



2024-2025

# ANNUAL REPORT

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# Annual Report 2024-2025

**The Alberta College of Occupational Therapists (ACOT) regulates the profession of Occupational Therapy in the province of Alberta. The College is responsible for ensuring the public receives competent and ethical Occupational Therapy services.**

The practice of Occupational Therapy is set out in the *Health Professions Act*, RSA 2000 cH-7 (HPA) Schedule 15, section 3:

In their practice, Occupational Therapists do one or more of the following:

- (1) in collaboration with their clients, develop and implement programs to meet everyday needs in self-care, leisure, and productivity,
- (2) assess, analyze, modify, and adapt the activities in which their clients engage to optimize health, and functional independence,
- (3) interact with individuals and groups as clinicians, consultants, researchers, educators, and administrators, and
- (4) provide restricted activities authorized by the regulations.

Occupational Therapy as a profession has been organized in Alberta since 1950, when the Alberta Society of Occupational Therapists formed. In 1975 the Society adopted a new constitution and name, the Alberta Association of Registered Occupational Therapists (AAROT). By 1990, the *Occupational Therapy Profession Act*, RSA 1987 cO-2.5 was proclaimed and in force.

On October 5, 2006, Schedule 15 of the *HPA* and the *Occupational Therapists Profession Regulation* AR 217/2006 (the Regulations) were proclaimed to be in force by Order in Council of the Alberta Legislature. Upon proclamation, AAROT was continued as the Alberta College of Occupational Therapists, and the *Occupational Therapy Profession Act* was repealed.

\*When the word "client" is used in this report, it refers to clients and their care-partners which may include family, friends, and/or others.

The College is governed by a Council comprised of Occupational Therapists appointed by Council, an ex-officio academic representative selected from the University of Alberta Department of Occupational Therapy, and members of the public appointed by the Alberta government.

Overseeing the regulatory and administrative activities is the CEO and Registrar (*HPA* s8, s19). Seven staff members of the College and two contractors report to the CEO and Registrar, and a volunteer force of regulated members assist the College in committee and advisory roles. The College does not set professional fees for Occupational Therapy services, provide guidelines on professional fees nor negotiate professional fees on behalf of its members; it is not approved to do so under section 3(2) of the *HPA*.

This is the 18th Annual Report of the College, reporting the year ending February 28, 2025.

It is an official document of the College, and as such, was approved by the Council of the College on June 23, 2025.





# ACOT's Vision, Mission, and Values

## Mission

As a collaborative leader in professional regulation, the Alberta College of Occupational Therapists serves the public by administering effective, efficient, transparent, and fair processes for registration, continuing competence, and complaints/discipline.

## Vision

Albertans understand and receive client-centered, ethical, and competent Occupational Therapy services.

## Values

The four core values below honor the mission and vision of the profession and will guide decision processes, and all interactions. These core values describe what the Council considers non-negotiable when they are representing the College.



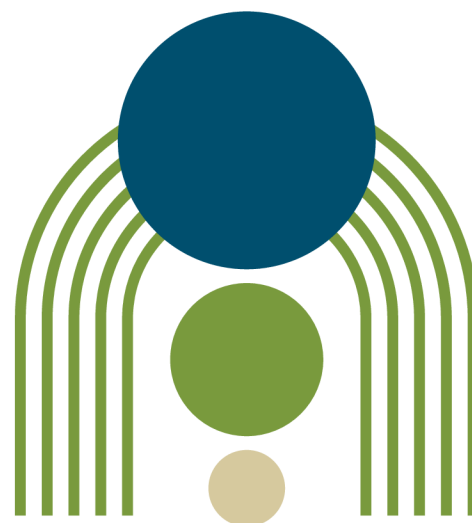
# Council, Committee Members, and College Staff

## 2024-2025 Council

Arwen Caines, Regulated Member, President (Calgary)  
Jennifer Lee, Regulated Member, President to August, Past President, (Calgary)  
Heidi Knupp, Regulated Member, Vice-President (Edmonton)  
Carrie Hait, Regulated Member (Edmonton)  
Joyce Vayalumkal, Regulated Member (Calgary)  
Kristin Ward, Regulated Member (Vermilion)  
Dennis Fitzgerald, Public Member (Grand Prairie)  
Christie Bergman, Public Member (Beaumont)  
Dr. Tom Smith, Public Member (to April, Camrose)  
Dr. Zahid Rafiq, Public Member (Rockyview County)

## College Staff and Contractors

Marianne Baird, CEO & Registrar  
Anna Yarmon, Complaints Director  
Angela Meneley, Director, Regulation & Policy (to April)  
Jennifer MacKendrick Weber, Director, Regulation & Policy  
Alanna Ferguson, Director, Competence & Practice  
Shelley Blair, Operations Manager & Hearings Director  
Meron Gebremikael, Financial Assistant  
Benny Mutoni, Registration & Communications Coordinator  
Jennifer Alonge, Registration & Communications Coordinator  
Judith Pinto, Practice Advisor  
Maya Villasenor, Administrative Assistant



## Governance Committee

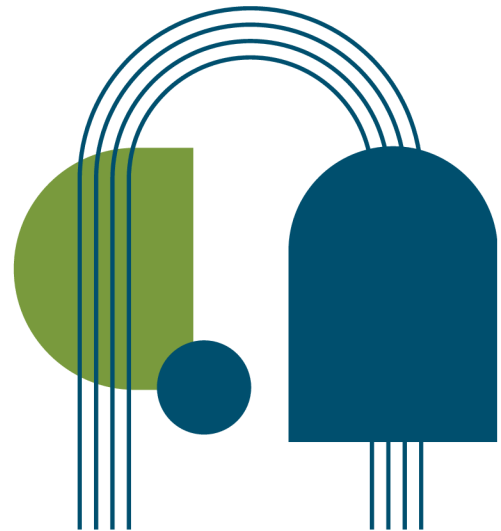
Arwen Caines, Chair (to September, Calgary)  
Heidi Knupp, Chair (Edmonton)  
Jennifer Lee (to September, Calgary)  
Carrie Hait (Edmonton)  
Dennis Fitzgerald (Grande Prairie)  
Christie Bergman (Beaumont)

## Complaint Review Committee

Anne Beattie (Sherwood Park)  
Sandra Chahley (Edmonton)  
Kerstin Hurd (Calgary)  
Samuel Kim (Calgary)  
Adam Kucharski (Calgary)  
Ian MacLennan (Edmonton)  
Nicole Morin (Edmonton)

## Competence Committee

Heidi Knupp, Chair (Edmonton)  
Alanna Ferguson (Calgary)  
Amber Laing (Calgary)  
Amelia Di Chen (Edmonton)  
Gina Kroetsch (Calgary)  
Jenna Gauthier (Edmonton)  
Louis Joseph (Valleyview)  
Marti Mikalsky (Lafond)  
Michelle Palmer (Lethbridge)  
Shalmin Jadavji (Edmonton)  
Yonehe Park (Edmonton)  
Betty McMorrow, Public Member (to January, Edmonton)  
Susan Mulholland, University of Alberta Representative (Calgary)  
Julia Curcio (Calgary)  
Julie Munch (Chestermere)  
Kiera Sutcliffe (Edmonton)  
Marianne Baird (Edmonton)

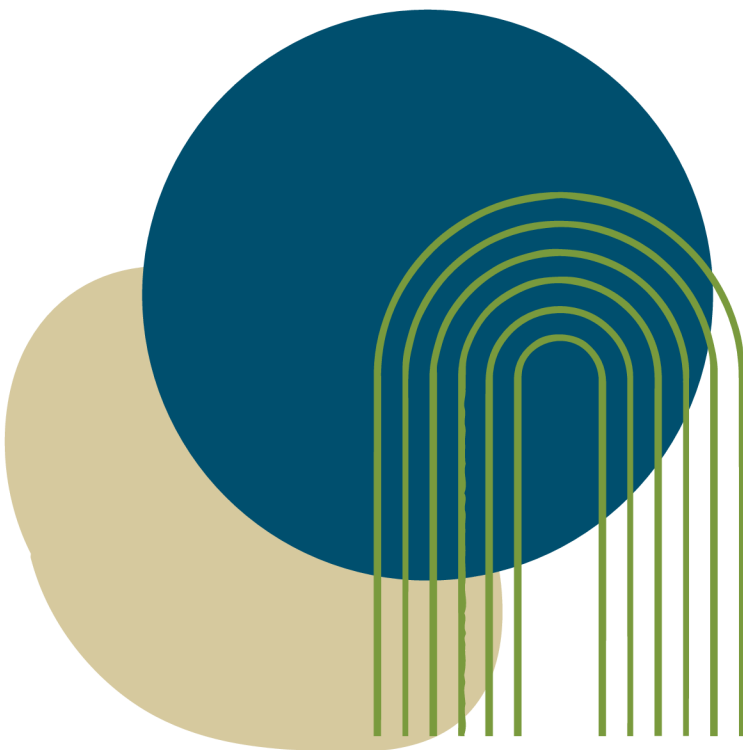


## Acting Against Racism and Intolerance Committee (AARI)

Jennifer Lee, Chair (Calgary)  
Roseleen John (Edmonton)  
Louis Joseph (Valleyview)  
Faiza Karim (Calgary)  
Gaurav Malik (Calgary)  
Judith Pinto (Edmonton)  
Katelyn Favel (Cochrane)  
Jonathan Rivero (Edmonton)  
Joyce Vayalumkal (Calgary)  
Marianne Baird (Edmonton)

## Onboarding Committee

Christie Bergman, Chair (Beaumont)  
Joyce Vayalumkal (Calgary)  
Kristin Ward (Vermilion)  
Dennis Fitzgerald (Grande Prairie)  
Marianne Baird (Edmonton)



# President's Message

At ACOT, we are fortunate to have a dedicated Council, staff and volunteers committed to serving and protecting the public. We work diligently to uphold the privilege of self-regulation through robust processes in registration, continuing competence, practice support, and complaints management.

