

COLLEGE OF
KINESIOLOGISTS
OF ONTARIO



Advancing Regulatory Excellence

2013– 2014 Annual Report



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.



The College of Kinesiologists of Ontario is the regulatory body that governs the profession of kinesiology in Ontario under the *Kinesiology Act, 2007* and the *Regulated Health Professions Act, 1991* (RHPA). The College is mandated by the Ontario government to regulate the profession of kinesiology in the public interest and to improve the practise of kinesiology.

The Council of the College, its board of directors, is composed of elected members of the College and members of the public appointed by the Government of Ontario. Council ensures that the College fulfills its mandate.

The College achieves its mandate by:

- Establishing the registration requirements necessary for competent, safe and ethical practise so that only qualified individuals are admitted into the profession
- Restricting use of the title “kinesiologist” to members of the College
- Responding to and addressing complaints from the public
- Holding members accountable for professional misconduct and administering appropriate disciplinary action, if necessary
- Establishing practice standards that define the expectations of all kinesiologists when providing services to the public
- Requiring kinesiologists to participate annually in continuing professional development and in a quality assurance program to ensure that they maintain current knowledge, skill and judgment to practise competently, safely and ethically.

President and Registrar's Message

It is our pleasure to provide the 2013-2014 Annual Report of the College of Kinesiologists of Ontario. In these pages we present our achievements as we celebrate one year of regulatory excellence in kinesiology, and we look to the future as the College continues to grow and fulfill its mandate of public protection.

This has been an exciting and rewarding year. Ontario is the first jurisdiction in the world to define the profession of kinesiology and to regulate its practice, all of which was made possible thanks to several years of hard work by transitional Council members, volunteers, consultants and staff. Our priority last year was the timely registration of current practitioners. We also administered two entry-to-practice examinations in May and October for nearly 300 new kinesiology practitioners and applicants who did not meet the grandparenting requirements. Registration for both our grandparenting and examination routes continues in earnest, and our membership currently stands at just over 1300 members. Prospective members are eager to learn more about the College and how to become registered, and we look forward to continued growth in our membership.

A key component of the College's public protection mandate is the administration of an effective quality assurance program. In 2013 we worked to develop and implement our online self-assessment process, resulting in the launch of the Self-Assessment Portal and the electronic individual learning plan last December. All members registered by December 1, 2013 participated in this first component of the Quality Assurance Program, and the College was able to compile aggregate data on its membership that we have shared below.

The College said goodbye to the transitional Council in August and welcomed its first elected Council in October, and we are committed to building on the strong foundations created by the members of the transitional Council to ensure the College's long-term success. 2014-2015 will be about strengthening the processes for effective governance that will enable us to continue to meet our legislated mandate and achieve strategic goals. We have come far in a short time, but there is still work to be done to ensure that we are an effective, credible regulator.

Council will consider the adoption of transparency principles, created by a small group of registrars from Ontario health regulatory colleges, to guide health regulators in making future decisions about what types of information to make publicly available. The College continues to actively participate in organizations and working groups at the provincial level that raise awareness of Ontario's regulated health professions and that advance inter-professional collaboration.



Lynn Kabaroff, R.Kin,
President



Brenda Kritzer,
Registrar and CEO

This summer, a public awareness campaign consisting of short articles and online videos will be launched across Ontario. The goal of this project is to explain the College’s mandate and the role that registered kinesiologists play in the healthcare system, while encouraging registration and the continued involvement of current members in the governance of their profession.

We will also release the expanded Kinesiologist Core Competency Profile, which will include performance indicators to describe what the essential competencies look like in competent, safe and ethical practice. The performance indicators will be written in language that addresses the diversity of the kinesiology profession and kinesiologists working in non-clinical and mixed practice settings. The revised Profile will help us to develop the next phase of our Quality Assurance Program, the peer and practice assessment process, later this year.

Kinesiologists across Ontario have many accomplishments to celebrate. Their support for our efforts has been remarkable, and we are motivated by their desire to see the College thrive. We would like to extend our sincere appreciation to our past and present Council members, volunteers, stakeholders, and the College’s staff for their tireless efforts, hard work and dedication over the past year. We could not have come this far without the strong commitment from all to make the College’s proclamation a reality.

We hope that you enjoy celebrating these milestones with us.

Lynn Kabaroff, R.Kin,
President

Brenda Kritzer,
Registrar and CEO

Contents

Council and Committees	<u>03</u>
Registration and Examination	<u>06</u>
Membership Profile	<u>07</u>
Quality Assurance	<u>11</u>
Professional Conduct	<u>14</u>
Operations	<u>17</u>
Financial Statements	<u>20</u>

Council and Committees

Throughout the summer, the College conducted its first Council elections and welcomed its new Council in October. Ten kinesiologists were elected from across the province, and the Government of Ontario appointed eight public members. The College said goodbye and thank you to the transitional Council, appointed in 2009, for four years of tremendous effort and countless hours to create a solid foundation for the future.

In October, the College invited kinesiologists to participate in the governance of their profession by sitting as members-at-large on the College's statutory and non-statutory committees. The College received an enthusiastic response and Council appointed several kinesiologists to committees.

Council (Since October 2013)

Lynn Kabaroff, R.Kin- President
Robert Ross, R.Kin- Vice-President
Steve Anderson (Public)
Dianne Aziz (Public)
Lindsay Beattie, R.Kin
Lori-Anne Beckford (Public)
Elizabeth Chapman, R.Kin
Rosario Colomba, R.Kin
Jonathan Dubberley, R.Kin

John Gray, R.Kin
Don Halpert (Public)
Rod Hare, R.Kin
Kalen Johnson (Public)
Chad McCleave (Public)
Michelle Meghie (Public)
Mary Pat Moore (Public)
Fergal O'Hagan, R.Kin
Kathie Sharkey, R.Kin



L-R: Chad McCleave, Michelle Meghie, Rosario Colomba, Rod Hare, Fergal O'Hagan, Jonathan Dubberley, Dianne Aziz, Robert Ross, Lori-Anne Beckford, Kathie Sharkey, Lynn Kabaroff, Don Halpert, Steve Anderson, Lindsay Beattie, Mary Pat Moore, Kalen Johnson, John Gray

Missing: Elizabeth Chapman

The transitional Council (Until August 2013)

Conny Glenn- President
Neil McCartney- Vice- President
Tony Bauer
Elizabeth Chapman
Rod Hare

Douglas Lafreniere
Michelle Meghie
Denise Nadeau
Maureen Ralph
Robert Ross

Non-Council Committee Members (Since October 2013)

Lital Crombie, R.Kin
Neil Gillman, R.Kin
Conny Glenn, R.Kin

Stephanie Naulls, R.Kin
Laiza Ravarra, R.Kin
Sonia Sobolewski-Morin, R.Kin (until March 2014)

