

ANNUAL REPORT

23-24



Chiropractors'
Association of
Saskatchewan



Chiropractors'
Association of
Saskatchewan

MISSION STATEMENT

The Chiropractors' Association of Saskatchewan serves the best interests of the public by regulating and advancing excellence in chiropractic care.

VISION

Chiropractors are recognized as primary care providers, leaders in a comprehensive healthcare system, and accessible to all.

VALUES

- Collaboration
- Professionalism
- Integrity
- Patient/Client Centred
- Evidence-based
- Leadership
- Accountability

STRATEGIC PRIORITIES

- Strong regulation
- Chiropractors engaged as healthcare partners
- Promoting the chiropractic profession and adding value for patients
- Engaging members and improving their practice experience
- Strong board governance and operational excellence

The Chiropractors' Association of Saskatchewan has a primary mandate of public protection:

- As a regulatory body, the CAS' primary role is to ensure public safety by regulating the profession in the provision of quality care.
- As an association, the CAS promotes and advocates for chiropractic excellence.

The Chiropractors' Association of Saskatchewan respectfully acknowledges that chiropractors practice on and within traditional land, referred to as Treaty 2, Treaty 4, Treaty 5, Treaty 6 and Treaty 7 territories, and on the homeland of the Métis Nation. We honour and respect the treaties that were made on all territories and are committed to our partnership with Indigenous Nations in the spirit of reconciliation and collaboration.

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MESSAGE FROM THE PRESIDENT



On behalf of the Board of Directors of the Chiropractors' Association of Saskatchewan (CAS), I would like to present the 2023-2024 Annual Report. The CAS Board and staff work diligently to ensure regulatory excellence and to positively advance the chiropractic profession in Saskatchewan.

Over the past year, the CAS has provided input and feedback to the Government of Saskatchewan as they prepare to introduce province-wide umbrella legislation for regulated health professions in Saskatchewan. We continue to update and develop policies and guidelines to ensure the most up-to-date regulatory standards are in place in Saskatchewan to protect the public and ensure quality chiropractic care. As a profession, we will be well positioned to transition to this new legislation once it comes into place; however, it will take a significant amount of work for the CAS during this transition and could result in some changes to our structures. In the next few years, we anticipate mandated and purposeful changes to both the regulatory and association sides of the CAS to ensure the continued success and growth of chiropractic in Saskatchewan.

Over the past year, the CAS continued to build on our advancement of the profession. We have worked with a public affairs firm to support us in representing the interests of chiropractors in Saskatchewan and in our work to enhance access to chiropractic care and health services in the province. This work, as well as the positive perception of chiropractic in Saskatchewan, have helped initiate discussions around government policies to enhance patient access and care, and in successful negotiations for new and improved WCB and SGI contracts. We have also started to build further relationships with other health provider groups in an effort to enhance collaboration. The goal of all CAS meetings and initiatives is to enhance patient access and care and advance the chiropractic profession.

I would like to recognize and thank our Executive Director, Tracy Bertram, our Registrar, Denise Gerein, and our Executive Assistant, Pat Guillemain. Because of these three dedicated staff, the CAS office runs efficiently, effectively and professionally. Please contact staff members or any Board member if you have any questions or concerns.

I am pleased to have served on the CAS Board as President for another year. I consider it an honour and a privilege to represent and give back to the chiropractic profession in Saskatchewan. Thank you to my current Board members: Dr. Trevor Erdie, Dr. Roger Kiva, Dr. Stephanie Fox, Dr. Trevor Hove, and our public members, Mr. Chris Richter and Ms. Chris Drobot. These Board members take time away from their families and practises to serve our profession. Thank you also to those serving on committees; without the work you do, the CAS would not be able to serve and protect the public and build the chiropractic profession in Saskatchewan.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'J. Beggs', written in a cursive style.

Dr. Jennifer Beggs
President

MESSAGE FROM THE EXECUTIVE DIRECTOR



In 2023, the CAS celebrated 80 years as an Association since its' inception in 1943. The CAS has a long history of leadership and innovation over these years and has been led by many chiropractors who worked tirelessly on behalf of the profession and patients in Saskatchewan. We endeavor to continue these efforts to advance the profession and expand access for chiropractors to enhance patient care for the people of this province.

The CAS undertook strong advocacy efforts over this past year on behalf of patients in Saskatchewan to improve access to health care services. We submitted a formal budget request to the Minister of Health for reinstatement of chiropractic funding for low-income individuals in the 2024-25 budget. Although unsuccessful, we will continue to pursue access to conservative musculoskeletal care for this population. We continue to pursue expansion of access to allow chiropractors to independently order MRI and CT scans as well as a limited set of laboratory tests. Multiple meetings have been held with Government officials and staff and others within the healthcare system on these priorities, as well as our efforts to integrate chiropractic care within primary care and the Saskatoon Urgent Care Centre.

Recent research based on Statistics Canada data outlined that chiropractors are the second most consulted health care practitioner in the province for those with back pain and musculoskeletal conditions. Maximizing the use and potential of chiropractic care can help mitigate health care expenditures and wait times, opioid use, and other issues, resulting in improved patient experiences for Saskatchewan residents.

We continued our public awareness campaign to inform the public about chiropractic care. Over the last year, our "Get back to what you love. See a chiropractor." campaign continued using advertisements on digital billboards, radio, TV, digital and movie theatres. In 2024, we added a 'did you know' element to our message to inform the public of the full scope of care that chiropractors can provide.

The 2023 AGM was well attended by 53% of all CAS members, providing a great opportunity to reconnect with colleagues from across the province. As we look to support CAS members, we're excited to launch the New Member Committee to identify needs and support new members practicing in the province.

Thank you to our dedicated Board of Directors who provide a great deal of their time and dedication to leading the profession in SK. A big thank you to my colleagues, Denise and Pat, as our small but mighty team in the CAS office works to regulate and advance chiropractic care in the province.

Warm regards,

A handwritten signature in black ink that reads "J. Bertram".

Tracy Bertram
Executive Director

WHO WE ARE

The CAS was founded in 1943, when chiropractic first became a self-regulated profession in Saskatchewan. The CAS is governed by *The Chiropractic Act, 1994* and the accompanying bylaws and policies as it fulfills its roles as both a regulatory body and professional association. As a regulatory body, the CAS' first and foremost role is to protect and serve the public interest. As an association, the CAS advocates for, and advances, the chiropractic profession.

The CAS has its head office in Regina, Saskatchewan.

WHAT WE DO

The CAS' regulatory role of protecting the public and patients, in accordance with *The Chiropractic Act, 1994* and the accompanying CAS Bylaws and Policies, is accomplished by:

- Registering and licensing properly qualified practitioners.
- Establishing Bylaws, Policies and other practice guidelines.
- Establishing, monitoring and evaluating professional, clinical and ethical standards.
- Establishing and overseeing professional continuing competency programs and ensuring that members meet requirements.
- Receiving and investigating complaints against members and setting out and enforcing appropriate corrective action when necessary.
- Ensuring compliance with the Act, Bylaws, Policies and other practice guidelines.

The professional association activities are committed to promoting the value of chiropractic in Saskatchewan, which is done through:

- Promoting the effectiveness and benefits of chiropractic care to the public, healthcare system and government.
- Advocating on behalf of the profession and representing the profession in various partnerships and fee negotiations.
- Collaborating with other health professional organizations for the advancement of patient care.
- Providing information and materials to increase awareness and knowledge of chiropractic and general good health.

The CAS is involved in a nation-wide network with the Canadian Chiropractic Association (CCA), promoting and advocating for chiropractic excellence across Canada. The CAS is also a member of the Federation of Canadian Chiropractic (FCC), a national federation of regulatory bodies addressing issues of education, accreditation and regulation of chiropractic in Canada.

CAS BOARD OF DIRECTORS

The Board of Directors is responsible to govern, manage and regulate the CAS. The Board consists of five elected CAS members and two public representatives appointed by the Lieutenant Governor in Council.