In early 2024, Council began discussing the collection of Health Equity Data for the following renewal year, with a focus on how these data align with our mandate to protect the public. We followed this discussion with an open forum to hear registrants' concerns and support. Later in the year, Council decided to proceed with voluntary data collection at renewal time. In November 2024, an informational email outlining the background, rationale, and intended use of the data was distributed to all registrants via an e-news, and continues to be available on the ACOT website.

In June, Council elected a new executive, as the terms of the President and Vice-President were concluding. I transitioned from the Vice-President to President, and Heidi Knupp assumed the role of Vice-President, both effective September 2024. As part of our commitment to Councillor development, ACOT continues to participate in the annual Canadian Network of Agencies for Regulation conference, fostering connections and shared learning with fellow regulators.

Throughout 2024 and into 2025, we remained engaged in conversations with national partners, the University of Alberta, registrants, and other regulated health professional colleges in Alberta regarding the Occupational Therapist's authority to establish diagnoses. To better understand current practices and perspectives, we conducted a registrant survey and hosted an open forum. These conversations focused on whether Occupational Therapists possess the knowledge, skills, and abilities to provide diagnoses that clarify occupational performance issues and concerns – within the scope of Occupational Therapy.



# President's Message

In early 2025, Council also began exploring the integration of artificial intelligence in Occupational Therapy practice and its implications for public safety and wellbeing. This led to discussions about the potential need for cyber insurance and the respective roles of employers, and self-employed practitioners. These important conversations will continue into the 2025-2026 year.

As always, ACOT cultivates and nurtures strong partnerships at the local, provincial, and national levels. We collaborate with a range of partners to advance high-quality Occupational Therapy regulation and share insights and innovations. For example, ACOT remains an active member of the Alberta Federation of Regulated Health Professions, contributing to enhanced public protection, advanced healthcare regulation, and leadership in health policy.

**Arwen Caines, ACOT President**





# Public Members' Message

The Government of Alberta regulates several health professions under the *HPA*. In alignment with this legislation, the Alberta College of Occupational Therapists (ACOT) operates under a self-regulation model. As part of this model, public members are appointed to ACOT's Council, working collaboratively with appointed regulated members to fulfill the Council's core mandate: to govern the profession in a manner that prioritizes the protection of the public and the delivery of safe, competent, and ethical care.

Public members play a critical role in upholding the integrity of the self-regulation model. They offer an essential public perspective, contribute to effective oversight, and help shape strategic direction and policy to safeguard the interests of Albertans. The Council also demonstrates strong leadership in fostering a culture of diversity, inclusion, and respectful collaboration across the profession.

The Council is always mindful of the evolving role of the Occupational Therapy profession in Alberta's healthcare system. As Occupational Therapists continue to expand their contributions to improving the health and well-being of Albertans, the Council remains steadfast in its responsibility to serve and protect the public through accountable governance.

We deeply value the dedication, compassion, and professionalism demonstrated by Occupational Therapists across the province. Albertans and regulated members can have full confidence in the Council's commitment to excellence, transparency, and public trust. It is a privilege for ACOT's Council to fulfill this mandate on behalf of all Albertans.

**Dennis Fitzgerald, CPA, CA, Public Member**

**Christie Bergman, Public Member**

**Dr. Zahid Rafiq, MBBS, CCFP, FCFP, Public Member**

# Governance

## Standards of Practice, Code of Ethics, and Bylaws

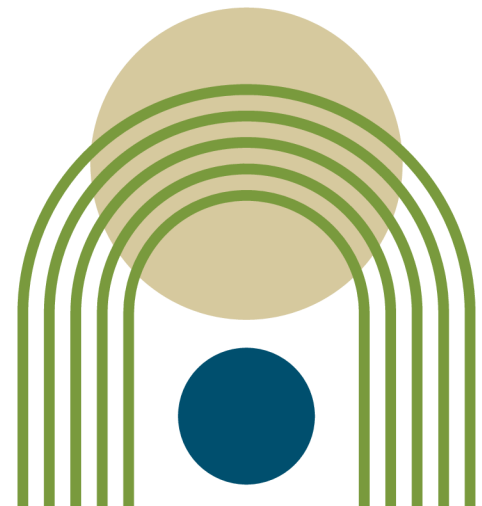
Under the *HPA*, the Council is responsible for governing the profession in the public's interest. Council fulfills this responsibility through the development of standards of practice, a code of ethics, and bylaws.

In accordance with the requirements outlined in the *HPA* section 133(1), ACOT submitted refreshed Standards of Practice (SoP) and Code of Ethics (CoE) documents to Alberta Health for review in March of 2023. The refresh was in response to the requirements under Bill 46, the *Health Statutes Amendment Act* (2020 No. 2), the recommendations in the 2021 *Acting Against Racism and Intolerance* (AARI) *Final Report*, and the 2021 *Competencies for Occupational Therapists in Canada*.

Two of the refreshed SoP were in force as of June 2023: Accountability and Professional Responsibility, and Restricted Activities. The remaining SoP and the CoE were updated with feedback from Alberta Health in July of 2024, then approved by ACOT's Council for adoption in September 2024.

### Refreshed Standards of Practice Approved in September 2024

- Commitment to Equity in Practice
- Communication
- Competence
- Documentation and Record Retention
- Informed Consent
- Maintaining Appropriate Boundaries: Professional
- Maintaining Appropriate Boundaries: Sexual
- Privacy and Confidentiality
- Risk Management and Safety
- Service Provision
- Supervision



## Code of Ethics Approved in September 2024

- Responsibilities for Self
- Responsibilities to Clients
- Responsibilities to Colleagues
- Responsibilities to the Public and the Profession

ACOT's bylaws were updated April 1, 2023, to align with the changes required under Bill 46, the *Health Statutes Amendment Act* (2020 No. 2). Further revisions were approved by Council effective January 25, 2025, to clarify registrant data collection points.

## Strategic Plan

In 2024-2025, the College continued implementing its 2023-2025 Strategic Plan with its vision, mission and values, and concrete success measures. The continued focus on regulatory excellence serves the public interest in receiving ethical and competent Occupational Therapy services.

### Key 2024-2025 Accomplishments Enacting the Strategic Plan

- Reviewed and evaluated a sample of registrants' Continuing Competence Program (CCP) submissions to determine how closely they followed the *CCP Review and Evaluation Rubric*. Provided individual coaching sessions to those registrants who did not provide acceptable CCP submissions, to ensure they are able to adequately track their continuing competence efforts.
- Completed two practice visits to confirm adherence to ACOT's Standards of Practice and Code of Ethics.
- Provided education to over 800 registrants on our CCP, registration requirements, and our refreshed Standards of Practice and Code of Ethics.
- Continued working with a Standing Committee of Council on Acting Against Racism and Intolerance efforts, guided by the *Acting Against Racism and Intolerance Final Report* from September 2021 (AARI Final Report), which included 16 areas ACOT could work on to help dismantle systemic racism. Repeated the AARI survey from the 2021 report, and [published the findings](#) in August 2024.
- Welcomed a new Council member.
- Continued to grow our number of social media followers to promote understanding of Occupational Therapy and its regulation.

- Introduced the refreshed Continuing Competence Program to align with legislative and regulatory changes.
- Provided feedback to all registrants reviewed and hosted individual coaching sessions to those registrants whose CCP submissions were rated as Not Acceptable, to ensure they are meeting the requirements for continuing competence.
- Completed two Practice Visits – Documentation Review to confirm adherence to ACOT's Standards of Practice and Code of Ethics.
- Provided education to over 800 registrants on our CCP, registration, and practice permit renewal requirements and our refreshed Standards of Practice and Code of Ethics.
- Participated with partner organizations to deliver excellence in Occupational Therapy regulation to serve the public, including:
  - The Alberta Federation of Regulated Health Professionals (AFRHP)
  - The Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO)
  - The Canadian Network of Agencies for Regulation (CNAR)
  - Alberta Health Services (AHS)
  - The University of Alberta Occupational Therapy Department
  - Government of Alberta Ministries of Health, Education, Jobs, Economy, Trade, and Immigration
- Invested in Council and College staff training through:
  - The CNAR conference
  - The Canadian Association of Occupational Therapy (CAOT) conference
  - Workshops on regulatory issues provided by Field Law, and other related educational opportunities.



# ACOTRO

The College is a member of the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO). ACOTRO is the national association of provincial Occupational Therapy regulatory bodies, whose mandates are to serve the public interest. ACOTRO members work collaboratively to:

1. Advance quality Occupational Therapy regulation;
2. Develop and promote a national strategy for consistent and congruent regulatory practices for the profession;
3. Promote interprovincial and international labour mobility and workforce planning; and
4. Promote national and international networking and information sharing of regulatory issues and positions.

For several years, ACOTRO has been committed to promoting access to the profession for qualified Internationally Educated Occupational Therapists (IEOTs) through a number of shared initiatives. One of them is the Substantial Equivalency Assessment System (SEAS), launched in the summer of 2015.

Occupational Therapists who have completed their OT education outside of Canada — including Canadians who travelled outside Canada for their education—and who want to register for practice anywhere in Canada (except Quebec), must now first apply to ACOTRO to complete the SEAS process. Applicants apply to the College only after SEAS has deemed them to have met the substantial equivalency requirement.

## **SEAS has four main components:**

- Academic Credential Assessment (ACA)
- Curriculum and fieldwork review through the Profession-Specific Credential Assessment (PSCA)
- Jurisprudence Knowledge Assessment Test (JKAT)
- Competency Assessment

ACOTRO also promotes Canadian Occupational Therapists' labour mobility through its *Labour Mobility Support Agreement* and its *Memorandum of Understanding on Cross Jurisdictional Remote Practice*.



