

ANNUAL REPORT

2024/2025





PURPOSE

Ensure public trust and safety through the regulation of the paramedic profession.

MISSION

Provide oversight to the paramedic profession through governance and regulatory excellence.

VALUES

ACCOUNTABILITY

We will be accountable in fulfilling our regulatory functions.

CONSISTENCY

We will be consistent in the application of rules, regulations and processes.

COLLABORATION

We will collaborate and engage with our stakeholders.

TRANSPARENCY

We will be open and transparent with our policies and processes.

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Goals and Objectives

These goals and objectives are set by Council and are the guiding imperatives for setting priorities, advancing activities and guiding the operations of the College.

ADVANCE THE PROFESSION

- Maintain and enhance updated information on professional development opportunities for members on the College website and other channels.
- Support the attraction of new and diverse candidates to the profession to ensure the next generation of competent practitioners.
- Align education standards with best practices in the profession.

BUILD PRODUCTIVE AND COLLABORATIVE RELATIONSHIPS

- Increase engagement with our regulated members.
- Develop our existing government relationships and national presence to further shape the delivery of healthcare.
- Commit to pursuing alignment and collaboration with key stakeholders in developing and adopting national practice guidelines.
- Increase communication and information sharing with employers.

COMMUNICATE THE ROLE OF THE COLLEGE

- Improve understanding of the role of the College with regulated members.
- Ensure public awareness by being accessible and informative to Albertans in our role of protecting the public interest by providing clear information, process and educational resources.
- Continue the conversation around what constitutes a regulated member and the impact on public safety when unregulated individuals provide medical services.
- Increase awareness on professional conduct and our complaints process.

ENSURE THE INTERNAL EFFECTIVENESS OF THE COLLEGE

- Maintain our commitment to our regulatory mandate through excellence in registration practices.
- Uphold high standards of education by administering our robust program approval process.
- Commit to continuous improvement of governance practices.
- Maintain and enhance our financial practices and reporting systems.
- Maintain and enhance our IT security practices.
- Ensure the long-term stability of the College by attracting and retaining high quality staff.
- Improve our onboarding process for new members of Council and committees including ongoing development and education.
- Continuously pursue best practices in operational and regulatory activities through effective collaboration with the regulatory community.
- Maintain our comprehensive conduct processes while continuing our commitment to a fair and transparent investigation and hearing process.

UNDERSTAND THE ENVIRONMENT, SOCIAL AND GOVERNANCE IMPACT OF THE COLLEGE

- Maintain our commitment to adhere to ESG principles within the College.
- Promote diversity and inclusion in the development and delivery of College processes and procedures.
- Promote diversity and inclusion on the College Council.

SUPPORT OUR MEMBERS' WELLBEING AND MENTAL HEALTH TO ENSURE ALBERTANS RECEIVE THE HIGHEST LEVEL OF CARE

- Continue to build a robust list of educational resources of mental health and wellbeing programs and supports for members.
- Foster a supportive regulatory environment for members impacted by physical and mental health issues.

President's Message



It is my honour to step into the role of Council President this year. I want to begin by thanking and wishing the very best to Adam Swendsen, whose dedication and positive impact throughout his tenure will continue to inspire us long beyond his term.

This year, the College has continued to fill openings on Council through the new recruitment process. As usual, a third-party HR consultant was retained to keep the process fair and impartial. This year, we had two regulated member positions to fill and received a record-high of applications. In September, we appointed two new regulated members to Council: Chris de Vries, ACP, and Joshua Brown, ACP. Council warmly welcomes you both, and we look forward to many more collaborative discussions to come as we all work towards a stronger future for the College and the profession.

For the last few years, the Council table has been exploring avenues to lower registration costs. In the 2024-2025 cycle, we have been proud to approve multiple fee decreases, including the reduction of the reinstatement fee from \$400 to \$200, the waiving of the \$50 member registration change fee and another decrease to the annual registration dues, bringing that total down to \$445. These changes are possible thanks to careful investment strategies planning for financial stability and long-term sustainability.

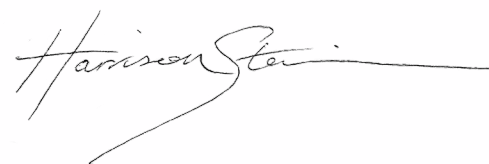
Another long-standing resolution came to fruition this year; the release of the newly reformed paramedicine education framework. This new framework is the result of many hours of consultations with experts, educators and governing bodies, as well as environmental scans and surveys to our regulated members. The new curriculum has been carefully developed to align with national competency frameworks. By increasing our

entrance-to-practice standards, we aim to produce healthier, more well-rounded practitioners. Schools will begin launching this framework in 2027. Although discussions are still ongoing with education providers regarding the proposed Bachelor of Paramedicine program, I remain hopeful that good changes are on the horizon.

Looking ahead, I am also excited to continue Council's ongoing discussions on the Critical Care Paramedic designation. Introduction of this designation would signify a significant advancement in specialized care capabilities in our province.

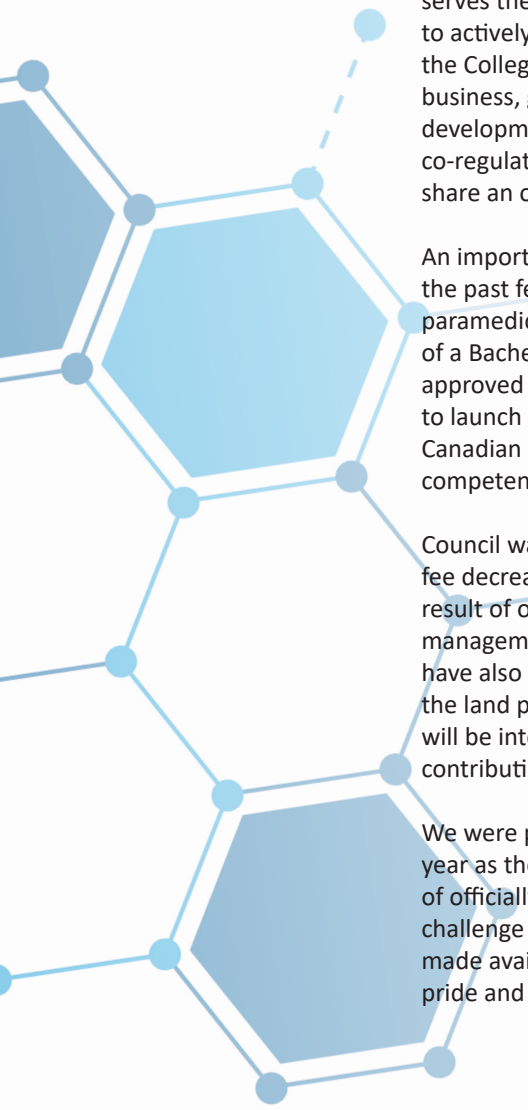
Alberta's workforce of paramedics and Emergency Medical Responders are the culmination of many decades of hard work, passion and expertise. I want to emphasize what a privilege it is to represent all of you on Council, and I look forward to continuing to advance the paramedic profession which we all have invested so much into. I wish you all the best in the upcoming registration year and truly look forward to what comes next.

Cheers,



Harrison Stein, ACP
Council President

Public Members' Report



As public members, we are appointed to Council by the Government of Alberta and are accountable to the Minister of Health. It is our responsibility under the *Health Professions Act* to represent all citizens of Alberta and, together with the appointed regulated members, govern the profession in a manner that protects and serves the public interest. We use our voices and votes to actively participate in the governance activities of the College. Our diverse portfolios in health, education, business, governance, non-profit and organizational development all contribute to a versatile and grounded co-regulation of the profession. It is our pleasure to share an overview of developments over the past year.

An important point of discussion at the Council table for the past few years has been the reformation of provincial paramedicine education and the implementation of a Bachelor of Paramedicine. This year, Council approved a new paramedicine education framework to launch in 2027, developed to align with the 2023 Canadian Organization of Paramedic Regulators (COPR) competency profiles.

Council was proud to announce another registration fee decrease in 2024/2025. This reduction was the result of our continued dedication to careful investment management. Along with the rest of the Council, we have also settled the longstanding negotiation of selling the land purchased in 2015. Revenue from this land sale will be integrated into the College's financial planning, contributing to ongoing operations and future initiatives.

We were pleased to serve on Council on this milestone year as the College celebrated its 25th anniversary of officially becoming a regulatory college. Custom challenge coins designed to memorialize this event were made available for purchase by all members as tokens of pride and camaraderie within this profession.

This past summer, we said farewell to two regulated members, Alex Tetoff and Council President Adam Swendsen. We sincerely thank them all for their commitment and invaluable contributions to Council over the years and wish them all the best.

As always, we appreciate the efforts of our regulated Council members who devote their personal time and energy for the betterment of the profession and commend the leadership and staff of the College for their continued contributions and hard work.

Finally, we acknowledge that the regulated members across the province continue to work admirably in increasingly demanding positions. On behalf of all Albertans, we are deeply grateful to each of you. We look forward to continuing to protect and serve the public's interest on Council.

