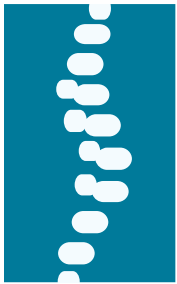


2013-2014 Annual Report



Chiropractors'
Association of
Saskatchewan



A Message From Our President



It is with pride that I present the Chiropractors' Association of Saskatchewan (CAS) Annual Report. Once again it has been a busy, productive, yet challenging year. We have had many successes, both as a profession and as individual chiropractors, in 2013/2014. And as we look to the future, we are growing stronger.

I am very encouraged by the spike in membership that we have seen over the past few years. I always like recalling how in my first-year of practice there were more first year Chiropractors in Alberta than there were total Chiropractors in all of Saskatchewan! But now Saskatchewan is the place to be in Canada, and so new Chiropractors are following the waves of new Saskatchewan residents and their sore backs. This is very good news for the CAS, along with the residents of Saskatchewan. The economic prosperity is lowering unemployment and giving residents the ability to properly take care of their bodies. Chiropractic is ready, willing, and most importantly, able to keep our workforce functioning at its highest level. And as the CAS grows, we are able to offer a higher level of service to our members.

It has been a busy year for the Board of the CAS as we completed a major policy review. All CAS policies were reviewed with many being updated to allow for better clarity. We have continued to provide a new member orientation. This is an opportunity for the Board to welcome new CAS members, answers questions about practice in Saskatchewan, and help these members succeed in practice. We enter year two of our "Think Twice, Lift Once" public relations campaign with the Workers' Compensation Board. 2014 will see the CAS adopt a new provincial logo that was developed by the Canadian Chiropractic Association (CCA). It is a clear, clean design and it will ensure consistency across the country.

Once again this year we have continued to see some office staff turnover. Long time Administrative Assistant, Sandra England, has moved on to another opportunity. Sandra was a very friendly, efficient and dedicated CAS employee. The CAS Board also had to make the very difficult decision to part ways with Executive Director (ED), Lori Foster. We were fortunate that our previous ED, Mr. Jim Stewart, was able to fill in while the search for a permanent ED continues.

The Board has also been fortunate to fill its office staff with excellent replacements. Our new Administrative Assistant, Mona Langlois, is still new to the job but has quickly picked up her role and is exceeding expectations. Denise Gerein, who has now been with us just over a year, is proving to be an exceptional Registrar. Both of these individuals are very competent, hard working people that the CAS is lucky to have. I would like to personally thank them for their dedication to the CAS.

I would like to welcome our newest Board member, Ms. Amber Smale, to the CAS Board. Ms. Smale has just started with the CAS and is fitting in very well with her extensive bylaw and governance background. In 2013, we said good bye to public representative Ms. Joan Forbes and in 2014, Mr. Wayne Mackay will have served his maximum terms with the CAS. Both Ms. Forbes and Mr. Mackay have been excellent additions to our Board. They provided thoughtful diligence to public protection and both will be missed. I thank them both for giving their time to serve the CAS and the people of Saskatchewan.

Finally, I would like to thank the Board of the CAS: Dr. Kevin Henbid, Dr. Mike Majeran, Dr. Jeff Reihl and Dr. Roger Kiva. This is a great group of dedicated individuals who give of their time selflessly for the betterment of our profession.

Respectfully submitted,

Dr. Darryl Kashton

Board of Directors 2013 - 2014



Dr. Darryl Kashton

Dr. Kashton has served on the Board for seven years, the past three as President. Dr. Kashton has been in private practice in Regina for 14 years.



Dr. Roger Kiva

Dr. Kiva was elected to the Board in 2013. He has been in private practice in Saskatoon since 1998 and is a graduate of Northwestern Chiropractic College.



Dr. Kevin Henbid

Dr. Henbid is Vice-President and Finance Committee Chair. He has served on the Board and various committees of the CAS for 16 years. Dr. Henbid has been in private practice in Prince Albert for 25 years.



Mr. Wayne McKay

Mr. McKay has served as a Public Board Representative since his appointment in 2010. He also served on the Investigation Committee. His second and final term ended in July of 2014.



Dr. Mike Majeran

Dr. Majeran graduated from CMCC in 1990 and has been in private practice in Saskatoon for 24 years. He is completing his final year of a three-year term on the Board. Prior to his Board service Dr. Majeran served on the Investigation Committee.



Ms. Amber Smale

Ms. Smale was appointed as a Public Representative to the CAS Board in 2014 and, subsequently, to the Discipline Committee by the CAS Board. She is the current City Manager of Estevan.



Dr. Jeff Reihl

Dr. Jeff Reihl has been a Board member since 2012. He has served on several CAS committees since starting practice in Moose Jaw in 1995.

DEPARTURE:

Ms. Joan Forbes

Ms. Forbes has served as a Public Board Representative and a member of the Discipline Committee since her appointment in 2009. Her second and final term ended in September of 2013.

Office Staff



Mr. Jim Stewart

Mr. Stewart served as the CAS's first Executive Director from 1989 to 2012. He returned in April 2014 to serve as Acting Executive Director during the transition to a new chief executive.



Ms. Denise Gerein

Ms. Gerein, hired as Registrar in 2013, has a background in Education and Law. She practiced law for 12 years and worked for the Law Society of Saskatchewan with the Bar Admissions Program prior to joining the CAS.