# Governance Committee Report

The Governance Committee (GC), chaired by Heidi Knupp (effective September 2024), is a standing committee of Council. GC's primary responsibilities are to evaluate and enhance Council's performance, assisting, and supporting the Council to maintain the privilege of self-governance. These responsibilities include:

- Succession planning: attract new directors to Council, develop, and fill leadership roles.
- Board performance: how we manage and improve our performance using policies.
- Individual Councillor performance: self-evaluation and training for council members.
- Committee development: develop and fill committee roles (standing and/or ad hoc).

## **Throughout the 2024–2025 Reporting Year Key GC Initiatives and Achievements Included:**

- Reviewed and updated the Conflict of Interest protocol and Councillor Roles & Responsibilities.
- Updated the CEO & Registrar Performance Review to ensure consistency of terms, which included CR 3 "Monitoring Registrar Performance".
- Updated Registrar Limitations (RL 1 through RL 8).
- CEO & Registrar, along with Councillors, participated in Board member training at the CNAR annual conference.

## **Upcoming GC Work Includes:**

- Complete annual review of the Ends Policy.
- Review President and Vice-President onboarding protocols.
- Review Council-Registrar Relationship (CRs).
- Review GC Terms of Reference.
- Update Councillor's annual survey, reflecting on self-governance and assisting Council in reviewing performance of their duties to ensure values of the Strategic Plan are followed.

The Chair would like to sincerely thank all GC members and commend them for their hard work, dedication, and contributions throughout the year.

**Heidi Knupp**

**ACOT Vice-President and Governance Committee Chair**

# Continuing Competence Program

Competence – the combined knowledge, skills, attitudes, and judgement required to provide professional services (*Health Professions Act* RSA 2000 cH-7 s1(1)(f)).

Annual participation in the Continuing Competence Program (CCP) is mandatory for every Occupational Therapist registered to practice in Alberta, as set out in the *HPA* RSA 2000 cH-7, s50(2)(a) which specifies that a CCP must provide for regulated members or categories of regulated members to maintain competence, and to enhance the provision of professional services by participating in a program for self directed professional development.

ACOT's CCP was refreshed for the 2024–2025 registration year and is comprised of two requirements – a registrant selected activity goal and a college selected annual mandatory training. The registrant selected requirement involves setting a goal that aligns with the OT's practice and advances their competence, reflecting on why that goal was chosen and the plan (Intention); recording and reflecting on an activity undertaken and articulating how this learning contributed to their competence in practice (Action); then reflecting on the overall progress of how working towards this goal enhanced their competence and provision of occupational therapy services to the public (Review). The college selected annual mandatory training ensures that all registered occupational therapists in Alberta have a common starting point for knowledge on a topic. Registrants will participate in modules, self-evaluations, or a reflection on their learning in relation to the annual topic selected.



# Competence Committee Report

The Competence Committee includes members from ACOT Council, ACOT staff, a University of Alberta representative, a Public Member and up to eleven Occupational Therapists representing diverse areas of clinical and non-clinical practice in Alberta. This year, the Committee focused attention on a review and evaluation of a sample of 53 registrants' 2023–2024 CCP submissions. This small sample size was due to the transition to a refreshed CCP. The 53 registrants were selected after receiving a conditional or not acceptable CCP submission rating in the previous year.

The intent of CCP submission reviews is to determine whether the CCP is accurately capturing the continuous learning activities undertaken by each registrant to maintain and enhance competent practice; and to provide registrants with periodic feedback and guidance to complete their CCP submission.

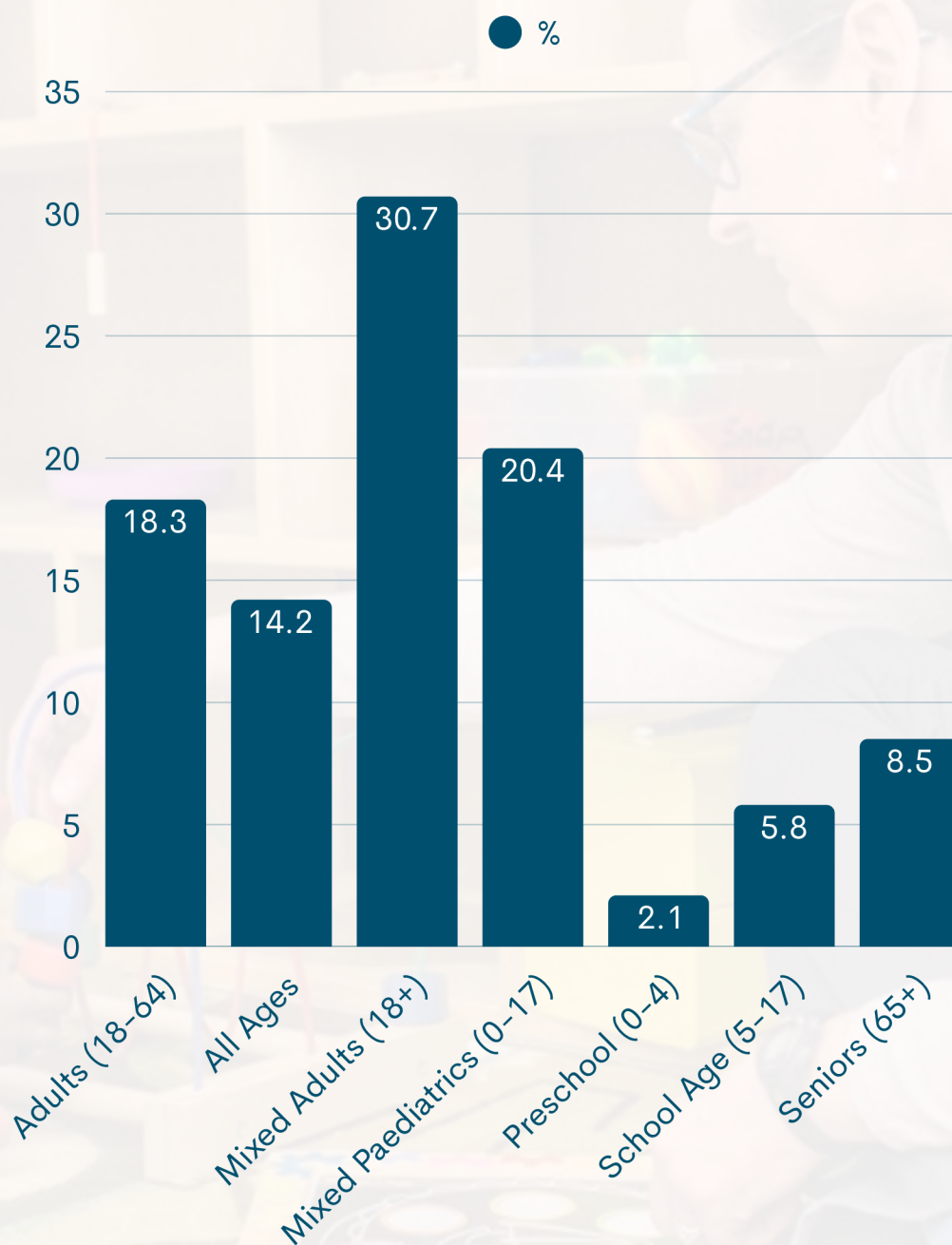
Seventy-seven percent of the selected registrants had CCP submissions that were considered acceptable. The 19% of registrants with conditional ratings were directed to incorporate reviewer feedback into their CCP submissions the following year. An ACOT staff member followed up directly for coaching conversations with the 4% of registrants whose submissions were rated as not acceptable. An ACOT staff member worked with these registrants to ensure that their 2024–2025 CCP submission was acceptable.

Practice visits were completed with two registrants in 2024–2025. The two registrants selected for a practice visit had at least one CCP submission rated as not acceptable and one CCP submission rated as either conditional, or not acceptable within a five-year period. Upon completion of the practice visits, it was determined that both registrants received an overall rating of compliant; there was enough information from the document review that multiple source feedback was not required. Practice visits for the two registrants were concluded.