Dr. Jennifer Beggs
President

Dr. Beggs was elected to the Board in 2016 and serves as the President, as well as a member of the Continuing Education Committee. She is a graduate of Canadian Memorial Chiropractic College (CMCC) and has been in practice in Regina since 2005.



Dr. Trevor Erdie
Vice-President

Dr. Erdie was elected to the Board in 2018 and serves as the Vice-President and Chair of the Finance Committee. He is a graduate of CMCC and has practiced in Estevan since 2014.



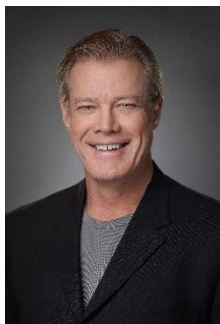
Dr. Roger Kiva

Dr. Kiva was elected to the Board in 2017. He serves on the Public Relations Committee. He has been in private practice in Saskatoon since 1998 and is a graduate of Northwestern Chiropractic College.



Dr. Stephanie Fox

Dr. Fox was elected to the Board in 2019 and is the Chair of the Public Relations Committee. She is a graduate of CMCC and practices in Saskatoon.



Dr. Trevor Hove

Dr. Hove was elected to the Board in 2021. He is a graduate of Northwestern Chiropractic College and has been in practice since 1998, operating a multidisciplinary rehabilitative centre in Yorkton since 2012.



Mr. Chris Richter

Mr. Richter was appointed as a Public Representative in 2018. He serves on the Investigation Committee and Finance Committee. Mr. Richter is a retired provincial civil servant.



Ms. Chris Drobot

Ms. Drobot was appointed as a Public Representative in May 2023 and serves on the Discipline Committee. She was the Manager of Health Care Services with the Workers' Compensation Board of Saskatchewan for many years before retiring in 2021.

CAS STAFF AND ORGANIZATIONAL STRUCTURE



Tracy Bertram
Executive Director

Ms. Bertram joined the CAS as Executive Director in 2016. She holds a Bachelor of Commerce Degree in Health Care Administration and is a Chartered Director. She has over 25 years of experience working in health care, government, and with professional associations, and serves on several non-profit Boards.



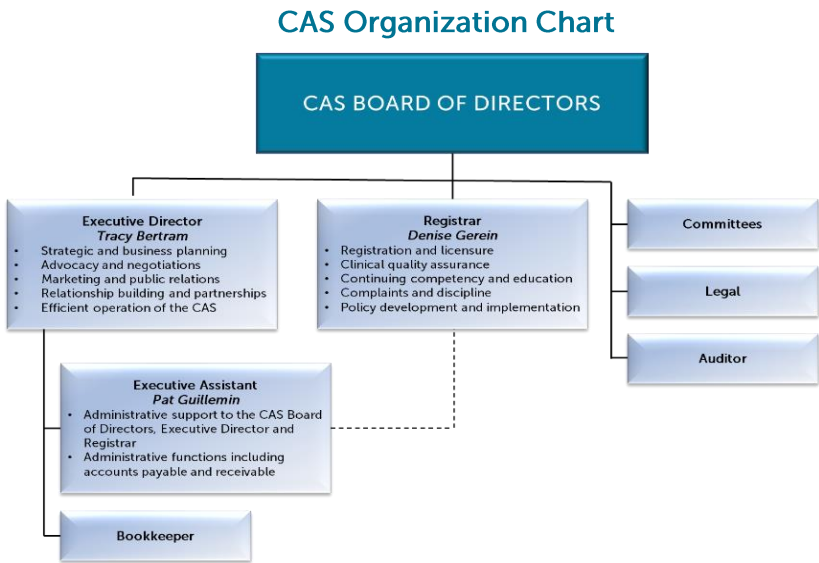
Denise Gerein
Registrar

Ms. Gerein is the Registrar for the CAS, holding degrees in Education and Law. She practiced law for 12 years and worked for the Law Society of Saskatchewan and the SK Legal Education Society with the Bar Admissions Program prior to joining the CAS in 2013.



Pat Guillemain
Executive Assistant

Ms. Guillemain joined the CAS in 2021 as the Executive Assistant, performing office administrative functions including member support, bookkeeping and support to the Executive Director, Registrar and Board of Directors. She has many years of experience with the Saskatchewan College of Pharmacy Professionals.



STRATEGIC PLAN

The CAS Strategic Plan covers the period 2022 – 2026 and guides our work. Our vision is that *chiropractors are recognized as primary care providers, leaders in a comprehensive healthcare system, and accessible to all*, driving strategic priorities in the areas of strong regulation, chiropractors engaged as healthcare partners, promoting the chiropractic profession and adding value for patients, engaging members and improving their practice experience, and strong board governance and operational excellence.



Chiropractors'
Association of
Saskatchewan

2022-2026 STRATEGIC PLAN

VISION

MISSION

Chiropractors are recognized as primary care providers, leaders in a comprehensive healthcare system, and accessible to all.

The CAS serves the best interests of the public by regulating and advancing excellence in chiropractic care.

Strong Regulation • The public is protected through regulation of the chiropractic profession in Saskatchewan. • Members deliver competent, accountable, and professional services while practicing to their full scope of practice.	Chiropractors Engaged as Healthcare Partners • Patients have improved access to chiropractic care • Physicians and other healthcare providers refer to chiropractors for spine, muscle and nervous system conditions. • Chiropractors are engaged in addressing pain and NMSK issues in multidisciplinary models	Promoting the Chiropractic Profession and Adding Value for Patients • Public, healthcare providers and stakeholders have an improved awareness and understanding of the benefits of chiropractic care. • Members use best practices and evidence-based care to improve the patient experience.	Engaging Members and Improving their Practice Experience • Members receive the services, communication and support they need from the CAS. • There is a strong sense of community in the province and members are actively involved in the CAS and the profession.	Strong Board Governance and Operational Excellence • Board governance, risk management and the effectiveness of CAS operations are continuously improved.
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VALUES

Collaboration · Professionalism · Integrity · Patient/Client Centred · Evidence-based · Leadership · Accountability

THE CHIROPRACTIC PROFESSION

Doctors of Chiropractic (chiropractors) are highly educated and specially trained healthcare providers who diagnose and treat conditions of the spine and musculoskeletal system (the body’s bones, muscles, cartilage, tendons, joints, connective tissue and nervous system). Chiropractors are also qualified to advise patients on corrective exercises, healthy lifestyle choices, injury prevention and nutrition.

In Canada, chiropractors must:

- Complete at least seven years of post-secondary education, including a four-year academic program at an accredited chiropractic college.
- Pass the national standardized chiropractic examinations.
- Treat patients in a supervised clinic setting during the final two years of education.

Additionally, to be a chiropractor in Saskatchewan, doctors must:

- Pass the Provincial Legislation and Ethics Examination.

- Maintain professional competency through approved seminars and courses.

The main form of treatment chiropractors deliver is an “adjustment” – a non-invasive procedure consisting of a precise, directed movement to help relieve pain and discomfort and restore range of motion. Chiropractors may also use other therapies such as low-level laser, therapeutic ultrasound, acupuncture, soft tissue massage and shock-wave therapy.

A chiropractor is authorized to make a direct referral for publicly funded x-ray and diagnostic ultrasound when appropriate, and to directly refer to any medical specialist for consultation and/or treatment. Patients do not need a referral to access chiropractic care.

There are **262** chiropractors licensed in Saskatchewan, of which **241** chiropractors are in active practice across the province in major centres and smaller communities. Members often share space in multidisciplinary health centres and work collaboratively with other health professionals.

