



**MANITOBA ASSOCIATION OF  
REGISTERED RESPIRATORY THERAPISTS**



**ANNUAL  
REPORT  
2020-2021**

# TABLE OF CONTENTS

- 4** President's Message
- 5** Mission and Vision
- 5** Strategic Priorities
- 6** Registrar's Report
- 9** Governance Committee Report
- 10** MARRT Complaints Committee Report
- 11** Registration Committee Report
- 12** Legislative Committee Report
- 13** Registrations and Demographics
- 19** Financial Statements



# MANITOBA ASSOCIATION OF REGISTERED RESPIRATORY THERAPISTS

*“EXEMPLARY DELIVERY OF RESPIRATORY CARE IN MANITOBA”*

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## BOARD OF DIRECTORS

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**Lee Hurton**

Registrar

**Shane McDonald**

# PRESIDENT'S MESSAGE

On behalf of the Manitoba Association of Registered Respiratory Therapists Board of Directors, I am pleased to submit the following Annual Report for 2020-2021.

This past year the strategic priorities have been somewhat sidelined by the onset of the pandemic. Of course, like every other organization and business in the world, MARRT was forced to respond to the chaos and demands that Covid 19 and the resulting restrictions, which public health orders imposed upon us. As always, MARRT staff worked tirelessly to respond to member's inquires; however, there was an increased volume of activity initially. Further to this, we took the necessary steps and pivoted all operations to electronic documentation and virtual video conferencing, in order to allow for meetings and committee work to continue.

The Registrar, worked closely with government officials from Public Health, Health, Seniors and Active Living, as well as with Shared Health Representatives. MARRT was able to respond to potential staffing shortages of RRTs on the front lines, by making temporary changes to licencing. This strategy allowed retired, (previously licenced members who were in good standing) to apply for a temporary 90-day active practice permit, free of cost. This permit could be renewed as required.

The Registrar collaborated with the Dean of the College of Rehabilitation Sciences to facilitate an amicable plan, which would see seventeen university of Manitoba RT students graduate from the BRT program, four weeks earlier than scheduled as many clinical placements had to be cancelled. Rather than make students wait for clinical rotations to resume, they were provided simulation training for any

outstanding competencies that were remaining to be completed. This action benefitted hospital staffing levels for many RT departments across Manitoba.

The national credentialing exam could not be offered at large testing sites in cities across the country. The Canadian Respiratory Board of Care board of directors and executive director, along with YARDSTICK (exam provider) worked together to find a solution and in short order. The exam took place, and was only delayed by a few weeks. Candidates were offered the option to take the online exam with a virtual proctor in place, so that writers would be able to take the exam in the safety of their own homes. The exam was administered successfully in September, without any major problems.

As we all settled into our new reality, and the pandemic wore on, the MARRT Public Relations Committee unfortunately had to make the difficult decision to cancel the previously postponed, and final MARRT Education Forum. This year would have been the last conference, as MARRT has officially separated all association related activities to focus solely on professional regulation and the protection of the public. Some of the presentations, which were planned to be delivered in person, were offered virtually via live webinars during RT Week in October.

MARRT also postponed the 2019 AGM, which would have occurred in conjunction with the Education Forum. The first Virtual AGM took place on Tuesday, October 27th, 2020, via Zoom. Quorum was not achieved during the zoom meeting, and therefore required that all voting take place electronically in the following week. This proved to be effective and will be the format for the 2020 MARRT AGM later this spring.

The 2020 CCP Audit was cancelled this year due to the pandemic so that all practicing RRTs could focus on the necessary work required at their workplaces. We did not want to burden members with additional work, having to organize and compile evidence for audit submission. However, this year the CCP Audit will resume as normal. On that note - the newly developed CCP project is still being developed, and roll out to the membership is taking longer than anticipated. Please stay tuned for more information coming about this in the near future.

Work on the next iteration of the National Alliance of Respiratory Therapy Regulatory Bodies, National Competency Framework has been postponed due to the pandemic. No date has been determined to resume this project.

As work related to the pandemic slowed down in pace, we have been able to resume focusing on our strategic priorities and continued progression toward recommendations provided to the MARRT in 2016, by the Dundee Consulting Group Ltd.

The next hurdle we face as an organization is succession planning and increasing operational staff levels. This is an aspect which the board of directors believes is immanent to address at this time, in order to ensure a smooth transition to new board members and a new Registrar.

Many board of director members' terms are expiring this year, and the workload continues to be high. New board members will take some time to be orientated and brought up to speed with regard to the work of the Board.

We are proceeding with plans to hire a full time Registrar by the end of 2021. This will significantly impact the operating costs for MARRT, and registration fees will be increased in the 2022 licence year to financially support this position.

The Executive committee will determine the detailed budgeting impact later this summer, when budget planning is taking place. This information will be communicated to the membership in the Fall of 2022, via the 2022 Business Plan, and via email and website announcements. Please watch for this important information.

Looking forward, the short-term goals for the upcoming year: We anticipate to continue addressing the 2016 recommendations provided to the MARRT by Ms. Williams and the Dundee Consulting Group Ltd. Goals remain focused predominantly on fulfilling the recommendations as we prepare for RHPA. MARRT will bolster the capabilities of our organization by securing additional qualified, resourceful and talented staff.

As we set the direction for the MARRT through priorities, vision, and values, we aim to uphold ourselves to the highest standards. We strive to do our best to ensure we meet our mandate to always protect the public interest in the work we perform and as we anticipate and plan for emerging trends in society, healthcare and the respiratory therapy practice. The Manitoba Association of Registered Respiratory Therapists looks forward to continuing to regulate the practice and continuing competency of respiratory therapists to ensure the safe delivery of care to people in Manitoba.

# MISSION & VISION

## MISSION STATEMENT

“The Manitoba Association of Registered Respiratory Therapists regulates the practice and continuing competency of respiratory therapists to ensure the safe delivery of care.”

## VISION STATEMENT

“Exemplary delivery of respiratory care in Manitoba”

MARRT is authorized by The Registered Respiratory Therapists Act C.C.S.M. c. R115. The role of MARRT is to self-regulate the practice of Respiratory Therapy and govern the members of MARRT to protect the public.

MARRT’s legal obligation is to protect the public through the regulation of licensed and registered respiratory therapists. This includes setting standards of practice, developing members’ continuing education competency requirements and addressing complaints involving MARRT members.

The business of MARRT is conducted in accordance with the law and member approved bylaws. The MARRT bylaws can be viewed under the “Our Profession” tab. The Board of Directors consists of Registered Respiratory Therapists, as elected by MARRT members, and two public members, as appointed by the Government of Manitoba.

2020-2023

## MARRT STRATEGIC PRIORITIES

### LEGISLATION

- Separation of Association - **Complete**
- Inquire with Manitoba Government to adopt RHPA Complaint Process - **Complete**
- Development of new Code of Ethics & Standards of Practice - **Not yet started**
- RHPA- Complete public consultation & submit final draft of Reserved Acts to Manitoba Government - **In progress**
- Inquire- Name Change - **Complete**
- Implement operational and governance aspects of the RHPA related to regulations & CCP - **In progress**

### QUALITY ASSURANCE PROGRAM

- E-Volve CCP Program Development - **In progress**
- Governance - **Ongoing**
- Communication & Education - **Ongoing**
- Program Implementation - **Ongoing**
- Maintenance & Monitoring of Program - **Not yet started**

# REGISTRAR'S REPORT

MARRT's membership currently stands at 335 active practicing members. Our high was 364 active practicing members at the end of the year. 12 members retired last year, 11 relocated to other provinces and 6 are currently inactive. This decrease in the membership will potentially be offset with the graduating class of 16 and an increasing number of license applicants from other provinces (8 in 2020).