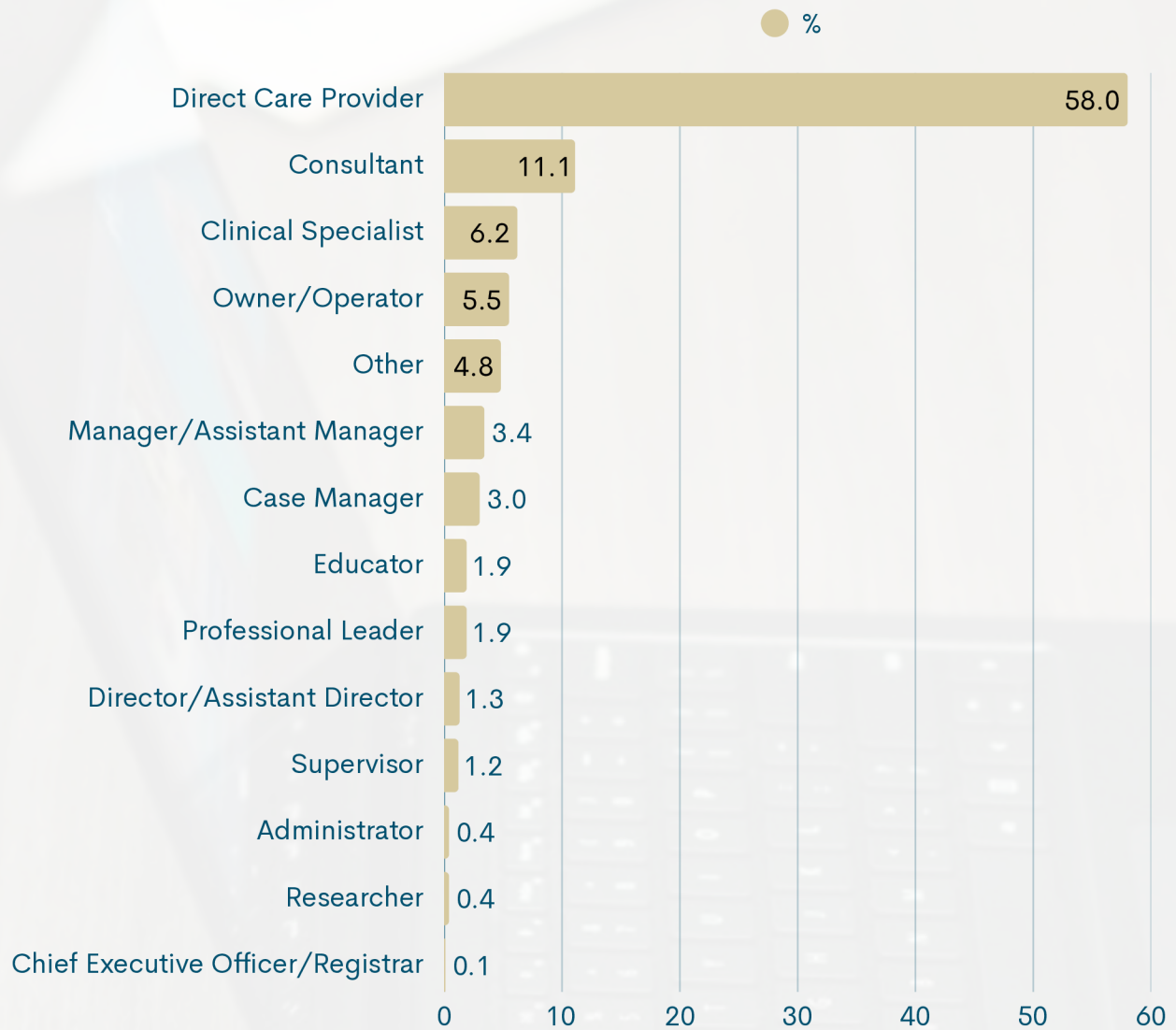


# Demographics of Registered Members 2024-2025

Client Age Range

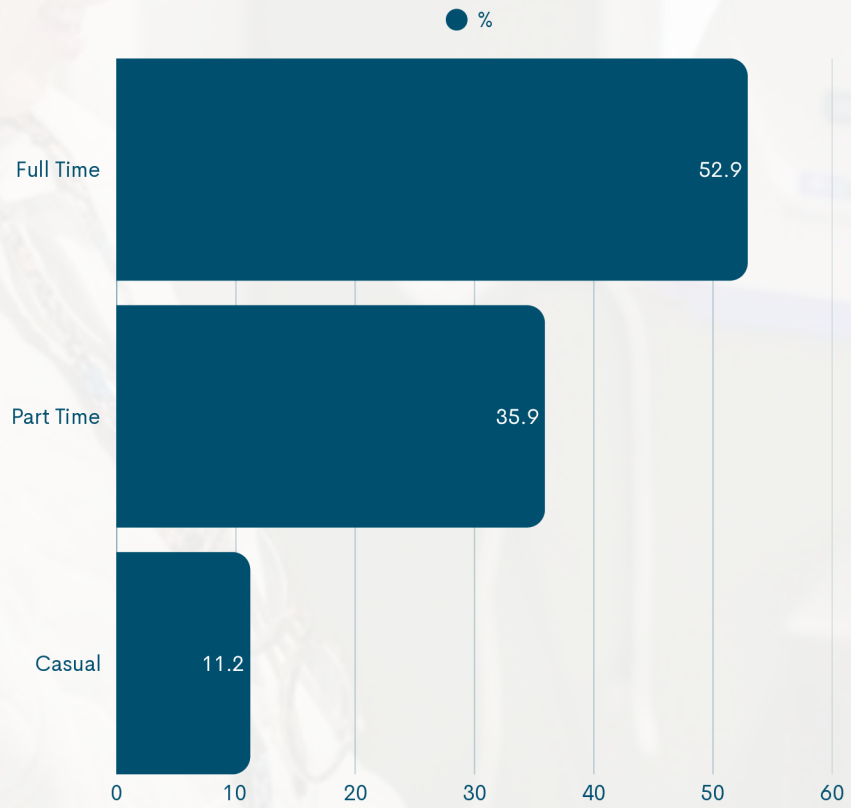


## Occupational Therapist Employment Role

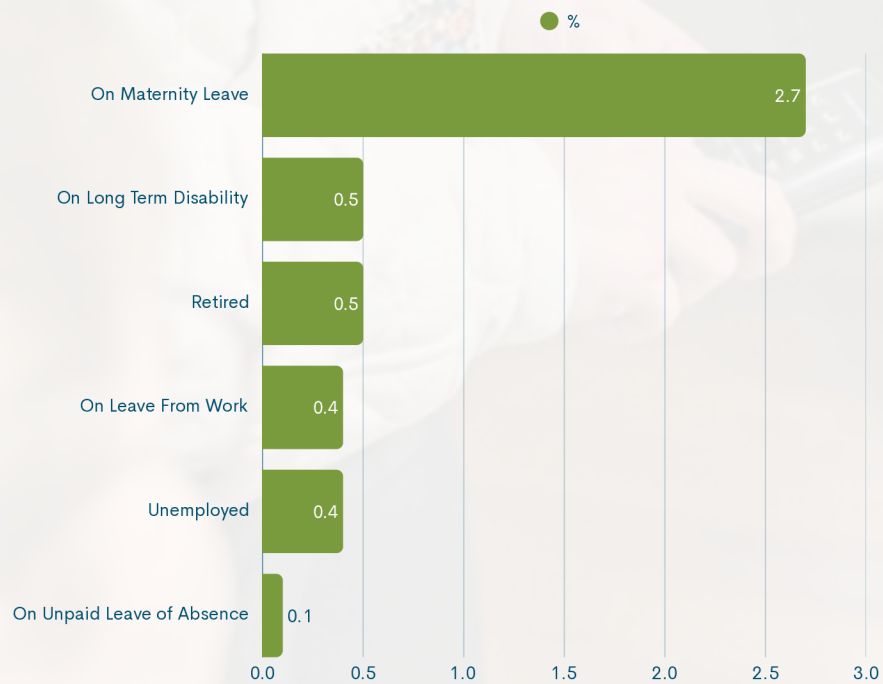




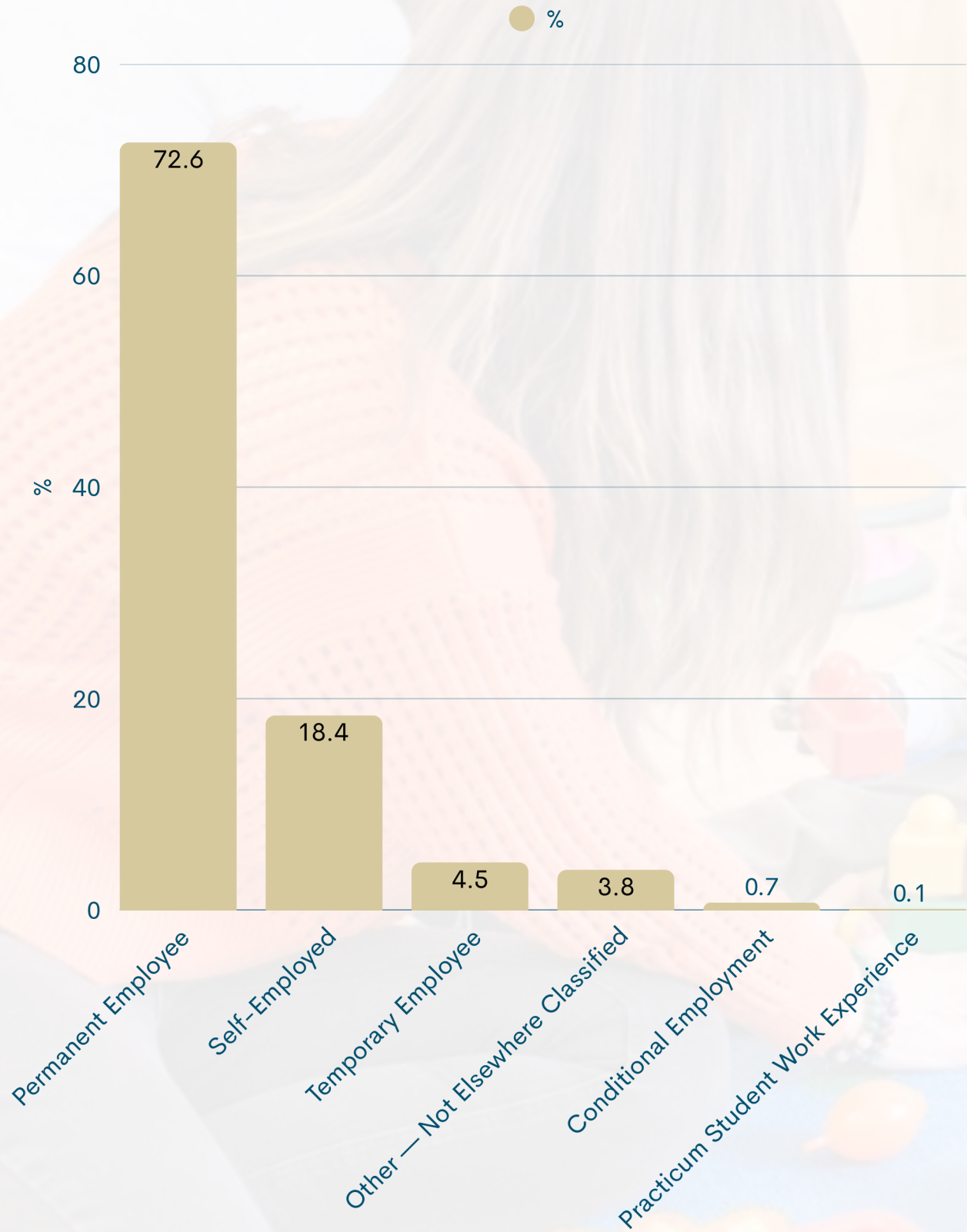
## Employment Category



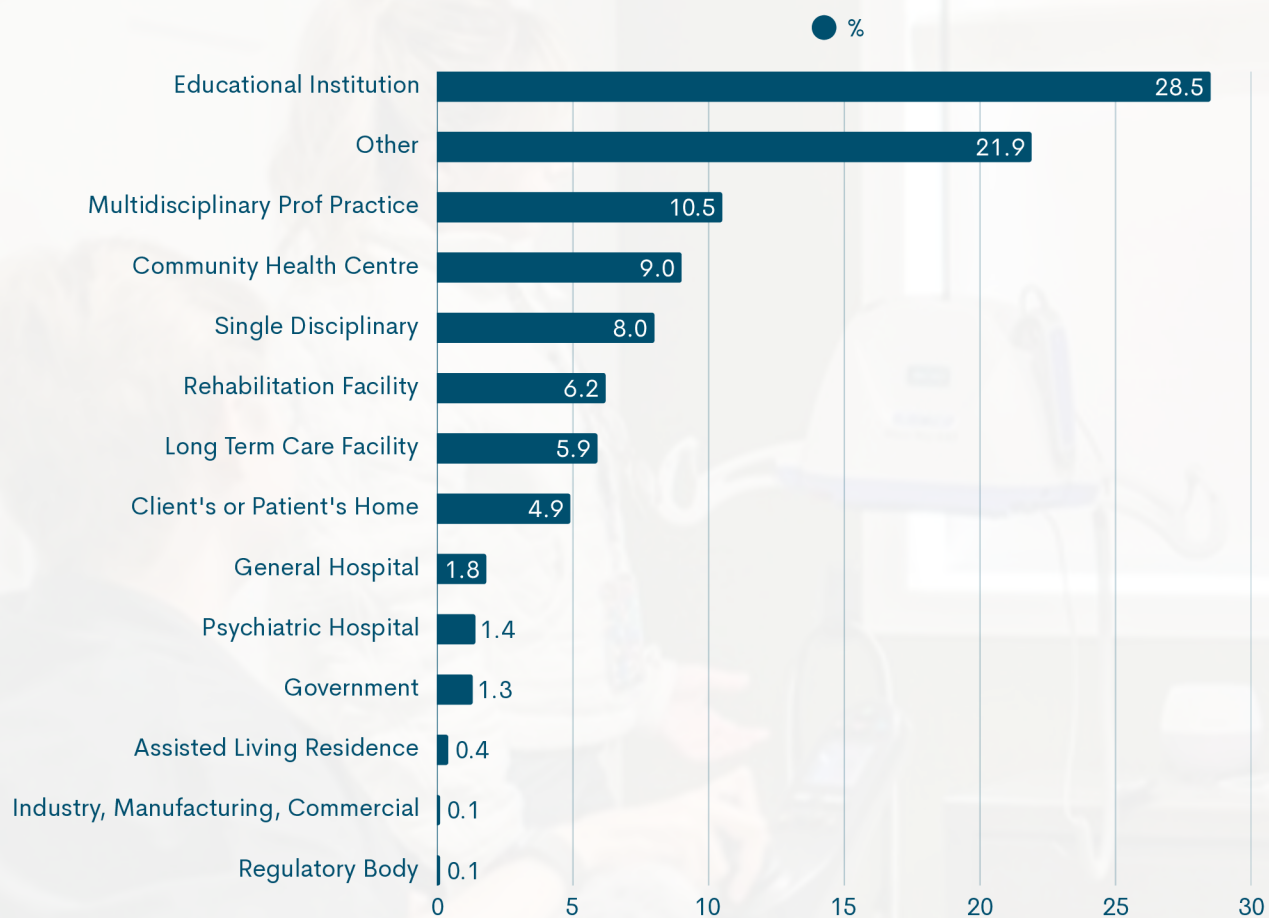
## On Leave



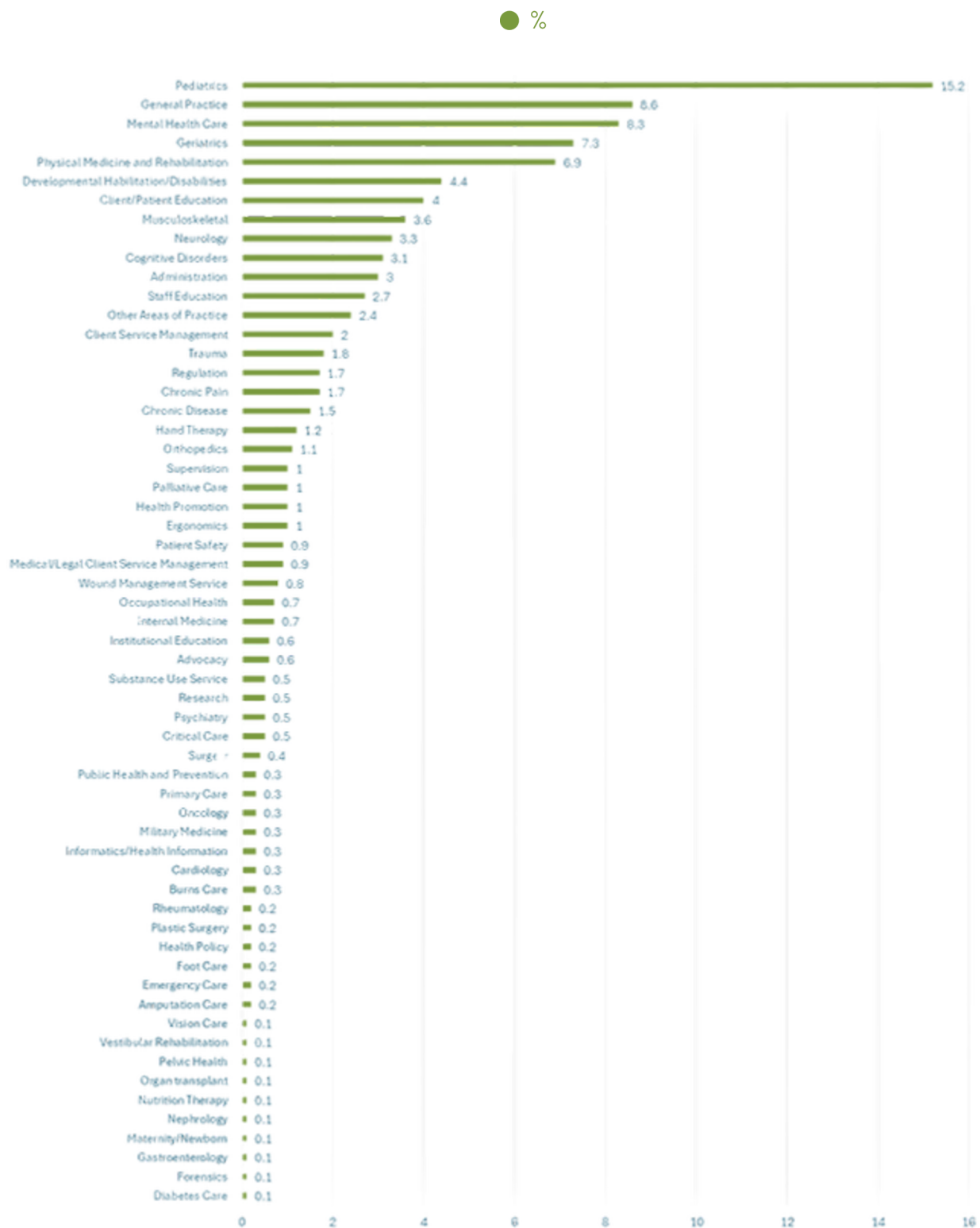
## Employment Status



## Practice Setting



## Practice Area



# Registration

The College issues practice permits to Alberta Occupational Therapists in three categories. Depending on the application circumstances, Occupational Therapists are registered on the College's General Register, Provisional Register, or Courtesy Register.

## Occupational Therapists

A registered Occupational Therapist in Alberta holds a General Register permit to practice, having demonstrated and provided documented proof of the combined knowledge, skills, attitudes, and judgment required to provide professional services as defined by the *Health Professions Act*.

## Provisional Occupational Therapists

A Provisional Occupational Therapist practices under the supervision of an Occupational Therapist registered on the General Register of the College. Provisional permits may be granted to Occupational Therapists who are:

1. New graduates in the process of completing application requirements – applicants may be waiting for conferment of their degree, completion of the national certification exam, or submission of examination results to the College;
2. Re-entering the profession after a period of absence and are unable to demonstrate the currency of their practice – they may be required to write or re-write the national certification exam, complete a supervised practicum, and complete any coursework, evaluation or training requirements identified during the competency assessment; or
