



Annual Report

2026

Official Report of the Saskatchewan
College of Dietitians

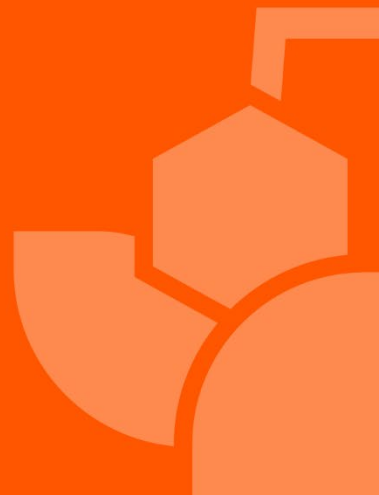




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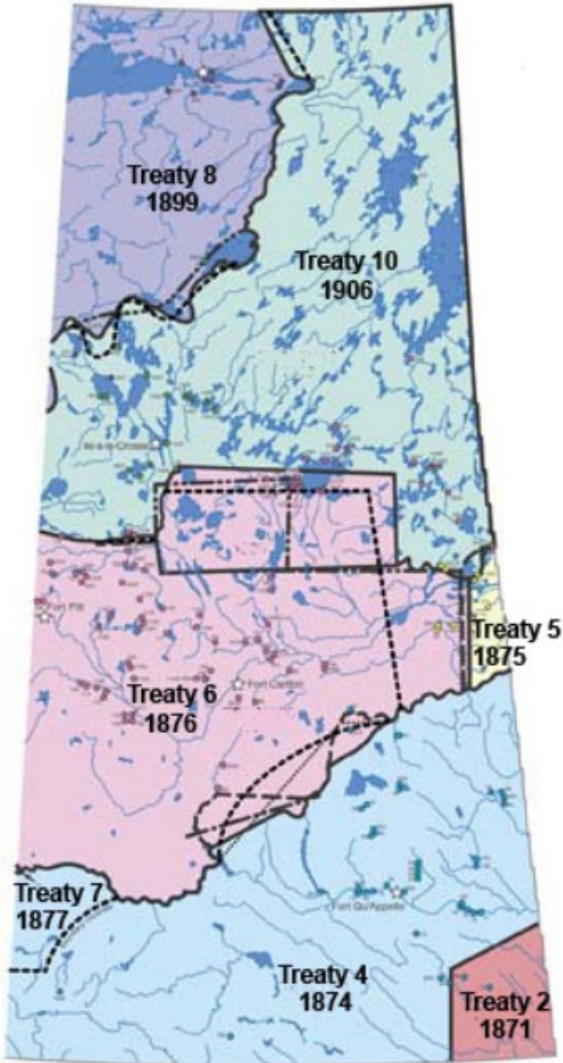
Land Acknowledgement

We acknowledge that our members live, work and play on treaty 2, 4, 5, 6, 7, 8 and 10 territory and the homeland of the Metis.

We acknowledge the harms of the past and pay our respect to the Indigenous and Metis ancestors . We are dedicated to the spirit of the treaties to reaffirm our relationship with one another.

We are all treaty people.

Map from Office of Treaty Commissioner website (access [here.](#))





Who We Are:

The Saskatchewan College of Dietitians (SCD), formerly the Saskatchewan Dietitians Association is the regulatory body for Registered Dietitians (RD or PDt) in Saskatchewan. SCD exists to protect the public interest by ensuring those who practise as Registered Dietitians are qualified, competent and ethical.

SCD fulfills this role by:

- setting and monitoring the standards for dietetic practice to ensure the public receives safe, competent and ethical nutrition services; and.
- investigating complaints about the performance or ethical conduct of a Registered Dietitian; and, recommend the appropriate remedial or disciplinary action.

What We Do:

We protect the public interest through our core activities of registration, licensure and setting/enforcing standards for the dietetic profession.

Registration

Being issued membership within SCD verifies that an individual has met the registration requirements for being a dietitian in Saskatchewan (proficient in English, good character, completion of academic and practical training program approved by the board and successful completion of the Canadian Dietetic Registration Exam).

Annual Licensure (including the mandatory Continuing Competency Program)

The annual licensing process allows dietitians to declare their continuing commitment to the dietetic profession by maintaining the standards of the profession and keeping public confidence strong. The resulting public registry informs the public which dietitians are licensed to practice in Saskatchewan.

Complaints Investigation or Management

Complaint management, including concern/complaint intake, coordination of investigations, and disposition of matters, provides accountability and transparency as it relates to the conduct and competence of dietitians.

