members:** Emad Abdelmaseh, Lee Hall, Amanda Paterson, Leah White,

**Legal Counsel:** Merrilee Rasmussen

It is a requirement of *The Physical Therapists Act, 1998* that all written complaints received by the College, alleging that a member of the college is guilty of professional misconduct or professional incompetence be forwarded to, and investigated by, the Professional Conduct Committee.

The PCC maintains a mix of committee members from public and private practice, and currently has members from four different geographical areas of the province. One or more committee members may be recused from any complaint if there is any real or perceived conflict of interest with the complainant and/or member involved. All committee members have been provided with the opportunity to participate in investigation training programs and all complaints are investigated with the same standardized procedures.

In 2020 the PCC held eight teleconference meetings and received six new complaints. Of these six complaints three alleged unprofessional behaviour, one alleged treatment causing harm, one questioned scope of practice and one was administrative. One of these complaints was forwarded to the Discipline Committee for a hearing, one remains under investigation, one was resolved through an agreement by mutual consent between the member and the PCC and three were dismissed with no further action warranted.

At July 31, 2021 the PCC has held five teleconference meetings and has received eight new complaints. Of these eight new complaints three allege unprofessional behaviour, four allege treatment causing harm, and one is administrative. Two of these complaints have been dismissed with no further action warranted and the other six remain under investigation.

I thank each and all of the committee members for their significant time and dedication provided to our profession, our college members and the public. I would also like to express immense gratitude to Merrilee Rasmussen for her continued support and expert advice on matters of the law.

Respectfully submitted,

Pat Beharry

Professional Conduct Committee Chair

## 2020 Discipline Committee Annual Report

**Committee Chair:** Kent Earle

**Committee Members:** Richard Bourassa, Elyse Greenberg, Scott Anderson, Leslie Beck, Jackie Hunchak (Public Representative)

**Legal Counsel:** Scott Spencer

### **Key Outcomes/work pertaining to the SCPT Strategic Framework:**

As the SCPT continues to work towards its Strategic Framework, the Discipline Committee remains set on fulfilling its mandated objective to hear all complaints referred to it by the Professional Conduct Committee and decide whether a Member is guilty of professional misconduct or professional incompetence and make an order as to penalty if the Committee finds the Member guilty.

The Discipline Committee was referred one complaint for hearing by the Professional Conduct Committee with the case being heard on March 9, 2021. The decision was submitted to Council on April 28, 2021.

The Discipline Committee continues to review all reports from the Professional Conduct Committee that are recommended for dismissal or have been determined to meet criteria for resolution by mutual consent.

I would like to thank the Discipline Committee members, our Public Representative and Legal Counsel for their continued dedication.

Respectfully submitted,

Kent Earle

Discipline Committee Chair

## 2020 Legislation Committee Annual Report

**Committee Chair:** Elizabeth Rackow

**Committee Members:** Megan Armbruster-Stephen, Cathy Cuddington, Debbie Poncsak, Brandy Green, Jackie Hunchak, Beverly Wilson, Daysha Shuya

**Legal Counsel:** Merrilee Rasmussen

### **Key Outcomes/work pertaining to the SCPT Strategic Framework:**

The Legislation Committee had an active year, the key outcomes are as follows:

- Recommendations re: amendments to regulatory bylaws pertaining to practising membership, professional liability insurance, specialized procedures, extended access membership, and continuing competency program
- Preparatory work for a fitness to practice bylaw
- Recommendation to approve guidance documents on physiotherapy billing tools and revised national standards of practice for SCPT membership use
- Recommendations re: amendments to administrative bylaws re: officer positions
- Recommendation re: amendment to fee bylaws to include 6-month option for licensure
- Recommendations to the Canadian Alliance of Physiotherapy Regulators Memorandum of Understanding on Digital Practice

The Committee welcomed Debbie Poncsak following the Spring 2020 AGM, and just recently had to say goodbye. I would like to thank Debbie for her active participation while serving on the Committee and wish her well in her future endeavours.

I remain grateful for the engaged team members that I have to work with on this Committee, and look forward to future members joining the Committee and a productive year ahead.

Respectfully submitted,  
Liz Rackow  
Legislation Committee Chair

## 2020 Professional Standards of Practice Committee Annual Report

**Committee Chair:** EDR chaired this committee

**Committee Members:** Dale Pitura, Melanie Deneiko, Natalie Horejda, Joann Nilson

Special Thanks to Kim Woycik for her work as Project Manager for the Standards of Practice Amalgamation project.

### **Key Outcomes/work pertaining to the SCPT Strategic Framework:**

- Amalgamation of the National Standards of Practice document with the SCPT Practice Guidelines to create a more user-friendly, single document format for membership.
- Assistance in reviewing emerging practice questions
- Recommendations to Council with respect to 1 dry needling and 1 pelvic health course for approval.

Work in the coming year:

- Development of additional practice resources identified as gaps in the amalgamation project.

Respectfully submitted,  
Brandy Green  
Professional Standards of Practice Committee Chair

## 2020 Registration Committee Annual Report

**Committee Chair:** Heather Burridge

**Committee Members:** Heather Burridge, Cathy Cuddington, Amanda Crow, and Amanda Lloyd-Haubrich

### **Key Outcomes/work pertaining to the SCPT Strategic Framework:**

The Registration Committee has had an active year, meeting 6 times via Teleconference. A summary of the activities completed by the committee include:

- In response to the prolonged cancellations/delays of the clinical component of the CAPR exam, the committee extended the maximum length of the restricted licence; and developed recommendations for Council on alternative assessments of clinical competency for the cohort affected by these cancellations/delays.
- Reviewed and made recommendations on applications, appeals and registration questions, from members, submitted to the committee by the Executive Director & Registrar

Thank you to the engaged and talented members on the Registration Committee. Your work is much appreciated.

Respectfully submitted,  
Heather Burridge  
Registration Committee Chair



## **2020 Canadian Alliance of Physiotherapy Regulators (CAPR) Representative Annual Report**

In February 2020, the CAPR Board met and agreed to move forward with an Innovation Agenda to completely review and rebuild the PCE process. As everyone is aware, shortly after that meeting the COVID Pandemic hit Canada and all businesses were required to turn their attention to changes in management of business processes in response to the pandemic.

In response to the pandemic, CAPR was forced to postpone the May and July sittings of the Written Component (WC) of the PCE, but was able to move to a remote proctoring option by August 2020. With the remote proctoring option (in addition to in-person exam center options where COVID restrictions permitted them to be offered) CAPR was also able to increase WC sittings in the fall of 2020 to meet the needs of the candidates who had been transferred out of the 2 postponed exams as well as those originally scheduled for the Fall. Psychometric analysis of the remote proctored exams indicated that there was no significant difference in exam results based on remote versus exam center candidate scores.