3. Internationally Educated Occupational Therapy (IEOT) applicants who have been assessed on the basis of substantial equivalence but may be waiting to write the national certification exam or complete a supervised practicum.

Provisional Register permits are valid for up to one year.



## Courtesy Register

Occupational Therapists who normally reside outside of Alberta and want to teach or provide Occupational Therapy services temporarily in Alberta must register with the Alberta College of Occupational Therapists. Applicants must have an unrestricted practice permit with another licensing/registering organization, and have a time limit attached to their tenure in Alberta. During the reporting period, 21 Courtesy Register permits were issued.

|                                   | As at February 29,<br>2024 | As at February 28,<br>2025 |
|-----------------------------------|----------------------------|----------------------------|
| Total on the General Register     | 2385                       | 2567                       |
| Total on the Provisional Register | 81                         | 7                          |
| Total on the Courtesy Register    | 0                          | 2                          |
| Suspended                         | 0                          | 1                          |
| <b>Total Registrants</b>          | <b>2466</b>                | <b>2577</b>                |

A total of 2577 members renewed their registration. During the 2024-2025 registration year, 173 new and re-applications were processed, including new graduates, and new members from outside of Alberta and Canada. During the same period, 62 registrations were cancelled for various reasons such as leave of absence, moving out of province, and retirement. No applicants were denied registration in the 2024-2025 year.

