

**Quality**

**Protection**

**Standards**

**2012-2013 Annual Report**

COLLEGE OF  
KINESIOLOGISTS  
OF ONTARIO



## Vision

Our vision is a healthier Ontario through excellent kinesiology practice.

## Mission

Our mission is to protect the public through governing and ensuring excellent professional practice of kinesiologists in Ontario.

## Values

The College of Kinesiologists of Ontario holds honesty and integrity as its guiding principles. The College is committed to operating in a fair and open manner and treating its staff, members, the public and stakeholders with respect and dignity.





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# About the College

On April 1, 2013 Ontario became the first jurisdiction worldwide to regulate the profession of kinesiology. The College of Kinesiologists of Ontario is the first legislated body in the world to define the profession of kinesiology.

Self-regulation of the profession of kinesiology means that the government of Ontario has granted the College authority and powers as set out in the *Regulated Health Professions Act, 1991* and the *Kinesiology Act, 2007*. The system of self-regulation demands that all who wish to hold themselves out as kinesiologists must be members of the College before they can practise kinesiology in the province of Ontario. The College regulates the practice of kinesiology to protect the public interest. The College determines the entry to practice requirements for kinesiologists and issues certificates of registration to those who meet the requirements; develops and monitors the practice standards; and investigates complaints brought against kinesiologists and administers the appropriate disciplinary action.

The Council governs the College. Working with the Registrar and a small staff, the transitional Council, since 2009, has created three core regulations and by-laws to govern the organization and the membership. They also approved policies and business practices to frame the College's operations.

The transitional Council will continue to lead the College until the new elected Council assumes leadership in October 2013. This new Council will be composed of up to nine kinesiologists and one academic member who are elected by members of the College and six to eight members of the public who are appointed by the Lieutenant-Governor-in-Council.

Committees of Council support the work of the College. Committees are composed of both kinesiologists and public members. Statutory committees are required under the *Regulated Health Professions Act, 1991*. They include the Executive Committee; Inquiries, Complaints and Reports Committee; Registration Committee; Quality Assurance Committee; Discipline Committee; Fitness to Practise Committee and the Patient Relations Committee. Non-statutory committees also support the work of the College and include the Item Writing Committee, the Examination Committee and the CKO-Universities Liaison Committee.

Currently, there are nine persons employed by the College of Kinesiologists of Ontario.

# President's Message



This year has truly been a year of transition, a year of change, a year of firsts. As I write this, I cannot help but to think about beginnings. On April 1, 2013 the transitional Council became the College of Kinesiologists of Ontario. On that date we became the first jurisdiction in the world to regulate the profession of kinesiology and with that we accepted a responsibility to protect the public. It's a responsibility that should not be taken lightly. In the hustle and bustle of daily life, becoming a member of the College can simply seem like another hurdle to overcome to starting our life or getting a job, but the reality is something much more profound.

Becoming a member of the College is about saying you care. It's about stepping outside of yourself and recognizing that your actions, your work and your words have an impact on another person's life and well-being. Each day as health professionals, we have the opportunity to make someone's life better—to make a difference. This year a number of people made a difference to the College and I wish to personally thank them.

Many members of the profession and the academic community contributed their time and efforts to the College. Some participated on the Examination Committee, others were items writers for the examination and some provided feedback on the many standards, guidelines and by-laws necessary for our operation. Your time and input have been invaluable and much appreciated. We have completed the first sitting of the entry-to-practice examination. This would not have happened without you. I am proud to say that it was a job well done. The College, the profession, the applicants and, most importantly, the public owe you a debt of gratitude in helping us launch this critical measure of the profession.

As an organization, we grew this year. Our staff expanded in preparation for the influx of first time members and in meeting the on-going requirements of a regulatory body. They spent hours assisting applicants to become registered members. They exceeded our expectations as they juggled personal challenges and celebrated triumphs. The patience and professionalism they demonstrated was a testament to who they are. I am proud to have had the pleasure of getting to know them and I feel confident as I am leaving that the College is in good hands. Thank you for your assistance, your understanding and your good humour.