Public Appointed Members:

Lynda Cherry, VP, Finance and Risk Management
Tim Dyck
Tosin Osiberu
Chris Salmon, ICD.D
Donna Stephenson

Chief Executive Officer's Report

This year, the College celebrated an exciting milestone. On April 1, 2000, the Minister of Health approved the name change from the Alberta Prehospital Professions Association (APPA) to the Alberta College of Paramedics (the College). This marked April 1, 2025, as the 25th anniversary of the College officially becoming a regulatory college.

To memorialize this milestone, the College designed a custom challenge coin with important symbols for our province and profession. The coins were announced at our Annual Member's Meeting in May and became publicly available for purchase in July. The launch of these coins was met with resounding interest and positive feedback, affirming to us the importance tokens of camaraderie carry in this profession.

Over the past few years I have shared that a long-term goal of the College is to build bridges and mend relationships with our membership base. This past year has especially made me grateful for the steps we have already taken down this path, and hopeful for what is still to come in the future. I have been thrilled by the opportunities this year for the College and myself to connect with members, whether that be on ride-alongs in the field, at conferences or career fairs or through thoughtful emails and phone calls. We want to hear your opinions and your stories, and it is very heartening to see our efforts to encourage this come to fruition. While our mandate is to serve public interest, the College is glad to discover new opportunities each year to increase positive service experiences.

In the pursuit of new initiatives where public interest aligns with the needs of our members, the College was proud to launch our Learning Management System (LMS) at the start of this year. The ongoing goal of the LMS is to enhance our members' training opportunities.

The system launched with one course on Regulatory Knowledge, and has since been updated with a second course on Pain Management: Methoxyflurane (Penthrox®). All activities on the platform are available to our members free of charge and can be claimed for Continuing Education credits. Our staff has worked diligently on the development of these courses and continue to maintain and expand the LMS with feedback from our members and stakeholders.

To collect valuable feedback, the College elected to delay our biennial member survey this year and instead distributed a series of focused surveys on pertinent topics. These topics included the proposed Bachelor of Paramedicine (distributed in March), the future plans for the LMS and the Continuing Competence program (both distributed in August). We thank all who contributed their time and thoughts to these surveys and encourage all members to watch for the member survey, which will be distributed next year. Open communication is an important value for us, and we hope you will make your voices heard.

Another important value to the College is transparency, which leads me to another announcement: the land purchased by the College in 2015 has officially been sold. Commercial market conditions outside of the College's control caused the land value to depreciate over time, but, at the time of closing, this decrease in market value has left no negative impact on the College's financial standing. All revenue from this land sale will be incorporated in the College's ongoing financial planning activities to ensure operational effectiveness and maintain or decrease registration fees. As well, it will contribute to exploring new opportunities to support our members in their professional environment while fulfilling our mandate to serve public interest.

In conclusion, I truly appreciate that, amidst the changing landscape of EMS in Alberta, the relationship between the College and our regulated member base remains open to constructive communication and change. I am glad to celebrate this exciting anniversary with our wonderful staff, Council, committees and members, and look forward to seeing how much we have grown by the next.

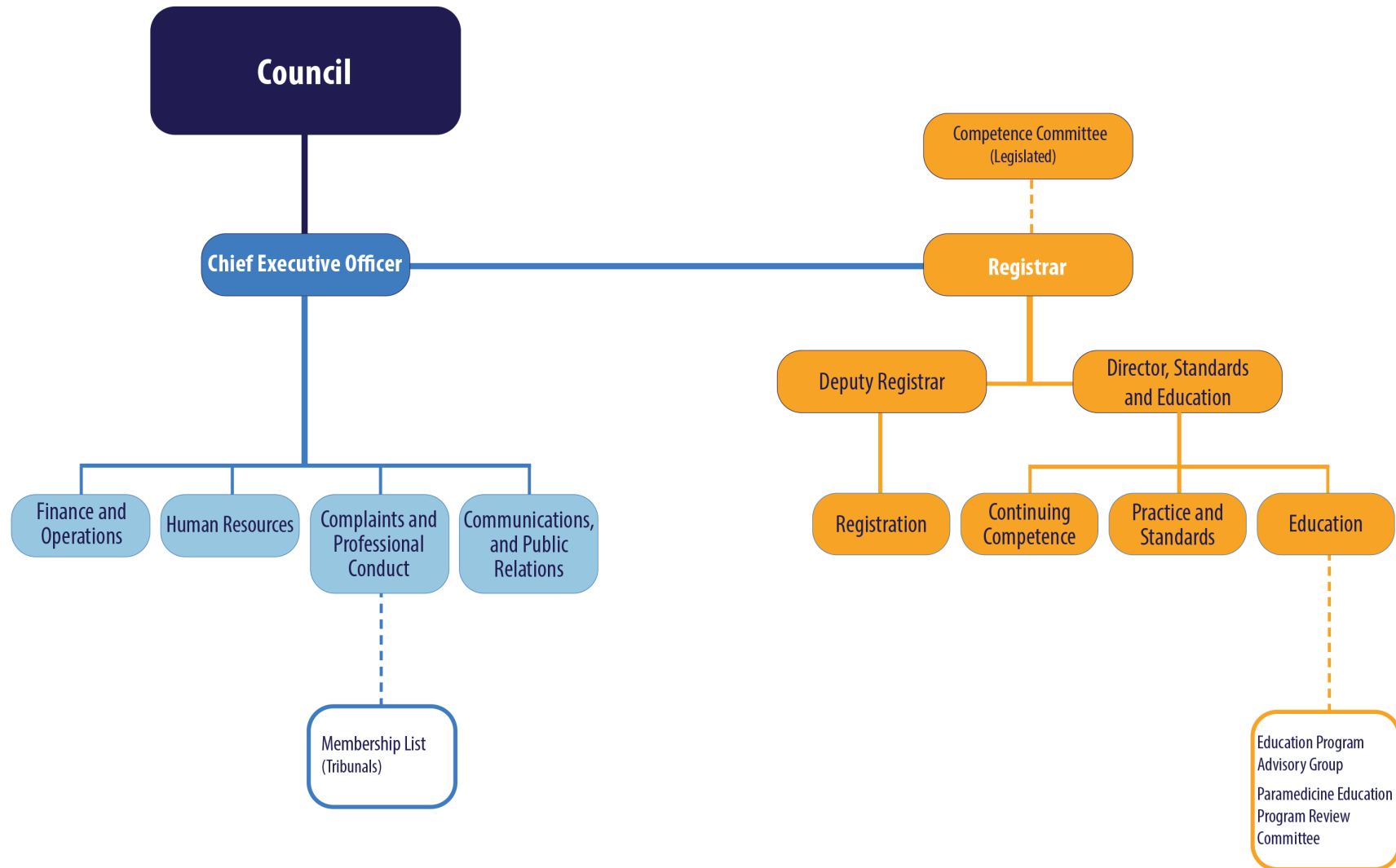
Sincerely,



Wendy Dugas, ICD.D
Chief Executive Officer

Alberta College of Paramedics Organization Chart

(At September 30, 2025)



About the College



The Alberta College of Paramedics (College) regulates the practice of paramedicine in accordance with Alberta's *Health Professions Act* (HPA). The College regulates all three levels of paramedicine recognized in Alberta:

- Advanced Care Paramedic (ACP)
- Primary Care Paramedic (PCP)
- Emergency Medical Responder (EMR)

The College ensures that all paramedics in the province are registered before they can work in Alberta, by making sure every paramedic meets registration requirements including approved education, training, criminal record check, proof of good character and professional liability insurance.

The College also sets minimum requirements for paramedic education programs and evaluates education programs offered in Alberta.

As part of the College's requirement to establish and maintain a continuing competence program, the College and the Competence Committee will work with various educators, seminar providers and other organizations to ensure ongoing opportunities for professional development in the areas of continuing education and self-directed learning.

A critical component to the College's work in ensuring patient safety and the ongoing accountability of members is to carry out the functions of the complaints process outlined in the *Health Professions Act*. This process is designed to ensure that the public have a method for expressing concerns about a regulated member's actions, conduct or provision of treatment. As a regulated member of the College, a practitioner is required to participate in all complaint processes.

Complaints against a regulated member are taken very seriously and serve to ensure the highest quality of care is upheld in Alberta.

As regulated members, paramedics must follow the continuing competence program requirements and practice within the Standards of Practice and Code of Ethics (created by the College) in all professional and patient interactions. This ensures that all paramedic practitioners are held to the highest standard of practice when providing expert, quality care to Albertans.

Working together with regulated members, educational institutions, employers and government, the College's regulation of the paramedic profession upholds and enhances the trust Albertans have in this vital component of the healthcare system.

Like all health professions, paramedicine continues to evolve in scope, breadth and complexity.

No matter what corner of the province they work in, paramedics are trusted to deliver quality, expert health care to Albertans when it's needed most. Paramedics play a critical role in our health system and have an enormous responsibility in maintaining the health and wellness of Albertans.