Ms. Mona Langlois

Hired in 2014, Administrative Assistant, Mona Langlois, performs the CAS's administrative functions and provides support to the Executive Director, Registrar and the Board of Directors.

DEPARTURE:

Ms. Sandra England

Ms. England was hired in 2005 and admirably filled the roles of Administrative Assistant and Executive Assistant. She left to pursue other opportunities in October of 2013.

Mission, Vision and Goals

Mission

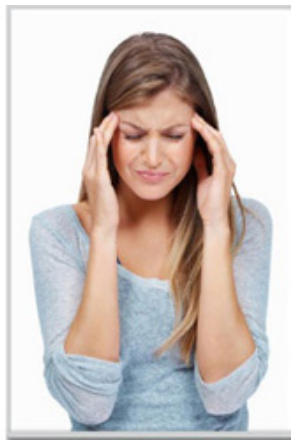
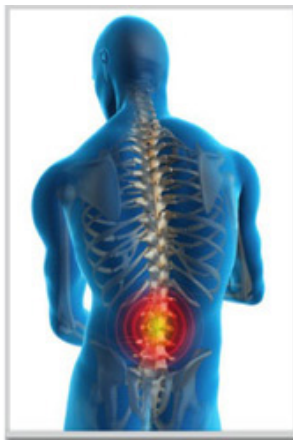
The Chiropractors' Association of Saskatchewan serves the best interest of the public by regulating and advancing excellence in chiropractic care.

Vision

Chiropractors will be fully integrated in an improved healthcare system, and recognized and valued as back care specialists.

Goals

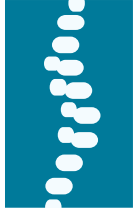
1. **Consistent Message:** Promote common message as back doctors while emphasizing expertise in diagnosis and care of muscles, joints, and nerves.
2. **Governance:** Improve Board and Committee education and accountability to more effectively achieve our mission.
3. **Membership Engagement:** To enhance members' engagement.
4. **Excellence:** To grow the profession through excellence in public protection, research, education, and association.
5. **Relationships:** To develop positive relationships with stake-holders to integrate chiropractors into a more advanced role in the healthcare system.



Accomplishments

CONSISTENT MESSAGE

■ Logo and Descriptor



Chiropractors' Association of Saskatchewan

To promote a consistent image of the profession the CAS, in concert with the Canadian Chiropractic Association and other provincial Chiropractic associations and regulatory boards, adopted a new logo and profession descriptor. The descriptor, promoting the profession as musculoskeletal experts, resonates with the public and is consistent with the CAS strategic plan.

■ Direct West Yellow Pages Advertising

The CAS manages the province-wide Chiropractic advertisement in the Direct West Yellow Pages Directories. This collaborative approach produces a consistent and professional image while providing lower cost advertising than could be achieved individually.

■ Member Websites

The CAS with the web design company, MindZplay, have developed a website for CAS members with preapproved content that is professional, reasonably priced and provides a consistent message.

■ Health Sciences Students

Each year the Health Sciences students at the University of Saskatchewan hold I-Pass, an event designed to acquaint them with the regulated professions involved in the health care system. The CAS has been one of the sponsors of this interdisciplinary event since its inception and, in so doing, is provided with the opportunity to explain the role Chiropractors play in the health care system and provide information to students interested in pursuing a career in Chiropractic.

PUBLIC PROTECTION AND ENGAGEMENT

The most important job of the CAS is public protection. To this end the CAS has many programs designed to promote and enhance public safety. Successful completion of these programs is necessary for continued licensure.

■ Continuing Education

Recognizing that life-long learning is essential for patient safety members are required to achieve a specified amount of approved continuing education credits over a two-year period. For this purpose, the CAS provides two seminars per year and approves hours for other seminars that meet stringent criteria.

■ Patient Records

Research has shown that the quality of a practice correlates strongly with the quality of its patient records. Accordingly, our members must successfully complete a designated record keeping course every four years.

■ CPR

Every three years members must recertify their training in cardiopulmonary resuscitation.

■ Quality Assurance

The Quality Assurance Committee evaluates each member's practice at least every six years, to make sure that all aspects of the clinic meet and maintain high standards. Any deficiencies noted must be promptly rectified to achieve a passing grade.

■ Public Education

The continuation of the Think Twice Lift Once Campaign helps increase public awareness of the necessity to prevent back injuries at home and at work. In partnership with WorkSafe Saskatchewan and the Workers' Compensation Board the campaign includes television, public service announcements and messaged packing tape, stickers and magnets.

MEMBER ENGAGEMENT

■ New Member Orientation

Following the Provincial Legislation and Ethics Examination an orientation session is held for new members.

The New Member Outreach Program, administered by the Registrar, is designed to ensure that new members have the support necessary to establish a successful practice. Regular contact is maintained with them throughout the first year.

■ Member Outreach Program

The Member Outreach Program enhances member engagement by having an elected Board Member contact each member, yearly, to answer questions and hear concerns.

Members are kept fully advised of current developments through regular newsletters and emails on topical subjects. Minutes of Board Meetings, edited for privacy, are posted on the Members-side of the CAS website.

