



2020 – 2021 ANNUAL REPORT

SASKATCHEWAN COLLEGE OF RESPIRATORY THERAPISTS





Contents

Who we are..... 3

2020 – 2021 Council and Staff 4

Executive Director/Registrar 5

Professional Conduct Committee 8

Discipline Committee..... 8

Public Representatives 9

2020 Education Conference Committee 9

Continuing Education Committee 10

Registration Committee 10

Policy & Bylaw Committee 11

2020 Annual General Meeting 12

Provincial Summary..... 13

Membership Data – 272 members..... 15

Income/Expenses 16

Financial Statements..... 17





Who we are...

The Saskatchewan College of Respiratory Therapists (SCRT) was formed in 2009 with the enactment of *The Respiratory Therapists Act* which granted self-regulation to the profession of respiratory therapy in the province. The purpose of self-regulation is to ensure the public is protected from harm caused by unethical and/or incompetent practitioners of a profession. Through SCRT's mandate to protect the public, the college is responsible to ensure that; only competent and ethical respiratory therapists are allowed to practice, ensure those respiratory therapists maintain their competence, ensure their practice minimizes risk to the public, and investigate and discipline members when complaints are received. All these activities are undertaken in the public interest.





2020 – 2021 Council and Staff

Council Members

President— Matthew Harrison

President-Elect – Lynzie Rindero (as of 10/15/2020)

Past President – Michelle Holodniuk

Secretary – Erica Elliot

Treasurer – Anil Sarkar

Councillor at large for the North – Krystal Puetz

Councillor at large for the South – Mark Murray, Michelle Turtle (as of 10/15/2020)

Professional Conduct Committee

Scott Downey RRT, Chair

Dominique Losier RRT

Chris Grant RRT

Deb Gray RRT

Donna Turner RRT

Staff

Win Haines—ED/Registrar

Meegan Russell—Office Assistant

Continuing Education Committee

Laurie Kubik RRT, Chair

Kristin Underhill RRT

Teresa Wasend RRT

Shane Hill RRT

Merle Natyshak RRT

Discipline Committee

Scott McCrae RRT, Chair

Bob Friedrich, Public
Representative

Candi Thompson RRT

Kiana Atrchian RRT

Government Public Representatives

Robert Friedrich Appointed 2017

Philip Benson—Appointed 2018

Betty Hoffart—Appointed 2019

Policy and Bylaw Committee

Trevor Tessier RRT, Chair

Nicole Hanson RRT

Justin Machado RRT

Registration Committee

Jordan Konya RRT, Chair

Sheldon Fizzard RRT

Sydney Husdal RRT



Executive Director/Registrar

The past year has been unlike any in living memory. As respiratory therapists (RTs), the COVID -19 pandemic has not only impacted our personal lives, but also had an enormous impact on our professional lives; the impact of which will be felt for years to come. There's no doubt the public has a much greater understanding of the role of RTs in the healthcare system. What the result will be for RTs, particularly in this province in the years to come, we anxiously await.

Prior to the pandemic, Canadian Institute for Health Information (CIHI) data demonstrated Saskatchewan had the lowest number of RTs per capita in Canada. These low numbers had our members, in both large and small centres, pushed to the limit, scrambling to ensure safe and efficient delivery of a high level of care to an unprecedented number of patients. In centres without RTs or without enough RTs, members were often found to be in a position of having to orient and train other healthcare providers on equipment and/or procedures normally reserved for RTs with their specialized knowledge.

In response, the college, with the direction and assistance of the Ministry of Health created a new emergency license category. However, nationally, and globally, healthcare providers were facing the same RT shortages and Saskatchewan's ability to recruit more RTs diminished as other provinces were offering jobs to all their graduates. The result was a greater than 200% decline in graduate RT applications to the SCRT. Subsequently, we reached out to over one hundred formerly licensed members which resulted in the issuance of merely two emergency licenses; one during the first wave and one in the third wave (both to retired RTs in Regina). Saskatchewan has therefore been forced to deal with the pandemic with its existing RT workforce which currently has approximately twenty-five vacancies provincewide.

Regardless of the pandemic, there is no doubt a need exists for more RTs to handle the current workload, as well as the potential for growth of respiratory services in Saskatchewan. With an aging population, the prevalence of COPD and the high rates of childhood asthma, the role RTs and their expertise can bring to the lives of so many residents of this province cannot be overstated. With the experience of this past year, this office is forced to ask whether it is now time for the province and its citizens to realize the benefits of creating a "grown in Saskatchewan" respiratory therapist training program. The SCRT firmly believes this would do much to ensure a secure supply of RT's to better serve the public of Saskatchewan. Other than Prince Edward Island, with a population of just 13% that of Saskatchewan's, we are the only province without its own training program.