## Reviews by Council

There were no reviews by Council regarding registrations during the 2024-2025 year.

# Complaints and Discipline

ACOT investigates and processes complaints about Occupational Therapists in accordance with the *Health Professions Act*. As the body responsible for regulating Alberta's Occupational Therapists, the College takes its responsibility of protecting and serving the public interest seriously.

Public interest is forefront in the complaints process. All regulatory matters must balance protecting the public interest, and ensuring fairness to the complainant and the regulated member. To be considered a formal complaint that requires action, it must be submitted in writing and signed by the complainant.

The Complaints Director is responsible for reviewing all formal written, signed complaints against regulated members of the College. Following the review of a formal complaint, as per the *Health Professions Act*, several possible actions may be taken by the Complaints Director. These include:

- Conducting an investigation into the complaint,
- Dismissing the complaint if the complaint is trivial or vexatious, or if there is insufficient or no evidence of unprofessional conduct,

- Informally resolving the complaint (encouraging communication between the complainant and regulated member or facilitating a resolution), or
- Alternative Complaints Resolution (ACR).

Following an investigation, a complaint may be dismissed or referred to a Hearing Tribunal.

If a complaint is dismissed by the Complaints Director, the complainant has the option of requesting a review of the dismissal to the Hearings Director, who will then assemble a Complaint Review Committee (CRC) to review the investigation report and other relevant documentation relating to the complaint and its dismissal. Following the CRC review, either the dismissal will be upheld, the complaint will be investigated further, or the matter will be referred to a Hearing Tribunal.

The following data are based on formal complaint activity for the 2024-2025 year, as well as cumulatively from proclamation under the *HPA* in October 2006 to February 2025.

## Complaint Receipt and Disposition

| Complaints Carried Forward <sup>1</sup> | Source of Complaint | Summary   | Status as of Feb. 28, 2025   |
|---|---------------------|---|--|
| 104-20-008                              | Employer            | Unprofessional conduct  | Closed – Hearing held, decision rendered, sanction imposed. No appeal. |
| 114-22-002                              | Public              | Alleged unprofessional conduct                                      | Closed – informal resolution.  |
| 122-23-001 <sup>2</sup>                 | Employer            | Unprofessional conduct  | Closed – Hearing held, decision rendered, sanction imposed. No appeal. |
| 123-23-002                              | Public              | Unprofessional conduct  | Closed – Hearing held, decision rendered, sanction imposed. No appeal. |
| 126-23-005                              | Public              | Alleged sexual abuse, sexual misconduct, and unprofessional conduct | Closed. Hearing held, no finding of unprofessional conduct. No appeal. |
| 127-23-006                              | Public              | Alleged unprofessional conduct                                      | Closed – complaint dismissed.  |
| 128-23-007                              | Public              | Alleged unprofessional conduct                                      | Closed – complaint dismissed.  |
| 132-23-011                              | Public              | Alleged unprofessional conduct                                      | Active – informal resolution. OT in process of completing undertaking. |
| 133-24-001                              | Public              | Alleged unprofessional conduct                                      | Closed – informal resolution.  |
| 134-24-002                              | Public              | Alleged unprofessional conduct                                      | Closed – complaint dismissed.  |

[1] Note that files 122-23-001 and 123-23-002 concern the same allegations. These complaint files were combined for the purpose of the referral to the Hearing Tribunal.

## Complaints Receipt and Disposition

| Complaints Carried Forward <sup>1</sup> | Source of Complaint | Summary  | Status as of Feb. 28, 2025  |
|---|---------------------|--|---|
| 135-24-003                              | Public              | Alleged sexual misconduct and unprofessional conduct | Closed – complaint dismissed.                                       |
| 136-24-004                              | Public              | Alleged unprofessional conduct                       | Closed – complaint dismissed.                                       |
| 137-24-005                              | Public              | Alleged unprofessional conduct                       | Closed – informal resolution.                                       |
| 138-24-006                              | Public              | Alleged unprofessional conduct                       | Closed – complaint withdrawn.                                       |
| 139-24-007                              | Public              | Alleged unprofessional conduct                       | Active – complaint dismissed. Review of dismissal by CRC requested. |
| 140-24-008                              | Public              | Alleged unprofessional conduct                       | Active – investigation underway.                                    |
| 141-24-009                              | Public              | Alleged unprofessional conduct                       | Active – initial investigation underway.                            |
| 142-24-10                               | Public              | Alleged unprofessional conduct                       | Active – initial investigation underway.                            |
| 143-25-01                               | Public              | Alleged unprofessional conduct                       | Active – initial investigation underway.                            |
| 144-25-02                               | Public              | Alleged unprofessional conduct                       | Active – initial investigation underway.                            |
| 145-25-013                              | Public              | Alleged unprofessional conduct                       | Active – initial investigation underway.                            |

During 2024–2025 three Hearing Tribunals were held dealing with complaints carried forward from prior years.

During the 2024–2025 year, one (1) request was made to the Hearings Director for a review of a dismissal of a complaint. This was for complaint file 139–24–007. This was scheduled to be heard in April 2025.

The College has never had to deal with a regulated member under Section 118, Assessing Incapacity.

One complainant accessed funding through the patient relations program during the 2024–2025 registration year.





## New Complaints by Registration Year (October 2006 to February 2025)

| Year      | Number of Complaints | Source of Complaint |        |           |
|-----------|----------------------|---------------------|--------|-----------|
|           |                      | Employer            | Public | Colleague |
| 2006-2007 | 2                    | 0                   | 2      | 0         |
| 2007-2008 | 4                    | 1                   | 3      | 0         |
| 2008-2009 | 5                    | 2                   | 2      | 1         |
| 2009-2010 | 3                    | 1                   | 1      | 1         |
| 2010-2011 | 3                    | 1                   | 1      | 1         |
| 2011-2012 | 4                    | 2                   | 2      | 0         |
| 2012-2013 | 4                    | 2                   | 0      | 2         |
| 2013-2014 | 1                    | 0                   | 1      | 0         |
| 2014-2015 | 7                    | 4                   | 1      | 2         |
| 2015-2016 | 3                    | 1                   | 2      | 0         |
| 2016-2017 | 7                    | 2                   | 5      | 0         |
| 2017-2018 | 5                    | 0                   | 4      | 1         |

| Year         | Number of Complaints | Source of Complaint |           |           |
|--------------|----------------------|---------------------|-----------|-----------|
|              |                      | Employer            | Public    | Colleague |
| 2018-2019    | 5                    | 2                   | 2         | 1         |
| 2019-2020    | 9                    | 1                   | 6         | 2         |
| 2020-2021    | 12                   | 2                   | 9         | 1         |
| 2021-2022    | 4                    | 0                   | 3         | 1         |
| 2022-2023    | 10                   | 3                   | 7         | 0         |
| 2023-2024    | 11                   | 1                   | 10        | 0         |
| 2024-2025    | 11                   | 0                   | 11        | 0         |
| <b>Total</b> | <b>110</b>           | <b>25</b>           | <b>72</b> | <b>13</b> |

## Complaints Outcomes (as of February 2025)

|  | Cumulative Outcomes Since 2006 | Outcomes Current (2024-2025) Registration Year Only |
|--|--------------------------------|---|
| Dismissed by the Complaints Director/No Action Taken     | 57                             | 5   |
| Informal Resolution                                      | 25                             | 3   |
| Resolved Through Alternative Complaints Resolution (ACR) | 4                              | 0   |
| Complaints Withdrawn                                     | 7                              | 1   |
| Hearing Tribunal Held and Decision Rendered - No Appeal  | 9                              | 4   |
| <b>Total</b>   | <b>102</b>                     | <b>13</b>   |

|  |            |
|--|------------|
| Complaints Active or On Hold as of Feb. 28, 2025 | 8          |
| <b>Total</b>                                     | <b>110</b> |

# Independent Auditor's Report

## To the Members of Alberta College of Occupational Therapists

### Opinion

We have audited the financial statements of Alberta College of Occupational Therapists (the College), which comprise the statement of financial position as at February 28, 2025, and the statements of operations, 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 College as at February 28, 2025, and the results of its operations 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 College in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Matters

We do not express an opinion on the budget figures presented in the Statement of Operations for comparative purposes because the budget figures were based on assumptions made by management which by their nature are not susceptible to substantiation.

### Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the Annual Report.