How We Do It:

Staff

Lana Moore, Registrar/Executive Director
Sheena Grimes, Professional Practice Coordinator
Kim Askin, Book Keeper

www.saskdietitians.org





Board of Directors 2025-2026

Name	Position	Term
Robin Hartl	President	Year 2
Michelle Classen	Member at Large	Year 2 of Second Term
Angela Mueller	Member at Large	Year 1 of Second Term
Ester Kang	Member at Large	Year 2 of First Term
Geoffrey Svenkeson	Member at Large	Year 2 of First Term
Sara McPhee	Member at Large	Year 1 of First Term
Rob Barber	Public Member	Year 3 of First Term
Judy Grant	Public Member	Year 3 of First Term
Janice Wagner	Public Member	Year 3 of First Term

Committees of the Board:

Finance Committee:

Role: This committee coordinates the annual audit, prepares monthly financial reports for Board and recommends budget/investment strategies to enable the Board to fulfill its fiscal oversight responsibilities.

Activities in 2025-26: In addition to their regular activities, the committee also reviewed the amount and types of reserve funds held by other smaller regulatory bodies and suggested a wording change in our Finance policies to reflect this.

Members: *Robin Hartl, Rob Barber, Lana Moore*

Board Governance Committee:

Role: This committee is responsible for ensuring that the SCD Board of Directors fulfill their responsibilities through effective governance.

Activities in 2025-26: Completed board governance training and drafted amendments to Board Governance Manual and bylaws to align with best practices in governance. Drafted an application form and scoring rubric to be used for board appointments.

Members: *Michelle Classen, Angela Mueller, Janice Wagner*

Human Resources Committee:

Role: This committee is responsible for advising and supporting the Board in its human resources oversight responsibilities.

Activities in 2025-26: Information gathering related to development of an employee benefits program. This work will continue into next year.

Members: *Ester Kang, Sara McPhee, Geoffrey Svenkeson, Judy Grant.*





Public Members Report:

We have been appointed by the Ministry of Health to bring a public perspective on issues presented to the council. As participating members of the council, our mandate is to ensure that the profession:

- Acts fairly,
- Follows the appropriate legislation and bylaws,
- Fosters appropriate standards of practice and professional ethics; and
- Serves to protect the public interest.

We appreciate the SCD's continued commitment to protecting the public through transparent governance, professional accountability and sound decision making. Throughout the year Council has worked collaboratively to uphold high standards of practice and support public confidence in the dietetics profession.

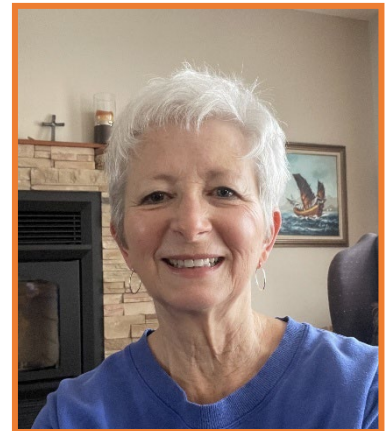
We value the opportunity to contribute a public perspective to council discussion and decisions.

Respectfully submitted,

Rob Barber

Judy Grant

Janice Wagner





Message from the President

I was somewhat anxious at the close of the AGM in June 2025 knowing that no one had put their name forward for the president-elect position. Fellow board members (and Lana) assured me that they would help shoulder the workload and that rather than be concerned, we should view it as an opportunity to make some changes to our governance structure/processes. Following attendance at governance training and consultation with a regulatory governance expert, through the Summer 2025 we started to get a clearer sense of a potential path forward and changes that could be made to both align with leading regulatory practices and address the issue of not having a president-elect.



Through the Fall we drafted updates to the SCD Administrative Bylaws and in early 2026 we notified dietitians about the proposed changes and rationale through our Winter newsletter and the SCD website. When the Board met on March 7, 2026 no feedback from registrants had been received and so we voted unanimously to approve the Admin Bylaws which put into effect the following changes:

- move from election to an appointment process for the dietitian positions on the Board.
- increase length of term from 2 years to 3 years for dietitian positions on the Board.
- change terminology to Board Chair instead of president and to have the chair selected from the Board table annually versus being elected by membership to this role.
- reduce the total number of board members from 10 to 9 by reducing the number of dietitians to align with the 2/3 professional: 1/3 public members ratio that will be required by the Regulated Health Professions Act (RHPA).

To give perspective on the shift from election to appointment, in recent years all Board positions have been filled by acclamation with no voting required. Existing Board members have often had to reach out to their networks to generate those nominations. While this has worked, best practice now emphasizes competency-based appointments that select members for the specific skills and experience the Board has identified they are needing.