Statutory Committees

Executive- Lynn Kabaroff (Chair), Dianne Aziz, Jonathan Dubberley, Chad McCleave, Robert Ross

Registration- Rosario Colomba (Chair), Steve Anderson, Lori-Anne Beckford, Elizabeth Chapman, Conny Glenn, John Gray, Rod Hare, Lynn Kabaroff, Michelle Meghie, Robert Ross

Quality Assurance- Elizabeth Chapman (Chair), Lori-Anne Beckford, John Gray, Don Halpert, Kalen Johnson, Mary Pat Moore, Fergal O'Hagan, Kathie Sharkey, Sonia Sobolewski-Morin

Inquiries, Complaints and Reports- Mary Pat Moore (Chair), Steve Anderson, Lindsay Beattie, Lori-Anne Beckford, Rosario Colomba, Jonathan Dubberley, Rod Hare, Kalen Johnson, Laiza Ravarra, Kathie Sharkey

Discipline*- All Council members

Fitness to Practise*- All Council members, Stephanie Naulls

Patient Relations*- Dianne Aziz, Lindsay Beattie, Lital Crombie, Neil Gillman, Don Halpert, Rod Hare, Chad McCleave, Michelle Meghie, Mary Pat Moore, Fergal O'Hagan, Kathie Sharkey

*These committees will elect a chair at their first meeting

Non-Statutory Committees

Examination

This Committee is responsible for the management of the entry-to-practice examination.

Item Writing

This Committee is responsible for developing examination test items that correspond to the approved Examination Blueprint. The Committee reviews test items for accuracy, appropriate level of difficulty and currency with practice.

Examination Appeals- Dianne Aziz (Chair), Chad McCleave, Fergal O’Hagan

This Committee is responsible for hearing appeals from candidates who unsuccessfully completed the entry-to-practice examination and who meet the criteria for filing an appeal specified in the Examination Appeals Policy.

The CKO-Universities Liaison Committee

This Committee serves as a forum for discussion between the College and its academic stakeholders. Working collaboratively, the College shares information and engages in constructive dialogue with representatives from the universities and colleges that offer Kinesiology degrees, or whose degrees the College may consider substantially equivalent to a degree in Kinesiology, to develop and enhance kinesiology education in Ontario.

Registration

The Registration Committee is responsible for developing and implementing fair and transparent registration processes that reflect the policies approved by Council. The Committee also recommends to Council policies and procedures to ensure that registration matters are considered in a transparent, objective, impartial and fair manner. The Registration Committee reviews and assesses applications that are referred to it by the registrar or referred back to it by the Health Professions Appeal and Review Board.

The Registration Committee was constituted at the October Council meeting and Committee members met once in early 2014 for orientation and training. There were no referrals to the Committee in 2013-2014.

The College submitted its first Fair Registration Practices Report to the Office of the Fairness Commissioner of Ontario on March 1, 2014. The Office of the Fairness Commissioner (OFC) is an independent agency of the Government of Ontario whose mandate is to ensure that the registration practices of Ontario's regulatory bodies are objective, transparent, impartial and fair. A copy of the report is available on the College website.

Examination

The College administered two sittings of its entry-to-practice examination in May and October of 2013. A profile of both sittings is below.

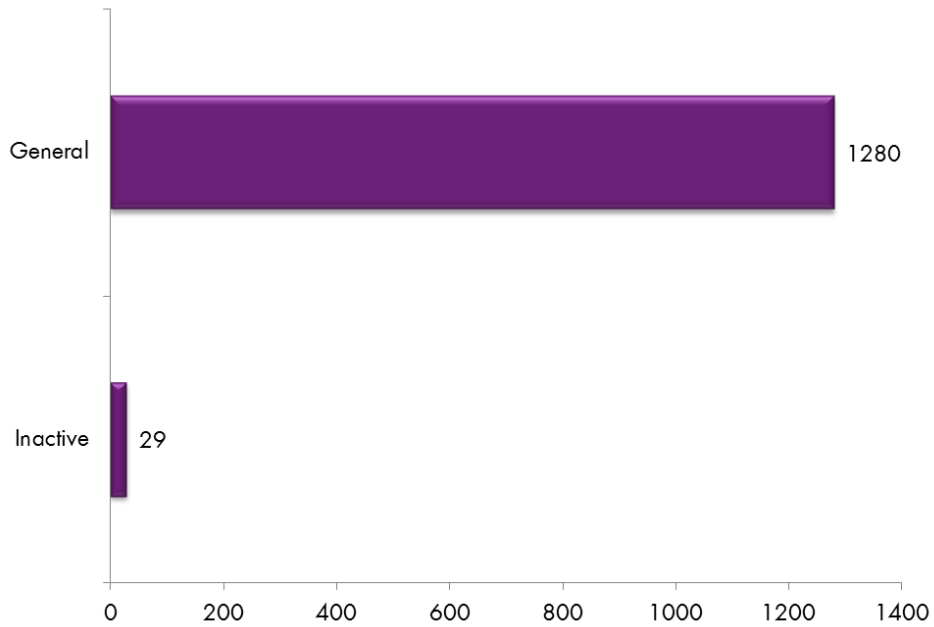
	Registered	Writing	Passing	Failing	% Passing
Spring	101	100	73	27	73%
Fall	188	188	129	59	69%

After analysis of feedback received from candidates who wrote the first examination, Council decided to develop an examination preparation guide for future candidates. A working group of the Examination Committee was created, and together with the College's examination provider, the group developed the Examination Guide and Practice Test, which was released in February 2014. The document includes 102 practice questions and an extensive list of study resources.