RELATIONSHIPS

The CAS has established and maintains strong working relationships with a number of important stakeholders involved in health care, including Saskatchewan Health, the Workers' Compensation Board and SGI.

■ Saskatchewan Health

The Ministry of Health regularly asks for input from the CAS on various matters. Most recently this included feedback on proposed amendments to the Naturopathy Act and the Health Information Protection Act. The CAS also has a member on the Staff Practitioner Appeals Tribunal that deals with appeals of decisions made by Regional Health Authorities. During the year the CAS has had two meetings with the Minister of Health.

The CAS signed a one-year agreement, with Saskatchewan Health, to provide services to patients receiving Supplementary Benefits.

■ WCB and SGI

Both the Workers' Compensation Board and SGI employ Chiropractic Consultants. Chiropractors also regularly serve on committees established by the WCB and SGI.

NIRO

The CAS also maintains strong relationships with other professions and disciplines and is a long-term member of NIRO (Network of Interdisciplinary Regulatory Organizations), comprised of the province's regulated health professions.

■ Giving Back

Many members of the CAS serve their profession nationally. Two CAS members, Dr. John Corrigan of Weyburn and Dr. David Peeace of Estevan, hold executive positions on the Canadian Chiropractic Association's Board of Governors. Dr. Shane Taylor of Regina, is the President elect of the Canadian Chiropractic Protective Association that provides liability insurance to the profession. All of these individuals have served as CAS President.

GOVERNANCE

■ Strategic Plan

All actions of the CAS are predicated on achieving the mission, vision and goals elucidated in the CAS strategic plan. This plan is analyzed annually to determine if goals are being achieved and if the plan needs to be revised or revisited.

■ Policy Review

In 2013 the CAS undertook a major review of its policies and bylaws and made changes based on the findings.

■ Board Training

All Board Members must undergo comprehensive board training early in their tenure. Our newest elected Board Member, Dr. Roger Kiva of Saskatoon, took this training shortly after his election in September of 2013 and our new, appointed Public Member, Ms. Amber Smale of Estevan, will be taking the course on a priority basis. The CAS also encourages and supports staff education.

■ Financial Management

Managing the CAS finances is a function of legislation, internal procedures and external audit. The audit for the financial year ending December 31, 2013 identified a surplus of \$43,868 which was added to reserves.

The financial statements, prepared by Virtus Group LLP, are provided at the end of the report.

EXCELLENCE

■ Research and Clinical Practice Guidelines

The CAS is a strong supporter of Chiropractic research and the development and revision of clinical practice guidelines. A portion of annual licensure and registration fees is dedicated to these purposes.

■ Chiropractic Research Chair

The CAS co-funded, with the Canadian Chiropractic Research Foundation, a Chiropractic Research Chair at the University of Regina. In July, 2010, Dr. Paul Bruno, D.C., Ph.D., was hired as the Canadian Chiropractic Research Foundation Research Chair in Musculoskeletal Health. Dr. Bruno continues in this capacity as an Assistant Professor in the Faculty of Kinesiology and Health Studies.

Dr. Bruno has published numerous papers in prestigious scientific journals and updates the CAS and the profession regularly with his most recent research. A number of our members have co-operated in research projects with Dr. Bruno and he is also a regular presenter at CAS continuing education events.

The long-term goal of Dr. Bruno's research is to establish evidence-based clinical protocols that will lead to improved clinical outcomes and an earlier return to normal activity levels, thereby lowering the socioeconomic burden associated with low back pain. The Global Burden on Disease 2010 Project identified low back pain as the number-one cause of disability worldwide.

CONCERNS

■ Spine Care Pathway

Chiropractors participate in this referral program designed to optimize the use of spine surgeons' time by making sure that referrals are likely surgical candidates. While this aspect of the Pathway appears to be working well the CAS has concerns that the large number of patients referred who are not surgical cases (roughly 80%) are not receiving appropriate management. This matter has been raised with the Minister of Health.

■ Spinal Manipulation

A consistent problem over the years is the provision of spinal manipulation by those unqualified to do so. The World Health Organization established that Chiropractors should have 4,200 hours of training and education, in an approved curriculum, to be sufficiently qualified to assess and diagnose musculoskeletal conditions and provide spinal manipulation to address these conditions. In addition, spinal manipulation is a complex psychomotor skill that requires constant practice to provide safely and effectively. Chiropractors are the only health care professionals who provide this service on a daily basis.



Who We Are

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN

The Chiropractors' Association of Saskatchewan serves the best interests of the public by regulating and advancing excellence in Chiropractic care. The Chiropractors' Association of Saskatchewan (CAS) is an active participant in the Saskatchewan health care system. The CAS is involved in many activities including communications, policy development, and advocacy, often in conjunction with other health care disciplines, to ensure that Saskatchewan's citizens receive the best care possible.

The role of Chiropractic in primary health care is characterized by direct access, integrated, conservative care of patients' health needs, emphasizing musculoskeletal conditions, health promotion, and patient-centered diagnosis and management. The Chiropractor in the primary health care system is a first contact practitioner for musculoskeletal conditions.

