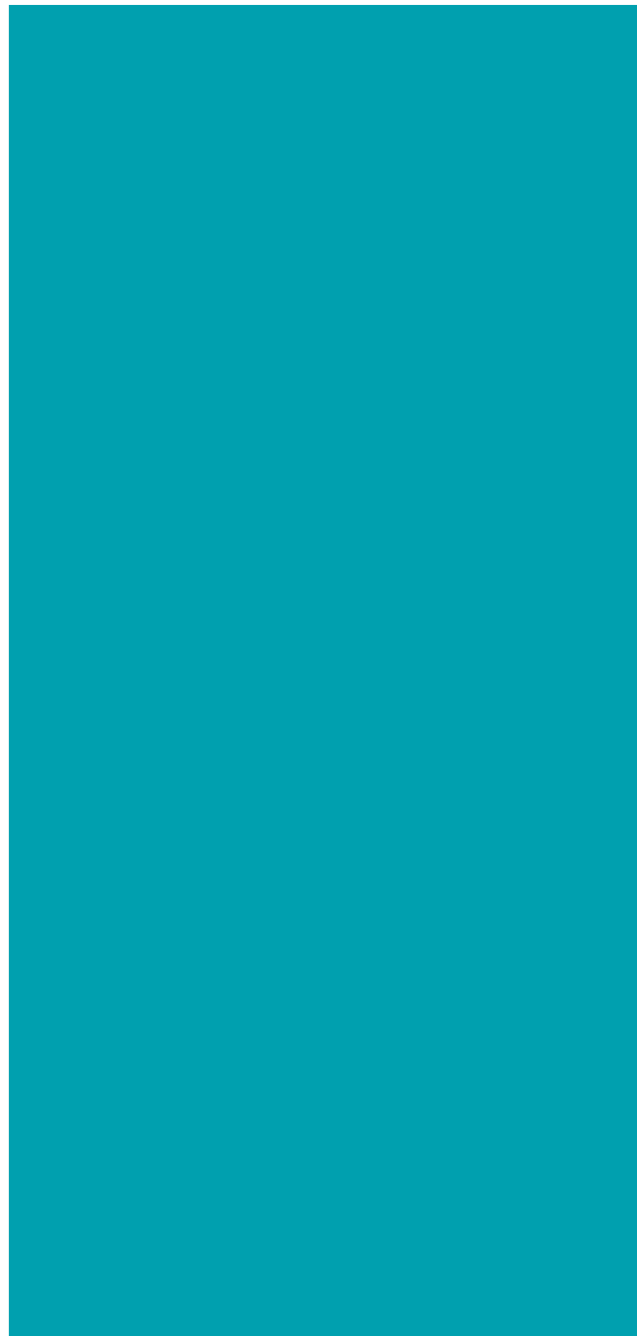


# Annual Report 2013

College of Physical Therapists of Alberta

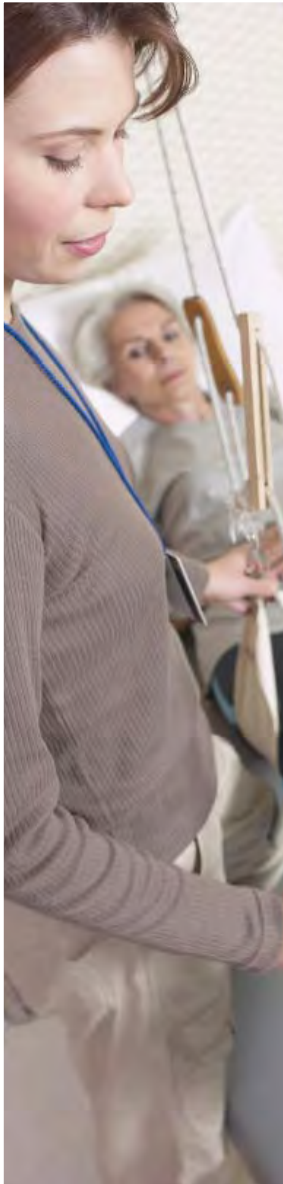


# College of Physical Therapists of Alberta

## **Annual Report**

Covering period January 1, 2013 to December 31, 2013 except financial statements (year end September 30, 2013)





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## President + Registrar's Message



**Grant Irwin, PT**  
President



**Dianne Millette, PT**  
Registrar

This Annual Report is prepared for the Minister of Health and provides an update on initiatives undertaken in 2013.

The mandate of the College of Physical Therapists of Alberta is to serve the public interest while supporting physiotherapists in their day-to-day practice. In order to help serve this mandate, the College created a new strategic plan for 2014-2017. This strategy includes an updated mission, vision and several new initiatives.