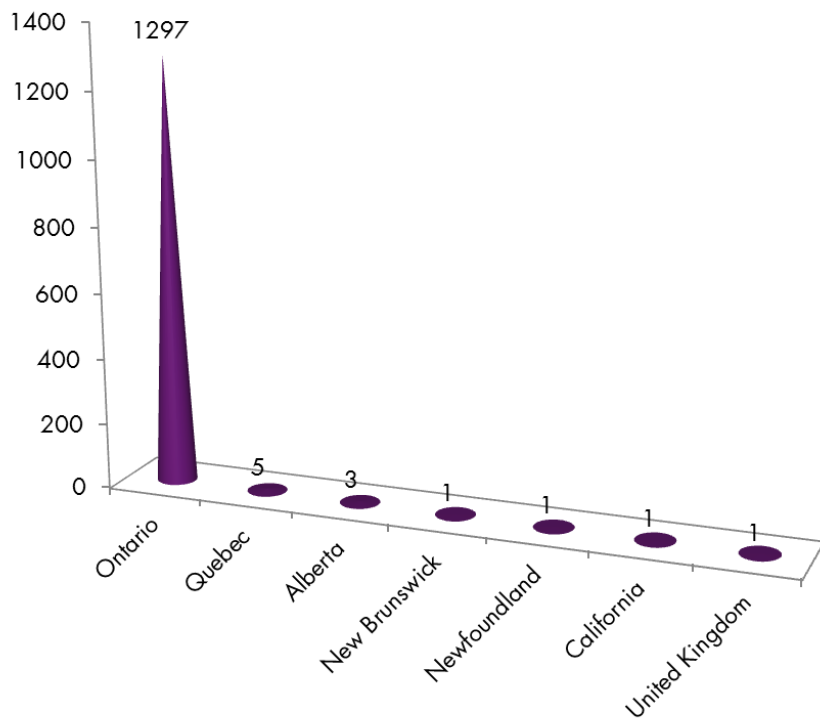
Membership Profile



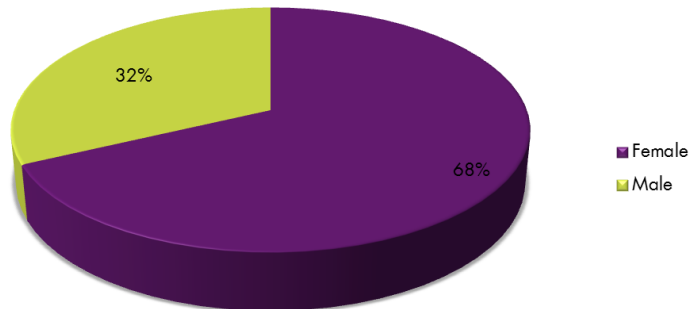
Kinesiologists by registration class



Kinesiologists by jurisdiction



Gender



Years of experience as a kinesiologist*

Years	%
<5	28
5 to 10	30
11 to 20	31
21 to 30	10
31 to 40	1
Total	100

Kinesiologists by practice setting*

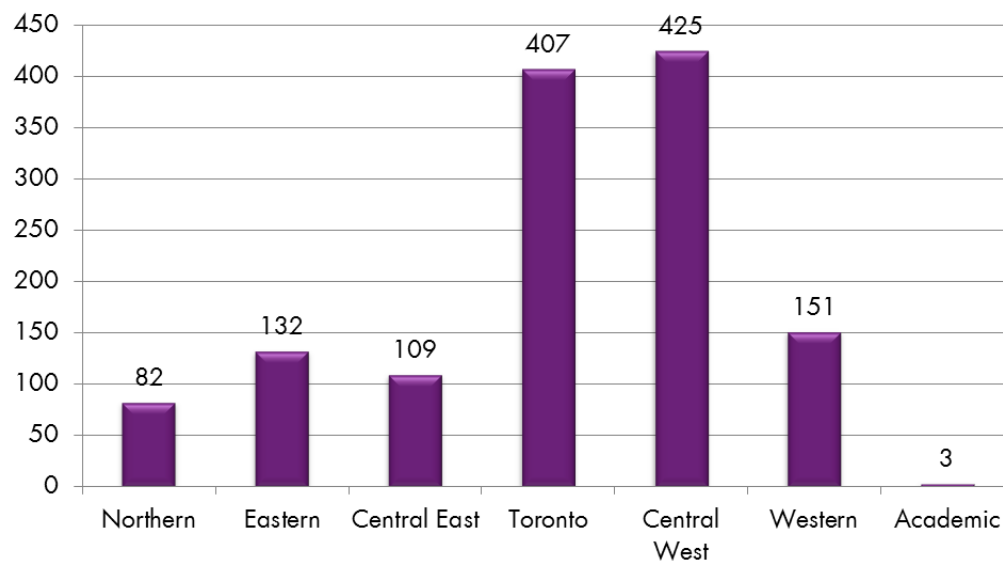
Practice setting	%
Rehabilitation centre/clinic	30
Private practice	16
Workplace/industry	11
Fitness/community recreation centre	10
Hospital (in/out patient)	9
Insurance	8
College/university	4
Other	12
	100

Kinesiologists by practice role*

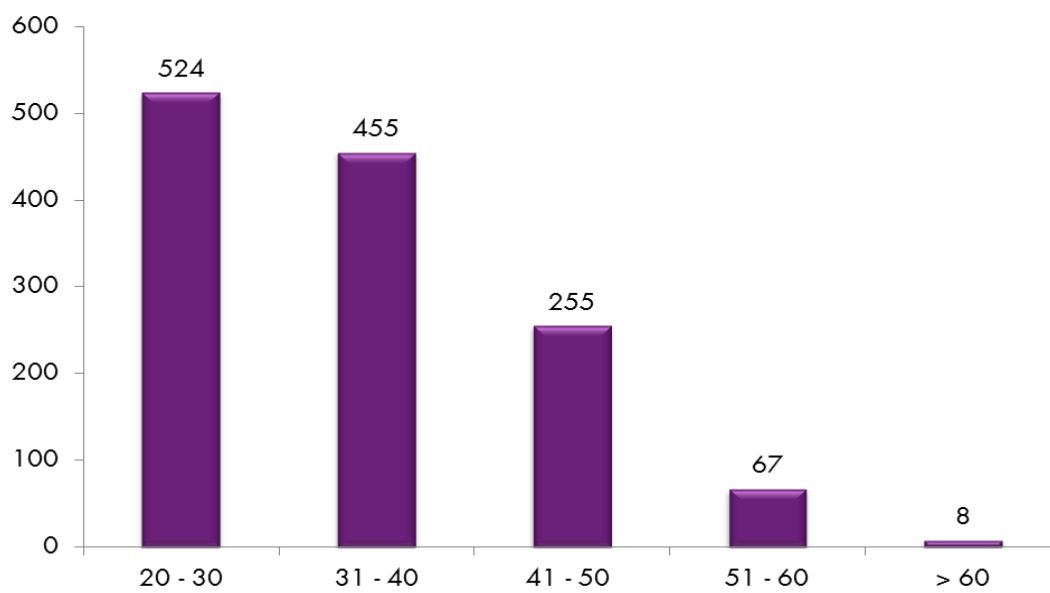
	%
Direct client care	38
Education and training	19
Administration and management	18
Consultant	14
Research	5
Other	6
	100

*These numbers are based on the total number of kinesiologists registered as of November 30, 2013 and who participated in the 2013 self-assessment cycle. These numbers do not include kinesiologists who resigned prior to March 1, 2014 or requested a deferral/exemption.