The Saskatchewan government has an agreement to have Saskatchewan applicants trained through the Southern Alberta Institute of Technology (SAIT) RT training program in Calgary. The first two years of primarily didactic education are spent in Calgary, followed by a third year based in Regina or Saskatoon for the necessary clinical training. There is a hope that graduates will elect to stay in Saskatchewan, however, with no mandatory requirement or incentive to do so, many return to Alberta.

Currently, Saskatchewan has diploma and degree programs for various healthcare professions based in Regina, Saskatoon and throughout the province, looking at a potential model with shared responsibility is worth exploring with the Ministries of Health and Advanced Education and post-secondary institutions, especially with what has been learned this past year in relation to the delivery of remote learning models. This would do much to ensure the province has the supply of RTs it requires now and into the future.



The pandemic also had a big impact on the work environment of the college. We closed the office to the public and asked our staff members to work from home and arranged to host council meetings virtually.

The spring council meeting saw the completion of a major rewrite of our existing Confidentiality Agreement as well as the adoption of a new Conflict of Interest Agreement and information package for council and committee members. In addition, Matthew Harrison, President, presented an education session to initiate a risk assessment for the college. Council identified five major categories of risk currently faced by the SCRT (governance, financial, operational, regulatory, and external) along with several examples of each. Next steps for council will be to prioritize the risks and identify mitigation strategies.

A spring newsletter was published before the summer council meeting which reviewed the past several months of work by the college and council. The July council meeting saw the approval of a recommendation for the Continuing Education Committee to phase out the current paper-based system for continuing education credit submissions and audits, and to investigate options for an electronic approach. Council also voted to support NIRO's submission to the Ministry of Health for a series of legislative amendments to Health Regulatory College Acts. Work throughout the summer ensured we were ready to host our AGM virtually on the Zoom platform. With sixty attendees at the AGM hosted on October 15, 2020, we considered it a success. The amendment to the Regulatory Bylaws creating a new category of licensure (Emergency License) was presented to the membership and approved. We also saw the acclamation of Lynzie Rindero as President-Elect and Michelle Turtle as the new Southern representative.

The November meeting saw council agree to have a sub-committee complete work on a variety of financial matters including improved quarterly treasurer's reports, a review of the college's reserve funds (primarily held as GICs) and consideration of a breakdown of the reserve funds into subcategories (i.e., legal reserve). Council also looked at two policies regarding executive spending limitations for needed updates. A second sub-committee was created to work on a new policy to provide details on the definition of supervision for graduate license holders as defined in the Regulatory Bylaws. Work was also initiated on the search for a new Executive Director/Registrar for a possible spring appointment. The final council meeting for the fiscal year in March of 2021 saw the approval of the Executive search committee's recruitment of a new Executive Director/Registrar, approval of the suggested changes to executive limitation policies, and establishment of a legal reserve fund. Council voted to support the work of other NIRO members in responding to the pandemic by voicing support of the medical association's messaging and financially supporting advertising regarding the importance of getting vaccinated.

Preliminary discussions were had regarding a possible online education session to be offered to members on topics specifically addressing members' ongoing stress and potential signs of PTSD. The spring version of the newsletter *Fresh Air* was mailed out along with a mask with the SCRT logo as a thank-you to all members for their pandemic work.

With this summary it can be seen the SCRT is taking steps to address some of its basic shortcomings. Due to its size, the challenge to recruit the needed knowledgeable volunteers from within our member ranks remains one of our biggest challenges. With a part-time ED/Registrar and minimal office administrative support, the speed at which this work progresses is one of the ongoing challenges for this and other small colleges.





Provincial and National update

Throughout the past year, SCRT's participation in both provincial organizations, the Network of Interprofessional Regulatory Organizations (NIRO) and the National Alliance of Respiratory Therapy Regulatory Bodies (NARTRB) was limited to virtual participation as travel and all in-person meetings were cancelled. The May meeting of NARTRB members normally held in conjunction with the National CSRT Education Conference was cancelled. The November meeting was held virtually, and the NARTRB was able to move forward with several large projects:

- Strategic Plan developed at the fall 2019 meeting was approved by full membership.
- NARTRB approved CBRC's request to offer the national credentialing exam using a virtual proctoring model for summer 2020. After its success, the January exam was offered using the same modality.
- In consideration of the pandemic, there will be a major review of the amount of simulation currently in use and future expansion or limitations of its use in student education and clinical experience.
- NARTRB agreed on the value of having a National Standards of Practice for respiratory therapists. Work will start on the project using the Standards developed and used by the SCRT and the College of Respiratory Therapists of Ontario (CRTO). The development of a national Code of Ethics will also be considered.
- The review of the National Competency Framework (NCF) that was due to begin this year will be postponed for a year due to the workloads that the COVID pandemic response is having on Executive Director/Registrars. In addition, it has been recognized several new competencies will potentially need to be developed given lessons learned from the pandemic.