SCD will continue to issue a call for board members, but dietitians will now submit an application outlining their understanding of our public-interest mandate and how they meet the competencies in the Board Skills Matrix. The Board will appoint the dietitians who best complement the skills and perspectives already represented. This approach also supports intentional recruitment of diverse candidates, underrepresented voices, and individuals from different regions.

Members will no longer elect a specific dietitian to serve as President. Instead, the Board will appoint its own Chair and Vice-Chair at a meeting held outside the AGM. This approach allows the Board to select leaders whose skills and competencies best align with the work and priorities for the year ahead.

To my fellow board members, SCD staff, committee members and volunteers please accept my heartfelt thanks for all your work during this year of significant change.

Robin Hartl, RD (President)



Message from the Registrar/Executive Director

While the President Message highlighted governance changes resulting from amendments to the SCD Regulatory Bylaws, I will focus on highlights/projects from the operational side:

Legislation- As highlighted last year, the Regulated Health Professions Act (RHPA) received Royal Assent in May 2025, but is not yet in effect. We received limited updates over the past year, but are invited to a forum in June 2026 where we expect to learn more. Related to but not a part of the RHPA, on March 9, 2026 the Government of Saskatchewan released its Patients First Plan (accessed [here](#)) which calls for expanding the roles of health professionals so they can work to the full extent of their training work. During the past year, SCD submitted two proposals to the Ministry of Health and met with the Minister of Rural and Remote Health to discuss amendments to our legislation to add nutritionist as a protected title and to enable dietitians to perform point of care testing (POCT). The Ministry has signaled moving forward with the POCT proposal, but no details on what that looks like or when it will occur.



Registration- The review of the Canadian Dietetic Registration Exam (CDRE) concluded in May 2025 (more info [here](#)). In January 2026 we made our first submission to the Fair Registration Office within the Ministry of Immigration and Career Training. We supply statistics to demonstrate compliance with legislated processing timelines and to inform their understanding of labour-mobility trends and international applicants' licensure outcomes. We also met with the Fair Registration Office to explain the Human Nutrition for Internationally Trained Dietitians certificate program that the University of Saskatchewan has launched (more info [here](#)) and how it fits with our substantial equivalency assessment processes at SCD (described [here](#)).

Professional Practice- We released a guidance document on artificial intelligence (AI) in dietetic practice in November 2025 (accessed [here](#)) and partnered with other dietetic regulatory bodies to host a two-part session on Truth and Reconciliation in dietetic practice (access the recordings [here](#) and [here](#)). A working group (Jill Aussant, Sheena Grimes, Robin Hartl, Lesley Moisey, Martina Richmond and myself) continued with revisions on the SCD Code of Ethics and made plans for an April 2026 event to collaboratively define our professional values. SCD made presentations to College of Pharmacy and Nutrition students, practicum students and SHA Clinical Dietitians during the 2025/26 year.

Equity, Diversity, Inclusion and Reconciliation- Related to the 2024-2027 strategic priorities, we have started building an EDI+R plan. The plan is not yet finalized, but we have begun work on some initiatives including updating our land acknowledgement and offering financial support to practicum students doing rotations in Indigenous communities in Northern/rural/remote locations.

Partnerships- In addition to having close working relationships with the College of Pharmacy and Nutrition (University of Saskatchewan), the Saskatchewan Health Authority (Clinical Nutrition Services), the Ministry of Health, the Ministry of Immigration and Career Training, Accreditation Canada (Equal program) and Dietitians of Canada, we belong to several collaboratives which support our regulatory work and bring alignment provincially (Network of Inter Regulatory Organizations) and nationally (Alliance of Canadian Dietetic Regulatory Bodies).

Thank you to the SCD Board of Directors for their leadership and to Sheena Grimes (Professional Practice Coordinator), working group and committee members who contribute to our operations.

Lana Moore, RD (Registrar/Executive Director)



SCD Committees:

Professional Conduct:

Role: This statutory committee, established by the Dietitians Act, investigates complaints about the conduct of registered dietitians.

Activities in 2025-26: training session with lawyer to learn about expanded options for dealing with complaints, approval of committee manual including policy on interim measures and fitness to practice.

Discipline Committee:

Role: This statutory committee, established by the Dietitians Act, receives reports from the Professional Conduct Committee and if required will conduct a formal hearing to determine if a member is guilty of professional misconduct and/or professional incompetence.

Activities in 2025-26: option to participate in training session with lawyer to learn about the expanded options for dealing with complaints, approval of committee manual including policy on publication of discipline findings.

Registration Committee:

Role: This operational committee makes recommendations to the Board regarding policies and issues that impact registration and when requested makes recommendations to the Registrar regarding an individual's eligibility for registration.

