



MANITOBA CHIROPRACTORS ASSOCIATION

ANNUAL REPORT

2025



Manitoba
Chiropractors
Association

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MCA LAND ACKNOWLEDGEMENT

It is important to acknowledge that the MCA Office is on Treaty 1 Territory and that our members practice across Manitoba on the treaty territories and ancestral lands of the Anishinaabeg, Anishinewuk, Dakota Oyate, Denesuline and Nehethowuk Nations. We acknowledge that this land is the birthplace and National Homeland of the Red River Metis. We also acknowledge northern Manitoba includes lands that were and are the ancestral lands of the Inuit.

We respect the Treaties made on these territories and dedicate ourselves to moving forward in a spirit of reconciliation, collaboration and inclusion.

MISSION STATEMENT

Improving the quality of life in our communities through education and providing expert care as leaders in spinal health.

VISION STATEMENT

Chiropractic care is the first choice for spinal health, and Manitoba is the best choice for chiropractors.

ABOUT THE MCA

The MCA is both a self-regulating professional body and a member association that governs doctors of chiropractic in Manitoba, under the legislative and regulatory authority of The Chiropractic Act. Pursuant to this legislation, the regulatory role of the MCA is to protect the public and patients by:

- Licensing properly qualified professionals;
- Establishing a Code of Ethics, Standards of Practice and Bylaws;
- Monitoring and evaluating professional Standards of Practice;
- Investigating complaints and initiating disciplinary proceedings, when necessary;
- Establishing a continuing professional competency program for all members.

The MCA networks with many other professional associations, regulatory organizations and government which helps position chiropractors as valuable contributors in Manitoba's integrated health care system.

Self-regulation is a privilege granted in the public interest and for the public good. The MCA is committed to governing in a manner that respects this privilege.

ABOUT CHIROPRACTIC CARE

Manitoba chiropractors are experts specifically trained to diagnose the underlying cause and recommend treatment options relating to the spine, musculoskeletal and nervous systems.

Chiropractors are trained to relieve pain, restore mobility, increase function, and prevent recurrence so Manitobans can get back to leading healthy, active lives.

Chiropractors are also trained to provide advice to patients on activities of daily living, work, healthy lifestyle choices, injury prevention and nutrition.

With 283 practicing members province-wide, the MCA is committed to ensuring that Manitobans have access to, and the opportunity to experience, the positive outcomes of chiropractic care.

BOARD OF DIRECTORS AS AT DECEMBER 31, 2025

GOVERNANCE

The Board of the Manitoba Chiropractors Association is composed of five Directors elected from the membership and two lay persons – one appointed by the Board and one appointed by the Province of Manitoba.

PRESIDENT

Dr. Pascal Breton, D.C.

VICE-PRESIDENT

Dr. Daniel Therrien, D.C.

TREASURER

Dr. Stephanie Munn, D.C.

DIRECTORS

Dr. Gerald Chartier, D.C.

Mr. Greg Dunn, government appointed lay person

Dr. Bill Mulhall, D.C.

Mr. Adam Buss, public lay person.

STAFF

AS AT DECEMBER 31, 2025

EXECUTIVE DIRECTOR

Dana Forster

REGISTRAR

Dr. Danella Whittaker D.C.

OFFICE MANAGER

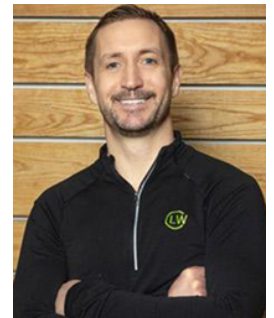
Sherri Smith

REGULATORY ADMINISTRATOR

Sami Fitur

PRESIDENT'S MESSAGE

DR. PASCAL BRETON, D.C.



As I reflect on my first year serving as President of the Manitoba Chiropractic Association, I am filled with a deep sense of gratitude and optimism for the future of our profession in Manitoba. It is an honour to serve in this role and to represent a membership that continues to demonstrate such professionalism, collaboration, and commitment to patient care.

