



CALA



ANNUAL REPORT 2024



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Chair's Report



"With the team's dedication, strong leadership, and clear strategic vision, CALA has made remarkable progress in serving our customers, growing the organization, and achieving excellence. This commitment and passion has ensured that CALA is well-positioned to meet new challenges and continue building confidence in the market. I am excited for what we will achieve together in the year ahead."

I'm pleased to provide my first Annual Report comment as Chair of the CALA Board of Directors. A year has passed since I started as Chair, but it seems only yesterday that CALA members, Assessors, and Board Directors were assembled at a very successful 2024 CALA Connects event at the University of British Columbia in Vancouver.

2024 was an engaging and very important growth period for CALA. I was glad to have led and been part of CALA's many achievements throughout the year. 2024 was also the first full year of implementing CALA's Strategic Plan 2024-2028. With strong leadership, and incredible dedication from the CALA staff team, we together made substantial progress on our four strategic drivers of **"Customers, Growth, Influence and Excellence."**

Our 8-person Board of Directors also invested in continuing to build its competencies, including through a year-end facilitated workshop with CALA's staff team on good governance best practices.

Even with on-going uncertainties, including economic and trade challenges, I'm pleased that we now have in place a diverse and competent Board, strong and experienced leadership, a dedicated and competent staff team, and a network of CALA Assessors whose passion and professionalism are unequalled. These are working together like never before to meet longtime and new objectives under our strategic drivers. This formula means that we better serve our valued customers, continue to grow the organization, influence the market towards quality and confidence, and build on our excellence and best practices.

I look forward to an equally successful 2025!

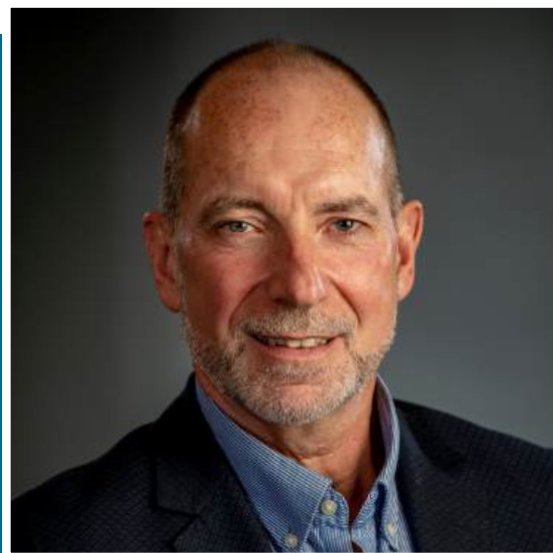
A handwritten signature in black ink that reads "Sylvie Boisvenue".

President | CEO Message

"2024 was a transformative year for CALA, marked by record growth and new activities.

We welcomed more new laboratories than ever before strengthening our customers base locally and internationally.

Thanks to the dedication of our staff, Board, and Assessors, CALA is well positioned to thrive and support our customers for years to come."



2024 was a major implementation year for CALA. With the new Strategy in place, and resources aligned, we made important progress on key strategic initiatives! In 2024, CALA achieved a record increase in the number of new laboratories placing their trust in its accreditation services. We saw 15 new labs becoming accredited in 2024, with many others in the pipeline choosing CALA as their accreditor.

We successfully held our first "CALA Connects" event, combining CALA Assessor training, Board meetings, our Annual General Meeting, and other Committee meetings, with a one-day public conference at the University of British Columbia in Vancouver.

We also prepared for and achieved a successful re-evaluation by the Asia-Pacific Accreditation Cooperation (APAC). This evaluation is done every 4 years and allows us to fully maintain our signatory status in the International Laboratory Accreditation Cooperation (ILAC).

This year's successes were due to the full deployment of the incredible talents of our CALA staff team, the support and engagement of our Board, and the enthusiasm of our Assessor network. They combined to serve our CALA customers, in both Accreditation and in Training Services, and to grow the organization in ways never seen.