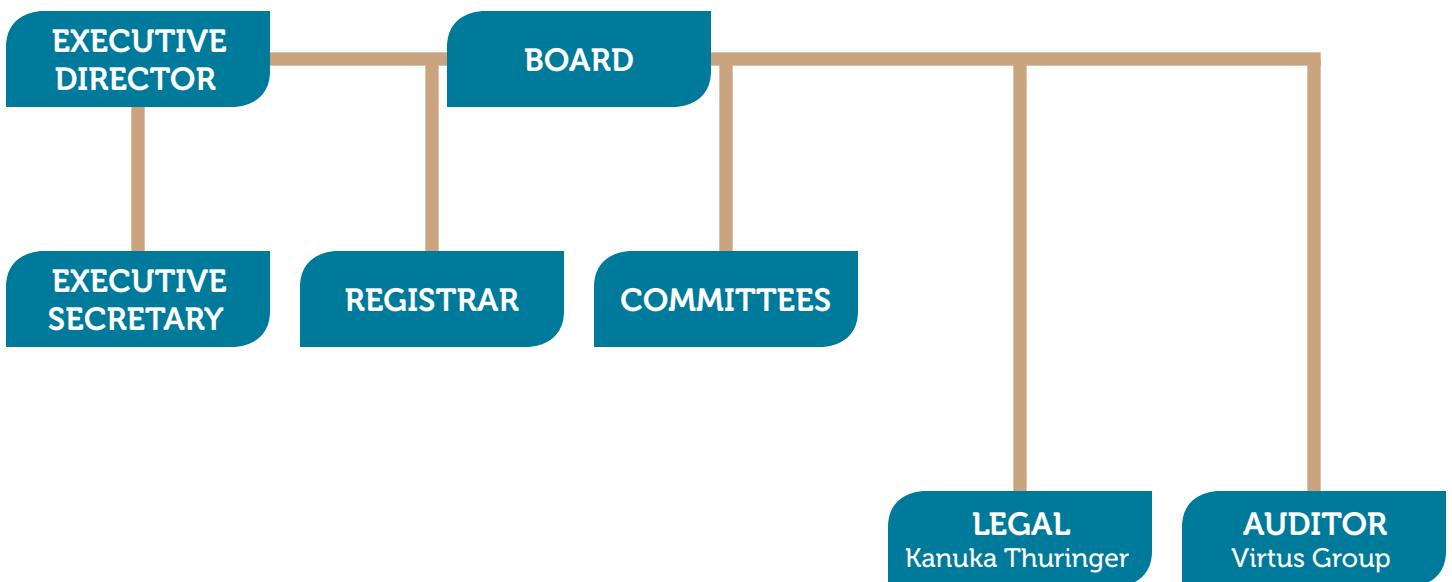
SELF-REGULATION

Chiropractic in Saskatchewan has been a self-regulating profession since 1943, and is currently regulated by The Chiropractic Act, 1994, and the accompanying bylaws and policies. Under The Act, the CAS is responsible for licensing properly qualified practitioners, ensuring that practitioners meet continuing education requirements and investigating and disciplining any member whose skill or professional conduct is questioned.

The CAS employs a Registrar to carry out the regulatory duties of the Association as specified in the governing legislation. The role of the Registrar reflects the primary responsibility of the CAS, which is the protection of the public.

The Lieutenant Governor in Council appoints two public members to sit on the CAS Board of Directors. In accordance with section 8(7) of the Chiropractic Act, 1994, one Public Member serves on the Discipline Committee and, by practise, the other is appointed to the Investigation Committee.