As SCPT membership is well aware, CAPR also cancelled all Clinical Component sittings for 2020, determining that a virtual option for the clinical was the only way to move forward by the end of 2020. Significant research, staff and committee work and collaborations were put into the development of a virtual option that was scheduled for March 2021. Although the pandemic has created significant challenges and frustrations for the exam candidates, stakeholders, registrars and CAPR staff - it has also allowed for significant innovation to occur over the past year. CAPR is committed to continuing to move forward with the Innovation Agenda that they had set at the beginning of 2020, with plans to completely review the PCE program in the coming years.

Given these significant required shifts in exam delivery, CAPR staff spent the majority of their time in 2020 focusing on the exam program. However, they have managed to continue to move forward with their IT Modernization project – which will allow for increased accessibility to exam registration and credentialing submissions with increased online options, as well as significantly improving the efficiency of work for the CAPR staff. They have also continued to move forward with the planned external review of the Credentialing Program, which is scheduled approximately every 5 years. These reviews allow CAPR to continue to learn and improve their processes to maintain the highest standard of services in Credentialing. In addition to exam work noted above, CAPR developed new reporting templates for the academic programs and is in the process of developing new scoring reports for candidates for the Clinical Component of the exam. Ongoing work also continues with the CAPR-CCPUP (Canadian Council of Physiotherapy University Programs) Liaison Committee, much of this was focused around COVID issues in 2020 though.

As my term of CAPR Representative comes to an end, and Dale Pitura takes over in June 2021, I would like to thank SCPT Council for the opportunity to serve in this capacity for the past 9 years! It has been an amazing learning opportunity which has expanded my knowledge of our great profession beyond clinical practice and regulation to professional policy on a global scale. It has also taught me the importance of collaboration, communication and psychometrics! Although it will be a bit of a steep learning curve, given the current issues facing both CAPR and the profession as a whole, I know Dale will excel in the role and the CAPR Board will benefit from his knowledge and experience.

Respectfully Submitted,  
Brandy Green  
CAPR Representative

## **2020 Communications Committee Annual Report**

**Committee Chair:** Tasha Descottes

**Committee Members:** Kent Earle, Lauren McLellan, Catrina Wasyliw

### **Key Outcomes/work pertaining to the SCPT Strategic Framework:**

The Communications committee has been working towards creating a formal communication plan/strategy for the SCPT. To engage membership- surveys have been done across the province and the professional corporations and this data will be amalgamated and utilized by the SCPT moving forward for improved engagement with the profession.

The committee continues to create our newsletter, Momentum, to communicate out key issues and updates to the membership.

Respectfully Submitted,  
Tasha Descottes  
Communications Chair

## **2020 Continuing Competency Committee Annual Report**

**Committee Chair:** Karla Horvey

**Committee Members:** Barbara Anderson, Daysha Shuya, Judy Grant (Public Representative), Kendra Usunier (Continuing Education in Rehabilitation Science Representative), and Brandy Green (SCPT Interim Executive Director)

### **Key Outcomes/work pertaining to the SCPT Strategic Framework:**

As part of the SCPT's Strategic Framework, the development of a quality Continuing Competency Program was prioritized. Throughout this past year, with direction from SCPT council, the CCC has worked further on the development of our continuing competency program with several online education sessions being offered on the use of the CCP. There were two School of Rehabilitation Science students who completed a placement with the SCPT in the fall of 2020. They worked on the development of the templates that have been uploaded for use by members on the SCPT website. The CCC continues to work on fine-tuning the CCP and we hope to soon have a plan for how to analyze the data that comes in from CCP submissions and disseminate that information to the members.

A reminder that members can start uploading their CCP documents to their SCPT profiles now. They will be required to be uploaded before you can complete your 2022 renewal.

While the continuing competency program has been the main focus of the CCC's time for the past few years, we also have continued work on our annual jurisprudence questions.

Respectfully submitted,  
Karla Horvey  
Continuing Competency Committee Chair

## 2020 Governance and Nominations Committee

**Committee Chair:** EDR chaired this committee as it was new this year

**Committee Members:** Dale Pitura, Liz Rackow

### **Key Outcomes/work pertaining to the SCPT Strategic Framework:**

- Development of Competency Matrix for Council
- Development of SCPT Governance Procedures Manual
- Currently working on development of new Recruitment and Nominations Procedures

Work in the coming year:

- Development of Committee Description Document
- Development of procedure to manage complaints with allegations of sexual assault/harassment
- Discussion regarding continued governance review and training for Council

Respectfully Submitted,

Brandy Green

Governance and Nominations Committee

## 2020-2021 Summary of Significant Motions

<b>Motion #</b>	<b>Motion</b>	<b>Meeting</b>
20.028	to approve agenda and consent agenda as amended to include Item 4.2 for Vision	17-Jun-20
20.029	to approve May 23, 2020 Council meeting minutes as circulated	17-Jun-20
20.030	To appoint D. Poncsak to Legislation Committee	17-Jun-20
20.031	to go In CAMERA for part of EDR report	17-Jun-20
20.032	to come out of in CAMERA session at 7:44	17-Jun-20
20.033	to extend pandemic practice advisor position until March 2021	17-Jun-20
20.034	to extend current interim EDR position for additional 6 months with plan to post EDR position in Spring of 2021	17-Jun-20
20.035	council to approve the December 2019 Updated Core Standards in their entirety as attached	17-Jun-20
20.036	to approve the agenda and consent agenda as presented	12-Aug-20
20.037	to approve Council meeting minutes from June 17, 2020 meeting as previously circulated	12-Aug-20
20.038	The following individuals are current directors of the Saskatchewan College of Physical Therapists Council: Daysha Shuya, Dale Pitura, Cathy Cuddington, Tasha Descottes, Karla Horvey, Heather BurrIDGE, Amanda Crow, Lauren McLellan, Judy Grant and Jackie Hunchak (The students are not included in this motion as they are not voting members of Council and therefore would not be held accountable for Council decisions).	12-Aug-20
20.039	to adopt SCPT Admin Bylaw changes as outlined	12-Aug-20
20.040	To adopt fee bylaw changes as outlined in The SCPT Fee Bylaws, 2020 (No.2)	12-Aug-20
20.041	to adopt Regulatory Bylaw 5.1. Restricted Practicing Membership changes as outlined	12-Aug-20
20.042	to adopt Regulatory Bylaw 14.1 and 14.2 Restricted Practicing License changes as outlined	12-Aug-20
20.043	to adopt Regulatory Bylaw 13 (2) changes as outlined with amendment to change wording to "council" instead of "College"	12-Aug-20
20.044	to adopt Regulatory Bylaw 27 changes as outlined	12-Aug-20
20.045	to approve the proposed Council Education Plan for 2020/2021 as proposed	12-Aug-20
20.046	to approve agenda as circulated	18-Aug-20
20.047	to include the use of imaging US as a treatment modality	18-Aug-20
20.048	to redistribute \$11800 from website project budget to the public survey budget for 2020/2021	18-Aug-20
20.049	to appoint Tammy MacSymetz and Brandy Green as scrutineers for AGM	13-Jun-20
20.050	to approve the agenda and consent agenda as presented	13-Jun-20
20.051	to approve AGM 2019 Meeting Minutes as previously circulated	13-Jun-20
20.052	to accept the 2019 financials as circulated in Annual Report	13-Jun-20
20.053	to approve June 2020-May 2021 Budget as presented	13-Jun-20
20.054	to appoint Thorpe and Co as auditor for January 2020 to May 2020 year end audit	13-Jun-20