# Independent Auditor's To the Members of Alberta College of Occupational Therapists Report *(Continued)*

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 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. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

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

## **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.



# Independent Auditor's To the Members of Alberta College of Occupational Therapists Report *(Continued)*

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

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

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

**KBH Chartered Professional Accountants**  
**Edmonton, Alberta**

**June 23, 2025**

# Audited Financial Statements

## Statement of Financial Position

February 28, 2025

|   | 2025                | 2024             |
|---|---------------------|------------------|
| <b>ASSETS</b>                               |                     |                  |
| CURRENT                                     |                     |                  |
| Cash  | \$ 2,063,840        | 3,113,334        |
| Guaranteed investment certificates (Note 4) | 2,055,085           | 1,254,750        |
| Accounts receivable (Note 5)                | 164,797             | 57,165           |
| Prepaid expenses                            | 39,760              | 42,741           |
|   | <b>4,323,482</b>    | <b>4,467,900</b> |
| GUARANTEED INVESTMENT CERTIFICATES (Note 4) | 1,035,940           | 761,250          |
| TANGIBLE CAPITAL ASSETS (Note 6)            | 47,624              | 46,965           |
| RENTAL DEPOSIT RECEIVABLE                   | 4,397               | 4,397            |
|   | <b>\$ 5,411,443</b> | <b>5,280,602</b> |
| <b>LIABILITIES</b>                          |                     |                  |
| CURRENT                                     |                     |                  |
| Accounts payable and accrued liabilities    | \$ 46,336           | 68,423           |
| Prepaid membership registrations            | 1,412,400           | 1,357,500        |
|   | <b>1,458,736</b>    | <b>1,425,923</b> |
| LEASE INDUCEMENT                            | 6,307               | 8,199            |
|   | <b>1,465,043</b>    | <b>1,434,122</b> |
| <b>NET ASSETS</b>                           |                     |                  |
| Unrestricted                                | 998,776             | 899,514          |
| Internally restricted (Note 7)              | 2,900,000           | 2,900,000        |
| Invested in tangible capital assets         | 47,624              | 46,966           |
|   | <b>3,946,400</b>    | <b>3,846,480</b> |
|   | <b>5,411,443</b>    | <b>5,280,602</b> |

APPROVED ON BEHALF OF THE COUNCIL

Arwen Caines, President

Heidi Knupp, VicePresident

# Statement of Operations

Year Ended February 28, 2025

Budget  
(Unaudited)

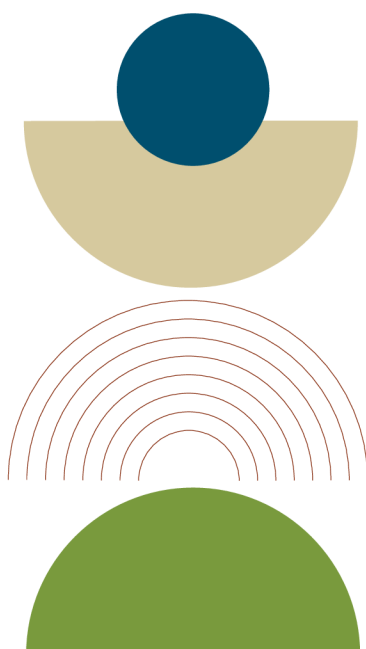
|  | 2025         | 2025      | 2024      |
|--|--------------|-----------|-----------|
| <b>REVENUES</b>  |              |           |           |
| Membership registrations                                   | \$ 1,542,104 | 1,490,690 | 1,435,813 |
| Interest   | 116,940      | 172,469   | 141,539   |
| Legal expense recoveries                                   | -            | 35,000    | -         |
| Grants   | -            | 18,207    | -         |
|  | 1,659,044    | 1,716,366 | 1,577,352 |
| <b>EXPENSES</b>  |              |           |           |
| Amortization   | 12,512       | 12,035    | 14,592    |
| Council activities   | 149,023      | 103,714   | 75,189    |
| Legal fees   | 197,500      | 220,690   | 208,928   |
| Administration   | 305,711      | 281,976   | 261,197   |
| Salaries, wages and benefits                               | 1,030,781    | 998,031   | 985,839   |
|  | 1,695,527    | 1,616,446 | 1,545,745 |
| <b>EXPENSES (DEFICIENCY) OF<br/>REVENUES OVER EXPENSES</b> | (36,483)     | 99,920    | 31,607    |



# Statement of Changes in Net Assets

## Year Ended February 28, 2025

|   |    | Unrestricted | Internally<br>Restricted | Invested in<br>Tangible<br>Capital<br>Assets | 2025      | 2024      |
|---|----|--------------|--------------------------|--|-----------|-----------|
| <b>NET ASSETS -<br/>BEGINNING OF<br/>YEAR</b>         | \$ | 899,514      | 2,900,000                | 46,966                                       | 3,846,480 | 3,814,873 |
| Excess<br>(deficiency) of<br>revenue over<br>expenses |    | 111,955      | -                        | (12,035)                                     | 99,920    | 31,607    |
| Purchase of<br>tangible<br>capital assets             |    | (12,693)     | -                        | 12,693                                       | -         | -         |
| Transfers to<br>internally<br>restricted              |    | -            | -                        | -  | -         | -         |
| <b>NET ASSETS - END<br/>OF YEAR</b>                   | \$ | 998,776      | 2,900,000                | 47,624                                       | 3,946,400 | 3,846,480 |



# Statement of Cash Flows

## Year Ended February 28, 2025

|  | 2025                    | 2024                    |
|--|-------------------------|-------------------------|
| <b>OPERATING ACTIVITIES</b>                                |                         |                         |
| Excess of revenues over expenses                           | \$ 99,920               | 31,607                  |
| Items not affecting cash:                                  |                         |                         |
| Amortization   | 12,035                  | 14,592                  |
| Lease inducement   | (1,892)                 | (1,892)                 |
|  | <u>110,063</u>          | <u>44,307</u>           |
| Changes in non-cash working capital:                       |                         |                         |
| Prepaid expenses   | 2,981                   | 86                      |
| Accounts payable and accrued liabilities                   | (22,088)                | (7,828)                 |
| Prepaid membership registrations                           | 54,900                  | 54,000                  |
| Accounts receivable  | (107,632)               | (18,008)                |
|  | <u>(71,839)</u>         | <u>28,250</u>           |
| Cash flow from operating activities                        | <u>38,224</u>           | <u>72,557</u>           |
| <b>INVESTING ACTIVITIES</b>                                |                         |                         |
| Purchase of tangible capital assets                        | (12,693)                | (9,139)                 |
| Proceeds on maturity of guaranteed investment certificates | 1,754,750               | 500,000                 |
| Purchase of guaranteed investment certificates             | (2,829,775)             | 1,250,000               |
|  | <u>(1,087,718)</u>      | <u>(759,139)</u>        |
| Cash flow by investing activities                          | <u>(1,087,718)</u>      | <u>(759,139)</u>        |
| <b>DECREASE IN CASH FLOW</b>                               | <b>(1,049,494)</b>      | <b>(759,139)</b>        |
| Cash - beginning of year                                   | <u>3,113,334</u>        | <u>3,799,916</u>        |
| <b>CASH - END OF YEAR</b>                                  | <u><b>2,063,840</b></u> | <u><b>3,113,334</b></u> |



# Notes to Financial Statements

## 1. Purpose of the College

Alberta College of Occupational Therapists (the "College") is incorporated under the Health Professions Act of Alberta (as of October 5, 2006). Its principal activities include public protection, registration and ongoing regulation of Occupational Therapists, overseeing professional conduct of Occupational Therapists, and providing for the professional needs of its members and the development and maintenance of standards of practice of Occupational Therapy in Alberta.

The College is a non-for-profit organization and is exempt from income taxes under the Canadian Income Tax Act.

## 2. Summary of Significant Accounting Policies

### Basis of accounting

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations.

### Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period.

Estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Estimates made by management include:

- The evaluation of accounts receivable as to its collectability. An approximate allowance for doubtful accounts is provided where considered necessary.
- The assessment of the useful lives of tangible capital assets. This assessment has an impact on the amortization and net book value of the assets recorded in the financial statements.

### Financial instruments

#### *Initial measurement*

The College initially measures its financial assets and liabilities originated or exchanged in arm's length transactions at fair value. Financial assets and liabilities originated or exchanged in related party transactions, except for those that involved parties whose sole relationship with the College is in the capacity of management, are initially measured at cost.



## 2. Summary of Significant Accounting Policies (continued)

The cost of a financial instrument in a related party transaction depends on whether the instrument has repayment terms. If it does, the cost is determined using its undiscounted cash flows, excluding interest and dividend payments, less any impairment losses previously recognized by the transferor. Otherwise, the cost is determined using the consideration transferred or received by the College in the transaction.

### *Subsequent measurement*

The College subsequently measures all its financial assets and liabilities at cost or amortized cost.

Financial assets measured at amortized cost include cash, guaranteed investment certificates, and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

### *Impairment*

For financial assets measured at cost or amortized cost, the College determines whether there are indications of possible impairment. When there are, and the College determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in income. If the indicators of impairment have decreased or no longer exist, the previously recognized impairment loss may be reversed to the extent of the improvement.

The carrying amount of the financial asset may be no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in income.

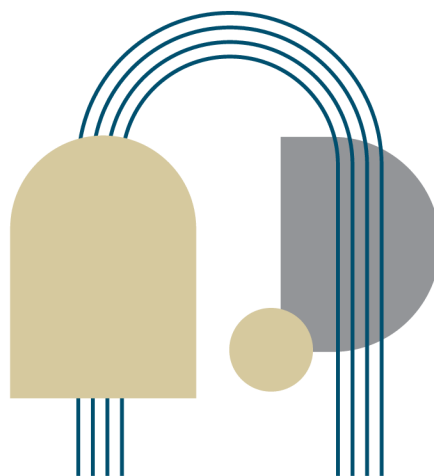
### *Transaction costs*

Transaction costs attributable to financial instruments subsequently measured at fair value and to those originated or exchanged in a related party transaction are recognized in income in the period incurred. Transaction costs related to financial instruments originated or exchanged in an arm's length transaction that are subsequently measured at cost or amortized cost are recognized in the original cost of the instrument.

When the instrument is measured at amortized cost, transaction costs are recognized in income over the life of the instrument using the straight-line method.

### Cash

Cash consists of cash on hand and funds held on deposit at financial institutions.



## 2. Summary of Significant Accounting Policies (continued)

### Tangible capital assets

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

|                        |                               |
|------------------------|-------------------------------|
| Computer equipment     | 30% straight-line method      |
| Computer software      | 50% straight-line method      |
| Furniture and fixtures | 10% straight-line method      |
| Leasehold improvements | 15 years straight-line method |
| Office equipment       | 20% straight-line method      |

Amortization of leasehold improvements are recorded over the initial term of the lease plus the term of the first renewal option.

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

### Impairment of long lived assets

Long-lived assets consist of tangible capital assets and are measured and amortized as described in the above accounting policy.

When a long-lived asset no longer contributes to the College's ability to provide services, the net carrying amount is written down to the asset's fair value or replacement cost. The write-downs of long lived assets are accounted for as expenses in the statement of operations. A write-down is not reversed.