Covid-19 impacted the work of many regulatory bodies with all meetings being held virtually since the onset. It has been a busy year developing the necessary policies and guidelines to assist with MARRT's operations during the pandemic (See reports). This occurred both from a regulatory and from an information sharing perspective with guidelines and position statements being developed. There has been increased collaboration and partnership with MARRT's regulatory counterparts, Shared Health, and the government of Manitoba. New projects have also been initiated, and some ongoing work is nearing conclusion or being finalized.

## I. INTERNAL OPERATIONS;

### a. Continuing Competency Program (CCP):

Work continues on the new CCP process with an anticipated implementation date of 2022. The goal of this new program is to develop increasingly proficient respiratory therapists who are competent and efficient in their delivery of safe respiratory care.

The rollout will begin with a presentation at the 2021 MARRT AGM and additional virtual townhalls will be scheduled over the next few months to provide education to the members. The emphasis will be on a self-assessment process performed by the member at the beginning of the license years. The member will be asked to identify a quality they would like to improve upon. The qualities are defined in the Evolve Quality Framework of a proficient Respiratory Therapist. They are:

1. Health Advocate
2. Clinician
3. Leader
4. Communicator
5. Collaborator
6. Educator

Once a quality is identified, the member will self-assess on the related core and clinical competencies related to that specific quality. All the qualities have been mapped to the 2016 National Competency Framework. This is meant to assist the member in identifying goals and related objectives necessary to achieve the desired outcome. Once this is achieved the member will be required to self-reflect and explain how these objectives improved their delivery of safe and effective respiratory care.

The new CCP will assist MARRT in ensuring it achieves its mandate of protection of the public.

### b. E-learning module:

The E-learning module was in its third iteration this year. As public accountability grows, it is imperative that MARRT members are aware of and function competently within the described legislation, the by-laws, the policies, the Standards of Practice, and the Code of Ethics of MARRT. This year's material focused on the aspects of regulation important to a member's practice including mandatory reporting, professional liability insurance, standards of practice, and documentation. The current topic focus was on Infection Control.

The question bank is now sufficiently populated with regulatory information vital to the practice of respiratory therapy within Manitoba. The jurisprudence module will now be implemented, and completion of this module will be required by all new MARRT applicants.

**c. Telepractice:**

Telepractice more commonly known as “virtual practice” currently continues to grow across the country this year, primarily due to the pandemic. MARRT in collaboration with the Manitoba Association of Health Regulatory Colleges (MAHRC) developed a clinical practice guideline to assist respiratory therapists in the delivery of virtual care. MARRT continues to collect data from members regarding participation in the delivery of virtual care. In partnership with the Nova Scotia College of Respiratory Therapists (NSCRT), this data is being collected and analyzed. This data will be presented to the National Alliance of Respiratory Therapy Regulatory Bodies (NARTRB) for further discussion on the development of a memorandum of understanding amongst all the regulated provinces. The intent of the discussion is on how to best determine the appropriate approach to regulating how members provide these services to ensure safe and competent care to the public. The most common questions arising are: In which jurisdiction should the member hold a license to practice, and how are concerns regarding a member’s conduct handled?

**d. Internationally Educated Healthcare Professional (IEHP):**

The process for assessment of IEHP’s has been finalized and put into operations by the BOD. A candidate manual was developed to assist in educating interested individuals regarding the MARRT assessment process. There has been one IEHP that initiated the process and successfully completed the assessment. They have been granted a graduate license to practice and are eligible to sit the credentialing examination in order to become a full practicing member of MARRT.

**e. Public Accountability:**

The Criminal Record Check (CRC) and Vulnerable Sector Check (VSC) policy has been approved by the BOD. All new applicants will be required to undergo these checks in addition to a Child and Adult abuse check. Additionally, all current members will also eventually be required to possess a valid CRC and VSC. The checks will be valid for a five-year period which is in line with the RHPA.

MARRT is currently developing a by-law pertaining to “the duty to report”. This duty is imperative for public trust and confidence while ensuring the integrity of respiratory therapy as a self-regulating health profession. A new Standards of Practice and Code of Ethics being developed will assist all members in applying their practice skills professionally and safely.

**f. Regulated Health Professions Act (RHPA):**

MARRT is continuing the work necessary for the eventual transition to the RHPA. The nine reserved acts identified have been drafted and are in the process of being reviewed by the Governance Committee. The Manitoba College of Paramedics and the Manitoba College of Registered Nurses have volunteered to assist in this review. This will be extremely helpful as multiple professional and public stakeholder input will be eventually required before any government approval may occur. MARRT continued to refine the Complaints, Investigation, and Discipline process to provide the necessary steps, timelines, and communication deadlines to streamline the entire process. This will improve the operational efficiency of MARRT, while increasing transparency and potentially resulting in less financial burden.

## II. EXTERNAL OPERATIONS

### a. National Alliance of Respiratory Therapists Regulatory Bodies:

While collaborating with our Respiratory regulatory counterparts in other provinces continues to be beneficial at both the provincial and national level, the pandemic has really hampered the work of the NARTRB. Prior to Covid-19 the NARTRB held a strategic planning session, and the following initiatives were identified.

The NCF is due to be evaluated for revision. This is standard industry practice and generally occurs on a 5-year cycle. The work required for the next NCF was initiated in March 2020, but subsequently due to the pandemic the work was put on hold. The NARTB voted to extend the 2016 NCF an additional two years. All education programs were notified of this decision. Once we can, the NARTRB will restart the process for the next iteration of the NCF.

The NARTRB continues to harmonize regulatory practices amongst provinces to ensure a consistent and fair process for license applicants and an efficient process for the Colleges. Recently, the NARTRB standardized the registration verification form. All provinces adopted the form for use, and it needs to be completed by all respiratory therapists relocating to another province before license to practice will be granted. Currently the NARTRB is working on drafting a national Standards of Practice and Code of Ethics for respiratory therapists.

The NARTRB has signed a national contract and MARRT has signed a provincial contract with Equal Canada to provide accreditation services of the Respiratory Therapy Education Programs across Canada. The University of Manitoba Respiratory Therapy Education Program is scheduled for an accreditation visit in June 2021. As a provincial client, MARRT can appoint an individual of MARRT to take part as a surveyor during this visit. I have been appointed and will be on the survey team. This meeting will likely take place virtually due to pandemic restrictions in place currently.

The NARTRB recently formed a working group to investigate the use of simulation in the education and achievement of clinical skills. They released a report in 2016 indicating that in most cases clinical evaluation was the gold standard but with exceptions due to lack of clinical sites. The pandemic has resulted in further investigation being necessary as we try to determine the impact that Covid-19 has had on the education of the respiratory therapy students. A survey has been developed and will be sent to all the education programs to gather more data.