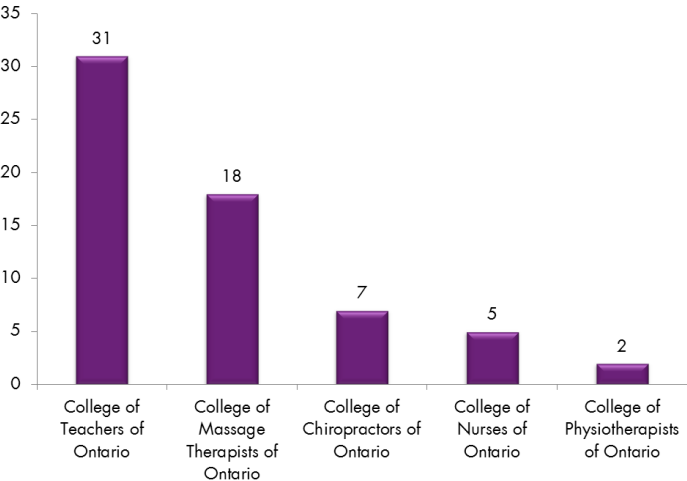
Kinesiologists by College electoral district



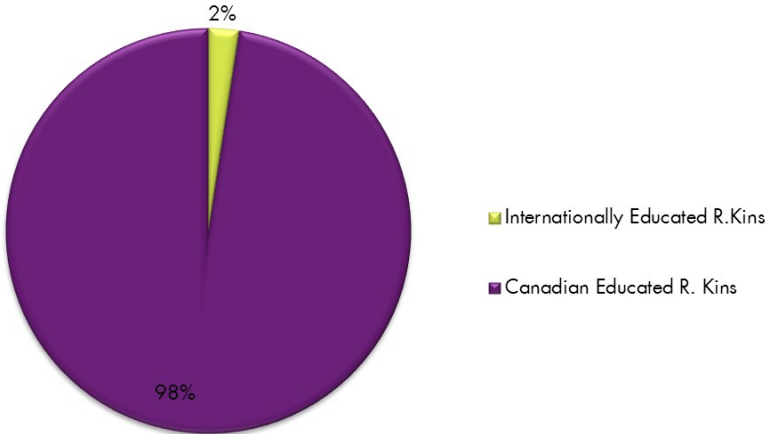
Kinesiologists by age group



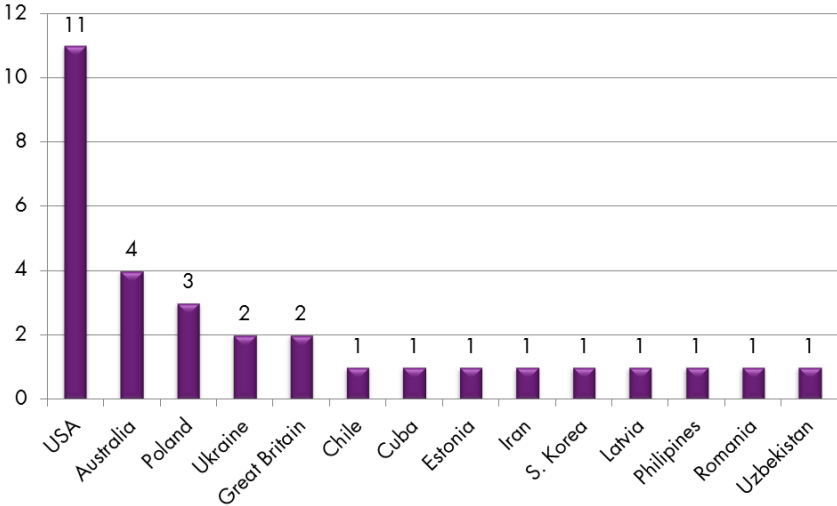
Kinesiologists registered with other colleges



Canadian vs. internationally educated kinesiologists



Distribution of internationally educated kinesiologists



Quality Assurance

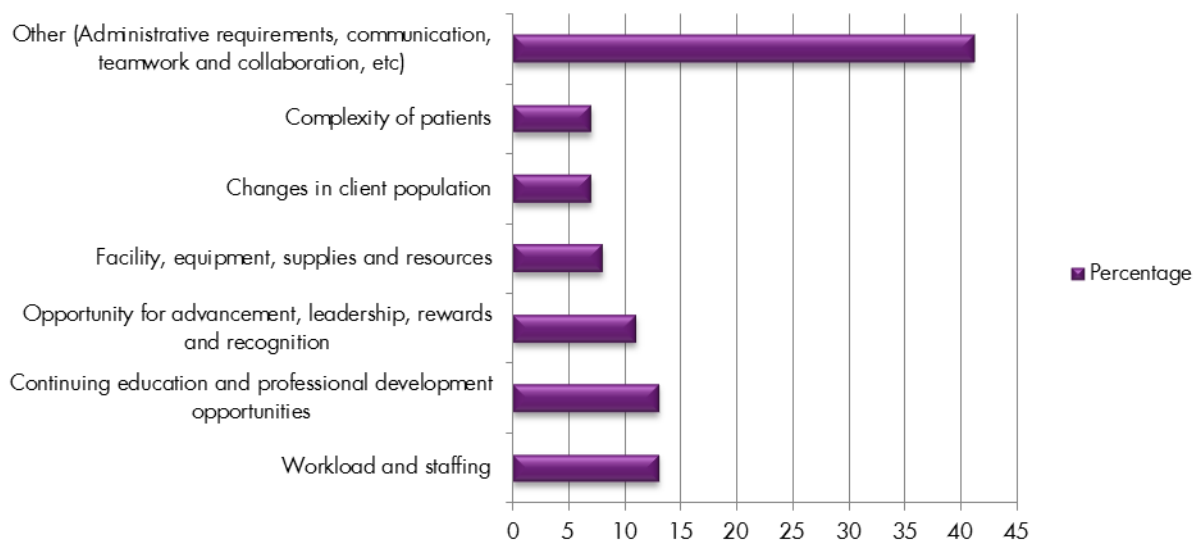
As described in *the Regulated Health Professions Act, 1991*, the Quality Assurance (QA) Committee is mandated to provide a quality assurance program that promotes continuing competence and continuing professional improvement among kinesiologists.

