

APR 1, 2024-
MAR 31, 2025

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25

ANNUAL REPORT

Focused on the Future.
Grounded in Excellence.



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ABOUT US

Established by the Government of Manitoba
June 1, 2018

OUR ROLE

The College of Paramedics of Manitoba is the regulatory body responsible for overseeing the paramedic profession in the province.

Established under the Regulated Health Professions Act, the College's core mandate is to:

- Serve and protect the public interest
- Uphold professional and ethical standards
- Ensure safe, competent, and ethical practice

OUR RESPONSIBILITIES

We regulate the profession by:

Registration & Licensure

- Setting and maintaining requirements for registration, practice, and renewal

Professional Standards

- Developing and enforcing Standards of Practice and a Code of Ethics

Clinical Competency

- Defining benchmarks for safe and competent care

Professional Conduct

- Managing complaints, conducting investigations, and enforcing disciplinary actions where required

Education & Training

- Establishing standards for paramedic education programs in Manitoba



COLLABORATION & LEADERSHIP

Provincial Partnerships

- We work alongside Manitoba health care regulators, paramedic employers, unions, and professional associations.

National Engagement

- As a member of the Canadian Organization of Paramedic Regulators (COPR), we help shape pan-Canadian regulatory standards.



VISION MISSION VALUES

VISION

Demonstrate our values and mission to the public through exemplary and innovative regulatory practice.

MISSION

To protect the public interest by regulating the practice of paramedicine in Manitoba in accordance with the Regulated Health Professions Act and the College of Paramedics of Manitoba General Regulation.

VALUES

Leadership (excellence, innovation and embracing improvement), collaboration, accountability, transparency and integrity (honesty, respect and diversity).

The College assesses its performance against the Standards for Good Regulation, developed by the Professional Standards Authority in the U.K.

COUNCIL

PUBLIC MEMBERS



Greg Graceffo*
Chair



Marakary Bayo



Jean Cox



Matt Maruca

PARAMEDIC MEMBERS



Josh Frampton



Susan Garrity



Ron Jackson



Leah Braun*



Nick Kasper



Terrell Kerbrat



Sean Klemick
Chair-Elect

**FOCUSED ON
THE FUTURE.
GROUNDED
IN
EXCELLENCE.**

COMMITTEE MEMBERSHIP

Executive Director Performance

Appraisal Committee

Greg Graceffo, Chair (*exited Mar. 2025*)
Jean Cox
Sean Klemick

Finance, Audit and Risk Committee

Jean Cox, Chair
Susan Garrity
Leah Braun (*exited Mar. 2025*)
Marakary Bayo
Callum Melvin

Governance Committee

Sean Klemick, Chair
Greg Graceffo (*exited Mar. 2025*)
Josh Frampton
Terrell Kerbrat
Marakary Bayo
Nick Kasper

Appointments Committee

Nick Kasper, Chair
Terrell Kerbrat
Matt Maruca (*exited Mar. 2025*)

Appeals Committee

Matt Maruca
Jean Cox
Nick Kasper

Complaints Investigation Committee

Michelle Long, Chair (*exited Jan. 2025*)
Evelyn Hoogerdijk
Jennifer Cull
Matthew Piche
Christine Greer (*exited Feb. 2025*)
Keith Hancox
Nicole Holmes
Sarah Hill
Nicholas Chubenko
Kasia Kieloch (*exited Jul. 2024*)
Brenna Shearer
Birgit Molinski

Inquiry Committee

Chris Cauthers, Chair
Amy Hancox
Neil McDonald (*exited Jul. 2024*)
Cory Parrott
Charles Thomas
Cathy Kozminski-Kirby
Janice Johnson
Connor Normandin
Dean Scaletta
Deanna Douglas
Kevin Toyne
Michael Foote

Continuing Competency Committee

Avi Neerajan, Chair
Tim Partridge
Jenelle Paluk (*exited Dec. 2024*)
Jeff Bedosky
John Kerr (*exited Dec. 2024*)
Matthew Predinchuk
Jesse Wall
Bryan Jacobsen

Joint Education

Provider Committee

Tim Partridge, Chair, CPMB
Mike Mason, Criticare
Ruth Lindsey-Armstrong, RRC Polytechnic (*exited Dec. 2024*)
Natalia Manko, RRC Polytechnic
Nishanth Jayaranjan, RRC Polytechnic
Todd Reid, WFPS
Chelsea Friesen, UCN
Dan Jones, UCN
Ray Remple, STARS
Sara Walker, Elite Safety
Neil Lavoie, MESC
Dylan Woodcock, MESC
Dorinda Stamford, MESC
Shannon Moore, Shared Health

CPMB STAFF

Corene Debreuil
Executive Director/Registrar

Christine Ewacha
Deputy Registrar

Tim Partridge
Coordinator of Standards and Education

Samantha Turenne
Communications and Engagement Lead

Sharon Connors
Executive Assistant

Barbara Simpson
Program Assistant



Report from:

Greg
Graceffo

COUNCIL CHAIR

John F. Kennedy once said, “For time and the world do not stand still. Change is the law of life. And those who look only to the past or present are certain to miss the future.”

With these words, JFK reminds us that change is not just inevitable, but constant. In today’s fast-paced world, this sentiment rings even truer.

Dwelling on the past for too long, or living too much in the moment, runs the risk of leaving us unprepared for what lies ahead.

While we cannot delay the future, which will arrive whether we are ready or not, we do have an important decision to make in how we respond. The choice we face is whether we will shape the future or be shaped by it.

That’s why the College’s work in developing a strategic plan has been so important. In creating this plan, the College reflected on its past for lessons learned and assessed the current environment to better understand today’s challenges and opportunities.

With this strong foundation, knowing where we’ve been and where we want to go, we developed a three-year, forward-looking plan that positions us not just to adapt to the future, but to lead it.

By doing so, the College is actively creating its preferred future and clearly defining the outcomes needed to bring that vision to life. This work is vital. After all, the future is not some distant place—it’s where the College and its Registrants will spend the rest of their lives.



Report from:

Sean
Klemick

GOVERNANCE
COMMITTEE CHAIR

As we reflect on a year of meaningful progress and prepare for the road ahead, the Governance Committee is pleased to present this year's annual report with a clear focus on the future. This forward-looking approach speaks not only to the evolving landscape of the paramedic profession, but also to the College's growing role in shaping and supporting that future.

Over the past year, the Governance Committee has been actively engaged in both foundational and future-focused work. In addition to our regularly scheduled policy reviews, we have made significant progress in refining internal processes and reinforcing the structures that promote accountable, transparent, and effective governance.

Council Evaluation Reform

A key initiative this past year was the reform of the Council's evaluation process. This is one of the Governance Committee's core responsibilities in its oversight of Council's performance.

Recognizing the need for more objective, measurable, and actionable evaluation tools, the Committee undertook a comprehensive review of the existing assessment framework.

As part of this effort, the Committee is developing enhanced performance indicators that emphasize efficiency, effectiveness, and alignment with governance best practices. These improvements are designed not only to strengthen Council's accountability, but also to provide members with meaningful feedback that fosters continued growth, leadership, and high performance.

Bylaw Review and Future Readiness

An important focus for the Governance Committee this year has been the ongoing review and refinement of the College's bylaws. This initiative reflects our commitment to ensuring that governance remains aligned with both legislative requirements and the evolving needs of the paramedic profession.

The bylaw review is a comprehensive and inclusive process, designed to ensure the College's foundational documents support a strong, adaptive, and representative regulatory framework.

The collaborative elements of this process will provide registrants with an opportunity to propose amendments and share their perspectives. This collaboration will contribute to a set of bylaws that are truly reflective of the collective vision of paramedics in Manitoba.

The final draft of the revised bylaws will be presented at the 2025 Annual General Meeting (AGM), where registrants will have the opportunity to vote on the proposed changes.

