

# Registered Psychiatric Nurses Association of Saskatchewan

2012-2013



## Partnering with People

The soul always knows  
what to do to heal itself.  
The challenge is to  
silence the mind.

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## Statement of Purpose of Annual Meeting

In June 1984, the RPNAS Council passed a statement focusing the purposes of the Annual Meeting. These purposes are:

1. To provide a forum for the dissemination of information from Council to the membership;
2. To provide a vehicle for the membership to give guidance to Council through adoption of resolutions/motions; and
3. To afford an opportunity for members to raise issues of concern through an "Open Forum."

The agenda for the Annual Meeting has been prepared following legislated requirements and these purposes. The call for submissions of new business via the Open Forum was published in the Spring 2009 issue of the *RPNNews*. The guidelines for the Open Forum allow for questions and new business arising from the floor. Time limits for discussion will be at the discretion of the Chair.

### Please remember to bring your 2013 RPN License!

Bylaw III - Meetings of the Association Section 4 - Voting  
Eligibility to vote at a meeting of the association shall be determined by presentation of a current practicing membership card.

**Registered Psychiatric Nurses Association  
of Saskatchewan**

2013 Annual Meeting and  
Education Day

**Friday, June 7th**

<b>7:00am-8:00am</b>	<b>Registration and Breakfast</b>
<b>8:00am -8:15am</b>	<b>Welcome &amp;and Introduction of Guests</b>
<b>8:15am-12:15pm</b>	<b>Guest Speaker Dr. Alec Couros University of Regina</b>
<b>1:30pm-1:45pm</b>	<b>Presentation 2nd year SIAST Psychiatric Nursing Students</b>
<b>1:45pm-4:00pm</b>	<b>Annual Meeting Welcome and Introductions</b>
<b>4:00pm</b>	<b>Presidential Address Closing and Adjournment</b>

# **Rules of Order for Annual Meetings of the Registered Psychiatric Nurses Association**

The President, or in his/her absence or at his/her request, a Chairperson shall preside over the Annual Meeting.

## **SUBJECT OF DISCUSSION**

No question of a sectarian character shall be discussed at meetings.

## **RECOGNITION**

When a member wishes to speak, he/she shall be recognized by the Chairperson, and shall give his/her name and the branch he/she represents, and shall confine his/her remarks to the question at issue.

## **CONDUCT OF MEETING PARTICIPANTS**

A member shall not interrupt another except it be to call a point of order.

If a member is called to order, he/she shall at the request of the Chairperson, take his/her seat until the question of order has been decided.

Should a member persist in unparliamentary conduct, the Chairperson will be compelled to name him/her and submit his/her conduct to the judgment of the meeting. In such cases the member whose conduct is in question should explain and then withdraw, and the meeting will determine what course to pursue in the matter.

## **MOTIONS**

All motions arising from the floor shall be written in duplicate and signed by the mover and seconder before being presented. Discussion will not commence until this process is complete.

## **DEBATE**

Members who wish to speak to a question or make a motion shall use the microphone, address the Chairperson and give their name and position.

No member may speak more than once to the same question unless all others who wish to speak have done so. If the mover of the motion speaks a second time, debate shall be closed.

Time for debate may be extended by a two-thirds (2/3) vote of the members.

When a motion to Close Debate is made, no discussion or amendment of either motion is permitted. If the majority vote that the “questions now put” the original motion has to be put without debate. If the motion to put the question is defeated, discussion will continue of the original motion.

#### **CALLING THE QUESTION**

When a question is put, the Chairperson, after announcing the question, asks “Are you ready for the question?” If no member wishes to speak, the question will be put.

Questions may be decided by a show of hands, or a standing vote, but a roll call vote may be demanded by 30 per cent of the members present. In a roll call vote, each member shall be entitled to one vote.

A call for a vote on the question (“Call to Question”) requires a formal motion and approval by two-thirds (2/3) vote of the members.

#### **APPEAL**

The member may appeal the decision of the Chairperson. The Chairperson shall then put the question thus “Shall the decision of the Chair be sustained?” The question shall not be debatable, except that the Chairperson may make an explanation of his/her decision.

#### **RECONSIDERATION OF A MOTION**

A motion may be reconsidered provided that the mover of the motion to reconsider voted with the majority, and notice of motion is given for consideration at the next meeting, and said notice of motion is supported by two-thirds (2/3) of the members qualified to vote.

#### **AUTHORITY**

In all matters not regulated by these rules of order, Robert’s Rules of Order shall govern.

#### **OBSERVERS**

Observers may, at the call of the Chairperson, be invited to comment or ask questions on a particular issue once discussion by membership has been completed.

#### **CLARIFICATION REGARDING ABSTENTIONS**

The basic rule is that a motion requiring a majority vote is adopted if more members vote in favour of the motion than vote in opposition. Members who are entitled to vote but who abstain are not counted when determining a majority. In effect, they have relinquished their right to be a factor in the decision. (It is possible for example, to have 30 members in attendance at a meeting and when the votes are counted discover that there are seven votes in favour and five opposed. The motion would be adopted because a majority of those voting were in favour of the motion.)

# RPNAS Council 2012-2013

**President: Shirley Bedford, RPN North Battleford**



**President-Elect: Marion Palidwor, RPN, North Battleford**



## **Members-at-Large**

Shirley Bedford, Don Froese, Marion Palidwor, Christina Chernick, Sydney Bolt, Brenda Francis, Pam Watt, Louise Burrridge, Tamara Quine.



## **RPNAS Council 2012-2013**

**President:** Shirley Bedford, RPN, North Battleford

**President-Elect:** Marion Palidwor, RPN, North Battleford

### **Members-at-Large:**

Brenda Francis, RPN, Saskatoon

Don Froese, RPN, Saskatoon

Tamara Quine, RPN, Regina

Pam Watt, RPN, Saskatoon

Christina Chernick, RPN, Regina

Sydney Bolt, RPN, Regina

### **Public Representative:**

Louise Burrige, Regina

## **RPNAS 2012-2013 Staff**

**Executive Director:** Robert Allen, RPN

**Registrar:** Candace Alston, RPN

**Office Manager** Karen Zarowny

**Administrative Assistant:** Kim Clory





## President's Report

"The will to persevere is often the difference between success and failure." (David Sarnoff)



Over the past two years our nursing association has stepped up strategic direction to advance psychiatric nursing practise and mental health services in Saskatchewan. Like other nursing professionals we want to be the best we can be in our career choice and the services we provide. This means challenging perceptions and the very real barriers that exist. Many years ago I had the opportunity to hear the present Dean of Nursing at Queen's University say, "If you don't blow your own horn, someone will use is as a spittoon." It's time to speak up about our profession and mental health needs. Different nursing positions and specialties are all valuable to the "PATIENT FIRST", not in silo competition but as history tells us, co-operation and collaboration, will get us where we need to be.

History should teach us something. When we are counselling people we ask them to look at life situations in terms of what can be learned rather than harboring guilt and/or defensiveness. At the World Psychiatric Congress in Winnipeg on May 3 and 4, 2013 we heard Gaye Hanson, an RN, BscN, MPA, who offered "that a broken leg can heal, but what about the broken human psyche". That is the specialty of a Registered Psychiatric Nurse.

Bob Allen, Karl Mack, Candace Alston and I met with Beverly Bailiski and Collin Hein from SUN in regard to presentations by SUN on "Optimizing the Roles of RNs". That presentation includes RPNs' however, we believe that there is still an abundance to be completed by way of disseminating knowledge of what psychiatric nursing competences and scope of practice includes and again, how we all contribute to patient care. Please check the RPNAS website to read our "Scope of Practice" document. Some of our members have expressed concern that there is a blurring of lines between the roles of unions and nursing associations.

We have met with Lynn Digney-Davis, Chief Nursing Officer for the province and Terry Gudmunson, Special Advisor to the Deputy Minister, Ministry of Health, and we will be definitely pursuing advance practice in collaboration with the Saskatchewan Registered Nurses Association.

The Minister of Finance, the Honorable K. Krawetz, visited the Battlefords and on behalf of the Board of the Battlefords Branch of the Canadian Mental Health Association, I was able to ask about where the new Saskatchewan Hospital was at. The P3 spiel came up again and while rumors and conjecture tell us there will be a Corrections component it would be nice not to have to read into what is being projected and have some definitive information on



time lines, etc. or more aptly, the truth.