While there may be some economic uncertainties ahead that will challenge CALA and its customers, the organization is now well positioned to succeed and continue to grow for years to come.

Kevin McKinley

Board of Directors



Sylvie Boisvenue
Chair



Jennifer Blaney
Vice Chair



Chris Bates
Treasurer



Maria Marcos-Mendoza
Secretary



Dr. Houssain El Aribi
Director



Daniel Blanchard
Director



Brad Woodward
Director



Steve Craik
Director

About The Company

CALA is an internationally recognized leader in providing high quality accreditation of laboratories. CALA is signatory to the International Laboratory Accreditation Cooperation (ILAC) Mutual Recognition Arrangement (MRA).

CALA's commitment is to ensure that accredited laboratories have the necessary technical and management capability to produce accurate and reliable results by providing accreditation and training services. CALA promotes the use of internationally recognized standards and use of laboratory accreditation as a tool to enhance the credibility of laboratory results, to support fair trade and to protect public health and safety. To support our laboratories technical and leadership skills, the Training program delivers training in both English and French.

All CALA services are designed and delivered to inspire excellence in laboratories; to promote a better understanding of laboratory test results by laboratory clients and to earn the confidence of Regulators.

**“Inspiring Excellence,
Building Confidence”**



Vision

To ensure people's health, their safety, and high-quality decision-making for a more sustainable world, through trust and confidence.

Mission

Canadian leader in providing internationally recognized, high quality, customer-focused accreditation services. We improve confidence, through people and organizations, to make better decisions.

Our Values

INTEGRITY

Ethical principles and values, accountability, committed to transparency and impartiality.

COMPETENCE

Credibility and expertise in our services. Excellence in everything we do.

COMPETITIVE COLLABORATION

Competing and working with Accreditation colleagues globally.

LEADERSHIP

Providing our clients a significant competitive advantage.

2024 Highlights

CALA is proud to recognize the following laboratories that achieved ISO/IEC 17025 accreditation in 2024.

- City of St. John's – Riverhead Wastewater Treatment Facility
- Island Environmental Health and Safety
- Prime Analytical Inc.
- Apex EHS Services
- SGS Soluserv Ltd, Envi – Obuasi
- LNG Canada (Kitimat Laboratory)
- Cargill Ghana Laboratory
- VEGPRO International Inc.
- AFRILAB Groups
- African Natural Resources and Mines Limited
- Prince George Pulp and Paper Mills
- Centre for Oil & Gas Research & Development (COGRAD)
- LEX Scientific Inc.
- Southeast Enviro Testing
- PBR Laboratories Inc.



At the Heart of CALA

In 2024, CALA continued to foster a strong sense of community, connection, and commitment to excellence.

To kick off the summer, staff gathered in the office garden to enjoy a BBQ alongside retired colleagues. It was a meaningful opportunity to reconnect, share memories, and celebrate the bonds that continue to unite the CALA family.

In the fall, CALA proudly completed a successful APAC peer evaluation to ISO/IEC 17011. The evaluation team brought global expertise to the table, with evaluators from Australia, Singapore, and the United States, reinforcing CALA's commitment to the international standard and continual improvement.

We ended the year on a heartfelt note by collecting toys for Toy Mountain, bringing joy to children and teens in need during the holiday season.