Saskatchewan communities served by chiropractors:

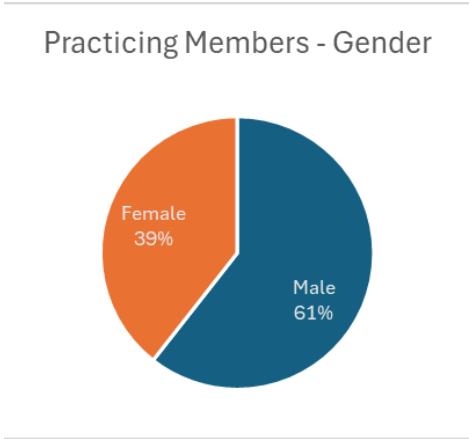
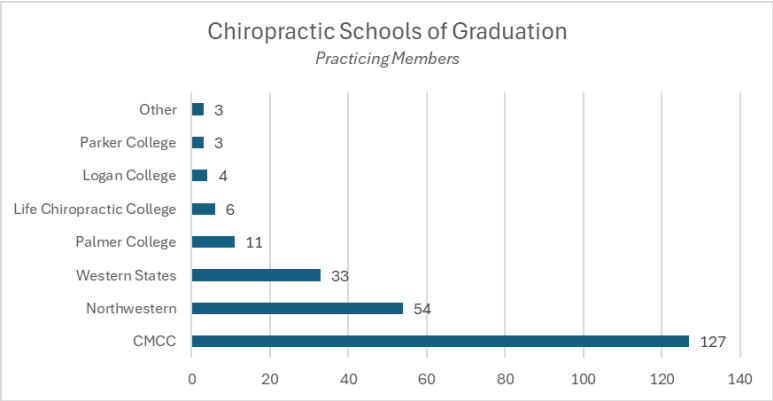
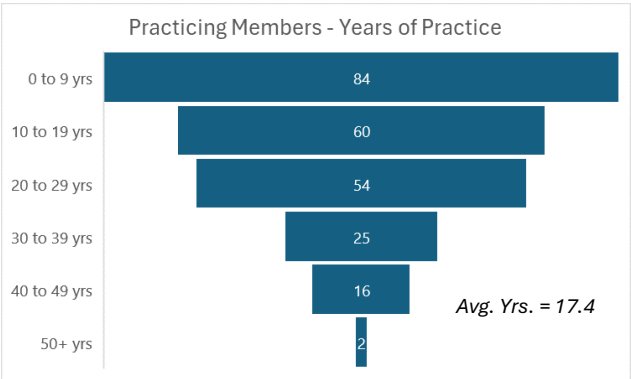
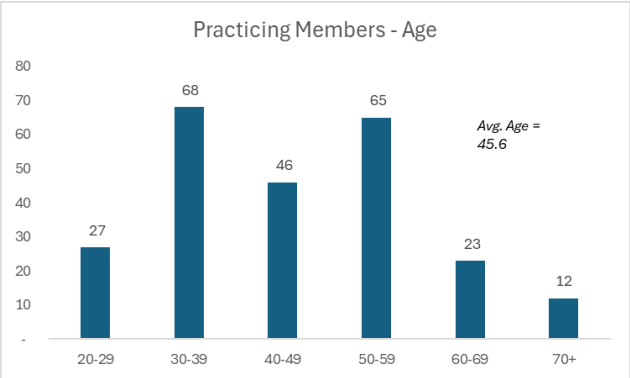
o Aberdeen	o Kerrobert	o Rosthern
o Assiniboia	o Kindersley	o Rouleau
o Big River	o Kisbey	o Saskatoon
o Biggar	o Lanigan	o Shaunavon
o Canora	o Lumsden	o Shellbrook
o Canwood	o Macklin	o Spiritwood
o Carlyle	o Maidstone	o Swift Current
o Dalmeny	o Maple Creek	o Tisdale
o Davidson	o Martensville	o Unity
o Edam	o Meadow Lake	o Wadena
o Elrose	o Melfort	o Wakaw
o Estevan	o Melville	o Waldheim
o Eston	o Moose Jaw	o Warman
o Ft. Qu’Appelle	o Moosomin	o Watrous
o Grenfell	o Nipawin	o Watson
o Hague	o North Battleford	o Weyburn
o Hanley	o Outlook	o Wilcox
o Hudson Bay	o Prince Albert	o Wynyard
o Humboldt	o Regina	o Yorkton
o Kenaston	o Rosetown	

MEMBER STATISTICS

All Chiropractors, as of June 30, 2024

PRACTICING	
Regular	231
Practicing Life	3
Locum	3
Limited	4
Total Practicing	241
NON-PRACTICING	
Non-practicing Life	5
Retired	16
Total Non-practicing	21
TOTAL ALL MEMBERS	262

Practicing Chiropractors, as of June 30, 2024



ANNUAL REPORT OF THE REGISTRAR



The Registrar of the Chiropractors' Association of Saskatchewan discharges the profession's legislative responsibilities to protect the public interest under the authority of *The Chiropractic Act, 1994*. This provincial legislation and related bylaws govern regulatory activity in the areas of registration and licensing, continuing competency and education, quality assurance, diagnostic imaging, complaints resolution, discipline and privacy. The Registrar is also responsible for policy development and implementation, effective member communication on regulatory matters, and inter-disciplinary and intra-provincial representation of the CAS.

This has been a year of transformation in the regulation of health care in SK. *The Miscellaneous Statutes (Health Professions) Amendment Act, 2023*, amended the regulation of 22 health care professions, including the chiropractic profession. The amendments involved adding a duty and objects clause for regulatory bodies; amending how Board members may be elected or appointed; amending how bylaws are created; and providing additional powers regarding fitness to practice and the investigation of complaints. The CAS has amended its Bylaws to conform with the new legislative provisions.

Following the passing of that legislation, the Government is introducing new healthcare umbrella legislation, *The Regulated Health Professions Act*, which will fundamentally change the regulation of all health care professions in SK. The CAS continues to provide excellence in regulation in these rapidly changing times.

I appreciate the opportunity to continue working with our dedicated Board of Directors, our Committee members, and hardworking staff, Tracy and Pat, to serve the members of the CAS and the residents of SK.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Denise Gerein'.

Ms. Denise Gerein, B.Ed., LL.B.
Registrar

MEMBERSHIP ACTIVITIES

The CAS welcomed the following new members in July 2023 - June 2024:

- Dr. Jodi Parkinson
- Dr. Alexa Kowaluk
- Dr. Kelsey Fenton
- Dr. Jessica Brandt
- Dr. Cameron Taylor
- Dr. Lyndon Jellison
- Dr. Emmaline Klopchic
- Dr. Joseph Piazza
- Dr. Collin Vandeven
- Dr. Alison Fedoriuk
- Dr. Jared Stuckel
- Dr. Logan Eckhoff

We bid farewell to the following departing members:

- Dr. Jean Levesque
- Dr. Michael McMenamin
- Dr. Kimberley Macanuel
- Dr. Madolyn Linka
- Dr. Roy Papish

REGULATORY ACTIVITIES

To uphold the mandate of public protection, the CAS has various mandatory programs designed to enhance public safety and promote chiropractic excellence. Such programming includes approved continuing education hours, CPR certification, record keeping seminars, professional boundaries seminars, and quality assurance reviews. All members must successfully complete these programs to maintain their licensure.

1. Licensing and Examination

We congratulate the following members on their successful completion of the Provincial Legislation and Ethics Examination (fall 2023 and spring 2024 sittings) and attainment of full Regular membership privileges:

- Dr. Jill McKinnon
- Dr. Jodi Parkinson
- Dr. Alexa Kowaluk
- Dr. Kelsey Fenton
- Dr. Jessica Brandt
- Dr. Cameron Taylor
- Dr. Joseph Piazza
- Dr. Collin Vandeven
- Dr. Alison Fedoriuk

2. Student Preceptorship

The CAS offers a student preceptorship program, in which students in their final year of chiropractic college can gain practical experience in a clinic environment under the supervision of a licenced chiropractor.

During 2023-2024, we had eight students in the preceptorship program: six students from Northwestern Health Sciences University (Minnesota) and two students from the University of Western States (Oregon).