At the World Congress in Winnipeg, the College of Psychiatric Nursing of Alberta announced that there is now a degree program for psychiatric nursing. We are waiting for final approval in this province. We ask how is it that our province, with increased population, business and money and the related problems accompanying those very positive things should be last in line. As RPNs` we need to give loud voice to the public, other professions and the government on what we contribute to wholistic health care.

Again, at the World Congress, it was gratifying to hear plans of their Ministries of Health and of Healthy living, integrating mental health plans and what psychiatric nursing brings to that field.

Suffice to say at this point that the experience of being on the Council of the Association has been inspiring even with the challenges in moving ahead in our field so that we can be the best that we can be. I do intend to continue on Council as a member-at-large for another term and will pass the torch to Marion Palidwor, President-Elect. She brings to the council numerous years of psychiatric nursing experience and Governance Policy responsibility that has been invaluable to my perspective.

Kim and Karen, our office staff, I thank you for your assistance. Candace, it's always a pleasure to work with you, and you provide a wealth of knowledge that is invaluable. Council members have contributed their time, experience and knowledge in ways and I couldn't have led the council for two years without. Bob Allen – you are the greatest! And thank God our rules of governance do not allow us to make ourselves develop a Napoleonic complex!

And to all Registered Psychiatric Nurses in this province – you go about your work on a daily basis, giving without bias, satisfaction in seeing someone on the road to recovery, helping others being the best that they can be. I offer this quote to you: ``Sometimes my brain and body are aching, but I always think, Why am I in this? Why..... because I love it so much? That`s what makes me persevere, that`s what keeps me going”.

Respectfully submitted,

Shirley Bedford  
Registered Psychiatric Nurse  
President

# Executive Director's Report



It is once again time to provide a report on the activities of the Association for the past year. The RPNAS works under a policy governance framework which provides a system to ensure that Council focuses on the interests of the owners of our association, namely the people of Saskatchewan. The roles and responsibilities of the Executive Council and the Executive Director are clearly defined and reviewed on a regular basis, helping to ensure good governance and management of the association.

The governance process, along with the Legislation and Bylaws established guide the setting of the consent agenda.

The association continues to work closely with the Provincial regulatory bodies for RPN's in the other western provinces, which involves activities that are interprovincial and frequently national and international in nature. The Registered Psychiatric Nurses of Canada (RPNC) meets twice yearly as a national organization representing the profession of psychiatric nursing.

I will address activities and accomplishments under the respective ends established by Council, as revised on Feb 4<sup>th</sup> 2012.

## END 1 Global Ends

The Registered Psychiatric Nurses Association of Saskatchewan exists so that the distinct profession of psychiatric nursing is a valued partner in the continuum of health care with competent members who promote and support mental health, hope and recovery at a use of resources that demonstrates good stewardship of member fees.

The association consults with stakeholders and provides a resource to government in the area of mental health. We maintain

membership/involvement and an active role in numerous organizations such as:

- CMHA
  - NIRO
  - Provincial Nursing Council
  - RPN Education Advisory Committee
  - University of Regina Senate
  - University of Saskatchewan Senate
  - SRNA, SALPN, SASW
  - RPNC
  - Collaborative Nursing Group
  - Northern Economic Development nursing Advisory Committee (NECC)
  - Mental Health Coalition
  - NNAS ( National Nursing Assessment Service)
  - CNNAR (Canadian Network of National Association Regulators
- Attendance at the annual meetings and conferences and education days of other organizations such as SUN, CMHA, SAHO, Saskatchewan Legal Association, SRNA, SALPN.

Nationally the organization was represented at meetings and events of the CPA (Canadian Psychiatric Association), C N A (Canadian Nurses Association), CIHI (Canadian Institute of Health Information), CNNAR (Canadian Network of National Association Regulators).

An external audit was conducted by Myers Norris Penny (MNP) as presented in this annual report.

## END 2 Competent RPNs and GPNs

The End “Competent Registered Psychiatric Nurses and Graduate Psychiatric Nurses” is interpreted to include, but not limited to:

1. Education programs in place that ensure graduates meet beginning practitioner competencies.
2. RPNs adhere to Standards of Practice and Code of Ethics.
  - 2.1 RPNs working in independent practice comply with the standards set out in the document Guidelines for Registered Psychiatric Nurses in Independent Practice.
3. A credible measure of competence.
  - 3.1 Advanced education and ongoing licensure.
4. Criteria for registration and ongoing licensure.

SIAST has been granted a conditional approval for the proposed Degree program in Psychiatric Nursing. The association works with SIAST on the implementation of recommendations, and follow up activities.

Work has been ongoing to establish national standards for the review of psychiatric nursing education programs, and is nearing completion.

The National Nursing Assessment Service has been incorporated and is working with the service provider selected to ensure the service will be able to run a pilot phase in 2014.

There have now been three writings of the new National examination (RPNCE). Thank you to all RPNs that volunteer as item writers and fill other roles in exam development and administration. A special thank you to Kim Clory in the RPNAS office for taking on all the complexities of the exam process and doing an excellent job.

There were nine professional conduct complaints received in the past year. Two resulted in cautionary letters, three were determined to require no further action and four complaints remain in the investigative process.

An audit was conducted for continuing professional development. CPD credits continue to be enforced for ongoing licensure.

#### END 3 Public Policy that Promotes/Supports Optimal Mental Health.

The End “Public Policy that Promotes/Supports Optimal Mental Health” is interpreted to include but not limited to:

1. RPNs are a reliable resource and are active in creating awareness of issues related to optimal mental health.
  - 1.1 RPNs are involved in carrying out research.
2. Government has credible sources when forming mental health policy.
3. Decision makers understand the importance of allocating research funds to mental health issues.
4. Policy makers understand that barrier free access to physical and mental health services is a priority.

The Chief Nursing Officer, workforce planning branch and the special advisor to the Minister of health were among the stakeholders to meet with us this past year for discussions. The association works to promote understanding and act as a credible source of information to the Government.

Ministry officials are made aware at every opportunity of the dire situation in mental health in terms of resources and lack of integration with the health care system. More seats in psychiatric nursing are long overdue. The focus on RN education program development means mental health is not a priority in this province. The SUN/Government partnership agreement did not benefit our membership or the state of mental health care in the province. RPN positions are still being lost due to lack of RPNs as well as lack of understanding by employers of the contributions of RPNs to health care.

There is great potential in the redesign of primary health care and we will continue to attempt to have our voice heard in this area.

The diversity and the depth and breadth of experience in Council ensures a valuable forum and resource to the Provincial

Nursing office. Unfortunately there is no representation from mental health in the nursing directorate. We will continue to work collaboratively while not losing sight of the ownership of our association, the public of Saskatchewan.

#### END 4 Psychiatric Nursing is a Self-Regulated Profession.

The End “Psychiatric Nursing is a Self-Regulated Profession is interpreted to include but not limited to:

1. Members understand and support self-regulation
2. Public and members receive fair and just hearing of concerns
3. Public participation in the regulation process
4. Members have pride in their profession.

The association has met all of the mandated requirements for the complaints process to be fair and effective. There were no hearings held this past year. Council heard one appeal from a member that was disciplined and denied the appeal.

Public representation exists on the professional conduct and the discipline committees.

Promotion of pride in the profession is an ongoing responsibility, accomplished through role modeling and education of both our members and the public about the contributions of RPNs. Several awards are standard and celebration of Nurses Week and RPN day occurs annually. May 10<sup>th</sup> 2013 is RPN day in Saskatchewan.

#### END 5 Mental Health is a valued and integral part of the Health System

The End “Mental Health is a valued and integral part of the Health System” is interpreted to include but is not limited to:

1. Public receives competent mental health care.
2. RPNs are valued partners in a quality health care system.
  - 2.1 RPNs teach other service providers concerning mental health.
  - 2.2 There is an adequate supply of RPNs in Saskatchewan.
  - 2.3 RPNs have equal opportunity for career advancement and mobility.
3. Public and human service providers recognize registered psychiatric  
3.1 nursing as a distinct profession.

RPNs are regulated in the Yukon and the four western provinces. Ongoing work at a national level has resulted in the recognition of the mobility problem for RPNs in Canada and work is underway to change that. There is recognition by some nursing organizations in eastern Canada that they are lacking in mental health competencies in some generic nursing programs and there is a desire to improve their educational standards in mental health.

There are serious concerns with the supply of RPNs as we are the oldest nursing group in terms of our membership. We are optimistic that there will soon be an increase in education seats, increasing the total from 30 to 60 in the near future.