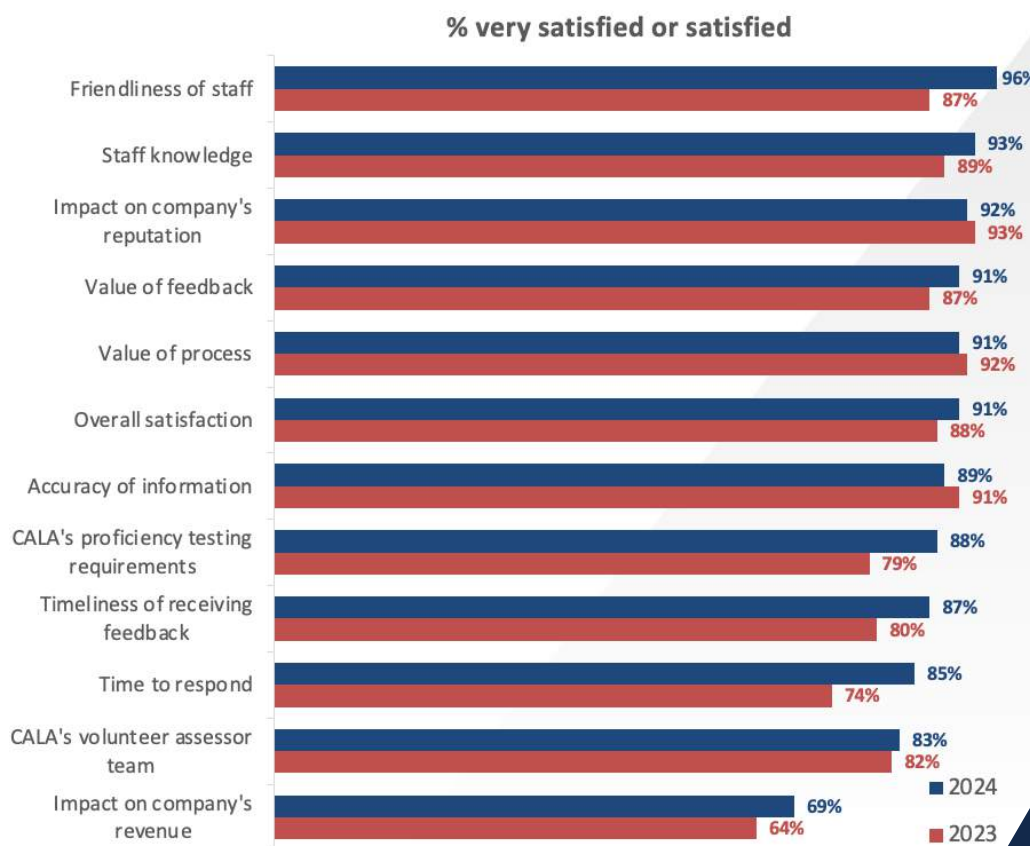
These moments remind us that at the heart of CALA is a shared commitment to excellence, connection, and service — because accreditation isn't just about standards, it's about making a meaningful difference in the lives of people, communities, and the world we serve.



Voice of the Customer

CALA engaged PRA Inc., an independent marketing research firm, to survey our members, accreditation clients, and training service customers. The goal was to gather valuable insights into their experiences with CALA and identify opportunities for service improvement.

The survey revealed the following insights year-over-year:



Congratulations!

to our survey completion WINNER.



Accreditation Program

THERE ARE **228** CALA-ACCREDITED LABORATORIES in the government and private sector (See Figure 1)

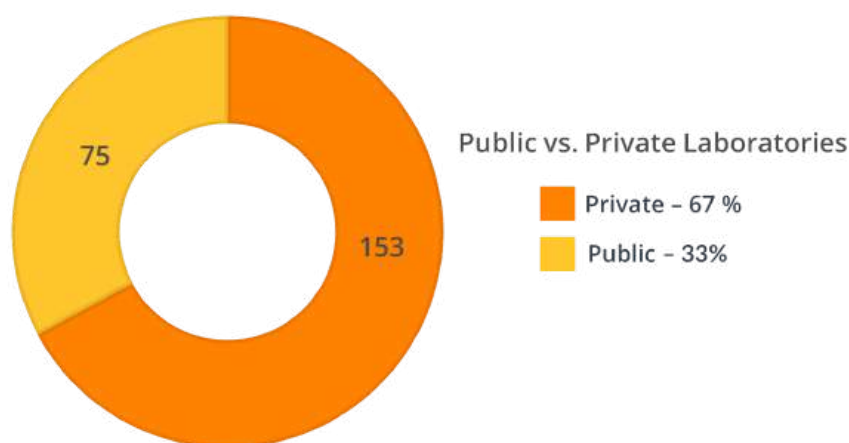


FIGURE 1: Private versus Public Laboratories.