Front Row: Donna Stephenson, Lynda Cherry, Tosin Osiberu and Wendy Dugas.

Back Row: Joshua Brown, Harrison Stein, Tim A. Ford, Jay Parsons, Mozac Samson, Tim Dyck and Stephen Underhay.

Missing: Chris de Vries and Chris Salmon.

Council's Role



The College is governed by Council, which is made up of six regulated members and six public members who are appointed by the Government of Alberta. Council is accountable for the overall governance of the Alberta College of Paramedics, which includes:

- Setting the strategic direction for the College
- Implementing Bylaws, Code of Ethics and Standards of Practice
- Developing and approving policy
- Ensuring the College meets all legislated and regulatory requirements
- Approving the College's annual operational budget (and members' fees)
- Ensuring the Chief Executive Officer provides leadership and efficiently conducts College business

COUNCIL

President: Harrison Stein, ACP

President: Adam Swendsen, ACP *(term ended August 2025)*

Vice President Governance: Tim Dyck

Vice President Finance and Risk Management:
Stephen Underhay, ACP

Vice President Finance and Risk Management:
Lynda Cherry *(term ended October 2025)*

Regulated Council Members

Joshua Brown, ACP

Chris de Vries, ACP

Jay Parsons, ACP

Mozac Samson, ACP

Alex Tetoff, ACP *(term ended August 2025)*

Public Appointed Members

Lynda Cherry

Tim Dyck

Tosin Osiberu

Chris Salmon ICD.D

Donna Stephenson

Staff

Wendy Dugas, ICD.D, CEO

Tim A. Ford, ACP, Registrar

The daily operations of the College are entrusted to the Chief Executive Officer who works with the Registrar and a team of regulatory and administrative staff to carry out the functions and activities of the College. There was two, three-year term positions available this year for appointment to Council. A call for applications was distributed to the membership. A third-party HR consultant reviewed all the applications and compiled a list of shortlisted candidates. These candidates were interviewed by the Selection Committee and the vacant positions were filled.

Bylaws and Committees

BYLAWS

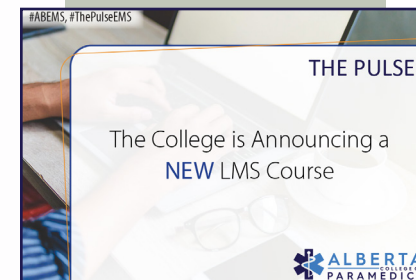
No changes were made to the Bylaws in the 2024/2025 year.

COMMITTEES

A number of legislated and Council formed committees support practitioners and the College Council. Committee work is a critical component of successful co-regulation of the profession.

The College's legislated and Council formed committees include:

- 1. Competence Committee:** Provides support to Council and the Registrar by carrying out activities related to the development and implementation of the Continuing Competence Program.
- 2. Hearing Tribunal:** A Hearing Tribunal is established when a complaint of unprofessional conduct with respect to a member is referred for a hearing and may recommend that conditions be imposed on an investigated person's practice permit, or that the practice permit be suspended or cancelled.
- 3. Paramedic Education Program Review Committee:** Provides support to Council and the Registrar by reviewing the documentation and conduct site visits for new program applications and for comprehensive program reviews.



A Year in Review

LEARNING MANAGEMENT SYSTEM (LMS)

On October 2, the College launched its Learning Management System (LMS), an online platform introduced to provide free Continuing Competence opportunities to all members and enhance training courses wherever possible. The first course, Regulatory Knowledge, was adapted from an exam by the same name previously accessible through the member portal into a full course complete with six modules and a final exam. This course aimed to educate members on the legislation that governs paramedic practice in Alberta, the Standards of Practice and Code of Ethics that paramedics must adhere to and the role of the Alberta College of Paramedics. Completion of the course allowed members to claim 12 CE credits. The second course, Pain Management: Methoxyflurane (Penthrox®), was launched in April. This course covered methoxyflurane as a new pain management medication for paramedics in Alberta. Completion of the course allowed members to claim 6 CE credits and allowed PCPs to claim an endorsement on the administration of methoxyflurane.

FEE REDUCTIONS

The College and Council have been working to maintain fiscal responsibility and provide fee decreases wherever possible. In December 2024, Council approved to reduce the reinstatement fee from \$400 to \$200. Additionally, the member registration change fee was waived, reducing that cost from \$50 to \$0. Over the last four years, Council has approved a total of \$55 in annual registration fee reductions. This year, Council approved another decrease of \$25 bringing the total of the registration fees to \$445. It remains imperative to Council that when approving any decreases, it is done so with the financial stability to maintain the new fee for the next few years, and these decreases are no exception.

BACHELOR OF PARAMEDICINE SURVEY

In March 2025, the College distributed an anonymous survey measuring the interest of paramedics and EMRs in completing a Bachelor of Paramedicine degree. All regulated members were invited to participate and we received 2,085 responses for an 23% response rate. The survey consisted of 7 questions with a combination of both open-ended and multiple choice.

Of those who responded:

- 7.92% are EMR; 39.99% are PCP and 51.90% are ACP, with the remaining 0.19% made up by non-regulated member stakeholders also surveyed.
- 59.55% strongly agreed that the introduction of a Bachelor of Paramedicine degree is important for the paramedicine profession; 22.89% agreed; 8.97% were neutral; 4.41% disagreed and only 4.17% strongly disagreed.
- 53.09% were very interested in completing additional education to obtain a paramedicine degree if it were available; 29.83% were somewhat interested; 13.48% were not interested and 3.60% were undecided.

MEMBERSHIP COIN

On April 1, the College celebrated its 25th anniversary of officially becoming a regulatory college. To memorialize this milestone, College staff designed a custom challenge coin, which highlighted important symbols to the province and profession and could serve as a token of camaraderie and belonging to the profession. These coins were made available to purchase online in July and garnered immense interest from members.

SOCIAL MEDIA GUIDELINES

The College prepared a set of guidelines titled Social Media Guidelines for Paramedic Practitioners, provided it to all regulated members through their member website. The goal of this resource was to provide guidance on best practices for representing oneself in a professional manner on social media.

ANNUAL MEMBERS' MEETING

In the interest of accountability and transparency, each year since 2017 the College has held an Annual Members' Meeting (AMM), providing members with the chance to learn more about the activities of the College and the direction of the profession, and ask questions of Council and College staff.

Over the years the College has updated the format of the AMMs to adapt to the needs of the members and make the event more accessible and inclusive to everyone. In May 2025, the College broadcasted the AMM, virtually, for the sixth year, utilizing the same media platform and feedback platform as previous years. The live update consisted of presentations from the CEO, Wendy Dugas; Registrar, Tim A. Ford; and Council President, Adam Swendsen. There were 183 participants on Pigeonhole and a total of 55 questions submitted. The AMM was available to view for the remainder of the registration cycle and was worth 6 CE credits. By the end of the registration year, the AMM had 942 total views and 690 regulated members claimed it for CC credits.



As we look back over this past year, it is encouraging that we are seeing growing trends in registration. Attrition continues to be outpaced by new registrants emerging or returning into the field. This shows that, despite the stressors inherent to the role, there are still many dedicated, undaunted individuals willing to step up to the plate, ready to take on everything this profession has in store. Our province needs these professionals, now more than ever, and it is important that we, as regulators, continue to advocate for increased support for our members so they can sustainably continue to deliver safe and effective care to Albertans.

An important part of being an advocate is ensuring that our profession is represented in important discussions at all levels. The College's work with the Alberta Emergency Medical Services Standing Committee (AESC) intensified over this past year as reforms to the provincial emergency health services system took place, which recently included the restructuring of the provincial ambulance system. The College continues to sit on the core committee and multiple subcommittees, contributing our voices to the development and implementation of numerous recommendations submitted to the Minister of Health. While it is not the College's jurisdiction to dictate how these systemic changes should be applied, we remain dedicated to providing our perspective and observations of what is happening on the ground. In this way, we hope to secure a continued voice in these ongoing discussions, and, in doing so, find the best path forward to prepare future practitioners through education.

Education reform has been a significant focus this past year. Our work to align Alberta's paramedic curriculum with the Canadian Organization of Paramedic Regulators

(COPR) Paramedic Entry to Practice Requirements (PERRs) project culminated in our announcement of the new provincial curriculum framework, going into effect in 2027.

Patient care outcomes rely on paramedics demonstrating various key competencies; identifying and teaching those competencies are at the core of the new curriculum. The new framework will extend the Primary Care Paramedic program to two years to ensure a more robust foundational knowledge base and better prepare practitioners for a longer, healthier career. The Advanced Care Paramedic portion of the program has been respectively shortened to one year, paving the way for a potential fourth year of study leading to a bachelor's degree in paramedicine.

In March of this past year, the College administered a survey to all regulated members which found that over 83% of the 2,085 respondents agreed that the introduction of a Bachelor of Paramedicine degree is important for our profession. The College has been consulting with all our education providers and our colleagues in government regarding these changes coming to our educational framework. I look forward to continuing these discussions, as increasing the breadth and depth of education in the workforce is an outcome that will most certainly improve the profession.

