



**The Lord Nelson, Halifax, NS
Saturday, April 18, 2026**

CHIROPRACTORS NOVA SCOTIA ANNUAL MEETING AGENDA

4:00 PM	Call to Order	
4:02 PM	Approval of Agenda	
4:05 PM	Approval of Previous AGM Minutes – June 7, 2025	P.1
4:08 PM	<u>BOARD MATTERS</u>	
	• President’s Annual Report	P.7
	• Approval of CNS By Law Change	P.10
4:20 PM	<u>BOARD FINANCIAL REPORT</u>	
	• Year End Financial Statements December 31, 2025	P.24
	• Appointment of Auditor for 2026 Year Ended Review Engagement	
	• CNS Budget 2027	P.33
4:35 PM	<u>NOMINATIONS AND ELECTIONS</u>	
	• Board of Directors Nominating Committee	
	• Election to Board of Directors	
4:45 PM	<u>NEW BUSINESS</u>	
	• Regulatory Update from NSCNR (NSCC)	
	<i>Topics must be introduced at the beginning of the meeting under “Approval of Agenda”</i>	
5:15 PM	<u>ADJOURNMENT OF CNS MEETING</u>	

(Note: New CNS Board members are to be asked to assemble for a brief meeting at 5:15 pm to elect the Executive Officers)



MINUTES

2025 ANNUAL GENERAL MEETING

Chiropractors Nova Scotia

Saturday, June 7, 2025

Casino Nova Scotia, Compass Room, Halifax, NS

The 2025 Annual General Meeting of Chiropractors Nova Scotia was held on Saturday June 7, 2025, in the Compass Room, Casino Nova Scotia, Halifax NS

Those present were:

Dr. Matt Kennedy, President – Board of Chiropractors Nova Scotia
Dr. Ben Boudreau, Vice President - Board of Chiropractors Nova Scotia
Dr. Paul Whatling, Past President - Board of Chiropractors Nova Scotia
Dr. Chuck Dauphinee, Treasurer - Board of Chiropractors Nova Scotia
Dr. Chantal Belliveau, Secretary - Board of Chiropractors Nova Scotia
Dr. Becca Wynn, Director - Board of Chiropractors Nova Scotia
Dr. Gregory MacMillan, Director - Board of Chiropractors Nova Scotia
Dr. Monique Aucoin- Randell
Dr. Mark Bodnar
Dr. Luke Boudreau
Dr. Trevor Boudreau
Dr. Niki Brown
Dr. Shawn Bruce
Dr. Lauren Cormier
Dr. Josie Cross
Dr. Nicole Cruickshanks
Dr. Charles Daniels
Dr. Jessica Dean
Dr. Lorna Deveau
Dr. Ryan Dobbin
Dr. Sarah Dobbin
Dr. Megan Dobbin
Dr. David Dunn
Dr. Joel Dunn
Dr. Jason Fox
Dr. Nariman Ghassemi Firouz Abadi
Dr. Chelsea Gittens
Dr. Steve Godin
Dr. Jillian Gordon
Dr. CJ Hennigar
Dr. Sandra Howlett
Dr. Megan Kenny
Dr. Andrew Kleinknecht
Dr. Vance Kruszewski

Dr. Marisa Lojko
Dr. Brad Lohrenz
Dr. Michelle MacDonald
Dr. Ward MacDonald
Dr. Doug MacNeil
Dr. Brigitte MacPhail
Dr. David Maillet
Dr. Abigail McDoanld
Dr. Joanna McGowan
Dr. Maggie McKeough
Dr. Doug Mollon
Dr. Kyle Morgan
Dr. Alyssa Moraze
Dr. Janis Noseworthy
Dr. Cora-Lee Peddle
Dr. Arielle Petropolis
Dr. Lisa Richard
Dr. Clayton Roach
Dr. Sandra Ross
Dr. Samantha Scarcella
Dr. Karen Smith
Dr. Nick Stryniak
Dr. Rodney Thompson
Dr. Shaun Toner
Dr. Denise Wright
Dr. Benjamin Yeun
Mr. John K. Sutherland – Executive Director
Ms. Lisa Misener – Associate Executive Director
Ms. Andrea Edwards - Associate Executive Director, acting as Recording Secretary
Dr. Wanda Lee MacPhee, Associate, Pathfinder Group

CALL TO ORDER

The meeting was called to order by the President Dr. Matt Kennedy at 9:59am

APPROVAL OF AGENDA

Dr. Kennedy asked if there were any additions to the agenda. None were noted.

It was moved, seconded and carried that:

“the agenda be approved as presented”.

BOARD MATTERS

President's Annual Report

This year marked our first full season as Chiropractors Nova Scotia (CNS) and we can happily announce a strong membership of 200 chiropractors who have committed to the advancement of Chiropractic in Nova Scotia.

As we enter the new business year for CNS we look forward to welcoming a new President, add an additional Director-at-Large position to increase our capacity, and begin the transition of our Associate Executive Director role. This will be slow transition curated by the beloved Mr. John Sutherland with his colleagues, Ms. Lisa Misener and Ms. Andrea Edwards, with Pathfinder Group, our Association Management team. This change reflects the division of staff necessary under migration to the new Regulated Health Professions ACT in 2025, which requires the regulatory functions and professional advocacy association to now be separate. I'm confident this team, including your Board of Directors, will continue to bring their leadership to our strategic plan and continue the momentum of the past number of years.

Advancing the Profession

It's been a busy year, starting with the townhall this past September where you shared with us your vision for the association. We used your conversations and suggestion to complete our strategic plan, see it attached. Through 2025 we focused on launching our membership, building collaborative partnerships, advocating on insurance matters, scope access and growing resources for members. With the strong membership commitment of 90% of joining the association we are able to more deliberately plan for the future and start carrying out the pillars of the strategic plan including government and public relations.

Government relations and insurance advocacy remained hot topics this year as we had positive follow ups with the Superintendent of Insurance regarding MVA protocols and Out-of-Protocol matters. On the flip-side we continue to respond to a sudden change in WCB structure with much concern with how it impacts Nova Scotians and your practices. We've worked collaboratively with the Nova Scotia Physiotherapy Association (NSPA) on shared concerns and areas that can strengthen both our arguments and advocacy. With the help of a group of members we look to soon launch a letter writing campaign to MLA's regarding WCB issues along with a letter to the Minister-of-Labour.