Over the four years that I have had the privilege to be president, I have seen how important the formation of this College is for so many people. Speaking to students, other health professionals, the public and fellow kinesiologists, I am humbled by your commitment and belief. A fledgling entity such as the College needs to be nurtured and supported. Your on-going feedback, support and participation will be what makes it strong and true. Thank you for asking more of yourselves—and more from the profession of kinesiology. Health care will be better for it.

To the remaining members of Council, I express my utmost gratitude. We have lost a few members on this long journey. But you hung in there when the decisions were difficult and when you were tested and tired. You showed fortitude, compassion and flexibility. We spent numerous hours debating, discussing and deciding what this College would stand for and how we would guide a new profession into being. Sometimes we got it right and other times we went back to the drawing board—several times! Thank you for all you have done.

In the end, or, I guess, in the beginning we have created something that I believe will be a beacon to us as professionals. Each and every one of us needs something to strive for—some standard or reminder to do and to be our best. It's my hope that we have provided that for kinesiology.

Shortly we will hold our first official election and a new Council will navigate the College through its next set of challenges, changes and firsts. I wish you well and respect you for taking on this important responsibility. Keep the torch burning, so that we have a light to guide us.

Conny Glenn, R.Kin,  
President

# Registrar's Message

While a face may have launched a thousand ships in Ancient Greece, it has taken the hard work of a dedicated team of staff, volunteers and appointees to launch a regulatory college and to prepare for the timely registration of existing practitioners, the evaluation of new applicants and the governance of a profession new to the regulatory field.



This past year has seen the culmination of a number of projects to put in place the instruments of governance so that the College would be ready to assume its legislated mandate by April 1, 2013. Many practitioners and members of faculty from Ontario university programs came forward to participate in a rigorous and demanding process to develop the first entry-to-practice examination for the profession. When volunteering they may not have realized that they would be giving up so much of their summer to sit with their colleagues and debate the merits of over 500 possible questions for the new examination. Council and committee members spent long hours developing policies and standards to govern the profession and the College, and our service providers pulled out all the stops to meet tight timelines and to provide tests and guides in both official languages.

On April 1 we received several notes of congratulations from our colleagues in the regulatory field. But even more encouraging, I received many messages of thanks from practitioners and even students who are looking forward to being part of the profession. It has been such a long journey to reach this point and it has taken a great deal of faith on the part of kinesiologists everywhere in Ontario to support our work when proclamation still seemed so far away.

The registration process began in earnest on February 1, 2013. Our goals were to ensure that existing practitioners would be registered as close to April 1 as possible and that candidates would be registered for the first examination sitting on May 25, 2013. Registration of current practitioners continues through the grandparenting route and we look forward to continued growth in membership as more practitioners realize the benefits of self-regulation of the profession.

As the College now charts its legislated and operational course, public interest and stakeholder satisfaction will be our primary focus. We value input from our internal and external stakeholders. Every effort will be made to ensure that adequate resources are set aside to protect the public interest and to ensure stakeholder satisfaction.

Under the leadership of our outgoing Council, the College has celebrated many successes this past year. I would like to offer a special word of thanks to our president of Council, Conny Glenn. For the past four years, I have had the pleasure of working closely with Conny, whom I readily describe as a visionary. Under Conny's leadership and that of other Council members, the staff has been enriched and motivated. We applaud their dedication, guidance and passion that resulted in the regulation of the profession.

We look forward to welcoming the members of our new Council - both elected and appointed. Working collaboratively, the Council and our dedicated staff will continue to achieve regulatory excellence and promote and enhance quality, protection and standards among kinesiologists.

Brenda Kritzer,  
Registrar & CEO

# Registration Committee

The Registration Committee is the statutory committee responsible for ensuring that only competent practitioners are admitted to practise the profession of kinesiology in Ontario. The Registration Regulation under the *Kinesiology Act, 2007* was approved by Cabinet in early January and was proclaimed on April 1, 2013.