Our new Vision Statement is: *Physiotherapists are an essential resource for healthier Albertans.*

In order to be an essential resource not only do we need to be clear on what we contribute to the health of Albertans but we need to focus on the quality and safety of service delivery. One of our new initiatives focuses on quality improvement. We are excited about the opportunities that exist through partnerships with other organizations who share an interest in quality as well as the involvement of the profession. An overview of the new strategic plan can be found on page 22.

We would like to take this opportunity to recognize the leadership provided by Council, especially in the development of the new strategic plan, the contributions of staff which make the implementation look so easy, and the physiotherapists who collaborate and co-operate in the self-regulatory process.

We are proud of what we accomplished in 2013 and look forward to achieving new goals in 2014 and beyond.

## Public Members' Message



**Joshua Bezanson**  
Public Member



**Ron Crossley**  
Public Member

### Joshua Bezanson

Trust is important. It is the foundation of any therapeutic relationship and ultimately it's the public's trust in the physiotherapy profession that the College is charged with protecting. As a publicly-appointed member to Council I believe my first duty is to ensure physiotherapy care in this province is safe. This speaks to our role as a regulator but it's only part of what we do.

Albertans also expect their health professionals to be progressive and unrelenting in their pursuit of building a better health-care system for everyone. I believe this organization is playing its part in that shared vision. Our recent strategic planning session served to define how we measure success in relation to the needs and expectations of our stakeholders. As outlined in this report, you will see through the various projects and initiatives described how we are striving to meet those goals.

It has been my privilege to work with and learn from the dedicated staff and Council members of the College of Physical Therapists of Alberta and I look forward to jointly facing the challenges and opportunities ahead.

### Ron Crossley

As I have become more knowledgeable in the practice of physiotherapy in Alberta and in the activities and responsibilities of the College of Physical Therapists of Alberta, I am pleased to see the commitment of these professionals as they continue learning and upgrading in their field.

Over the past year considerable attention has been given to the development and implementation of training activities and to the monitoring and correction of any weaknesses in the delivery of appropriate programs for injury prevention and for remedial support. I am pleased to indicate that an often raised question prior to any significant decision being taken is "Will this action support and/or improve the level of service that we provide to the general public?" and if the answer to this question is in any way responded to in the negative, changes are made to remove the negatives.

As a member of the Council I am confident that Albertans receive the most up-to-date and high standard of care and assistance from physiotherapists.

## Staff Members as of December 31, 2013

**Registrar:** Dianne Millette  
**Accounting/Hearings Director:** Jane McKenzie  
**Administrative Support:** Haylee O'Reilly  
**Communications:** Alison Baird  
**Competence/Practice Advice:** Audrey Lowe  
**Complaints + Conduct:** Nancy Chisholm  
**Professional Practice:** Iain Muir  
**Registration/Corporate Services:** Joyce Vogelgesang  
**Registration:** Erin Howes

## Council as of December 31, 2013

**President:** Grant Irwin, *term ending 2014*  
**Vice President:** Simone Hunter, *term ending 2016*  
**Members-at-large:**  
Sean FitzGerald, *term ending 2016*  
Tress Gibson, *term ending 2015*  
Nancy Litke, *term ending 2014*  
Candis Whittall, *term ending 2015*  
**Public Members:** Joshua Bezanson, *term ending 2016* + Ron Crossley, *term ending 2014*  
**Student Representatives:** Greg Cugnet + Lisa Hall

## Committees as of December 31, 2013

### **Competence Committee**

Nurudeen Amusat  
Rafeeq Ansari  
Jennifer Horne  
Carol Robertsen  
Natasha Tiemstra

### **Registration Committee**

Jonathan Gabbai  
Stephen Keating  
Nicole Lavoie  
Rakib Mohammed

### **Reinstatement Review**

To be determined

### **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:

Simon Cooke  
Mark Hall  
Shelley Holitski  
Leanne Loranger  
David Magee  
Melissa Merritt  
Margaret Mooney  
Julie Moylan  
Barbara Norton  
Jo-Anne Ogle  
Mara Shular  
Bob Sydenham  
Janelle Van Herren  
Janice Yurick  
Diane Zayac

Thank you to the individuals who volunteer their time, knowledge and expertise to serve Albertans and guide the profession.



# About the College

The College of Physical Therapists of Alberta regulates physiotherapy practice in Alberta. Through effective regulation and leadership we ensure the physiotherapists we license (i.e., our members) are qualified to practice and have the appropriate training, education and skills to provide competent, ethical and professional physiotherapy care to Albertans.

## Protect the public interest

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

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

## Leadership and direction to the profession

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

- Offer professional development opportunities; collaborating with partners such as academic institutions.

- Promote the value of the profession through marketing and public relations activities.

## Governing board

Our governing board (Council) is made up of:

- Six physiotherapists elected by their peers.
- Two government-appointed public members who provide valuable and insightful public input and perspective into Council's policy and decision-making processes.
- Student representatives from the University of Alberta's Department of Physical Therapy.