Awareness of mental health has increased dramatically in the past few years and we are proud to have been contributors to the work done by CAMIMH. Although we are no longer part of that organization they have our support and the benefits of the ongoing work started will be there for all Canadians long into the future.

We remain a strong advocate for quality and integrated mental health services. The cost of not providing services is something we should all be concerned about.

#### END 6 Public Knowledge and Awareness of Mental Health Literacy

The End “Public Knowledge and Awareness of Mental Health Literacy” is interpreted to include but not limited to:

1. Comprehension of mental health as not merely the absence of mental illness
2. Human service providers have an understanding of mental health literacy.
3. Social inclusion

#### 4. Recovery

\* We have defined mental health literacy as the knowledge and skills that enable people to access, understand and apply information for mental health. (CAMIMH)

Mental health literacy education is an area that needs a lot of work. To the extent that a small organization can effect change we continue to contribute to conferences, publications and events that can impact this area.

The new journal of psychiatric nursing research is available on our website. This is a great publication with interesting research and articles.

Access to care is perhaps the largest concern, and the stigma attached to mental illness is a barrier to overcome. The RPNAS is represented on many external committees and organizations.

#### END 7 A distinct and Vibrant Professional Identity

The End “A Distinct and Vibrant Professional Identity” is interpreted to include but is not limited to:

1. An engaged membership
  - 1.1 Members are engaged in peer and community networking.
  - 1.2 Sharing accomplishments.
  - 1.3 Acknowledging successes.
  - 1.4 Role modeling professional pride.
  - 1.5 Members celebrating professional pride.
2. Continual development of a body of knowledge.

Like all organizations the RPNAS has always been challenged with communications to members and stakeholders. In this communication or information age we are constantly upgrading our technology to keep pace with change. Members are encouraged to provide email addresses and update these when they change.

The annual meeting is an opportunity for the branches to become more involved by hosting. This year we thank Saskatoon for hosting our AGM. More visits by the executive to the branches are being planned. These are valuable networking opportunities.

Thank you to our staff members Karen and Kim for their wonderful attitudes and work ethic as we navigate the ever changing work environment.

Thank you to all of the volunteers that make our association work. Unlike other organizations we do not have staff for most of our tasks and rely on RPNs to give of their time as Council members, Committee chairs and members ,and numerous other activities. Your contributions are truly appreciated.



Robert Allen, RPN  
Executive Director

# REGISTRAR'S REPORT



The Registered Psychiatric Nurses Association of Saskatchewan functions as a regulatory organization that ensures that our members practice in a safe, competent and ethical manner while delivering of mental health services to the citizens of Saskatchewan. Our members must comply with legislation, standards of practice and registration processes to meet this obligation. I would like to ask our members to insure that the information provided to us at renewal time is an accurate representation of their current situation and reflects their highest level of academic achievement. Canadian Institute of Health Information (CIHI) uses this information to produce their reports.

I would like to congratulate the 2012 graduating class of the Psychiatric Nursing program and welcome them in to the profession. You have worked hard to complete your program, pass the national examination and are now working as Registered Psychiatric Nurses throughout the province. You have done well!

As Practice Consultant my responsibilities include supporting members in their practice by assisting them to understand and apply the Code of Ethics and Standards of Practice As well as collaborating with employers to assist them to define the RPN role as it relates to our competencies. The RPNAS alone and with our regulatory colleagues continue to work on projects that will assist in collaborative practice.

In the capacity of privacy officer, my responsibilities are to insure that our organization is in compliance with privacy legislation and ensure that our members` are in compliance with the Health Information Protection Act (HIPA).

## INTERNAL COMMITTEES

### *Education Committee*

It is my responsibility to provide staff support to this committee by organizing the annual review of CPD audits, following up on any committee recommendations as well as presenting scholarship and bursary applications to the committee.

### *Education Approval Committee*

This committee provides guidelines for the review of the Psychiatric Nursing Programs within the province. The Council has asked that this committee provide them with a document relating to the RPN Scope of Practice.

### *Nominations Committee*

The responsibilities of this committee are to seek RPN's to are interested in running for RPNAS Council and oversee the election process. Once again this year we had enough interest in Council positions and had enough candidates to hold an election. I would encourage our members to consider running for Council.

### *RPNP Committee*

This committee has been asked to explore all areas of advanced practice and assist the Executive Director with a Scope of Practice document for our profession.

## EXTERNAL COMMITTEES

### *Network of Inter-Provincial Regulatory Organizations (NIRO)*

This committee consists of members of regulated health professions. They meet twice a year to discuss issues common to all and participate in an educational opportunity that furthers the goals of the committee. Our May meeting will consist of an education session in which we will receive Kaizen Basic Training.

### *Mental Health Coalition*

This is an interprovincial committee consisting of over 150 agencies, groups, citizens who have a common goal of advocating for a better quality of life for those who live with mental illness members. This year the focus is on improving the system to allow for stakeholder engagement and to enhance the continuum of care in Saskatchewan.

### *Orientation to Nursing in Canada for Internationally Educated Nurses-- Program Advisory Committee—SIAST*

This committee meets annually to provide a link between SIAST and the various sectors that they serve. They provide advice and guidance to assist in determining program quality, relevance and currency.

## NATIONAL ORGANIZATIONS

### *Registered Psychiatric Nurses of Canada (RPNC)*

This group consists of the Presidents and Executive Directors from each province in which Psychiatric Nurses are regulated. They meet twice a year to discuss matters of national concern. The working committees of this group are the Executive Directors Resource Group (ERDG) and the Inter Provincial Group (IPG).

### *Inter Provincial Group (IPG)*

This group meets quarterly in conjunction with the meetings held by the ERDG. The discussion at these meetings relate to common practice concerns, the Mutual Endorsement Agreement and other issues that may have inter-jurisdictional implications.

### *Assessment Services Incorporated (ASI) –Registered Psychiatric Nurses of Canada Examination Advisory Committee*

This committee consists of two representatives from each jurisdiction. The mandate is to approve test materials



at critical points in the test development cycle, to resolve issues and problems related to the work of item writers groups and to report to the Client Advisory Group. The new Registered Psychiatric Nurses of Canada Examination (RPNCE) was inaugurated in May of 2012 with writers from all jurisdictions writing simultaneously. The exam has been redesigned and is currently a one day examination containing 250 questions in 2 books.

*Canadian Institute of Health Information (CIHI)*

Our organization along with our inter-provincial colleagues continue to assist this group to ensure that the information gathered about our profession is accurate and complete. In addition to attending the annual meeting with CIHI my current role is to participate as part of the Nursing Database Dictionary working group. This group consists of 2 members of each regulatory group. Its purpose is to review dictionary of information collected for submission to CIHI. This will more accurately reflect the profession of psychiatric nursing in Canada.

*National Nursing Assessment Service (NNAS)*

This not for-profit corporation established to co-ordinate a consistent national approach to the assessment of internationally educated nurses' eligibility for licensure by Canadian nursing Regulators. The official kick off meeting was held in Toronto in April. My current role is part of the Change Management Team. My responsibility is to facilitate changes within our organization in order to be able to operationalize their plan.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'C. Alston', with a stylized flourish at the end.

Candace Alston, RPN  
Registrar

## Membership Statistical Reports

The following pages of tables outline the statistical membership information reflect the new fiscal year, as well as comparisons to the previous years.

### Notes to Statistical Charts

#### **Figure 1                                      5 Year Comparison of Active Members**

This table compares the number of active members from 2008 to December 31, 2012. As of December 31, 2012 there were also 70 Non-Active members.

#### **Figure 2                                      Active Members by Age and Gender**

As the graph indicates, the age group with the highest number of members (20%) is 46-50. It is also interesting to note that 15% of RPNAS Active membership is male.

#### **Figures 3 a                                      Members by Branch**

These tables show the number of members (Active and Non-Active) by Branch for 2012 and 2011. The distribution of members has remained quite consistent over these years.

#### **Figures 4 a and b                                      New Registrations**

These graphs compare the number of new registrations over the past four years, breaking down those numbers into new registrations by Examination and by Reciprocity. The smaller graph inset into graph 4(a) further breaks down the new members that came to our province via reciprocity.

#### **Figure 5                                      Out Migration**

This table shows the number of RPNs leaving our province and seeking registration in Alberta, Manitoba or British Columbia.