We are also having meaningful discussions regarding the potential for a Critical Care Paramedic designation. As Alberta is the only western Canadian province that does not yet recognize this designation, our work in this area will not only serve to ensure better alignment with other Canadian jurisdictions, but it also creates an enhanced

Registrar's Report

level of care that our members can provide to the public. We know this is a topic of significant interest, and plan to update members and the public with more information regarding this designation soon.

It's fair to say that this past year has been defined both by instances of fundamental restructuring to the profession and by the enduring commitment and diligence shown by those who serve within it. As the paramedic profession navigates these challenging times, it is essential to recognize that these experiences will ultimately strengthen and advance our practice. And finally, on a personal note, I continue to be grateful for the hard work and passion of our staff, colleagues and partners who push every day to advance positive change in our province. Most importantly, I appreciate the professional care and compassion shown by our members as they continue to serve Albertans.

Sincerely,



Tim A. Ford, ACP
Registrar

Regulations

PARAMEDICS PROFESSION REGULATION

- There were no activities associated with the development of new or amended regulations in 2024/2025.
- No major consultations on the regulations with members and other stakeholders occurred in the reporting year.

The College continues to monitor and respond to any need for revisions to the regulations for the profession.

Standards of Practice

No changes were made to the Standards of Practice in the 2024/2025 year.

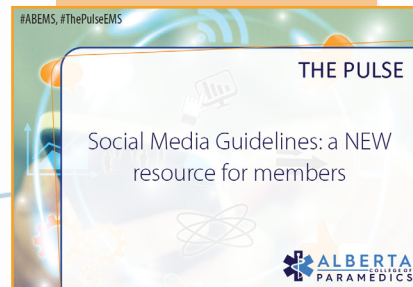
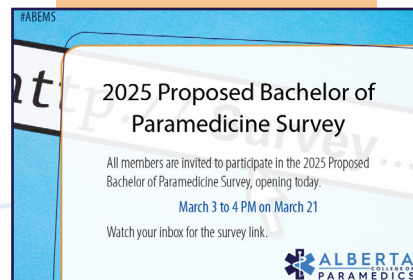
Code of Ethics

No changes were made to the Code of Ethics in the 2024/2025 year.

Copies of the currently adopted Standards of Practice and Code of Ethics can be found on the College's website [ABparamedics.com](https://www.abparamedics.com).

Provincial Registration Examination

The Canadian Organization of Paramedic Regulators (COPR) examinations are approved as the provincial registration examinations in Alberta.



Approved Education Programs



In March 2025, the College released the new paramedicine education framework. The College undertook the development of the new framework following the release of updated competency profiles in 2023 by the Canadian Organization of Paramedic Regulators (COPR). COPR's competency profiles recognize that many competencies are common to Emergency Medical Responders (EMRs), Primary Care Paramedics (PCPs) and Advanced Care Paramedics (ACPs). In this regard, the College's new curriculum framework 'scaffolds' education requirements by requiring skill and knowledge development at the EMR-level designation as the basis for enhanced PCP-level designation education and, later in the curriculum, ACP-level designation education. The scaffolding of credential options provides students with flexibility by aligning participation in education with present and future educational aspirations, career paths and financial concerns.

Ultimately, through this new curriculum framework, the College has introduced the potential to culminate the EMR, PCP and ACP education in a Bachelor of Paramedicine degree. Schools will launch the new curriculum framework in 2027 and begin phasing out their current curriculum offerings. The one exception to the phase-out is the current 240-hour EMR program. Some schools and employers expressed concerns that the new curriculum for EMRs may limit the number of EMR employees available to rural and northern communities. Hence, some schools will continue to offer the legacy EMR program, and their graduates will continue to be eligible for registration with the College. The new framework also creates pathway programs

for existing EMRs, PCPs and ACPs to continue their education if they wish. While no school has yet committed to mounting the Bachelor of Paramedicine degree, some have expressed interest in undertaking the rigorous application process with Advanced Education's Campus Alberta Quality Council to offer the degree.

All currently approved paramedicine education programs can be found on the College's website [ABparamedics.com](https://www.abparamedics.com).

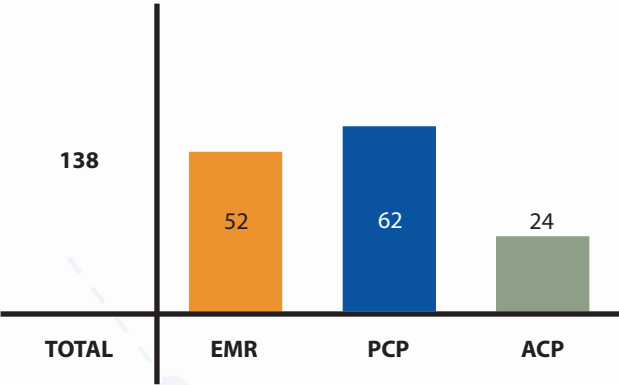
NEW REGISTRANTS

The College’s application process for registrants includes those who are new to the profession (never been registered), as well as those who are changing their designation (new to their new designation) and those who have reinstated their practice permit (previously inactive/cancelled).

As the College’s application process is online, applications may be started but never submitted to be formally received for consideration of registration. For the purposes of our reporting, the total number of applications received are those that were submitted and the total applications completed are those that were approved for registration.

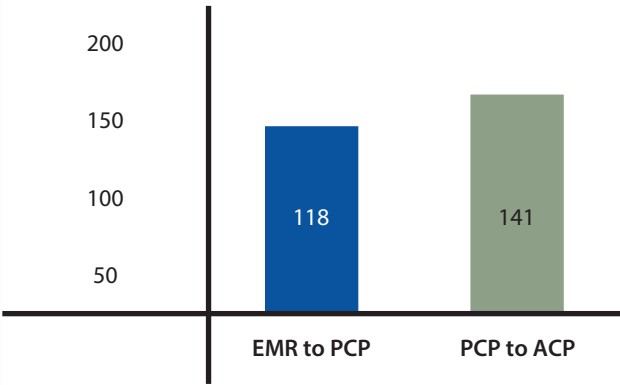
New Applications	Number
Number of total applications received for registration	722
New graduates from Alberta approved programs <i>(including those who have graduated from a new designation)</i>	536
Applications through other routes	Labour Mobility: 138 Substantial Equivalency: 48
Returning to practice applications received <i>(previously inactive/cancelled and reinstated)</i>	129
Number of registration reviews conducted	14
Total applications completed	588

Labour Mobility Applications



These numbers reflect the total number of applications received by the Alberta College of Paramedics. They include applications from all routes and should not be used to determine the number of practitioners who applied with the College.

Applications for Registration Change



Number and types of regulated members

On October 1, 2024, 8,531 regulated members completed renewal on time and held a practice permit for the 2024/2025 membership year.

Total Regulated Members	Start of member year <i>(Oct 1, 2024)</i>	End of member year <i>(Sept 30, 2025)</i>
2024/2025	8,531	9,400
2023/2024	8,217	9,161
2022/2023	8,204	8,784
2021/2022	8,018	8,834

Member Information

Non-renewal reactivations and cancellations	Suspended for non-renewal at start of member year (Oct 1, 2024)	Reactivated in the member year (Nov 2025)	Cancelled in the member year (Nov 2025)
2024/2025	464	80	424
2023/2024	496	161	538
2022/2023	511	95	498
2021/2022	679	76	755

Members who held a practice permit through to the end of September 30, 2025

In total, there were 9,400 regulated members that held a practice permit at the end of September 30, 2025.

Below is the breakdown per designation and registers:

Total Regulated Members (Sept 30, 2025)	EMR	PCP	ACP
Provisional Register	28	21	4
General Register	1,494	4,486	3,342
Suspended	4	14	7
TOTAL	1,526	4,521	3,353

Members whose practice permits were denied, restricted or not renewed in the 2024/2025 year

Number of denied practice permits = 25

(includes refused and those who were approved but failed to complete the payment portion within the allowable time frame.)

Number of practice permits that are restricted

	EMR	PCP	ACP
Denied	4	16	5
Restricted	9	73	51
Not renewed	153	214	57

Number of practice permits not renewed = 424

(includes those who declared non-renewal and those who were suspended due to Professional Liability Insurance (PLI) and had no access to the renewal application and those that just did not renew.)

Courtesy Register

Total number	0
Average length on courtesy register	0
Most common reason	N/A

Registration reviews by Council in 2024/2025

Reviews by Council

Number of Reviews	0
Reasons/circumstances for request to review(s)	0
Outcomes of review(s)	0



CONTINUING COMPETENCE PROGRAM

Under the *Health Professions Act* (HPA), active paramedicine practitioners are required to remain current in their practice and knowledge through the Continuing Competence (CC) program. The CC program fosters individual improvement and growth of professional practice, enhancing the level of service and care provided to Albertans.