CALA is recognized for its efficient accreditation process. Typically, it takes only 34 days from laboratory's initial response to final approval. The average time from the site visit to the final approval is 81 days, underscoring our commitment and dedication to a reliable and timely process.



Laboratory Assessments

CALA conducted **171** assessments in 2024, covering a range of activities such as initial and abbreviated assessments, scope extensions, reassessments (every two years), and surveillance visits (see Figure 2).

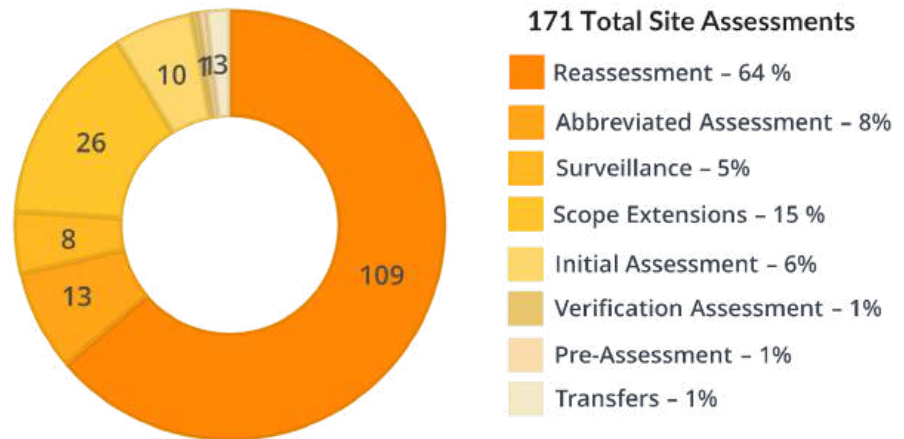


FIGURE 2: Types of Assessment

CALA Assessors

CALA's dedicated volunteer assessors are the heart of our organization. As experts in their respective fields, they are called upon throughout the year to evaluate laboratories against the ISO/IEC 17025 standard. In 2024, CALA's assessor team comprised 139 professionals, including individuals from both the private and public sectors, as well as independent experts (see Figure 3).

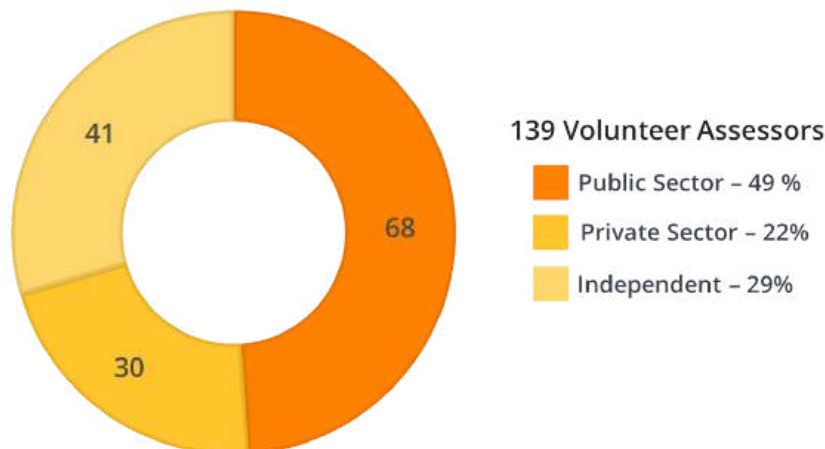


FIGURE 3: CALA Volunteer Assessor

Membership

CALA MEMBERS represent a diverse group of companies from both the private and public sectors. In 2024 CALA had 432 members, comprising both institutional and individual memberships. Members have voting rights at annual and special member meetings that can affect CALA programs. Members who desire to participate in the governance of CALA also have the opportunity to either nominate or be nominated for a position on CALA's Board of Directors and provide a voice for the members of CALA (see Figures 4 and 5).