An update was received from the committee overseeing the work to evaluate British Columbia's health regulatory system. They are recommending a consolidation to five Colleges from its current nineteen: one for Physicians and Surgeons, one for all nursing designations, one for pharmacists, one for all dental professions, and finally one for all other allied health professionals including respiratory therapists who do not currently require licensure in B.C.

On the provincial front, regular weekly or biweekly virtual meetings were held with all the health profession Executive Director/Registrars (NIRO members), health ministry representatives and representatives from the SHA. This ensured all parties had clear, open, and timely communication with each other regarding urgent messaging, any needs, or limitations of personnel and/or equipment.

Regular weekly or monthly calls were also established with the hospitals in the province that provide Respiratory Services led by the Manager in Regina, Mark Herzog. These calls ensured efficient equipment sharing when required, sharing of best practices learned from caring for patients with COVID, and the use of the same statistical standards and definitions were established. The value-added from these calls was an understanding of the challenges faced by the various centres and the formation of a communication model that has created strong relationships moving forward.

Respectfully submitted,

Win Haines RRT

ED/Registrar SCRT



Professional Conduct Committee

The PCC is a statutory committee and is mandated to ensure protection of the public interest by, reviewing and investigating all complaints it receives either directly, or from council, alleging that a member is guilty of professional misconduct or professional incompetence.

The PCC received a total of two new cases between April 1, 2020, and March 31, 2021. Both were settled with an alternate dispute resolution (ADR) agreement. The committee welcomed Dominique Losier to the committee who later took on the role as chair.

As per SCRT policy, new members are required to take an introductory investigative training course. Dominique Losier completed the investigations training with the remaining committee members registered in the fall of 2021.

Respectfully submitted,

Dominique Losier RRT, Chair

Discipline Committee

The Discipline Committee (DC) is a statutory committee and is mandated to ensure protection of the public by establishing and maintain a framework for dealing with matters referred to it for discipline by the Professional Conduct Committee (PCC). Upon receiving a report from the SCRT PCC, the Discipline Committee is to hold a disciplinary hearing to hear and determine a formal complaint [The Act section 29(1)]. The DC shall follow all regulations as laid out in The Respiratory Therapists Act in holding the hearing.

The Discipline Committee had no hearings in 2020, however, met over video conference twice. The committee continued to review cases from other colleges and looked at procedures as well as decisions in each case. Members investigated future educational opportunities such as tribunal training, as well as other courses that would benefit committee members. The committee also reviewed their Terms of Reference and provided feedback to council.

The committee welcomed Kiana Atrchian and said goodbye to Karla Zimmer and thanked her for all her hard work with the committee.

Respectfully submitted,

Scott McCrae RRT, Chair





Public Representatives

The Respiratory Therapist Act section 9(1) states the Lieutenant Governor in Council may appoint three persons who reside in Saskatchewan as members of the council. And furthermore, section 5 (a) states members of the council appointed pursuant to this section may exercise rights and serve as a member of committees to the extent as other members of the council.

SCRT has three public members appointed by the Province of Saskatchewan to represent the interest of the people of Saskatchewan. These appointed members are considered voting members of the SCRT and sit on various committees of the SCRT including the Disciplinary Committee.

The past year has been very challenging for members of the SCRT. Professionally they have had to deal with added pressures that the Covid-19 pandemic brought to the workplace as well as changes to their normal family routines, such as distance learning for their children. Members elected to the SCRT council also took on additional responsibilities in continuing to work strategically on the colleges' bylaws and authorities needed for the SCRT to remain the successful organization it is today. We acknowledge and thank them for their dedicated service to their patients and the citizens of Saskatchewan.

We are very pleased to report that even with the uncertainties that the pandemic has generated and continues to generate within health and other provincial sectors, the SCRT members of council and SCRT members at large continually place the needs and interests of the citizens of Saskatchewan as a priority in their everyday responsibilities.

Finally, we would like to acknowledge the dedicated work of Win Haines, who has left the position of SCRT Executive Director and wish her well in her retirement. That said, we welcome Gail Sarkany to her new role as the SCRT Executive Director and look forward to creating a positive relationship that will last well into the future.

Respectfully submitted,

Philip Benson, Betty Hoffart, Bob Friedrich

2020 Education Conference Committee

The committee workload was light this year. Due to the emergence of COVID-19, the committee received approval from council for their recommendation to cancel the Annual Education Conference for 2020. The decision was made with respect to the active role respiratory therapists have within the community and critical care in Saskatchewan and respecting provincially mandated COVID-19 guidelines.