3. Investigation Issues

Ongoing complaints – June 30, 2023	4
New complaints	4
Resolved complaints	3
Complaints withdrawn	0
Complaints sent to Discipline Committee	0
Ongoing complaints – June 30, 2024	5

4. Discipline Issues

During the 2023-2024 reporting period, no complaints were referred to the Discipline Committee.

5. Bylaws and Policies

A) *Chiropractic Regulatory Bylaws*

The Regulatory Bylaws were amended to make them gender neutral.

B) *Chiropractic Administrative Bylaws*

The following Administrative Bylaws were amended:

- Bylaw 1 – Definitions
- Bylaw 2 – Meetings of Association
- Bylaw 3 – Board
- Bylaw 4 – Officers
- Bylaw 5 – Salaried Officers
- Bylaw 6 – Meetings of the Board
- Bylaw 7 – Committees
- Bylaw 11 – Business of the Association

C) *Policies*

The following Policies were created/amended:

- Policy C – Continuing Education

- Policy W – Retention of Personal Health Information
- Policy X – Processing Complaints
- Policy PP – Member Fee Adjustments
- Policy UU – Temporary Virtual Care
- Policy VV – Infection Prevention and Control
- Policy WW – Internal Coccyx Assessment and Treatment

6. Continuing Education

All practicing members are required to complete thirty (30) hours of continuing education in a two-year period, of which ten (10) hours must be association-sponsored or “inside” hours. The current cycle runs from January 1, 2023 to December 31, 2024. The mandatory Record Keeping seminar is being held in the spring and fall of 2024.

7. Health Region and Diagnostic Imaging Advisor

The duties of the Health Region and Diagnostic Imaging Advisor are included in the role of the Registrar. The mandate is to ensure the proper use of chiropractic x-ray facilities and identify and address any issues regarding the ordering of x-rays, diagnostic ultrasound and production of clinic-based x-rays. The mandate also includes facilitating the adoption of consistent bylaws concerning chiropractic hospital privileges by the province’s health authority.

8. Privacy Officer

The Registrar acts as the Privacy Officer of the CAS. All issues regarding privacy and confidentiality are referred to the Registrar, who consults with the Office of the Saskatchewan Information and Privacy Commissioner as required.

9. Network of Inter-Professional Regulatory Organizations (NIRO)

The CAS maintains strong relationships with other professions and disciplines and is a long-term member of NIRO - a provincial group of self-regulated health professions that meets to discuss common regulatory issues and challenges, including labour mobility, program accreditation, investigations, standards of practice, scope of practice and template legislation.

10. Federation of Canadian Chiropractic (FCC)

The CAS continues its membership and involvement with the FCC - a national association made up of three separate Councils: Regulatory Council, Council on Chiropractic Education Canada (CCEC), and Specialty Colleges Council. The FCC is recognized as a leader in setting high educational, regulatory and accreditation standards to promote ethical, competent and evidence-based chiropractic care. The FCC strives to promote effective communication and cooperation among its members relating to education, accreditation, and regulation of chiropractic in the public interest that enhances the work of the members collectively and individually. The role of the FCC is to provide a forum at the national level for the exchange of information, resources, and experience to assist the member regulatory boards and chiropractic educational programs to best carry out their responsibilities. Board meetings are held twice annually, in the spring and fall, with additional Executive and Council meetings throughout the year.

I currently serve on the Executive as Vice-President of the FCC, and as Chair of the Governance and By-laws Committee.



2023-24 HIGHLIGHTS

Over the past year, the CAS moved forward in advancing work related to the strategic plan.

Chiropractors Engaged as Healthcare Partners

Opioid Response

Low back pain and other musculoskeletal conditions are key drivers of non-cancer opioid prescribing. There is overwhelming research pointing to the ineffectiveness of opioids for low back and neck pain, and multiple practice guidelines recommending spinal manipulation for chronic low back pain. Canada's chiropractors are playing a leading role in responding to the opioid crisis, including involvement in the Canadian Pain Task Force. Provincially, the CAS supports the efforts of SaskPain to advocate for a provincial pain management strategy and better access to pain services.

Saskatchewan Health Authority

Chiropractors continue to work with the Saskatchewan Health Authority (SHA) in communities throughout the province, providing services to people in regional and primary care settings.

Chiropractors are included in the health authority structure as practitioners within the Practitioner Staff Bylaws, and as such many provincial chiropractors hold privileges with the SHA and participate on various committees within it. Dr. Mark Labrecque is a member of the SHA's Practitioner Liaison Committee as a representative of the CAS. This committee serves as a forum for communication between the SHA and practitioners and seeks to maintain and improve the provision of health services in the province.

eHR Viewer

Provincial chiropractors have had access to the Saskatchewan eHR Viewer (Electronic Health Record Viewer) since 2017. This secure online tool provides access to authorized health care providers to view the latest patient information contained in the provincial Electronic Health Record. This information includes laboratory results, prescription medication information, discharge summaries, medical imaging reports, clinical encounters and structured medical records, as well as chronic disease management information. The CAS continues to promote the use of this tool to members to support clinical decision making and better interdisciplinary collaboration.

Access to Care - Advocacy

The CAS advocates for improved access to chiropractic care for patients. We made concerted efforts in this last year to advocate to the Government for reinstatement of chiropractic coverage for Saskatchewan's vulnerable population, including submission of a formal budget request for Government's 2024-25 budget consideration. We also advocated for further integration of chiropractors within primary care including the addition of chiropractors as part of the funded care team to assess, diagnose and treat back pain and MSK issues within the new Urgent Care Centres in the province. Enhanced access to diagnostic tools for chiropractors is another area of focus and significant work over the last year related to independent ordering rights for MRI and CT scans and limited lab ordering privileges for MSK-related issues.

Throughout the year, the CAS has met with a variety of elected officials and government officials to reiterate our priorities for improving healthcare outcomes and access for SK residents.

The CAS supports the work of the Canadian Chiropractic Association (CCA) and its efforts with the federal government and national stakeholders. A large focus for the chiropractic profession is on the insurance industry to educate, inform and enhance relationships with extended healthcare insurers. The CAS actively participates in the CCA's National

Insurance Committee. Provincially, we have started conversations with larger employers in the province to discuss the importance of musculoskeletal health of workers and maintaining chiropractic benefits within their employee benefit plans.

Workers’ Compensation Board (WCB)

Provincial chiropractors provide primary care services to injured workers and work with multidisciplinary assessment and treatment teams to support a return to work and active lifestyle. The CAS and WCB have a long-term agreement in place related to chiropractic services which expired June 30, 2024. Successful negotiations have led to a new 3 ½ year agreement in place from July 1, 2024 to December 31, 2027.

Saskatchewan Government Insurance

Chiropractors focus on helping those injured in automobile accidents return to their full activities of daily living. With SGI, provincial chiropractors provide primary care services to injured patients and work within multi-disciplinary assessment and treatment teams. The CAS has had several meetings with SGI to discuss patient care processes and negotiate a new 3 ½ year fee agreement which will be in place from July 1, 2024, to December 31, 2027.

Promoting the Chiropractic Profession and Adding Value for Patients

The purpose of the CAS’ marketing strategy is to convey to the public, healthcare stakeholders and policy makers the benefits of chiropractic care, while increasing awareness and utilization. Efforts are focused on marketing opportunities to increase brand awareness of the profession and the benefits of chiropractic care and educate the general public and targeted segments (such as safety associations) about preventing injuries and maintaining spinal and overall health.

Get Back to What You Love Campaign

The CAS continued the “Get Back to What You Love” marketing campaign in 2023-24, depicting how chiropractic care helps achieve and maintain a healthy lifestyle; a positive message that recognizes the value of chiropractic care to healthy functioning. This campaign includes two videos produced by a local video production company and can be viewed on our [YouTube](#) channel.

Did You Know?