The Registration Committee met nine times in 2012 and reviewed a number of issues related to the registration processes and policies for both the entry-to-practice examination applicants and the grandparented applicants. Much of the time was spent developing an educational equivalency model. With the assistance of Professional Examination Services, analysis of Ontario kinesiology programs was undertaken to identify a “generic” kinesiology degree. The Committee then worked with the consultant to define what studies would be required to complete a degree which would be considered substantially equivalent to a degree in kinesiology from an Ontario university. The assessment framework was matched to the Kinesiologist Core Competency Profile and was published online.

Other major work undertaken by the Registration Committee included the drafting of a policy regarding the proof of practice for grandparented applicants. The policy defines the evidence of currency and experience necessary to meet the alternative registration requirements.

In 2012, the College purchased software licences and designed business processes for online registration—including the development of the online application form. It was anticipated that the online system would facilitate about 1200 applications in the first six months following proclamation. In early 2013, the College completed the development and testing of an online jurisprudence e-learning module that will educate all applicants about Ontario’s kinesiology legislative framework and the College’s standards. The Public Register of Kinesiologists was in operation on April 1, 2013.

The College began accepting applications for registration on February 1, 2013. During the period leading up to proclamation, the staff complement in the Registration Department was expanded from two to five persons to process the initial influx of applications. Staff processed over 1200 pieces of mail and responded to over 1000 email messages and phone calls from prospective members over a 2-month period.



By April 1, 2013:

- There were over 950 online applications in various stages of completion;
- The College had approved 263 applications for registration under the grandparenting provisions; and
- 940 applicants had registered for the Jurisprudence e-Learning Module, and about 2/3 of the applicants had completed the module.

The College's first entry-to-practice examination sitting was held on May 25, 2013. The College has contracted the expertise of Assessment Strategies Incorporated to help administer the examination. A bank of questions was developed by five panels of item writers and three test forms were evaluated and finalized by the Examination Committee. The cut score was recommended by the Examination Committee and was approved by Council. The examination is available in both official languages.

Recognizing the importance of the *Fair Access to Regulated Professions Act, 2006* and the role of the Office of the Fairness Commissioner in Ontario, the College provided training to committee members and staff on fair, transparent, impartial and objective decision making and cultural sensitivity. This training will enable the Registration Committee to review files with these principles in mind.



## The Committee

### Back Row L–R

Conny Glenn  
Neil McCartney  
Maureen Ralph  
Elizabeth Chapman  
Rod Hare  
Tony Bauer

### Seated L–R

Robert Ross, Committee Chair  
Stamatis Kefalianos, Director,  
Registration

# Quality Assurance Committee

The *Regulated Health Professions Act, 1991* and the Quality Assurance (QA) Regulation under the *Kinesiology Act, 2007* require the existence of a Quality Assurance Committee which is mandated to provide a quality assurance program that promotes continuing competence and continuing professional development among the members. This is achieved through self-assessment and peer and practice assessment. The QA Committee met seven times between April 1, 2012 and March 31, 2013.

Further to the provisions in the Quality Assurance Regulation, the QA Committee defined policies that support members' understanding of, and participation in, the Quality Assurance Program. These policies outline what members must do to ensure compliance and describe the role of the College in implementing these requirements. The policies were approved by Council and posted on the College website.

The QA Committee made amendments to the previously-approved, paper-based Self-Assessment Tool to ensure that legislative requirements pertaining to inter-professional collaboration were addressed.

In addition, the QA Committee considered whether participation in certain mandatory courses should be required of members as part of the program's continuing professional development component. The QA Committee determined that mandatory courses should not be included in current policy development. However, it was suggested that should the College become aware of membership-wide learning needs in light of evidence and data gathered through the operation of the program, the QA Committee would review this position.