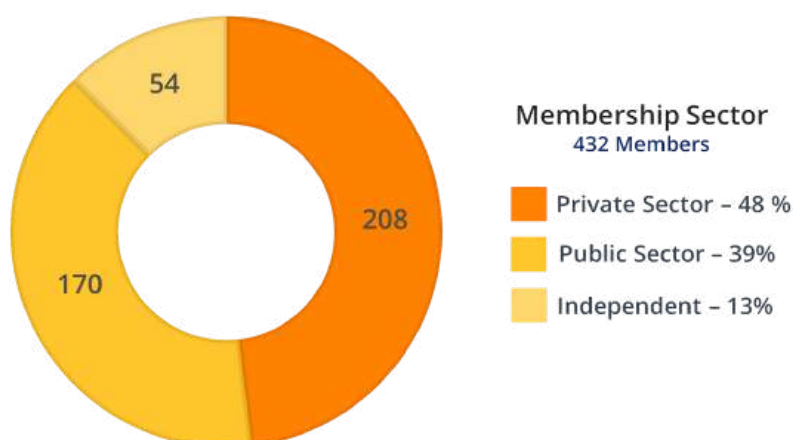


FIGURE 4: Members Sector

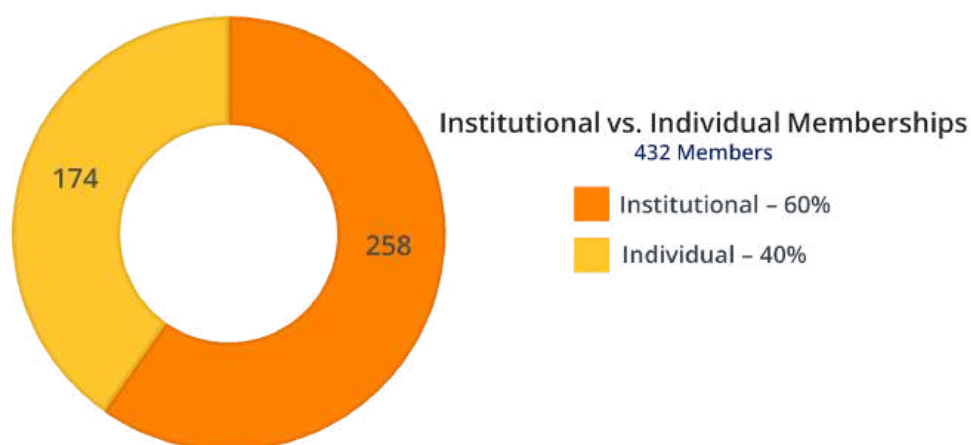


FIGURE 5: Institutional versus Individual memberships.



Training

CALA provides comprehensive training in a wide range of laboratory and leadership skills. We offer flexible options to meet your laboratory's needs, including public courses and customized on-site training.

Beyond our extensive course catalog, our Training Program collaborates with individual laboratories to identify specific needs and deliver tailored, facilitated training that upholds the integrity and credibility of both the ISO/IEC 17025 standard and CALA. In 2024, we delivered courses in both virtual and in-person formats.