Activities in 2025-26: determined registration eligibility for 4 applicants applying for substantial equivalence, updated the SCD assessment guide in relation to the new certificate program for Internationally trained dietitians and Nutrition 537.30 practicum at the University of Saskatchewan, meetings with and report to Fair Registration Office to clarify our registration processes.

Professional Standards:

Role: This operational committee is responsible for operationalizing the continuing competence program (CCP) and quality assurance audit for members.

Activities in 2025-26: Review of learning plans and quality assurance auditors for the continuing competence program.

SCD Professional Standards Committee: Denise Bilan, Chelsea Brown, Danielle Campbell, Lisa Cooper, Darci Halbgewachs, Tracy Hornung, Chantal Issel, Allison Kapp, Colleen McKay, Krista Sawatzky and Andrea Toogood.





Registration Report (as of March 31, 2026)

Registrant Statistics

	2025/26	2024/25	2023/24	2022/23	2021/22
Registrants with Full Practicing Licences	451	435	430	420	417
Registrants with Restricted Licences	2		1	1	2
TOTAL	453	435	431	421	419
Temporary Licences	53	47	45	51	43
Inactive (Unlicensed) Status	71	79	62	49	37

There was an increase in the total number of registrants during the 2025/26 year. The number of temporary licenses issued in 2025/26 was 74 which is very similar to the previous year. But it should be noted that temporary licences are issued for various lengths of time and not all of the temporary licences issued in the year were active on March 31, 2026 which is what is reported in the chart above. We also continue to see movement of dietitians from the unlicensed category to licensed and vice versa.

Resignations

The total number of resignations was consistent with previous years. Many of those who resigned held licensure in multiple provinces and indicated the volume of clients from Saskatchewan was so low that it did not support continued licensure here.

	2025/26	2024/25	2023/24	2022/23	2021/22
Moved to another province	4	13	15	10	12
No longer in dietetic practice in Saskatchewan	17	1	2	8	0
Retired	-	2			
Other	1	4			
TOTAL	22	20	17	18	12

Source of New Registrations to SCD

The total number of new registrants to SCD remains relatively consistent year over year. The main source of applicants doing their initial registration with SCD in the 2025/26 licensing year was the University of Saskatchewan program. While we saw a decrease in the number of dietitians from other Canadian jurisdictions, the total number of new registrations remained consistent with other years.

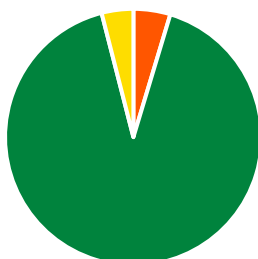
	2025/26	2024/25	2023/24	2022/23	2021/22
Move from unlicensed to licensed category	9	5	9	5	0
Licensed in another Canadian Jurisdiction	9	20	12	14	30
Accredited Program Applicants doing initial registration with SCD	22	16	19	14	22
Substantial Equivalency to Approved Program	0	2	0	4	0
TOTAL	40	43	39	37	52



Profile of Licensed Dietitians in Saskatchewan

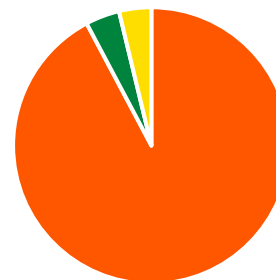
Primary Residency	2026 Count (n=451)
Outside Canada	8
Canada	443
BC	2
Alberta	13
Saskatchewan	418
Manitoba	0
Ontario	3
Quebec	2
Nova Scotia	1
New Brunswick	0
NWT	3
Nunavut	1

Do you identify as an Indigenous person?
N=451



- yes (n=21)
- no (n=412)
- prefer not to answer (n=18)

Do you identify as a racialized person?
N= 451



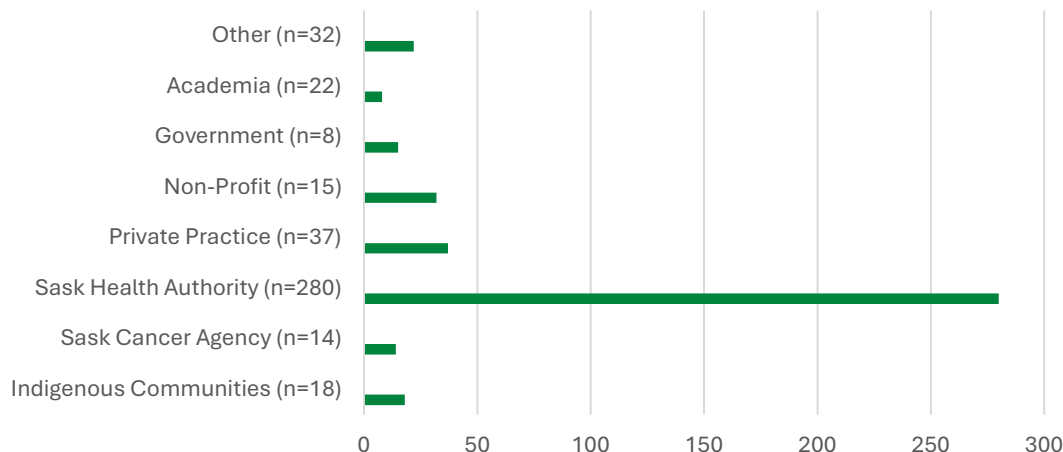
- No (n=416)
- Yes (n=18)
- Prefer Not to Answer (n=17)