### b. Manitoba Alliance of Health Regulatory Colleges (MAHRC):

At the onset of the pandemic the MAHRC members met on a weekly basis to discuss common issues and concerns regarding the pandemic. These meetings changed to biweekly and as currently needed. They included valuable collaboration with both shared health and the government. Through these meetings many items were addressed so that we each may assist the members in providing safe practice during the pandemic.

The CCP work group reconvened and has had discussion regarding completing an education module collaboratively involving cultural sensitivity. Additionally, a guideline outlining practice audits is being considered work. The intent of this is to collaborate on developing practice questions and audits into the CCP process. This could be incorporated into the self-reflection process included in the CCP

MAHRC continues to work on the intent to incorporate and include membership fees as a requirement. The intent is to have a funding model based on equity related to operational revenue. All interested colleges / associations would pay an identical percentage of their revenue regardless of membership numbers. Common sharing and the development of policies and resources amongst the colleges continues to be the focus.



# GOVERNANCE COMMITTEE

The Governance Committee is a standing committee responsible for developing by-laws and policies necessary to assist MARRT in functioning within its described Act and Regulations, to address any legislation changes, and to provide guidance to the MARRT operations.

The committee was busy this year as many guiding documents and operational and governance policies had to be developed related to the ongoing pandemic.

- i. L-07 Temporary Registration of Eligible Retired Manitoban-Respiratory Therapists Applying to Assist in Emergency Situations
- ii. L-08 Temporary Registration of Canadian Out-of-Province -Respiratory Therapists Applying to Assist in Emergency Situations

Additionally, the Government of Manitoba enabled MARRT to grant temporary license to retired members of MARRT that are no longer eligible for licensure due to not meeting the hours worked requirement in current legislation.

The Committee also developed policies which enabled MARRT to hold virtual meetings and to have electronic voting implemented as is stated in current by-laws. Both new policies allowed for MARRT to hold their AGM virtually.

- i. L-10 Virtual Meeting Policy
- ii. G-20 Online Voting Policy

To assist in providing the members with up-to-date information regarding the pandemic and the safe practices required, documents were developed, one in collaboration with the Manitoba Alliance of Health Regulatory Colleges (MAHRC) and made available to the membership for their incorporation into their individual practice.

- i. MARRT Contingency Plan (regarding MARRT operations during the pandemic)
- ii. Telepractice (MAHRC)

The Governance Committee also completed one additional operational policy and a guidance document for the membership.

- i. Welcome package (frequently asked questions for new applicants) to assist new members in understanding the governance of Registered Respiratory Therapists in Manitoba
- ii. Criminal Record and Vulnerable sector Check Policy to be instituted mid-2021

New policies being worked on:

- i. Appeal Policy for applicants denied registration
- ii. Intake process for Complaints
- iii. Timelines for handling of Complaint
- iv. Investigation process and timelines
- v. Timelines for Investigation
- vi. Discipline process and timelines

## Governance Committee

Shane McDonald, Chair

Tanis Crosby, Member

Karen Taylor, Member

Cory Campbell, Ex-Officio

# MARRT COMPLAINTS COMMITTEE

The MARRT Complaints Committee is a statutory requirement and is comprised of three members of MARRT, one lay member, and one public member.

The committee receives and reviews complaints brought against any member. If the committee deems it appropriate, they may attempt an informal resolution. Any complaint that cannot be resolved in this way or if the member:

- a. Has committed an indictable offense; or
- b. Is guilty of professional misconduct or conduct unbecoming; or
- c. Has demonstrated incapacity or unfitness to practice;

The Complaints Committee must refer the complaint to the Investigations Chair.

There was one complaint received this year. The Complaints Committee met and subsequently recommended an informal resolution be attempted. Both parties accepted the recommendations put forward and the complaint is considered resolved and closed.

## MARRT Complaints Committee

Shane McDonald, Chair

Alana Head, Member

Bill Gibb, Member

Peter Turon, Member

Randall Kinley, Public Member

# REGISTRATION COMMITTEE

The Registration Committee is a standing committee that evolved from the Continuing Competency Program Committee. With the development of a new terms of reference, the committee has an expanded role in that it is also responsible for ensuring individuals applying for licensure and for relicensure meet all the requirements as described in legislation, by-laws, and policy.

The development of the e-learning module questions continued through collaboration with the Nova Scotia College of Respiratory Therapists (NSCRT).

For a third year the E-volve e-learning module component consisted of questions pertaining to regulation and current issues in practice.

The regulatory focus was on:

- Professional and Standards of Practice
- Professional Liability Insurance
- Documentation
- Criminal Record Checks
- Mandatory Reporting

This year's current practice focus was on Infection Control.

As the question bank grows, it will assist in the development of a Jurisprudence module which all new applicants to MARRT will be required to complete prior to a license being granted. It will be a pass/fail format and is currently in the developmental stage for implementation in mid - 2021.

MARRT has engaged with Lori Peppler- Beechey to assist in the development of the CCP module. Lori was responsible in large part for the development of the College of Respiratory Therapists of Ontario's CCP program, and her expertise and knowledge will be greatly beneficial as we move forward on this important project.

The E-volve CCP will be introduced to members in the spring of 2021, with education to follow throughout the year through town halls, AGM presentation and webinars. The proposed implementation for the program will be during license renewal in 2022.

The Registration Committee is also responsible for evaluating license applications that the Registrar brings forward. This includes the initial assessment of Internationally Educated Health Providers (IEHP). It involves verification of all submitted documents and credentials evaluation, to determine if the applicant meets the requirements to move on to the next stage of the assessment. That portion is performed by the CRTO and initially involves a behavioral interview based on the applicant's knowledge, which is related to their education program review.

MARRT had one international applicant that initiated the process in August 2019. They progressed to the behavioral interview stage following review of documentation and credentials. Due to the pandemic this was initially postponed with the candidate having to wait a few months until restrictions were modified in Ontario.

The Registration Committee received and reviewed the interim report and recommended to the MARRT BOD that the candidate proceed to the final stage, which is a clinical competency assessment. This is also performed by the CRTO. Subsequently the clinical skills assessment was performed. The final report was received from the CRTO and reviewed by the committee. The recommendation was to grant the individual an active practicing graduate license. The candidate is now eligible for employment and to sit the CBRC examination.

## Registration Committee

Shane McDonald, Chair

Cory Campbell, Ex-Officio

Kendra Foster, Member

Carlos Molina, Member

Kaitlin King, Member

Randall Kinley, Public Member

# LEGISLATIVE COMMITTEE

The Legislative Committee is an ad hoc committee tasked with completion of the work required to transition the MARRT into the Regulated Health Professions Act (RHPA). There are 21 Reserved Acts defined in the legislation. Through analysis of the data collected in a membership survey, MARRT has determined that 9 of the Reserved Acts are related to the entry to practice competencies that Registered Respiratory Therapists possess.

There have been nine submissions drafted. The drafting of the document is a detailed process requiring:

- a. Narrative defining the competencies involved.
- b. The education related, including;
  - i. Didactic knowledge including foundation sciences
  - ii. Clinical skills necessary
  - iii. Identification of the performance criteria in the National Competency Framework (NCF) used for evaluation
  - iv. Minimal acceptable acquisition method for evaluation of competency (Simulation vs. Clinical Observation)
  - v. The testing of the didactic knowledge
- c. Frequency the competency is being performed nationally.
- d. The potential for harm and to what degree if performed incorrectly.
- e. Consultation with all other Respiratory Regulatory Bodies to determine if a particular competency is performed in their jurisdiction and where applicable, is there a related Reserved Act.
- f. Determination if the requested Act will be a delegated one.
- g. Clarification of any restrictions or conditions on the performance of the competencies required in the performance of the Reserved Act.