The 2024/2025 CC cycle marks the sixth full year under the program's recently adopted rules. The Continuing Competence program is reviewed every five years by the Competence Committee. In 2024, the Competence Committee determined no major changes would be made to the structure of the program. The Committee will review the program in 2029 for any structural changes.

2024/2025 Required Learning

There were no required learning modules for the 2024/2025 member year.

Program Description

The Continuing Competence program functions by the following rules:

1. Participation in the CC program is mandatory for all regulated members on the general register, regardless of employment status or practice setting.

Exceptions:

- (i) Regulated members on the provisional and courtesy register do not have credit requirements.
- (ii) New regulated members added on the general register in the middle of a membership year, will have no credit requirements until they renew their registration.

2. The CC cycle follows the membership year from October 1 to September 30.
3. CC activities are divided into two activity categories in which credits can be achieved:
 - (i) Continuing Education activities
 - (ii) Self-directed activities
4. Regulated members must complete a minimum of 60 credits each CC cycle. At least 30 of those 60 credits must be earned in the category of Continuing Education activities to be eligible to renew their practice permit.
5. Members are able to fulfill both credit categories with only Continuing Education; however, Self-directed activities cannot fulfill both credit requirements.
6. Continuing Education activities are generally assigned three credits for one hour of activity.

Continuing Competence

7. Self-directed activities are awarded credits based on each hour equaling one credit with a maximum of 30 credits per activity.
8. Continuing competence credits exceeding the minimum 60 credits in one cycle cannot be carried over to the following continuing competence cycle.
9. The same or similar continuing competence activity cannot be claimed more than once for credits per CC cycle. For example, claiming a BLS certification course and a CPR-C certification course during the same cycle is not permitted.
10. Credits can be claimed for instructor (re)certification course(s) or research and development; however, subsequent teaching of the course cannot be.
11. Credits cannot be claimed for practice hours (i.e. time spent carrying out the activities that regularly occur in the course of providing paramedicine services). This includes hours on-call as they are considered part of regular employment responsibilities/expectations, patient contacts and teaching.
12. If the minimum credit requirements are not fulfilled before renewal, eligibility for renewal will be denied until credit requirements are met and may result in suspension or cancellation of the practice permit.
13. Members on a leave of absence may be eligible for a credit adjustment for the time in which they are unable to practice.
14. Members on a leave of absence will be required to complete any required/mandatory activities.

Changes to the CC program

On October 1, 2024, a revision to the process of entering Self-directed activities was implemented. When entering a Self-directed activity, members must now select an activity type from the provided subcategory dropdown menu.

CC Record Audits

The 2023/2024 CC Record Audit took place from November 2024 until February 2025. This was the fifth record audit conducted under the new Continuing Competence program. A total of 992 regulated members were audited. Of that group, regulated members were either randomly selected to participate or were additional participants flagged for mandatory audit participation. These members were required to provide documentation for all CC activities recorded on their profiles for the 2023/2024 CC cycle.

Initial notification letters were emailed on November 5th, 2024. The members were given until January 14, 2025, to provide proper supporting documentation to their 2023/2024 CC activities record. The Competence Committee and College administration reviewed all submitted documentation and found 94% to have successfully completed the process and met all the requirements. The remaining members that were determined to have been non-compliant were provided with additional requirements.

Program Activities

The Competence Committee met five times to review audit documentation and make decisions regarding the Continuing Competence program. Regulated members are required to complete a minimum of 30 credits from the College's approved list of Continuing Education courses. There are more than 1,100 approved opportunities with roughly 20 of those added in the 2024/2025 registration year.

Practice Visits

The College has not yet implemented practice visits.

COMPLAINTS RECEIVED

	2024/2025	2023/2024	2022/2023
New Complaints	89	129	69
Complaints carried over from previous years*	96	65	69
Complaints closed	141	98	68
Complaints still open*	40	96	70

*Open and carried over complaints include those files that are currently being monitored for sanctions.

ORIGIN OF COMPLAINTS

Complaints Received	2024/2025	2023/2024	2022/2023
Public (includes patient, family member, regulated member, other)	38	46	34
Employer	47	42	30
Complaints Director	4	41	5

Types of Unprofessional Conduct Allegations Received Between October 1, 2024 - September 30, 2025

Behaviour	Paramedic Designation (EMR, PCP or ACP)
Behaviour - Assault/physical abuse (patient)	2 PCP, 3 ACP
Behaviour - Criminal Code (non-specific)	1 EMR, 3 ACP
Behaviour - Disrespectful language/comments (patient)	2 PCP, 3 ACP
Behaviour - Disrespectful language/comments (public)	1 PCP
Behaviour - Disrespectful language/comments (workplace/colleagues)	1 EMR, 1 PCP, 2 ACP
Behaviour - Failure to adhere to workplace policies	8 PCP, 14 ACP
Behaviour - Failure to provide compassionate care	1 PCP, 2 ACP
Behaviour - Failure to self-report	1 PCP
Behaviour - Failure to uphold integrity of the profession	2 ACP
Behaviour - Harassment (workplace)	1 PCP, 5 ACP
Behaviour - Miscellaneous	4 PCP, 2 ACP
Behaviour - Not maintaining mental fitness to practice (psychological)	1 EMR, 2 ACP
Behaviour - Not maintaining physical fitness to practice (substance abuse)	2 EMR, 1 PCP, 1 ACP
Behaviour - Privacy breach	1 PCP, 2 ACP
Behaviour - Sexual abuse (patient)	1 PCP
Behaviour - Sexual harassment (workplace)	2 EMR, 3 PCP
Behaviour - Sexual misconduct (patient)	2 PCP
Behaviour - Social media	3 ACP

Complaints and Discipline

COMPLAINTS OUTCOMES

Behaviour	Paramedic Designation (EMR, PCP or ACP)
Behaviour - Threats (patient)	1 ACP
Behaviour - Threats (workplace/colleagues)	1 ACP
Behaviour - Workplace bullying	2 PCP, 1 ACP
TOTAL	85

Practice/Clinical	Paramedic Designation (EMR, PCP or ACP)
Practice - Assessment	7 PCP, 8 ACP
Practice - Cancelled calls	1 PCP, 4 ACP
Practice - Documentation	2 PCP, 2 ACP
Practice - Lack of competence	2 PCP, 2 ACP
Practice - Medication administration	1 ACP
Practice - Treatment	3 PCP, 2 ACP
TOTAL	34

Outcome	2024/2025	2023/2024	2022/2023
In progress	26	96	70
Referred to hearing	0	3	4
Dismissed	35	33	39
Withdrawn	16	15	11
Resolved	12	38	14
s.118 (10)	0	0	3

HEARINGS

Summary	2024/2025	2023/2024	2022/2023
Number of public hearings held	2 hearings (2 members)	4 hearings (5 members)	4 hearings (6 files, 6 members, 2 hearings with multiple members)
Number of closed hearings held	0	0	0

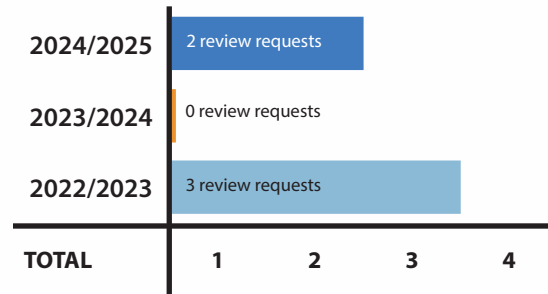
Section 118	2024/2025	2023/2024	2022/2023
Number of members dealt with under section 118*	1	2	2

*incapacitated due to a physical, mental or emotional condition, or due to an addiction to alcohol or drugs

Hearing Outcomes	2024/2025	2023/2024	2022/2023
Reprimand, course	0	1 (Joint Hearing - two members)	0
Reprimand, fine and costs	0	0	1 (Joint Hearing - two members)
Reprimand, fines and/or costs, course	0	0	0
Reprimand, suspension, fine, courses	0	1	0
Reprimand, suspension, fine, course, practice permit conditions, psychologist and therapy	0	0	1
Reprimand and cancellation, fine and costs	0	0	0
Reprimand, courses, fitness to practice required (by physician)	0	0	0
Reprimand, fines, course, practice permit conditions	0	0	1 (Joint Hearing - two members)
Fitness to practice required (by physician), course	1	0	0
Permanent permit cancellation, publication	0	1	0
Pending Decision	2	1	0
TOTAL	3	4	3

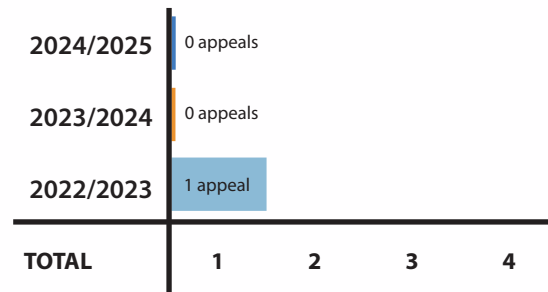
Complaints and Discipline

Request for Review to the Complaint Review Committee (CRC)