For the upcoming year, we also look towards continuing to engage government regarding practicing to full scope, building on the success in 2024 gaining the government's commitment to our radiology scope, allowing Chiropractors across the province to order x-rays. We strive to

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enable chiropractors to refer to specialists, as well as for special imaging such as MRI, CT DEXA, ultrasounds, for related diagnostic laboratory tests and inclusion in one patient on record

(OPOR). And as a reminder, you all still have access to the FREE CMCC designed Laboratory course with 10 hours of CE available thanks to the Atlantic Group Partnership.

Connecting with Members, learning from each other

The adjusting club has again reminded us of how much we can learn from each other. A huge thank you to Dr.'s Ryan and Sarah Dobbin for hosting our first out-of-town Adjusting club in Tatamagouche and Dr. Michelle MacDonald-Melnyk, who hosted our largest, on Pediatrics, to over 20 chiropractors. This is a program that will continue to expand and is open to all members, not just newer member as originally presented. In addition, we had Fireside chat on current endeavors in the world of Sports Chiropractic Research with Dr. Alex Lee sponsored by CCRF.

Contributing Nationally and on the East Coast

We've continued to work with our stakeholders attending the National CCA Leadership Summit meetings. These are meetings of CEOs, associations/board leaders, educational institutions, CCEB and regulators. This year we met in Vancouver and Toronto for the leadership meetings and the next will be in Moncton. We also attended all virtual National Insurance Committee (NIC) meetings, Government Relations forums and Communication forums. We continue these endeavors as Chiropractors Nova Scotia (CNS) to be well connected to our stakeholders and partners across Canada and to assure you we are a voice for you at these tables.

In 2025 we are happy to announce another endeavor with the Atlantic Group coming this October, an Atlantic Convention! This event will bring high quality, hands on, CE to Moncton this October 17-19th, 2025. This will be an opportunity to get away with colleagues locally and inter-provincially over a weekend. And in 2026, we are excited to welcome CCA's National Convention (NCT) to the Halifax Trade and Convention Centre May 1-2nd, 2026.

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Reducing Financial Barriers, Maintaining Strategic Direction

We were able to commit to the member fee structure we put forward last year that allows us to reduce financial barriers for our members, while also ensuring we can continue to drive the profession forward. These included:

Changing the timing of dues. In 2025 CNS moved from an annual lump sum fee to a monthly subscription payment model, which removes the financial barrier of a one-time payment in December.

Reduced overall annual cost \$245/member. Following further initiatives in 2024 reducing cost \$150/member. And a total decrease of \$432/ member compared to 2020)

No cost Student Membership – for 4th year students who are anticipated to practice in Nova Scotia

Complimentary membership for new graduates. The Board of CNS recognizes the challenges new chiropractors face in starting their practice and we want to help advance your practice while giving

you community by providing complimentary membership for the year in which they are licensed in NS, and their first full year of license registration, a \$1200 saving.

Recognizing Great Work

This AGM you will see some changes to how we recognize ‘Years of Service’ and we have also created a number of new membership awards. For the first time we moved voting online. Recognition is important and we look to continue our goal of recognizing your great work in practice, for the profession and in your communities.

Gratitude and Thanks

It’s been a privilege serving as President of Chiropractors Nova Scotia (CNS) for the past two years, and on the Board for the past seven, representing you and the profession. It is an honor to work alongside my fellow Board members who volunteer their time graciously. None of this work can be done alone present, past and future. We need you, your membership and each and every Nova Scotian Chiropractor to make these initiatives possible. Thank you for all your support. My favorite part of being involved, has been getting to know all of you. We have the best career, don’t forget it! Let’s continue moving the profession forward together.

Approval of CNS Bylaws Change

John Sutherland presented the proposed Bylaw changes that, adjusted the language suggesting college to “association” as well as, the addition of an additional Director.

it was moved, seconded and carried that

“the Bylaws be approved as presented”.

BOARD FINANCIAL REPORT

Presentation of Financial Statements for the period ended December 31, 2024

Treasurer Dr. Chuck Dauphinee presented the financial statements for the period ended December 31, 2024.

it was moved, seconded and carried that:

“the financial statements dated December 31, 2024 be approved as presented”.

Appointment of Auditor to Undertake Review Engagement for Fiscal Year 2025.

Dr. Dauphinee relayed the Board’s recommendation that Peverill and Associates be appointed as auditor for 2025.

It was moved, seconded and carried that:

“Peverill and Associates be appointed auditor to undertake a review engagement for Chiropractors Nova Scotia for the fiscal year ending December 31, 2025”.

Presentation of Chiropractors Nova Scotia Budget 2026

Treasurer, Dr. Chuck Dauphinee reviewed the budget for 2026. Revenues are forecasted at \$283,596.00, expenses at \$285,437.00, projecting a net deficit of about \$1,800 at the end of 2026. However, given CNS’s current cash position and 32.5k surplus from 2024, this deficit will not be an issue.

it was moved, seconded and carried that:

“the 2026 budget for Chiropractors Nova Scotia be approved as presented”.

NOMINATIONS AND ELECTIONS

Vice President Dr. Ben Boudreau presented the Nominating Committee report to the members of CNS. Dr. Boudreau noted that 3 positions are up for election. Nominations for the position are as follows:

Dr. Chuck Dauphinee
Dr. Chantal Belliveau
Dr. Megan Dobbin

Additional nominations were called from the floor three times. Having received no new nominations, the above candidates were declared elected to the Board.

NEW BUSINESS

None

ADJOURNMENT

The meeting was adjourned at 10:45am

President's Annual Report 2026

This year marked another great year as our new name Chiropractors Nova Scotia (CNS) and with that transition we can happily announce a strong membership of 199 chiropractors and new members on the way who have committed to the advancement of Chiropractic in Nova Scotia both in urban and rural centres.

As we enter the new business year for CNS, we look forward to increasing our capacity with our new Associate ED, Andrea Edwards as she continues to dive deeper into her role with CNS. This new role is critically important to our presence on a national level in reaching both our provincial and national strategic plans.