CAS – ORGANIZATIONAL FLOW CHART

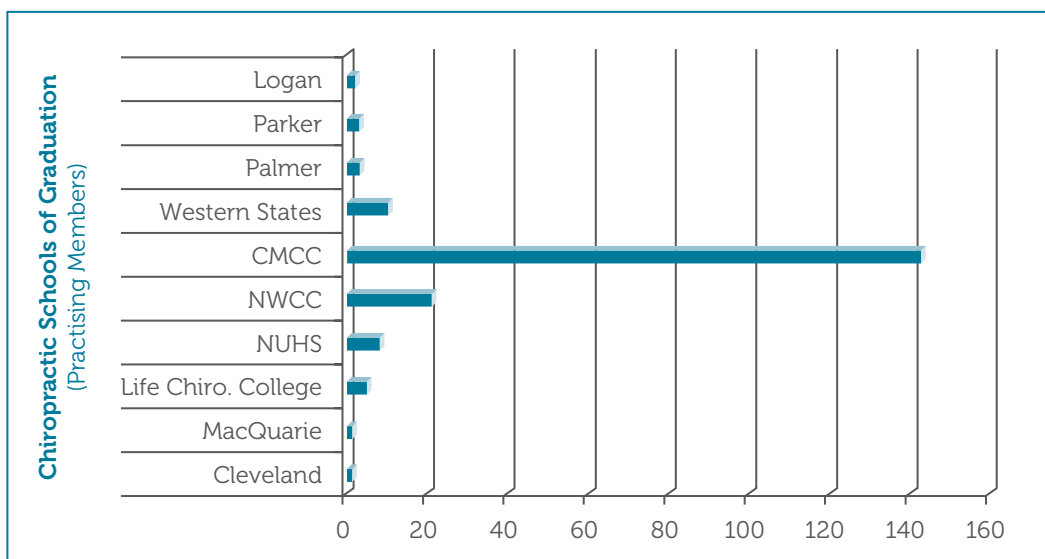
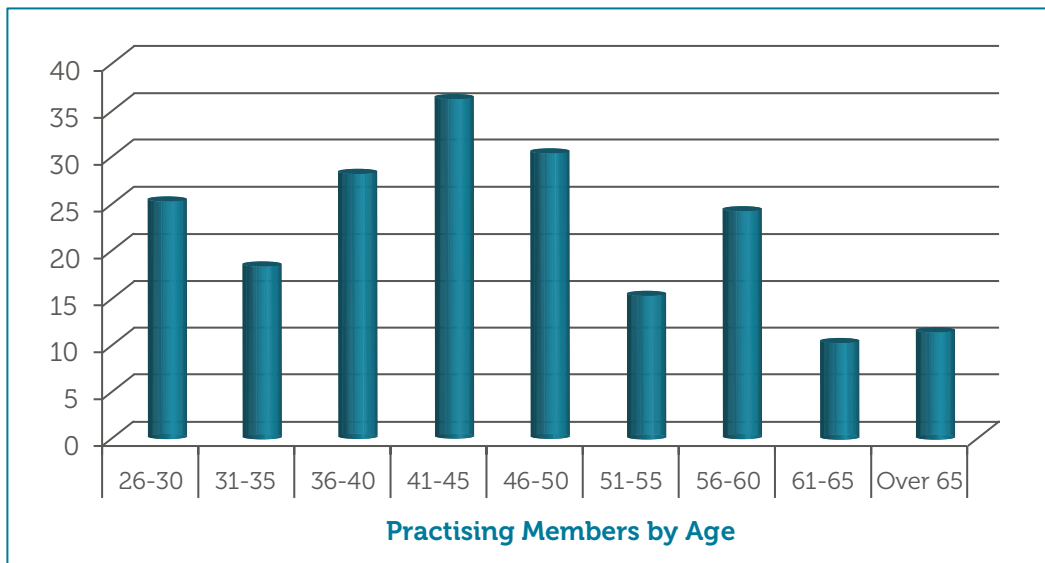
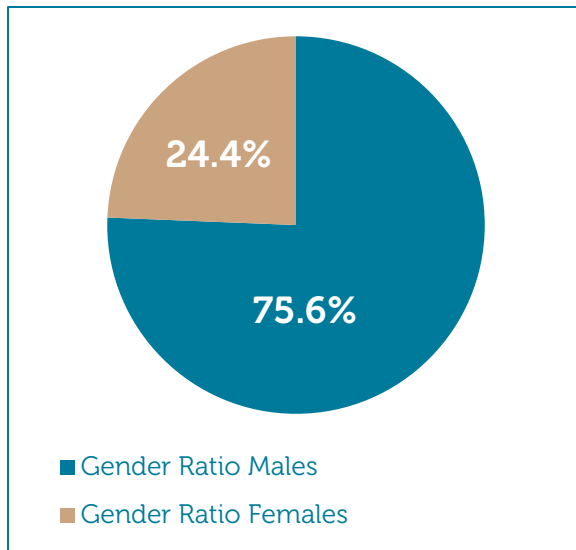


Report of the Registrar

The office of the Registrar continues to be busy with ever increasing activities and membership.

Membership statistics as of June 30, 2014:

Regular	185
Practicing Life	6
Locum	4
Limited	2
Non-practicing Life	7
Retired	2
TOTAL	206



MEMBERSHIP ACTIVITIES

The CAS welcomed the following new members in 2013-2014:

- Dr. Michael Mollenhauer
- Dr. Cole Simpson
- Dr. Rikki Johnson
- Dr. Riley Broker
- Dr. Jillian Ogrady
- Dr. Lindsay Ludba
- Dr. Dionne Tatlow
- Dr. Michael McMenamin
- Dr. Jolene Palmer
- Dr. Mylene Hopf
- Dr. Michael Kristoff
- Dr. Alexander Mackenzie
- Dr. Matthew Zylak
- Dr. Chantalle Goring
- Dr. Jerod Cathcart

We bid farewell to:

- Dr. Melissa Hawkins who did not renew her membership and planned to move to Ontario.
- Dr. Jim Leskun who did not renew his retired membership.

We wish all the best in retirement to:

- Dr. Paolo Fortugno changed her membership status to retired as of January 1, 2014.

We welcome back to practice:

- Dr. Alan Lovell who changed his membership status from retired to regular.

REGULATORY ACTIVITIES

1. Licensing and Examination

Congratulations to the following candidates on their successful completion of the Provincial Legislation and Ethics Examination and attainment of full regular membership privileges:

- Dr. K. Stroud
- Dr. M. Mollenhauer
- Dr. L. Ludba
- Dr. M. Hopf
- Dr. M. Zylak
- Dr. R. Johnson
- Dr. R. Broker
- Dr. D. Tatlow
- Dr. M. Kristoff
- Dr. C. Goring
- Dr. C. Simpson
- Dr. J. Ogrady
- Dr. J. Palmer
- Dr. A. Mackenzie

2. Student Preceptorship

The CAS continues to participate in student preceptorship programs. During 2013-2014, we had three students in the preceptorship program, practicing in Regina, Shaunavon and Estevan. Two students attended CMCC and one attended Northwestern University.