A first ever, very successful virtual AGM was organized and held in October. The committee is investigating options for a virtual Education Conference in the future.

Respectfully submitted on behalf of the conference committee.



Continuing Education Committee

The Continuing Education Committee (CEC) carried out the postponed continuing education audit on October 21, 2020, while following COVID precautions. Ten members were audited; one submission required more documentation to support the claimed training hours, which has since been provided. All members passed the audit. The process used for the audit worked well, and the day ran smoothly.

The CEC welcomed new members Merle Natyshak and Shane Hill. Discussions were held regarding updating the continuing education paper system to an online program. The CEC realizes this is the way such systems are moving, however, implementing this will take added web-based knowledge and funding. The CEC also agreed to modify the current CE recording form to make it clearer and more intuitive for members. Specifically, it was decided to add an extra box for the member to label which category they want the credit to be used toward. The CEC has also been given the task of providing educational material for the SCRT webpage that would be of interest to members. The committee discussed whether the topics would need to be broad to encompass all member interests, or to be specific and rotated regularly. Further discussions for educational topics and materials will continue.

The committee thanked Shelley Filippi for her contributions as chair and welcomed Laurie Kubik to the role.

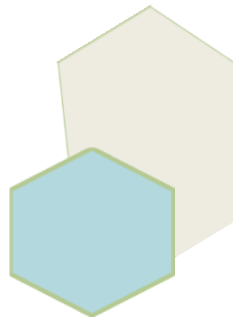
Respectfully submitted, Laurie Kubik RRT, Chair

Registration Committee

The Respiratory Therapists Act 2009 section 13(1) states; the council may establish any committees that are provided for by the bylaws or that it considers necessary. The Registration Committee will assess the details of an applicant or member's education, experience, practice, or other qualifications as required, that demonstrate the competence mandated for membership/licensure in accordance with The Act, bylaws, and applicable policies, and will subsequently provide a recommended outcome to council for applicant/member cases sent to them; i.e., licensure, licensure with conditions, licensure if further training is completed, no licensure.

The Registration Committee had two applications presented for review from the Registrar; both were regarding the applicants meeting eligibility requirements for membership/licensure. After review and discussion, the committee provided their recommendations to council. Council subsequently approved all committee recommendations. The committee thanked Sheldon Fizzard for his leadership and contributions as chair and welcomed Jordan Konya to the role.

Respectfully submitted, Jordan Konya RRT, Chair





Policy & Bylaw Committee

The Respiratory Therapists Act 2009 section 13(1) states; the council may establish any committees that are provided for by the bylaws or that it considers necessary. The Policy and Bylaw Committee was created and established in January 2019 with the purpose of providing support to the college and council by, assisting in mandated regular reviews and subsequent identified needed revisions of bylaws and policies. In addition, they will draft, review, and recommend new or existing required policy and bylaws and, ensure all new recommended bylaws and policies have been reviewed for clarity of purpose, transparency, objectivity, and are impartial and fair while being compliant with The Act.

The Policy and Bylaw Committee completed work to create two information documents, one on conflict of interest and the other on confidentiality, both of which were approved by council. The documents have been implemented for use for all new hires and new council and committee members.

Future work plans will focus on supporting the creation of a Professional Practice Committee along with a Professional Practice Policy and manual, a review of Governance Policies with regard to the appointment of council and committee members, a review of the Continuing Education Policy to accommodate a move to an online system, the creation of a social media use policy, and finally, recognizing the need for more detail than are provided in the Regulatory Bylaws, a new policy detailing the required level of supervision for Graduate practice license holders.

Respectfully submitted,

Trevor Tessier RRT, Chair





2020 Annual General Meeting

President, Matthew Harrison called the meeting to order at 5:03 p.m. and welcomed all those in attendance. A quorum was declared with 56 SCRT full licensed registered members in attendance. The president introduced council members and staff, along with public members, Bob Friedrich, Betty Hoffart, Phil Benson, Mark Murray as parliamentarian and Philip Benson as scrutineer for the meeting. Some of the highlights presented from the 2019-2020 Annual Report included:

- COVID-19's impact
- Changes to council meeting format and council education
- Document work completed:
 - Administrative Bylaws
 - Fees Bylaws
 - Complaints process
 - Committee Terms of Reference
 - Confidentiality and Conflict of Interest
 - Volunteer forms
 - Emergency licensure
 - Document review calendar
- Strategic Plan
- Mandate statements
- Provincial update



A Regulatory Bylaw resolution was presented to membership that included: new Emergency licensure classification that had already been approved by council and subsequently approved by the Minister of Health, and various numeric corrections, wording clarifying the new separate Fees Bylaw; and an official repeal of the former Code of Ethics (with the approval of the new SCRT Code of Ethics in 2018). The resolution, as presented, was overwhelmingly approved by members.