Advancing The Profession

This year our primary focus has been on setting reachable, attainable goals and working directly with our main stakeholders, the Canadian Chiropractic Association and the Canadian Chiropractic Protective Association to create strategic plans for the future of our profession. Many times, it is what other provincial delegates currently have underway that help us in predicting what are the best ways to deliver quality membership opportunities in our home-provinces. New marketing strategies have been put in place and new budgets were established to help balance the new world we are living in today. I am proud of the work our board has done and will continue to do to make this profession affordable and fun for many years to come.

Connecting with Members, Learning from One Another

The adjusting club continues to remind us of how important it is to be a part of such a tight knit community of chiropractors. Adjusting clubs teach us of what it means to be a team-player and how to learn with others who may have varying clinical backgrounds, expertise and interests. Thank you to those members who've offered their clinic spaces both in urban centres and rurally. This year marked our second annual, "Adjusting Club Road Show", where we take the adjusting clubs outside of urban centres and join a member in their rural communities. Thank you Dr. Charlie Daniels for welcoming the members to your community of Hebron, NS for a day of learning and camaraderie.

This year also marked the first annual, New Member Social! The New Member Social event will be held each year to welcome our newest members to the province. The event consists of a lunch and learn where members are welcomed by their provincial chair with a presentation on who we are as an association and a Q&A period.

Reducing Financial Barriers, Maintaining A Strategic Direction

We were able to commit to the member fee structure we put forward last year that allows us to reduce financial barriers for our members; while also ensuring we can continue to drive the profession forward. These included:

Changing the timing of dues. In 2025 CNS moved from an annual lump sum fee to a monthly subscription payment model, which removes the financial barrier of a one-time payment in December. It is and will remain \$99/month.

No cost Student Membership. for 4th year students who are anticipated to practice in Nova Scotia

Complimentary membership for new graduates. The Board of CNS recognizes the challenges new chiropractors face in starting their practice and we want to help advance your practice while giving you community by providing complimentary membership for the year in which they are licensed in NS, and their first full year of license registration, a \$1200 saving.

No Change to Fees in 2026. Members will benefit from “No Changes to Fees” in 2026, all the while investing in some of our internal capacities with Pathfinder Group and making stronger connections with our National Panels. This will help ensure we have strong core competencies as board chairs are changed every term.

Recognizing Great Work

This AGM we are committed to honouring our colleagues by advancing our awards and bringing more recognition to the front of our association. We’ve done this by introducing our “Years of Service” recognition pins as well as launching a new “member spotlight” piece to our CNS Members Only Facebook Page. This was launched through the desire to recognize our members for the great things they not only do in their respective practices, but for what they are doing in their communities, locally, nationally or internationally.

Gratitude and Thanks

Serving this profession for the last 4 years and past year as President of Chiropractors Nova Scotia, means the world to me. It’s been an absolute pleasure working alongside this group. Without this group, surely, we wouldn’t be where we are today. Thank you to Pathfinder group, John and Andrea for their expertise and guidance, I have never sat as board chair on any association and to be out forth in this position is no small task, but they’ve made it a wonderful and thoughtful experience. Attending our national meetings, understanding the intricacies of this profession has helped with my decision making as president and continues to show me why, strong leadership is needed at the table. Surely, I may talk a lot, but that’s the Maritimer in me. Fair. I have the best interests of Nova Scotia chiropractors in mind and every decision we make is to help this profession by being a voice. Lastly, thank you to you, our members for making this all possible, without your support and appreciation for association ownership, none of these projects would be possible and the profession would not move-ahead on a provincial or national level. You’ve made this happen and we are so appreciative of those focused on bettering this profession and creating a beautiful future for Chiropractic in Nova Scotia.

When I got into chiropractor college, I called my father and you know who hung-up on me? My father. But do you know who called me back 2-minutes later? My father, crying with joy that his son made it. Do you know what I realized? That day meant more to my father than any single person on this planet. That his son, would be a doctor. In fact, his son and daughter both became chiropractors. Why? Because we're not interested in doing one solid thing. We are interested in making an impact because a kind deed is never lost.

I am especially thankful to this province. Coming from Isle Madame, Cape Breton to serve in any capacity to represent this province means so much to me and I cannot put into words what it means to stand here and address this group today. I owe to this profession and province infinitely more than what it will ever give-back to me and my family. For helping me achieve my dream, for helping my family achieve its dreams. We are sea-worthy, Don't be afraid to stand.

Thank you, I look forward to continuing our work with our great group as Board Chair for the year to come.

Dr. Ben Boudreau

BY-LAWS OF
THE NOVA SCOTIA ASSOCIATION OF CHIROPRACTORS

PART 1 – DEFINITIONS AND INTERPRETATION

1.1 In these By-laws:

- (a) “Act” means the *Societies Act* of Nova Scotia as amended from time to time;
- (b) “Board” means the board of Directors of the Society;
- (c) ~~“Chiropractic-The Act” means the *Chiropractic Act* of Nova Scotia as may be amended, revised or supplemented from time to time and the *Nova Scotia Regulated Health Profession Act*, or any successor legislation enacted by the Province of Nova Scotia that provides for the regulation, licensing, discipline and related activities enabling the practice of chiropractic in the Province of Nova Scotia, including the *Regulated Health Professions Act* (Nova Scotia) as may be amended, revised or supplemented from time to time and the regulations promulgated thereunder;~~
- (d) “Regulator” means the Nova Scotia Chiropractic and Naturopathic Regulator (NSCNR) ~~College of Chiropractors or any successor organization, including a successor organization pursuant to the *Regulated Health Professions Act* (Nova Scotia) as may be amended, revised or supplemented from time to time and the regulations promulgated thereunder.~~
- (e) “Director” or “Directors” means the director or directors, as the case may be, of the Society as appointed or elected by the Members pursuant to the provisions hereof;
- (f) “Executive Director” means the executive director of the society engaged by the Board.
- (g) “License” means a valid and subsisting license issued pursuant to ~~the *Chiropractic Act*;~~
~~or~~ the *Regulated Health Professions Act* (Nova Scotia)
- (h) “Member” means a Person admitted as a member of the Society in accordance with these by-laws whose name has been entered in the Register of Members;
- (i) “Membership Fee” means an amount prescribed by the Board which must be paid to become a Member;
- (j) “Licensed Registrant in Good Standing with the Regulator in Nova Scotia’ in the College” means an individual who (a) is not in default of any fees prescribed by the Chiropractic Act; Regulated Health Professions Act; any regulations, or by-laws pursuant thereto; (b) their License is not under suspension; and (c) their License is not subject to a term, condition, or limitation other than one prescribed in Chiropractic Act, Regulated Health Professions Act any regulations, or by-laws pursuant thereto;