## Legislative Committee

Shane McDonald, Chair

Tanis Crosby, Member

Alanna Whitley, Member

Louise Chartrand, Member

Cory Campbell, Ex-Officio

Part of the approval process requires stakeholder and public input and support regarding the requested Reserved Acts. The College of Registered Nurses of Manitoba and the College of Paramedics of Manitoba have both offered to review the drafts, providing their input and suggestions, as we draw closer to finalising the drafts before submission to the government.

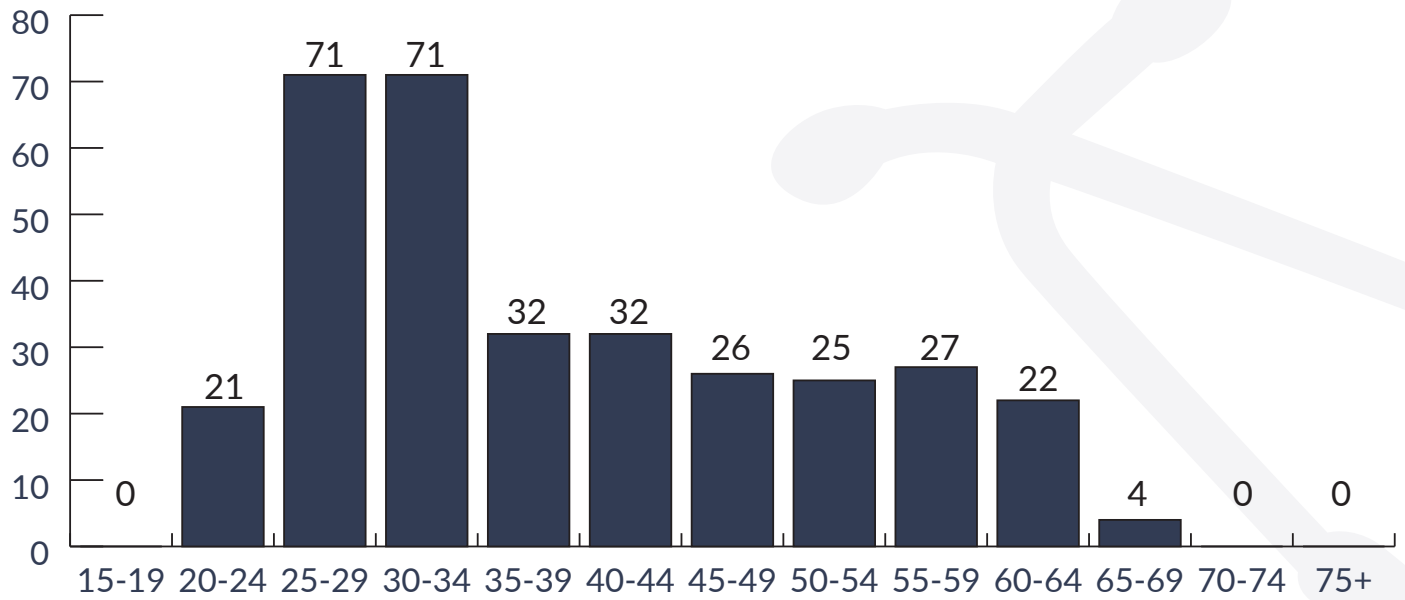
As drafting of the Reserved Acts continues and with a collaborative approach to drafting common regulations, MARRT continues to analyze our current Act and the RHPA with the intent to develop operational policies that can be incorporated into our current governance structure while still adhering to our current legislation.

In the future, the work of the legislation committee will fall under the umbrella of the Governance Committee, which has been assisting with review of the drafted Reserved Acts.