20.055	to approve Admin Bylaw 18 as circulated	13-Jun-20
20.056	to approve amendments to Admin Bylaw 21 as circulated	13-Jun-20
20.057	to approve changes to Fee Bylaws as circulated	13-Jun-20
20.058	to approve agenda and consent agenda as amended	25-Sep-20
20.059	to move item 3.1.3 to before EDR report	25-Sep-20
20.060	to approve Aug 12, 2020 Council meeting minutes as amended to include A. Crow as amended	25-Sep-20
20.061	to approve Aug 19, 2020 Council meeting minutes as amended to have B. Green listed as EDR	25-Sep-20
20.062	to approve Jan-May 32, 2020 Audited Financial Statements	25-Sep-20
20.063	to expand the TOR of PCE working group to include contingency plan options for the clinical exam	25-Sep-20
20.064	to approve Q1 financials as presented	25-Sep-20
20.065	to approve amendment to Regulatory Bylaw 12	25-Sep-20
20.066	to approve amendment to Regulatory Bylaw 13	25-Sep-20
20.067	to require rostering of specialized procedures to be mandatory	25-Sep-20
20.068	to approve Grant Thornton as auditor for 2020/2021	25-Sep-20
20.069	to approve agenda as presented	26-Sep-20
20.070	to approve proposed 2020-2021 Council meeting schedule	26-Sep-20
20.071	to accept statutory committee appointments as circulated	26-Sep-20
20.072	to accept appointments to the standing committees as circulated	26-Sep-20
20.073	to accept appointments to the special committees as circulated	26-Sep-20
20.074	to appoint Brandy Green (Interim EDR), Daysha Shuya (President), Cathy Cuddington (Treasurer), Karla Horvey (Member at Large), and Tammy MacSymetz (Registration and Operations Manager) as signing authorities for SCPT	26-Sep-20
20.075	to appoint Dale Pitura, Lauren McLellan, Cathy Cuddington, Amanda Crow, Karla Horvey, Judy Grant, Jackie Hunchak, Daysha Shuya, Kristie Mueller, Debbie Poncsak as CRA Directors for October 2020-October 2021	26-Sep-20
20.076	to approve agenda and consent agenda	5-Dec-20
20.077	to approve September 25, 2020 Council meeting minutes	5-Dec-20
20.078	to approve September 26, 2020 (Post- AGM) Council meeting minutes	5-Dec-20
20.079	to approve Q2 financials as presented	5-Dec-20
20.080	to approve the EDR Employee Manual	5-Dec-20
20.081	to approve the SCPT Employee Manual	5-Dec-20
20.082	to dissolve the Policy Ad Hoc Committee	5-Dec-20
21.001	to approve amended agenda and consent agenda	13-Mar-21
21.002	to approve December 5, 2020 Council meeting minutes	13-Mar-21
21.003	Council to approve the pre-approved vendor list as presented	13-Mar-21
21.004	That EDR to get updated quotes from search firms for EDR recruitment, and hire a firm, with a budget of no more than \$25,000 to assist with EDR recruitment and hiring.	13-Mar-21

21.005	That Council approve the Regulatory Bylaw #4.1 amendment to proceed to membership consultation, as attached	13-Mar-21
21.006	That Council approve the Regulatory Bylaw #13.1 in its entirety to proceed to membership consultation, as attached	13-Mar-21
21.007	That Council approve the Regulatory Bylaw #15 amendments to proceed to membership consultation as attached	13-Mar-21
21.008	That Council approve the Regulatory Bylaw #18 amendment as attached to proceed to membership consultation	13-Mar-21
21.009	That Council approve the Regulatory Bylaw #12 amendment as attached with 12 a) iii) included.	13-Mar-21
21.010	To approve the Registration committee recommendation to accept the appeal to remit member's late fees.	13-Mar-21
21.011	Nominate Dale Pitura to be the SCTP CAPR Board nominees.	13-Mar-21
21.012	EDR to post full text report of discipline cases with redated complainant information.	13-Mar-21
21.013	to add to the Guiding Principles and approve 'the inclusion and diversity' component as circulated.	13-Mar-21
21.014	to approve the "Women's Health Training Associates- Women's Health Physiotherapy 5 Day Intensive Course" for pelvic health.	31-Mar-21
21.015	to move to In Camera discussion.	31-Mar-21
21.016	that Council approve Regulatory Bylaw 4 amendments as attached.	22-Apr-21
21.017	to approve consent agenda	29-May-21
21.018	to approve March 13, 2021 Council Meeting minutes	29-May-21
21.019	to approve March 22, 2021 Council Meeting minutes	29-May-21
21.020	to approve March 31, 2021 Council Meeting minutes	29-May-21
21.021	to approve April 22, 2021 Council Meeting minutes	29-May-21
21.022	to approve the following wording for operational reserve 'operational reserve to be a set amount, equal to 6 months of operational expenses, determined by calculating the average expenses of the preceding 5 years. This is to be reviewed yearly and updated in the Governance Procedures manual	29-May-21
21.023	to approve the 2021/2025 budget as presented	29-May-21
21.024	to go in camera for the PCE Review Report discussion	29-May-21
21.025	to go out of camera	29-May-21
21.026	to pay the PCE Ad Hoc Committee members each an additional stipend of \$500	29-May-21
21.027	send a letter to Ministry of Health and Ministry of Advanced Education regarding osteopaths and their lack of regulation and the possible impact on public safety.	29-May-21
21.028	to allow the Registration Committee recommendation for eligibility (candidate held a restricted practice license with SCPT on May 1/21 and no history of misconduct with SCPT) to participate in an alternative assessment process	29-May-21

### 2020 Registration Statistics

<b>Registration Statistics</b>	<b>2019</b>	<b>2020</b>
Number of New Registrants	40	57
Number of New Inactive Members	66	26

<b>Licence Statistics</b>	<b>2019</b>	<b>2020</b>
Practicing	738	726
Restricted	10	39
Academic	2	2
Non-Practicing	60	50
Life/Honorary	4	4
Temporary	5	0
Extended Access	7	3
Total Registrants	826	824

### Complaint Timelines

<b>Time from complaint received to PCC Recommendation for cases closed in 2020</b>	
<b>PCC Recommends NFA</b>	<b>PCC Recommends RMC or Hearing</b>
5 months	6 months
5.25 months	9.25 months
3.25 months	3.5 months

<b>Timeline range 2019</b>	<b>Timeline range 2020</b>
5-9 months	3.25-9.25 months

## **Finance Committee Annual Report**

**Committee Chair:** Cathy Cuddington

**Committee Members:** Beverly Wilson, Heather Burridge

### **Key Outcomes/work pertaining to the SCPT Strategic Framework:**

The finance committee works with oversight of SCPT staff and council in supporting the SCPT strategic goals.