- (k) “Past President” has the meaning given to that term in Section 6.3;
- (l) “Person” means an individual;
- (m) “Register of Members” means the register of the Members to be maintained by the Secretary in accordance with the Act;
- (n) “Registrar” means the Registrar of Joint Stock Companies appointed under the *Companies Act* of Nova Scotia;
- (o) “Special Resolution” means a resolution passed by not less than three-fourths of such members entitled to vote as are present in person or by proxy, where proxies are allowed, at a general meeting of which notice specifying the intention to propose the resolution as a special resolution has been duly given;
- (p) “Society” means The Nova Scotia Association of Chiropractors (doing business as Chiropractors Nova Scotia).

Definitions in Act Apply

1.2 The definitions in the Act apply to these By-laws.

Conflict with Act

1.3 If there is a conflict between the Act and these By-laws, the Act shall prevail.

PART 2 - MEMBERS

Membership

- 2.1 The subscribers to the memorandum of the Society (the “Initial Members”) and such other Persons as shall be admitted to membership in accordance with these by-laws, and none other, shall be Members, and their names shall be entered in the Register of Members accordingly.
- 2.2 Every Member shall be entitled to attend any membership or special meetings of the Society and to vote at any meeting of the Society and to hold any office. Unless otherwise determined by the Board, there shall be no proxy voting.
- 2.3 Membership in the Society shall not be transferable.
- 2.4 No funds of the Society shall be paid to or be available for the personal benefit of any Member.

Membership Committee

- 2.5 The Board may appoint a membership committee from within the current Members to determine the eligibility of new Members and to make recommendations for membership to the Board.
- 2.6 An application for membership shall be received by subscribing via an online website application or in the manner prescribed by the Board.
- 2.7 Applicants who have been approved for membership in the Society shall receive notification confirming membership.

Admission Criteria

- 2.8 Excepting only the Initial Members, a Person may be a Member if the following criteria is met:
 - (a) they ~~are Actively licensed in the register of the College of Chiropractors~~ hold a current and active license with NSCNR or succeeding regulator kept pursuant to the Chiropractic Act or Nova Scotia Regulated Health Professions Act;
 - (b) they hold a valid and subsisting license issued pursuant to the Chiropractic Act or Regulated Health Professions Act
 - (c) they are a Registrant in Good Standing in the Regulator; and
 - (d) they have paid the Membership Fee.

Conditions Under Which Membership Ceases

- 2.9 Membership in the Society shall cease:
 - (a) upon the Member's death;
 - (b) if the Member resigns by written notice to the Society or unsubscribes from the online membership subscription
 - (c) if the Member ceases to qualify for membership in accordance with these by-laws;
 - (d) If the Member institutes or commences proceedings to be adjudicated a voluntary bankrupt or insolvent, or enters liquidation, or consents to the filing of a bankruptcy or insolvency proceeding against it, or files, institutes or commences proceedings seeking reorganization, adjustment, composition, compromise, stay of proceedings or similar relief under any Canadian federal or provincial law regarding bankruptcy, insolvency, or relief of debtors.

Manner in Which a Member May be Expelled -

- 2.10 The Board shall have authority to suspend or expel any Member from the Society for any

one or more of the following grounds:

- (a) violating any provision of any of the Society's memorandum, By-laws, or written policies;
- (b) carrying out any conduct which may be detrimental to the Society as determined by the Board, in their sole and absolute discretion; or
- (c) Failure to keep membership fees up to date and in good standing
- (d) for any other reason that the Board, in their sole and absolute discretion consider to be reasonable, having regard to the purpose and objects of the Society.

PART 3 – MEMBERS' MEETINGS

President Shall Preside

- 3.1 The President or in the President's absence, the Vice-President, or in the absence of both of them, any Director present and appointed by the Members present, shall preside as chair at Members' meetings (the "Chair of the Meeting").
- 3.2 The President may, with the consent of the Members present, adjourn any meeting. No business shall be transacted at the subsequent meeting other than the business left unfinished at the adjourned meeting unless notice of such new business is given to the Members.

Preparation and Custody of Minutes of Members' Meetings

- 3.3 The Secretary will have responsibility for the preparation and custody of the minutes of Members' meetings.

Annual General Meetings

- 3.4 The annual general meeting shall be held within six (6) months after every fiscal year end.
- 3.5 At the annual general meeting of the Society the following items of business shall be dealt with and shall be deemed ordinary business and all other business transacted shall be deemed special business:
 - (a) approve the minutes of the previous meeting;
 - (b) consideration of the annual report of the Board;
 - (c) consideration of the annual financial report of the Society;
 - (d) appoint an auditor, if any, for the ensuing year; and

- (e) elect the Directors.

Mode and Time of Calling of Annual General Meeting

3.6 Notice to Members is required for the annual general meeting. The notice must:

- (a) specify the date, place and time of the meeting;
- (b) be given to the Members fourteen (14) days prior to the meeting.
- (c) be given to the Members by newsletters, newspapers, television, radio, email, telephone, fax, and/or other electronic means;
- (d) specify the nature of the business, such as the intention to propose a Special Resolution; and
- (e) the non-receipt of notice by any Member shall not invalidate the proceedings.

Special Meetings

3.7 Special meetings of the Members may be held at any time and shall be called:

- (a) If requested by the President;
- (b) If requested by a majority of Directors;
- (c) If requested in writing by at least fifty (50) percent of the Members; or
- (d) If amendments are contemplated to these By-Laws.

Mode and Time of Calling Special Meetings

3.8 Notice to Members is required for special meetings. The notice must:

- (a) specify the date, place and time of the meeting;
- (b) be given to the Members fourteen (14) days prior to the meeting;
- (c) be given to the Members by newsletters, newspapers, television, radio, email, telephone, fax and/or other electronic means;
- (d) specify the nature of business, such as the intention to propose a Special Resolution; and
- (e) the non-receipt of notice by any Member shall not invalidate the proceedings.