An overview of SCRT's annual finances for 2019-2020 was provided by the treasurer.

Committee reports were presented in the 2019-2020 Annual Report; no questions or concerns were received from members.

The President announced there were no names put forward for the President-Elect or Councillor-at-large-south positions, therefore a call for volunteers was made. Lynzie Rindero put her name forward for President-Elect and Michelle Turtle volunteered for Councillor-at-large for the south. With no other members coming forward, Matthew announced that both members were acclaimed to their respective positions on council. Matthew thanked Lynzie and Michelle for their volunteer spirit and welcomed them to council.

The President advised there were no CSRT or CareStream awards this year, and instead drew five names for a \$50 gift card to The Keg which were intended for the Education Day had it not been cancelled.

The President recognized all RT's and members for their hard work during these challenging times. The President also thanked Mark Murray and Michelle Holodniuk whose terms ended at the end of the AGM. Matthew extended thanks to Win Haines, ED/Registrar whose term ending was scheduled for March 2021.



Provincial Summary

With contributions from: Barbara Hewitt Sr. RRT, Prince Albert, Amy Reid RRT, FCSRT, CRE Clinical Integration, Regina, Mark Herzog BAdmin RRT, Manager, Regina, Deb Gray Sr. RRT, Moose Jaw, Lyndsay Rindero Sr. RRT, N. Battleford, Mary Kate McLaughlin Sr. RRT, Lloydminster, Jill Stevenson, BScPT, Therapies Manager, Swift Current, Lisa Martin RRT, Manager, Saskatoon.

The 2020-2021 year was difficult for everyone globally. For Saskatchewan respiratory therapists, it has been a year of firsts, challenges, successes, unknowns, new insights, learnings, and continued growth. Considering the pandemic, and the anticipated need for increased equipment throughout the province, a Covid-19 Provincial Ventilator Strategy was completed. Additions were made to the province's inventory; 94 invasive critical care ventilators (Hamilton C6s and Servo Us), 37 critical care non-invasive units (Philips V60s), 50 non-invasive units (AirCurve STs), and 100 sub-acute ventilators (PB560, HT50, and Astrals) with planned distribution to many centres.

To track provincial data more accurately, a web-based Ventilator Tracker database was developed to follow provincial ventilator usage and was updated daily (Monday-Friday) by RT departments. This allowed those responsible to monitor ventilator demand more closely and, coordinate appropriate responses. In addition, regular monthly meetings were held among all provincial RT departments to discuss how the strategy was working and allowed for information sharing. It cannot be understated how beneficial this increased collaboration among provincial RT departments has been and, and a bonus coming from Covid-19 planning.

For Regina Primary Health Care respiratory therapists, the Covid-19 pandemic resulted in many specialized areas being shut down in spring 2020 with staff reallocated. In addition, diagnostic and assessment services (sleep disorders centre, pulmonary function labs, and the Wascana Rehab Centre-Respiratory Outpatient Clinic) offered by the respiratory therapy department were suspended, other than emergency services, and staff redeployed.

The redeployed RTs worked in contact tracing, COVID testing, COVID ATS (assessment treatment site) support, vaccination, and on-site COVID leadership roles. In addition, some moved to front line roles or provided much needed support to those on the front lines. This incredible number of roles filled and, the work provided by RTs across the province, was noticed by leadership.

As part of the provincial pandemic ventilator strategy mentioned above, Regina received new critical care ventilators which resulted in working with vendors to facilitate staff training, securing more storage space, and liaising with colleagues in Clinical Engineering Services. The teamwork involved was impressive.

An area of growth during the pandemic was Home Health Monitoring (HHM), a program that helps people with COPD monitor and manage their health and receive appropriate care quickly. The HHM program allowed staff to frequently monitor clients' health virtually while clients have access to self-management information and COPD educators.



At the Prince Albert Victoria Hospital, the required RT response needed to be extensive to serve the northern communities. Recruitment and retention of staff remains a concern, however, despite this, RT staff have been able to continue to provide 24-hour on-site services without interruption, however, outpatient services were shut down. Cooperation with the Prince Albert Cooperative Health Centre allowed pulmonary function services, outpatient education and home oxygen assessments to continue with an outpatient basis at the hospital.

Saskatoon continues to have growth in funding for positions in both adult and children's services including funding for a temporary educator to support pandemic work that will end in December 2021. Despite the increased funding, there remains a struggle to fill these positions, as well as those vacated by staff departures. Saskatoon now has nine CISM (Critical Incident Stress Management) trained RTs to support fellow RTs as well as other healthcare providers with their mental health concerns. All intensive care units in Saskatoon, including those at the Jim Pattison Children's Hospital, the Neonatal ICU and the JPCH Provincial Pediatric Transport Team, have seen an increase in workloads. The PICU Team began transporting children with STARS in December 2020, ensuring the specialized team was able to get to the critical child more quickly and then direct the child to the specialized services they required more promptly. The NICU Transport team has begun conversations with STARS in hopes they will also be able to utilize this service. Several RTs continue their development as Extracorporeal Membrane Oxygenation (ECMO) specialists in Pediatric ICU.