Welcoming New Voices

This year, the Governance Committee was pleased to welcome four new members: Susan Garrity, Terrell Kerbrat, Ron Jackson and Josh Frampton. They bring valuable perspectives, professional expertise, and a shared commitment to advancing the future of the paramedic profession.

Looking Ahead

As we turn our focus to the future, the Governance Committee welcomes Terrell Kerbrat, the new Chair-Elect of Council, who will assume the role of Committee Chair. The Committee remains firmly committed to strengthening the governance framework that underpins effective regulation of the paramedic profession.

The future of paramedicine in Manitoba is bright. It is shaped by the dedication of professionals who make their communities safer and healthier every day. The Governance Committee is proud to support this journey and looks forward to the opportunities ahead.



Report from:

Jean Cox

FINANCE AUDIT AND
RISK (FAR)
COMMITTEE CHAIR

The Finance, Audit and Risk (FAR) Committee supports the Council of the College of Paramedics of Manitoba (CPMB) in understanding, monitoring, and planning the organization's financial affairs. The Committee works to protect the College's assets, promote financial transparency, and identify, manage, or mitigate financial risks. Its membership includes Council representatives—both paramedic and public—as well as external members with relevant expertise.

As a member of the FAR Committee since the College's inception, I can confidently speak to the Committee's growth and development over the years, which has brought us to our current strong position. We now have up-to-date financial policies, robust internal controls, and a well-established process for preparing for, undergoing, and responding to financial audits. In the coming year, we will build on this experience as we undertake a formal process to appoint an auditor for the organization.

While maintaining close oversight of the College's current financial status, the FAR Committee has also turned its attention to the long-term financial health of the organization. The development of the 2025–2028 Strategic Plan has enabled the development of a corresponding three-year financial plan. This financial plan will guide decision-making and help ensure the College's sustainability well into the future.

I would like to extend my sincere appreciation to our Executive Director/Registrar and administrative staff for their ongoing support of the FAR Committee. I also thank the members of the Committee for their dedication and contributions over the past year.



Report from:

Corene
Debreuil

EXECUTIVE
DIRECTOR/REGISTRAR

On behalf of the team at the College of Paramedics of Manitoba (CPMB), I am pleased to present our contributions to the 2024–2025 Annual Report.

Over the past year, our team has been engaged in the development of our strategic plan which the council approved in September 2024. We are pleased to publish this plan in conjunction with our Annual General Meeting, providing stakeholders with a clear view of our priorities and objectives.

I am confident that the CPMB team is well positioned to advance our mandate and continue delivering high standards in paramedic regulation. We look forward to ongoing collaboration with our partners and stakeholders to support excellence in paramedicine.

Here are some highlights that demonstrate how we fulfilled our mandate under The Regulated Health Professions Act (RHPA) s. 10(2).

2024–2025 Highlights

- Collaborated with educational agencies in preparation for adoption of the new competency framework, the Canadian Paramedic Competence Framework (CPCF).
- Hosted our Annual General Meeting, virtually, in June to maximize accessibility and later posted the recording online for broader viewing.
- Delivered information sessions to new paramedic and recruit classes, supporting early engagement and understanding of professional expectations.
- Participated on provincial and pan-Canadian committees for continued learning and collaboration with other professional colleges.
- Ensured all Council committees operated in accordance with their terms of reference and policies, supporting good governance and regulatory compliance.
- Administered the professional conduct program, hearing concerns and supporting quality improvement where appropriate.
- Published a financial dashboard following the second quarter to enhance financial transparency for stakeholders
- Continued to review and revise standards for the approval of paramedic educational programs
- Developed and/or updated administrative policies
- Developed and implemented new practice directions to guide and enhance paramedic practice in Manitoba.



Photo caption: Deputy Registrar Chris Ewacha and Tim Partridge, Coordinator of Standards and Education with the WFPS Academy ACP Training team.



Report from:

Chris
Ewacha

DEPUTY REGISTRAR

Registration Activity Overview

The conclusion of the 2024–2025 fiscal year marks the third full registration cycle in the College’s history. Registration activity has remained relatively consistent year over year, reflecting continued operational stability.

Key Highlights

- ➔ **Organizational Restructuring:** The position formerly titled Coordinator of Regulatory Practices was retitled Deputy Registrar. This change strengthens organizational security and better aligns the College with the requirements set out in the Regulated Health Professions Act (RHPA).
- ➔ **Practice Consultations:** Ongoing consultations were conducted throughout the year to support registrants in understanding their responsibilities and ensure alignment with registration standards.
- ➔ **Policy Realignment:** Several registration and renewal policies were reviewed and updated to reflect evolving standards in the national and international pan-Canadian registration environment, within the scope permitted under the RHPA.

- ➔ **Registrant Engagement:** Engagement sessions continued to be an integral part of onboarding. All new paramedics and fire-paramedics with the Winnipeg Fire Paramedic Service, as well as new paramedic staff at Shared Health, participated in these sessions.
- ➔ **National Collaboration:** The College continued its leadership role as Chair of the Harmonization of Regulatory Practices working group through its affiliation with the Canadian Organization of Paramedic Regulators.
- ➔ **Technology Modernization:** Initial preparations are underway for the migration to an updated version of the College's regulatory software. The transition is on track for completion by the end of 2025.
- ➔ **Regulatory Compliance:** The College worked closely with the Manitoba Government's Fair Registration Practices Office to ensure ongoing compliance with fair registration standards.
- ➔ **Data Modernization:** Collaboration with the Canadian Institute of Health Information (CIHI) is ongoing to implement an updated data collection framework that reflects current needs.
- ➔ **Conduct Management:** The College maintained active oversight of conduct cases, reinforcing its commitment to public safety and professional accountability.



**Focused on the
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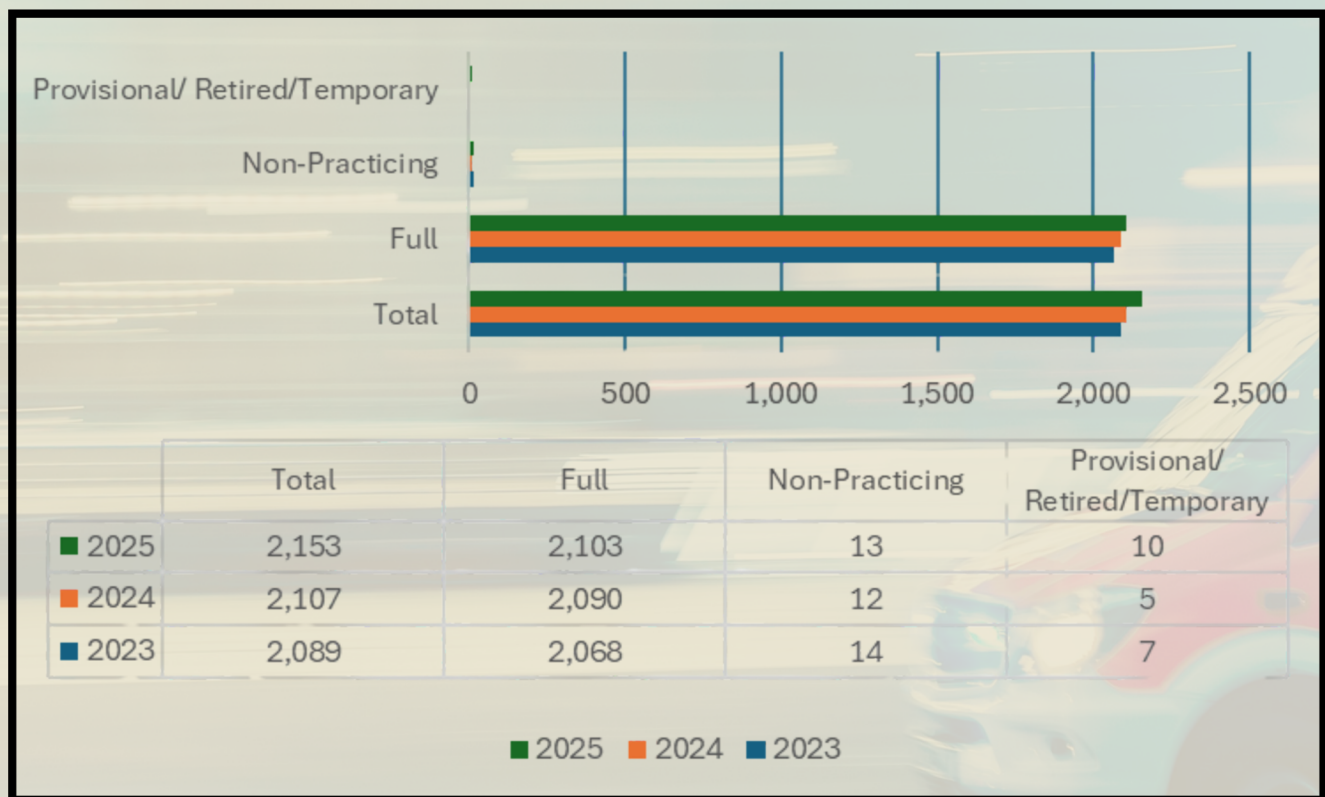
Photo caption: Vanguard Air Care, a trusted air ambulance provider operating across Manitoba, is staffed by Advance Care Paramedics.