One of the most significant achievements this year was the successful negotiation of a new agreement with Manitoba Public Insurance (MPI). Effective January 1, 2026, this contract represents a substantial step forward for our members, with an overall increase in compensation of more than 20% at current utilization rates. Importantly, the majority of this growth occurs where it matters most, in initial assessments and subsequent treatment visits. This agreement also includes several important enhancements that strengthen the chiropractic service model, reflecting a growing recognition of the value chiropractors provide to injured Manitobans.

Another important area of progress has been the development of our governance training program. Strong governance is essential to the long-term success of any organization, and this initiative is helping to cultivate the next generation of leaders within our profession. By providing education and mentorship to members interested in serving in governance roles, we are ensuring that future board members are well prepared to guide the Association with insight, responsibility, and confidence.

Collaboration at the national level has also been a highlight of the past year. At the Pan-Canadian Governors' meeting, Manitoba's voice was well represented and highly respected as we worked together with colleagues from across the country to help shape the future vision of chiropractic in Canada. A key outcome of this collaboration is the national campaign, "Move Like It Matters. Because It Does." This initiative reinforces an important message: movement is fundamental to health, and chiropractors play a vital role in helping Canadians move better, stay active, and maintain their health & quality of life.

At the same time, we have begun laying the groundwork for the future of the Association. Our current Strategic Plan will conclude at the end of 2026, and planning has begun for the next phase of our organization's direction. As we look ahead, engaging with our membership will be critical. We want to hear from you—your ideas, priorities, and perspectives will help shape the next Strategic Plan and ensure it reflects the evolving needs of both our profession and the patients we serve.

As we approach the final phase of our current strategic plan, it is also worth reflecting on how far we have come. One of the central goals of that plan was to strengthen unity within the profession. In my ten years of practice in Manitoba, I can confidently say that this is the most unified I have seen our profession. That unity is not accidental—it is the result of thoughtful leadership, meaningful engagement, and a shared commitment to moving our profession forward together.

None of these accomplishments would be possible without the dedication of many individuals who work tirelessly on behalf of our members and the public. I would like to extend my sincere appreciation to our Executive Director, Dana Forster, and the entire MCA team for their professionalism and commitment throughout the year.

I also thank our Board of Directors and committee members for their leadership, thoughtful contributions, and countless hours of volunteer service.

As we look to the future, I am confident that our profession is well positioned for continued growth and success. Together, we will continue building on the strong foundation that has been established—supporting our members, advancing our profession, and ensuring that Manitobans have access to high-quality chiropractic care.

Respectfully yours,
Dr. Pascal Breton, D.C.
President
Manitoba Chiropractic Association

MANITOBA CHIROPRACTORS ASSOCIATION
2021 – 2026 STRATEGIC PLAN SUMMARY

MISSION: *Improving the quality of life in our communities through education and providing expert care as leaders in spinal health.*

VISION: *Chiropractic care is the first choice for spinal health, and Manitoba is the best choice for Chiropractors.*

VALUES: *Member focused – Embrace our distinctiveness – Inclusive – Proactive – Patient safety - Transparent*