The QA Committee reviewed compliance mechanisms from a sample of regulatory colleges and considered the potential costs and benefits of introducing a random portfolio audit process as part of the compliance mechanisms within the QA Program. The Committee determined that existing compliance mechanisms related to the reporting of self-assessment and continuing professional development activity and the review of the portfolio during peer and practice assessment would provide sufficient information regarding compliance. The Committee concluded that the College should not include a random portfolio audit at this time without further research into the benefits of such a procedure.

The *Members' Guide to the Quality Assurance Program* was created. The Guide provides an overview of the QA Program and the requirements to remain in compliance. The Guide outlines the nature and scope of the program and illustrates the phases of professional development.

The QA Committee developed a business case to procure the services of a vendor to work with the College to convert content from the paper-based Self-Assessment Tool to an online portal with web-based forms. All members are expected to complete the online self-assessment annually. The online portal will help members to review their practice against the Kinesiologist Core Competency Profile and to develop a plan for continuing education and learning. Four vendors submitted proposals. The successful vendor began the development of the online self-assessment portal that will be completed by December 2013.

Upcoming work for the QA Committee includes the development of a policy framework for the Peer and Practice Assessment (PPA) process. A PPA framework is required to identify:

- how members will be selected for peer and practice assessment and to be assessors;
- how the assessments will be conducted and evaluated;
- opportunities for remediation;
- training materials for peer assessors; and
- guides for members.

The preliminary phase of the PPA process—and one of the key milestones in this project—will involve expanding the Kinesiologist Core Competency Profile to include performance indicators that describe professional practice in greater detail.



## The Committee

### Back Row L—R

Michelle Meghie  
Maureen Ralph  
Denise Nadeau  
Robert Ross  
Elizabeth Chapman

### Seated L—R

Lara Thacker, Director, Quality Assurance  
Douglas Lafreniere, Committee Chair

# Professional Practice Committee

In October 2012, the Professional Misconduct Regulation under the *Kinesiology Act, 2007* was approved by Cabinet. This was one of many milestones towards proclamation in April 2013. Another milestone was realized when, following consultation with the profession and stakeholders, the Professional Practice Committee finalized a series of practice standards to support the Professional Misconduct Regulation. The regulation and the practice standards were made available to the profession and the public through the College's website. The College undertook to notify the profession and to encourage its future membership to educate themselves on what it means to be a regulated health professional and to practise according to the standards of the profession.

In order to assist the profession in better understanding the context in which they practise as regulated health professionals, the Committee drafted and approved a series of practice guidelines. These guidelines act as adjuncts to the practice standards and in many cases further elaborate on legal and regulatory requirements.

Through the Professional Practice Committee and staff, the College continued to work towards further satisfying the provisions of the *Regulated Health Professions Act, 1991* regarding sexual abuse. The College is charged with educating the profession and the public about sexual abuse, implementing processes to deal with allegations of sexual abuse and striving to eradicate sexual abuse in the health care context. Materials explaining the nature of sexual abuse, its warning signs, how to report suspicions of sexual abuse and information on counselling of victims of sexual abuse were developed and posted on the College's website. It is anticipated that after the inaugural election of Council and the constitution of committees that the Patient Relations Committee will be established to oversee the Patient Relations Program and the Abuse Therapy Fund.

The Professional Practice Committee completed its policy development work prior to proclamation. This Committee will be replaced by the Inquiries, Complaints and Reports Committee, the Fitness to Practise Committee and the Discipline Committee after the election of Council and the constitution of committees.

Once these committees are constituted, committee members will be trained to continue the process of implementing procedures that have been developed by the Professional Practice Committee and College staff. The College has produced information for its members and the public on several processes, including complaints and mandatory reporting obligations. The College's new website will provide the public with an online Complaints Form which can be submitted through the College's complaints email address.

To date, the College has:

- received no formal complaints or reports;
- followed up on and continues to monitor information regarding non-members who are using the title “kinesiologist” or holding themselves out as kinesiologists; and
- not initiated any formal investigations into these matters.