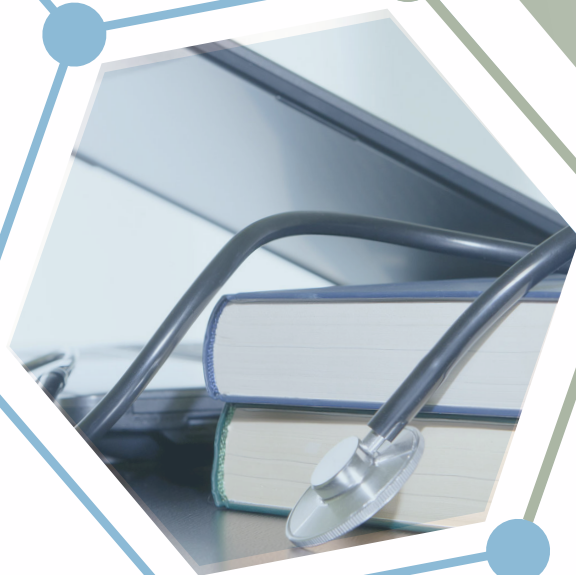
	Related to sexual abuse involving a patient	Related to sexual misconduct involving a patient	Total
Number of Complaints	1	2	3
Number of patients that accessed the fund	0	0	0
Amount of money dispersed	0	0	0

Appeals to Council



ALTERNATIVE COMPLAINT RESOLUTION

In 2024/2025, there were 0 settlements ratified, amended, or not ratified by a complaint review committee under the Alternative Complaint Resolution (ACR) process. There are currently 0 referred complaints remaining within the ACR process.



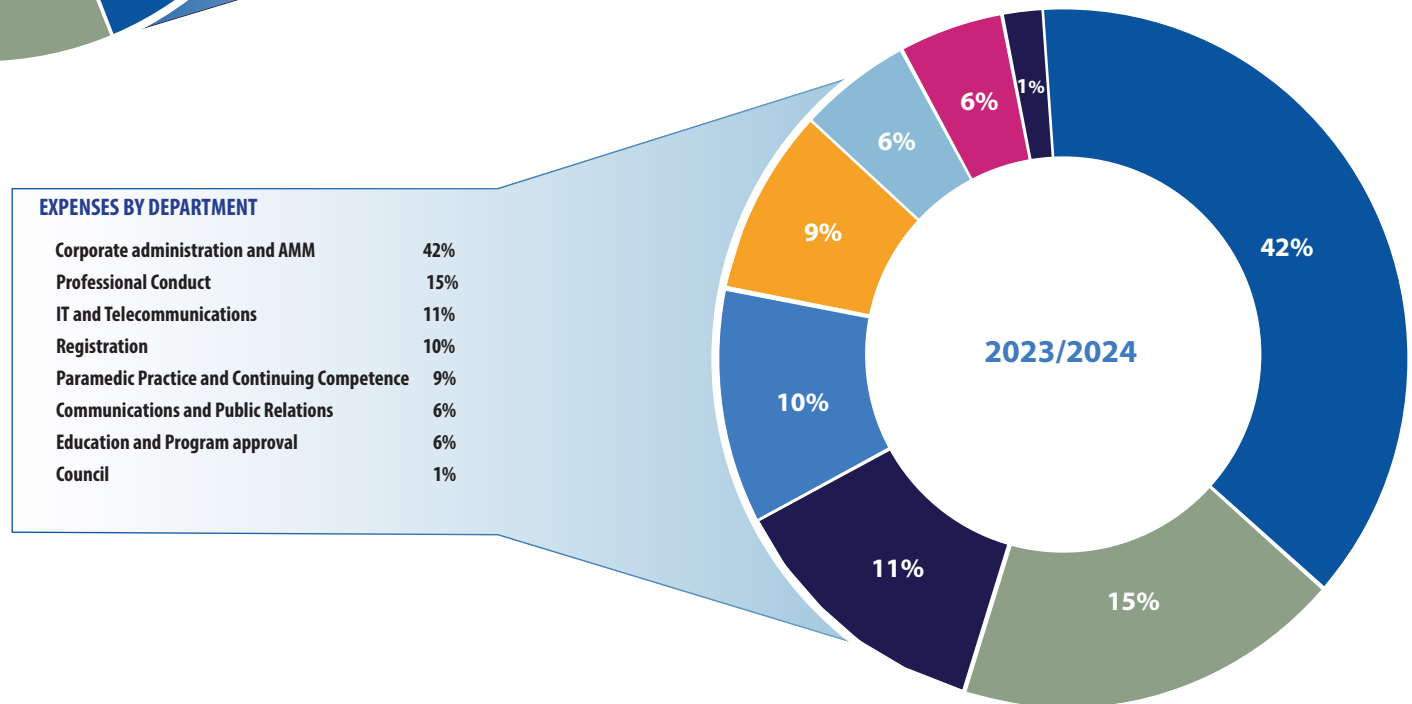
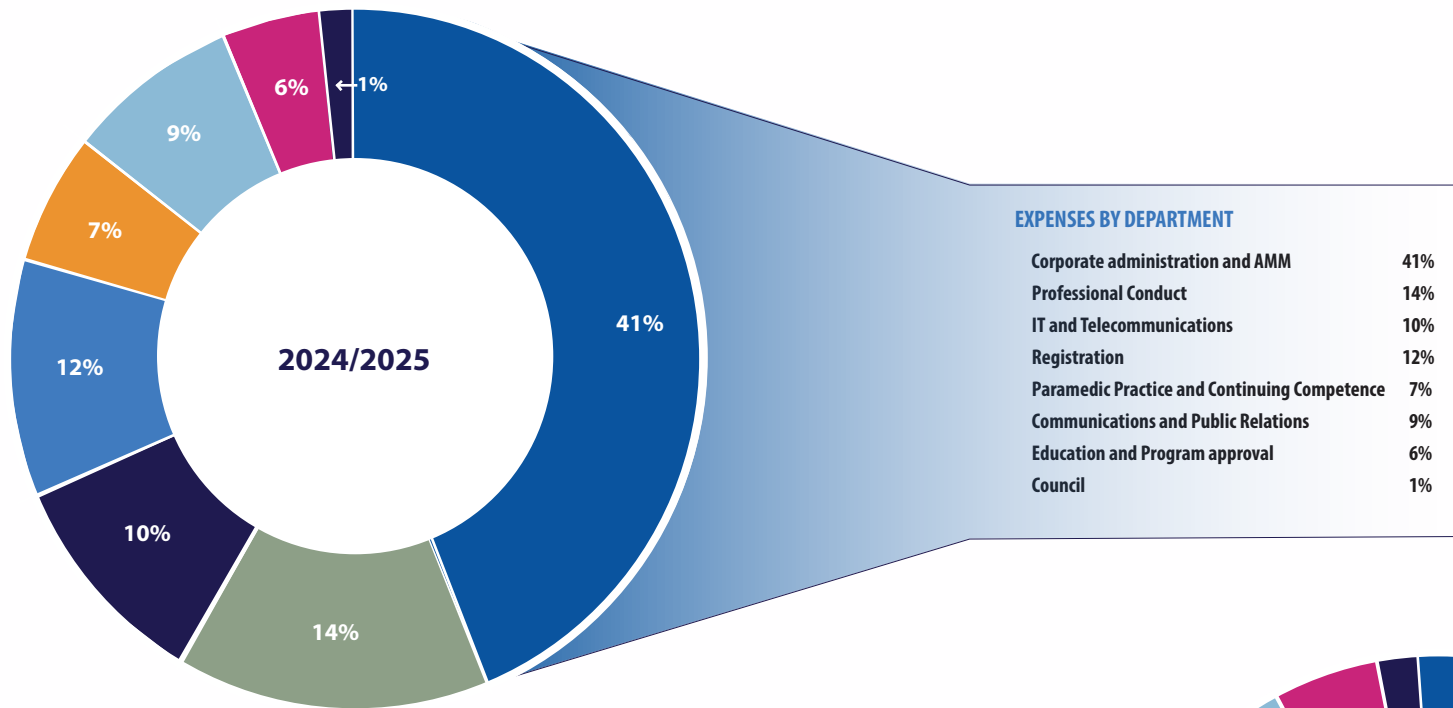
2024/2025 Financial Summary

The 2024/2025 fiscal year marks six consecutive years where the College has achieved a surplus. This year's significant surplus was largely driven by outstanding investment returns resulting from the College's Investment Strategy implemented by Council two years ago, which allowed the College to invest in a more diverse array of financial options. Due to the excess revenue, the College has been able to reduce member fees from \$470 to \$445.

Last year saw the creation of the Fee Freeze Fund as a commitment from the College to not consider an increase in fees until this excess of funds is used up. In the current year, the surplus along with the proceeds from the sale of the land resulted in significant growth to the Fee Freeze Fund, meaning that fees will be frozen for the long term.