3.9 The accidental omission to give any such notice under Article 3.8 to any of the Members

or the failure of any Member to receive such notice shall not invalidate any resolution passed at any such meeting.

Quorum at Members' Meetings

3.10 Quorum for the transaction of business shall consist of ten(10) percent of the voting Members. No business shall be conducted at any meeting unless a quorum is present to open the meeting and before any vote.

Quorum Not Present at Members' Meetings

3.11 If within thirty (30) minutes from the time set for holding the meeting quorum is not present or if, at any time during a meeting, there ceases to be a quorum of voting Members present, business then in progress must be suspended.

3.12 In the case of a meeting convened on the requisition of Members, the meeting is terminated and in any other case, the meeting stands adjourned to the same date in the next week, at the same time and place, and if at the continuation of the adjourned meeting, a quorum is not present within thirty (30) minutes from the time set for holding the continuation of the adjourned meeting, the voting Members who are present constitute a quorum for that meeting.

Voting Rights at Members' Meetings

3.13 Every Member may vote at any Members' meeting of the Society. The Chair of the Meeting shall not vote on the question but shall have a right to cast a casting or tie-breaking vote.

3.14 Every Member shall have one vote and no more and there shall not be proxy voting.

3.15 Except when voting on Special Resolutions as defined in Article 1.1 of these By-Laws, every question shall be determined by a majority of the votes cast on the question.

3.16 Where there is an equality of votes the motion shall be lost unless the Chair of the Meeting exercises a casting or tie-breaking vote.

3.17 The Chair of the Meeting must announce the outcome of each vote and that outcome must be recorded in the minutes of the meeting.

3.18 At any meeting a declaration by the Chair of the Meeting that a resolution has been carried is sufficient unless a poll is demanded by at least three (3) Members. If a poll is demanded it shall be held by show of hands or by secret ballot, determined at the Chair's discretion.

Virtual and Hybrid Members' Meetings

- 3.19 Subject to any prohibition in law, a virtual meeting, or hybrid of a virtual and in-person meeting, may be held in the place of a Members' meeting where the Members entitled or permitted to participate in the meeting have access to the telephonic, electronic or other communication facility which is to be used and the telephonic, electronic, or other communication facility used for the meeting permits all Members to communicate adequately with each other during the meeting.
- 3.20 A Members' meeting held in the manner outlined in Article 3.19 shall be deemed an in-person meeting for the purposes of any law of the Province of Nova Scotia including an enactment, article, by-law or governing agreement.
- 3.21 A Member who is entitled or permitted to participate in and attends a Members' meeting and does so via telephonic, electronic, or other telecommunication facility is deemed present at the meeting, including for the purposes of establishing quorum.

Members' Resolution in Writing

- 3.22 A resolution, including a Special Resolution, in writing and signed by every Member who would be entitled to vote on the resolution at a meeting is as valid as if it were passed by such Members at a meeting. A resolution so passed shall be deemed to constitute a waiver of all notices required to have been given for that meeting.

PART 4 – DIRECTORS

Eligibility of Directors

- 4.1 Any Member shall be eligible to be elected a director of the Society.

Number of Directors

- 4.2 The number of Directors shall be no fewer than three and no more than (8)

Appointment of Directors

- 4.3 The subscribers to the memorandum of the Society shall be the first Directors of the Society.
- 4.4 At each subsequent annual general meeting, the voting Members who are entitled to vote must elect the Directors in accordance with these By-Laws.
- 4.5 The Directors shall establish a Nominations Committee to facilitate electing Directors to the Board and nominations to the Board shall be completed through the Nominations Committee.
- 4.6 The Nominations Committee shall call for nominations from the Members fourteen (14) days prior to the annual general meeting.

- 4.7 Nominations shall be signed by two Members and shall be accompanied by a statement of willingness to serve on the Board and shall be signed by the nominee.
- 4.8 The Nominations Committee shall also call for nominations from the floor at the annual general meeting and, if no further nominations are forthcoming, then a motion for nominations to cease shall be called.
- 4.9 A secret ballot election shall be held if there is more than one nominee per vacancy on the Board.
- 4.10 Directors shall serve a two-year term and shall not serve for more than four consecutive terms. For clarity, “consecutive” means that twelve months or less has occurred between the end of one term and the commencement of the next term.

Vacancies

- 4.11 Directors shall retire from office at the end of each annual general meeting at which their successors are elected. Retiring Directors shall be eligible for re-election.
- 4.12 If a Director resigns their office or ceases to be a member in the Society, their office as Director shall be vacated and the vacancy may be filled for the unexpired portion of the terms by the Board from among the Members.

Removal of Directors

- 4.13 The Members may, by Special Resolution, remove any Director and appoint another person to complete the term of office for any one or more of the following grounds:
 - (a) if the Director resigns, by written notice to the Society;
 - (b) is unavailable or fails to regularly meet and participate in Director meetings; or
 - (c) ceases to be a Member or is disqualified from being a Member.
- (d) Duties and Powers

- 4.14 The management of the Society is the responsibility of the Directors who, in addition to the powers and authorities set out in these by-laws or otherwise expressly conferred upon them, may exercise all such powers and do all such acts and things as may be exercised or done by the Society and are not hereby or by statute expressly directed or required to be exercised or done by the Society at a Members meeting. In particular, the Directors may engage an executive director, coordinator, or other employee of the Society in a senior leadership role, in addition to such other staff as may be required, and to determine the duties, responsibilities and remuneration of such persons. Without limiting the general powers of the Board set forth above, the Board shall:

- (a) Develop and execute policies;
- (b) Approve the annual budget of the Society.
- (c) Establish all membership dues and other fees for the Society;
- (d) Approve the use of the Society's name in whole or in part by individuals or other organizations; and
- (e) Provide leadership, guidance, and management as needed, for the purpose of achieving the purpose and goals of the Society

Committees

4.15 The Directors may appoint an executive committee and other committees as they see fit and such committees shall perform such duties as may be allocated by the Board.

Conflict of Interest

4.16 Directors who have or could reasonably be seen to have a conflict of interest have a duty to declare this interest. The declaration should be made to the Members:

- (a) upon nomination, and
- (b) when the possibility of a conflict is realized.