## The Committee

### Back Row L—R

Denise Nadeau  
Neil McCartney  
Conny Glenn  
Douglas Lafreniere  
Michelle Meghie

### Seated L—R

Rod Hare, Committee Chair  
Cara Moroney, Director, Professional  
Conduct

# Operations Report

2012-13 saw a number of projects launched and completed including the:

- development and launch of an online Jurisprudence e-learning module in both English and French
- creation of an Examination Committee and an Item Writing Committee to develop and validate the entry-to practice examination in English and French
- production of registration and examination guides
- development of an educational equivalency framework
- completion of Quality Assurance Program policies
- publication of practice guidelines to support professional practice
- development and launch of the Public Register of Kinesiologists

In addition, the College established business processes, accounting and human resources management policies and drafted terms of reference for all committees of Council. The College was incorporated and registered with the federal government as an employer. A new transfer payment agreement with Ministry of Health and Long-Term Care (MOHLTC) enabled the College to launch vital projects in a timely manner and to employ staff to achieve the April 1 date of proclamation and the registration of current practitioners and examination candidates.

In January, the positions of Director, Registration and Registration and Examinations Coordinator were created to allow the College to prepare for advanced registration. The addition of directors of Quality Assurance and Professional Conduct in the fall enabled the College to complete the design of business processes in these portfolios. The College now has the ability to accept and address complaints and is positioned to launch the Quality Assurance Program on a phased basis, beginning in the first year of operation. Sheryl Hobbs-Canning left the College at the end of the fiscal year to start her own business and Ryan Pestana, with the assistance of Jacqueline Getfield of Say It Write Communications, now handles the communication portfolio.

In 2012, the College's Communications Department implemented several key initiatives in its effort to improve communication with prospective members and stakeholders. The department created @CKO, the College's electronic newsletter; six issues were distributed to a list of subscribers that has exceeded 1600. Two new brochures were developed to explain the registration process and the concept of self-regulation. Two webinars were produced so that prospective members could ask questions directly of the Registrar. The College engaged in outreach with various professional associations; the Council President, the Registrar and staff members attended several events to highlight the College's activities, to educate prospective members about the registration process and procedures and to increase understanding of the impact of self-regulation. The Council President and the Registrar visited sixteen universities and colleges across the province and spoke to students and faculty to enhance their awareness of the College. At the beginning of 2013, the College began moving its website to a new platform and initiated a redesign of its website that will increase functionality and accessibility of information. Launch of the new website is targeted for June 2013.

The provision of funding support by MOHLTC has enabled the College to meet its objectives by using technology to communicate with members and stakeholders and to manage the governance functions. Negotiations throughout the year with staff of MOHLTC addressed deficiencies and clarified issues in the draft regulations that were submitted in December 2011 and facilitated approval of the three regulations by Cabinet in late December 2012 and January 2013.

The College continues to learn from other regulatory bodies and participates in both the Federation of Health Regulatory Colleges of Ontario (FHRCO) and the Council on Licensure, Enforcement and Regulation (CLEAR).

Late in the year, Council approved the formation of the CKO- Universities Liaison Committee to enable the College to work in a more focused way with the academic community. The first meeting occurred in March 2013 under the chairmanship of the Vice- President of Council, Neil McCartney, who is the Dean of Applied Health Sciences at Brock University. Discussions resulted in a number of recommendations for cooperative efforts between the College and the academic community, as well as agreement on improving access to upgrading courses for applicants and members of the College.