#### **Figures 6 a and b                                      Members by Primary Employing Agency**

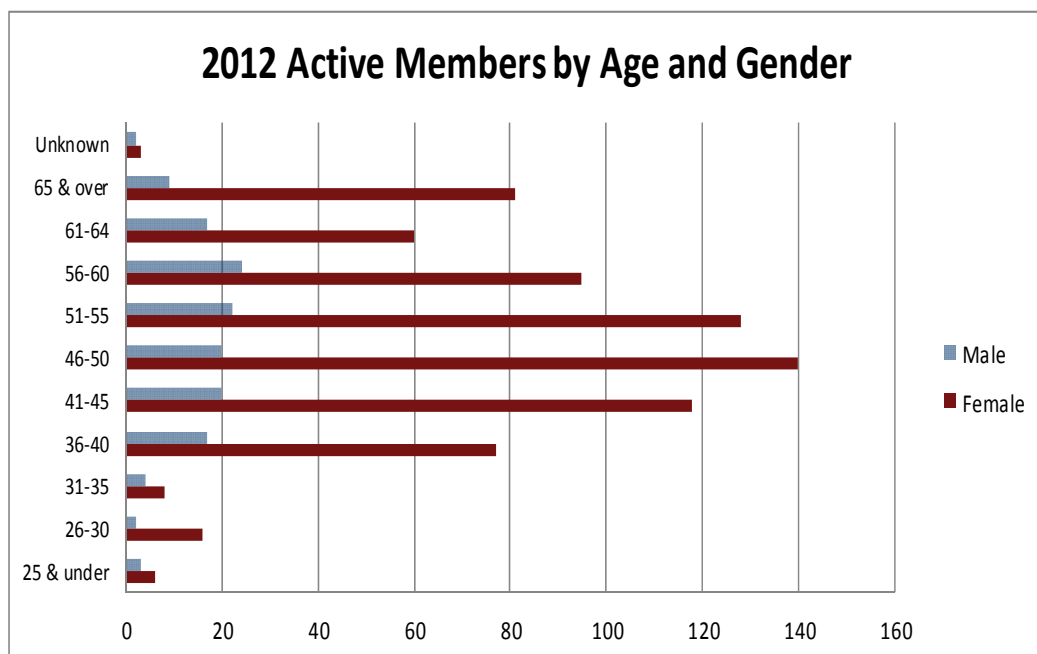
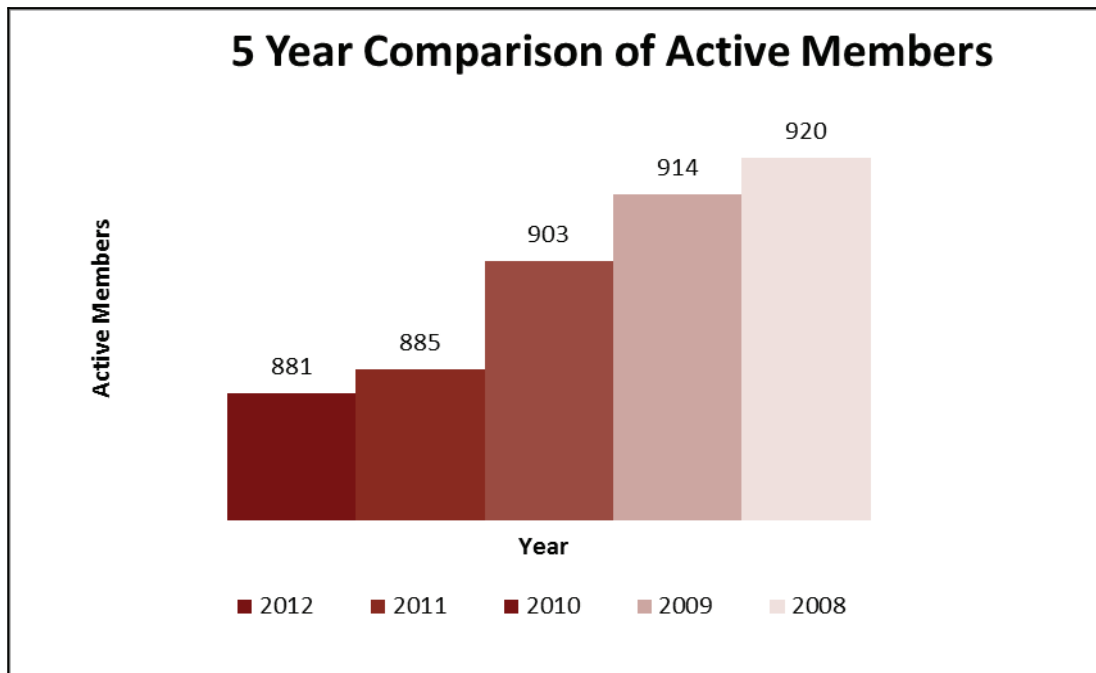
The primary employing agencies of members has changed very little since the previous year with the three main agencies employing RPNs being Hospitals, Personal/Long Term Care and Community Mental Health.

#### **Figures 7 a, b, c, d and e                                      Members by Primary Practice Area**

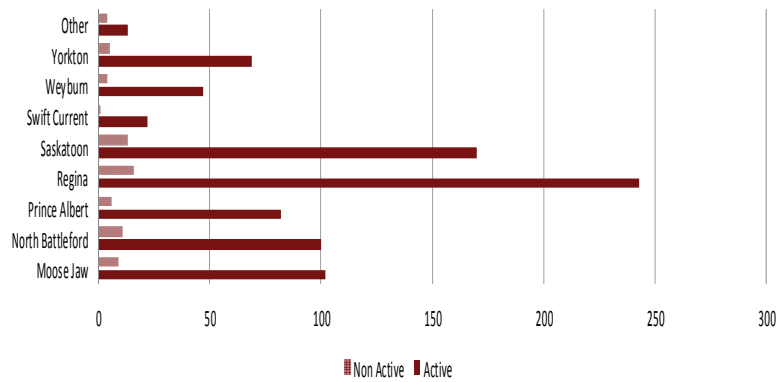
You will note very little change in the primary practice area. Primary practice areas are divided into four groups, Direct Care, Administration, Education and Research.

#### **Members by Primary Position**

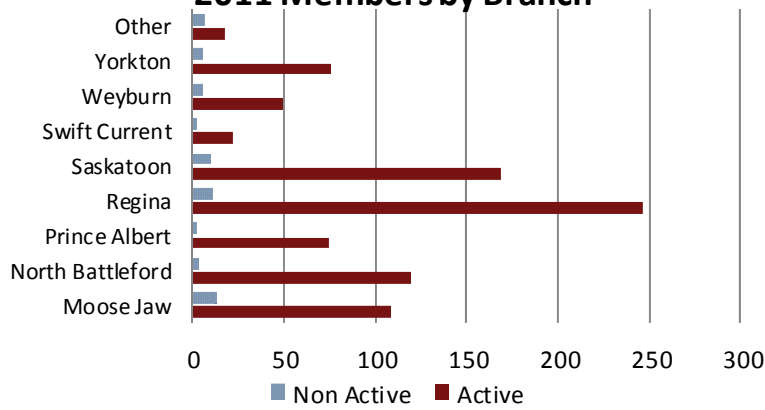
Figures 8 a and b show members by primary position.