While the past few years have come with lots of positive news financially, it has come with a challenge: an increase in reserve funds (and decreases in registration fees) means that every year a larger portion of our revenue derives from investment returns, which are highly dependent on the market and thus quite volatile. So, it is great news that we can continue to reduce fees, however the College needs to approach those decreases with caution, as a downturn in the market can create a significant deficit. This means that we will continue to consider fee reductions that balance out potential downturns in the market and will be sustainable for the long term.

Looking ahead, even with the additional fee decrease for the 2025/2026 year, the College is likely to have one more year in a surplus position. However, due to the balance in the Fee Freeze Fund, the College will be targeting an operational deficit for the 2026/2027 budget and future years to slowly start decreasing the balance of that fund.



Expenses Breakdown

Corporate administration and AMM

- AMM: project management, audio/video costs to live stream, food, venue, signage
- HR: staff programs, training, benefits
- Finance: banking and annual audit
- Office management: property tax, rent, utilities, repairs and maintenance stationery, courier/postage, alarm
- Insurance
- Six full time employees (FTE)

Registration

- Registration and renewals
- Merchant fees on registration revenue
- Registration committees: honorarium, travel, accommodation, meals
- Four FTE

IT and Telecommunications

- Software: licenses and subscriptions
- Hardware: servers, computers, peripherals for 20 staff, video conferencing, network management
- Network: virus and malware security and backups
- Backup and storage: all electronic and paper records
- Telephone: in office VOIP, mobile phones and contracts
- One FTE

Professional Conduct

- Complaints: acceptance of complaints, communication, interview with complainants
- Investigation: travel and contract expenses
- Hearings: scheduling, venue, tribunal member compensation
- Lawyers: reviews of cases, recommendations, attendance at hearings, decisions
- Three FTE

Communications and Public Relations

- Publications: Annual Report, e-newsletter/direct email subscription
- Website: maintenance, updates, certificates, domain
- Licenses: design program, online survey platform
- Legal: review on new/revised policy
- Two FTE

Paramedic Practice and Continuing Competence

- Competence committees: honorarium, travel, accommodation, meals
- Module Development
- Two FTE

Education and Program Approval

- Review of standards, work with schools
- Operating: meeting costs, honorarium, travel, accommodation, meals
- Strategic planning: facilitator, consultations, reporting
- Governance Training
- One FTE



INDEPENDENT AUDITOR'S REPORT

To the Members of Alberta College of Paramedics

Opinion

We have audited the financial statements of Alberta College of Paramedics (the college), which comprise the statement of financial position as at September 30, 2025, and the statements of revenues and expenditures, 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 September 30, 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 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.

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 when it becomes available 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.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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.

Independent Auditor's Report

Independent Auditor's Report to the Members of Alberta College of Paramedics (*continued*)

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.

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.

Edmonton, Alberta
December 12, 2025


Chartered Professional Accountants

ALBERTA COLLEGE OF PARAMEDICS
Statement of Financial Position
September 30, 2025

	2025	2024
ASSETS		
CURRENT		
Cash	\$ 6,860,102	\$ 5,139,400
Guaranteed investment certificate and marketable securities (Note 4)	4,956,083	4,310,190
Prepaid expenses	149,033	152,337
Note receivable (Note 5)	34,500	82,400
Land held for sale	-	1,950,000
	<u>11,999,718</u>	<u>11,634,327</u>
NOTE RECEIVABLE (Note 5)	-	34,500
GUARANTEED INVESTMENT CERTIFICATE (Note 4)	744,237	287,791
CAPITAL ASSETS (Note 6)	353,136	460,746
INTANGIBLE ASSETS (Note 7)	90,000	30,000
INTERNALLY RESTRICTED CASH AND INVESTMENTS (Note 10)	650,000	650,000
	<u>\$ 13,837,091</u>	<u>\$ 13,097,364</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 190,556	\$ 390,000
Deferred revenue (Note 8)	3,892,698	4,023,858
	<u>4,083,254</u>	<u>4,413,858</u>
NET ASSETS		
Unrestricted fund	3,262,560	3,420,000
Capital asset fund (Note 9)	443,136	2,440,746
Internally restricted		
Professional conduct and legal fund (Note 10)	650,000	650,000
Fee freeze fund (Note 11)	5,398,141	2,172,760
	<u>9,753,837</u>	<u>8,683,506</u>
	<u>\$ 13,837,091</u>	<u>\$ 13,097,364</u>

COMMITMENT (Note 12)

ON BEHALF OF THE COUNCIL

 Councillor
 Councillor

ALBERTA COLLEGE OF PARAMEDICS
Statement of Revenues and Expenditures
Year Ended September 30, 2025

	2025	2024
REVENUES		
Registration fees	\$ 4,461,688	\$ 4,637,670
Program approvals	72,925	67,488
Investment income	767,912	797,032
Professional conduct fees	2,450	9,750
	<u>5,304,975</u>	<u>5,511,940</u>
EXPENSES		
Corporate administration and annual members' meeting	1,733,190	1,753,017
Professional conduct	611,505	637,509
Information technology and telecommunications	429,680	445,139
Registration	500,225	400,530
Public relations and policy	295,450	239,066
Paramedic practice and continuing competency	369,335	375,922
Education and program approval	247,258	233,243
Council	41,720	47,366
	<u>4,228,363</u>	<u>4,131,792</u>
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	<u>1,076,612</u>	<u>1,380,148</u>
OTHER INCOME (EXPENSES)		
Loss on disposal of capital assets and land held for sale	(6,281)	-
Impairment of land	-	(750,000)
	<u>(6,281)</u>	<u>(750,000)</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 1,070,331</u>	<u>\$ 630,148</u>

2024/2025 Annual Report

ALBERTA COLLEGE OF PARAMEDICS Statement of Changes in Net Assets Year Ended September 30, 2025

	2024 Balance	Excess of revenues over expenses	Interfund transfers	2025 Balance
Unrestricted fund	\$ 3,420,000	\$ 1,192,335	\$ (1,349,775)	\$ 3,262,560
Capital asset fund (Note 9)	2,440,746	(122,004)	(1,875,606)	443,136
Professional conduct and legal fund (Note 10)	650,000	-	-	650,000
Fee freeze fund (Note 11)	2,172,760	-	3,225,381	5,398,141
	<u>\$ 8,683,506</u>	<u>\$ 1,070,331</u>	<u>\$ -</u>	<u>\$ 9,753,837</u>

ALBERTA COLLEGE OF PARAMEDICS Statement of Cash Flows Year Ended September 30, 2025

	2025	2024
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 1,070,331	\$ 630,148
Items not affecting cash:		
Loss on disposal of capital assets and land held for sale	6,281	-
Impairment of land	-	750,000
Amortization of capital assets	115,723	153,759
Unrealized gain on marketable securities	(483,533)	(545,449)
	<u>708,802</u>	<u>988,458</u>
Changes in non-cash working capital:		
Prepaid expenses	3,304	(3,914)
Accounts payable and accrued liabilities	(199,444)	59,143
Deferred revenue	(131,160)	(113,124)
	<u>(327,300)</u>	<u>(57,895)</u>
Cash flow from operating activities	<u>381,502</u>	<u>930,563</u>
INVESTING ACTIVITIES		
Purchase of capital and intangible assets	(68,359)	(50,045)
Proceeds on disposal of capital assets	350	-
Proceeds on disposal of land held for sale	1,943,616	-
Collection of note receivable	82,400	82,400
Purchase of guaranteed investment certificates and marketable securities	(896,950)	(4,313,433)
Proceeds on the maturation of guaranteed investment certificates and sale of marketable securities	278,143	4,040,285
Cash flow from (used by) investing activities	<u>1,339,200</u>	<u>(240,793)</u>
INCREASE IN CASH FLOW	<u>1,720,702</u>	<u>689,770</u>
Cash - beginning of year	<u>5,139,400</u>	<u>4,449,630</u>
CASH - END OF YEAR	<u>\$ 6,860,102</u>	<u>\$ 5,139,400</u>

ALBERTA COLLEGE OF PARAMEDICS
Notes to Financial Statements
Year Ended September 30, 2025

1. PURPOSE OF THE ORGANIZATION

Alberta College of Paramedics (the “college”) has operated under the authority of the Health Professions Act of Alberta since September 15, 2016, and under the Health Disciplines Act of Alberta prior to that. The college is a not-for-profit organization, as described in Section 149(1)(l) of the Income Tax Act, and therefore is not subject to income taxes.

The objectives of the college are to regulate membership of emergency personnel and to promote their professional development.

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 the note receivable as to its collectability. An approximate allowance for doubtful accounts is provided where considered necessary.
- The assessment of the useful lives of capital assets. This assessment has an impact on the amortization and net book value of the assets recorded in the financial statements.
- The recognition and measurement of provisions and contingencies along with the key assumptions pertaining to the likelihood and magnitude of an outflow of resources.

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.

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, 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.

(continues)

ALBERTA COLLEGE OF PARAMEDICS
Notes to Financial Statements
Year Ended September 30, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Subsequent measurement

The college subsequently measures all its financial assets and liabilities at cost or amortized cost, except for marketable securities that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statement of revenues and expenditures in the period incurred.