## Our Staff



### **Back Row L -R**

Magdalena Reder, Registration and Examinations Coordinator; Nancy Leris, Manager, Finance & Operations; Cara Moroney, Director, Professional Conduct; Jacqueline Getfield, Communications Consultant; Stamatias Kefalianos, Director, Registration; Susan James, Registration Assistant; Ryan Pestana, Communications & Policy Analyst

### **Seated L -R**

Monica McPherson, Executive Assistant; Brenda Kritzer, Registrar & CEO; Lara Thacker, Director, Quality Assurance

# The transitional Council

*It has been a pleasure both personally and professionally to be involved with the development of the College of Kinesiologists of Ontario. It has been a dream of mine and of many other kinesiologists to see the College up and running—this is truly an exciting moment. To Tim Blakely and Doug Ross from the Ministry of Health who got us started, to the amazing staff who run the College so well, to all stakeholders and to all Council members—thank you! Your insight, wisdom, direction and passion have been incredible.*

**—Elizabeth Chapman, R.Kin**

*I have been asked to reflect on my time with the transitional Council as one of its inaugural members. As a professional member of Council, it was truly an honour to be appointed and to participate in the creation of a new health regulatory college of my own profession as kinesiology is my passion. It is exciting and rewarding to see the various aspects of the regulatory process come together. This time was made rewarding by going through this process with close friends and colleagues who grew to work so well together to achieve our common goal. All of our efforts were made possible with the assistance of a truly intelligent, committed and hardworking staff. I look forward to seeing the maturing of this profession and of the College.* —**Rod Hare, R. Kin**

*I want to express my sincere gratitude to the members of the Quality Assurance Committee. Your dedicated efforts over the past four years have succeeded in developing the framework for an excellent Quality Assurance Program. What we have developed together will enable members of the College to identify and select professional development opportunities that will improve the quality of kinesiology services offered in Ontario for years to come. It has been a pleasure and an honour to work with you all. Thank you.*

**—Douglas Lafreniere, R. Kin**

*It has been an honour to be a member of the transitional Council for the past four years. Being part of a motivated and diverse group who worked diligently towards a common goal was not only a cherished personal learning experience, but also rewarding in having successfully launched the building blocks of a new College. I look forward to seeing the College's future advancements and I wish College staff and the new Council good luck in their endeavours.*

**—Denise Nadeau, public member**

*What an honour and a privilege it has been to work with such an amazing team. Many thanks to the talented staff for their outstanding leadership and direction, as well as to my fellow Council colleagues who are truly dedicated professionals. We came together to achieve an outcome of which everyone can be so very proud of. Congratulations all!* —**Maureen Ralph, public member**



**Back Row L-R**

Elizabeth Chapman, Robert Ross, Maureen Ralph, Rod Hare, Denise Nadeau, Tony Bauer, Michelle Meghie, Douglas Lafreniere

**Seated L-R**

Brenda Kritzer, Registrar & CEO; Conny Glenn, President; Neil McCartney, Vice- President



## Looking Ahead

The outlook for 2013-2014 is positive. Registration is strong. Work continues with other colleges to collaborate on the development of standards—beginning with record-keeping. Kinesiologists work in close association with many other health professionals in industry, health and safety, ergonomics, clinics, private practice and institutions. Many kinesiologists have pursued advanced education and training to gain additional credentials and recognition. The College has demonstrated its support for its members by enabling them to describe their qualifications in professional terms.

The College will continue to work with government decision-makers to ensure that kinesiologists are recognized as regulated health professionals by the insurance sector and by government funding organizations such as the Workplace Safety and Insurance Board (WSIB) and the Assistive Devices Program of MOHLTC. Work will continue with other regulators and professional associations to increase awareness of the profession and to ensure that the College is sensitive and responsive to changes in this broadly-based profession.

In this next fiscal year, the College will identify premises to which it will move. The College has been privileged to be hosted and supported by HealthForceOntario Marketing and Recruitment Agency since the inception of the transitional Council in 2009. However, growth within the agency as well as the College necessitates that a new home be found.

We also expect that our business processes will all be tested and that the demands on the College will continue to grow as we support the profession in adjusting to its new status. We will seek opportunities to improve public understanding of the regulation of kinesiology and we will continue to work with the professional associations and the academic community. Kinesiology is not a new profession. It is practised in many ways and has flourished for more than forty years in Ontario, across Canada and abroad. Bringing to the public legislated self-governance of this profession in Ontario will serve to strengthen Ontario's health care system, increase service options and gives the assurance that kinesiologists in Ontario all meet and adhere to standards set for the profession.