Employment Status (n=426)



- Full Time (n=295)
- Part Time (n=88)
- Casual (n=13)
- Self-Employed (n=30)

Location of Practice (n=426)



PRACTICE AREA	Count (n=426)	%
academic	25	5
administrative	30	7
clinical	154	37
community	72	16
food services	8	2
industry	5	2
management	17	5
other	33	7
primary care	23	5
private practice	34	8
public health	21	5
research	4	1



Continuing Competence Program Report (as of March 31, 2026)

As part of the mandatory continuing competence program of SCD, all restricted and full practising members are required to submit a learning plan with a minimum of two goals (one if after October 1). During the licence renewal process, all members learning plans are reviewed to ensure they contain the minimum required number of learning goals and that the goals are learning goals related to dietetics. Dietitians holding temporary licensure with SCD do not participate in our CCP as they must participate in the CCP/QA program in their home jurisdiction.

The Professional Standards Committee, under the guidance of Professional Practice Coordinator Sheena Grimes, reviewed all of the 2025-26 learning plans and audited 5% of membership in a quality assurance audit.

	2025/26	2024/25	2023/24	2022/23	2021/22
Total Number of CCP participants	475	473	460	454	449
Number of LP reviewed by SCD	475	473	460	454	449
Number of Learning Plans that received "second" review by Professional Standards Committee member	453	440	420	417	397
Number of Learning plans that received feedback and/or required revision	80	10	100	10	15
Total number of Members selected for Quality Assurance Audit	21	23	24	21	10
Number of audited members who met CCP QA standards	15	13			
Number of audited members who met standards with comments	6	9			
Number of Members selected for audit who did <u>NOT</u> meet standards who were referred for coaching	0	0	0	0	0

Complaint Investigation and Discipline Report (as of March 31, 2026)

One of the ways that SCD protects the public is through the investigation of complaints regarding the conduct and/or competence of its members and discipline of members. In 2025/26 no formal complaints were received.

Type of Request	2025/26	2024/25	2023/24	2022/23	2021/22
Requests for the Complaint Investigation Application	0	0	0	2	1
Investigations Initiated	0	0	0	2	1
Investigations Complete	0	0	0	3	1
Discipline Hearings	0	0	0	0	0



Strategic Plan 2024-27

We are over halfway through the 3-year time period covered by our 2024-27 strategic plan. Progress on the identified priorities is represented by the following symbols: ✓ complete, ● in progress, ○ not yet started.

Priority 1: Advance regulation of dietitian practice and protection of the public

This will include work to:

- Enhance concepts of Equity, Diversity and Inclusion (EDI) and the applicable TRC recommendations into practice standards to ensure the provision of culturally safe care.
- ✓ Explore the impact of advancing technology and Artificial Intelligence (AI) on professional regulation.
 - Advance the review and update of the continued competence and quality assurance program tools.
- ✓ Finalize the Internationally Trained Dietitians (ITD) pathway to licensure
- ✓ Implement provisions of Bill 120 for fitness to practice and complaint investigation/discipline outcomes.
- Propose regulatory bylaw changes (eg. mandatory liability insurance for independent practice RDs).
- Advance the review and update of the Code of Ethics

Priority 2: Enhance the recognition of the SCD and dietetic profession.

This will include work to:

- Advance the use of social media to enhance connections and visibility with SCD partners.
- ✓ Advance name change, new logo, website etc. to increase brand awareness.
- ✓ Follow-up on the submission with Ministry on proposed amendments to the Dietitians Act (submitted every year since Fall 2019) to protect the titles nutritionist and registered nutritionist.

Priority 3: Strengthen the importance of SCD licensure for all dietitians

This will include work to:

- ✓ Determine and document the profile of members within SCD.
 - Investigate other College's approaches to "non-traditional" roles and devise recommendation for SCD.
 - Assess and define the service/value SCD can provide practitioners in "non-traditional" roles.
- Increase the diversity of representation on the Board, Committees and within the profession.