5-YEAR GOALS	AREAS OF FOCUS	KEY STRATEGIES
<p>1. Increase annual utilization to 20% <i>Primary goal and focus of the strategic plan</i></p> <p>2. Unify membership <i>The common ground to move forward</i></p> <p>3. Successful RHPA transition <i>Prepare MCA for separation of the College</i></p>	1. Advocacy	<p>1.1 Manitobans</p> <ul style="list-style-type: none"> 1.1a Benchmark perceptions and satisfaction, track progress 1.1b Target key personas through sustained marketing programming 1.1c Brand positioning: drive awareness and preference for chiropractic care 1.1d Bolster CSR and community citizenship activity <p>1.2 Third party payors</p> <ul style="list-style-type: none"> 1.2a Proactive advocacy (ongoing beyond contract negotiations) 1.2b Foster ongoing relationships, include employee benefits providers <p>1.3 Influencers</p> <ul style="list-style-type: none"> 1.3a Ongoing advocacy among MB Health, media, policy makers, allied health professionals 1.3b Sustained government and public relations efforts
	2. Innovation & quality care	<p>2.1 Secure / enhance access to patient records and diagnostic imaging</p> <p>2.2 Foster continuing education for Members</p> <p>2.3 Align research with Member preferences future with the College separated</p>
	3. RHPA Transition	<p>3.1 Plan for MCA’s advocacy focused future with the College separated</p> <p>3.2 Advocate to ensure RHPA optimally supports chiropractors and chiropractic care</p> <p>3.3 Maintain and enhance the highest professional standards</p>
	4. Membership	<p>4.1 Re-establish Membership Committee with renewed mandate</p> <p>4.2 Track Member engagement and satisfaction</p> <p>4.3 Improve and sustain two-way Member communications</p> <p>4.4 Review and plan enhancements to Member benefits</p> <p>4.5 Provide business resources to Members (marketing, financial management, admin, mentorship, etc.)</p>

COMMITTEE MEMBERS AS AT DECEMBER 31, 2025

REGULATORY COMMITTEES

Complaints

Dr. Pascal Breton, D.C., Chair
Dr. Trevor Clark, D.C.
Ms. Crystal Sukich

Investigations

Dr. Daniel Therrien, D.C., Chair

Licensing

Dr. Nicole Cook, D.C., Chair
Dr. Alyssa Morrison Isford, D.C.
Dr. Jordan Myers, D.C.
Dr. Justina Tychanski, D.C.

Standards – Office Inspections & Clinic

Dr. Richard Zink, D.C., Chair
Dr. John Alevizos, D.C.
Dr. Tricia Kucheravy, D.C.
Dr. Jodan, Myers, D.C.
Dr. Tracy Vieira, D.C.

ASSOCIATION COMMITTEES

Negotiations and Liaison

Dr. Amerjit Dhillon, Chair
Dr. Gerald Chartier, D.C.
Dr. Timothy Hiebert, D.C.
Dr. Tricia Kucheravy, D.C.
Dr. Jordan Myers, D.C.

Advertising

Dr. Stephanie Munn, D.C.
Dr. Kaileigh Bresky, D.C.
Dr. Michael Kucheravy, D.C.
Ms. Dana Forster - ED

Community Engagement Committee

Dr. Stephanie Munn, D.C., Chair
Dr. Justina Tychanski, D.C.
Dr. Tracy Vieira, D.C.
Dr. Carolyn Wiess, D.C.
Dana Forster - ED

Golf Committee

Dr. Tim Hiebert, D.C., Chair
Dr. Nitán Arora, D.C.
Dr. Amerjit Dhillon, D.C.

Family Services Committee

Dr. Cole Sneesby, D.C.
Dr. Deidra Valaquenta, D.C.

WELCOME TO OUR NEW OR RETURNING MEMBERS:

Dr. Asim Ashique, D.C.
Dr. Sydney Baron, D.C.
Dr. Alyssa Gulay, D.C.
Dr. Brooke Hochman, D.C.
Dr. Esther Jativa-Alcaron, D.C.
Dr. Bei Xi Jia, D.C.
Dr. Mitchell Kolt, D.C.
Dr. Joshua Martineau, D.C.
Dr. Braedon Mitchell, D.C.
Dr. Jasmine Singh, D.C.
Dr. Cole Sneesby, D.C.
Dr. Ryan Stoyko, D.C.