The QA Committee achievements for 2013-2014 included:

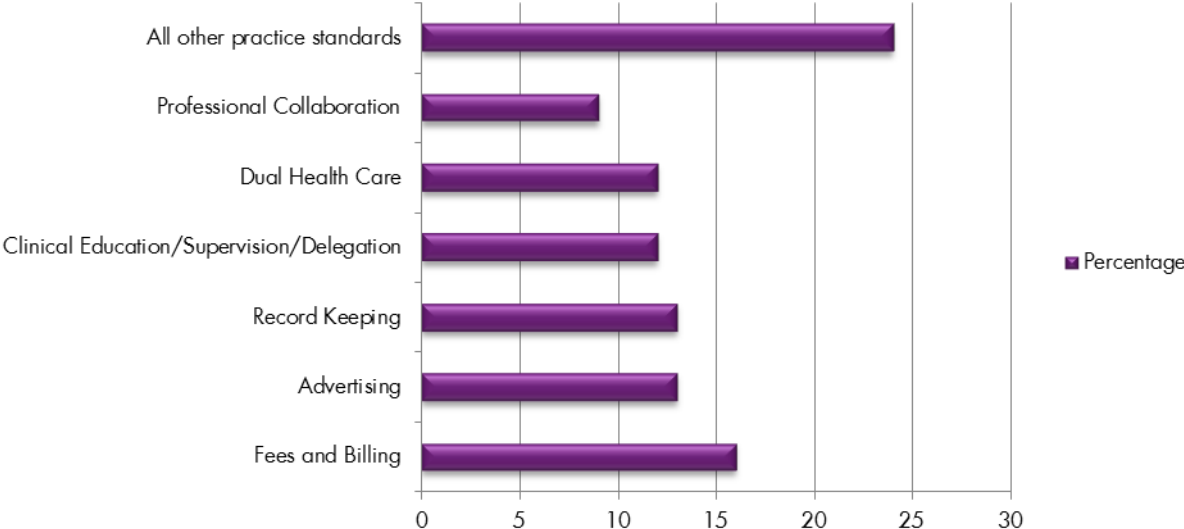
- Development and implementation of an online Self-Assessment Portal, individual learning plan and portfolio
- Administration of the first annual self-assessment cycle for 1015 kinesiologists
- Engagement of 28 kinesiologists and stakeholders in a gap analysis of the Kinesiologist Core Competency Profile to identify competencies requiring enhancement, performance indicators relevant to non-clinical practice, and language that supports the uniqueness of the profession
- Approval of a four-tier functional analysis framework (unit, competencies, performance indicators and practice illustrations) for the enhanced competency profile.

The first self-assessment cycle provided the College with data on areas of practice that kinesiologists wished to improve. Kinesiologists must then create a learning plan for the following year, and undertake continuing professional development activity to complete their learning goals. The tables below provide a summary of self-assessment data from the 1015 kinesiologists, registered as of November 30, 2013, who participated in the first self-assessment cycle.

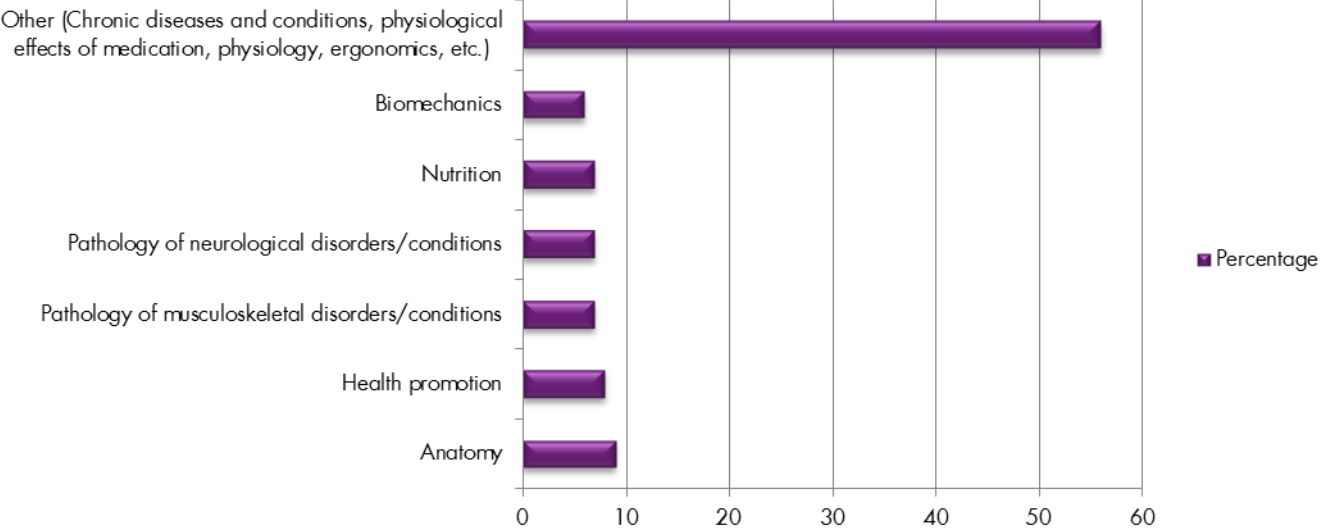
Summary of challenges kinesiologists are facing in their practice