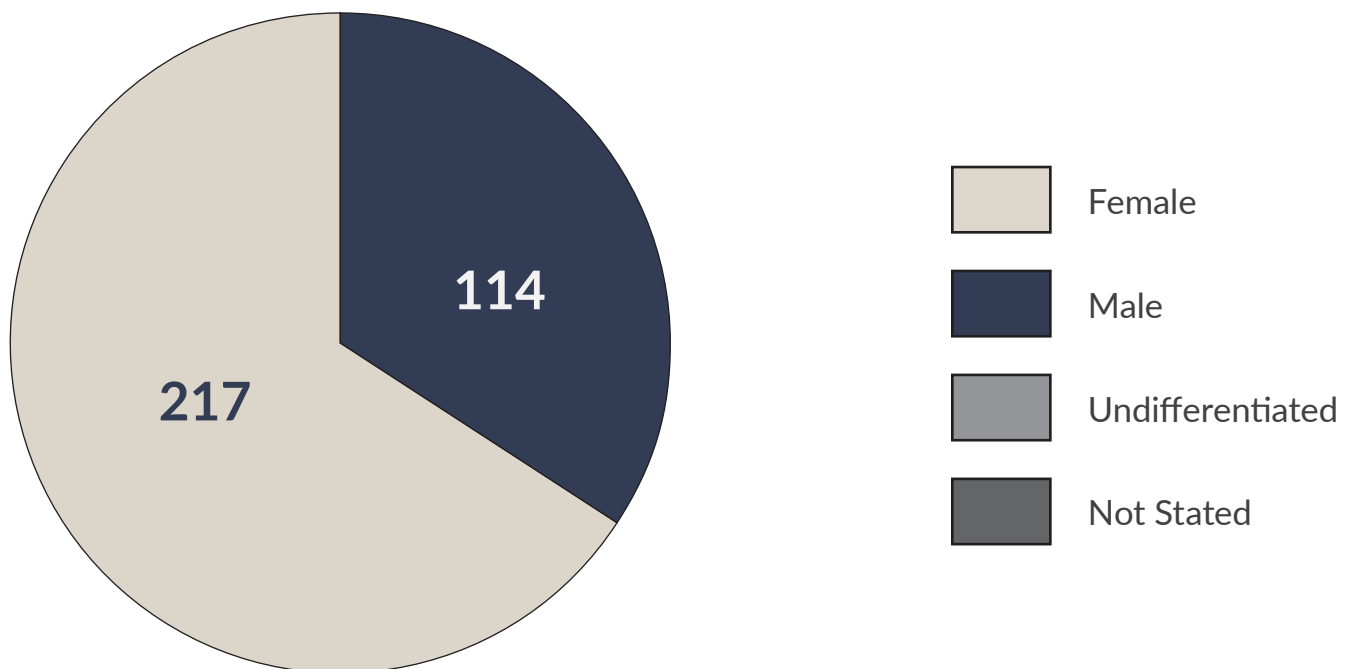


# REGISTRATIONS & DEMOGRAPHICS

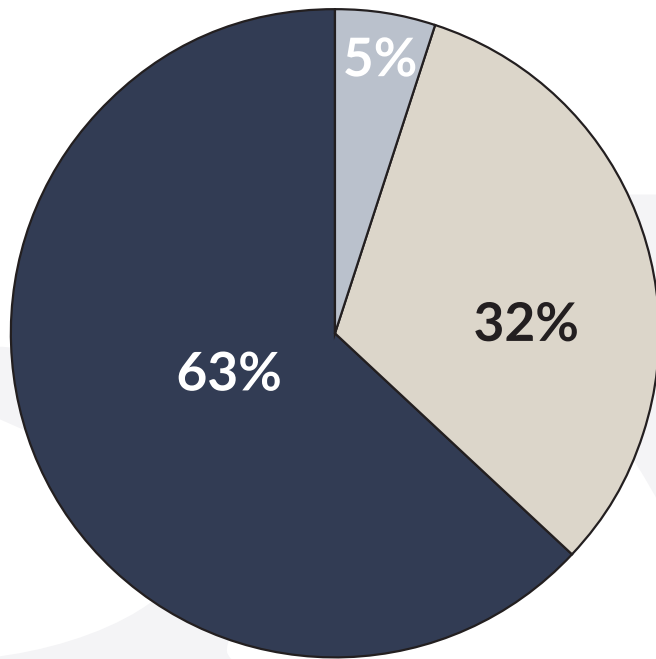
## REGISTERED RESPIRATORY THERAPIST BY AGE



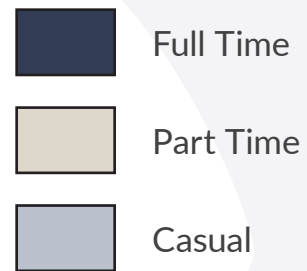
## REGISTERED RESPIRATORY THERAPIST BY GENDER



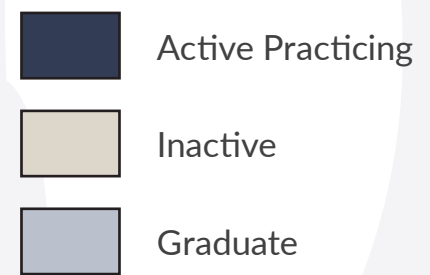
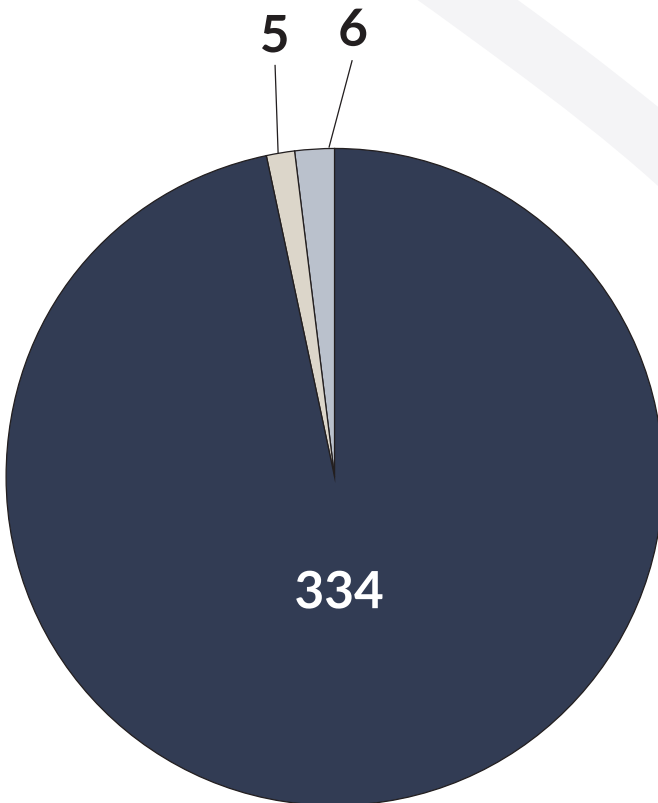
## EMPLOYMENT TERMS



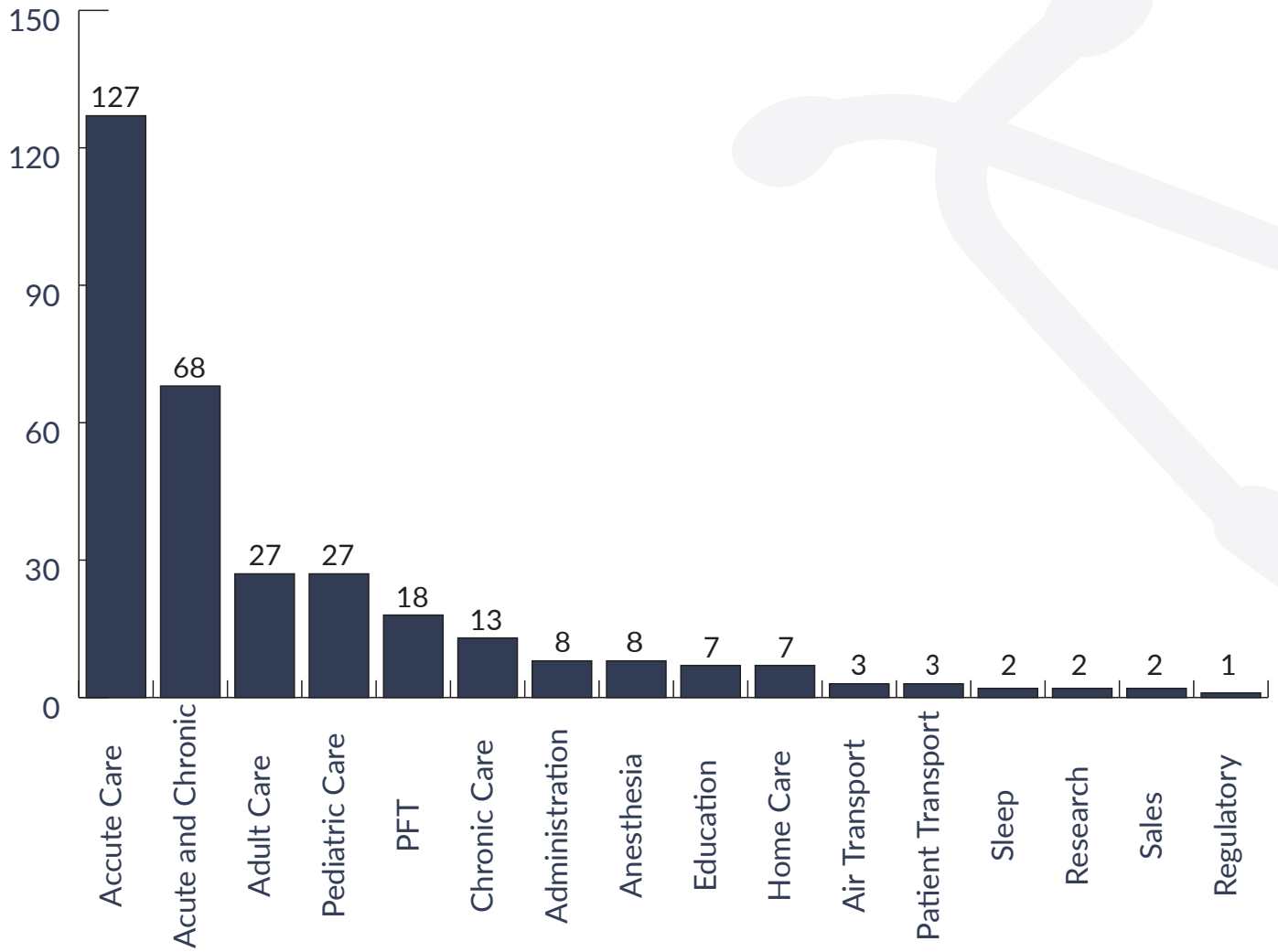
Employment Terms	2020
Full Time	215
Part Time	111
Casual	16