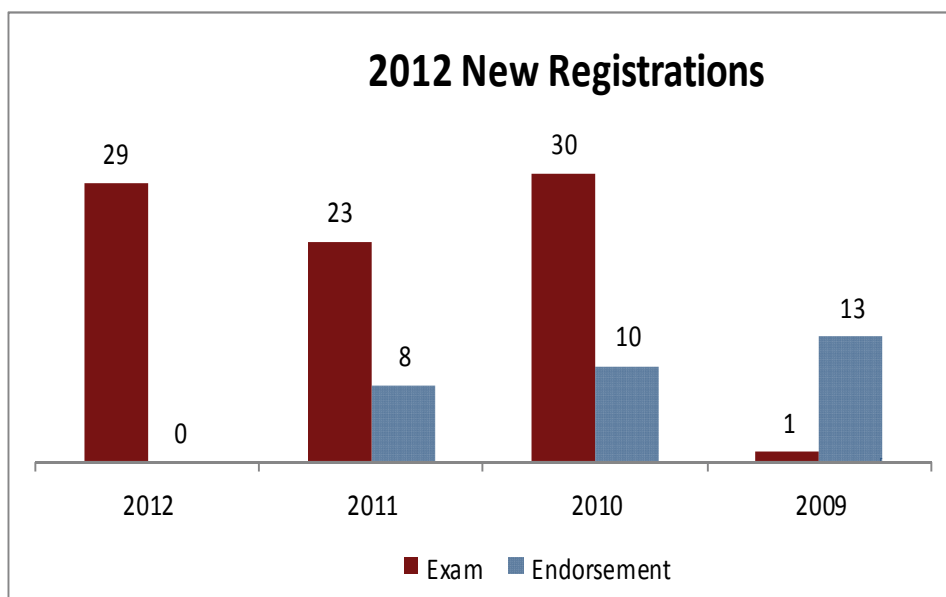
**2012 Members by Branch**

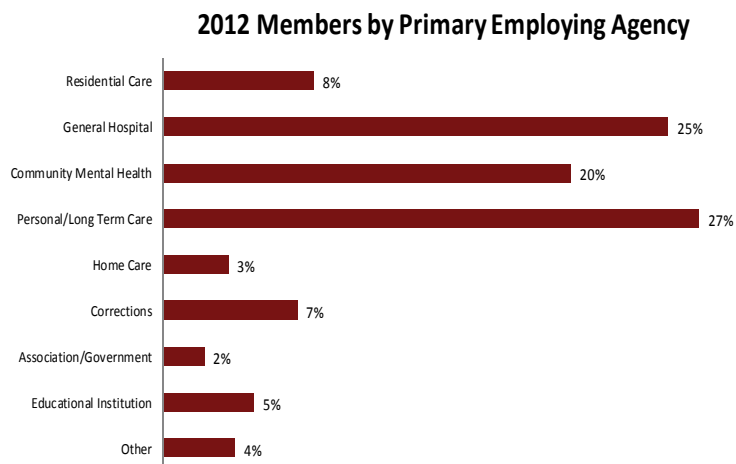
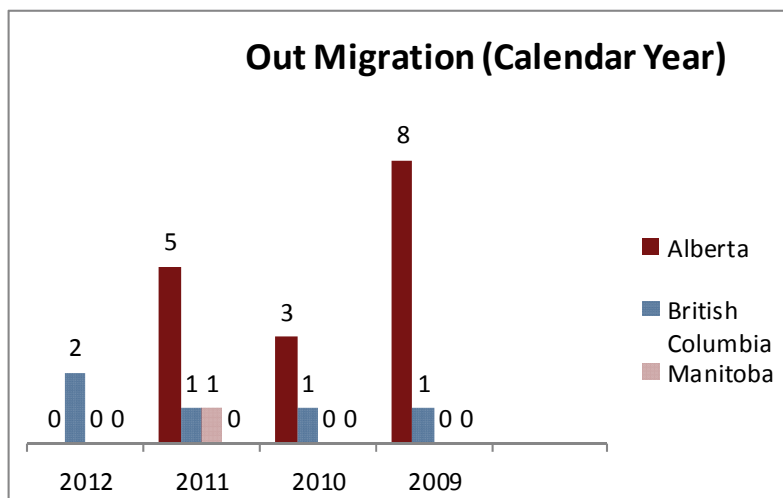
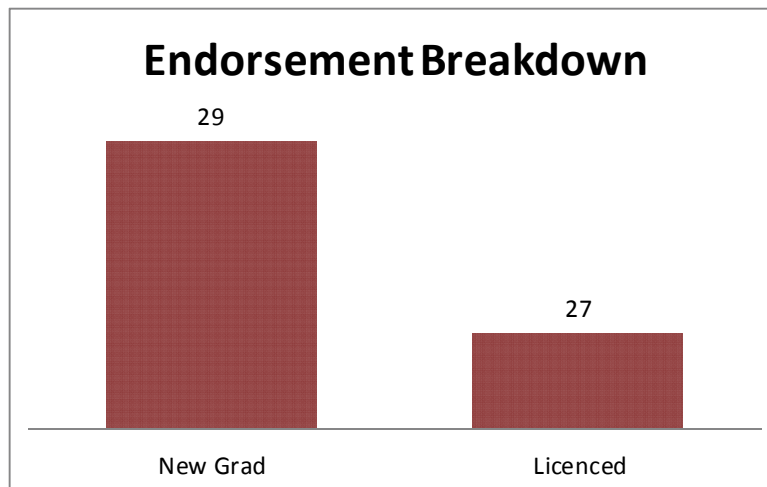


**2011 Members by Branch**

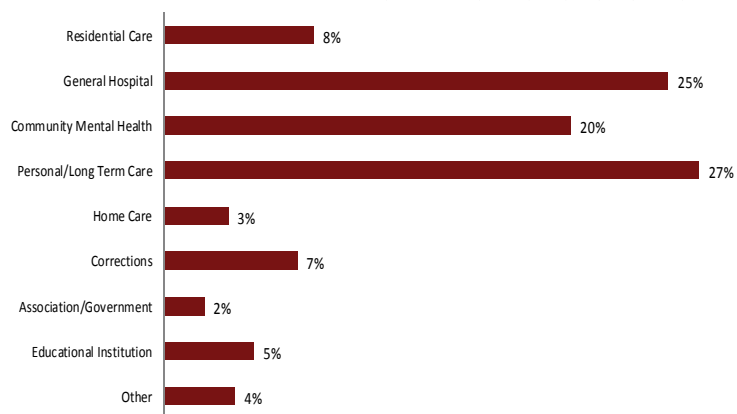


**2012 New Registrations**

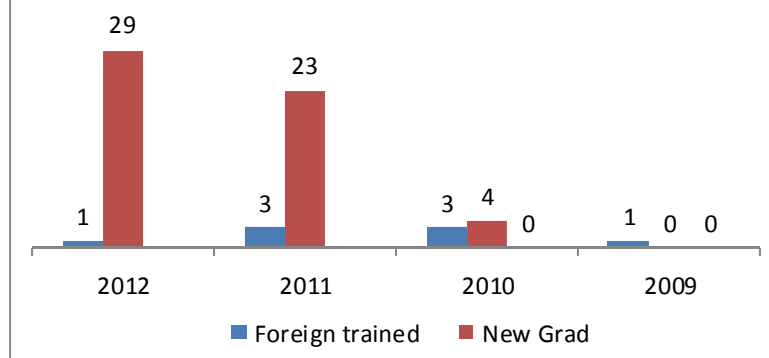




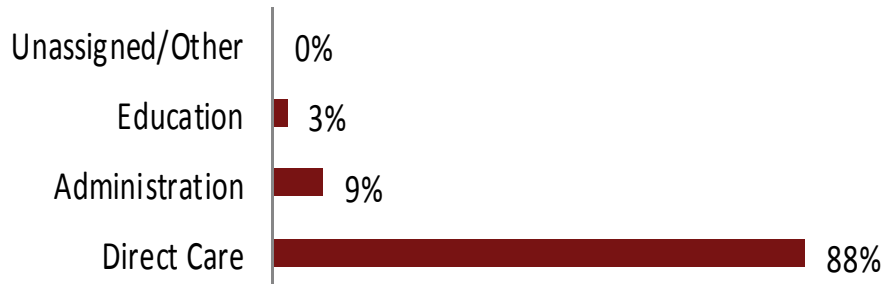
### 2011 Members by Primary Employing Agency



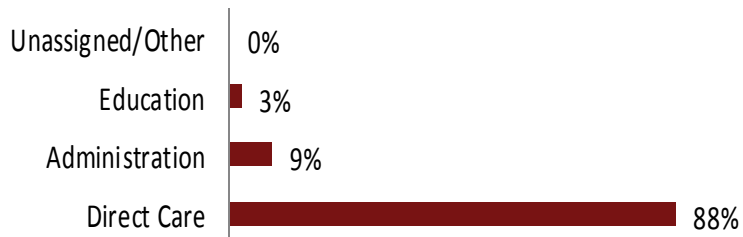
### Breakdown of New Registrations by Exam



## 2012 Members by Primary Practice Area

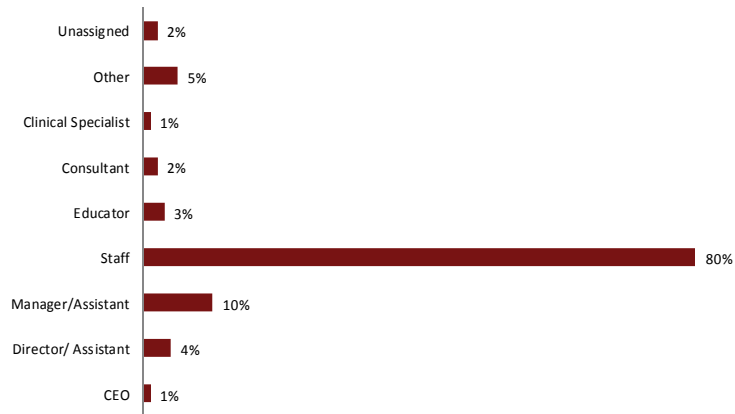


## 2011 Members by Primary Practice Area

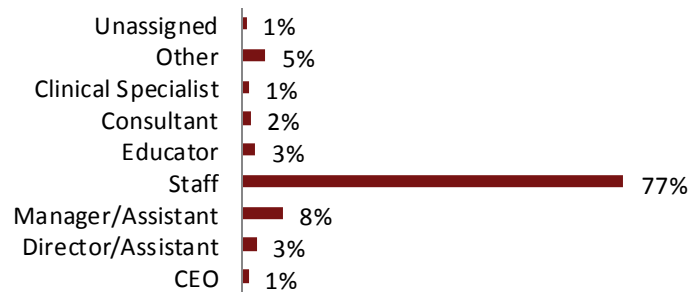




### 2012 Members by Primary Position



### 2011 Members by Primary Position



# Reports

## Council Committees

### Professional Conduct Committee

**Chairperson:** Delores Maduke

Three meetings were held.