# Financial Statements

## Independent Auditors' Report

To the Board of Directors of  
Transitional Council of the College of Kinesiologists of Ontario

We have audited the accompanying financial statements of Transitional Council of the College of Kinesiologists of Ontario, which comprise the statement of financial position as at March 31, 2013 and the statements of operations, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

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

### **Auditors' Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of Transitional Council of the College of Kinesiologists of Ontario as at March 31, 2013 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.

*Crowe Soberman LLP*

Chartered Professional Accountants  
Licensed Public Accountants

Toronto, Canada  
July 8, 2013

**TRANSITIONAL COUNCIL OF THE COLLEGE OF KINESIOLOGISTS OF ONTARIO**  
**STATEMENT OF FINANCIAL POSITION**  
**At March 31, 2013**

**ASSETS**

**Current**

Cash \$ 240,439  
Prepaid expenses and sundry 6,419

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246,858

**Capital assets (Note 3)**

32,685

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\$ 279,543

**LIABILITIES**

**Current**

Accounts payable and accrued liabilities \$ 96,511  
Deferred revenue 115,411

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211,922

**Commitments (Note 6)**

**NET ASSETS**

Net assets invested in capital assets 32,685  
Unrestricted net assets 34,936

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67,621

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\$ 279,543

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

On behalf of the Board

Director



Brenda Kritzer, Registrar

Director



Conny Glenn, President

**TRANSITIONAL COUNCIL OF THE COLLEGE OF KINESIOLOGISTS OF ONTARIO**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**Year ended March 31, 2013**

	Net assets invested in capital assets	Externally restricted net assets	Unrestricted net assets	<b>Total</b>
Excess (deficiency) of revenues over expenses	\$ (2,288)	\$ 34,973	\$ 34,936	\$ <b>67,621</b>
Interfund transfers	34,973	(34,973)	-	-
Net assets, end of year	\$ 32,685	\$ -	\$ 34,936	\$ <b>67,621</b>

**TRANSITIONAL COUNCIL OF THE COLLEGE OF KINESIOLOGISTS OF ONTARIO**  
**STATEMENT OF OPERATIONS**  
**Year ended March 31, 2013**

**Revenue**

Ministry of Health and Long-Term Care funding	<b>\$ 1,000,000</b>
Application fees	<b>83,900</b>
Jurisprudence fees	<b>38,117</b>
Registration fees	<b>6,789</b>
	<b>1,128,806</b>

**Expenses**

Salaries and benefits	<b>611,738</b>
Registration costs	<b>215,992</b>
Council and committee costs	<b>95,257</b>
Professional fees	<b>78,991</b>
Office and general	<b>47,996</b>
Communications and media costs	<b>8,923</b>
Amortization of capital assets	<b>2,288</b>
	<b>1,061,185</b>

<b>Excess of revenue over expenses</b>	<b>\$ 67,621</b>
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*The accompanying notes are an integral part of the financial statements*

**TRANSITIONAL COUNCIL OF THE COLLEGE OF KINESIOLOGISTS OF ONTARIO**  
**STATEMENT OF CASH FLOWS**  
Year ended March 31, 2013

**SOURCES (USES) OF CASH**

**Operating activities**

Excess (deficiency) of revenues over expenses \$ 67,621

*Item not involving cash*

Amortization 2,288

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69,909

**Changes in non-cash working capital items**

Prepaid expenses and sundry (6,419)

Accounts payable and accrued liabilities 96,511

Deferred revenue 115,411

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**Cash provided by operating activities** 275,412

**Investing activities**

Acquisition of capital assets (34,973)

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**Cash used in investing activities** (34,973)

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**Net increase in cash** 240,439

**Cash, beginning of year** -

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**Cash, end of year** \$ 240,439

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

**TRANSITIONAL COUNCIL OF THE COLLEGE OF KINESIOLOGISTS OF ONTARIO**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2013**

**1. Purpose of the organization and income tax status**

Transitional Council of the College of Kinesiologists of Ontario ("the College") was created June 4, 2007 pursuant to the Kinesiology Act, 2007. The Transitional Council commenced operations as an independent body on April 1, 2012. The College is a non-profit organization whose objectives are to develop and establish the regulatory framework necessary to govern the profession of kinesiology and to develop and implement the necessary infrastructure and business processes to establish the College as a self-sustaining independent organization that can operate effectively as a regulatory authority in Ontario, in accordance with applicable legislation.