DELIVERY FORMAT

- Onsite | Classroom | Webinars | Online

LANGUAGES

- English and French

COURSES OFFERED

- Understanding ISO/IEC 17025 / Comprendre La Norme ISO/IEC 17025
- Understanding ISO/IEC 17025 for Cannabis Laboratories
- Overview of ISO/IEC 17025:2017
- Cause Analysis / Analyse Des Causes
- Nonconformities and Cause Analysis in ISO/IEC 17025
- Risk in the Laboratory
- Internal Auditor Course for ISO/IEC 17025 / Auditeur Interne Pour ISO/IEC 17025
- CALA Lead Auditor for ISO/IEC 17025
- Advanced Auditing Workshop for ISO/IEC 17025
- How to effectively audit a microbiology laboratory (Workshop)
- Laboratory Train the Trainer
- Basic Measurement Uncertainty
- Method Validation
- Fundamentals of Control Charts
- Use and Management of Control Charts
- Ethics and the Success of your Laboratory (Workshop)
- Quality Personnel Workshop
- Getting Things Done (for CALA Members Only)

CALA Connects 2024



CALA Connects 2024 took place at the University of British Columbia in Vancouver, BC, on May 15th and 16th. The event featured a public conference alongside a dedicated assessor training session for our Eastern volunteer assessors, Advisory Panel, and Accreditation Council. The public conference provided valuable opportunities to discover, explore, and learn from the expertise of our assessors and industry leaders. During the event, we also celebrated significant volunteer milestones within the accreditation program.



In November 2024, CALA held a new assessor training program in Ottawa, ON, and we are delighted to welcome our new assessors to the team.

International Activities

Services Provided

In 2024, CALA Training delivered services to participants in Canada, United States, Barbados, Ghana, and Norway.

Mutual Recognition Arrangements

CALA is signatory to two (2) international Mutual Recognition Arrangements (MRAs). The Asia Pacific Accreditation Cooperation (APAC; formerly the Asia Pacific Laboratory Accreditation Cooperation or APLAC), and the International Laboratory Accreditation Cooperation (ILAC). As a signatory to these arrangements, the acceptance of Canadian laboratory test results nationally and around the world is promoted.

Increasingly both regulations and customers require accreditation by an accreditation body that is signatory to ILAC. Therefore, maintaining CALA's signatory status is critical for CALA customers. There are requirements and expectations that CALA will contribute to the operation of both APAC and ILAC. These requirements include active involvement in international meetings, sitting on committees, reviewing documents, and voting. In 2024, CALA staff participated in the following meetings:

- APAC General Assembly
- ILAC Accreditation Issues Committee
- ILAC General Assembly

A key activity that is critical to the MRA process is the evaluation of accreditation bodies to ISO/IEC 17011 - Conformity Assessment - General requirements for accreditation bodies accrediting conformity assessment bodies. At the end of 2024 CALA had one (1) lead evaluator on staff and participated in one evaluation. Additionally, CALA's Training Manager acts as the Convenor of the APAC Capacity Building and Evaluator Working Group.

 APAC

Auditor's Report

REPORT OF THE INDEPENDENT AUDITOR ON THE SUMMARY FINANCIAL STATEMENT

To the Members of
THE CANADIAN ASSOCIATION FOR LABORATORY ACCREDITATION INC.

Welch LLP^{*}

Opinion

The summary financial statements, which comprise the summary statement of financial position as at December 31, 2024, and the summary statements of operations and of cash flows for the year then ended, and related notes, are derived from the audited financial statements of Canadian Association for Laboratory Accreditation Inc. (the Entity) for the year ended December 31, 2024.

In our opinion, the accompanying summary financial statements are a fair summary of the financial statements, in accordance with the criteria disclosed in Note 1 to the summary financial statements.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Canadian accounting standards for not-for-profit organizations. Reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the Entity's audited financial statements and the auditor's report thereon.

The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of the summary financial statements in accordance with the criteria disclosed in Note 1 to the summary financial statements.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary 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.