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

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

## Our regulatory authority

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

# About Physiotherapy

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

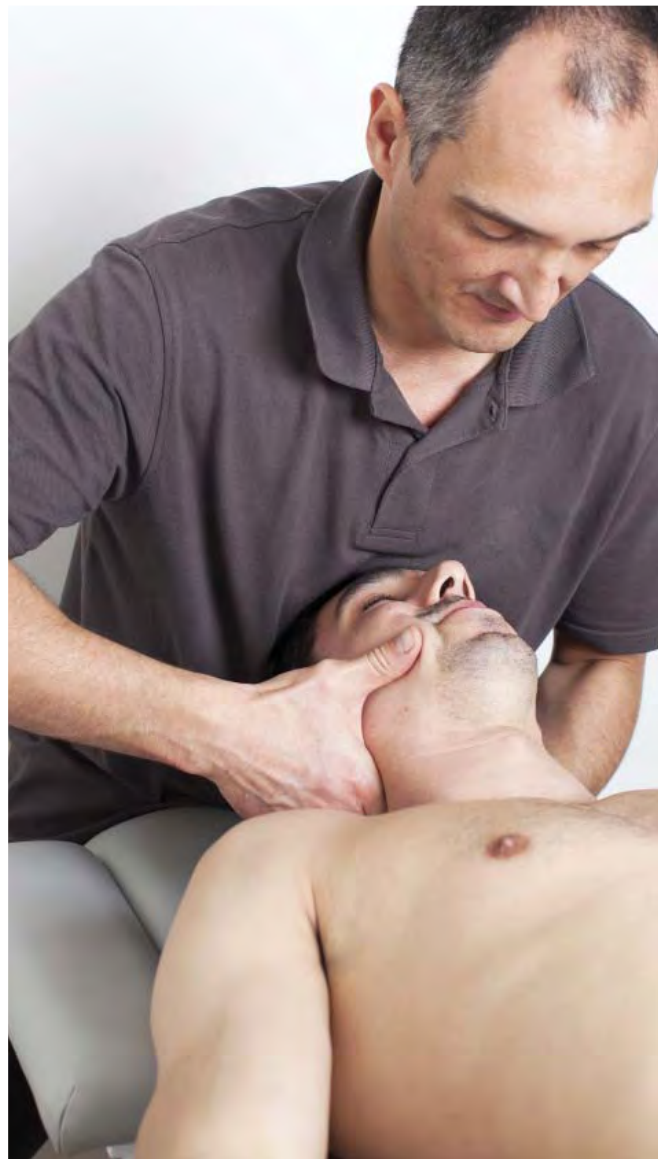
## Physiotherapists:

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

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

## Protected titles

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



# Key Achievements

## Competent practice and public safety

- Responded to 349 calls for practice advice.
- Developed resources for members on registering lasers and wound care.
- Updated the following documents:
  - Informed Consent practice guidelines
  - Privacy Guide for Alberta Physiotherapists
  - A Guide to Common Legal Processes for Alberta Physiotherapists
- Received Health Quality Council of Alberta report on physiotherapist's use of dry needling.
- Completed development of the next generation of the Jurisprudence Module review used for competence assessment.
- Developed the Continuing Competence Program reflective practice audit details.
- Received Occupational Health and Safety grants to develop an Occupational Health and Safety guide (in conjunction with occupational therapists, speech language pathologists and audiologists). Completed work on an infection prevention and control education module for physiotherapists.
- Created and implemented a new strategic plan, mission and vision for 2014-2017.

## Registration and licensing

- Received Foreign Qualification Recognition Innovation Fund grants to review accreditation systems in five source countries and develop a pilot evaluating examination to assess core physiotherapy knowledge.

## Stakeholder communication and awareness

- Continued with The YOU Movement consumer marketing campaign to educate the public about physiotherapy.
- Released three seasonally relevant media stories.
- Updated website to be more user-friendly.

## Collaboration and partnerships

- Participated on the Board of Directors, Canadian Alliance of Physiotherapy Regulators to create a new strategic plan and modernize evaluation services.
- Gained or continued membership in:
  - Workers' Compensation Board Physical Therapy Advisory Committee
  - Minister's Advisory Committee on Primary Health
  - Collaborative Practice and Education Executive Committee
  - Federation of Regulated Health Professionals and various sub-committees
  - National Physical Therapist Assistant/ Occupational Assistant Accreditation Committee
  - Grant MacEwan University and Norquest College therapist assistant advisory Committees
- Partnered with the Department of Physical Therapy, University of Alberta to develop and deliver the Alberta Internationally Educated Physiotherapy Bridging (AIEPB) Program. Welcomed 17 internationally educated physical therapists to the program in May 2013.