Summary of kinesiologists' learning goals by practice standard

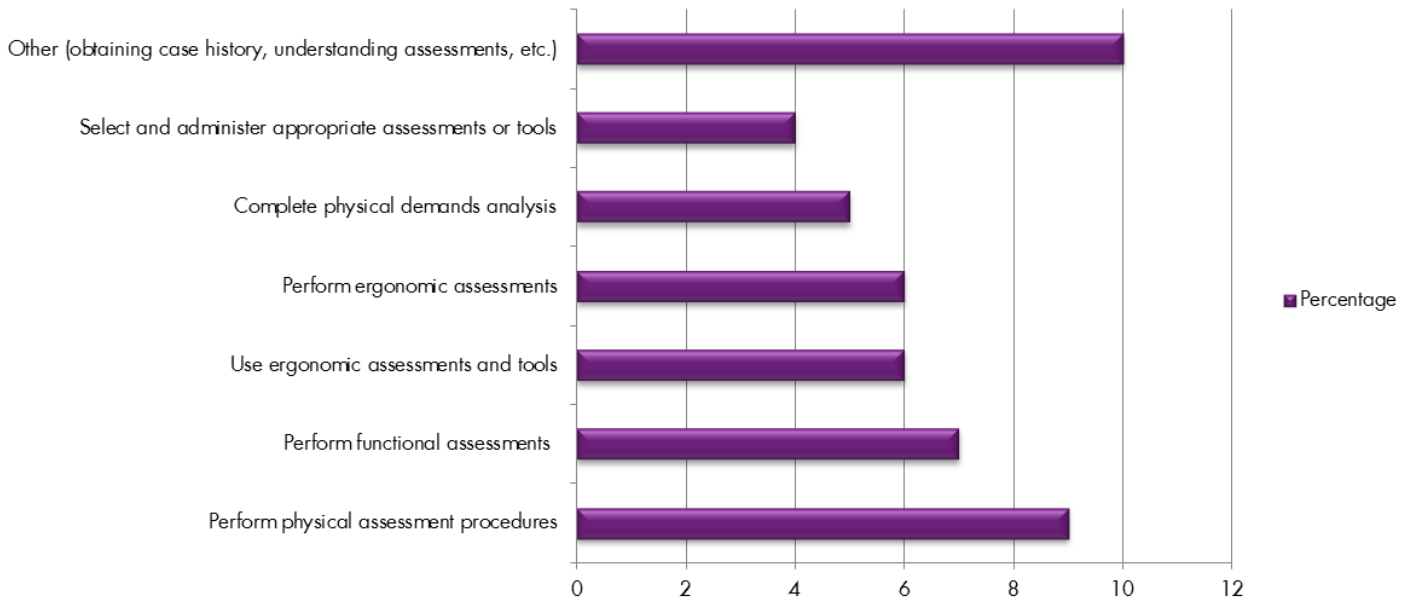


Summary of kinesiologists' learning goals by knowledge area

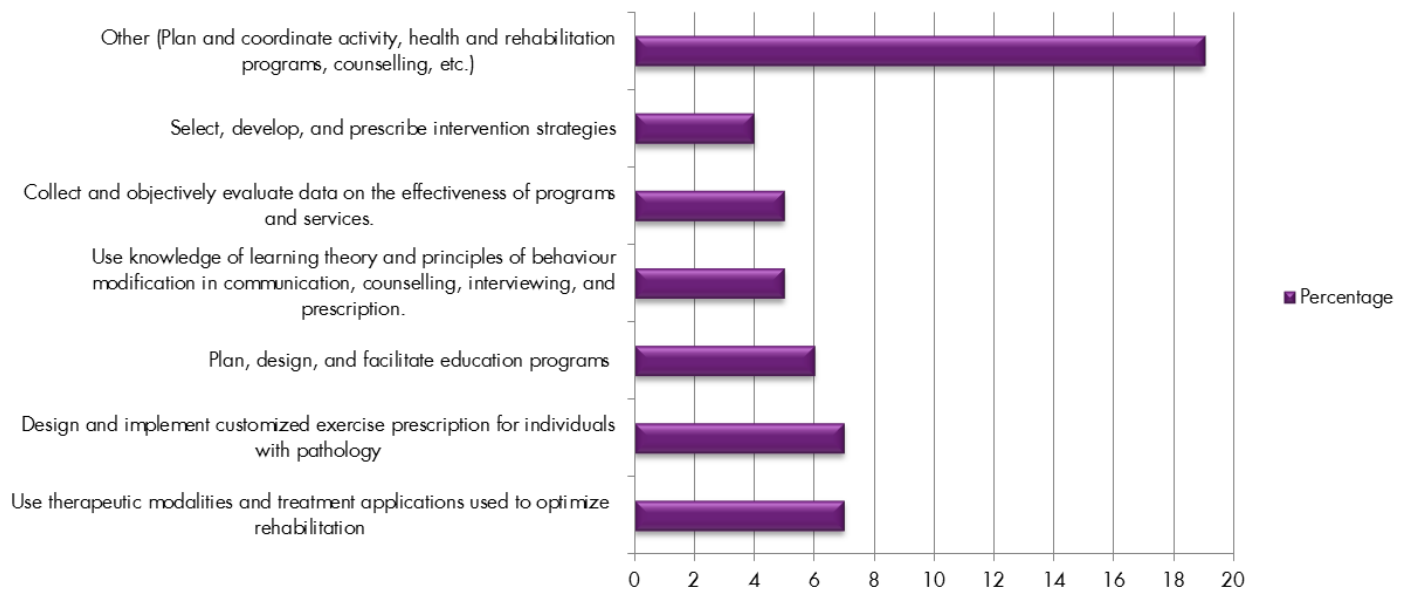


Summary of areas in which kinesiologists wish to pursue further training

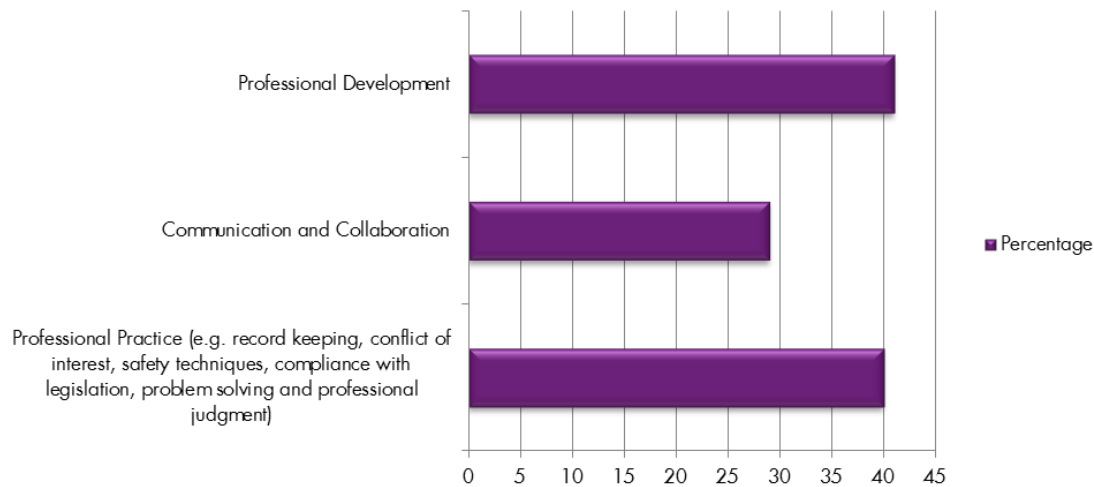
Assessments



Services



Summary of kinesiologists' learning goals in the Professionalism domain



Professional Conduct

The Professional Conduct Department supports four of the College's statutory committees – Inquiries, Complaints and Reports; Discipline; Fitness to Practise and Patient Relations. The main function of the Department is to support members in their practice to ensure that they are practising competently, safely and ethically. The Department administers a complaints process to allow members of the public to submit a complaint against a member. All complaints are forwarded to the Inquiries, Complaints and Reports Committee (ICRC) for consideration. All other information, including mandatory reports, that come to the attention of the College is reviewed and assessed and may be forwarded to the ICRC for consideration. In some cases, a formal investigation may also occur.

The Department also considers all information it receives about non-members improperly using the title "kinesiologist" or holding out to be a kinesiologist. The College has undertaken efforts to educate employers and individual practitioners that the title "kinesiologist" is protected and reserved for members of the College. Most title infractions were found to be unintentional and a result of practitioners continuing to use the title after April 1, 2013 without being registered. The College undertook more formal measures in eight matters where individuals were identified as misusing title by issuing cease and desist letters. To date, all inquiries have been resolved. Any individuals who do not comply with the College's direction to cease using title are listed on the Unregulated Practitioners page of the College website.