Chartered Professional Accountants Licensed Public Accountants

Ottawa, Ontario
March 26, 2025

SUMMARIZED STATEMENT OF FINANCIAL POSITION

	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 479,440	\$ 1,083,724
Short-term investments	541,582	528,359
Amounts receivable	118,683	62,190
Prepaid expenses	121,123	94,822
Due from Proficiency Testing Canada Inc. (note 3)	140,388	109,971
	<u>1,401,216</u>	<u>1,879,066</u>
LONG-TERM INVESTMENTS (note 4)	2,040,717	1,222,966
TANGIBLE CAPITAL ASSETS (note 5)	51,870	13,105
INTANGIBLE ASSET (note 6)	<u>552,967</u>	<u>634,798</u>
	<u>\$ 4,046,770</u>	<u>\$ 3,749,935</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 226,638	\$ 228,458
Government remittances payable	17,136	28,315
Deferred revenue	180,957	182,035
Deferred lease inducement	14,196	23,660
	<u>438,927</u>	<u>462,468</u>
UNRESTRICTED NET ASSETS	<u>3,607,843</u>	<u>3,287,467</u>
	<u>\$ 4,046,770</u>	<u>\$ 3,749,935</u>

SUMMARIZED STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS

	<u>2024</u>	<u>2023</u>
Revenue		
Conference	\$ 23,496	\$ -
Evaluations	2,084,597	1,965,689
Memberships	162,890	167,900
Miscellaneous income	111,785	118,005
Training	<u>469,093</u>	<u>463,949</u>
	<u>2,851,861</u>	<u>2,715,543</u>
Expenses		
Advertising and promotion	49,826	22,397
Amortization of tangible capital assets	18,740	10,625
Amortization of intangible asset	81,831	81,831
Conference	51,537	-
Copying and printing	6,058	6,034
Evaluations	568,981	611,868
Insurance	23,788	22,184
International mutual recognition arrangement	31,553	19,100
Office, IT and telecommunications	149,200	131,081
Postage and shipping	6,064	5,130
Professional fees	23,675	15,299
Rent	136,813	144,382
Salaries and benefits	1,433,171	1,278,112
Training	140,844	151,354
Travel and meetings	<u>90,202</u>	<u>106,532</u>
	<u>2,812,283</u>	<u>2,605,929</u>
Excess of revenue over expenses from operations	<u>39,578</u>	<u>109,614</u>
Other revenue		
Investment income, net of investment management fees	99,929	64,415
Loss on disposal of investments	(1,971)	(9,437)
Unrealized gain on investments	<u>182,840</u>	<u>112,241</u>
	<u>280,798</u>	<u>167,219</u>
Excess of revenue over expenses	320,376	276,833
Net assets, beginning of year	<u>3,287,467</u>	<u>3,010,634</u>
Net assets, end of year	<u>\$ 3,607,843</u>	<u>\$ 3,287,467</u>

SUMMARIZED STATEMENT OF CASH FLOWS

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM (USED IN)		
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 320,376	\$ 276,833
Non-cash items:		
Amortization of tangible capital assets	18,740	10,625
Amortization of intangible capital asset	81,831	81,831
Loss on disposal of investments	1,971	9,437
Unrealized gain on investments	<u>(182,840)</u>	<u>(112,241)</u>
	240,078	266,485
Changes in working capital items		
Amounts receivable	(56,493)	(16,533)
Prepaid expenses	(26,301)	(22,396)
Accounts payable and accrued liabilities	(1,820)	5,752
Government remittances payable	(11,179)	8,547
Deferred revenue	(1,078)	17,605
Deferred lease inducement	(9,464)	(9,464)
Due from Proficiency Testing Canada Inc.	<u>(30,417)</u>	<u>(42,428)</u>
	<u>103,326</u>	<u>207,568</u>
INVESTING ACTIVITIES		
Purchase of investments	(1,302,680)	(631,723)
Redemption of investments	652,575	634,454
Acquisition of tangible capital assets	<u>(57,505)</u>	<u>-</u>
	<u>(707,610)</u>	<u>2,731</u>
INCREASE (DECREASE) IN CASH	(604,284)	210,299
CASH, BEGINNING OF YEAR	<u>1,083,724</u>	<u>873,425</u>
CASH, END OF YEAR	<u>\$ 479,440</u>	<u>\$ 1,083,724</u>