# Other Professional Activities

## Continuing professional development

- Continued the webinar series.
- Hosted the annual conference, Exercise and Rehabilitation, to provide clinically-relevant information to members.
- Hosted a pre-conference course on low back pain.
- Regularly sent out links to research in the Evidence Corner to promote evidence-based practice.

## Other

- Created a Job Board on The College of Physical Therapists of Alberta website to make it easy for physiotherapists to search for career opportunities.
- Sponsored Finding Balance, a province-wide campaign to raise awareness and prevent falls among Alberta seniors.
- Sponsored Special Olympics Alberta, an organization offering sports program in more than 100 communities around the province for Albertans with an intellectual disability.
- Sponsored Ever Active Schools and the AMA Youth Run Club. A free, school-based running program aimed at increasing physical activity levels among Alberta children and youth.



# Member Statistics

**Table 1:** Regulated members as of December 31

	2013	2012
<b>General Register</b>	2250	2147
<b>Provisional Register</b>	132	120
<b>Total</b>	2382	2267

**Table 2:** Changes to regulated member registers in 2013

## New and returning members

Coming from another Canadian jurisdiction (see Table 4)	49
Canadian educated (see Table 5)	97
Internationally educated (see Table 8)	46
Reinstatements	44
<b>Total</b>	236

## Removed from registers

Cancellation for failure to renew	12
Career change	5
Conditions not met	2
On leave	19
Other/unknown reason	33
Relocating	35
Retirement	15
<b>Total</b>	121

**Table 3:** Applications denied, restricted or incomplete

<b>Denied</b>	0
<b>Restricted</b>	1
<b>Incomplete as of December 31, 2013</b>	18
<b>Registration reviews by Council in 2013</b>	0

**Table 4:** Canadian jurisdiction where members registered previously

	2013	2012
<b>British Columbia</b>	18	12
<b>Manitoba</b>	2	1
<b>New Brunswick</b>	1	2
<b>Newfoundland and Labrador</b>	1	1
<b>Nova Scotia</b>	3	5
<b>Ontario</b>	19	10
<b>Prince Edward Island</b>	1	0
<b>Quebec</b>	1	1
<b>Saskatchewan</b>	3	7
<b>Total</b>	49	39





**Table 5:** Canadian educated members by province of education

	2013	2012
<b>Alberta</b>	72	62
<b>British Columbia</b>	2	3
<b>Manitoba</b>	4	0
<b>Nova Scotia</b>	7	17
<b>Ontario</b>	9	12
<b>Quebec</b>	1	1
<b>Saskatchewan</b>	2	1
<b>Total</b>	97	96

**Table 6:** Members on the Courtesy Register in 2013

	Number	Average # of days
<b>Visiting clinician</b>	0	0
<b>Visiting learner</b>	18	13
<b>Visiting instructor</b>	11	15
<b>Total</b>	29	

**Table 7:** Non-regulated members as of December 31

<b>Alumni Member Register</b>	29
<b>Physiotherapy Student Register</b>	203
<b>Total</b>	232

**Table 8:** Internationally educated members by country of education

	2013	2012
<b>Australia</b>	2	5
<b>Brazil</b>	2	4
<b>Columbia</b>	0	1
<b>Czech Republic</b>	1	0
<b>Egypt</b>	1	1
<b>India</b>	17	12
<b>Ireland</b>	1	0
<b>Israel</b>	1	0
<b>New Zealand</b>	1	0
<b>Nigeria</b>	2	2
<b>Philippines</b>	4	4
<b>Scotland</b>	4	0
<b>South Africa</b>	0	1
<b>United Kingdom</b>	7	0
<b>United States</b>	3	2
<b>Total</b>	46	32



# Profile of Physiotherapy Profession in Alberta

## Age and gender of physiotherapists

	Total		Female		Male	
	#	%	#	%	#	%
<b>0 - 34 years</b>	777	33	605	78	172	22
<b>35 - 49 years</b>	1012	42	704	70	308	30
<b>50+ years</b>	593	25	496	84	97	16
<b>Total</b>	2382	100	1805	76	577	24

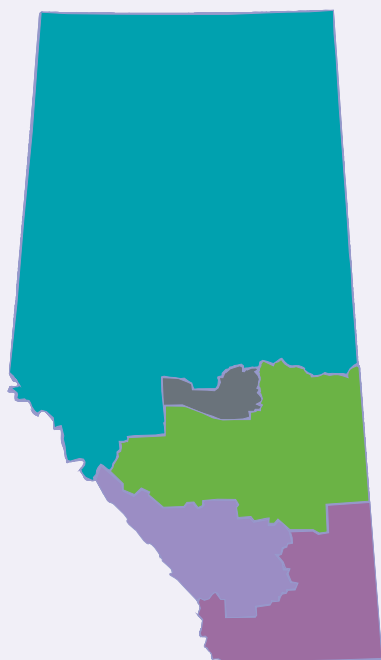


## Areas of practice

<b>Administration</b>	96
<b>Amputations</b>	5
<b>Arthritis</b>	4
<b>Burns/wound management</b>	16
<b>Cardiology</b>	44
<b>Chronic pain/pain management</b>	6
<b>Client service management</b>	5
<b>Consultation</b>	26
<b>Critical care</b>	14
<b>Education</b>	22
<b>General practice</b>	722
<b>Hands</b>	11
<b>Health promotion and wellness</b>	27
<b>Joint replacement rehabilitation</b>	12
<b>Neurology</b>	159