The College is exempt from income tax under Section 149(1)(l) of the Income Tax Act. Registration remains valid so long as the organization continues to fulfill the requirements of the Act and regulations in respect of registered charities.

**2. Significant accounting policies**

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

**Use of estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the statement of financial position date and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**Revenue recognition**

Ministry of Health and Long-Term Care funding payments are recorded in the accounts when there is reasonable assurance that the College has complied with, and will continue to comply with, all conditions necessary to obtain the funding.

Non-refundable application and jurisprudence fees are recognized as revenue when received.

Registration and examination fees are recorded in the fiscal year to which they relate.

**Fund accounting**

The restricted net assets of the College reflects operating activities of the College as it progresses through the transitional phase. Funds used for operating activities during this time, require the approval of the Ministry of Health and Long-Term Care.

**TRANSITIONAL COUNCIL OF THE COLLEGE OF KINESIOLOGISTS OF ONTARIO**  
**NOTES TO FINANCIAL STATEMENTS**  
**March 31, 2013**

**2. Significant accounting policies (continued)**

**Financial instruments**

The College initially measures its financial assets and liabilities at fair value.

The College subsequently measures all its financial assets and financial liabilities at amortized cost using the straight line method, except for investments in equity instruments that are quoted in an active market and derivatives, which are measured at fair value. Changes in fair value are recognized in the statement of operations.

Financial assets measured at amortized cost include cash.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

**Capital assets**

Purchased capital assets are recorded at cost less accumulated amortization. Amortization is provided annually on bases designed to amortize the assets over their estimated useful lives, as follows:

Computer equipment	-	straight - line over 3 year
Computer software	-	straight - line over 3 year

**3. Capital assets**

	Cost	Accumulated Amortization	Net Carrying Amount
Computer equipment	\$ 2,871	\$ 505	\$ 2,366
Computer software	32,102	1,783	30,319
	\$ 34,973	\$ 2,288	\$ 32,685

Amortization expense for the year amounted to \$2,288.

**4. Bank loan**

The College's banking facility provides for a maximum operating line of credit of \$50,000, none of which was drawn at March 31, 2013.

Borrowings under the line of credit bear interest at the prime rate of the College's banker plus 3.5%, payable monthly.

As security, the College has provided a general security agreement on all of the College's assets.



**TRANSITIONAL COUNCIL OF THE COLLEGE OF KINESIOLOGISTS OF ONTARIO**  
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**5. Financial instruments**

The College regularly evaluates and manages the principal risks assumed with its financial instruments. The risks that arise from transacting in financial instruments include liquidity risk credit risk, market risk, interest rate risk, and foreign currency risk. The following analysis provides a measure of the College's risk exposure and concentrations at the statement of financial position date.

**Liquidity risk**

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with its financial liabilities. The College is exposed to this risk mainly in respect of its accounts payable. Accounts payable are generally repaid within the credit terms. The College is not exposed to any significant credit risk, foreign currency risk, interest rate risk, and market risk at the statement of financial position date.

**6. Commitments**

The College is committed under an examination development and implementation agreement and a software licensing agreement which expire in June 1, 2017 and August 31, 2018 respectively. Annual contract payments are approximately as follows:

Year ending March 31, 2014	\$	86,000
2015		70,000
2016		72,000
2017		73,000
2018		81,000
<hr/>		
	\$	382,000
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**COLLEGE OF  
KINESIOLOGISTS  
OF ONTARIO**



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