FAREWELL TO OUR RETIRED MEMBERS:

Dr. P Daniel Abarientos, D.C.
Dr. Andrew Ainley, D.C.
Dr. Zachary Brown, D.C.
Dr. Tamra Daye, D.C.
Dr. Kaveh Elahiyoun, D.C.
Dr. Brian Gainor, D.C.
Dr. Cody Gillis, D.C.
Dr. Taylor Hardy, D.C.
Dr. John Hewett, D.C. (deceased)
Dr. Henri Marcoux, D.C.
Dr. Ernie Miron, D.C.
Dr. Lloyd Moorhead, D.C. (deceased)
Dr. Abraham Raizman, D.C.
Dr. Daniel Schaeffer, D.C.
Dr. Rupinder Singh, D.C.
Dr. Jillali Soufi, D.C.
Dr. Kathryn Stitt, D.C.

MEMBER CATEGORY BREAKDOWN

Regular Member: **204**

Senior Member: **66**

Semi-Retired Member: **5**

Retired Member: **9**

New Graduates: **9**

Maternity Leave: **1**

Special Practicing: **1**

Total: **295**

EXECUTIVE DIRECTOR'S MESSAGE

DANA FORSTER



The past year has been an exciting and rewarding time for the Manitoba Chiropractors Association, marked by meaningful progress and a growing sense of connection across the profession. Over the past year, we have focused on strengthening how we engage with our members, how we show up in our communities, and how we position chiropractic within Manitoba's evolving healthcare landscape.

What stands out most this year is the growing connection and momentum across the membership.

Creating opportunities for members to connect remained a key focus throughout the year. From the New Member Mixer and Incorporations Mixer to the Annual Golf Tournament, Family at the Park event, Gala, and Annual General Meeting, each has played an important role in bringing our community together. These moments continue to strengthen relationships across the province and reinforce a growing sense of unity within the profession.

A particularly special moment was the Annual Awards Gala, where we celebrated the outstanding contributions of our members. Recognizing leaders such as Dr. Jordan Myers (Emerging Leader), Dr. Mark Symchych (Chiropractor of the Year), Dr. Harold Natchigall (Distinguished Service), and Dr. Brian Graham for his 50 years of service was a powerful reminder of the impact chiropractors have across Manitoba.

Our marketing and communications efforts also reached new heights this year. By evolving our approach and introducing a more balanced mix of digital and traditional media, we have been able to reach more Manitobans than ever before—strengthening awareness of chiropractic care and its role in supporting movement, health, and quality of life.

Collaboration at the national level has further strengthened our work. Through ongoing engagement with partners across Canada, including participation in the Family Medicine Forum, we have showcased chiropractic care to a broader healthcare audience and contributed to important conversations about the future of the profession. These connections continue to position Manitoba as an active and respected voice nationally.

Beyond our professional work, I continue to be incredibly proud of the way our members show up for their communities. This year, members coordinated support for wildfire-affected communities, contributed over \$10,000 to Special Olympics Manitoba, made possible in part through the support of CCA, Levene Tadman Golub Law Corporation, and our many other valued sponsors, and supported families across the province during the holiday season. These efforts reflect the compassion, leadership, and commitment to care that define the chiropractic community in Manitoba.

Internally, we have continued to strengthen the Association to support this growth by refining structures, enhancing governance supports, and building the capacity needed for what comes next.

At the same time, we have taken important steps forward in government relations. Our approach remains focused on building strong, collaborative relationships and aligning with broader healthcare priorities. This work takes time, but it is essential to ensuring the profession is well positioned within Manitoba's evolving healthcare system.

Looking ahead, we are entering an important period for the Association. As we move into the final year of our current Strategic Plan, we will begin shaping what comes next. Member input and engagement will be critical as we define our future direction and continue building on the progress we have made.

I remain incredibly grateful for the dedication of our members, the leadership of our Board of Directors, and the commitment of our staff team. It continues to be a privilege to serve as the MCA's Executive Director, and I am excited for what lies ahead.

With appreciation and thanks,

Dana Forster
Executive Director
Manitoba Chiropractors Association

YEAR IN REVIEW

1. Bringing Members Together

Creating space for connection across the profession— from new members to seasoned practitioners.



2. Celebrating Excellence



- Dr. Jordan Myers - Emerging Leader
- Dr. Mark Symchych- Chiropractor of the Year
- Dr. Harold Nachtigall - Distinguished Service
- Dr. Brian Graham- 50 years of service

Honouring the leaders, mentors, and trailblazers shaping chiropractic in Manitoba.