<b>Oncology</b>	12
<b>Orthopaedics</b>	834
<b>Other</b>	54
<b>Palliative care</b>	5
<b>Perineal</b>	11
<b>Plastics</b>	12
<b>Research</b>	13
<b>Respirology</b>	13
<b>Return to work rehabilitation</b>	27
<b>Rheumatology</b>	8
<b>Sports medicine</b>	33
<b>Vestibular rehabilitation</b>	7
<b>Women's health</b>	15
<b>Unknown or not applicable</b>	169
<b>Total</b>	2382

## Where physiotherapists are working



### By health zone

Based on employment and personal information

Zone 5  
North  
**132**

Zone 4  
Edmonton  
**855**

Zone 3  
Central  
**215**

Zone 2  
Calgary  
**1018**

Zone 1  
South  
**126**

Not  
practicing  
in Alberta  
**36**

### By practice type

<b>Association/government</b>	60
<b>Community health centre</b>	116
<b>General hospital</b>	645
<b>Home care</b>	83
<b>Industry/manufacturing/commercial</b>	10
<b>Mental health facility</b>	15
<b>Post-secondary education/institution</b>	42

<b>Private practice</b>	1035
<b>Rehabilitation hospital/facility</b>	78
<b>Residential care facility</b>	96
<b>School or school board</b>	31
<b>Unknown, not applicable or other</b>	171



# Continuing Competence Program

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

The Continuing Competence Program is comprised of three components: competence development, competence assessment and practice visits. Practice visits have not been developed and therefore are not part of this report.

## Competence development Reflective Practice Review

**Launched:** April 2012

**Frequency:** Annual activity

**Purpose:** To provide a reflective practice review framework that promotes self-assessment, continuous professional development and records outcomes of learning in relation to the impact on individual competence, client care, and health services at the systems level.

### Activities in 2013:

- Developed audit criteria.
- Commissioned a report on Regulatory Perspective on Continuing Competence and Professional Specialization to inform Council's position on whether individuals completing a clinical specialization process should be exempt from reflective practice review activities. Considering recommendations of the Continuing Competence Committee, Council decided that there will be no program exemptions.

### Outcomes:

**Table 1: Reflective Practice Review cycle**

Members in second year activities	1982	88%
Members in first year activities	268	12%
<b>Total</b>	<b>2250</b>	<b>100%</b>

**Table 2: Learning goals by competency role**

	2013 n: 2159	2012 n: 2147
Expert role	34%	36%
Communicator role	9%	7%
Collaborator role	5%	5%
Manager role	9%	8%
Advocate role	6%	4%
Scholarly practitioner role	31%	33%
Professional role	6%	5%

At renewal, one member did not complete required activities and conditions were imposed to complete by October 31, 2013. The member met the requirements.

## Competence assessment Jurisprudence Module

**Launched:** 2011

**Reporting:** Within six months of registration and every five years thereafter.

**Purpose:** To assess members' knowledge of physiotherapy legislation, standards and other legislation that impacts practice and to promote members' application of jurisprudence to practice.

### Activities in 2013:

- New items for question bank were developed and validated.
- New version of Jurisprudence Module was developed and launched in October.

**Outcomes:** 182 members were required to complete the Jurisprudence Module for the first time. 99% of members successfully completed the module on their first attempt. At renewal, 16 members had not met the Continuing Competence Program requirements and were issued a practice permit with the condition that the module be successfully completed by October 31. All the members met the requirement.

# Complaints and Discipline

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

While our 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 of Physical Therapists of Alberta investigates and manages complaints about physiotherapists in accordance with the *Health Professions Act*. To be considered a 'formal' complaint, which requires action, the complaint must be submitted in writing and signed.

The following data is based on formal complaint activity between January 1 and December 31, 2013.

**Table 1: Number of complaints**

Complaint files open on January 1, 2013	11
New complaints received (see Table 2)	20
Complaint files closed (see Table 3)	19
Total open as of December 31, 2013	12

**Table 2: Nature of complaints**

Unprofessional conduct	10
Unskilled practice	10
Total	20

**Table 3: Status/Disposition of complaints**

Investigated and dismissed insufficient evidence	11
Resolution:	
• Agreement and undertaking	3
• Informal resolution between parties	2
• Patient did not wish to proceed	1
• Hearings (one hearing held in 2012 however file closed in 2013). See Table 4.	2
Total	19

**Table 4: Hearing outcomes**

Suspension	1
Continuing under <i>Physical Therapist Professions Act</i> (PTPA)	1

## Appeals

There were no appeals in 2013.