Registrant Trends in Manitoba

The number of paramedics registered in Manitoba has remained stable, with no significant fluctuations observed in recent years. Each renewal cycle sees a portion of registrants choosing not to renew, a trend that is partially offset by new individuals entering the profession.

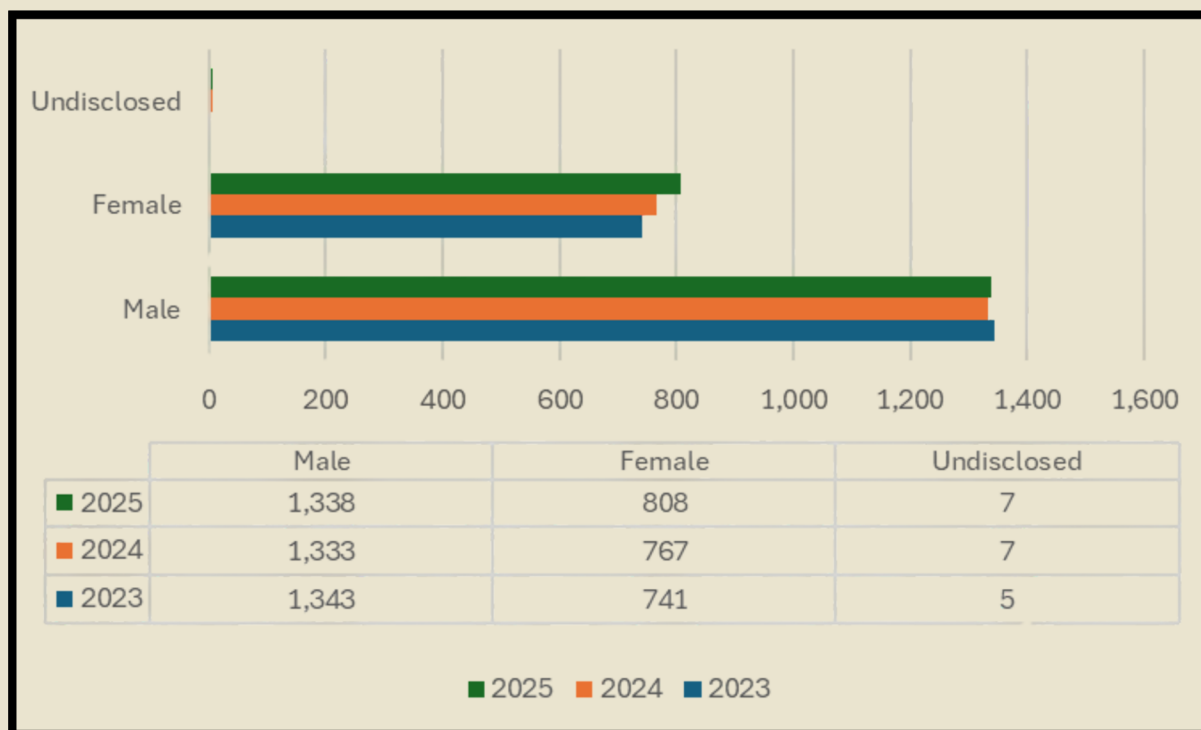
As in previous years, those who do not renew typically include:

- Individuals no longer employed in the profession or those who have retired.
- Paramedics who have left the profession or relocated to other jurisdictions within Canada.
- Dual-trained professionals who have transitioned to other roles and relinquished their paramedic license.



Registrant Comparison by Class

Registrant Comparators

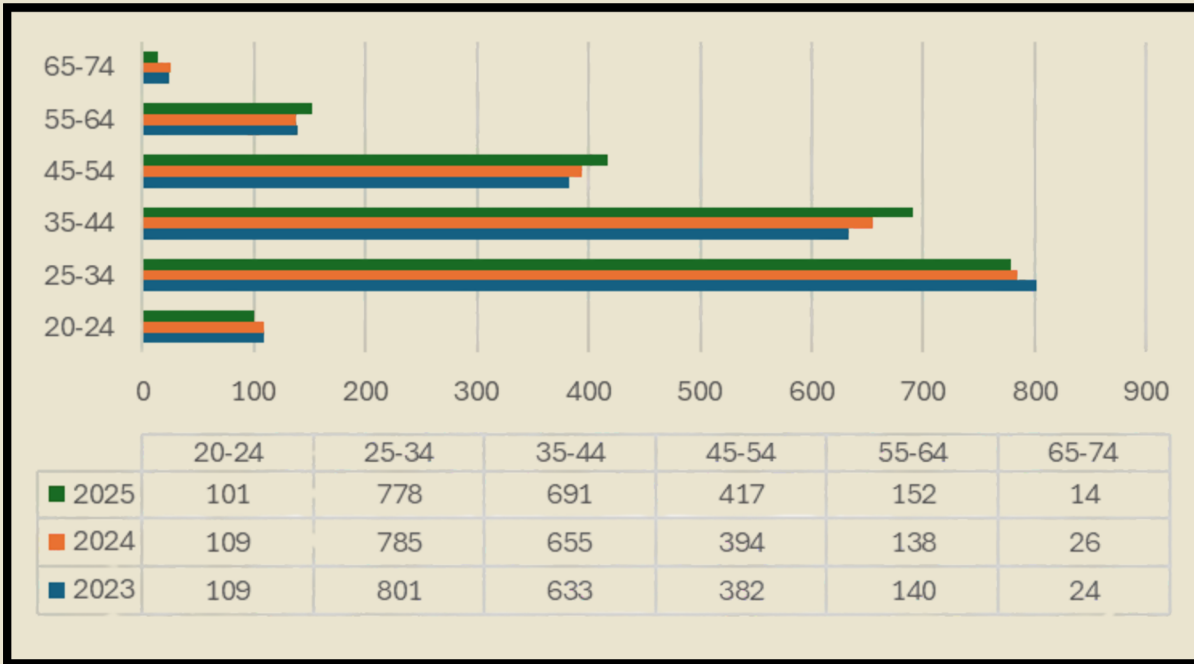


Gender Distribution of Paramedics in Manitoba

The gender distribution of registered paramedics in Manitoba has remained relatively consistent over the past three years. Male registrants continue to represent the largest proportion, with numbers holding steady from 1,343 in 2023 to 1,338 in 2025.