On the provincial level, a team developed a request for proposal (RFP) to set guidelines for Pulmonary Function (PF) equipment purchases. The goal is to work toward standardized PF equipment at all provincial testing sites to enable more consistent analysis of patient test results. A standardized data management system is also part of the RFP. This work will result in a big step forward for pulmonary function in Saskatchewan.

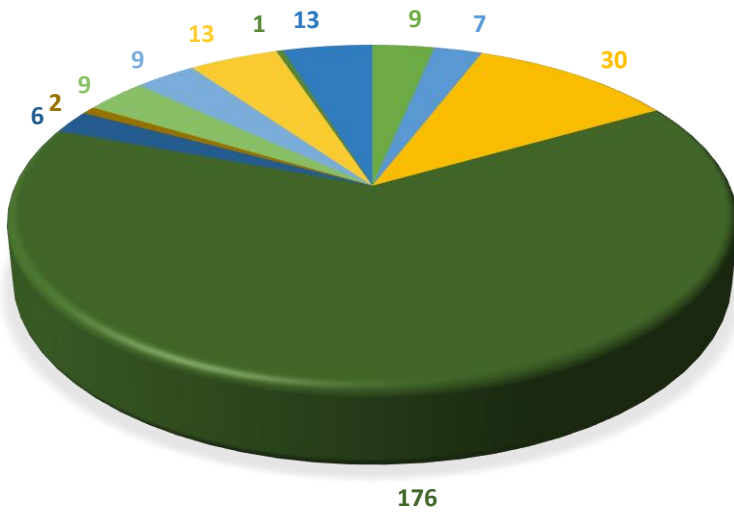
The dedication, collaboration, and teamwork of RTs in both public and private sectors across the province which evolved to meet the growing demands of Covid-19 has been exemplary this past year despite the shortage of RTs to fill posted positions. An improved awareness of the role a respiratory therapist has in integrated health care is a noted milestone to the improved continuity of respiratory care within Saskatchewan.





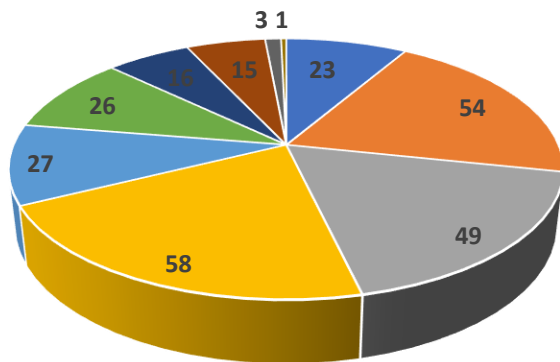
Membership Data – 272 members

PRIMARY PRACTICE AREA



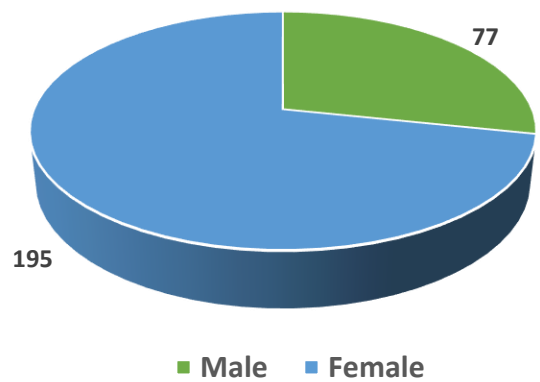
- Anaesthesia assistant
- Cardiac Cath lab
- Community or Rehab
- Critical care
- Operating room
- Perfusion
- Pulmonary function
- Sleep lab
- Admin/Manager
- Sales
- Other