## Section 118 of the HPA

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

# College of Physical Therapists of Alberta Financial Statements

## Independent Auditor's Report

To the Members of the College of Physical Therapists of Alberta

### Report on the Financial Statements

We have audited the accompanying financial statements of College of Physical Therapists of Alberta, which comprise the statement of financial position as at September 30, 2013 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of College of Physical Therapists of Alberta as at September 30, 2013 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.

### Other Matter

The prior year's financial statements were audited by another firm of Chartered Accountants.

### Comparative Information

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes that College of Physical Therap

Edmonton, Alberta  
February 1, 2014

  
Chartered Accountants

# Statement of Financial Position

September 30, 2013

	September 30, 2013	September 30, 2012	October 1, 2011
<b>ASSETS</b>			
CURRENT			
Cash (note 4)	\$ 761,632	\$ 686,187	\$ 1,089,216
Accounts receivable	12,379	4,776	-
Prepaid expenses	30,779	30,101	19,496
Alberta Rehab 2011 Conference	-	-	25,000
	<b>804,790</b>	721,064	1,133,712
RESTRICTED INVESTMENTS (notes 5, 9)	<b>1,101,097</b>	1,037,261	990,985
UNRESTRICTED INVESTMENTS (note 5)	<b>1,402,999</b>	851,954	148,005
PROPERTY AND EQUIPMENT (note 6)	<b>158,225</b>	114,660	142,939
	<b>\$ 3,467,111</b>	\$ 2,724,939	\$ 2,415,641
<b>LIABILITIES AND NET ASSETS</b>			
CURRENT			
Accounts payable and accrued liabilities (note 7)	\$ 131,990	\$ 119,216	\$ 125,799
Deferred membership revenue	<b>1,698,420</b>	1,581,285	1,360,169
Deferred contributions related to government grants (note 8)	<b>479,455</b>	63,741	16,030
	<b>2,309,865</b>	1,764,242	1,501,998
<b>NET ASSETS</b>			
Cumulative net unrealized gains on available for sale investments	-	-	36,522
Internally restricted for membership reserve (note 9)	<b>1,101,097</b>	1,037,261	954,462
Invested in property and equipment	<b>158,225</b>	114,660	142,939
Unrestricted	<b>(102,076)</b>	(191,224)	(220,280)
	<b>1,157,246</b>	960,697	913,643
	<b>\$ 3,467,111</b>	\$ 2,724,939	\$ 2,415,641

Commitments (note 10)

Approved on behalf of Council:



**Grant Irwin**  
Council President



**Ron Crossley**  
Public Member

# Statement of Operations

Year ended September 30, 2013

	2013	2012
<b>REVENUE</b>		
Membership fees (note 11)	\$ 1,769,723	\$ 1,541,946
<b>MEMBERS' SERVICES EXPENSES</b>		
Special projects	148,629	78,943
Conduct	71,610	146,309
Bank and credit card fees	48,112	42,605
Technology	46,395	40,903
Dues and membership fees	36,648	47,470
Professional fees	20,764	18,690
Legal fees	9,151	14,150
Records management	5,529	4,624
Committees	1,044	1,128
	<b>387,882</b>	<b>394,822</b>
<b>INCOME BEFORE OPERATING EXPENSES</b>	<b>1,381,841</b>	<b>1,147,124</b>
<b>OPERATING EXPENSES</b>		
Salaries and employee benefits (note 12)	800,203	693,911
Communications	190,895	190,583
Rent	108,354	82,942
Representation and travel	67,472	39,175
Amortization	46,685	33,891
Donations	24,457	24,900
Printing	18,653	22,132
Office support	17,228	18,157
Office supplies	13,370	24,174
Salary replacement and honorariums	8,116	5,875
	<b>1,295,433</b>	<b>1,135,740</b>
<b>INCOME FROM OPERATIONS</b>	<b>86,408</b>	<b>11,384</b>
<b>OTHER INCOME (EXPENSES)</b>		
Government grants	561,959	232,512
Special projects related to government grants	(560,664)	(232,301)
Investment income	52,518	58,118
Unrealized gains on investments	47,157	-
Other income	43,245	9,848
Loss from partnership in Alberta Rehab 2011 conference	-	(25,482)
(Loss) gain on disposal of investments	(11,998)	7,195
Investment fees	(22,076)	(23,988)
	<b>110,141</b>	<b>25,902</b>
<b>REVENUE OVER EXPENSES</b>	<b>\$ 196,549</b>	<b>\$ 37,286</b>