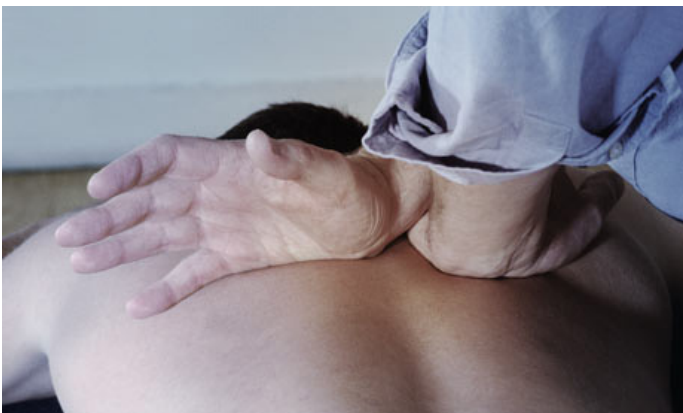
3. Investigation Issues

Ongoing complaints as of June 30, 2014	0
New complaints since June 30, 2013	3
Resolved complaints	3
Complaints withdrawn	0
Complaints sent to Discipline Committee	1

4. Discipline Issues

Dr. Jim Pankiw of Saskatoon was found guilty of professional misconduct in December 2010. In January 2012, the CAS Board levied penalties against Dr. Pankiw totaling \$16,000 and a one week suspension from practice. In February 2012, Dr. Pankiw appealed the finding of misconduct and the penalties imposed. The CAS brought an application to the Court of Queen's Bench to determine if the appeal of the finding of misconduct was properly before the Court. The Court held that Dr. Pankiw's appeal was limited to the penalties imposed by the CAS Board; the appeal regarding the finding of misconduct was disallowed. Dr. Pankiw appealed that decision to the Court of Appeal. The appeal was heard on March 27, 2013, and was dismissed with costs. Dr. Pankiw then applied for leave to appeal to the Supreme Court of Canada; the application was dismissed with costs. Dr. Pankiw's appeal with respect to penalty was heard in the Court of Queen's Bench on December 18, 2013. In a Judgment dated January 22, 2014, Mr. Justice Mills held that the penalty imposed by the CAS Board was not unreasonable and the appeal was dismissed.

Dr. Paula Landgraf and Dr. Kyla Timmerman pled guilty to professional misconduct pursuant to an Agreed Statement of Facts and Guilty Plea. By Order of the Board of the CAS dated April 29, 2014, the Agreed Statement of Facts and Guilty Plea was accepted by the Board and both members were reprimanded, ordered to pay costs to the CAS in the amount of \$850.00 each and ordered to pay the sum of \$290.00 to the complainant as a refund of professional fees charged.



5. Bylaws and Policies

A) Regulatory Bylaws

The following amendments to the CAS Regulatory Bylaws have been filed with Saskatchewan Justice and enacted in the Saskatchewan Gazette:

- Appendix II to the Regulatory Bylaws was amended to replace the form for an Application for Registration or Renewal of Permit for a Professional Corporation with two separate forms: one for Registration of Permit of a new professional corporation and one for Renewal of Permit of a professional corporation.

B) Administrative Bylaws

The following amendments to the CAS Administrative Bylaws have been filed with Saskatchewan Justice:

- Administrative Bylaw 16(1): removed the word "founding" before "member of the CCA"
- Administrative Bylaw 6(13) was added: "Each director of the board shall do his/her best to attend all scheduled meetings of the board. If an elected director misses three or more regularly scheduled consecutive meetings of the Board, he/she may be removed by a $\frac{3}{4}$ vote of the voting Board members."

C) Policies

The following policies were added to the CAS Policies:

- Policy JJ – Locum Tenens Memberships
- Policy KK – Trade Shows
- Policy LL - Hiring Staff
- Policy MM - Media Interviews

The following policy was amended to revise the acupuncture training requirements:

- Policy F - Acupuncture

6. Advertising

A review of all CAS member websites was conducted to ensure compliance with CAS advertising bylaws and policies. Some minor irregularities were brought to members' attention and were remedied in a timely manner. The CAS Board reviewed the issue of the advertising of products for sale on member websites and held that all member websites advertising products for sale in their clinics must include a disclaimer that the products are not endorsed by the CAS. The appropriate members were notified of the requirement and the changes have been made.

7. Privacy

An Information Destruction Policy was created and provided to members for use in their clinics. It is posted on the member side of the CAS website under HIPA.

8. NIRO

The Network of Inter-professional Regulatory Organizations (NIRO) is a provincial group of regulated health professions that meets to discuss common regulatory issues and challenges. A meeting was held in May 2014, at which the following issues were discussed:

- Labour Mobility and Foreign Qualification Recognition
- SK Assoc. for Safe Workplaces in Health
- Tobacco Cessation Education Day
- Maternal Child Oral Health Project
- Abandoned Health Records
- National Nursing Assessment Service (NNAS) update



9. CFCREAB

The Canadian Federation of Chiropractic Regulatory and Educational Accrediting Boards (the Federation) is a national federation of chiropractic regulators, educational institutions and specialty colleges whose purpose is 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 Federation is to provide a forum at the national level for the exchange of information, resources and experience in order to assist the member regulatory boards to best carry out their responsibilities. Meetings are held twice annually, in the spring and fall.