AGE



- 20-24
- 25-29
- 30-34
- 35-39
- 40-44
- 45-49
- 50-54
- 55-59
- 60-64
- 70-74

GENDER

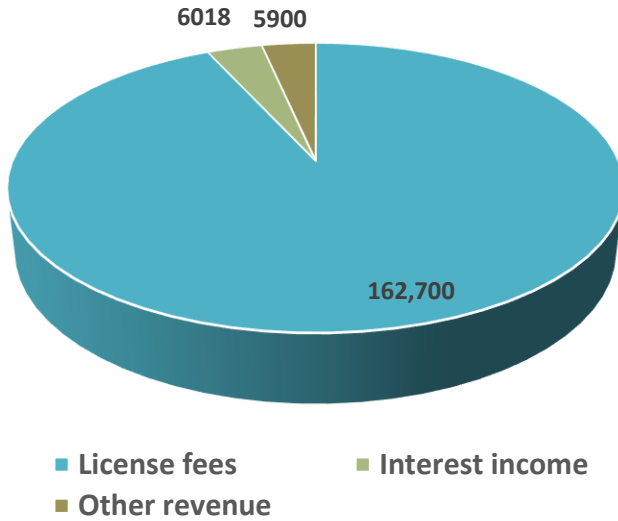


- Male
- Female



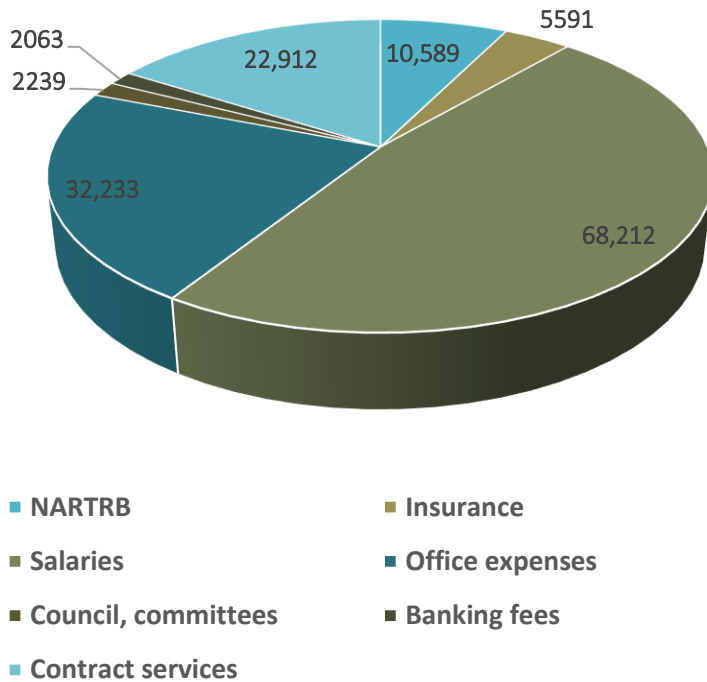
Income/Expenses

Revenue 2020-21



Income	
License fees	\$162,700
Interest income	\$ 6,018
Other revenue	\$ 5,900

Expenses 2020-21



Expenses	
NARTRB	\$10,589
Insurance	\$ 5,591
Salaries	\$68,212
Office expenses	\$32,233
Council, committees	\$ 2,239
Banking fees	\$ 2,063
Contract services	\$22,912



SASKATCHEWAN COLLEGE OF RESPIRATORY THERAPISTS
Financial Statements

Year Ended March 31, 2021

(Unaudited)



Sandra Jackson CPA Prof. Corp.
544 University Park Drive
Regina, SK S4v 2Z3

REVIEW ENGAGEMENT REPORT

To the Members of SASKATCHEWAN COLLEGE OF RESPIRATORY THERAPISTS

I have reviewed the accompanying financial statements of SASKATCHEWAN COLLEGE OF RESPIRATORY THERAPISTS as at March 31, 2021, and the statements of operations, net assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for 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.

Practitioner's Responsibility

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted the review in accordance with Canadian generally accepted standards for review engagements, which requires me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not for profit organizations.

Sandra Jackson CPA Prof. Corp

August 25, 2021
Regina, Saskatchewan


SASKATCHEWAN COLLEGE OF RESPIRATORY THERAPISTS

Balance Sheet as at March 31, 2021

(Unaudited)

ASSETS	2021	2020
Current		
Cash	\$ 185,667	\$ 167,591
Marketable securities	243,739	231,300
Accounts receivable, trade and other	5,268	3,947
Prepaid expenses and other assets	4,100	4,225
	<hr/> 438,774	<hr/> 407,063
Capital assets (note 5)	1,629	-
	<hr/> <hr/> \$ 440,403	<hr/> <hr/> \$ 407,063

LIABILITIES AND NET ASSETS

Current liabilities		
Accounts payable and accrued liabilities	\$ 6,798	\$ 4,337
Unearned revenue (note 4)	153,000	152,900
	<hr/> 159,798	<hr/> 157,237
Shareholders' equity		
Unrestricted Net Assets	280,605	249,826
	<hr/> 280,605	<hr/> 249,826
	<hr/> <hr/> \$ 440,403	<hr/> <hr/> \$ 407,063

See accompanying notes to the unaudited financial statements

Approved by:

Director: _____

Director: _____

**SASKATCHEWAN COLLEGE OF RESPIRATORY THERAPISTS**

Statement of Net Assets for the year ended March 31, 2021

(Unaudited)