We are conservative in our approach to risk – we have enough in savings to cover 6 months of operations, as well as legal, and disaster funding - \$282,425. This is also considered to be our “restricted” reserve.

The financial statement (included in report) for June 1, 2020, to May 31, 2021 shows a small surplus of revenue over expenditures, keeping us in a healthy financial situation. We were able to support major expenses including the additional staff member in the practice advisor position, the public engagement survey, and the practice guidelines review.

The 2021/22 budget approved by council shows an excess of expenditures over income of \$90355. The major projects include a continuing competency audit, a public engagement campaign, member engagement campaign and a citizen’s advisory group. We will be able to use unrestricted reserve funds that have been unused in previous years, while keeping our restricted reserve funds intact. There is currently no plan to increase registration fees.

Council analyzes risk regularly and has again decided to keep all short term and long-term investments in secured accounts and GIC's, with RBC Dominion Securities.

Respectfully submitted,  
Cathy Cuddington  
Finance Committee, Chair



## SCPT 2020-2025 Budget and Financials

ITEM	Budget 2019	Actual 2019	Budget Jan-May 2020	Actual Jan-May 2020	Budget 2020/21	Actual 2020/21 as of May 31 2021	Budget 2021/2022	Projection Budget 2022/23	Projection Budget 2023/24	Projection Budget 2024/25
Income	\$405,500	\$421,443	\$386,025	\$402,233	\$418,750	\$464,402	\$426,250	\$435,875	\$448,875	\$463,875
Expenditures	\$404,062	\$377,243	\$261,277	\$193,039	\$513,044	\$442,537	\$520,811	\$568,111	\$557,736	\$560,668
Annual Net	\$1,438	\$44,200	\$124,748	\$209,193	-\$94,294	\$21,865	-\$94,561	-\$132,236	-\$108,861	-\$96,793
Transfer from Unrestricted Reserve					\$100,294	\$0	\$94,561	\$132,236	\$108,861	\$96,793
Net Income					\$6,000	\$21,865	\$0	\$0	\$0	\$0
<b>Assets</b>										
			Budget Jan-May 2020	Actual Jan-May 2020	Budget 2020/21	Actual 2020/21	Budget 2021/2022	Projection Budget 2022/23	Projection Budget 2023/24	Projection Budget 2024/25
<b>Operational Funds</b>	1-Jun-21									
RBC Chequing	\$304,523.00		\$0	\$0	\$418,750 (\$418,750)	\$464,402 (\$442,537)	\$426,250 (\$426,250)	\$435,875 (\$435,875)	\$448,875 (\$448,875)	\$463,875 (\$463,875)
TD Chequing	\$0		\$0	\$0	\$0	\$0	0	0	0	0
<b>Total Operational</b>	\$304,523.00					304,523	304,523	304,523	304,523	304,523
<b>Restricted Reserve Funds</b>	Jul-21									
RBC Savings	\$282,567		\$0	\$0	\$0	\$0	\$0	\$0	0	0
<b>Total Restricted Reserve</b>	\$282,567		\$282,567	\$282,567	\$282,567	\$282,567	\$282,567	\$282,567	\$282,567	\$282,567
<b>Unrestricted Reserve Funds</b>	\$44,378		Budget Jan-May 2020	Actual Jan-May 2020	Budget 2020/21	Actual 2020/21	Budget 2021/2022	Projection Budget 2022/23	Projection Budget 2023/24	Projection Budget 2024/25
RBC LT GIC's	\$408,205		\$122,248	\$207,382	-\$94,294	\$21,865	-\$94,561	-\$132,236	-\$108,861	-\$96,793
RBC Cash Account	\$83,453									
<b>Total Unrestricted Reserve</b>	\$491,658				\$397,364	\$491,658	\$397,097	\$264,861	\$155,999	\$59,206
<b>TOTAL ASSETS</b>	\$1,078,748				\$679,931	\$1,078,748	\$984,187	\$851,951	\$743,089	\$537,257
<b>INCOME</b>										
Income Account	Budget 2019	Actual 2019	Budget 2020 (Jan-May)	Actual Jan - May 2020	Budget Jun 2020-May 31 2021	Actual Jun 2020 May 31, 2021	Budget 2021/2022	Projection Budget 2022/23	Projection Budget 2023/24	Projection Budget 2024/25
4010 - Initial Registration	\$2,700.00	3900	\$900.00	\$600.00	\$2,400.00	\$4,500.00	\$3,750.00	3750	3750	3750
4015 - Monitoring fee	\$2,400.00	2850	\$225.00	\$225.00	\$2,250.00	\$2,850.00	\$2,625.00	2625	2625	2625
4020 - Practising	\$367,500.00	368865	\$375,000.00	\$373,160.00	\$375,000.00	\$378,310.00	\$382,500.00	392500	407500	422500
4030 - Non-Practising	\$5,000.00	7850	\$6,250.00	\$7,645.00	\$7,500.00	\$6,000.00	\$6,250.00	6250	6250	6250
4035 - Extended Access			\$0.00	\$1,800.00	\$1,000.00	\$1,612.50	\$625.00	0	0	0
4040 - Temporary	\$500.00	400	\$250.00	\$50.00	\$500.00	\$0.00	\$300.00	500	500	500
4050 - Restricted	\$14,700.00	11010	\$2,700.00	\$9,265.00	\$12,500.00	\$36,235.00	\$13,750.00	\$13,750.00	13750	13750
4060 - Incorporation Fees	\$6,300.00	6950	\$0.00	\$150.00	\$6,600.00	\$7,850.00	\$7,450.00	7600	7600	7600
<b>MEMBERSHIPS</b>	<b>\$399,100</b>	<b>\$401,825</b>	<b>\$385,325</b>	<b>\$392,895</b>	<b>\$407,750.00</b>	<b>\$437,357.50</b>	<b>\$417,250.00</b>	<b>\$426,975.00</b>	<b>\$441,975.00</b>	<b>\$456,975.00</b>
4070 - Late fees	\$500.00	410	\$500.00	\$2,830.00	\$500.00	\$1,910.00	\$500.00	500	500	500
4080 - Discipline fees	\$0.00	3500	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	0	0	0
4075 -Misc Income	\$200.00	375.3	\$100.00	\$275.00	\$300.00	\$330.00	\$300.00	300	300	300
4440 - Investment Income	\$5,500.00	15332.95	\$0.00	\$6,232.51	\$10,000.00	\$24,004.53	\$8,000.00	8000	6000	6000
4461- Use of Database	\$200.00	0	\$100.00	\$0.00	\$200.00	\$600.00	\$200.00	100	100	100
<b>INTEREST &amp; SUNDRY INCOME</b>	<b>\$6,400</b>	<b>\$19,618</b>	<b>\$700</b>	<b>\$9,337.51</b>	<b>\$11,000.00</b>	<b>\$27,044.53</b>	<b>\$9,000.00</b>	<b>\$8,900.00</b>	<b>\$6,900.00</b>	<b>\$6,900.00</b>
<b>TOTAL INCOME</b>	<b>\$405,500</b>	<b>\$421,443</b>	<b>\$386,025</b>	<b>\$402,233</b>	<b>\$418,750</b>	<b>\$464,402</b>	<b>\$426,250</b>	<b>\$435,875</b>	<b>\$448,875</b>	<b>\$463,875</b>