4.17 A conflict of interest does not prevent a Member from serving as a Director provided that the Director withdraws from the decision making on matters pertaining to that interest. The withdrawal should be recorded in the minutes.

PART 5 – BOARD MEETINGS

Frequency of Board Meetings

- 5.1 The Board shall meet no less than two (2) times each year at a time and place to be determined by the Board.
- 5.2 The President, or in their absence the Vice-President, or in the absence of both of them, the Secretary or Treasurer shall preside as Chair of the Board.

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Preparation and Custody of Minutes of Board Meetings

5.3 The Secretary will have responsibility for the preparation and custody of the minutes of Board meetings.

Mode and Time of Calling Board Meetings

- 5.4 A Board meeting may be called by the President or by at least three (3) members of the Board.
- 5.5 A Board meeting may be held at the close of every annual general meeting without notice for the purpose of electing Officers. For all other meetings of the Board, notice is required and must:
- (a) specify the date, place and time of the meeting;
 - (b) be given to the Directors seven (7) days prior to the meeting;
 - (c) be given to the Directors by newsletters, radio, public bulletin boards, e-mail, telephone, fax and/or other electronic means; and
 - (d) the non-receipt of notice by any Director shall not invalidate the proceedings.
- 5.6 Notice can be waived for Board meetings with the unanimous approval of the Board.

Quorum at Board Meetings

- 5.7 Quorum shall consist of a majority of the Directors. No business shall be conducted at any meeting of the Board unless a quorum is present to open the meeting and before any vote.

Voting Rights at Board Meetings

- 5.8 Every Director shall have one vote at Board meetings. The Chair of the Board shall not vote on the question but shall have a right to cast a casting or tie-breaking vote
- 5.9 In the event of an equal number of votes being given for and against a resolution at any meeting, the Chair of the Board may exercise a casting or tie-breaking vote.

Virtual and Hybrid Board Meetings

- 5.10 Subject to any prohibition in law, a virtual meeting, or hybrid of virtual and in-person meeting, may be held in the place of a Board meeting where the members of the Board entitled or permitted to participate in the meeting have access to the telephonic, electronic or other communication facility used for the meeting that permits all participants to communicate adequately with each other during the meeting.
- 5.11 A Board meeting held in the manner outlined in Article 5.10 shall be deemed an in-person meeting for the purposes of any law of the Province of Nova Scotia including an enactment, article, bylaw or governing agreement and it shall be deemed to be held at

the place determined in accordance with this PART 5.

- 5.12 A member of the Board who is entitled or permitted to participate and attends a Board meeting and does so via telephonic, electronic, or other telecommunication facility is deemed present at the meeting, including for the purposes of establishing quorum.

Directors' Resolution in Writing

- 5.13 A resolution in writing and signed by every Director who would be entitled to vote on the resolution at a meeting is as valid as if it were passed by such Directors at a meeting. A resolution so passed shall be deemed to constitute a waiver of all notices required to have been given for that meeting.

- 5.13.1 The Members may repeal, amend, or add to these by-laws by a special resolution. No by-law or amendment to by-laws shall take effect until the Registrar approves of it.

PART 6 – OFFICERS

Appointment of Officers

- 6.1 The Directors shall elect the following Officers from amongst themselves:

- (a) President;
- (b) Vice-President;
- (c) Treasurer; and
- (d) Secretary.

- 6.2 The offices of Treasurer and Secretary may be combined.

- 6.3 The Past President is the person who held the office as President prior to the election of Officers held at the most recent Annual General Meeting.

- 6.4 The Board may, by resolution, remove any Officer of the Society whether for cause or without cause.

- 6.5 If the office of any Officer of the Society shall be or become vacant, the Board may, by resolution, appoint a person to fill such vacancy.

Officers' Duties and Responsibilities

- 6.6 The Directors may restrict or supplement the Officers' powers and duties.

- 6.7 The President is responsible for the effectiveness of the Board and shall perform other

duties as assigned by the Members or the Directors.

- 6.8 The Vice-President shall perform the duties of the President during the absence, illness or incapacity of the President, or when the President may request the Vice-President to do so.
- 6.9 The Treasurer shall have responsibility for the custody of all financial books and records of the Society and carry out all other duties assigned by the Directors. The Treasurer shall ensure that an accurate record of accounts is kept and shall present a financial statement at the annual business meeting and at any other time when requested to do so by the Board. The books shall be reviewed before the annual business meeting by financially qualified individuals appointed by the Board. The Treasurer shall further be the custodian of the general funds of the Society and shall ensure the deposit of the same in a chartered bank or credit union in the name of the Society and shall ensure the disbursement of such funds as authorized by the Board.
- 6.10 The Secretary has responsibility for the preparation and custody of all books and records including:
- (a) the minutes of Members' meetings;
 - (b) the minutes of Board meetings;
 - (c) the Register of Members;
 - (d) filing the annual requirements with the office of the Registrar;
 - (e) file with the Registrar:
 - a. within fourteen (14) days of their election or appointment, a list of Directors with their addresses, occupations, and dates of appointment or election;
 - b. a copy of every Special Resolution within fourteen (14) days after the resolution is passed; and
 - c. have other duties as assigned by the Board.

In the absence of the Secretary from a meeting, the Directors must appoint another individual to act as recording secretary at the meeting.

- 6.11 The Past President shall perform such duties as may be assigned by the Board.

PART 7 – DIRECTOR AND OFFICER REMUNERATION

- 7.1 Directors and Officers shall be paid a yearly honorarium as approved by the Members.
- 7.2 Directors and Officers may receive reasonable remuneration for other services that they provide to the association as approved by the Members.

- 7.3 A Director or Officer may be paid reasonable expenses incurred in the performance of their duties.

PART 8 – FINANCE

Funds of the Society

- 8.1 The activities of the Society shall be carried on without purpose of gain for its Members, and any profits or other accretions to the Society shall be used solely to promote its objectives, and in accordance with these By-Laws.

Financial Year End

- 8.2 The fiscal year end of the Society shall be the last day of December.

Audit of Accounts

- 8.3 An auditor of the Society may be appointed by the Members at the annual general meeting and, if the Members fail to appoint an auditor, the Board may do so.