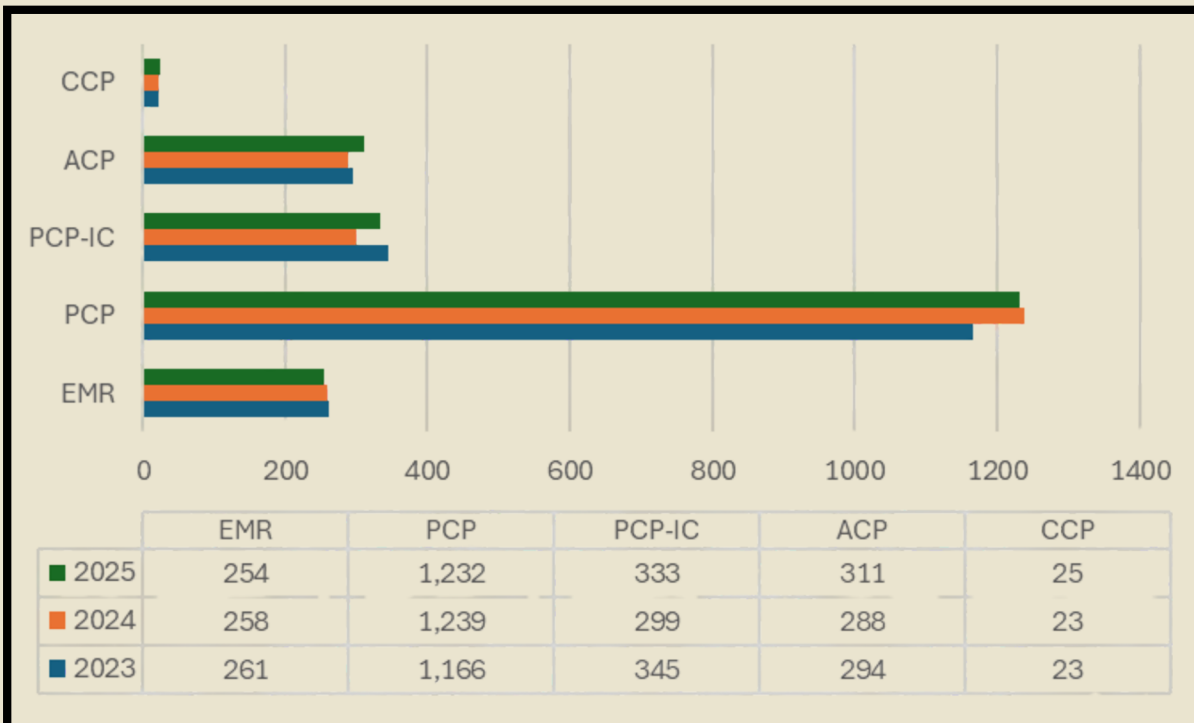
Female registrants have shown a modest increase, rising to 808 in 2025 from 741 in 2023. The number of registrants who chose not to disclose their gender remains low, with a slight increase to seven in both 2024 and 2025 from five in 2023.

Active Registrants by Age



The age comparisons have remained relatively static over the years although there does seem to be a slight upward trend in the 25-34 age range.

Registrants by Type



Emergency Medical Responder (EMR); Primary Care paramedic (PCP); Primary Care Paramedic with an Intermediate Care notation (PCP-IC); Advanced Care Paramedic (ACP); Critical Care Paramedic (CCP).

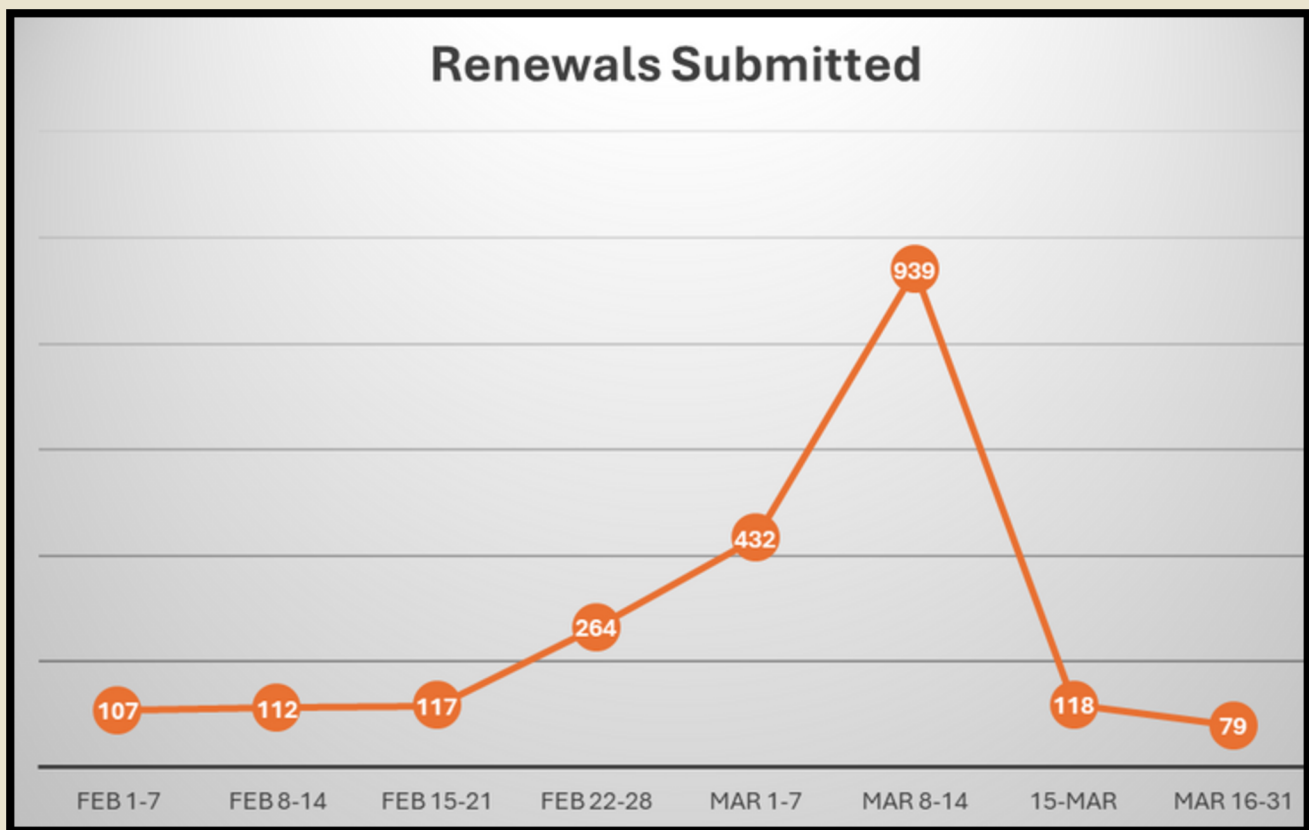
Work here Live there

Not all registrants reside in Manitoba. Many out-of-province registrants are employed in the aeromedical sector or through contracts with Indigenous Services Canada to provide services in northern nursing station clinics.

This data was collected for the first time this year to support a more comprehensive profile of the registrant base.

Home Region	Total Registrants
AB	28
BC	6
MB	2,022
NB	9
NL	2
NT	1
NS	24
ON	29
PEI	6
QC	6
SK	17
YK	3

Registration Renewal



The annual renewal period took place from February 1 to March 15. Late renewals were accepted from March 16 to 31, subject to a late fee.

Registrants who did not complete their renewal by April 1 were no longer considered to hold a valid Certificate of Practice and were required to submit a new application for registration before resuming practice.



Report from:

Tim
Partridge

COORDINATOR OF
STANDARDS AND
EDUCATION

Program of Continuing Competency

The College of Paramedics of Manitoba is pleased to report that registrants have successfully completed the 2024–2025 cycle of the Program for Continuing Competency (PCC). This program is designed to support practitioners in staying current within their profession, enhancing their skills and knowledge, and promoting their overall well-being.

Through the PCC, practitioners create personalized learning plans rooted in self-reflection and participate in a professional practice model that encourages continuous growth. Each year, registrants meet the program's requirements by setting two learning goals and completing two related activities per goal—ultimately contributing to improved quality of care for all Manitobans.

In March 2025, Council approved revisions to administration policy AE-6: Advanced Education Eligibility for PCC. These changes allow for annual exemptions from PCC requirements for registrants enrolled in approved Primary Care Paramedic or Advanced Care Paramedic programs. This policy update acknowledges the continuing education efforts of student registrants and streamlines the process for those balancing educational commitments while holding a license.