**EXPENSE**

EXPENSE	Budget 2019	Actual 2019	Budget 2020 (Jan-May)	Actual 2020(up to Mar 31 2020)	Budget Jun 2020-May 31 2021	Actual Jun 2020 May 31, 2021	Budget 2021/2022	Projection Budget 2022/23	Projection Budget 2023/24	Projection Budget 2024/25
5510 - Alliance Expense (meeting and travel)	\$6,743.00	4487.02	\$8,500.00	\$825.49	\$6,000.00	\$0.00	\$4,360.00	6150	6150	6150
5511 - Alliance Rep Salary Rep				\$362.80	\$1,100.00	\$0.00	\$1,440.00	3265.2	3265	3265
5515 - Communications (Stipend)	\$1,350.00	240	\$330.00	\$60.00	\$500.00	\$630.00	\$720.00	650	650	650
5514 - Communications Expense					\$0.00	\$0.00	\$250.00	0	0	250
5516 - Finance (stipend)	\$700.00	615	\$250.00	\$135.00	\$500.00	\$225.00	\$400.00	400	400	400
5517 - Legislation (Stipend)	\$3,100.00	930	\$1,500.00	\$300.00	\$1,000.00	\$1,410.00	\$1,000.00	1000	1000	1000
5518 - Legislation		2794.43		\$738.15	\$3,000.00	\$8,699.64	\$5,000.00	5000	5000	5000
5520 - CCC (stipend)	\$910.00	315	\$900.00	\$195.00	\$600.00	\$360.00	\$900.00	600	600	600
5521 - PSOP (Stipend)	\$870.00	120	625	\$495.00	\$1,300.00	\$990.00	\$720.00	500	500	500
5524 - PSOP		150		\$0.00	\$1,000.00	\$106.00	\$500.00	500	500	500
5522 - Registration (stipend)	\$920.00	390	\$330.00	\$90.00	\$400.00	\$780.00	\$400.00	300	300	300
5525 - Discipline (stipend)	\$21,260.00	401.9	\$11,458.00	\$0.00	\$1,500.00	\$270.53	\$9,000.00	6000	6000	6000
5526 - Discipline hearings	\$15,000.00	1273.73	\$7,500.00	\$0.00	\$5,000.00	\$21,553.05	\$15,900.00	15900	15900	15900
5527 - Discipline Comm					\$8,000.00	\$1,176.49	\$3,000.00	3000	3000	3000
5535 - PCC	\$17,850.00	8771.36	\$7,437.50	\$4,857.55	\$13,000.00	\$16,081.20	\$16,250.00	16250	16250	16250
5536 - PCC (stipend)	\$2,400.00	2550	\$1,000.00	\$1,185.00	\$2,500.00	\$2,452.95	\$4,000.00	3500	3500	3500
5538 - Ad Hoc Committees	\$10,000.00	1638	\$10,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	0	0	0
5539 - Ad Hoc Committee stipend	\$800.00	2565	\$500.00	\$1,177.50	\$1,700.00	\$2,700.00	\$0.00	500	500	500
5541 - Governance and Nominations					\$0.00	\$0.00	\$1,500.00	1000	1000	1000
5542 - GNC (stipend)					\$500.00	\$360.00	\$810.00	810	600	600
5560-Committee Honorariums	\$3,850.00	3650	\$3,850.00	\$4,600.00	\$1,875.00	\$2,037.50	\$4,500.00	4125	4125	4125
<b>Committees</b>	<b>\$85,753</b>	<b>\$30,891</b>	<b>\$54,181</b>	<b>\$15,021</b>	<b>\$53,475</b>	<b>\$59,832</b>	<b>\$70,650</b>	<b>\$69,450</b>	<b>\$69,240</b>	<b>\$69,490</b>
5610 - Council Exec	\$3,392.00	714.08	\$2,700.00	\$0.00	\$3,000.00	\$0.00	\$1,208.00	600	600	600
5611 - Council Exec Stipend	\$930.00	1442.28	\$500.00	\$1,980.00	\$1,500.00	\$1,440.00	\$3,011.00	1500	1500	1500
5615 - Council Expenses	\$25,968.00	16603.25	\$10,500.00	\$4,146.14	\$17,000.00	\$300.00	\$10,000.00	10000	10000	10000
5616 - Council Stipend	\$4,654.00	9310.51	\$5,000.00	\$6,640.65	\$9,300.00	\$7,455.00	\$8,201.20	8201	6851	6851
5625 - Council (Other)	\$500.00	1205.31	\$1,250.00	\$202.55	\$1,000.00	\$1,360.67	\$1,000.00	1000	1000	1000
5630 - Council Honorariums	\$7,925.00	7400	\$6,975.00	\$8,400.00	\$3,950.00	\$3,787.50	\$10,050.00	10050	10050	10050
<b>Council Expenses</b>	<b>\$43,369</b>	<b>\$36,675</b>	<b>\$26,925</b>	<b>\$21,369</b>	<b>\$35,750.00</b>	<b>\$14,343.17</b>	<b>\$33,470.20</b>	<b>\$31,351.00</b>	<b>\$30,001.00</b>	<b>\$30,001.00</b>
<b>Strategic Objectives</b>										
5340 - HR Manual			\$3,500.00	\$1,638.00	\$0.00	\$0.00				
5310 - Public Survey Consultant			\$5,000.00	\$0.00	\$16,800.00	\$15,272.26				
5320 - Accounting Advisory			\$5,300.00	\$6,182.70	\$0.00	\$0.00				
5330 - Cont Competency Program					\$3,500.00	\$300.00	\$5,000.00	2000	2000	0
Practice Guidelines Review						\$0.00				
5352 - Citizen's Advisory Group							\$5,000.00	5000	2500	2500
5350 - Public Education Campaign							\$2,000.00	1000		
5351 - Member Engagement/Education							\$5,000.00	1500	1500	1500
Mentorship Network								5000	2000	2000
Strategic Planning								10000	0	0
Market Review								7000	0	0
New strategic initiatives									10000	10000
<b>Strategic Objectives</b>			<b>\$13,800.00</b>	<b>\$7,820.70</b>	<b>\$20,300.00</b>	<b>\$15,572.26</b>	<b>\$17,000.00</b>	<b>\$31,500.00</b>	<b>\$18,000.00</b>	<b>\$16,000.00</b>