# Statement of Changes in Net Assets

Year ended September 30, 2013

	Internally restricted for membership reserve	Invested in property and equipment	Unrestricted	2013 Total	2012 Total
<b>NET ASSETS AT THE BEGINNING OF THE YEAR</b>	\$ 1,037,261	\$ 114,660	\$ (191,224)	<b>\$ 960,697</b>	\$ 913,643
Purchase of property and equipment	-	90,250	(90,250)	-	-
Revenue over (under) expenses	63,836	(45,685)	179,398	<b>196,549</b>	47,054
<b>NET ASSETS AT THE END OF THE YEAR</b>	<b>\$ 1,101,097</b>	<b>\$ 158,225</b>	<b>\$ (102,076)</b>	<b>\$ 1,157,246</b>	\$ 960,697

# Statement of Cash Flows

Year ended September 30, 2013

	2013	2012
<b>OPERATING ACTIVITIES</b>		
Revenue over expenses	\$ 196,549	\$ 37,286
Items not affecting cash:		
Amortization	46,685	33,891
Loss (gain) on disposal of investments	11,998	(7,195)
Unrealized (gains) on investments	(47,157)	-
	<b>208,075</b>	<b>63,982</b>
Changes in non-cash working capital:		
Accounts receivable	(7,603)	(4,776)
Prepaid expenses	(678)	(10,605)
Accounts payable and accrued liabilities	12,775	(6,582)
Deferred membership revenue	117,135	221,116
Deferred contribution related to government grants	415,714	47,711
Alberta Rehab 2011 Conference	-	25,000
	<b>537,343</b>	<b>271,864</b>
	<b>745,418</b>	<b>335,846</b>
<b>INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(90,250)	(5,612)
Proceeds from sale of investments	1,647,206	1,025,401
Purchase of investments	(829,560)	(1,948,300)
	<b>727,396</b>	<b>(928,511)</b>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>1,472,814</b>	<b>(592,665)</b>
Cash - beginning of year	689,178	1,281,843
<b>CASH - END OF YEAR</b>	<b>\$ 2,161,992</b>	<b>\$ 689,178</b>
<b>CASH FLOWS SUPPLEMENTARY INFORMATION</b>		
Interest received	\$ 52,518	\$ 58,118
Interest paid	\$ 48,112	\$ 42,605
<b>CASH CONSISTS OF:</b>		
Cash	\$ 761,632	\$ 686,187
Cash from investments	1,400,360	2,991
	<b>\$ 2,161,992</b>	<b>\$ 689,178</b>

# Notes to Financial Statements

Year ended September 30, 2013

## 1. NATURE OF OPERATIONS

The College of Physical Therapists of Alberta was established pursuant to the Physical Therapy Profession Act of Alberta, A/R 298/95 and transitioned to the Health Professions Act Revised Status of Alberta, H7 on May 9, 2011. The College operates to regulate physical therapists in the province who are licensed under the Health Professions Act. Operations are administered by a registrar and office staff and are governed by an elected council. Several standing committees carry out the business activities and programs which include complaints, discipline, and continuing competence. The College is a not-for-profit organization for income tax purposes and is not subject to income taxes. No dividends may be paid or assets distributed to members of the College.

## 2. FIRST TIME ADOPTION OF ACCOUNTING STANDARDS FOR NOT-FOR-PROFIT ORGANIZATIONS

During the year, the College adopted Canadian accounting standards for not-for-profit organizations. These financial statements are the first prepared in accordance with these standards.

The new standards were applied retrospectively and resulted in no changes to assets, liabilities and beginning net assets.

## 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of Presentation

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

### Cash

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

### Property and Equipment

Property and Equipment are recorded at cost or deemed cost less accumulated amortization. Property and Equipment are amortized over their estimated useful lives at the following rates and methods:

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

### Investments

The College holds funds in investment accounts that are recorded at fair market value with unrealized gains and losses being recorded in the statement of operations. Investments for which there is not an active market are carried at amortized cost except when it is established that their value is impaired. Impairment losses, or reversal of previously recognized impairment losses, are reported in the statement of operations.

### Contributed Goods and Services

Goods and services were contributed to the College during the year. Due to the difficulty in determining their fair value, contributed goods and services are not recognized in the financial statements.

### Leases

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

## Revenue Recognition

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

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

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

## Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost and tested for impairment at each reporting date.

## Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates include providing for allowance for doubtful accounts, amortization, accrued liabilities and deferred contributions related to government grants. Actual results could differ from these estimates.

## 4. RESTRICTED CASH

Included in cash is \$479,455 (2012 - \$63,741) restricted for use in accordance with the agreements related to the deferred contributions described in Note 8.