Thank you for the privilege of serving as your Registrar. I have thoroughly enjoyed the new challenge this past year and look forward to working with you in the coming year.

Respectfully Submitted,

Denise Gerein,
Registrar

Financial Statements

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
REGINA, SASKATCHEWAN
DECEMBER 31, 2013

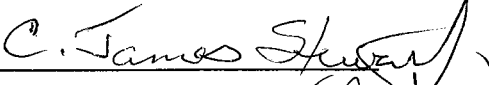
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

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.



Executive Director (Acting)



Administrative Assistant

INDEPENDENT AUDITORS' REPORT

To the Members

Chiropractors' Association of Saskatchewan

We have audited the accompanying financial statements of **Chiropractors' Association of Saskatchewan** which comprise the statement of financial position as at December 31, 2013 and the statements of revenues and expenses and unrestricted surplus 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.

Auditors' 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 of 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 assessments, the auditor considers internal control relevant to the Association'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 Association'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, these financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2013 and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

April 29, 2014

Regina, Saskatchewan

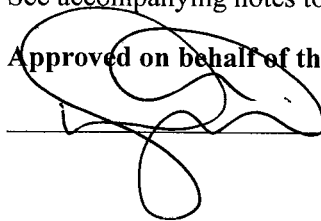
Virtus Group LLP
Chartered Accountants

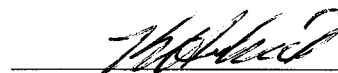
CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2013
(with comparative figures for 2012)

ASSETS		2013	2012
Current assets			
Cash	\$	741,378	\$ 742,948
Accounts receivable		29,690	12,260
Prepaid expenses		90,922	83,335
		861,990	838,543
Investments (Note 3)		146,820	145,547
Tangible capital assets (Note 4)		2,453	3,066
		\$ 1,011,263	\$ 987,156
LIABILITIES			
Current liabilities			
Accounts payable and accrued liabilities	\$	15,351	\$ 25,023
Government remittances payable		-	4,679
Membership fees collected in advance		609,198	614,608
		624,549	644,310
NET ASSETS			
Unrestricted surplus		386,714	342,846
		\$ 1,011,263	\$ 987,156
Commitments (Note 8)			

See accompanying notes to the financial statements.

Approved on behalf of the Board:

 Director

 Director

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
STATEMENT OF REVENUE AND EXPENSES AND UNRESTRICTED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2013
(with comparative figures for the year ended December 31, 2012)

	<u>2013</u>	<u>2012</u>
Revenue		
Continuing education	\$ 53,237	\$ 57,325
Fines and penalties	5,283	17,000
Government funding	21,000	-
Interest and sundry	48,190	44,553
Membership fees	522,463	629,686
Research stipend	59,475	58,825
WCB Revenue	30,000	-
	<u>739,648</u>	<u>807,389</u>
Expenses		
Administration (Schedule 1)	293,827	320,235
Association dues (Schedule 2)	88,149	201,178
Board (Schedule 3)	25,745	20,816
Committees (Schedule 4)	190,537	121,969
Meetings (Schedule 5)	22,922	28,440
Programs (Schedule 6)	-	2,000
Research (Schedule 7)	74,600	73,000
	<u>695,780</u>	<u>767,638</u>
Excess of revenue over expenses	43,868	39,751
Unrestricted surplus - beginning of year	<u>342,846</u>	<u>303,095</u>
Unrestricted surplus - end of year	<u>\$ 386,714</u>	<u>\$ 342,846</u>

See accompanying notes to the financial statements.

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2013
(with comparative figures for the year ended December 31, 2012)

	<u>2013</u>	<u>2012</u>
Cash provided by (used in) operating activities:		
Excess of revenue over expenses	\$ 43,868	\$ 39,751
Items not involving cash:		
- Amortization	613	767
	<u>44,481</u>	<u>40,518</u>
Non-cash operating working capital (Note 6)	<u>(44,778)</u>	<u>(102,884)</u>
	<u>(297)</u>	<u>(62,366)</u>
Cash provided by (used in) investing activities:		
Additions to investments	<u>(1,273)</u>	<u>(1,270)</u>
Decrease in cash	(1,570)	(63,636)
Cash position - beginning of year	<u>742,948</u>	<u>806,584</u>
Cash position - end of year	<u>\$ 741,378</u>	<u>\$ 742,948</u>

See accompanying notes to the financial statements.

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013
(with comparative figures for the year ended December 31, 2012)

1. General

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*.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations which 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 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 assets and financial liabilities 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 subsequently improves.

Tangible capital assets

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

Equipment	20 %
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Revenue recognition

The Association follows the deferral method of accounting for contributions. Membership fees 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.

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013
(with comparative figures for the year ended December 31, 2012)

3. Investments

	<u>2013</u>	<u>2012</u>
RBC Premium Money Market Fund	\$ 146,820	\$ 145,547

4. Tangible capital assets

	<u>2013</u>		<u>2012</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Equipment	\$ 35,839	\$ 33,386	\$ 2,453	\$ 3,066

5. Income taxes

No provision for income taxes has been made in these financial statements because the Association is a non-profit organization and is exempt from income taxes under Section 149 (1)(l) of the *Income Tax Act*.