Highlights of the 2023-2024 PCC cycle

Beginning in September 2023, information and reminders about engaging with the PCC were included in all College newsletters. As part of the registration renewal period from February 1 to March 15, 2024, submission of PCC documentation was a mandatory requirement.

A standout submission by Victoria Armstrong was featured in the April newsletter. Her well-rounded learning plan included a unique and engaging activity- hosting a station tour for summer camp children. It was a pleasure to showcase this submission, which demonstrated both creativity and community engagement in professional development.

PCC Review Highlights

During the 2024-25 fiscal year, approximately 90 PCC submissions were reviewed for completeness and quality between April and September 2024. Despite efforts to encourage early submission, most registrants waited until the end of the fiscal year to submit their documentation.

Many are still becoming familiar with the expected standards and learning to effectively use the available resources. However, a small number of registrants remain disengaged from the PCC process.

To address this, we plan to enhance our engagement efforts with the addition of a Communications Lead to our staff, providing improved support and education for registrants.

The Continuing Competency Committee

The Continuing Competency Committee met more than 10 times between October 2024 and March 2025, following the onboarding of the new Coordinator of Standards and Education. In addition to fulfilling its annual auditing responsibilities, the committee has increasingly taken on an advisory role.

With several members completing their terms, an expression of interest process is currently underway to recruit new members. Significant collective time has been dedicated to research, planning, and discussion particularly in relation to the strategic plan components tied to the ongoing renovation of the PCC.

Education Programs

A notable change has been made to the approval criteria for the Advanced Care Paramedic (ACP) program under the Practicum heading. The revised wording for ACP preceptor requirements is intended to address the ongoing challenge of limited precepting opportunities for educators in the province. This adjustment is designed to create more immediate opportunities for preceptorship as we continue to modernize our standards.

CPMB continues to hold monthly meetings with representatives from all accredited paramedic education programs.

The following are the CPMB-approved education programs for each level of training and their current accreditation status. (Note: EMR programs do not require accreditation.)

Program Level	Program Name	Location	Accreditation Canada Status
Emergency Medical Responder	Criti Care EMS	Winnipeg	N/A
	Elite Safety Services Inc.	Brandon	N/A
Primary Care Paramedic	Criti Care EMS	Winnipeg	Accredited
	Elite Safety Services Inc.	Brandon	Admitted
	Manitoba Emergency Services College (MESC)	Brandon	Accredited with Condition
	Red River College Polytechnic	Winnipeg	Accredited with Condition
	University College of the North	The Pas	Admitted
Advanced Care Paramedic	Red River College Polytechnic	Winnipeg	Admitted
	Winnipeg Fire Paramedic Service	Winnipeg	Accredited

In April 2025, Accreditation Canada (AC) officially approved one accreditation site visit.

CPMB did not participate in this visit, as we were in the process of onboarding our new Coordinator of Standards and Education to meet AC's surveyor participation requirements.

COPR Update

In 2024, the Canadian Organization of Paramedic Regulators (COPR) increased the number of opportunities to access the Entry-to-Practice Exam from four to five sittings. Exams were offered in February, May, June, September, and November.

There were 117 exam attempts across all levels in 2024. The following is a breakdown of candidates who challenged the COPR exam:

- ➔ Emergency Medical Responder (EMR): 28 writers (down from 39 in 2023), with an average score of approximately 80 per cent.
- ➔ Primary Care Paramedic (PCP): 83 writers (down from 133 in 2023), with an average score of approximately 74 per cent.
- ➔ Advanced Care Paramedic (ACP): 6 writers (up from 0 in 2023), with an average score of approximately 80 per cent.

The new Pan-Canadian Essential Regulatory Requirements (PERR) framework will begin replacing the National Occupational Competency Standard (NOCS) framework for the Occupational Standard (COPR testing material) starting this year at the EMR level. We are currently aligning our approval criteria with the PERRs standards.

The first PERR exam for EMR is scheduled for November 2025. The first PERR exam for PCP is scheduled for 2026, and the first PERR exam for ACP is scheduled for 2027.

Photo caption: CPMB proudly recognizes Morgan Paziuk for her exceptional commitment to the EMS profession. She received the 2024 COPR EMR Award of Excellence for the highest score on the COPR exam.



Professional Conduct Report



Professional Conduct Activity

The *Regulated Health Professions Act* (RHPA) requires annual reporting of professional conduct matters, including: the number of complaints received and their disposition, the number of members disciplined, the reasons for discipline, and any sanctions imposed.

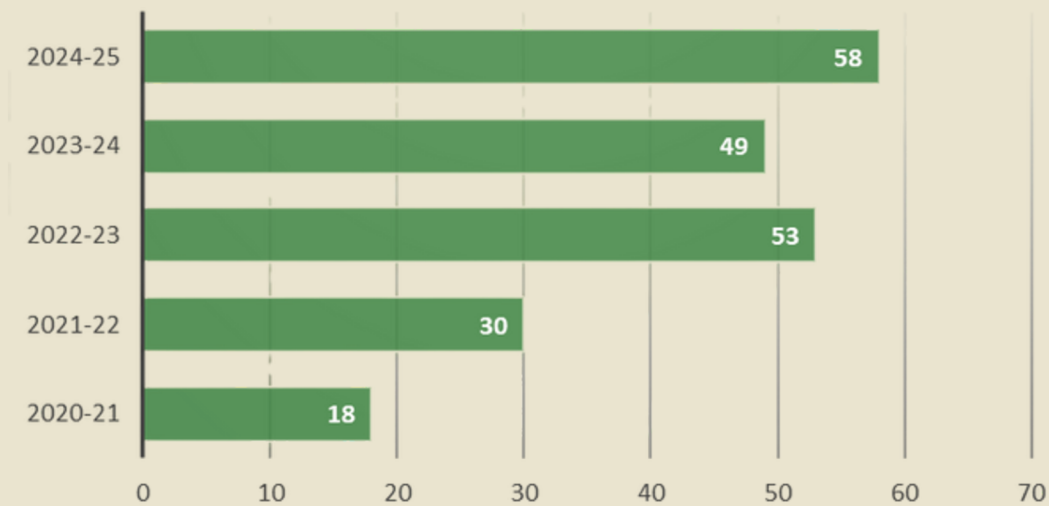
This report provides that information, along with decisions made by the Registrar, Complaints Investigation Committee (CIC), and Inquiry Committee, to support transparency and accountability.

In the year 2024–25, the College managed 58 new matters, brought to our attention through public complaints, employer reports, or registrant duty to report. This represents an increase of nine from the previous year.

An additional 27 matters were carried over from the previous year to continue management in 2024–25.

As of March 31, 2025, 19 matters remain open and will be carried into 2025/26.

Matters Received by Fiscal Year



The Complaint Process

When a matter is received, the Registrar and/or Deputy Registrar must review the matter and determine if it is a complaint or if it is either vexatious or unsustainable.

Some matters are withdrawn, referred to other agencies, or submitted in error.

If valid, the College determines whether the matter can be resolved between parties or if it should be referred to the Complaints Investigation Committee.

The Work of CIC

The Complaints Investigation Committee met monthly in the past fiscal year to review complaints and professional conduct matters referred for further consideration.