In 2024, we began to incorporate “did you know?” messaging in our campaigns to raise awareness of chiropractic care and the various ways chiropractors can help patients access needed healthcare, such as the ability to get an appointment with low wait-times, ordering diagnostic x-ray and ultrasound, and referring to medical specialists.



In Fall 2023 and Spring 2024 we ran multiple campaigns throughout the province:

- Recreation Billboards** New in 2024 is the addition of rink and field boards in recreational facilities in communities across Saskatchewan, which will be in place for the next two years. These are placed in Saskatoon (Henk Ruys Soccer Centre, Saskatoon Sports Centre), rink boards in Regina (Al Ritchie and Doug Wickenheiser arena) and boards in hockey rinks in Prince Albert, Moose Jaw, Swift Current, Melfort, Yorkton, Estevan, Weyburn, North Battleford and Humboldt.



Radio	We ran a series of commercials with the “Get Back to What You Love” messaging in August/September 2023 (5-week campaign), October/November 2023 (5-week campaign), March/April 2024 (6-week campaign) and May/June 2024 (5-week campaign) on the Rawlco Radio network throughout the province (Z99 in Regina, C95 in Saskatoon, CJME and CKOM). These ads average around 383,000 impressions per week across the 4 stations.
Digital	We ran digital ads through Facebook and Instagram using our 30- second and 15-second video ads during the months of October and November 2023. In June/July 2024, CAS digital ads ran on Facebook, Instagram and Pinterest. Ads on Spotify also ran in September and December 2023. We also added advertising on ‘theScore’, one of the most popular sports apps used by sports fans, with ads running in May/June 2024.
Billboards	Digital billboards with Directwest ran in mid-July to mid-August 2023 in 9 communities throughout Saskatchewan: Saskatoon, Regina, North Battleford, Prince Albert, Yorkton, Estevan, Weyburn, Moose Jaw and Swift Current.
Cinema	Movie theatre ads ran in all Cineplex theatres in SK during the month of July 2023. These video ads were played during the pre-show, prior to the movie feature.
TV	In October to November 2023, we ran our commercials as public service announcements airing on American TV stations for Access Communication and Shaw subscribers. We ran these ads with a new video from May to July 2024.
Rider Radio	The CAS sponsored 620 CKRM Rider Radio’s post-game show, broadcast on eight provincial radio stations and online during the 2023 Saskatchewan Roughrider season (20 games). The “Adjustment of the Game” involves the radio announcers discussing one of the big hits of the game, with fans calling in for a chance to win a prize package including a \$50 Rider Store gift card, a CAS gel-pack, massage ball and pen, and several chiropractic stretch/sports hand-out cards. The on-air message is “brought to you by Saskatchewan Chiropractors” and includes a short commercial about chiropractic care.



Human Resource Professionals and Insurance Industry Campaign

For the fourth year, the CAS is running an awareness campaign targeted at human resource professionals and the insurance industry. We want workplaces to understand the burden of NMSK issues in the workplace and ensure adequate chiropractic coverage is in place in their health benefit plans for their employees. To this end, we have also held meetings with several large employers in the province to discuss the importance of including chiropractic benefits in their employee plans.



Ads are placed in the [Chartered Professionals in Human Resources \(Sask\) magazine](#) and weekly e-newsletter, and in the [Insurance Brokers Association of Saskatchewan magazine](#). These ads direct readers to our website www.chiroworks.ca for information about the benefits of chiropractic care.

The CAS also attended the Chartered Professionals in Human Resources annual conference in Saskatoon in October 2023 with a booth to discuss chiropractic benefits with HR representatives. We will continue seeking ways to connect with industry to ensure chiropractic care remains top-of-mind in health benefit plans.

Toasty Toes



The CAS was pleased to hold the seventh annual Toasty Toes Sock Drive to benefit The Salvation Army, where chiropractors across Saskatchewan collect new pairs of socks for those in need.

In 2023, 14,755 pairs of socks and over \$2,300 in donations towards other necessities of winter were raised by provincial chiropractors, their patients and communities. In total, over the last seven years of the sock drive, over 107,000 pairs of socks and \$9,700 have been collected and donated to those in need. Thank you to everyone who participated!

WorkSafe Agreement

The CAS and WorkSafe extended our three-year Agreement until the end of 2025 to continue our joint work to prevent and reduce back injuries. This work includes public education and worker education about back safety, proper lifting techniques and back injury prevention. In 2024, we worked with the Saskatchewan Construction Safety Association to develop an online back care and safety course available to all construction workers in the province.

A key element of our agreement is the provision of back care and safety presentations by chiropractors to workplaces throughout the province. In 2023:

- 848 employees attended a back care and safety presentation by a chiropractor.
- Presentations were provided to 14 workplaces throughout the province, several with multiple presentations to accommodate all their staff.
- Evaluation results from workplaces indicate high satisfaction with the presentations.
- The CAS attended the 2024 Saskatchewan Safety Seminar with a booth to promote our WorkSafe materials and provide a proper lifting demonstration activity for attendees.

We continue to work with WCB and other stakeholders to support injury prevention efforts and the profession's involvement and recognition in this area.

Chiropractic Guidelines and Research

The CAS is proud to support the Canadian Chiropractic Guideline Initiative (CCGI), a national initiative developing evidence-based clinical practice guidelines and best practice recommendations for practitioners, chiropractic schools, patients, and the public. Resources can be found at www.ccg-i-research.com.

The CAS participates in, and contributes to, chiropractic research at a national and provincial level. Nationally, the CAS contributes to the Canadian Chiropractic Research Foundation (CCRF), a national funding body that grants research funds to national research priorities aimed at expanding the body of evidence and best practices for musculoskeletal health in partnership with clinicians, for the benefit of patients. The CAS and CCRF continue to explore partnership opportunities to move forward with areas of mutual interest.

The CAS continues to participate in the advisory group for a research project led by Dr. Pierre Côté aimed at understanding the national and provincial rates of chiropractic utilization and the characteristics of patients who seek care from chiropractors. The research results were recently published, showing that chiropractors are the second most consulted healthcare provider in Saskatchewan, in general, and for those with back pain and arthritis. The next

phase of this research has begun, examining those with chronic back pain problems, current utilization of chiropractic care, and availability of chiropractors at the health region level. The CAS contributed \$10,000 to this research study, which will provide data on the prevalence of chronic back problems in Saskatchewan and utilization of chiropractic services at a regional level, to aid in our work within the health care system and government.

Dr. Paul Bruno held the post of CCRF Research Chair in Neuromusculoskeletal Health at the University of Regina from 2010-2015. This position was made possible through contributions and support from the CAS, the CCA, the CCRF, and the University of Regina. Dr. Bruno secured a tenured appointment at the University of Regina in 2015 and was promoted to the position of Associate Professor in 2016.

The current focus of Dr. Bruno's research program is the use of gait variability measures in the assessment of fall risk in older adults and clinical populations (e.g., individuals with multiple sclerosis and Parkinson's disease). He is currently serving as supervisor for two graduate students (one MSc, one PhD). Dr. Bruno is also leading a research project investigating early prognostic factors for claim duration and long-term work disability following a work-related back injury in Saskatchewan that is being co-funded by the CAS and Saskatchewan WCB. The initial and follow-up data for the project has been collected, and the analysis of these data is underway. It is expected that a report summarizing the results of the study will be presented to the CAS and Saskatchewan WCB in the Fall of 2024. It is anticipated that the results will be published in the scientific literature and findings presented at relevant conferences over the next year.

Engaging Members and Improving their Practice Experience

Member engagement has been essential in the successful work of the CAS over its 81-year history. The CAS would like to thank the many past and current members who volunteer their time to serve on committees, as representatives to external provincial and national organizations, and in other capacities. The hours of dedication and volunteerism are appreciated!