The following summarizes the activities of the committee of the past 12 months:

The professional conduct committee dealt with 9 complaints. Of these 9 complaints; cautionary letters were sent out to 2, and 3 complaints resulted in no further investigation. There are currently 4 complaints that are within the investigation process. There have been no major projects completed by the committee to date. Investigative training for members of the Professional Conduct Committee is planned for the 2013 year.

## BRANCHES

### Committee Annual Report

#### Committee: Regina Branch

**President:** Candace Alston

**Secretary:** Caroline Hoffart

**Treasurer:** Sue Myers

Four meetings were held.

The following summarizes the activities of the committee of the past 12 months:

The Branch has been inactive for several years. Since there is now a new Psychiatric Nursing Program some Regina based RPNs were compelled to revitalize the Branch. The Psychiatric Nursing Program graduates working in Regina and surrounding area should have a venue to reach out to and connect with other RPNs. Registered Psychiatric Nurses have a commitment to socialize new graduates into the profession as well as act as role models for them. Branch meetings offer RPNs an opportunity to build relationships, provide support, discuss current issues affecting psychiatric nursing practice and strategize to address barriers and resolve issues

Major projects completed by the team:

The first major event planned was a Meet and Greet Evening whereby RPNs and the Psychiatric Nursing Program students in year one gathered on an October evening to share pizza and become acquainted. The students were split into smaller groups and met with an RPN who shared stories about her career and answered questions the students had about psychiatric nursing. It was an evening of fun socializing by Psychiatric Nursing students and welcoming them into the profession.

The second event was a Wine Tasting Social that took place on November 27th. A wine connoisseur hosted the wine tasting. Attendees tasted wines from different countries and learned about the qualities of the wine and what cheese and dry meats paired best with it. Members enjoyed a relaxed evening of socializing, having fun re-gifting and learning about wine.

## **North Battleford Branch**

**President: Marion Palidwor**

Six meetings were held.

The following summarizes the activities of the committee of the past 12 months:

Most of our meetings were to plan for this years "Champions of Mental Health" Awards Banquet. This year we are planning several differences in the type of entertainment we will be having, to the change in our venue, as well in the way the award recipients will be chosen. This year we are also having a silent auction to run concurrently with our awards banquet. We hope to raise the money for the building fund for the Battleford's Trade and Education Center. Many of our client's utilize this facility and we thought it would be great to give their building fund a bit of assistance this year.

Several of us met to discuss and plan several Mental Health Clinics in the community. Through these mental health clinics we hope to bring mental health information to the community in a manner that is less stressful.

We have redone our Branch Bylaws and have sent to the Council for approval. We are on the way to another successful Champions of Mental Health Awards Banquet and lastly we continue to provide mental health information to our community in a public forum which gives them the opportunity to seek paper information or have a conversation with one of us if they so choose.

Once we have the 4th Annual Champions of Mental Health Awards Banquet over, we will have a debriefing meeting to see what went right and what we can improve upon for the 2014 awards banquet. We will also continue to provide Mental Health information to our community on a regular basis in 2014.

## **Committee: Weyburn Branch**

**President: Betty Sellers**

**Vice President: Linda Olson**

**Secretary: Sharon Mulhall**

**Treasurer: Ann Robillard**

**Members at Large: Vivian Kew and Theresa Girardin**

Three meetings were held.

The following summarizes the activities of the committee of the past 12 months:

Our local RPNAS sponsored an in-service on "Light Therapy for Mood Disorders" which was presented by one of our Psychiatrists, Dr. Suberu, in November 2012. This was very well attended.

A wreath was laid for Remembrance Day by two of our Branch Members. We also made an effort to recruit new RPN's to attend our meetings but this has not been successful.

Our branch contact Head Office in Regina to come down to our Weyburn branch in January 2013 to attend a supper meeting. The supper meeting was held on January 22, 2013. Robert Allen, Executive Director and council members provided our branch with updated information on the RPN program and also talked to us about ethics and our standards of nursing.

The meeting was a successful and informative event.

## **Committee: Swift Current Branch**

### **President: Marilyn Mudry-Lautsch**

Six meetings were held (with an average of 5 people in attendance)

The following summarizes the activities of the committee of the past 12 months:

Business: We have regular branch meetings even with sparse attendance.

Educational: We encourage members to share information from various workshops and in-services they have attended during our branch meetings IE/patient and family centred care, cognitive behavioral therapy update.

Social: We celebrate RPN Day with a breakfast meeting. We try to acknowledge various occasions affecting our membership (IE/marriage, births, bereavement, retirement) in the welfare of the members section of branch meetings.

Professional: We participate in the local high school Career Expo annually. We share and discuss RPNAS Council Communiques as well as review some articles in the RPNews. This helps maintain the link with council and know what is happening with other branches.

We participate in CMHA initiatives as appropriate (IE/Mental Health Week, Mental Illness Awareness Week). Members from our branch continue to

take an active part in:

- \* Mental Health Week (Spring) by supporting the local CMHA
- \* Attending the annual Mayor's Luncheon
- \* Walk for Wellness, and also
- \* Mental Illness Awareness Week (Fall).

Our branch will attend and promote the profession of Registered Psychiatric Nursing by being represented at the high school Career Expo (Fall 2013).

Members from our branch will participate in and promote the Mental Health Week and Mental Illness Awareness Week initiatives in 2013/2014.

## RPNAS Vision and Mission

One of the functions of the Council of the Registered Psychiatric Nurses Association of Saskatchewan is the development and review of the Association's Ends. The first End, and one of the highest priority Ends, is the Vision and Mission of the Association. This End was recently updated and is as follows:

The **vision** of the Registered Psychiatric Nurses Association of Saskatchewan is:

**The Distinct Profession of Psychiatric Nursing is a valued partner in the continuum of health care, with competent members who promote and support mental health, hope and recovery, with a use of resources that demonstrates good stewardship of member fees.**

The **mission** of the Registered Psychiatric Nurses Association of Saskatchewan is **to provide Saskatchewan People with competent psychiatric nursing.**

The mission involves the achievement of the following ends:

1. Ensuring competent Registered Psychiatric Nurses
2. Protecting the public through regulation
3. Continual development of a body of knowledge
4. Developing practice opportunities

# RPNAS Proposed Budget 2014

## Revenue

Annual Fee Practicing	542,900	Based on 890 members
Annual Fees Non Practicing	3,000	
Temporary License	2,200	
Registration fees	1,900	
Interest Income	11,000	
Liability insurance	6,230	
Registration examinations	3,000	ASI contract- lower fees revenue
Miscellaneous	3,500	

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TOTAL REVENUE	573,730
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## Expenditures Part A

Office Insurance	750
Salaries	282,300
Employee Benefits	60,000
Taxes	6,000
Telephones	4,000
Postage/Bank Charges	8,000
Office Supplies	12,000
Legal fees/audit	7,000
Printing costs	8,000
Executive Directors expenses	12,000
Staff Development	1,500
Computer support	5,000
Website	5,000
Utilities	12,000

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TOTAL	423,550
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## Statutory Functions

Council meetings	10,000
Council Insurance	2,500
Council Honorarium	4,000
Council Development	2,000
Disciplinary Hearings	10,000
Professional Conduct Legal	10,000
PCC Chair Honorarium	500
Discipline Chair Honorarium	500
Registrar Travel	8,000
Election	1,400
International Conference	10,000

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TOTAL	58,900
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## Representative Activities/Services