5710 - NIRO	\$300.00	278.07	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00	300	300	300	
5715 - Council Education / CNNAR	\$8,000.00	8575.89	\$4,000.00	\$0.00	\$8,500.00	\$735.00	\$8,500.00	8500	8500	8500	
5716 - EDR Education	\$5,600.00	4464.71	\$2,800.00	\$0.00	\$3,000.00	\$593.25	\$5,000.00	5000	5000	5000	
5720 - Sponsorship	\$500.00	0	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	0	0	0	
5735 - SPTAG	\$100.00	135.7	\$350.00	\$0.00	\$350.00	\$0.00	\$350.00	350	350	350	
5810 - Alliance fees	\$15,830.00	16504.52	\$16,859.40	\$ 7,024.40	\$17,279.60	\$19,132.53	\$18,369.50	\$19,019.30	20049.65	21114.95	
<b>External Stakeholders</b>	<b>\$30,330</b>	<b>\$29,959</b>	<b>\$24,559</b>	<b>\$7,024</b>	<b>\$29,680</b>	<b>\$20,461</b>	<b>\$32,520</b>	<b>\$33,169</b>	<b>\$34,200</b>	<b>\$35,265</b>	
5825 - Software Fees	\$13,230	15131	\$13,000.00	\$6,164.90	\$23,200.00	\$22,157.29	\$19,800.00	17800	16200	16200	
5826 - IT Support for Office					\$8,300.00	\$2,689.82	\$2,936.50	3000	3000	3000	
<b>SUPPORT &amp; WEBSITE</b>	<b>\$13,230</b>	<b>\$15,131</b>	<b>\$13,000</b>	<b>\$6,165</b>	<b>\$31,500</b>	<b>\$24,847</b>	<b>\$22,737</b>	<b>\$20,800</b>	<b>\$19,200</b>	<b>\$19,200</b>	
5815 - AMORTIZATION	\$3,000.00	4672.38	\$1,200.00	\$2,025.89	\$5,000.00	\$6,363.94	\$5,000.00	5000	5000	5000	
5840 - Interest and Bank charges	\$700.00	186.49	\$100.00	-\$26.10	\$700.00	\$1,030.91	\$960.00	960	960	960	
5841- Credit Card Fees-member payments	\$8,800.00	9610.21	\$8,800.00	\$10,080.77	\$9,700.00	\$11,429.66	\$12,000.00	13000	14000	14000	
<b>TOTAL BANK FEES</b>	<b>\$12,500</b>	<b>\$14,469</b>	<b>\$10,100</b>	<b>\$12,081</b>	<b>\$15,400</b>	<b>\$18,825</b>	<b>\$17,960</b>	<b>\$18,960</b>	<b>\$19,960</b>	<b>\$19,960</b>	
<b>EXPENSE</b>	<b>Budget 2019</b>	<b>Actual 2019</b>	<b>Budget 2020 (Jan-May)</b>	<b>Actual 2020(up to Mar 31 2020)</b>	<b>Budget Jun 2020-May 31 2021</b>	<b>Actual Jun 2020 May 31 2021</b>	<b>Budget 2021/2022</b>	<b>Projection Budget 2022/23</b>	<b>Projection Budget 2023/24</b>	<b>Projection Budget 2024/25</b>	
5835 - Insurance	\$3,725.00	3558.76	\$4,000.00	\$1,478.00	\$4,000.00	\$4,095.84	\$3,800.00	4000	4000	4000	
5860 - Office Supplies,Printing, Photocopy	\$4,627.00	4442.06	\$3,724.50	\$2,902.26		\$5,047.79	\$5,385.24	\$4,000.00	4000	4500	4500
moved computer equipment below as it is an asset											
5850-SCPT Professional Memberships		\$483.22		\$730.01	\$500.00	\$343.12	\$1,400.00	1000	1000	1000	
5865 - Rent	\$20,435.00	19022.44	\$9,200.00	\$7,588.90	\$24,000.00	\$18,721.99	\$19,876.00	19876	19876	19876	
5870 - Furniture/Equip.	\$1,589.00	0	\$0.00	\$0.00	\$1,600.00	\$0.00	\$1,000.00	500	500	500	
5875 - Telephone	\$5,140.00	6632.32	\$3,100.00	\$2,142.57	\$6,632.00	\$6,204.02	\$6,500.00	6500	6500	6500	
5866 - Recruit/Relocate	\$0.00	3593.1	\$0.00	\$0.00	\$11,950.57	\$1,741.25	\$0.00	0	0	0	
5881 - Postage	\$200.00	94.86	\$100.00	\$202.88	\$100.00	\$384.00	\$100.00	100	100	100	
5880 - Staff Training/Education	\$1,000.00	0	\$500.00	\$0.00	\$1,500.00	\$42.00	\$1,000.00	1500	1500	1500	
5885 - Office Miscellaneous	0.00	113.63	\$150.00	\$29.18	\$300.00	\$360.79	\$300.00	300	300	300	
5890 - Website		526		\$221.00	\$0.00	\$0.00	\$500.00	500	500	500	
5891 - EDR Expenses		4472		\$323.51	\$5,000.00	\$834.21	\$500.00	500	500	500	
5892 - Practice Advisor Expenses					\$0.00	\$0.00	\$1,000.00	1000	1000	1000	
5895 - Member Audit Expenses	\$1,650.00	341.35	\$0.00	\$0.00	\$500.00	\$514.30	\$550.00	550	550	550	
<b>EXPENSES</b>	<b>\$38,366</b>	<b>\$43,280</b>	<b>\$20,775</b>	<b>\$15,618</b>	<b>\$61,130.36</b>	<b>\$38,626.76</b>	<b>\$40,526.00</b>	<b>\$40,326.00</b>	<b>\$40,826.00</b>	<b>\$40,826.00</b>	
5805-Accounting Expenses	\$11,000.00	8727.07	\$6,000.00	\$5,355.75	\$5,500.00	\$13,216.50	\$8,000.00	8000	8250	8250	
5845 - Legal Fees	\$6,000.00	7709.46	\$3,000.00	\$12,106.76	\$8,000.00	\$31,299.25	\$12,000.00	10000	10000	10000	
<b>TOTAL PROFESSIONAL FEES</b>	<b>\$17,000</b>	<b>\$16,437</b>	<b>\$9,000</b>	<b>\$17,463</b>	<b>\$13,500.00</b>	<b>\$44,515.75</b>	<b>\$20,000.00</b>	<b>\$18,000.00</b>	<b>\$18,250.00</b>	<b>\$18,250.00</b>	
5420 - El Expense	\$2,816.86	3135.02	\$2,000.00	\$1,578.57	\$3,718.36	\$1,708.54	\$3,218.16	\$3,239.98	\$3,262.46	\$3,285.61	
5430 - CPP Expense	\$3,666.90	4173.83	\$2,400.00	\$3,540.70	\$7,864.54	\$4,071.13	\$4,749.66	4749.66	\$4,749.66	\$4,749.66	
5440 - WCB Expense	\$288.00	376.37	\$400.00	\$189.70	\$427.24	\$553.28	\$544.61	\$560.00	\$560.00	\$560.00	
5450 - RRSP'S Employer	\$5,172.00	3805.78	\$1,637.79	\$1,037.00	\$3,965.90	\$3,179.78	\$5,879.68	\$6,001.49	\$6,126.96	\$6,256.19	
5460 - Vacation Pay Earned						\$6,297.06	\$14,166.04	\$21,918.30	\$ 22,133.53	\$ 22,361.70	
5465 - Salary - E. D.	\$68,289.00	72090.28	\$40,000.00	\$37,593.29	\$53,066.64	\$0.00	\$84,000.00	\$126,000.00	\$126,000.00	\$126,000.00	
5471 - Interim EDR Contract		21339		\$12,139.20	\$45,522.00	\$91,044.00	\$15,174.00	\$0.00	\$0.00	\$0.00	
5475 - Salaries - Staff	\$80,039.00	80634.47	\$39,000.00	\$33,176.77	\$97,872.75	\$84,263.27	\$101,511.94	\$104,557.30	\$107,694.02	\$110,924.84	
5476 - Stat Pay		560.88			\$1,687.50	\$0.00					
5477 - Temporary Contract Staff					\$19,000.00	\$4,477.50	\$7,200.00	\$7,200.00	\$7,200.00	\$7,200.00	
5478 - Practice Advisor					\$17,160.00	\$6,649.31	\$24,741.60	\$24,741.60	\$24,741.60	\$24,741.60	
5480 - Employee Benefits	\$3,242.00	4285.7	\$3,500.00	\$1,221.97	\$2,024.26	\$3,270.04	4763.3	5586.44	5591.44	5596.44	
<b>TOTAL WAGES &amp; BENEFITS</b>	<b>\$163,514</b>	<b>\$190,401</b>	<b>\$88,938</b>	<b>\$90,477</b>	<b>\$252,309.19</b>	<b>\$205,513.91</b>	<b>\$265,948.98</b>	<b>\$304,554.77</b>	<b>\$308,059.66</b>	<b>\$311,676.05</b>	
<b>TOTAL EXPENSES</b>	<b>\$404,062</b>	<b>\$377,243</b>	<b>\$261,277</b>	<b>\$193,039</b>	<b>\$513,044</b>	<b>\$442,537</b>	<b>\$520,811</b>	<b>\$568,111</b>	<b>\$557,736</b>	<b>\$560,668</b>	