2023 Annual General Meeting (AGM)

The CAS held an in-person AGM in September 2023 in Saskatoon. The AGM was very well attended by 135 members (53% of all CAS members) and included long-service awards, overview of legislative changes in place and on the horizon, highlights of CAS work underway, a presentation from WCB on their transformation project, and a presentation on the SHA's Chronic Pain Pathway, among others.



Dr. Kara Gray received the Dr. Ken Goldie Community Service Award for her community engagement activities working with a variety of charities in her community of Prince Albert.

Dr. Kevin Henbid was recognized for an exceptional 15 years of service on the CAS Board and for his many years of service to the chiropractic profession.



Pictured above left: Dr. Jennifer Beggs (CAS President) and Dr. Kara Gray

Pictured above right: Dr. Roger Kiva (CAS Board Member), Dr. Jennifer Beggs, Dr. Kevin Henbid

Bramham Award for Excellence in Chiropractic



Dr. Mark Labrecque was recognized by his colleagues for his outstanding long-term service, devotion to chiropractic and service to colleagues, receiving the Bramham Award for Excellence in Chiropractic.

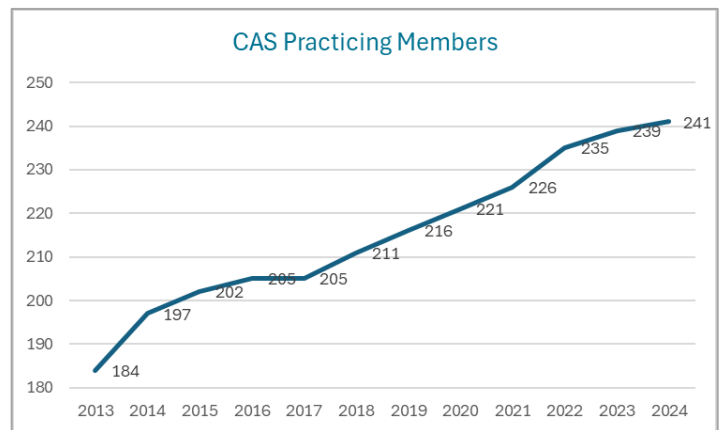
Pictured left: Dr. Jennifer Beggs, Dr. Mark Labrecque, Dr. Stephanie Fox (CAS Board Member)

The AGM also included an 8-hour inside-hours continuing education event by Dr. John Taylor, *Essential Clinical Diagnostic Imaging for Chiropractors*, that was very well attended by 124 members.

Membership and New Members

Over the last 10 years, there has been a 22% net increase in members averaging around 2.2% growth per year. There continue to be vacancies in communities throughout the province including rural areas. Saskatchewan continues to have the lowest chiropractor-to-population ratio in Western Canada.

The CAS continues to explore opportunities to market Saskatchewan as a great place to practice and live and recruit additional chiropractors to the province. The CAS attended the CMCC Practice Opportunities event in February 2024, provided virtual presentations to student clubs at CMCC and Northwestern, and continues to look for opportunities to engage with other chiropractic schools.



In reviewing CAS member demographics, 29% of all CAS members are in their first 7 years of practice. The CAS recently formed a New Member Committee to identify needs and support new chiropractors in their first seven years of practice in SK. Two co-chairs have been selected and the committee will begin its work in 2024.

L.R.W. Hamilton Memorial Scholarship



Through the Canadian Memorial Chiropractic College (CMCC), the CAS sponsors two scholarships of \$1,000 in memory of Dr. L.R.W. Hamilton, Class of 1950. Dr. Hamilton devoted his life to the chiropractic profession in Saskatchewan and Canada, serving as President of the CAS and President of the CCA. The CMCC Awards Committee selects two students in Year 3 from Saskatchewan who are in good academic standing. In 2023, scholarships were awarded to Madison Libby and Carly Zultok (*pictured left, with Mara Bartolucci, CMCC*).

The CAS recently established two new scholarships for SK students – one for students attending Northwestern Health Sciences University and one for Western States University. These new scholarships will be awarded for the first time in the Fall of 2024.

Strong Board Governance and Operational Excellence

The CAS Board is made up of five Directors elected by the members, and two public Directors appointed by the Lieutenant Governor in Council. Two Board Director positions were up for election in 2023. Dr. Roger Kiva and Dr. Trevor Erdie were acclaimed to these positions as returning incumbents. In Spring 2024, the CAS Board added an additional seat to the number of elected Board Directors, to be elected at the 2024 AGM.

In January 2024, the CAS Board held a planning retreat at the Dakota Dunes Resort to review the CAS strategic plan and begin preparations for implications from the new umbrella legislation.

The CAS continues to participate in national chiropractic initiatives to support and enhance a national approach to advancing the chiropractic profession, as well as the strategic objectives of the national partnership. This national partnership includes the Canadian Chiropractic Association (CCA), Canadian Chiropractic Protective Association (CCPA) and the provincial associations. The CAS President and Executive Director also engage with the other provincial chiropractic associations throughout the year, and at national meetings held in spring and fall. The Registrar participates in regulatory initiatives through the Federation of Canadian Chiropractic, also attending national meetings in the spring and fall.

Financial

Financially, the 2023 year ended with a surplus of \$28,112 which was primarily due to higher revenue for CE than budgeted given the great turnout at the 2023 AGM CE event and higher than anticipated investment income revenue due to prudent investments and high interest rates.

The Finance Committee continues to monitor and update the risk registry, identifying potential risks to the Association and classifying them according to probability and impact. These risks are periodically reviewed by the Board to determine if action is required to decrease or mitigate risks and are considered as part of strategic planning. One significant risk was updated in 2023 related to the potential of separation of association and college resulting from upcoming health regulatory umbrella legislation.

The Board continues to monitor the reserve funds and surplus, reviewing investments and options to increase investment income. Interest rates remained strong in 2023-24 allowing the CAS to invest in some short-term GICs with positive returns.

The year-end audit conducted by Virtus Group LLP did not identify any significant issues, errors or omissions. The 2023 Audited Financial Statements can be found starting on page 20.



GIVING BACK TO THE PROFESSION

Thank you to the 2023-24 CAS committee volunteers who carry out essential work of the Association. The following members were in these roles as of June 30, 2024:

Bylaws and Resolutions

Dr. A. Grier (Chair)
Dr. S. Harder
Dr. D. Peeace

Investigation

Dr. J. Brandt
Dr. K. Campbell
Dr. D. Donbrook
Dr. T. Jacobs
Dr. D. Millar
Dr. D. Peeace
Mr. C. Richter
Dr. K. Stroud

Finance

Dr. T. Erdie (Chair)
Mr. C. Richter
Ms. T. Bertram, Executive Director (ED)

Discipline

Dr. B. Broker (Chair)
Ms. C. Drobot
Dr. G. LaPlante
Dr. C. Majeran
Dr. A. Pawlovich

Provincial Exam

Dr. R. Honoway (Chair)
Dr. M. Majeran
Ms. D. Gerein, Registrar

Modes of Care

Dr. T. Jacobs (Chair)
Dr. S. Heidinger
Dr. J. Mindiuk

Public Relations

Dr. S. Fox (Chair)
Dr. R. Kiva
Ms. T. Bertram, ED

Past President Advisory

Dr. K. Henbid
Dr. D. Kashton
Dr. S. Taylor

Health Region & Diagnostic Imaging Advisor

Ms. D. Gerein, Registrar

Nominations

Dr. K. Henbid (Chair)
Dr. J. Beggs
Dr. D. Kashton

Quality Assurance

Dr. G. Rodgers (Chair)
Dr. N. Arnold
Dr. S. Bachorick
Dr. R. Brydges
Dr. R. Corrigan
Dr. D. Fay
Dr. L. Hammond
Dr. K. Martinuk
Dr. D. Potapinski
Dr. S. Pritchard
Dr. N. Thomson