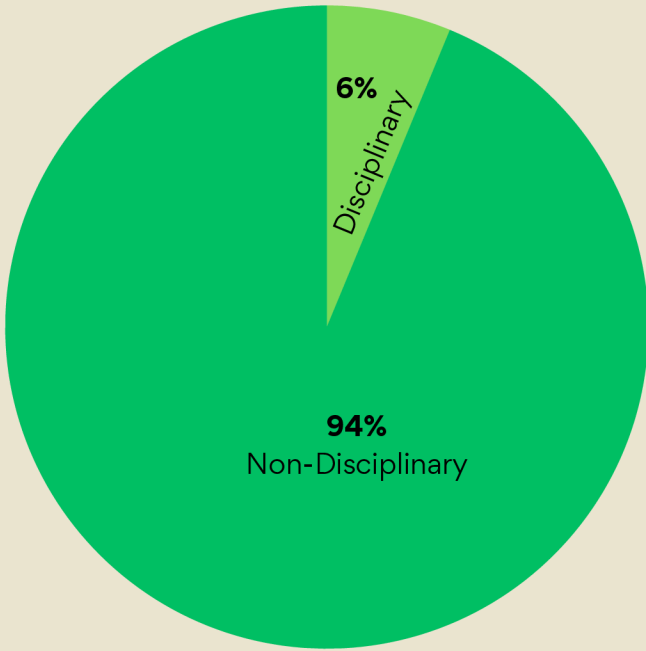
The College and CIC continued to implement concepts of just culture and compassionate regulation. This may involve using triage tools to evaluate new matters, communication techniques that are clear, concise, and sensitive, and approaching matters through a non-punitive, quality improvement lens whenever possible while ensuring that outcomes are proportional to the matter raised.

The College's ultimate responsibility is to protect the public and demonstrate this through its actions.

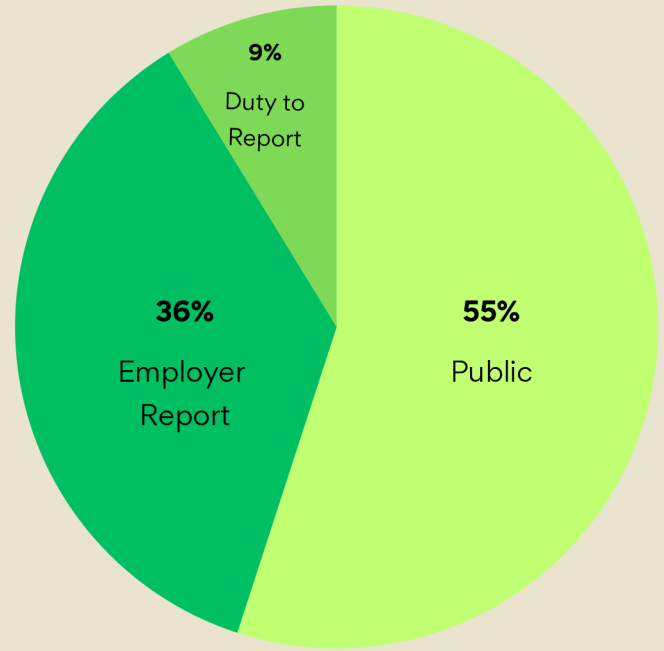
The College closed 80 matters this year. Most matters originated from public complaints. This was followed by employer reports and registrant duty to report notifications.

A new guidance document on employer reporting was developed and is available under "Employer Information" on our website. Practice directions titled "Registrant Responsibilities" and "Duty to Report" are also available on our website under the Professional Practice section, outlining a registrant's duty to report.

Following up on all concerns is crucial as it ensures transparency, maintains public trust, and supports continuous improvement.



**Distribution of Closed Matters
(2024/25)**



**Distribution of Source of Closed Matters
(2024/25)**

Of the 80 matters closed, five resulted in disciplinary actions and 75 resulted in non-disciplinary outcomes.

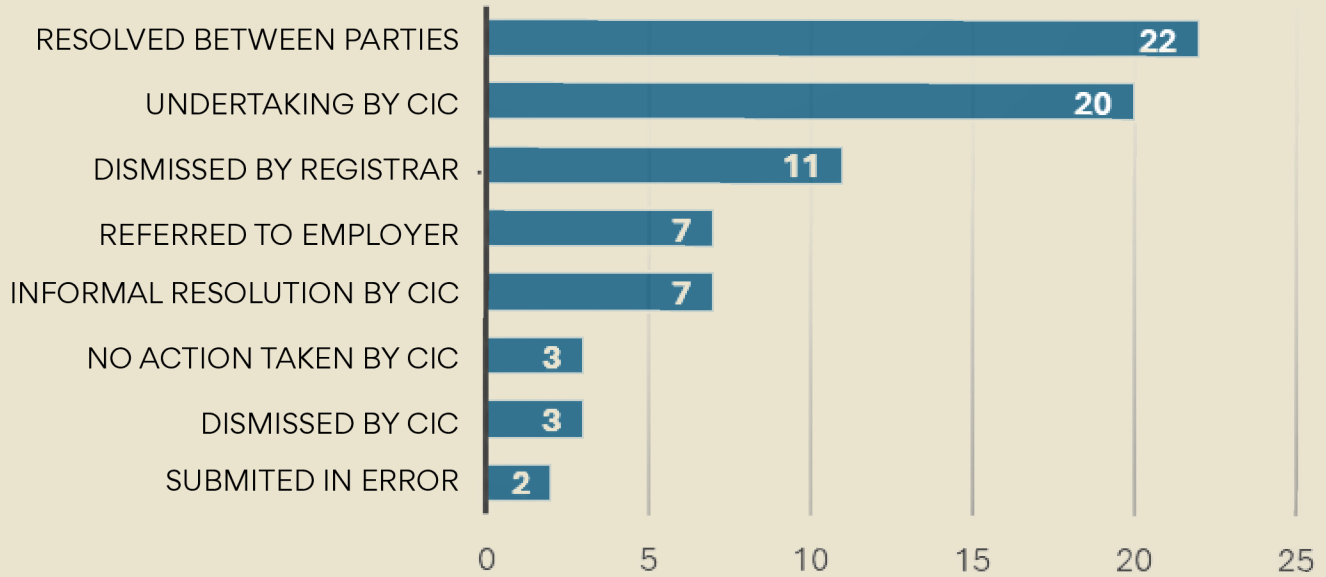
Non-disciplinary outcomes are aimed at quality improvement by ensuring concerns lead to learning and improved practice.

Some matters are resolved between parties, often with remedial action at the employer/employee level, some matters result in the CIC committee asking the individual to undertake activities such as reflective exercises, receiving direction, remedial training, evaluation or practice consultation.

Other outcomes categorized as non-disciplinary may be matters that are dismissed, submitted to the college in error or referred to the employer as they are more operational in nature.

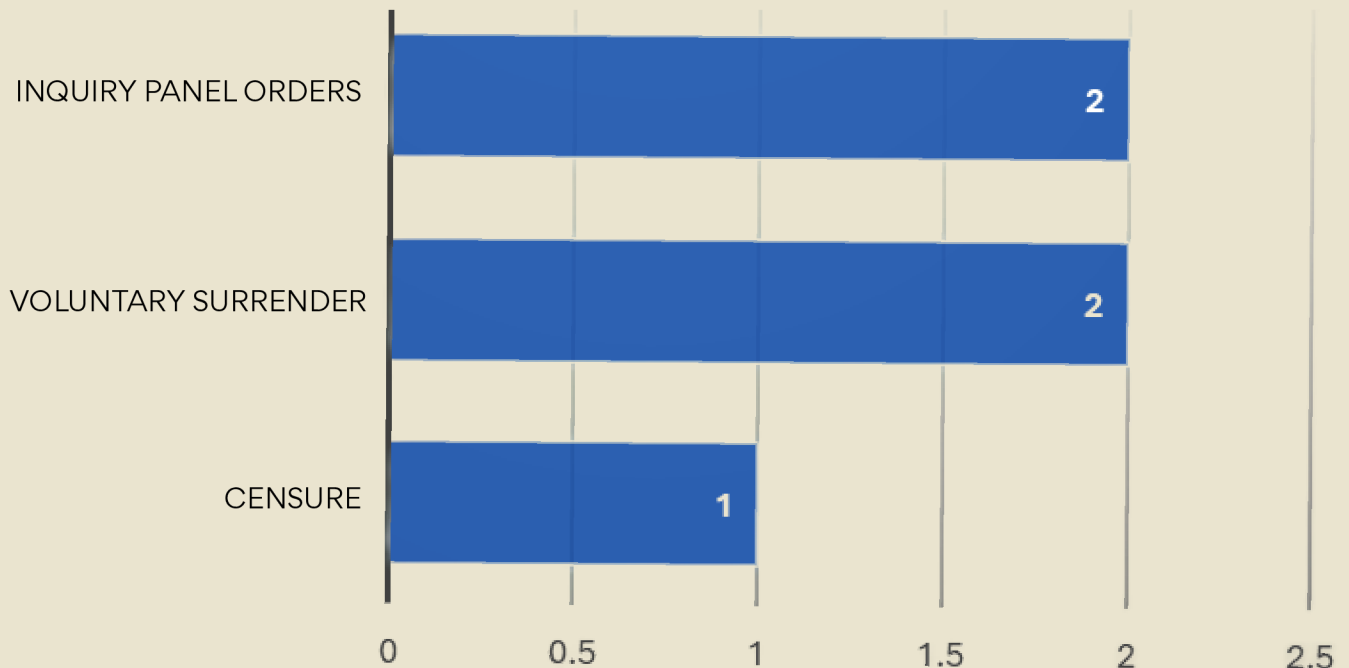
In some cases, the Registrar or CIC determines the complaint is unsubstantiated, vexatious, or unsustainable, meaning no breach of College standards occurred.