**\*\*\*Notable Category differences from Audited Statement of Operations:**

**Committee Expenses** – all committee expenses only (stipends and honoraria separated)

**Council Expenses** – all council expenses only (stipends and honoraria separated)

**Honorariums and Stipends** – all council and committee stipends and honoraria



## Financial Statements

Saskatchewan College of Physical Therapists

May 31, 2021

# Contents

	<b>Page</b>
Independent Auditor's Report	1
Statement of Financial Position	3
Statement of Operations	4
Statement of Changes In Net Assets	5
Statement of Cash Flows	6
Notes to the Financial Statements	7

# Independent Auditor's Report

---

Grant Thornton LLP  
Unit #4  
130 Robin Crescent  
Saskatoon, SK  
S7L 6M7

T +1 306 934 3944  
[www.GrantThornton.ca](http://www.GrantThornton.ca)

To the Members of  
Saskatchewan College of Physical Therapists

## Opinion

We have audited the financial statements of Saskatchewan College of Physical Therapists (the "College"), which comprise the statement of financial position as at May 31, 2021, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at May 31, 2021, and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

## 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.

## Other Matter

The financial statements for the year ended May 31, 2020 were audited by another auditor who expressed a qualified opinion on those financial statements on September 14, 2020.

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

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

In preparing the financial statements, management is responsible for assessing the 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.

# Independent Auditor's Report (continued)

## 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.

Saskatoon, Canada  
September 10, 2021

The logo for Grant Thornton LLP, featuring the company name in a stylized, cursive script.

Chartered Professional Accountants



# Saskatchewan College of Physical Therapists

## Statement of Financial Position

Year ended May 31

2021

2020

### Assets

#### Current

Cash	\$ 305,258	\$ 287,189
Accounts receivable	8,110	7,910
Temporary investments (Note 3)	772,454	748,449
Prepaid expenses	12,530	14,469

**1,098,352**      1,058,017

Property, plant and equipment - cost (Note 4)

**14,873**      19,901

**\$ 1,113,225**      **\$ 1,077,918**

### Liabilities

#### Current

Accounts payable and accrued liabilities	\$ 21,814	\$ 9,385
Visa payable	1,693	1,561
Vacation payable	4,275	3,394


**27,782**      14,340

### Net Assets

**1,085,443**      1,063,578

**\$ 1,113,225**      **\$ 1,077,918**

Approved on behalf of the board

Director,  EE512517E8AB413...

Director,  74439A57014644C...