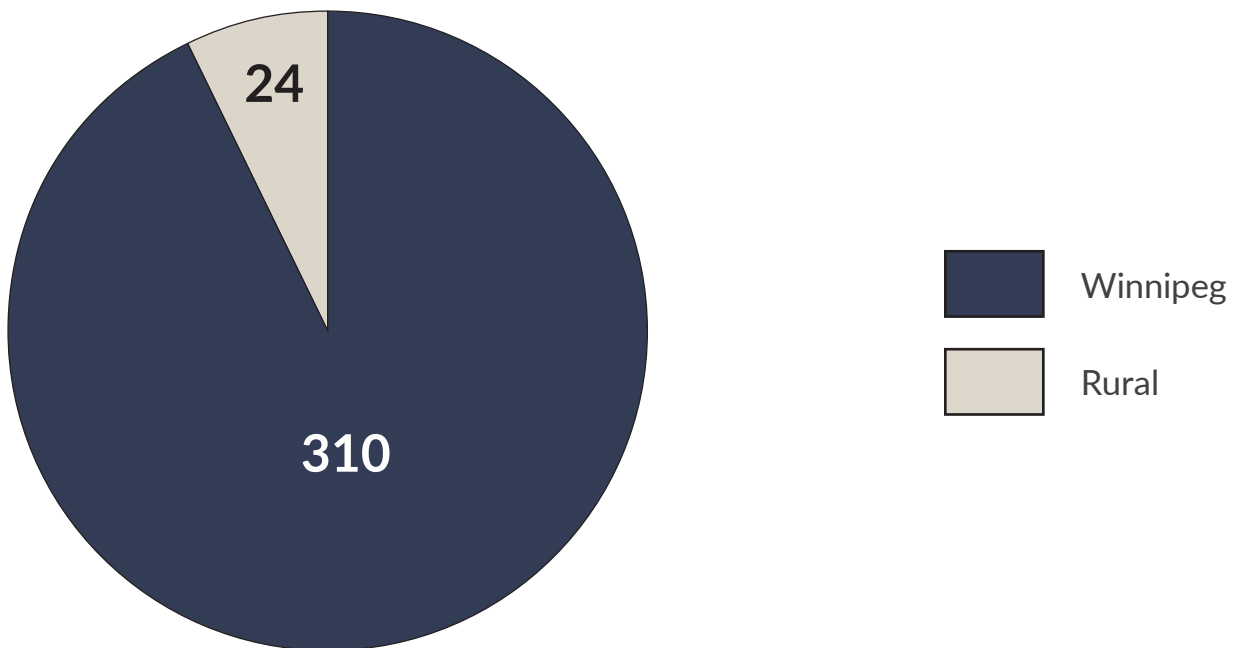
## LICENSE CATEGORIES



## PRIMARY PRACTICE

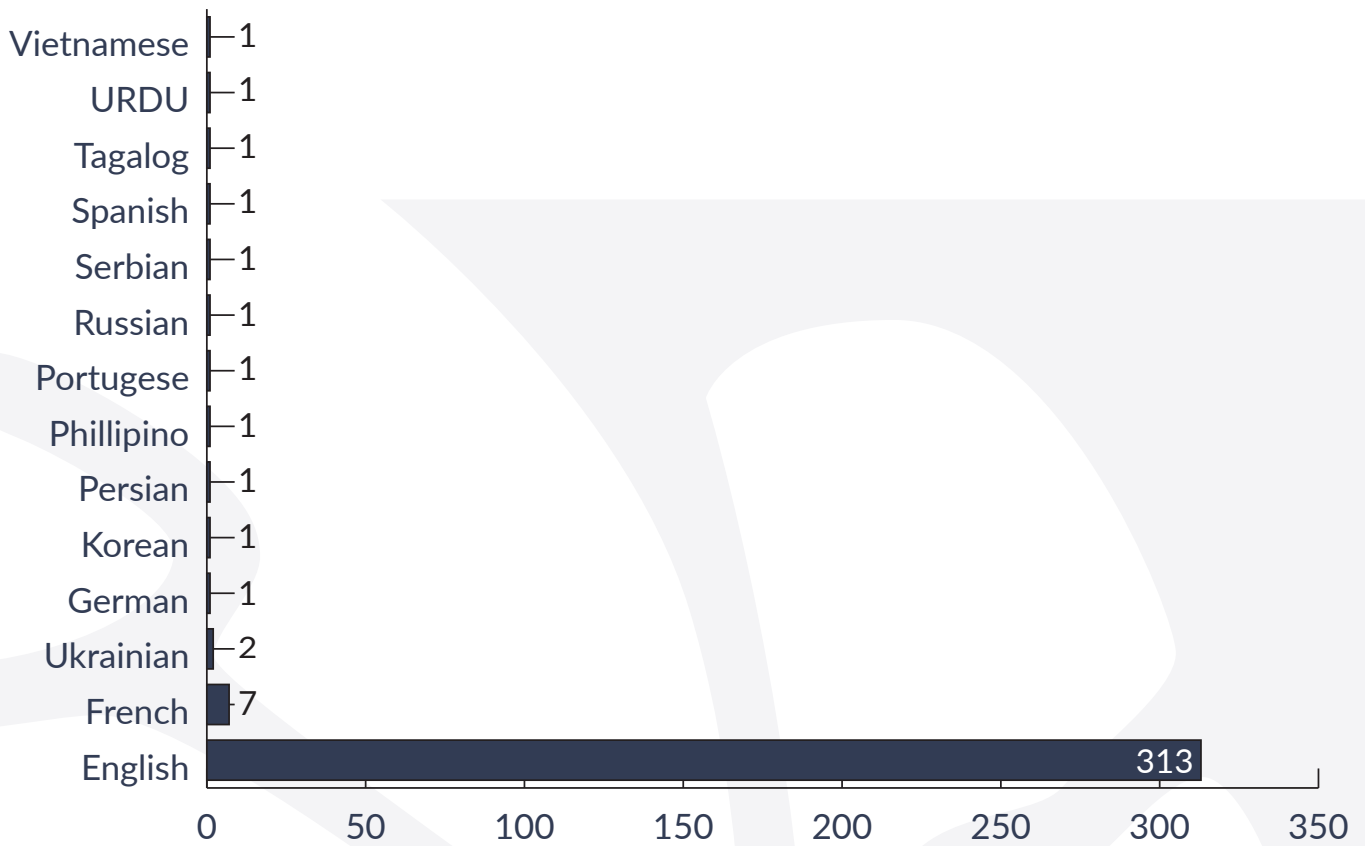


## PROVINCIAL LOCATION

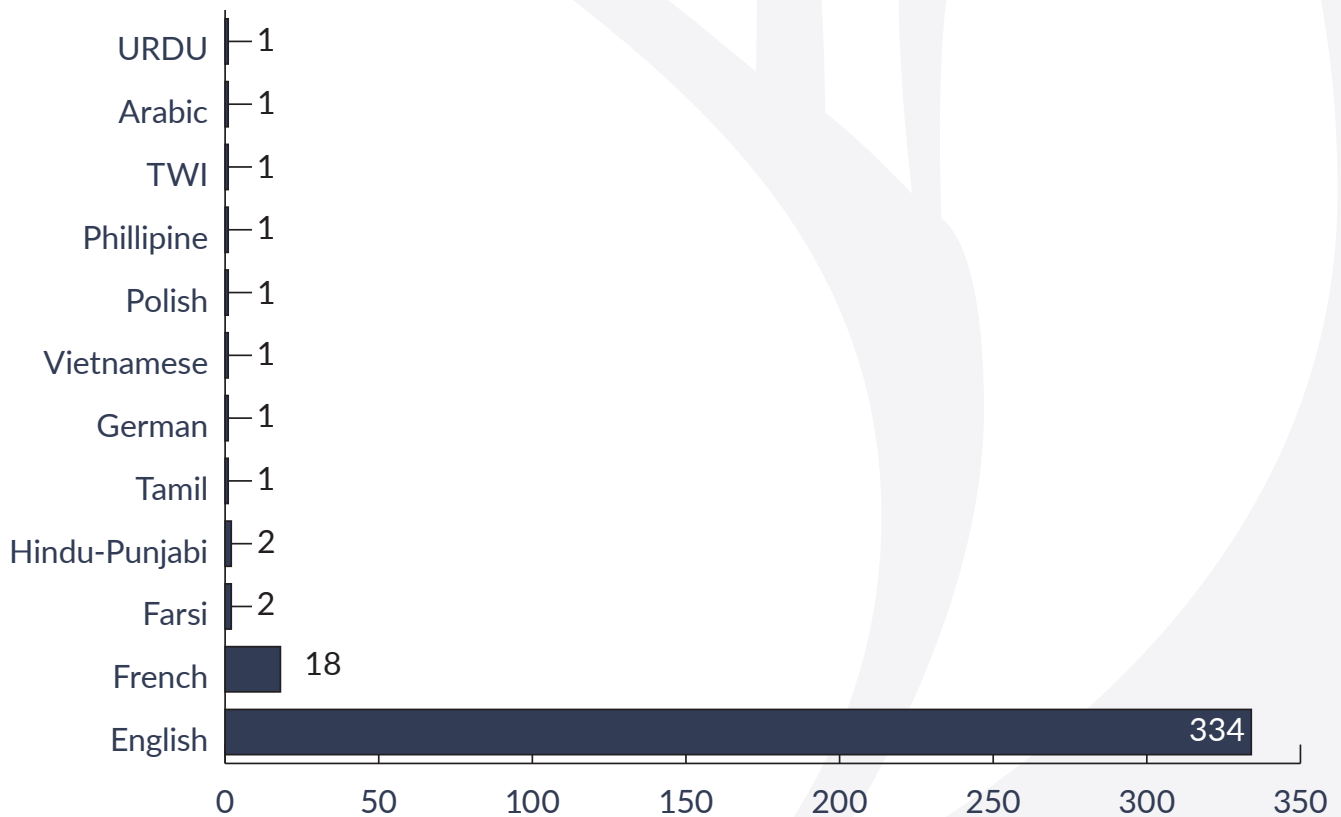




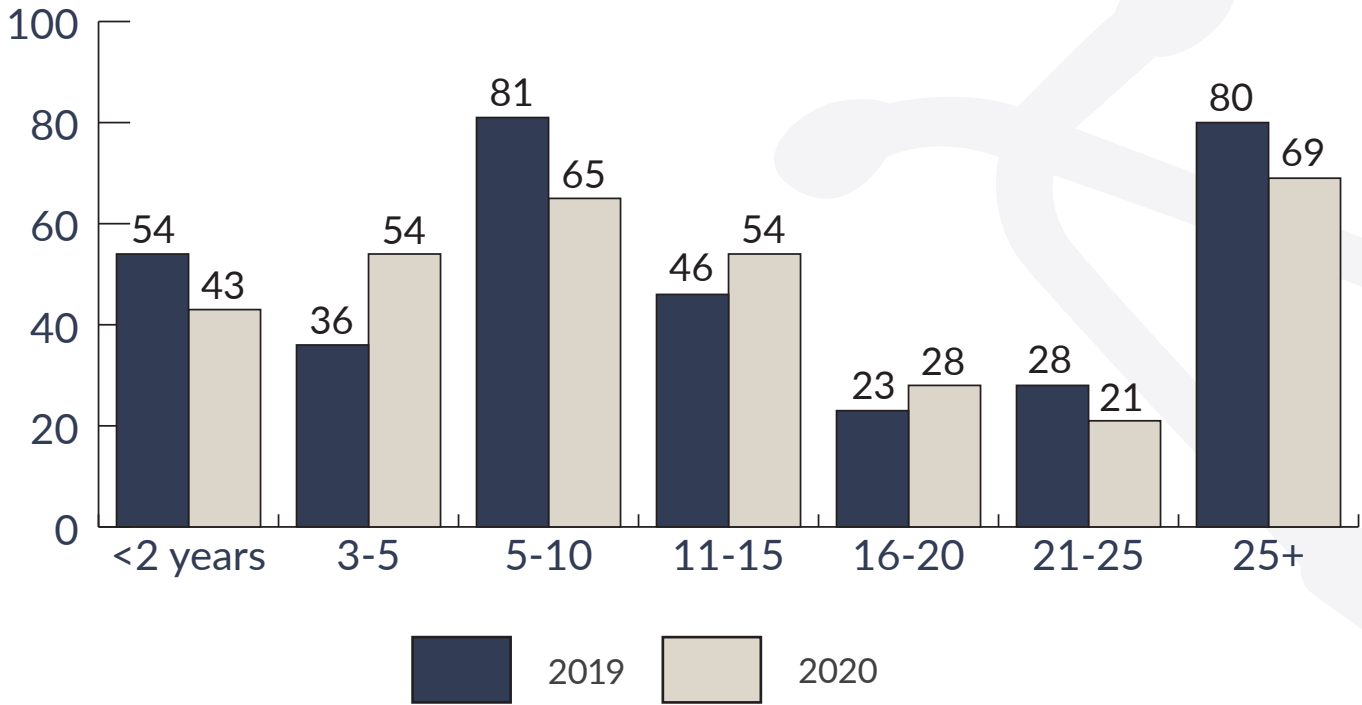
## FIRST LANGUAGE



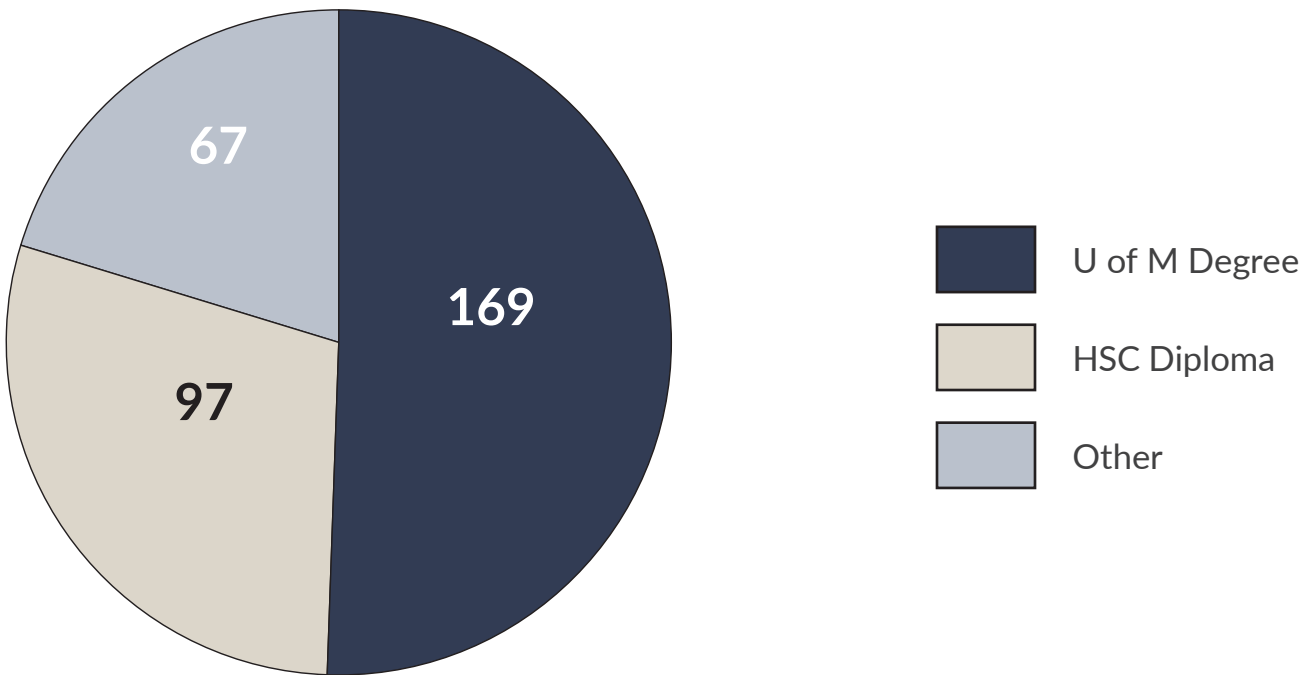
## ABLE TO PROVIDE SERVICE IN



## YEARS OF PRACTICE



## EDUCATIONAL INSTITUTION





# FINANCIAL STATEMENTS

# STATEMENT OF FINANCIAL POSITION

AS OF DECEMBER 31, 2020

	2020	2019
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 155,905	101,072
Cash for reserve funds	30,096	17,896
Accounts Receivable	2,160	2,410
Interest receivable	3,048	2,874
Prepaid expenses	3,478	3,101
	<b>194,687</b>	<b>127,353</b>
<b>LONG TERM INVESTMENTS</b> (Note 3)	<b>119,000</b>	<b>119,000</b>
	<b>\$ 313,687</b>	<b>246,353</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 2,577	2,577
Deferred income	46,470	38,480
	<b>49,047</b>	<b>41,057</b>
<b>NET ASSETS</b>		
<b>General Fund</b>	<b>108,344</b>	<b>56,200</b>
Contingency reserve fund	102,412	95,212
<b>Rhpa fund</b>	<b>53,884</b>	<b>53,884</b>
	<b>264,640</b>	<b>205,296</b>
	<b>\$ 313,687</b>	<b>246,353</b>

# STATEMENT OF REVENUES & EXPENSES

YEAR ENDED DECEMBER 31, 2020

	2020	2019
<b>REVENUES</b>		
MARRT dues	\$ 182,645	157,025
Education forum	795	41,219
Career advertising	-	1,110
	<b>\$ 183,440</b>	<b>199,344</b>
<b>EXPENSES</b>		
Advertising and promotion	-	4,530
Donations	-	1,000
Insurance	2,551	2,439
Interest and bank charges	6,089	6,216
Legal fees	5,115	30,949
Meetings and conventions	10,945	20,292
Memberships	12,371	9,842