Non- Disciplinary Outcomes 2024/25



Disciplinary outcomes which occurred took the form of either a censure, voluntary surrender of registration or an order from the Inquiry Panel.

Disciplinary Outcomes 2024/25



The Inquiry Panel held two hearings this fiscal year. Orders resulting from these are available on our website under “Disciplinary Outcomes.”

Four of the matters that have been carried over from previous years are those for which an Inquiry Panel hearing is pending.



**COLLEGE OF PARAMEDICS OF MANITOBA
INDEPENDENT AUDITORS' REPORT
FINANCIAL STATEMENTS
MARCH 31, 2025**

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INDEPENDENT AUDITOR'S REPORT

To Council of the College of Paramedics of Manitoba:

Opinion

We have audited the financial statements of the College of Paramedics of Manitoba (the "College"), which comprise the statement of financial position as at March 31, 2025, and the statements of operations, changes in net assets, and cash flows for the year then ended, and the 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 March 31, 2025, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 the 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.

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.

Auditor's Responsibilities for the Audit of the Financial Statements (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.

Winnipeg, Manitoba
May 28, 2025

Fort Group

CHARTERED PROFESSIONAL
ACCOUNTANTS INC.



**COLLEGE OF PARAMEDICS OF MANITOBA
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2025**

	<u>2025</u>	<u>2024</u>
ASSETS		
CURRENT ASSETS		
Cash	\$ 1,469,521	1,377,972
Short-term investment (Note 3)	52,356	50,000
Accounts receivables	24,897	26,255
Prepaid expenses	<u>18,527</u>	<u>18,630</u>
	1,565,301	1,472,857
RESTRICTED CASH (Note 10)	324,202	265,024
CAPITAL ASSETS (Note 4)	<u>8,725</u>	<u>5,714</u>
	<u>\$ 1,898,228</u>	<u>1,743,595</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	\$ 52,579	54,681
Deferred revenue (Note 6)	<u>1,179,825</u>	<u>1,148,100</u>
	<u>1,232,404</u>	<u>1,202,781</u>
NET ASSETS		
Invested in capital assets	8,725	5,714
Unrestricted	278,509	220,076
Internally restricted (Note 10)		
Capital Reserve Fund	189,295	157,512
Contingency Fund	<u>189,295</u>	<u>157,512</u>
	<u>665,824</u>	<u>540,814</u>
	<u>\$ 1,898,228</u>	<u>1,743,595</u>

APPROVED ON BEHALF OF COUNCIL:



Chair



Executive Director/Registrar

**COLLEGE OF PARAMEDICS OF MANITOBA
STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 2025**

	<u>2025</u>	<u>2024</u>
REVENUE		
Membership	\$ 1,228,916	1,229,420
Interest	41,664	36,024
Registration	<u>38,900</u>	<u>30,425</u>
	<u>1,309,480</u>	<u>1,295,869</u>
 EXPENSES		
Advertising and promotion	221	78
Amortization of capital assets	2,754	3,088
Bad debt (Note 9)	17,255	-
Bank charges and interest	2,442	2,833
Dues and memberships	16,650	20,308
Insurance	7,226	7,220
Loss on disposal of capital assets	1,377	-
Meetings	1,312	1,034
Office	28,723	30,440
Processing fees	38,709	38,149
Professional fees - investigations committee	45,918	138,004
Professional fees - other legal	313,387	213,140
Professional fees - other	44,268	45,398
Rent	43,942	43,942
Salaries and benefits	515,853	556,229
Software and website	93,936	76,827
Telephone	6,209	5,448
Training	1,780	2,643
Travel	<u>2,508</u>	<u>7,208</u>
	<u>1,184,470</u>	<u>1,191,989</u>
 EXCESS OF REVENUE OVER EXPENSES	 <u>\$ 125,010</u>	 <u>103,880</u>

**COLLEGE OF PARAMEDICS OF MANITOBA
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2025**

	<u>INVESTED IN CAPITAL ASSETS</u>	<u>UNRESTRICTED</u>	INTERNALLY RESTRICTED (Note 10)		<u>2025</u>	<u>2024</u>
			<u>CAPITAL RESERVE FUND</u>	<u>CONTINGENCY FUND</u>		
NET ASSETS, BEGINNING OF YEAR	\$ 5,714	220,076	157,512	157,512	540,814	436,934
Excess (deficiency) of revenue over expenses for the year	(4,131)	115,575	6,783	6,783	125,010	103,880
Interfund transfers (Note 10)	-	(50,000)	25,000	25,000	-	-
Purchase of capital assets	<u>7,142</u>	<u>(7,142)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS, END OF YEAR	<u>\$ <u>8,725</u></u>	<u><u>278,509</u></u>	<u><u>189,295</u></u>	<u><u>189,295</u></u>	<u><u>665,824</u></u>	<u><u>540,814</u></u>

**COLLEGE OF PARAMEDICS OF MANITOBA
STATEMENT OF CASH FLOWS
YEAR ENDED MARCH 31, 2025**

	<u>2025</u>	<u>2024</u>
CASH PROVIDED BY (USED IN):		
OPERATING ACTIVITIES		
Excess of revenue over expenses for the year	\$ 125,010	103,880
Add back non-cash item(s):		
Amortization of capital assets	2,754	3,088
Loss on disposal of equipment	<u>1,377</u>	<u>-</u>
	129,141	106,968
Change in non-cash working capital:		
Accounts receivables	1,356	(16,022)
Prepaid expenses	103	7,167
Accounts payable and accrued liabilities	(2,100)	(120,932)
Deferred revenue	<u>31,725</u>	<u>10,412</u>
	<u>160,225</u>	<u>(12,407)</u>
INVESTING ACTIVITIES		
Purchase of capital assets	<u>(7,142)</u>	<u>(4,563)</u>
FINANCE ACTIVITIES		
Purchase of short-term investment	(52,356)	(50,000)
Proceeds on maturity of short-term investment	<u>50,000</u>	<u>-</u>
	<u>(2,356)</u>	<u>(50,000)</u>
CHANGE IN CASH	150,727	(66,970)
CASH, BEGINNING OF YEAR	<u>1,642,996</u>	<u>1,709,966</u>
CASH, END OF YEAR	<u>\$ 1,793,723</u>	<u>1,642,996</u>
CASH COMPRISED OF		
Cash	\$ 1,469,521	1,377,972
Reserve cash	<u>324,202</u>	<u>265,024</u>
	<u>\$ 1,793,723</u>	<u>1,642,996</u>

**COLLEGE OF PARAMEDICS OF MANITOBA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2025**

1. ACCOUNTING ENTITY

The College of Paramedics of Manitoba's ("the College") mission is to protect the public interest by regulating the practice of paramedicine in Manitoba in accordance with the Regulated Health Professions Act and the College of Paramedics of Manitoba General Regulation which came into force December 1, 2020.