Annual Financial Statements

- 8.4 At the annual general meeting, the Directors shall present to the Members a written report on the financial position of the Society. The report shall be in the form of:

- (a) a balance sheet showing its assets, liabilities and equity; and
- (b) a statement of its income and expenditures in the preceding fiscal year.

A copy of the financial report shall be signed by the auditor, if appointed, or by two Directors.

- 8.5 A signed copy of the financial report shall be filed with the Registrar within fourteen (14) days after each annual meeting.

PART 9 – CORPORATE SEAL

- 9.1 The Society may have a corporate seal in the form approved from time to time by the Board. If a corporate seal is approved by the Board, the Secretary of the Society shall be the custodian of the corporate seal which may be affixed to any document upon resolution of the Board.

PART 10 – SIGNING AUTHORITY

- 10.1 Contracts, deeds, bills of exchange and other instruments and documents may be executed on behalf of the Society by any two of the President or Vice-President or Treasurer or Executive Director, or otherwise as prescribed by a resolution of the Board.

PART 11 – BORROWING POWER

- 11.1 The Society may borrow any sum or sums of money from a lender upon the credit of the Society either by way of overdraft, discount, loan, line of credit or otherwise, and upon such terms as they may think proper and as security for any money so borrowed or as security for any advances, reliabilities heretofore made or incurred or that may hereafter be made or incurred, to hypothecate, mortgage, pledge, and give to the lender all or any stock, bonds, debentures, negotiable instruments, in action or other real property of the Society or other assets of the Society as they may determine to be necessary, or as may be required by or on behalf of the lender, and it is expressly declared that any such security given pursuant to this article may be by way of chattel mortgage or in such other form as the lender may require, or as the Society may determine to be necessary.
- 11.2 The Society shall not make loans, guarantee loans, or advance funds to any Director.

PART 12 – INSPECTION OF BOOKS AND RECORDS

- 12.1 The Members may inspect the annual financial statements and minutes of Members' and Board meetings at the registered office of the Society with one week's notice. All other books and records of the Society may be inspected by any Member at any reasonable time within two days prior to the annual general meeting at the registered office of the Society.

PART 13 – MANNER OF MAKING, ALTERING, AND RESCINDING BY-LAWS, POLICIES

- 13.1 The Members may repeal, amend, or add to these By-Laws by a Special Resolution. No By-Law or amendment to the By-Laws shall take effect until the Registrar approves it.
- 13.2 The Board may make, amend and repeal any additional policies regarding the objects and affairs of the Society.

PART 14 – DISSOLUTION

- 14.1 In the event of dissolution or winding up of the Society, all its remaining assets after payment of liabilities shall be distributed to other non-profit organizations carrying on similar purposes to the Society as it deems appropriate.

**Nova Scotia Association of
Chiropractors**

**Operating as Chiropractors Nova Scotia
FINANCIAL STATEMENTS**

DECEMBER 31, 2025

Nova Scotia Association of Chiropractors

Operating as Chiropractors Nova Scotia

DECEMBER 31, 2025

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Peverill & Associates Incorporated

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Management and Board of Directors of the Nova Scotia Association of Chiropractors:

We have reviewed the accompanying financial statements of Nova Scotia Association of Chiropractors (the Organization) that comprise the statement of financial position as at December 31, 2025 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.

Practitioner's Responsibility

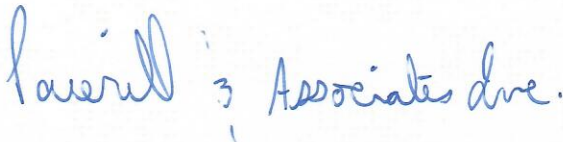
Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of the Organization as at December 31, 2025, 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.



March 6, 2026
Lower Sackville, Nova Scotia
CHARTERED PROFESSIONAL ACCOUNTANTS

~ Founded in 1988 ~
5 Florence Street, Lower Sackville, Nova Scotia B4C 1J5
Phone: (902) 865-6580 Fax: (902) 865-6590

1.

THE NOVA SCOTIA ASSOCIATION OF CHIROPRACTORS
Operating as Chiropractors Nova Scotia
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	<u>2025</u>	<u>2024</u>
ASSETS		
CURRENT		
Cash	\$ 451,113	\$ 368,849
	<u>\$ 451,113</u>	<u>\$ 368,849</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ 51,228	\$ 16,781
Government remittances payable	<u>-</u>	<u>107</u>
	<u>51,228</u>	<u>16,888</u>
NET ASSETS		
Contributed Surplus (Note 4)	250,075	250,075
Profession Promotion Fund (Note 3)	67,070	69,360
Net Assets	82,740	32,526
	<u>399,885</u>	<u>351,961</u>
	<u>\$ 451,113</u>	<u>\$ 368,849</u>

APPROVED ON BEHALF OF THE BOARD:

_____ Director

_____ Director

THE NOVA SCOTIA ASSOCIATION OF CHIROPRACTORS
Operating as Chiropractors Nova Scotia
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Internally Restricted <u>Net Assets</u> Profession Promotion Fund	Unrestricted <u>Net Assets</u>	<u>2025</u>	<u>2024</u>
NET ASSETS, beginning of year	\$ 69,360	\$ 32,526	\$ 101,886	\$ -
Excess of Revenue over expenditures for the year	<u>(2,290)</u>	<u>50,214</u>	<u>47,924</u>	<u>101,886</u>
Transfer to Profession Promotion Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>(69,360)</u>
NET ASSETS, end of year	<u>\$ 67,070</u>	<u>\$ 82,740</u>	<u>\$ 149,810</u>	<u>\$ 32,526</u>

THE NOVA SCOTIA ASSOCIATION OF CHIROPRACTORS
Operating as Chiropractors Nova Scotia
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2025