Priority 4: Advance the SCD mandate through collaborative relationships with key partners

This will include work to:

- ✓ Connect with other provincial regulatory bodies to inform the SCD approach and strategy in the event umbrella legislation proceeds in Saskatchewan.
- ✓ Connect with other small health professional organizations/regulatory bodies to strengthen a collective voice in consultation with the Ministry related to umbrella legislations and other issues.
- ✓ Work with Government on the proposal to amend Dietitians Act.

Priority 5: Strengthen organizational capacity and process efficiency

Specifically, this will include work to:

- ✓ Modernize and digitize existing documents.
- ✓ Assess current staffing capacity and determine future needs
- Review the resources needed to support the realization of the strategic plan.
- ✓ Review the need for physical space vs being mobile.
- Develop and implement a Cyber Incident Response Plan and Info Management Policies.

SASKATCHEWAN COLLEGE OF DIETITIANS

Independent Auditor's Report

Financial Statements - March 31, 2026

CHBB

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INDEPENDENT AUDITOR'S REPORT

To the Members of Saskatchewan College of Dietitians

Opinion

We have audited the accompanying financial statements of Saskatchewan College of Dietitians, which comprise the statement of financial position as at March 31, 2026, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Saskatchewan College of Dietitians as at March 31, 2026, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 Saskatchewan College of Dietitians 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 these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing Saskatchewan College of Dietitians' 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 Saskatchewan College of Dietitians or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Saskatchewan College of Dietitians' 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 Saskatchewan College of Dietitian'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 Saskatchewan College of Dietitian's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to 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 Saskatchewan College of Dietitians 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.

Kindersley, Saskatchewan

June 5, 2026



Chartered Professional Accountants

SASKATCHEWAN COLLEGE OF DIETITIANS

Statement of Financial Position

March 31, 2026

	<u>2026</u>	<u>2025</u>
<u>ASSETS</u>		
Current assets:		
Cash - Unrestricted	\$ 170,346	162,608
Accounts receivable	17,580	15,983
Guaranteed investment certificates (Note 3)	150,460	205,391
Prepaid insurance	<u>3,174</u>	<u>3,787</u>
Total current assets	341,560	387,769
Property and equipment (Note 4)	1,172	2,605
Guaranteed investment certificates (Note 3)	<u>561,708</u>	<u>440,000</u>
	<u>\$ 904,440</u>	<u>830,374</u>
<u>LIABILITIES & NET ASSETS</u>		
Current liabilities:		
Accounts payable	\$ 5,288	4,605
Prepaid membership fees	<u>179,347</u>	<u>159,968</u>
Total current liabilities	184,635	164,573
Net assets:		
Net assets, as per accompanying statement	<u>719,805</u>	<u>665,801</u>
Total net assets	<u>719,805</u>	<u>665,801</u>
	<u>\$ 904,440</u>	<u>830,374</u>

Approved on behalf of the Board

Robin Hartl Director

Sara McPhee Director

See accompanying notes to financial statements.

SASKATCHEWAN COLLEGE OF DIETITIANS

Statement of Operations

Year ended March 31, 2026

	<u>2026</u>	<u>2025</u>
Revenue:		
Membership license fees	\$ 185,385	172,987
Canadian Dietitians Registration Examination	13,800	7,200
Duplicate Receipt	-	25
Grants	-	4,640
Interest	27,253	24,314
Other fees	<u>3,480</u>	<u>100</u>
	229,918	209,266
Expenses:		
Staffing (Schedule 1)	107,336	89,337
Administrative (Schedule 2)	20,077	20,656
Professional Standards Committee	2,215	2,553
Executive (Schedule 3)	10,508	11,184
Canadian Dietitians Registration Examination	12,935	12,936
Support services and office (Schedule 4)	4,235	5,892
Canadian Dietetic Regulatory Alliance	3,857	4,022
Communication Committee	9,918	1,616
Amortization of tangible assets	1,433	1,008
Registration Committee	<u>3,400</u>	<u>1,800</u>
	<u>175,914</u>	<u>151,004</u>
Excess of revenues over expenses	<u>\$ 54,004</u>	<u>58,262</u>

See accompanying notes to financial statements.

SASKATCHEWAN COLLEGE OF DIETITIANS

Statement of Net Assets

Year ended March 31, 2026

			<u>2026</u>	<u>2025</u>
	Unrestricted	Restricted	Total	Total
Net Assets balance, beginning of year	\$ 665,801	\$ -	\$ 665,801	607,539
Excess of revenues over expenses	<u>54,004</u>	<u>-</u>	<u>54,004</u>	<u>58,262</u>
Net assets balance, end of year	<u>\$ 719,805</u>	<u>\$ -</u>	<u>\$ 719,805</u>	<u>665,801</u>

See accompanying notes to financial statements.