Continuing Education

Dr. T. Rak (Chair)
Dr. J. Beggs
Dr. J. Reihl

Chiropractic Compensation Review Committee

Dr. S. Taylor (Chair)
Dr. D. Kashton
Ms. T. Bertram, ED

New Member Committee

Dr. Kurtis Gryba (Co-Chair)
Dr. Nicole Munro (Co-Chair)
Dr. Jennifer Beggs
Dr. Trevor Hove

CAS Sport Interest

Dr. R. Debusschere (Chair)

WCB Liaison

Dr. D. Donbrook

SGI Liaison

Sport Medicine & Science Council of Sask

Dr. R. Debusschere

U of R Senate

Dr. M. Mollenhauer

U of S Senate

Dr. L. Crook

SHA Practitioner Liaison Committee

Dr. Mark Labreque

In addition to serving on CAS committees and in provincial liaison positions, members of the CAS also serve their profession at a national and international level:

- Dr. L. David Peeace of Estevan serves on the Public Health Committee of the World Federation of Chiropractic.
- Dr. Shane Taylor of Regina completed his role as President of the Canadian Chiropractic Protective Association (CCPA) and has moved into the Past-President role.
- Dr. Doug Pattison of Lumsden is a Director on the Board of the CCA, representing Saskatchewan members.
- Dr. Darryl Kashton of Regina serves as the Vice-Chair of the Council on Chiropractic Education Canada (CCEC), as well as a member of Councils on Chiropractic Education International (CCEI) and Governance and By-laws Committee of the Federation of Canadian Chiropractic (FCC).
- Dr. Kevyn Kristmanson of Swift Current serves as Vice Chair and Provincial SK Representative on the CMCC Board of Governors.
- Dr. Ron Brady of Regina serves on the CMCC Board of Governors as Board Emeriti and is President of the CMCC Governor's Club.
- Dr. Julie Yaworski of Swift Current serves on the CCRF's Partnership Committee.
- Ms. Denise Gerein, CAS Registrar, serves as Vice President of the FCC and Chair of the Governance and By-laws Committee of the FCC.

AUDITED FINANCIAL STATEMENTS

Year Ended December 31, 2023

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN

REGINA, SASKATCHEWAN

FINANCIAL STATEMENTS
DECEMBER 31, 2023

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of **Chiropractors' Association of Saskatchewan** have been prepared by the Association's management in accordance with Canadian accounting standards for not-for-profit organizations and necessarily include some amounts based on informed judgement and management estimates.

To assist management in fulfilling its responsibilities, a system of internal controls has been established to provide reasonable assurance that the financial statements are accurate and reliable and that assets are safeguarded.

The board of directors has reviewed and approved these financial statements.

These financial statements have been examined by the independent auditors, **Virtus Group LLP**, and their report is presented separately.



Tracy Bertram
Executive Director

INDEPENDENT AUDITORS' REPORT

**To the Members,
Chiropractors' Association of Saskatchewan**

Opinion

We have audited the financial statements of **Chiropractors' Association of Saskatchewan**, which comprise the statement of financial position as at **December 31, 2023**, and the statements of revenues and expenses, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2023, and its financial performance and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Saskatchewan, 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.

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditors' report thereon. The annual report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

March 19, 2024
Regina, Saskatchewan

Virtus Group LLP

Chartered Professional Accountants



CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023

(with comparative figures as at December 31, 2022)

ASSETS			
		2023	2022
Current assets			
Cash	\$	1,027,363	\$ 1,118,596
Accounts receivable		32,247	21,500
Investments (Note 3)		310,161	100,548
Prepaid expenses		2,359	2,359
		<u>1,372,130</u>	<u>1,243,003</u>
Investments (Note 3)		204,900	300,000
Tangible capital assets (Note 4)		64,326	75,565
	\$	<u>1,641,356</u>	<u>\$ 1,618,568</u>
LIABILITIES			
Current liabilities			
Accounts payable and accrued liabilities	\$	18,086	\$ 26,602
Government remittances payable		5,798	5,320
Deferred revenue and deposits		15,292	21,189
Membership fees collected in advance		742,792	734,181
		<u>781,968</u>	<u>787,292</u>
NET ASSETS			
Invested in tangible capital assets		64,326	75,565
Internally restricted surplus (Note 5)		705,000	650,000
Unrestricted surplus		90,062	105,711
		<u>859,388</u>	<u>831,276</u>
	\$	<u>1,641,356</u>	<u>\$ 1,618,568</u>
Commitments (Note 6)			

See accompanying notes to the financial statements.

Approved on behalf of the Board:



Director



Director



CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
STATEMENT OF CHANGES IN NET ASSETS
AS AT DECEMBER 31, 2023
(with comparative figures as at December 31, 2022)

	Investment in tangible capital assets	Internally restricted surplus	Unrestricted surplus	2023	2022
Balance - beginning of year	\$ 75,565	\$ 650,000	\$ 105,711	\$ 831,276	\$ 789,934
Excess revenue over expenses	-	-	28,112	28,112	41,342
Gain on disposal of tangible capital assets	(105)	-	105	-	-
Tangible capital asset additions	1,659	-	(1,659)	-	-
Amortization	(12,793)	-	12,793	-	-
Transfers (Note 5)	-	55,000	(55,000)	-	-
Balance - end of year	\$ 64,326	\$ 705,000	\$ 90,062	\$ 859,388	\$ 831,276

See accompanying notes to the financial statements.

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
STATEMENT OF REVENUE AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023
(with comparative figures for the year ended December 31, 2022)

	2023	2022
Revenue		
Continuing education	\$ 51,760	\$ 36,837
Fines and penalties	600	100
Interest and sundry	173,141	146,266
Membership fees	615,767	605,383
WCB revenue - WorkSafe Agreement	5,164	1,612
	846,432	790,198
Expenses		
Administration (Schedule 1)	426,382	407,539
Association dues (Schedule 2)	7,078	7,078
Board (Schedule 3)	91,223	37,552
Committees (Schedule 4)	223,858	220,438
Meetings (Schedule 5)	44,079	51,049
Programs (Schedule 6)	2,000	2,000
Research (Schedule 7)	23,700	23,200
	818,320	748,856
Excess of revenue over expenses	\$ 28,112	\$ 41,342

See accompanying notes to the financial statements.

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023
(with comparative figures for the year ended December 31, 2022)

	2023	2022
Cash provided by (used in) operating activities:		
Excess of revenue over expenses	\$ 28,112	\$ 41,342
Items not involving cash:		
Amortization	12,793	13,476
Gain on disposal of tangible capital assets	105	-
	41,010	54,818
Non-cash operating working capital (Note 7)	(16,071)	28,258
	24,939	83,076
Cash provided by (used in) investing activities:		
Net additions to investments	(114,513)	245,668
Additions to tangible capital assets	(1,659)	-
Proceeds on disposal of tangible capital assets	-	243
	(116,172)	245,911
(Decrease) increase in cash	(91,233)	328,987
Cash position - beginning of year	1,118,596	789,609
Cash position - end of year	\$ 1,027,363	\$ 1,118,596

See accompanying notes to the financial statements.

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023
(with comparative figures for the year ended December 31, 2022)

1. Nature of Operations

Chiropractors' Association of Saskatchewan (the "Association") was incorporated in 1943 and serves the best interests of the public by regulating and advancing excellence in chiropractic care. In Saskatchewan, the profession of Chiropractic is presently governed by *The Chiropractic Act, 1994*. The Association is a non-profit organization and is exempt from income taxes under Section 149 (1)(l) of the *Income Tax Act*.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. The financial statements required management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. The financial statements reflect the following accounting policies:

Financial instruments - recognition and measurement

Financial assets and financial liabilities are recorded on the statement of financial position when the Association becomes party to the contractual provisions of the financial instrument. All financial instruments are required to be recognized at fair value upon initial recognition, except for certain related party transactions. Measurement in subsequent periods of equity instruments is at fair value. All other financial instruments are subsequently measured at amortized cost adjusted by transaction costs, which are amortized over the expected life of the instrument.