### Lease inducements

Lease payments under operating leases are recognized on a straight-line basis over the term of the lease. Lease inducements received in the form of free rent or reduced rent payments in early periods are deferred and taken into income on the straight-line basis over the term of the lease plus one renewal option.

### Revenue recognition

The College follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Membership registration fees are recognized as revenue in the period to which they relate. The registration year coincides with the fiscal year of the College. Membership registration fees received in advance of the registration year to which they relate are recorded as prepaid membership registrations.

### Contributed goods and services

The College records the fair market value of contributed goods and services only in the circumstances when the fair market value is determinable and when the goods and services would otherwise be purchased by the College.

### 3. Financial Instruments

The College is exposed to various risks through its financial instruments. The following analysis provides information about the College's risk exposure and concentration as of February 28, 2025.

#### *Credit risk*

The College is exposed to credit risk in the event of non-performance by counterparties in connection with its accounts receivable. The College does not obtain collateral or other security to support the accounts receivable subject to credit risk but mitigates this risk by obtaining post dated cheques for accounts receivable with repayment terms greater than a year.

#### *Liquidity risk*

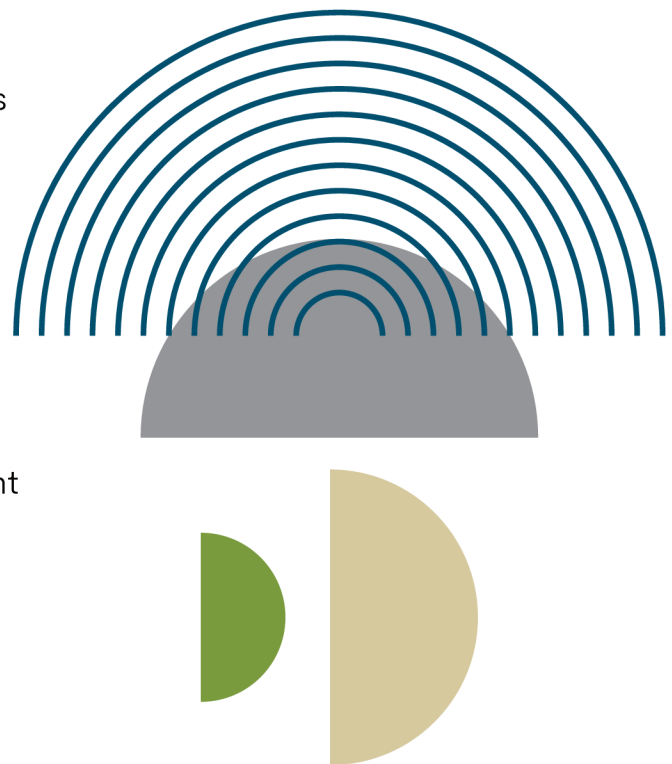
Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its receipt of funds from its members and payment of its accounts payable and accrued liabilities. The College's objectives when managing its resources are to safeguard its ability to continue as a going concern with sufficient capital to pay for monthly operating costs as they come due and to fund regulatory activities and programs. The College prepares an annual budget of operating costs which is approved by Council. In addition, the College has internally restricted its net assets as a contingency fund (see note 6).

#### *Interest rate risk*

Interest rate risk refers to the risk that the fair value of the financial instruments or future cash flows associated with the instruments will fluctuate due to changes in the market interest rates. The exposure of the College to interest rate risk arises from its interest bearing assets.

### 4. Guaranteed Investment Certificates

The guaranteed investment certificates bear interest between 2% and 5.05% and mature on dates between March 2025 and March 2027.



## 5. Accounts Receivable

|   | 2025           | 2024          |
|---|----------------|---------------|
| Cash  | \$ 111,590     | 57,165        |
| Guaranteed investment certificates (Note 4) | 18,207         | -             |
| Accounts receivable                         | 35,000         | -             |
|   | <b>164,797</b> | <b>57,165</b> |

## 6. Tangible Capital Assets

|                        | Cost           | Accumulated<br>amortization | 2025<br>Net book<br>value |
|------------------------|----------------|-----------------------------|---------------------------|
| Computer equipment     | \$ 101,055     | 85,050                      | <b>16,005</b>             |
| Computer software      | 141,438        | 141,438                     | -                         |
| Furniture and fixtures | 56,084         | 55,741                      | <b>343</b>                |
| Leasehold improvements | 62,115         | 30,839                      | <b>31,276</b>             |
| Office equipment       | 31,510         | 31,510                      | -                         |
|                        | <b>392,202</b> | <b>344,578</b>              | <b>47,624</b>             |

|                        | Cost           | Accumulated<br>amortization | 2024<br>Net book<br>value |
|------------------------|----------------|-----------------------------|---------------------------|
| Computer equipment     | \$ 88,362      | 77,358                      | 11,004                    |
| Computer software      | 141,438        | 141,438                     | -                         |
| Furniture and fixtures | 56,084         | 55,540                      | 544                       |
| Leasehold improvements | 62,115         | 26,698                      | 35,417                    |
| Office equipment       | 31,510         | 31,510                      | -                         |
|                        | <b>379,509</b> | <b>332,544</b>              | <b>46,965</b>             |



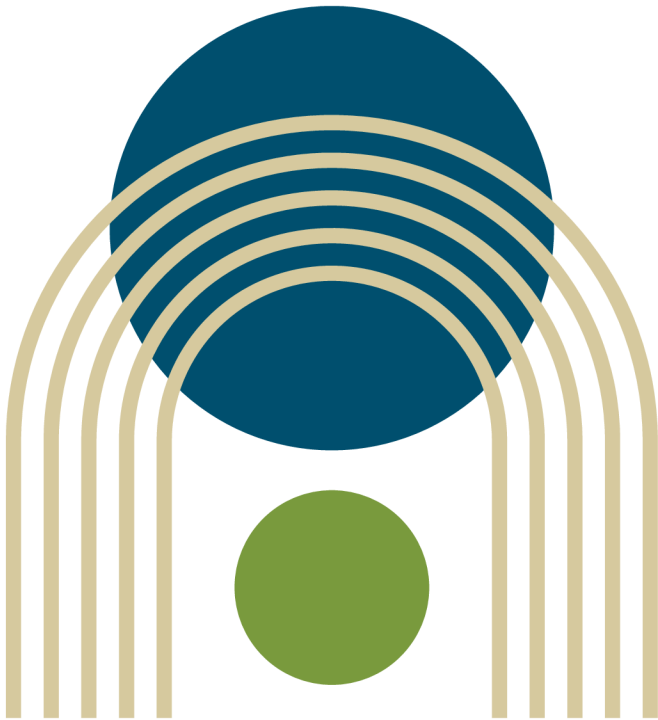
7. Internally Restricted Net Assets

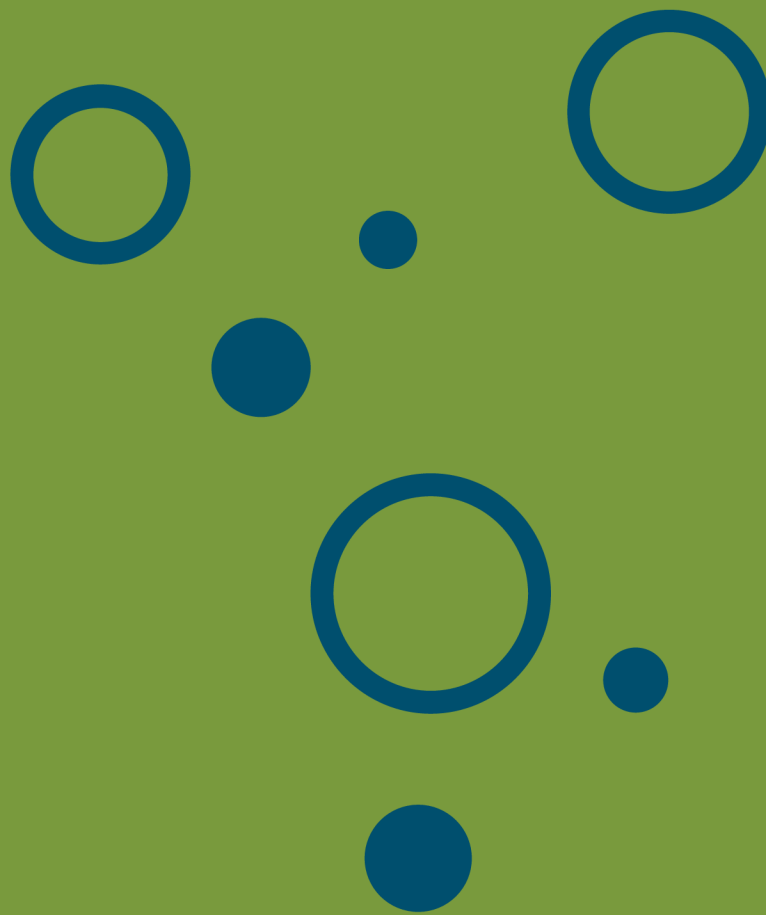
The internally restricted net assets are reserved for: litigation, to provide for expenses related to any civil actions; contingencies, to provide the College with short-term funding for day-to-day operations in the event of unforeseen circumstances; and professional conduct, to provide the College with short-term funding for investigative and disciplinary costs in the event that actual investigative and disciplinary costs exceed the budgeted amount in a fiscal year.

8. Lease Commitments

The College has a long term lease with respect to its premises that expires on June 30, 2028. The lease requires a monthly payment of base rent, as well as additional monthly payments for operating costs. Future minimum lease payments for base rent plus estimated operating costs as at year end are as follows:

|      |           |
|------|-----------|
| 2026 | \$ 65,082 |
| 2027 | 66,782    |
| 2028 | 67,885    |
| 2029 | 22,943    |
|      | <hr/>     |
|      | 222,692   |
|      | <hr/>     |





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