	2021		2020
Net Assets, beginning of the year	\$ 249,826	\$	244,750
Surplus	30,779		5,076
Net Assets, end of the year	\$ 280,605	\$	249,826

See accompanying notes to the unaudited financial statements


SASKATCHEWAN COLLEGE OF RESPIRATORY THERAPISTS

Statement of Operations for the year ended March 31, 2021

(Unaudited)

	2021	2020
Revenue		
License Fees	\$ 162,700	\$ 127,350
Exhibit Fees	-	18,500
ED Day Registration	-	4,880
Interest income	6,018	5,592
Other revenue	5,900	3,075
	<u>174,618</u>	<u>159,397</u>
Operating Expenses:		
Amortization of property, plant and equipment	803	-
Insurance	5,591	5,456
Interest and bank charges	187	300
Management fees	1,876	1,765
Meetings and conventions	2,008	15,219
Memberships and licenses	10,589	9,302
Office expenses	16,423	12,529
Professional fees	22,912	32,482
Rental	12,000	12,000
Salaries and wages	68,212	44,850
Telephone	3,007	2,880
Training	231	17,538
	<u>143,839</u>	<u>154,321</u>
Surplus	<u>\$ 30,779</u>	<u>\$ 5,076</u>

See accompanying notes to the unaudited financial statements



SASKATCHEWAN COLLEGE OF RESPIRATORY THERAPISTS

Statement of Cash Flows for the year ended March 31, 2021

(Unaudited)

	2021	2020
Cash flows from operating activities		
Net income	\$ 30,779	\$ 5,076
Items not affecting cash:		
Amortization of property, plant and equipment	803	-
Changes in non-cash working capital:		
Accounts receivable, trade and other	(1,321)	(2,894)
Prepaid expenses and other assets	125	(178)
Accounts payable and accrued liabilities	2,459	(398)
Unearned revenue	100	35,650
Net cash provided by operating activities	32,945	37,256
Cash flows from investing activities		
Purchase of property, plant and equipment	(2,432)	-
Purchase of marketable securities	(134,694)	(3,323)
Proceeds from sale of marketable securities	122,254	10,000
Net cash provided by (used in) investing activities	(14,871)	6,677
Cash flows from financing activities		
Net increase in cash and cash equivalents	18,074	43,933
Cash and cash equivalents at the beginning of the year	167,591	123,659
Cash and cash equivalents at the end of the year	\$ 185,667	\$ 167,591
Cash and cash equivalents consists of:		
Cash	<u>\$ 185,667</u>	<u>\$ 167,591</u>
	\$ 185,667	\$ 167,591



SASKATCHEWAN COLLEGE OF RESPIRATORY THERAPISTS

Notes to Financial Statements

Year Ended March 31, 2021

(Unaudited)

1. Description of Organization

The organization is incorporated under the Non-Profit Corporations act.

The organization is operating under the Respiratory Therapists Act as a professional college.

2. Summary of Significant Accounting Policies

Basis of presentation

The financial statements of the company are prepared in accordance with Canadian Accounting Standards for Not for Profit Organizations.

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash and cash equivalents consist primarily of commercial paper and deposits with an original maturity date of purchase of three months or less. Because of the short-term maturity of these investments, their carrying amount approximates fair value.

Credit risk

The organization has significant amounts deposited in a financial institution, which is its regular banker. Since CDIC rules guarantee only a maximum of \$100,000, the organization has a risk of non-recoverability in case of a default by the financial institution of an amount of about \$329,000. The organization minimizes risk by entering into agreements with large financial institutions with appropriate credit ratings.

Investments

Investments are classed as held for trading and are reported at fair market value.

Capital Assets

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates and methods:

	<u>Rate</u>	<u>Method</u>
Computer Equipment	33%	declining balance

Revenue

License fees are for the period April 1 to March 31 and are recognized as revenue in the period to which they apply.


SASKATCHEWAN COLLEGE OF RESPIRATORY THERAPISTS

Notes to Financial Statements

Year Ended March 31, 2021

(Unaudited)
3. Commitments

The organization leases office space for \$1,000.00 per month.

4. Deferred Revenue

	<u>2021</u>	<u>2020</u>
Membership fees	\$ 153,000	\$ 152,900
Deferred Revenue, ending	<u>\$ 153,000</u>	<u>\$ 152,900</u>

5. Capital Assets

	Cost	Accumulated Amortization	2021 Net Book Value	2020 Net Book Value
Computer equipment	3,092	1,463	1,629	-
	<u>\$ 3,092</u>	<u>\$ 1,463</u>	<u>\$ 1,629</u>	<u>\$ -</u>



Saskatchewan College of Respiratory Therapists

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