6. Non-cash operating working capital

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

	<u>2013</u>	<u>2012</u>
(Increase) decrease in current assets:		
Accounts receivable	\$ (17,430)	\$ (1,031)
Prepaid expenses	(7,587)	(964)
	<u>(25,017)</u>	<u>(1,995)</u>
Increase (decrease) in current liabilities:		
Accounts payable and accrued liabilities	(9,672)	4,068
Government remittances payable	(4,679)	(85)
Membership fees collected in advance	(5,410)	(104,872)
	<u>(19,761)</u>	<u>(100,889)</u>
	<u>\$ (44,778)</u>	<u>\$ (102,884)</u>

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013
(with comparative figures for the year ended December 31, 2012)

7. 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.

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 cash and investments in money market funds. The interest rates on these items are variable; therefore, the Association may face decreasing interest revenue in a decreasing interest rate market. All other credit facilities have fixed interest rates and therefore, do not expose the Association to additional risk.

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.

8. Commitments

The Association has commitments under various agreements as follows:

2014	\$	20,000
2015		20,000

The Association will make payments, under its building lease, including GST, over the next year as follows:

2014	\$	21,263
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9. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation in the current year.

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
SCHEDULE OF EXPENSES - ADMINISTRATION
FOR THE YEAR ENDED DECEMBER 31, 2013
(with comparative figures for the year ended December 31, 2012)

SCHEDULE 1

	<u>2013</u>	<u>2012</u>
Annual report	\$ 3,695	\$ 1,447
Bad debts	-	250
Depreciation	613	767
Directors and officers insurance	3,776	3,776
Office and equipment lease	15,013	11,798
Other	4,869	2,168
Professional fees	28,786	34,835
Rent	19,294	18,113
Salaries and costs	212,164	242,143
Telephone and power	4,296	3,582
Website	1,317	1,359
	<u>\$ 293,823</u>	<u>\$ 320,238</u>

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
SCHEDULE OF EXPENSES - ASSOCIATION DUES
FOR THE YEAR ENDED DECEMBER 31, 2013
(with comparative figures for the year ended December 31, 2012)

SCHEDULE 2

	<u>2013</u>	<u>2012</u>
Canadian Chiropractic Association	\$ 80,838	\$ 79,926
Canadian Federation of Chiropractic Regulatory Boards	6,405	6,330
Canadian Memorial Chiropractic College - fees	-	114,355
Other	906	567
	<u>\$ 88,149</u>	<u>\$ 201,178</u>

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
SCHEDULE OF EXPENSES - BOARD
FOR THE YEAR ENDED DECEMBER 31, 2013
(with comparative figures for the year ended December 31, 2012)

SCHEDULE 3

	<u>2013</u>	<u>2012</u>
Meetings	\$ 4,623	\$ 2,876
Mileage	3,722	3,210
Per diems	13,400	11,000
President's honourarium	4,000	3,730
	<u>\$ 25,745</u>	<u>\$ 20,816</u>

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
SCHEDULE OF EXPENSES - COMMITTEES
FOR THE YEAR ENDED DECEMBER 31, 2013
(with comparative figures for the year ended December 31, 2012)

SCHEDULE 4

	<u>2013</u>	<u>2012</u>
Acts and bylaws	\$ 400	\$ -
Canadian Memorial Chiropractic College	2,150	2,095
Continuing education	25,996	24,092
Investigation	14,163	6,746
Other	3,545	1,789
Past president committee	6,334	16,369
Public relations - General	48,896	59,161
Public relations - WCB funds	62,206	-
Quality assurance	6,021	11,717
Saskatchewan Health continuing education rebate	20,826	-
	<u>\$ 190,537</u>	<u>\$ 121,969</u>

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
SCHEDULE OF EXPENSES - MEETINGS
FOR THE YEAR ENDED DECEMBER 31, 2013
(with comparative figures for the year ended December 31, 2012)

SCHEDULE 5

	<u>2013</u>		<u>2012</u>
Annual	\$ 6,177	\$	3,772
Canadian Federation of Chiropractic Regulatory Boards	225		1,861
Other	2,680		13,568
President and Executive Director	11,790		7,784
Workers' compensation	2,050		1,455
	<u>\$ 22,922</u>	<u>\$</u>	<u>28,440</u>

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
SCHEDULE OF EXPENSES - PROGRAMS
FOR THE YEAR ENDED DECEMBER 31, 2013
(with comparative figures for the year ended December 31, 2012)

SCHEDULE 6

	<u>2013</u>		<u>2012</u>
Scholarship	\$ -	\$	2,000
	<u>\$ -</u>	<u>\$</u>	<u>2,000</u>

CHIROPRACTORS' ASSOCIATION OF SASKATCHEWAN
SCHEDULE OF EXPENSES - RESEARCH
FOR THE YEAR ENDED DECEMBER 31, 2013
 (with comparative figures for the year ended December 31, 2012)

SCHEDULE 7

	<u>2013</u>	<u>2012</u>
Canadian Chiropractic Research Fund (CCRF)	\$ 9,800	\$ 9,000
Clinical Practice Guidelines (CPG's)	9,800	9,000
Research Chair	<u>55,000</u>	<u>55,000</u>
	<u>\$ 74,600</u>	<u>\$ 73,000</u>



Chiropractors'
Association of
Saskatchewan

Chiropractors' Association of Saskatchewan

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