3. Giving Back to Our Communities

Making a meaningful impact beyond practice— supporting communities across Manitoba.



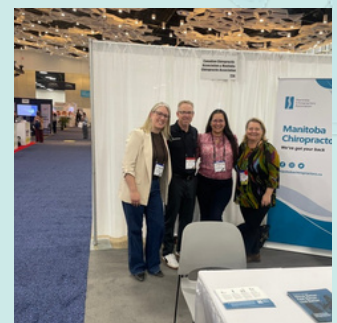
4. Growing Our Reach

Expanding awareness of chiropractic care across the province through a modern, multi-channel approach.



5. National Presence & Partnerships

Strengthening relationships and elevating Manitoba's voice on the national stage.





MCA Advertising Impact Report

2025

Building on success and expanding our patient base

With an \$186,000 advertising budget (the same as in 2024), digital channels remained the primary medium for increasing utilization throughout the year. 2025 was the first full year for the 'Book an Appointment' feature on the MCA website.

Select traditional media channels were introduced to expand awareness and reach future customers. These additions served as a counterbalance to conversion-focused advertising, where the same people see the ads repeatedly (utilization focus).

Primary metrics



930

Appointment requests

35% increase over 2024. Submitted through the MCA website directly to their preferred Chiropractor.



3,264

Clinic location searches

11% decrease over 2024 due to shifting emphasis towards appointment requests.



51,562

30-second plus website visits

4% increase over 2024. Indication of visitor engagement.

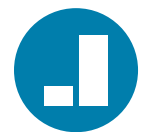
Secondary metrics

12.4 million digital ad impressions



The true count is much higher. The introduction of new traditional media, where impressions are not tracked.

1.28% CTR (Click-through rate)



150% increase over 2024. 16x industry benchmark of .08%. Refers to the percentage of viewers who click on an ad.



158,000 ad clicks

8% increase over 2024. The definitive engagement measurement. Takes viewers to the MCA website.

127,000

Total website visits
7% increase over 2024. Approximately 80% of visitors were from ad clicks.


18,360

Organic website visits
2025 first year tracking organic traffic. Web visits not attributable to advertising clicks.


2025 media mix

Core digital media


These channels were carried over from 2024:

 **Google Display**
Ad placements in 3rd-party websites & apps

 **Google Search Ads**
Responsive text ads


 **Facebook & Instagram**
Meta news feed and video reel ads


 **X**
Video Ads

 **Premium apps**
News, sports, and weather, including:
CBC, Weather Network, CTV Winnipeg, TSN


New channels

Several new channels were added in 2025:

 **Radio**
Winnipeg Blue Bombers game broadcasts sponsorships on CJOB, including daytime radio spots on CJOB, Power97, and Country99

 **Television** Closed captioned sponsorships on CBC and CTV News

 **TikTok**
Video Ads

 **Digital out-of-home**
Display screens in public locations such as office buildings, restaurants (Boston Pizza, Brown's Social House), and gyms (Goodlife) throughout Manitoba



Advertising ROI = * 500%

Based on: 930 appointment requests averaging \$1,200 each (lifetime patient value).

Total revenue for MCA members was \$1,116,000.

*The actual ROI is higher because the calculation above excludes advertising-influenced patient visits that are not directly attributable to online appointment requests.

REGISTRAR'S REPORT

DR. DANELLA WHITTAKER, D.C.



It is a privilege to provide this report as Registrar of the Manitoba Chiropractors Association. While my appointment to the role occurred in December 2025, I have had the opportunity to work closely with the team during the transition and to review the Association's activities over the course of the 2025 year.

I would like to begin by acknowledging the staff and leadership of the Association. The transition into this role has been smooth, supported by a dedicated and experienced team committed to regulatory excellence and service to the public.