Financial assets measured at amortized cost include cash, guaranteed investment certificates, note receivable and internally restricted cash and investments. Financial assets measured at fair value include marketable securities. 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 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 the statement of revenues and expenditures. 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 the statement of revenues and expenditures.

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 the statement of revenues and expenditures 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 the statement of revenues and expenditures over the life of the instrument using the straight-line method.

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash and cash equivalents consist of cash on hand, bank balances and highly liquid investments with maturities less than three months at date of acquisition.

Marketable securities

The college records its investments at fair value. Investment income includes interest income, dividend income, and realized and unrealized gains and losses. Included in investment income is an unrealized gain of \$483,533.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Computer equipment	30%	declining balance method
Computer software	30%	declining balance method
Examination equipment	20%	declining balance method
Leasehold improvements	over lease term	straight-line method
Office furniture and equipment	20%	declining balance method

The college regularly reviews its capital assets to eliminate obsolete items. Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

(continues)

ALBERTA COLLEGE OF PARAMEDICS
Notes to Financial Statements
Year Ended September 30, 2025

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Intangible assets

Intangible assets are comprised of development costs for a paramedicine program. Costs to develop intangible assets are capitalized provided the costs meet the capitalization criteria required by accounting standards for not-for-profit organizations. Intangible assets are amortized over their useful lives to the college unless the life is determined to be indefinite in which case the assets are assessed for impairment if events or circumstances suggest that the carrying value may be impaired. While under development, intangible assets are not amortized.

Impairment of long lived assets

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 revenues and expenditures. A write-down is not reversed.

Revenue recognition

The college follows the deferral method for accounting for revenues.

Registration fees

Registration fees are recognized as revenue proportionately over the fiscal year to which they relate. The registration year coincides with the fiscal year of the college. Registration fees received in advance of the registration year to which they relate are recorded as deferred registration fees.

Services

Revenue from program approvals, special projects and other sources are recognized when the services are rendered.

Investment income

Investment income is comprised of interest income, dividend income, and realized and unrealized gains and losses from cash, fixed income investments and publicly traded securities. Revenue is recognized as it is earned. Interest on fixed income investments is recognized over the terms of these investments using the effective interest method.

ALBERTA COLLEGE OF PARAMEDICS
Notes to Financial Statements
Year Ended September 30, 2025

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 September 30, 2025.

Credit risk

The college is exposed to credit risk in the event of non-performance by counterparties in connection with its note receivable. The college does not obtain collateral or other security to support the note receivable subject to credit risk but mitigates this risk by dealing only with what management believes to be a financially sound counterparty and, accordingly, does not anticipate significant loss for non-performance.

Liquidity risk

Liquidity risk is the risk that the college will encounter difficulty in meeting obligations associated with financial liabilities. The college enters into transactions to purchase goods and services on credit and leases an office facility. Liquidity risk is measured by reviewing the college's future net cash flows for the possibility of a negative net cash flow. The college manages the liquidity risk resulting from the accounts payable and operating leases through the preparation and monitoring of budgets and maintaining cash on hand.

Market risk

The college's investments in publicly-traded securities exposes the college to price risks as equity investments are subject to price changes in an open market. The college does not use derivative financial instruments to alter the effects of this risk.

4. GUARANTEED INVESTMENT CERTIFICATE AND MARKETABLE SECURITIES

	2025	2024
Equity investments	\$ 2,861,491	\$ 2,492,571
Pooled fund investments	2,094,592	1,817,619
Total short term	4,956,083	4,310,190
Guaranteed investment certificates - long term	744,237	287,791
	\$ 5,700,320	\$ 4,597,981

The guaranteed investment certificates include accrued interest and exclude internally restricted amounts. The guaranteed investment certificates bear interest at 4.60% and 3.58% and mature May 2027 and October 2027.

5. NOTE RECEIVABLE

During 2021, the college sold its internally developed Advanced Care Paramedics and Primary Care Paramedics exam bank for \$282,450 and its internally developed Emergency Medical Responder exam bank for \$135,550. The proceeds are receivable under the following terms:

	2025	2024
Note receivable due from Canadian Organization of Paramedic Regulators due in quarterly payments of \$20,600, maturing May, 2026. The balance is non-interest bearing and is unsecured.	\$ 34,500	\$ 116,900
Amounts receivable within one year	(34,500)	(82,400)
	\$ -	\$ 34,500

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ALBERTA COLLEGE OF PARAMEDICS Notes to Financial Statements Year Ended September 30, 2025

6. CAPITAL ASSETS

	Cost	Accumulated amortization	2025 Net book value
Computer equipment	\$ 726,833	\$ 658,686	\$ 68,147
Computer software	1,668,897	1,521,037	147,860
Examination equipment	40,759	34,588	6,171
Leasehold improvements	100,533	37,979	62,554
Office furniture and equipment	322,147	253,743	68,404
	\$ 2,859,169	\$ 2,506,033	\$ 353,136

	Cost	Accumulated amortization	2024 Net book value
Computer equipment	\$ 720,972	\$ 632,714	\$ 88,258
Computer software	1,668,897	1,457,668	211,229
Examination equipment	40,759	33,045	7,714
Leasehold improvements	100,533	31,277	69,256
Office furniture and equipment	321,066	236,777	84,289
	\$ 2,852,227	\$ 2,391,481	\$ 460,746

Amortization on capital assets for the year was as follows:

	2025	2024
Amortization included in corporate administration and annual members' meeting	\$ 23,668	\$ 27,774
Amortization included in information technology and telecommunications	90,512	124,058
Amortization included in paramedic practice and continuing competency	1,543	1,928
	\$ 115,723	\$ 153,760

7. INTANGIBLE ASSETS

Intangible assets consists of development costs related to the development of a paramedicine program. The paramedicine program has total costs of \$90,000. No amortization has been recorded as this program is still under development.

ALBERTA COLLEGE OF PARAMEDICS Notes to Financial Statements Year Ended September 30, 2025

8. DEFERRED REVENUE

	2025	2024
Deferred registration fees	\$ 3,868,685	\$ 4,007,370
Deferred program approval	18,813	16,488
Deferred challenge coin revenue	5,200	-
	\$ 3,892,698	\$ 4,023,858

9. CAPITAL ASSET FUND

The capital asset fund represents investments made in capital assets and is comprised of capital assets and intangible assets.

10. PROFESSIONAL CONDUCT AND LEGAL FUND

The professional conduct and legal fund was established to provide a reserve should the college experience higher than normal conduct complaints. The fund would be used to cover investigation, legal and settlement costs in excess of the college's budgeted amount.

This fund is held in guaranteed investment certificates in the amount of \$650,000 until required for use. Terms of the guaranteed investment certificates are included in Note 4.

11. FEE FREEZE FUND

The fee freeze fund was established during the prior year. If there is more than \$250,000 in this fund, council and administration have committed to not entertaining a registration or renewal fee increase. The unrestricted fund and the professional conduct and legal fund referred to in note 10 must sum to at least 75%-90% of the budgeted expected expenditures for the upcoming year. Any excess amounts will be allocated to the fee freeze fund.

12. COMMITMENT

The college has a lease with respect to its premises. The lease provides for payment of utilities, property taxes and maintenance costs. The lease agreement expires on January 31, 2030. Future minimum lease payments as at September 30, 2025, are as follows:

2026	\$ 366,640
2027	372,182
2028	377,723
2029	383,264
2030	128,370
	\$ 1,628,179



EQUITY, DIVERSITY AND INCLUSION

The Alberta College of Paramedics and its regulated members highly value and respect this diversity among public, patients, practitioners and those who regulate the healthcare profession.

The College is committed to providing equal opportunity to all qualified persons without regard to race, religious beliefs, colour, gender, gender identity, gender expression, physical disability, mental disability, ancestry, age, place or origin, marital status, family status, sexual orientation and any other protected grounds, in accordance with relevant legislation. Equal opportunity is provided in employment and volunteer positions with the College.

In regulating the paramedic profession, the College is committed to creating a space free of discrimination across all operating and regulatory practices. Recognizing that inclusion is about the collective, we foster a culture of equity by embracing, respecting, accepting and valuing differences.

Approved by Council September 2021

LAND ACKNOWLEDGEMENT

The Alberta College of Paramedics expresses gratitude and respect for the land we use.

The College acknowledges that our office is located on Treaty 6 Territory and our regulated members practice within Treaty 4, Treaty 6, Treaty 7, Treaty 8, Treaty 10 and the Métis Settlements within Regions 1 to 6 of the Métis Nation of Alberta. The College strives to honour the histories, languages and cultures of First Nations, Métis and Inuit nations.

May we find new ways to live with respect on this land, moving into reconciliation as we journey forward together.



Alberta College of Paramedics
Ellwood Office Park South
201-1003 Ellwood Road SW
Edmonton, AB T6X 0B3

780.449.3114 | 1.877.351.2267
info@ABparamedics.com