Fair value is the amount at which a financial instrument could be exchanged at arm's length between willing, unrelated parties in an open market. Changes in fair values of financial assets and financial liabilities measured at fair value are recognized in excess of revenues over expenses.

When there is an indication of impairment and such impairment is determined to have occurred, the carrying amount of financial assets measured at amortized cost is reduced to the greater of the discounted cash flows expected or the proceeds that could be realized from sale of the financial asset. Such impairments can be subsequently reversed if the value improves.

Tangible capital assets

Tangible capital assets are recorded at cost less accumulated amortization. Amortization is provided the diminishing balance basis over their estimated useful life of the assets at the following annual rates:

Computer equipment 30%
Equipment 20%

Leasehold improvements are amortized on the straight-line basis over ten years.

Revenue recognition

The Association follows the deferral method of accounting for contributions. Membership fees, interest, WCB and research stipend revenue are recorded as revenue in the year to which they relate. All other revenue items are recorded as revenue in the period in which they occur.

3. Investments

	2023	2022
Royal Bank of Canada Premium Investment Savings account bearing interest at 0.02%.	\$ -	\$ 100,548
Manulife guaranteed investment certificate, bearing interest at 3.2% (2022 - 2.75%) and maturing April 11, 2024.	105,661	100,000
Royal Bank of Canada guaranteed investment certificate, bearing interest at 5.5% and maturing August 22, 2024.	100,000	-
Royal Bank of Canada guaranteed investment certificate, bearing interest at 4.5% and maturing September 2, 2024.	104,500	100,000
Royal Bank of Canada guaranteed investment certificate, bearing interest at 5.0% and maturing January 25, 2025.	100,000	-
Royal Bank of Canada guaranteed investment certificate, bearing interest at 4.9% and maturing October 19, 2025.	104,900	100,000
Total investments	<u>\$ 515,061</u>	<u>\$ 400,548</u>
Investments are classified on the Statement of Financial Position as:		
Current	310,161	100,548
Long-term	204,900	300,000
Total investments	<u>\$ 515,061</u>	<u>\$ 400,548</u>

4. Tangible capital assets

	2023		2022	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 9,546	\$ 6,845	\$ 2,701	\$ 1,949
Equipment	31,448	20,072	11,376	14,231
Leasehold improvements	91,362	41,113	50,249	59,385
	<u>\$ 132,356</u>	<u>\$ 68,030</u>	<u>\$ 64,326</u>	<u>\$ 75,565</u>

5. Internally restricted net assets

The following reserves have been established by the Board to be used for the specific purposes as noted below:

	Opening balance	Restricted (unrestricted) during the year	Restricted funds used	Ending balance
General contingency	\$ 550,000	\$ 30,000	\$ -	\$ 580,000
Building and tangible capital asset	50,000	-	-	50,000
Legal	50,000	-	-	50,000
Research	-	25,000	-	25,000
	<u>\$ 650,000</u>	<u>\$ 55,000</u>	<u>\$ -</u>	<u>\$ 705,000</u>

6. Commitments

The Association has commitments under various agreements as follows:

2024 \$ 7,500

The Association will make a payment, under its building lease, including GST and operating costs, over the next year as follows:

2024 \$ 35,658

7. Non-cash operating working capital

Details of net change in each element of working capital related to operations excluding cash are as follows:

	2023	2022
(Increase) decrease in current assets:		
Accounts receivable	\$ (10,747)	\$ 3,337
Prepaid expenses	-	500
	<u>(10,747)</u>	<u>3,837</u>
Increase (decrease) in current liabilities:		
Accounts payable and accrued liabilities	(8,516)	(10,962)
Government remittances payable	478	312
Deferred revenue and deposits	(5,897)	89
Membership fees collected in advance	8,611	34,982
	<u>(5,324)</u>	<u>24,421</u>
	<u>\$ (16,071)</u>	<u>\$ 28,258</u>

8. Financial Risk Management

The Association has a risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The significant financial risks to which the Association is exposed are:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Association is exposed to credit risk on the accounts receivable from its members, however, does not have a significant exposure to any individual member. The Association incurred insignificant bad debt expense during the past two years. Member's licensure will be rejected for the given year if fees are not remitted.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association's exposure to liquidity risk is dependent on the receipt of funds from its operations and other related sources. Funds from these sources are primarily used to finance working capital requirements and are considered adequate to meet the Association's financial obligations.

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 Association's exposure to interest rate risk is limited to its investments. The interest rates on these items are fixed; therefore, the Association will not face decreasing interest revenue in a decreasing interest rate market.

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN SCHEDULE OF EXPENSES - ADMINISTRATION FOR THE YEAR ENDED DECEMBER 31, 2023

(with comparative figures for the year ended December 31, 2022)

Schedule 1

	2023	2022
Amortization	\$ 12,793	\$ 13,476
Annual report	261	561
Bad debts	-	375
Contractor expense	7,524	8,011
Directors and officers insurance	4,554	4,379
Office and equipment lease	10,089	7,399
Other	17,469	11,148
Professional fees	16,187	20,973
Rent	47,407	46,718
Salaries and cost	297,646	281,417
Telephone and utilities	7,520	8,599
Website	4,932	4,483
	<u>\$ 426,382</u>	<u>\$ 407,539</u>

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN SCHEDULE OF EXPENSES - ASSOCIATION DUES FOR THE YEAR ENDED DECEMBER 31, 2023

(with comparative figures for the year ended December 31, 2022)

Schedule 2

	2023	2022
Federation of Canadian Chiropractic (FCC)	<u>\$ 7,078</u>	<u>\$ 7,078</u>

**CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
SCHEDULE OF EXPENSES - BOARD
FOR THE YEAR ENDED DECEMBER 31, 2023**

(with comparative figures for the year ended December 31, 2022)

Schedule 3

	2023	2022
Government relations	\$ 56,779	\$ -
Meetings	2,308	2,573
Memorial donation	300	722
Mileage	7,368	5,387
Per diems	14,300	15,765
Planning	2,552	3,374
President's honorarium	6,000	6,000
Training	1,616	3,731
	<u>\$ 91,223</u>	<u>\$ 37,552</u>

**CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
SCHEDULE OF EXPENSES - COMMITTEES
FOR THE YEAR ENDED DECEMBER 31, 2023**

(with comparative figures for the year ended December 31, 2022)

Schedule 4

	2023	2022
Continuing education	\$ 9,520	\$ 27,063
Investigation	16,874	17,561
Other	891	2,079
Public relations - General	166,846	150,017
Public relations - WCB funds	10,327	3,225
Quality assurance	19,400	20,493
	<u>\$ 223,858</u>	<u>\$ 220,438</u>

**CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
SCHEDULE OF EXPENSES - MEETINGS
FOR THE YEAR ENDED DECEMBER 31, 2023**

(with comparative figures for the year ended December 31, 2022)

Schedule 5

	2023	2022
Annual	\$ 30,038	\$ 33,408
Federation of Canadian Chiropractic (FCC)	1,009	1,210
Other	1,615	6,593
President and Executive Director	11,417	9,838
	<u>\$ 44,079</u>	<u>\$ 51,049</u>

**CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
SCHEDULE OF EXPENSES - PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2023**

(with comparative figures for the year ended December 31, 2022)

Schedule 6

	2023	2022
Scholarship	\$ 2,000	\$ 2,000

**CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
SCHEDULE OF EXPENSES - RESEARCH
FOR THE YEAR ENDED DECEMBER 31, 2023**

(with comparative figures for the year ended December 31, 2022)

Schedule 7

	2023	2022
Canadian Chiropractic Research Fund (CCRF)	\$ 11,850	\$ 11,600
Canadian Chiropractic Guideline Initiative (CCGI)	11,850	11,600
	\$ 23,700	\$ 23,200



Chiropractors'
Association of
Saskatchewan

306-585-1411 • saskchiro.ca