---

# Saskatchewan College of Physical Therapists

## Statement of Operations

Year ended May 31

2021

2020  
(5 months  
ended May 31)

---

### Revenues

Membership	\$ 438,158	\$ 392,895
Interest income	<u>26,245</u>	<u>9,338</u>
	<u>464,403</u>	<u>402,233</u>

### Expenses

Alliance fees	19,133	7,024
Amortization	6,364	2,026
Committee expenses	47,616	6,745
Computer support	24,847	6,386
Council expenses	2,396	4,349
Honorariums and stipends	24,900	25,622
Insurance	4,096	1,478
Interest and bank charges	12,461	10,055
Licenses	343	730
Office	9,854	3,134
Professional fees	44,516	17,463
Rent	18,722	7,589
Strategic objectives	15,572	7,821
Telephone	6,204	2,143
Wages and benefits	<u>205,514</u>	<u>91,836</u>
	<u>442,538</u>	<u>194,401</u>

Excess (deficiency) of revenue over expenses	<u>\$ 21,865</u>	<u>\$ 207,832</u>
----------------------------------------------	------------------	-------------------

---

---

## Saskatchewan College of Physical Therapists Statement of Changes In Net Assets

Year ended May 31	2021	2020
Balance, beginning of year	\$ 1,063,578	\$ 855,746
Excess of revenue over expenses	<u>21,865</u>	<u>207,832</u>
Balance, ending of year	<u>\$ 1,085,443</u>	<u>\$ 1,063,578</u>

---

# Saskatchewan College of Physical Therapists

## Statement of Cash Flows

Year ended May 31

2021

2020  
(5 months  
ended May 31)

### Operating

Excess (deficiency) of revenue over expenses	<u>\$ 21,865</u>	<u>\$ 207,832</u>
Adjustments for		
Amortization	6,364	2,026
Change in non-cash working capital items		
Accounts receivable	(200)	(2,374)
Temporary investments	(24,005)	(1,388)
Prepaid expenses	1,939	(9,847)
Accounts payable and accrued liabilities	12,429	5,818
Visa payable	132	-
Vacation payable	881	-
Deferred revenue	-	(500)
	<u>19,405</u>	<u>201,567</u>

### Investing

Purchase of property and equipment	(2,286)	(1,811)
Disposition of equipment	<u>950</u>	<u>-</u>
	<u>(1,336)</u>	<u>(1,811)</u>
Increase (decrease) in cash	18,069	199,756
Cash		
Cash, beginning of year	<u>287,189</u>	<u>87,430</u>
Cash, end of year	<u>\$ 305,258</u>	<u>\$ 287,189</u>

---

# Saskatchewan College of Physical Therapists

## Notes to the Financial Statements

Year ended May 31, 2021

---

### 1. Nature of operations

Saskatchewan College of Physical Therapists (the "College") was incorporated under the laws of the Province of Saskatchewan. The College has been organized to serve the public by ensuring safe, competent care from qualified physical therapists in the province of Saskatchewan. The College is exempt from Canadian income tax.

Effective May 31, 2020, the College changed their year end date from December 31 to May 31. The purpose was to move the year end to a period where the organization was less busy with their normal operational activities. The comparative figures presented for the year ended May 31, 2020 are for 5 months whereas the 2021 figures are for 12 months.

---

### 2. Significant accounting policies

The College's financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant policies are detailed as follows:

#### Revenue recognition

Membership fees and sundry income are recognized as revenue when received. Interest revenue is recognized as revenue for the period it relates to.

#### Financial instruments

The College considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. A financial asset or liability is recognized when the College becomes party to contractual provisions of the instrument. It is management's opinion that the College is not exposed to significant credit or liquidity risk arising from the financial instruments except as disclosed in Note 6.

#### Measurement

The College's financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transactions costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred.

Financial assets or liabilities obtained in related party transactions are measured in accordance with the accounting policy for related party transactions except for those transactions that are with a person or entity whose sole relationship with the College is in the capacity of management in which case they are accounted for in accordance with financial instruments.

---

# Saskatchewan College of Physical Therapists

## Notes to the Financial Statements

Year ended May 31, 2021

---

### 2. Significant accounting policies, continued

#### Financial instruments, continued

At each reporting date, the College measures its financial assets and liabilities at cost or amortized cost (less impairment in the case of financial assets). The financial instruments measured at amortized cost are cash and cash equivalents, receivables, temporary investments, payables and accruals.

#### Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in the statement of operations.

#### Tangible capital assets

Tangible capital assets are stated at cost less accumulated amortization. Tangible capital assets are amortized over estimated useful lives on a straight line basis as follows:

Furniture and equipment	10 years
Computer equipment	3 years
Computer software	10 years

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

#### Contributed services

A substantial number of board members contribute a significant amount of their time to the College throughout the year to assist the College in carrying out its activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

#### Measurement uncertainty

Management reviews the carrying amounts of items in the financial statements at each reporting date to assess the need for revision or any possibility of impairment. Many items in the preparation of these financial statements require management's best estimate. Management determines these estimates based on assumptions that reflect the most probable set of economic conditions and planned courses of action.

These estimates are reviewed periodically and adjustments are made to net revenue as appropriate in the year they become known. For the current fiscal year, there are no such estimates required.

---

# Saskatchewan College of Physical Therapists

## Notes to the Financial Statements

Year ended May 31, 2021

---

### 3. Temporary investments

The investments are recorded at fair market value. The breakdown of the investments are as follows:

	<u>2021</u>	<u>2020</u>
GICs	\$ 453,901	\$ 466,589
Mutual funds	282,475	281,860
Cash	<u>36,078</u>	<u>-</u>
	<u>\$ 772,454</u>	<u>\$ 748,449</u>

---

### 4. Property, plant and equipment - cost

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2021</u>	<u>2020</u>
Equipment	\$ 9,245	\$ 6,461	\$ 2,784	\$ 4,150
Computer equipment	14,894	13,709	1,185	2,894
Computer software	<u>19,530</u>	<u>8,626</u>	<u>10,904</u>	<u>12,857</u>
	<u>\$ 43,669</u>	<u>\$ 28,796</u>	<u>\$ 14,873</u>	<u>\$ 19,901</u>

---

### 5. Lease commitment

Effective April 1, 2021, the College committed to their current lease agreement's optional extension for an additional period of 30 months ending September 31, 2023 at the amount of \$1,008 per month plus occupancy costs based on usage.

The organizations lease commitments over the next 30 months are as follows:

2022	\$ 12,096
2023	12,096
2024	<u>6,048</u>
	<u>\$ 30,240</u>

---

---

# Saskatchewan College of Physical Therapists

## Notes to the Financial Statements

Year ended May 31, 2021

---

### 6. Financial instruments

The College is exposed to various risks through its financial instruments. The following provides a measure of the College's risk exposure and concentrations at May 31, 2021.

#### (a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College is exposed to credit risk from its receivables and long-term investments. It is management's opinion that the risk related to accounts receivable is minimal. Credit risk is also considered to be minimum since 100% of the funds are held in one Schedule A Canadian Chartered banks.

#### (b) Liquidity risk

The College's liquidity risk represents the risk that the College could encounter difficulty in meeting obligations associated with its financial liabilities. The College is, therefore, exposed to liquidity risk with respect to its payables and accruals.

---

### 7. Subsequent events

Since December 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, including Canada, businesses are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions. Impacts to the College include holding communication online rather than in person. Otherwise effects appear to be minimal for the organization.

The College has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended May 31, 2021 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the College for future periods.

---

### 8. Comparative figures

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year excesses of revenue over expenses.

---