Special Ends Projects	10,000
Provincial Student resources	1,000
Special Education fund	3,000
Bursaries/Scholarships	8,000
Membership Fees	1,500
Delegate expenses	1,500
Executive Travel	3,000
TOTAL	28,000

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## Membership Services

Annual Meeting	6,000
Liability Insurance	6,230
RPN NEWS	9,040
Annual Report	7,500
Public Relations	6,000
TOTAL	34,770

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TOTAL EXPENDITURES PART A      542,920  
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## Expenditures Part B

Statutory Committees	5,500	Legislation, Professional Conduct, Discipline, Nominations
RPNC	3,000	
Special Projects/RPNP/Program Approval	20,000	

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Total Expenditure	28,500
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TOTAL EXPENDITURES PART A AND B

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573,730

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Representative Activities/Services	
Special Ends Projects	10,000
Provincial Student resources	1,000
Special Education fund	3,000
Bursaries/Scholarships	8,000
Membership Fees	1,500
Delegate expenses	1,500
Executive Travel	3,000
TOTAL	28,000

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## NOTES

[illegible]



**Registered Psychiatric Nurses Association**  
**Financial Statements**  
*December 31, 2012*

## Management's Responsibility

To the Members of Registered Psychiatric Nurses Association:

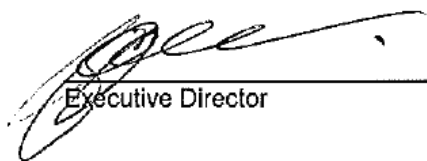
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Council is composed primarily of Councillors who are neither management nor employees of the Association. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Council is also responsible for recommending the appointment of the Association's external auditors.

MNP LLP is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.

May 15, 2013



Executive Director

## Independent Auditors' Report

To the Members of Registered Psychiatric Nurses Association:

We have audited the accompanying financial statements of Registered Psychiatric Nurses Association, which comprise the statement of financial position as at December 31, 2012, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of Registered Psychiatric Nurses Association as at December 31, 2012 and the statements of operations, changes in net assets and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### *Comparative Information*

Without modifying our opinion, we draw attention to Note 2 to the financial statements which describes that Registered Psychiatric Nurses Association adopted Canadian accounting standards for not-for-profit organizations on January 1, 2012 with a transition date of April 1, 2011. These standards were applied retrospectively by management to the comparative information in these financial statements, including the statement of financial position as at and April 1, 2011, and the statements of operations, changes in net assets and cash flows for the period ended and related disclosures. We were not engaged to report on the restated comparative information, and as such, it is unaudited.

Regina, Saskatchewan

May 15, 2013



Chartered Accountants

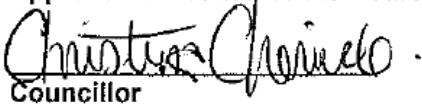
# Registered Psychiatric Nurses Association

## Statement of Financial Position

As at December 31, 2012

	<b>12 Months Ended December 31 2012</b>	<b>9 Months Ended December 31 2011 (Restated, unaudited)</b>	<b>12 Months Ended April 1 2011 (Restated, unaudited)</b>
<b>Assets</b>			
<b>Current</b>			
Cash	382,326	147,791	25,529
Accounts receivable	483	2,111	550
Marketable securities (Note 4)	148,993	387,142	510,452
Prepaid expenses and deposits	19,163	30,871	10,043
	<b>550,965</b>	<b>567,915</b>	<b>546,574</b>
<b>Capital assets (Note 5)</b>	<b>101,889</b>	<b>93,514</b>	<b>86,260</b>
<b>Long-term investments (Note 6)</b>	<b>458,088</b>	<b>438,203</b>	<b>374,671</b>
	<b>1,110,942</b>	<b>1,099,632</b>	<b>1,007,505</b>
<b>Liabilities</b>			
<b>Current</b>			
Accounts payable and accruals	25,697	19,259	22,250
Deferred revenue	515,794	502,057	417,916
Government remittance payable	6,008	5,839	-
	<b>547,499</b>	<b>527,155</b>	<b>440,166</b>
<b>Net Assets</b>			
Investment in capital assets	101,888	93,514	86,260
Contingency Reserve	127,352	127,352	127,352
Bursary Reserve	42,446	48,046	49,346
Operating Surplus	291,757	303,565	304,381
	<b>563,443</b>	<b>572,477</b>	<b>567,339</b>
	<b>1,110,942</b>	<b>1,099,632</b>	<b>1,007,505</b>

Approved on behalf of the Board

  
Councillor

  
Councillor



# Registered Psychiatric Nurses Association

## Statement of Operations

For the year ended December 31, 2012

	12 Months Ended December 31 2012	9 Months Ended December 31 2011 (Restated, unaudited)
<b>Revenue</b>		
Licensing fees	524,195	401,263
Miscellaneous	28,009	18,798
Investment income	17,964	14,792
Examination fees	17,900	2,400
Members' liability insurance	6,156	4,520
Non-active fees	4,000	2,363
Administration fees	3,470	1,316
Promotional	835	2,491
<b>Total revenue</b>	<b>609,903</b>	<b>447,943</b>
<b>Expenses</b>		
Salaries and benefits	278,471	194,397
International conference	43,467	3,151
Employee benefits and superannuation	41,328	38,794
Council and membership meetings	34,020	20,741
Office supplies and postage	28,045	18,383
Discipline hearings and professional conduct	27,541	30,172
Travel - executive	25,440	33,377
Occupancy	24,263	15,466
Amortization	16,102	7,367
Membership development	17,042	8,270
Promotional	14,921	21,255
Committees	10,156	16,606
Professional fees	9,427	8,897
Newsletter	7,944	3,518
Printing	7,408	6,844
Liability insurance	7,186	1,059
Property taxes	5,711	5,578
Bad debts	5,551	-
Membership fees	5,411	2,267
Telephone	3,319	2,656
Donations	3,212	1,912
Elections	854	560
Insurance	815	184
Student liaison activities	44	62
Special projects	-	600
<b>Total expenses</b>	<b>617,678</b>	<b>442,116</b>
<b>Excess (deficiency) of revenue over expenses before other items</b>	<b>(7,775)</b>	<b>5,827</b>
<b>Other items</b>		
Unrealized gains on investment	4,338	615
<b>Excess (deficiency) of revenue over expenses</b>	<b>(3,437)</b>	<b>6,442</b>

The accompanying notes are an integral part of these financial statements

**Registered Psychiatric Nurses Association of Saskatchewan**  
**Statement of Changes in Net Assets**  
*For the period ended December 31, 2012*

	<i>Investment in Capital Assets</i>	<i>Contingency Reserve</i>	<i>Bursary Reserve</i>	<i>Operating Surplus</i>	<i>12 Months Ended December 31, 2012</i>	<i>9 Months Ended December 31, 2011 (Restated, unaudited)</i>
<b>Net assets, beginning of period, as previously stated</b>	<b>93,514</b>	<b>127,352</b>	<b>48,046</b>	<b>348,350</b>	<b>617,262</b>	<b>589,719</b>
Correction of an error (Note 10)	-	-	-	(44,785)	(44,785)	(22,380)
<b>Net assets, beginning of period, as restated</b>	<b>93,514</b>	<b>127,352</b>	<b>48,046</b>	<b>303,565</b>	<b>572,477</b>	<b>567,339</b>
Excess of revenues over expenses for the period, restated	-	-	-	(3,437)	(3,437)	6,442
Purchase of capital assets	24,476	-	-	(24,476)	-	-
Amortization of capital assets	(16,102)	-	-	16,102	-	-
Bursaries awarded during the period	-	-	(5,600)	-	(5,600)	(1,300)
<b>Net assets, end of period</b>	<b>101,888</b>	<b>127,352</b>	<b>42,446</b>	<b>291,757</b>	<b>563,443</b>	<b>572,477</b>

# Registered Psychiatric Nurses Association

## Statement of Cash Flows

*For the year ended December 31, 2012*

	<b>12 Months Ended December 31 2012</b>	<b>9 Months Ended December 31 2011 (Restated, unaudited)</b>
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Cash received from contributions	607,304	515,729
Cash receipts from unrestricted investment income	17,964	14,792
Cash paid for program service expenses	(265,683)	(168,881)
Cash used for Council and Committee activities	(34,020)	(71,535)
Bursaries awarded	(5,600)	(1,300)
Cash paid to employees	(278,473)	(212,315)
	<b>41,492</b>	<b>76,490</b>
<b>Investing</b>		
Purchase of capital assets	(24,476)	(14,621)
Purchase of marketable securities	-	(226,690)
Proceeds on disposal of marketable securities	240,000	350,000
Purchase of long-term investments	(150,000)	(125,000)
Proceeds on disposal of long-term investments	127,519	62,083
	<b>193,043</b>	<b>45,772</b>
<b>Increase in cash resources</b>	<b>234,535</b>	<b>122,262</b>
<b>Cash resources, beginning of period</b>	<b>147,791</b>	<b>25,529</b>
<b>Cash resources, end of period</b>	<b>382,326</b>	<b>147,791</b>

*The accompanying notes are an integral part of these financial statements*

# Registered Psychiatric Nurses Association

## Notes to the Financial Statements

For the year ended December 31, 2012

### 1. Governing statutes and nature of operations

The Registered Psychiatric Nurses Association of Saskatchewan (the "Association") is the professional Association with regulatory authority for the registration and licensing of psychiatric nurses in Saskatchewan and is incorporated under a special act of Saskatchewan. The Association is exempt from income tax under paragraph 149(1)(1) of the Federal Income Tax Act.