I would like to specifically recognize Dr. Gerald Chartier for his leadership and the significant role he has played in supporting my onboarding into the Registrar position. His guidance has helped ensure continuity and stability during this transition. I would also like to acknowledge Sami Fitur, our Regulatory Administrator, whose experience, professionalism, and dedication to the profession have been invaluable. In addition, I extend my appreciation to the members of the Board and all MCA staff for their ongoing commitment to the work of the Association.

Throughout 2025, the Association continued to advance its commitment to right-touch regulation. This approach focuses on applying the least intrusive level of intervention necessary to achieve public protection, while supporting members in meeting their professional obligations. A key component of this work has been an emphasis on mentorship and early guidance, particularly for new and transitioning practitioners.

The Association saw strong growth in several key areas during 2025, including 7 new preceptorships and 18 new member applications, representing the highest number in recent years. This growth reflects both the strength of the profession and the effectiveness of structured support systems that facilitate safe entry into practice. Mentorship and preceptorship remain important tools in promoting competence, confidence, and consistency in patient care.

From a regulatory perspective, the Association received 6 complaints in 2025, with no member-on-member complaints reported. While complaint volume is not, in itself, a measure of regulatory effectiveness, these trends suggest a stable professional environment and a commitment among registrants to uphold standards of practice and ethical conduct. Every complaint received by the Association is reviewed and addressed in accordance with the legislated regulatory process and with the Association's duty to act in the public interest.

The Association also continued its work to reduce unnecessary barriers while maintaining appropriate regulatory oversight. This includes assisting members in understanding expectations, providing clarity in regulatory processes, and responding to inquiries in a timely, fair, and constructive manner. The goal is to foster a regulatory environment that is transparent, proportionate, and responsive, while remaining firmly grounded in public protection.

It is important to reaffirm that the Association's primary duty is to regulate the profession in the interest of public safety. This includes establishing standards of practice, assessing competence, and addressing concerns related to professional conduct, capacity, or fitness to practice where necessary. All regulatory processes are guided by principles of fairness, proportionality, accountability, and the broader public interest.

The Association also continues to work within the broader health regulatory and public protection framework, including ongoing awareness of evolving expectations across the health system. This supports a regulatory approach that remains current, responsive, and aligned with the responsibilities entrusted to self-regulated professions.

As we move forward, the Association will continue to strengthen its regulatory processes, maintain meaningful engagement with members, and prioritize public confidence in the profession.

I would like to thank our members for their ongoing commitment to professional standards and to the care of the communities they serve. Public confidence in the profession is built on this collective responsibility.

It is an honour to serve as Registrar and to support the strength and integrity of the profession. I look forward to continuing this work alongside the Board, staff, and members as we move into the coming year.

Respectfully submitted,

Dr. Danella Whittaker, D.C.
Registrar
Manitoba Chiropractors Association

REGULATORY AFFAIRS

2024

Complaints Carried over to 2025 **7**

Complaints Resolved **1**

2025

New Complaints **6**

Complaints Resolved **17**

Complaints Carried Over to 2026 **4**

Complaints Disallowed* **0**

* Lack of minimum threshold of identifying information

SOURCES OF COMPLAINTS IN 2025

Registrar **2**

Public **4**

Member **0**

Referral from Standards or Investigation Committees **0**

STATUS OF COMPLAINTS REVIEWED IN 2025

Referred to Investigation Chair **6**

Processing through Complaints Committee **0**

Withdrawn **0**

RESOLUTION OF 9 CASES CLOSED IN 2025

Agreement/Undertaking and/or Cost Recovery **8**

Withdrawn/No Merit **0**

No Fault Found **1**



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Independent Auditors' Report on the Summarized Financial Statements

To the Members of
Manitoba Chiropractors Association

Opinion

The summarized financial statements, which comprise the summarized statement of financial position as at December 31, 2025, and the summarized statements of operations and cash flows for the year then ended are derived from the audited financial statements of Manitoba Chiropractors Association (the "Organization").