SASKATCHEWAN COLLEGE OF DIETITIANS

Statement of Cash Flows

Year ended March 31, 2026

	<u>2026</u>	<u>2025</u>
Cash flow from (used in) operating activities:		
Operations:		
Excess of revenue over expenses	\$ 54,004	58,262
Amortization	1,433	1,008
Adjustment for non-cash working capital items:		
Accounts receivable	(1,597)	(6,191)
Prepaid expenses	613	(2,152)
Accounts payable	683	(3,971)
Prepaid membership fees	19,379	4,205
Employee deductions payable	<u>-</u>	<u>(1,917)</u>
	74,515	49,244
Cash flow from (used in) investing activities:		
Additions to property and equipment	-	(3,560)
Purchase of guaranteed investment certificates	<u>(66,777)</u>	<u>(71,402)</u>
Net increase (decrease) in cash	7,738	(25,718)
Cash and cash equivalents at beginning of year	<u>162,608</u>	<u>188,326</u>
Cash and cash equivalents at end of year	<u>\$ 170,346</u>	<u>162,608</u>
Cash and cash equivalents consists of:		
Cash - Unrestricted	\$ 170,346	162,608
Cash - Restricted	<u>-</u>	<u>-</u>
	<u>\$ 170,346</u>	<u>162,608</u>

See accompanying notes to financial statements.

SASKATCHEWAN COLLEGE OF DIETITIANS

Notes to Financial Statements

March 31, 2026

1. PURPOSE:

Saskatchewan College of Dietitians (the "College") is a non-profit organization established by *The Dietitians Act of Saskatchewan*. The primary objective of the College is to regulate the Dietetic profession in Saskatchewan in the public's interest and it is also responsible for regulating the exams for graduates.

2. SIGNIFICANT ACCOUNTING POLICIES:

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook and include the following significant accounting policies:

Cash and Cash Equivalents

Cash and cash equivalents consist of cash and highly-liquid investments with maturities of three months or less at the acquisition date.

Property and equipment

Property and equipment are initially recorded at cost. Depreciation is calculated using the declining balance method over estimated useful lives.

Computer equipment - rate: 55%

Intangible Asset

Intangible assets are initially recorded at cost. Depreciation is calculated using the straight-line method over estimated useful lives.

Website - rate: 8 years

Income taxes

The College is exempt from income taxes under paragraph 149(1)(l) of *The Income tax Act*.

Financial Instruments

The College initially measures its financial assets and financial liabilities at fair value. The College subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash (unrestricted and restricted), accounts receivable, and guaranteed investment certificates. Financial liabilities measured at amortized cost include accounts payable and prepaid membership fees.

SASKATCHEWAN COLLEGE OF DIETITIANS

Notes to Financial Statements

March 31, 2026

2. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED):

Fund accounting

Revenues, expenses, assets and liabilities related to the operating activities of the College are reported in the unrestricted fund. At the start of the fiscal year, the College places the operating funds for the year into their chequing account and/or a flex GIC to ensure adequate cash flow for budgeted expenditures.

Funds held in the fixed GICs are for any unexpected expenses that may arise and are reported in the restricted fund.

Revenue Recognition

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Membership fees are recorded in revenue over the period to which the membership relates. Interest income is earned over the maturity of the investment. Examination, license renewal fees, other fees and duplicate receipts are recorded in revenue when the related service is provided.

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

3. GUARANTEED INVESTMENT CERTIFICATES:

Investments consist of the following:

	<u>2026</u>	<u>2025</u>
Guaranteed investment certificates		
GIC bearing interest at 2.40%, maturing May 13, 2026	\$ 25,000	\$ 100,000
GIC bearing interest at 4.55%, maturing May 13, 2026	125,460	120,000
GIC bearing interest at 3.55%, maturing July 11, 2027	207,100	200,000
GIC bearing interest at 4.30%, maturing May 13, 2027	125,160	120,000
GIC bearing interest at 3.25%, maturing May 2, 2028	120,000	-
GIC bearing interest at 3.40%, maturing November 10, 2028	<u>109,448</u>	<u>105,391</u>
Total investments	\$ 712,168	\$ 645,391
Maturing within one year:		
Current GIC's	<u>(150,460)</u>	<u>(205,391)</u>
Total long-term investments	\$ <u>561,708</u>	\$ <u>440,000</u>

SASKATCHEWAN COLLEGE OF DIETITIANS

Notes to Financial Statements

March 31, 2026

4. PROPERTY AND EQUIPMENT

		<u>- 2 0 2 6 -</u>		<u>2025</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Computer equipment	\$ <u>5,335</u>	<u>4,163</u>	<u>1,172</u>	<u>2,605</u>

5. INTANGIBLE ASSETS:

Amortization for the year amounted to \$NIL (2025 - \$NIL).