### 2. Impact of adopting accounting standards for not-for-profit organizations

These are the Organization's first financial statements prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO). The accounting policies in Note 3 have been applied in preparing the financial statements for the period ended December 31, 2012, the comparative information for the period ended December 31, 2011, and the opening ASNPO balance sheet as at January 4, 2011 (the Organization's date of transition to ASNPO).

In preparing these financial statements, the Organization has elected not to adopt any of the available transitional provisions permitted by CICA 1501 *First-time adoption by not-for-profit organizations* at the date of transition to ASNPO relating to business combinations, fair value of capital assets, employee future benefits, cumulative translation differences, financial instruments and asset retirement obligations.

The transition to ASNPO has not affected the statement of financial position, statement of operations, changes in net assets or statement of cash flows previously reported under Canadian generally accepted accounting principles (GAAP).

### 3. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations as issued by the Accounting Standards Board in Canada and include the following significant accounting policies:

#### **Capital assets**

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	<b>Rate</b>
Buildings	20 years
Furniture and equipment	3-5 years

#### **Revenue recognition**

Licensing fees, both active and non-active, which are based on a calendar year, are recognized as revenue in the fiscal year that they are applicable to. Deferred revenue represents fees received during the year that relate to the next fiscal period. All other revenue is recognized when earned.

#### **Reserves**

##### **Contingency reserve**

The contingency reserve represents an amount established by the Governing Council for the purpose of providing for unexpected events. The interest earned on funds established for the contingency reserve remains as part of the general operation of the Association.

##### **Bursary reserve**

A bursary reserve was established by the Governing Council for the purpose of providing bursaries each year. Interest relating to the bursary reserve is allocated to the operating surplus, and bursary awards are charged to the reserve annually.

# Registered Psychiatric Nurses Association

## Notes to the Financial Statements

*For the year ended December 31, 2012*

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### ***Fund accounting***

In order to ensure observance of limitations and restrictions placed on the use of resources available to the Association, the accounts are maintained on a fund accounting basis. Accordingly, resources are classified for accounting and reporting purposes into funds. These funds are held in accordance with the objectives specified in accordance with the directives issued by the Council.

Two funds are maintained - Operating Surplus Fund and Investment in Capital Assets Fund.

The Operating Surplus Fund is used to account for all revenue and expenditure related to general and ancillary operations of the Association.

The Investment in Capital Assets Fund is used to account for all capital assets of the Association and to present the flow of funds related to their acquisition and disposal, unexpended capital resources and debt commitments.

### ***Financial instruments***

The Association recognizes its financial instruments when the Association becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management.

At initial recognition, the Association may irrevocably elect to subsequently measure any financial instrument at fair value. The Association has not made such an election during the period. Cash, accounts receivable, short-term investments, long-term investments, and accounts payable and accrued liabilities have been designated to be subsequently measured at their fair value. Fair value is approximated by the instruments' initial cost in a transaction between unrelated parties. Transactions to purchase or sell these items are recorded on the settlement date.

The Association subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by the instruments' initial cost in a transaction between unrelated parties. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost less impairment. All financial assets and liabilities are subsequently measured at amortized cost.

### **Financial asset impairment:**

The Association assesses impairment of all of its financial assets measured at cost or amortized cost. The Association groups assets for impairment testing when there are numerous assets affected by the same factors. Management considers whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Association determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the period. If so, the Association reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current period excess (deficiency) of revenues over expenses.

The Association reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of excess (deficiency) in the period the reversal occurs.

### ***Measurement uncertainty (use of estimates)***

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 amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Amortization is based on the estimated useful lives of the capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become known.

**Registered Psychiatric Nurses Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2012*

**4. Marketable securities**

	2012	2011
Cash	64	62
Premium Treasury Bill mutual fund	140,802	378,978
Treasury Bill mutual fund	8,127	8,102
	<b>148,993</b>	<b>387,142</b>

**5. Capital assets**

	Cost	Accumulated amortization	2012 Net book value	2011 Net book value
Land	38,250	-	38,250	38,250
Buildings	141,990	97,741	44,249	50,352
Furniture and equipment	107,077	87,687	19,390	4,912
	<b>287,317</b>	<b>185,428</b>	<b>101,889</b>	<b>93,514</b>

**6. Long-term investments**

	12 Months Ended December 31 2012	9 Months Ended December 31 2011
Cash	56,136	9,167
Canadian corporate bonds maturing at dates ranging between June 2015 and November 2018 (December 2011 - June 2015 and November 2018), with interest rates at varying rates ranging from 5.2% to 6.75% (December 2011 - 5.20% to 6.75%)	346,659	383,056
United States corporate bonds maturing on June 30, 2018 with interest rate of 6.25%	55,293	45,980
	<b>458,088</b>	<b>438,203</b>

**7. Financial instruments**

The Association as part of its operation carries a number of financial instruments, which include cash, marketable securities, accounts receivable, long-term investments, and accounts payable and accrued liabilities. It is management's opinion that the Association is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

**Fair value**

The carrying amount of the Association's financial instruments approximates their fair value due to their relatively short-term maturity, except for long-term investments which are recorded at their fair value, determined by reference to published bid price quotations in an active market.

**Interest rate risk**

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities, known as price risk. The Association is exposed to interest rate risk primarily relating to its marketable securities and long-term investments.

# Registered Psychiatric Nurses Association

## Notes to the Financial Statements

*For the year ended December 31, 2012*

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### 8. Pension plan

Employees of the Registered Psychiatric Nurses Association of Saskatchewan participate in the Saskatchewan Healthcare Employees' Pension Plan (SHEPP). The plan is a defined benefit plan and the pension benefits and assets are for all members of the plan and are not segregated by participating organization. Both the employer and employee contribute to the plan. The Association remits the contributions monthly, based on the contribution rate provided by SHEPP, which totaled \$28,062.89 for the year (December 2011 - \$11,744).

Although the plan is a defined benefit plan, the Corporation's financial obligation is limited to contributions in respect of employees' current service.

Contribution rates as of December 31, 2012 are as follows:  
7.70% (December 31, 2011 - 8.624%) of pensionable earnings up to the yearly maximum earnings (CPP) plus  
11.00% (December 31, 2011 - 11.20%) of pensionable earnings above the yearly maximum earnings (CPP).

### 9. Commitments

The Association has committed to a 3 year \$1,000/year bursary for an award to a SIAST student. There is \$1,000 remaining in this commitment, payable in September 2013.

The Organization also has entered into various lease agreements for office equipment with estimated minimum annual payments as follows:

2013	8,520
2014	8,520
2015	2,625
	<hr/>
	19,665

### 10. Correction of an error

During the year the Organization determined that there was an error in the amounts reported as deferred revenue related to active membership fees in prior years. This resulted in an understatement of deferred revenue and an overstatement of membership fee income in prior years. As a result of the correction, deferred revenue as of December 31, 2011 has increased by \$44,786 (April 1, 2011 - \$22,380), opening operating surplus as of December 31, 2011 has decreased by \$22,380, and revenue for the period ending December 31, 2011 has decreased by \$22,406.

### 11. Comparative figures

Certain comparative figures have been reclassified to conform with current year presentation.







**REGISTERED  
PSYCHIATRIC  
NURSES  
ASSOCIATION OF  
SASKATCHEWAN**

*Registered Psychiatric Nurses  
Partnering with People*

*Instead of thinking outside the box,  
get rid of the box!!*

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