## 5. INVESTMENTS

	2013	2012
Cash	\$ 1,400,360	\$ 2,991
Mutual funds	1,103,736	1,886,224
	<b>\$ 2,504,096</b>	<b>\$ 1,889,215</b>
Investments are comprised of:		
Restricted investments	<b>\$ 1,101,097</b>	\$ 1,037,261
Unrestricted investments	<b>\$ 1,402,999</b>	\$ 851,954

## 6. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2013 Net book value	2012 Net book value
Furniture and fixtures	\$ 77,689	\$ 44,582	\$ 33,107	\$ 35,206
Computer equipment	36,745	26,193	10,552	9,914
Computer software	8,694	7,355	1,339	-
Leasehold improvements	214,545	101,318	113,227	69,540
	<b>\$ 337,673</b>	<b>\$ 179,448</b>	<b>\$ 158,225</b>	<b>\$ 114,660</b>

## 7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Included in accounts payable and accrued liabilities are the following government remittances:

	2013	2012
Payroll deductions	<b>\$ 174</b>	<b>\$ -</b>

## 8. DEFERRED CONTRIBUTIONS RELATED TO GOVERNMENT GRANTS

	2013	2012
Government of Alberta - IEPT - Bridging Program	<b>\$ 353,564</b>	\$ -
Government of Alberta - Foreign Qualifications Recognition - Evaluation Exam	<b>90,911</b>	-
Government of Alberta - Foreign Qualifications Recognition - Accreditation	<b>20,568</b>	-
Government of Alberta - Occupational Health and Safety	<b>14,412</b>	-
Government of Alberta - Human Services	-	40,116
Government of Alberta - Health and Wellness	-	23,625
	<b>\$ 479,455</b>	<b>\$ 63,741</b>

## 9. NET ASSETS

### Internally restricted for membership reserve

The College has established a restricted investment account (Note 5) equal to at least one year of expected costs, recalculated on an annual basis as a contingency fund. This fund is to be used on unforeseen legal liabilities, discipline costs and other unanticipated expenses incurred during the operating year. Council approval is required for any utilization of the membership reserve net assets fund.

## 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 on October 2021. Future minimum lease payments are indicated below which include an estimate of the operational costs. The College is responsible for its share of any additional incremental operational costs.

<b>2014</b>	<b>\$</b>	<b>110,241</b>
<b>2015</b>		<b>128,982</b>
<b>2016</b>		<b>128,982</b>
<b>2017</b>		<b>128,982</b>
<b>2018</b>		<b>147,039</b>
	<b>\$</b>	<b>644,226</b>

## 11. MEMBERSHIP FEES

	<b>2013</b>	2012
Physical therapists	<b>\$ 1,726,438</b>	\$ 1,497,986
Physical therapy corporations	<b>28,270</b>	26,900
Penalty fees	<b>15,015</b>	17,060
	<b>\$ 1,769,723</b>	\$ 1,541,946

## 12. EMPLOYEE FUTURE BENEFITS

The College has a deferred contribution pension plan under which both the College and employees make contributions. The College's contributions and corresponding expense totalled \$36,929 (2012 - \$23,990).

## 13. FINANCIAL INSTRUMENTS

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

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

### Credit Risk

Credit risk arises from the possibility that the members to which the College provides services to may experience financial difficulty and be unable to fulfill their obligations, which could lead to a financial loss to the College. The College's main credit risks relate to accounts receivable. The College's accounts receivable are generally the results of services to its members and government agencies.

The College's members are numerous which reduces the concentration of credit risk. It is management's opinion that there is no significant credit risk as of September 30, 2013.

### Liquidity Risk

Liquidity risk arises from the possibility that the College might encounter difficulty in settling its debts or in meeting its obligations related to financial liabilities. In management's opinion, this risk has been reduced due to the large cash and investment reserves kept on hand at September 30, 2013.

### Currency Risk

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

### Interest Rate Risk

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



# The College Of Physical Therapists of Alberta Strategic Plan

Council approved a Strategic Plan that will guide The College of Physical Therapists of Alberta for the next three years. The Strategic Plan was created with Council and staff input with the intent of refocusing the purpose of The College and how to achieve the mission through critical success factors, goals and tactics. Moving forward, staff will determine a more specific plan and schedule on how the goals set out in the plan will be achieved.

## Vision

Physiotherapists are an essential resource for healthier Albertans.

## Mission

Govern physiotherapists, ensure professionalism & support the delivery of quality physiotherapy practice.

## Values

Council and staff working on behalf of Physiotherapy Alberta are committed to: excellence, innovation, professionalism, collaboration, accountability & evidence-informed decision making.

## Critical Success Factors, Goals

### Quality patient care

Patients receive quality physiotherapy care from competent physiotherapists and support personnel

### Engaged members

Physiotherapists are engaged with Physiotherapy Alberta, within the profession and the health system

### Public & stakeholder confidence

The public and stakeholders are confident in the work of Physiotherapy Alberta

### High performing organization

The organization is high performing, healthy and effective

# Notes

## Notes

## Notes

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