		<u>- 2 0 2 6 -</u>		<u>2025</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Website	\$ <u>43,377</u>	<u>43,377</u>	<u>-</u>	<u>-</u>

6. COMMITMENTS:

The College was committed under a lease for office space with monthly rental fee of \$750 plus GST. The lease agreement was signed for 1 year, commencing from January 1, 2024. The lease was not resigned for 2025, but a verbal agreement was made with the landlord that one month notice would be given prior to the end date. The College moved out of the office space in April 2025.

7. FINANCIAL INSTRUMENTS:

Financial risks

The College is exposed to various risks through its financial instruments, without being exposed to concentrations of risk. The main risks are broken down below.

Credit Risk

The College is exposed to credit risk with respect to accounts receivable. The College assesses, on a continuous basis, accounts receivable on the basis of amounts it is virtually certain to receive and virtually never has any bad debts.

Liquidity Risk

Liquidity risk is the risk that the College will not be able to meet a demand for cash or fund its obligations as they come due. Liquidity risk also includes the risk of the College not being able to liquidate its assets in a timely manner at a reasonable price.

The College monitors its cash flow throughout the year to ensure its billing practices take into account the timing and level of its cash obligations. The College has sufficient funds from which to operate and the risk is considered to be low.

SASKATCHEWAN COLLEGE OF DIETITIANS

Notes to Financial Statements

March 31, 2026

7. FINANCIAL INSTRUMENTS (continued):

Interest Rate Risk

The College is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Fixed-rate instruments subject the College to a fair value risk, while the floating rate instruments subject it to a cash flow risk. The College is exposed to this type of risk as a result of investments in guaranteed investment certificates and term deposits.

SASKATCHEWAN COLLEGE OF DIETITIANS

Schedules

March 31, 2026

Schedule 1 - Staffing

	<u>2026</u>	<u>2025</u>
Wages	\$ 101,084	82,291
Travel	1,649	3,242
Conferences	1,766	919
Accommodation and meals	22	45
Administrative support	500	-
Membership reimbursement	740	1,265
Bookkeeping services	<u>1,575</u>	<u>1,575</u>
Total staffing expenses	\$ <u>107,336</u>	<u>89,337</u>

Schedule 2 - Administration

	<u>2026</u>	<u>2025</u>
Legal and accounting	\$ 11,913	6,327
Audit	3,996	3,885
Office rental	788	9,450
Bank charges	<u>3,380</u>	<u>994</u>
Total administrative expenses	\$ <u>20,077</u>	<u>20,656</u>

Schedule 3 - Executive

	<u>2026</u>	<u>2025</u>
Board honorarium	\$ 4,250	4,450
Conferences	1,380	3,220
Accommodation and meals	618	648
Directors and Officers Liability insurance	1,899	1,813
Teleconferences	714	-
Other	1,250	227
Travel	<u>397</u>	<u>826</u>
Total executive expenses	\$ <u>10,508</u>	<u>11,184</u>

Schedule 4 - Supportive Services

	<u>2026</u>	<u>2025</u>
Office stationary and supplies	\$ 442	963
Insurance	971	736
Postage	518	281
Telephone and fax	13	960
Internet and website	1,061	1,512
Other	<u>1,230</u>	<u>1,440</u>
Total supportive services expenses	\$ <u>4,235</u>	<u>5,892</u>

Volunteer Wall of Recognition

SCD gratefully acknowledges the volunteers for 2025-26 who have participated on the board, committees and/or working groups.

SCD Board Members:

Robin Hartl
Michelle Classen
Sara McPhee
Angela Mueller
Ester Kang
Geoffrey Svenkeson

SCD Board Public Representatives:

Rob Barber
Judy Grant
Janice Wagner

Jill Aussant
Denise Bilan
Chelsea Brown
Dr. Allison Cammer
Danielle Campbell
Lisa Cooper
Darci Halbgewachs
Tracy Hornung
Roberta Gallagher
Chantal Issel
Allison Kapp
Julie Kozmenuik
Dr. Jessica Lieffers
Poppy Lowe
Colleen MacKay
Nicole McLennan
Kaylee Michnik
Dr. Lesley Moisey
Martina Richmond
Krista Sawatzky
Naomi Shanks
Andrea Toogood
Barbara Wright



Saskatchewan
College of Dietitians