In our opinion, the accompanying summarized financial statements are a fair summary of the audited financial statements of the Organization in accordance with the basis of presentation as described below.

Summarized Financial Statements

The summarized financial statements have been prepared from the audited financial statements for the year ended December 31, 2025 and do not contain all the disclosures required by Canadian Accounting Standards for Not-for-Profit Organizations.

Reading the summarized financial statements and the auditors' report thereon therefore, is not a substitute for reading the audited financial statements and the auditors' report thereon. The complete audited financial statements are available upon request by contacting the Organization's office.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial statements in our report dated April 10, 2026.

Management's Responsibility for the Summarized Financial Statements

Management is responsible for the preparation of the summarized financial statements in accordance with the basis of presentation as described in the preceding paragraphs.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summarized financial statements are a fair summary of the audited financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, Engagements to Report on Summary Financial Statements.

A handwritten signature in blue ink that reads "Booke & Partners".

Winnipeg, Canada
April 10, 2026

Chartered Professional Accountants

Manitoba Chiropractors Association
Summarized Statement of Operations

Year ended December 31	2025	2024
Revenue		
Annual membership dues	\$ 933,773	\$ 857,300
Promotion and advertising assessment	177,983	189,286
Regulatory cost recapture	40,900	27,689
Registration and examination fees	23,310	17,370
Sundry	1,500	3,179
	<u>1,177,466</u>	<u>1,094,824</u>
Expenditures		
Administrative services	22,352	43,301
Am ortization	25,344	26,733
Annual general meeting	8,263	4,508
Bank charges and interest	4,585	3,867
Communications and stakeholder relations	6,057	15,747
Donations and sponsorships	7,577	-
Honoraria	137,141	169,200
Insurance	5,599	5,790
Legal fees	77,758	60,820
Meals and entertainment	1,794	1,858
Meetings - other	3,377	7,727
Office and general	43,349	56,338
Outside consulting	23,625	-
Professional fees	9,873	8,870
Promotion and advertising	177,983	189,286
Regulatory expenses	9,891	7,806
Rent	56,095	55,679
Telephone and utilities	6,210	5,830
Travel	16,604	14,138
Wages and benefits	258,892	259,502
	<u>902,369</u>	<u>937,000</u>
Excess of revenue over expenditures before other income (expenses)	<u>275,097</u>	<u>157,824</u>
Other income (expenses)		
Tournaments and events, net	(20,767)	(11,843)
Investment income	53,245	23,346
Loss on disposal of property and equipment	(968)	-
Member refunds	-	(9,578)
Unrealized gain on marketable securities	2,591	26,641
	<u>34,101</u>	<u>28,566</u>
Excess of revenue over expenditures	<u>\$ 309,198</u>	<u>\$ 186,390</u>

Manitoba Chiropractors Association
Summarized Statement of Cash Flows

Year ended December 31 2025 2024

Cash derived from (applied to):

Operating

Excess of revenue over expenditures	\$ 309,198	\$ 186,390
Adjustments for		
Amortization	25,344	26,733
Loss on disposal of property and equipment	968	-
Unrealized gain on marketable securities	<u>(2,591)</u>	<u>(26,641)</u>

332,919 186,482

Change in non-cash operating working capital items

Accounts receivable	-	425
Inquiry costs recoverable	2,231	1,281
Payables and accruals	1,718	(83,913)
Government remittances payable	293	(2,945)
Unearned membership dues	5,210	20,605
Deferred promotion and advertising revenue	<u>17,377</u>	<u>44,781</u>

359,748 166,716

Investing

Purchase of investments	(53,165)	(23,325)
Purchase of property and equipment	<u>(3,131)</u>	<u>(11,495)</u>

(56,296) (34,820)

Net increase in cash

303,452 131,896

Cash

Beginning of year	<u>162,544</u>	<u>30,648</u>
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End of year	<u>\$ 465,996</u>	<u>\$ 162,544</u>
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Manitoba
Chiropractors
Association

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Email: memberservices@mbchiro.org