	<u>2025</u>	<u>2024</u>
REVENUE		
Membership Dues	\$ 224,345	\$ 137,814
AGM/CE Seminar	9,135	18,750
Interest	<u>11,232</u>	<u>19,016</u>
	<u>244,712</u>	<u>175,580</u>
EXPENDITURES		
Accounting	8,108	10,590
Bank and credit card charges	9,789	8,929
Committees: Insurance review	5,298	975
Government Relation	1,541	18,119
Member development	2,093	4,450
Public relations	-	323
Honorariums	13,322	12,571
Insurance - Directors	3,360	2,974
Legal fees	977	1,206
Meetings - CNS	4,940	5,207
- External	4,180	5,200
- Per Diems	1,050	3,250
Miscellaneous	550	230
Executive Director	42,009	37,753
Professional promotion	64,660	-
Review Engagement expense	2,760	2,400
Office expenses	1,668	1,748
Seminar expenses	25,000	20,022
Scholarships	2,500	2,500
Online subscription fees	-	3,881
Website	<u>693</u>	<u>726</u>
	<u>194,498</u>	<u>143,054</u>
EXCESS OF REVENUE OVER EXPENDITURES	<u>\$ 50,214</u>	<u>\$ 32,526</u>

THE NOVA SCOTIA ASSOCIATION OF CHIROPRACTORS
Operating as Chiropractors Nova Scotia
STATEMENT OF CASH FLOWS
DECEMBER 31, 2025

	<u>2025</u>	<u>2024</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Members	\$ 233,480	\$ 304,871
Interest Received	11,232	19,016
Cash Paid to Suppliers	<u>(162,448)</u>	<u>(205,108)</u>
	<u>82,264</u>	<u>118,779</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Transfer from Nova Scotia College of Chiropractors (Note 4)	<u>-</u>	<u>250,070</u>
INCREASE IN CASH	<u>82,264</u>	<u>368,849</u>
CASH, beginning of year	<u>368,849</u>	<u>-</u>
CASH, end of year	<u><u>\$ 451,113</u></u>	<u><u>\$ 368,849</u></u>

THE NOVA SCOTIA ASSOCIATION OF CHIROPRACTORS
Operating as Chiropractors Nova Scotia
SCHEDULE OF PROFESSION PROMOTION FUND
FOR THE YEAR ENDED DECEMBER 31, 2025

REVENUE	<u>2025</u>	<u>2024</u>
Advertising Levy	\$ <u>-</u>	\$ <u>148,302</u>
EXPENDITURES		
Advertising and Public Relations	\$ <u>2,290</u>	\$ <u>78,942</u>
(DEFICIENCY) EXCESS OF REVENUE OVER EXPENDITURES	\$ <u><u>(2,290)</u></u>	\$ <u><u>69,360</u></u>

THE NOVA SCOTIA ASSOCIATION OF CHIROPRACTORS
Operating as Chiropractors Nova Scotia

1. PURPOSE OF THE ORGANIZATION

The mission of the association is advancement, collaboration, and excellence within a strong Chiropractic community. Formerly known as the Council of the Nova Scotia College of Chiropractors, established in 1999 under the Chiropractic Act, the council was transitioned to this new association in January of 2024, under the new Nova Scotia Regulated Health Professions Act (RHPA).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

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

(b) Financial Instruments

The Association's financial instruments consists of cash, amounts receivable, accounts payable and accrued liabilities. The fair values of these financial instruments approximate their carrying values, unless otherwise stated. Financial instruments are initially recorded at fair value and then carried at amortized cost.

3. INTERNALLY RESTRICTED NET ASSETS:

Internally restricted net assets represents funds that have been set aside by the Association for promotional efforts to promote the profession.

4. TRANSFER FROM THE NOVA SCOTIA COLLEGE OF CHIROPRACTORS

During the 2023 year the Province of Nova Scotia passed the Regulated Health Professions Act. A provision of that Act states that associations would no longer be included in the structure of a regulatory body. As such the assets within the college which were accumulated as a result of activities previously designated as "Council" activities have been transferred to this association.

**Chiropractors Nova Scotia
2027 Operational Budget**

CPI NS Jan 2026: 2.7%
CPI Estimated 2027: 3%

**Issue Date: March 18,2026
Approved Date: March 20, 2026**

	2025 Actual	2025 Budget	2026 Budget	2027 Draft Budget
Income				
Membership dues	224,345	197,208	228,096	234,636
AGM	9,135	40,000	40,000	10,000
CE Events	-			15,000
Interest revenue	11,232	10,000	10,000	10,000
Miscellaneous revenue	-	500	500	500
Total Income	244,712	247,708	278,596	270,136
Expense				
Audit fees	2,760	3,000	2,800	2,900
Bank service charges	751	1,000	750	800
<u>Chiro NS Committees</u>				
<i>Insurance Committee</i>	5,298	4,000	9,700	6,000
<i>Legislative/Government Relations committee</i>	1,541	16,000	21,660	8,000
<i>CE & Member development</i>	2,093	3,500	9,200	5,000
<i>PR Committee</i>	-	2,000	2,000	2,000
Total Chiro NS Committees	8,932	25,500	42,560	21,000
Courier and Postage	161	250	250	250
CPP expense	122	250	250	250
Honoraria	13,200	13,200	14,622	15,071
Insurance	3,360	3,123	3,750	3,600
Legal Fees	977	5,000	5,000	5,000
Meeting expenses - CNS Board Meetings	4,940	6,500	7,000	7,000
Meeting expenses - external	4,180	6,200	5,200	5,200
Meeting expenses - per diem	1,050	2,000	1,800	1,800
Miscellaneous	550	500	500	500
<u>Chiro NS Administrative Office</u>				
<i>Accounting</i>	8,108	8,000	10,000	10,300
<i>Administration/Executive director</i>	42,009	38,500	40,000	42,000
<i>CCA Meetings</i>	-	-	-	6,000
<i>AGM Support</i>	-	-	-	7,000
Total Chiro NS Administrative Office	50,117	46,500	50,000	65,300
Photocopying & printing	725	2,000	2,000	1,000
Profession Promotion	64,660	75,000	90,000	85,000
Scholarship	2,500	2,500	2,500	2,500
AGM	25,000	25,000	40,000	23,000
CE Events	-	15,000	-	15,000
Stationary & supplies	215	250	1,000	500
Storage	217	126	150	250
Board Trainning	-	2,500	2,500	2,500
Telecommunications	281	283	283	283
Credit Card Fees	9,038	6,902	9,500	9,500
Online Registration Subscription Fees	-	4,650	-	-
Digital Backup	69	69	69	68
Website	693	207	1,000	1,000
Total expenses	194,498	247,510	283,484	269,272
Net Income	50,214	198	(4,888)	864