Inquiries, Complaints and Reports Committee

The mandate of the Inquiries, Complaints and Reports Committee (ICRC) is to consider all complaints made to the College regarding members. The ICRC may also be asked to consider a report forwarded to it by the registrar if the registrar has reasonable and probable grounds to believe that a member has committed an act of professional misconduct or is incompetent.

The ICRC acts as a screening committee, and has the responsibility to determine whether or not allegations warrant a referral to the Discipline Committee for a hearing, or if a member needs to be referred to the Fitness to Practise Committee. If a referral is not warranted, the ICRC will make other decisions in accordance with legislation. These options include:

- Ordering the member to complete a Specified Continuing Education or Remediation Program (SCERP)
- Requiring the member to appear before the ICRC to receive an oral caution
- Issuing a written caution or advice
- Taking any other action it considers appropriate that is not inconsistent with the *Kinesiology Act, 2007* or the *Regulated Health Professions Act, 1991*.

The ICRC can also decide to take no action on a matter.

The ICRC was constituted at the College's inaugural Council meeting in October 2013. The ICRC met four times in 2013-2014 to undergo training and to consider two complaints. The Committee rendered decisions on both. In one matter, Committee took no action. On the other matter, Committee issued a letter of advice to the member on one specific incident identified in the complaint.

Discipline Committee

The mandate of the Discipline Committee is to hold hearings on allegations of incompetence or professional misconduct referred to it by the Inquiries, Complaints and Reports Committee.

The Discipline Committee is composed of every member of Council. In the event of a matter being referred to the Discipline Committee by the ICRC, a panel of members will be selected. Three Council members attended the discipline orientation training administered by the Federation of Health Regulatory Colleges of Ontario.

There were no matters referred by the ICRC to the Committee in 2013-2014.

Fitness to Practise Committee

The mandate of the Fitness to Practise Committee (FTPC) is to hold hearings to determine whether a member is incapacitated. The definition of incapacity is found in section one of the Health Professions Procedural Code:

“Incapacitated” means, in relation to a member, that the member is suffering from a physical or mental condition or disorder that makes it desirable in the interest of the public that the member’s certificate of registration be subject to terms, conditions or limitations, or that the member no longer be permitted to practise.

The FTPC is composed of every member of Council and one non-Council committee member, appointed from the membership, if Council so wishes. In the event of a matter being referred to the FTPC by the ICRC, a panel of members will be selected.

There were no matters referred by the ICRC to the Committee in 2013-2014.

Patient Relations Committee

The mandate of the Patient Relations Committee is to develop, implement and administer the Patient Relations Program. The Program includes measures for preventing and dealing with the sexual abuse of patients. These measures must include:

- Educational requirements for members
- Guidelines for the conduct of members with their patients
- Training for the College’s staff
- The provision of information to the public.

The Patient Relations Committee also administers the fund for therapy to sexual abuse victims.

The Patient Relations Committee did not meet in 2013-2014.

Strengthening Communications

New website launched

The College's website, its main communications platform, was re-designed and re-launched in June 2013. It is now more comprehensive and user-friendly, and it is organized by program area and stakeholder group to ensure that targeted information is easily available. The website is updated and reviewed weekly to ensure that information is distributed in a timely and accurate manner.

Improvements to @CKO

@CKO, the College's electronic newsletter, was re-designed and staff continued to produce articles that contained topical information to keep readers engaged. The publication also became more focused on providing educational pieces key to members' and stakeholders' understanding of the College's mandate, such as on use of title, the self-assessment process, the role of Council and the purpose of standards, among other things. Four editions were distributed in 2013 to a mailing list that now exceeds 2700.

Meeting with stakeholders

The College strengthened its outreach with professional associations, academic institutions, and other stakeholders to increase awareness of the College's mandate. Staff and the Council president met with several stakeholders, including the Ontario Kinesiology Association, the Workplace Safety and Insurance Board, the Certified Personal Trainers Network, the Canadian Association of Assistive Devices, and was an exhibitor at the 2014 Kinesiology Games. Staff attended several career fairs, met with university faculty, and presented to classes of graduating students at universities across Ontario. Students and faculty are highly supportive and aware of the College's work. Efforts are being made to engage students in their second and third year of study to make them aware of the College's role and the requirements for registration.

Increasing public awareness

Staff began considering how to reach the public to enhance awareness of the College's role in regulating the kinesiology profession and how regulation protects and benefits them. Staff engaged the services of a video production company to create three educational videos to communicate the value of self-regulation to the public, why individuals should register, and why current members should stay engaged in the College's work. These videos will appear on the College's website in the summer and the public video will also be distributed strategically online using content drivers, a tool that places the video on a user's webpage based on their search. The College engaged a copywriting agency to produce three articles about its mandate and the role that kinesiologists play in the healthcare system. These articles will appear in national, weekly and daily papers across Ontario beginning in the summer.

In 2014-2015 staff will continue to focus on developing other innovative ways to engage prospective members, current members, and the public, while also working more closely with stakeholders to share important information in a timely manner to the widest audience possible.

Advancing Inter-professional Collaboration

One of the objects of the College under the *Regulated Health Professions Act, 1991* is “to promote inter-professional collaboration with other health profession colleges”. Achieving inter-professional collaboration at the regulatory level helps develop, promote and enhance inter-professional collaboration at the practice level, to better enable the provision of quality care for all Ontarians.

The College participates in several organizations and working groups at the provincial level that work to increase inter-professional collaboration between Ontario’s regulated health professions and awareness of these professions. Brenda Kritzer is a member of the Federation of Health Regulatory Colleges of Ontario (FHRCO) Executive Committee and Ryan Pestana was recently appointed to FHRCO’s Communications Committee. Other staff members actively participate in the Quality Assurance Working Group, the Practice Advisors Group and the Investigations and Hearings Group that collaborate on health regulatory matters.

The College is part of a new inter-professional initiative with five other regulatory colleges, known collectively as the rehab colleges because of the close links between each of the professions. The Collaborative Rehab Colleges Group includes the College of Kinesiologists and the colleges of Audiologists and Speech-Language Pathologists, Chiropractors, Massage Therapists, Occupational Therapists and Physiotherapists. The Group’s purpose is described in its draft charter:

“The role of the Collaborative Rehab Colleges Group is to explore ways to develop an intercollege approach to standards and guidelines. The purpose is not to achieve identical standards across all colleges, but rather to identify necessary and unnecessary difference, remove barriers and facilitate the implementation of a collaborative approach at the point of care.”

The group’s initial undertaking was to review each college’s practice standard on record keeping. The goal of this project is to produce an interpretative document that will help practitioners clarify any differences in their respective standards when working together in a collaborative practice environment. Members of the College and the public can look for information about the project on the College’s website in the coming months.