The College is a not-for-profit organization exempt from taxes under the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

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

An underlying assumption of the preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations is that the College will continue for the foreseeable future and will be able to realize its assets and discharge liabilities in the normal course of operations.

The financial statements include the following significant accounting policies:

(a) Revenue Recognition

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable, and when collectible is reasonably assured.

Membership and registration revenue are recognized as revenue in the period that corresponds to the registration year to which they relate.

Interest is recorded as revenue in the year to which it relates to.

(b) Capital Assets

Capital assets are stated at cost less accumulated amortization. Additions are amortized at one-half the below rates in the year of purchase. Amortization based on the estimated useful life of the asset is calculated as follows:

Computer equipment	55% declining balance basis
Furniture and fixtures	10-year straight-line

(c) Financial Instruments

Financial instruments held by the College include cash, short-term investment, accounts receivables, restricted cash, accounts payables and accrued liabilities. The College initially measures its financial instruments at fair value when the asset or liability is first recognized. The College subsequently measures cash, receivables, payables and accruals, and due to the Province of Manitoba at cost or amortized cost. Amortized cost is the amount at which the financial instrument is measured at initial recognition, less principal repayments, plus or minus the cumulative of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

**COLLEGE OF PARAMEDICS OF MANITOBA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2025**

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Use of Estimates

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

Estimates include the determination of the useful life of capital assets and amounts payable for services not billed yet at the time these financial statements were approved. Actual results could differ from management's best estimates as additional information becomes available in the future.

(e) Donated Materials

Contributions of donated materials are recognized both as contributions and expenses in the statement of operations when a fair value can be reasonably estimated and when the materials are used in the normal course of the College's operations and would otherwise have been purchased.

3. SHORT-TERM INVESTMENT

The short-term investment consists of a guaranteed investment certificate in the amount of \$52,356 (2024 - \$50,000), bearing interest at the annual rate of 4.90% (2024 - 4.70%) and maturing on June 16, 2025 (2024 - June 16, 2024).

4. CAPITAL ASSETS

	<u>2025</u>		<u>2024</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Cost</u>	<u>Accumulated Amortization</u>
Computer equipment	\$ 11,704	3,829	11,161	6,447
Furniture and fixtures	<u>1,500</u>	<u>650</u>	<u>1,500</u>	<u>500</u>
	<u>13,204</u>	<u>4,479</u>	<u>12,661</u>	<u>6,947</u>
Net book value	\$ <u>8,725</u>		<u>5,714</u>	

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2025</u>	<u>2024</u>
Trade payable	\$ 27,008	30,036
Accrued liabilities	16,150	15,575
Accrued salaries and vacation	4,973	6,420
Credit cards payable	<u>4,448</u>	<u>2,650</u>
	<u>\$ 52,579</u>	<u>54,681</u>

6. DEFERRED REVENUE

	<u>2025</u>	<u>2024</u>
Beginning of year	\$ 1,148,100	1,137,688
Memberships received in advance of fiscal year 2026	1,179,825	1,148,100
Membership revenue recognized in 2025	<u>(1,148,100)</u>	<u>(1,137,688)</u>
End of year	<u>\$ 1,179,825</u>	<u>1,148,100</u>

**COLLEGE OF PARAMEDICS OF MANITOBA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2025**

7. EMPLOYER FUTURE BENEFITS

Multi-employer Defined Benefit Pension Plan

Substantially all of the employees of the College are members of the Healthcare Employees' Pension Plan – Manitoba (the "Plan" or "HEPP") which is a multi-employer defined benefit, highest consecutive average earnings, contributory pension plan available to all eligible employees of the participating members of the Plan. The College accounts for contributions to this Plan on a defined contribution basis as accounting for the Plan on a defined benefit basis is not reasonably practical.

Pension assets consist of investment grade securities. Market, credit and foreign currency risk on these securities are managed by the Plan adhering to specific investment policies outlined in its Statement of Investment Policies and Procedures, which is reviewed annually by the Plan.

The primary risk the Plan faces is that the Plan's asset growth and contribution rates will be insufficient to cover the Plan's liabilities (funding risk) resulting in an unfunded liability (funding deficiency). If a funding deficiency reaches a certain level or persists, it may need to be eliminated through contribution rate increases, pension benefit reductions or a combination of the two.

The most recent actuarial valuation of the Plan as at December 31, 2023, indicates that the Plan's assets exceed its estimated liabilities and therefore, the Plan is in a surplus position. Furthermore, the valuation also indicates that a solvency surplus exists for the Plan.

In November of 2010, the Plan received confirmation of solvency exemption from the Manitoba Pension Commission. Based on this exemption, the Plan is not required to fund on a solvency basis but must still undertake a solvency valuation and disclose the current deficit, if any. The Plan is still required to apply the going concern test and fund on a going concern basis.

Variances between actuarial funding estimates and actual experience may be material and any differences are generally to be funded by the participating members. Contributions to the Plan made during the year by the College on behalf of its employees amounted to \$36,122 (2024 - \$41,756) and are included as expenses in the statement of operations.

8. COMMITMENTS

The College and the College of Dental Hygienists of Manitoba have collectively entered into a lease agreement for their office premises. The tenants are responsible for costs, expenses, and charges associated with telecommunications, internet, telephone, computer, business taxes, and furniture and equipment.

Additionally, the College renewed their software agreement for a three-year term ending March 24, 2028.

The future annual lease payments for the College are as follows:

	<u>Office</u>	<u>Software</u>
2026	\$ 44,979	75,537
2027	47,777	75,537
2028	49,109	75,537
2029	50,974	-
2030	29,735	-
	<u>\$ 222,574</u>	<u>226,611</u>

**COLLEGE OF PARAMEDICS OF MANITOBA
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 2025**

9. BAD DEBT EXPENSE

During the year, the board of directors approved the write-off uncollectible accounts receivable balances. These balances have been recorded as a bad debt expense in the statement of operations.

10. INTERNALLY RESTRICTED NET ASSETS

The College has established the following two internally restricted funds:

Capital Reserve Fund - The purpose of the Capital Reserve Fund is to pay for capital assets/projects. The College defines capital assets as tangible, non-consumable items or projects which:

- Have a total cost in excess of \$2,500;
- Are intended to have an economic life of more than one year;
- Are necessary, economical and in accordance with overall College priorities and financial capacity. During the year, a \$25,000 (2024 - \$25,000) transfer from the unrestricted fund was approved by Council for the purposes above.

Contingency Fund - The purpose of the Contingency Fund is to assist operations in the event of unforeseen circumstances such as unbudgeted expenses in regard to complaints lodged with the College against members or litigation against the College. During the year, a \$25,000 (2024 - \$25,000) transfer from the unrestricted fund was approved by Council for the purposes above.

These internally restricted amounts are not available for other purposes without approval of Council.

The interest income earned on funds was credited to the respective fund.

11. FINANCIAL RISK MANAGEMENT

(a) Credit Risk

Credit risk is the risk that the College will incur a loss due to the failure of its debtors to meet their contractual obligations. Financial instruments that potentially subject the College to significant concentrations of credit risk consist primarily of cash and restricted cash and accounts receivables. The College is not exposed to significant credit risk as cash is held in operating accounts, and receivables are typically paid when due.

(b) Liquidity Risk

Liquidity risk is the risk that the College will not be able to meet its obligations as they fall due. The College maintains adequate levels of working capital to ensure all its obligations can be met when they fall due by maintaining a sufficient cash balance.

(c) Interest Rate Risk

Interest rate cash flow risk is the risk that changes in market interest rates may have an effect on the cash flows associated with some financial instruments. Interest rate price risk is the risk that changes in market rates may have an effect on the fair value of other financial instruments. It is management's opinion that the Organization is exposed to interest rate risk associated with its cash and short-term investments balances; however, this risk is low.



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