Office and board supplies	4,581	2,765
Professional fees	3,080	3,108
Rental	7,200	7,200
Salaries and wages	69,254	61,834
Sub-contracts	4,160	4,500
Training	1,952	34,491
	<b>127,298</b>	<b>189,166</b>
<b>EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<b>56,142</b>	<b>10,178</b>
<b>OTHER INCOME</b>		
Interest income	3,202	2,852
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 59,344</b>	<b>13,030</b>

# STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED DECEMBER 31, 2020

	General Fund	Contingency Reserve Fund	RHPA Fund		2020	2019
NET ASSETS BEGINNING OF YEAR	56,200	95,212	53,884		205,296	192,266
EXCESS OF REVENUES OVER EXPENSES	59,344	-	-	\$	59,344	13,030
ALLOCATION TO FUNDS	(7,200)	7,200	-		-	-
NET ASSETS - END OF YEAR	108,344	102,412	53,884	\$	264,640	205,296

# STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2020

	2020	2019
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 59,344	13,030
Changes in non-cash working capital:		
Accounts receivable	250	(260)
Interest receivable	(174)	(2,025)
Accounts payable	-	1
Deferred income	7,990	38,480
Prepaid expenses	(377)	(252)
	7,689	35,944
Cash flow from operating activities	67,033	48,974
<b>INVESTING ACTIVITY</b>		
Cash for reserve funds	(12,200)	-
<b>INCREASE IN CASH FLOW</b>	54,833	48,974
Cash - beginning of year	101,072	52,098
<b>CASH - END OF YEAR</b>	\$ 155,905	101,072

# NOTES TO FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2020

## 1. DESCRIPTION OF OPERATIONS

The Manitoba Association of Registered Respiratory Therapists was incorporated in the Province of Manitoba in order to regulate the practice and continuing competency of the respiratory therapists to ensure the safe delivery of care.

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (GAAP). Canadian accounting standards for not-for-profit organizations are part of Canadian GAAP.

### Revenue recognition

The Association follows the deferral method of accounting for dues. Dues are recognized according to the term of the dues.

### Financial instruments policy

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

## 3. LONG TERM INVESTMENTS

LONG TERM INVESTMENTS	2020	2019
Steinbach Credit Union	43,000	-
Home Trust- GIC	\$ 76,000	-
	119,000	-

The above GIC's are restricted for the use of the reserve funds.

## 4. RESTRICTED FUND

In 2017 the Board of Directors approved the appropriation of funds for the Contingency Reserve Fund to include amounts for Legal, Operating and Funding of Therapy, the amounts based on a yearly percentage. During 2019, the board approved appropriation of funds for legal in the amount of \$7200.00 and the Association fund of \$5000.00. In 2020 the board also approved the use of \$7200.00 of the contingency fund to cover some of the current year legal costs.

As well during the year ended January 31, 2012 the Board of Directors approved the appropriation of funds to provide for a fund relating to the Regulated Health Professional Act in the amount of \$5,500, however paused for 2019.

The restricted funds are secured by the following:

GIC	\$119,000
Cash in the bank	30,096



**MANITOBA ASSOCIATION OF  
REGISTERED RESPIRATORY THERAPISTS**

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