A New Office

In February 2014 the College signed a ten-year lease to relocate to 160 Bloor Street East in Toronto. The College has been privileged to be hosted and supported by the HealthForce Ontario Marketing and Recruitment Agency (HFOMRA) and the Ontario Ministry of Health and Long-Term Care since 2009 as it established the foundations to become a regulatory college. Temporary office space was loaned to five transitional councils by HFOMRA as the transitional councils worked toward proclamation. Now that the College is fully operational and staff in place for each portfolio, it was time to settle into a more permanent home.

Staff engaged the expertise of a commercial real estate agent, designers, engineers, a construction firm and IT professionals throughout the winter to establish the necessary infrastructure for a functioning office. The move will be completed by June 1, 2014.

The College would like to extend its sincere appreciation to HFOMRA staff for their gracious support over the last several years.

College Staff

Brenda Kritzer, Registrar and CEO

Monica McPherson, Executive Assistant (until September 2013)

Julie Morton, Administrative Assistant (since October 2013)

Nancy Leris, Manager, Finance and Operations

Stamatis Kefalianos, Director, Registration

Magdalena Reder, Registration and Examinations Coordinator

Lara Thacker, Director, Quality Assurance

Cara Moroney, Director, Professional Conduct

Ryan Pestana, Communications and Policy Analyst

Jacqueline Getfield, Communications Consultant (until October 2013)



Back Row L-R: Ryan Pestana, Stamatis Kefalianos, Cara Moroney, Lara Thacker
Front Row L-R: Julie Morton, Brenda Kritzer, Nancy Leris, Magdalena Reder

Financial Statements



Independent Auditors' Report

To the Board of Directors of
College of Kinesiologists of Ontario

We have audited the accompanying financial statements of College of Kinesiologists of Ontario, which comprise the statement of financial position as at March 31, 2014 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 College of Kinesiologists of Ontario as at March 31, 2014 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

STATEMENT OF FINANCIAL POSITION

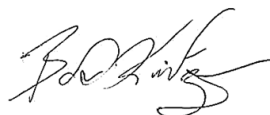
At March 31	2014	2013
ASSETS		
Current		
Cash	\$ 824,574	\$ 240,439
Prepaid expenses and sundry	167,974	6,419
	992,548	246,858
Capital assets (Note 3)		
	67,739	32,685
	\$ 1,060,287	\$ 279,543
LIABILITIES		
Current		
Accounts payable and accrued liabilities	\$ 83,476	\$ 96,511
Deferred revenue	284,276	115,411
	367,752	211,922
Commitments (Note 5)		
NET ASSETS		
Net assets invested in capital assets	67,739	32,685
Unrestricted net assets	624,796	34,936
	692,535	67,621
	\$ 1,060,287	\$ 279,543

The accompanying notes are an integral part of the financial statements

On behalf of the Board



Lynn Kabaroff, R.Kin,
President



Brenda Kritzer,
Registrar and CEO

STATEMENT OF OPERATIONS

Year ended March 31	2014	2013
Revenue		
Ministry of Health and Long-Term Care funding	\$ 1,000,000	\$ 1,000,000
Registration fees	487,839	6,789
Examination fees	180,800	-
Application fees	88,300	83,900
Jurisprudence fees	39,087	38,117
	1,796,026	1,128,806
Expenses		
Salaries and benefits	695,576	611,738
Registration costs	230,771	215,992
Office and general	82,789	47,996
Council and committee costs	78,181	95,257
Professional fees	41,560	78,991
Communications and media costs	17,654	8,923
Relocation costs	7,515	-
Amortization of capital assets	17,066	2,288
	1,171,112	1,061,185
Excess of revenue over expenses	\$ 624,914	\$ 67,621

The accompanying notes are an integral part of the financial statements

STATEMENT OF CASH FLOWS

Year ended March 31	2014	2013
SOURCES (USES) OF CASH		
Operating activities		
Excess (deficiency) of revenues over expenses	\$ 624,914	\$ 67,621
<i>Item not involving cash</i>		
Amortization	17,066	2,288
	641,980	69,909
Changes in non-cash working capital items		
Prepaid expenses and sundry	(161,555)	(6,419)
Accounts payable and accrued liabilities	(13,035)	96,511
Deferred revenue	168,865	115,411
	636,255	275,412
Investing activities		
Acquisition of capital assets	(52,120)	(34,973)
	(52,120)	(34,973)
Net increase in cash	584,135	240,439
Cash, beginning of year	240,439	-
Cash, end of year	\$ 824,574	\$ 240,439

The accompanying notes are an integral part of the financial statements

STATEMENT OF CHANGES IN NET ASSETS

Year ended March 31	Net assets invested in capital assets	Externally restricted net assets	Unrestricted net assets	Total 2014	Total 2013
Net assets, beginning of year	\$ 32,685	\$ -	\$ 34,936	\$ 67,621	\$ -
Excess (deficiency) of revenues over expenses	(17,066)	-	641,980	624,914	67,621
Interfund transfers	52,120	-	(52,120)	-	-
Net assets, end of year	\$ 67,739	\$ -	\$ 624,796	\$ 692,535	\$ 67,621

The accompanying notes are an integral part of the financial statements

1. Purpose of the organization and income tax status

Transitional Council of the College of Kinesiologists of Ontario ("the Transitional Council") 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 Transitional Council became the College of Kinesiologists of Ontario ("the College") on April 1, 2013.

The College of Kinesiologists of Ontario (CKO) is the regulatory body that governs profession of kinesiology in Ontario. The College is committed to ensuring excellent professional practice by registered kinesiologists. Through the establishment of entry to practice requirements and through the provision of continuous practice support, the College ensures that registered kinesiologists deliver competent, safe and ethical services.

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.

2. Significant accounting policies (continued)

Fund accounting

The restricted net assets of the College reflects operating activities of the College while it receives funding from the Ministry of Health and Long Term Care ("the Ministry"). Funds used for operating activities during this time, require the approval of the Ministry.

Expenditures over and above the grant funds are at the discretion of the College and included in unrestricted fund.

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

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
Leasehold improvements	-	straight line over 10 years

3. Capital assets

	Cost	Accumulated Amortization	2014 Net Carrying Amount	2013 Net Carrying Amount
Computer equipment	\$ 2,871	\$ 1,462	\$ 1,409	\$ 2,366
Computer software	64,552	17,893	46,659	30,319
Leasehold improvements	19,671	-	19,671	-
	\$ 87,094	\$ 19,355	\$ 67,739	\$ 32,685

Amortization expense for the year amounted to \$17,066 (2012 - \$2,288).

4. 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. There are no significant changes in the risk exposures from the prior period.

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's ability to meet its obligations depends on the continuous receipt of government funding.

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.

5. 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. The College is also committed under a long term lease for premises which expires in June 2024. Annual contract and lease payments (exclusive of requirement to pay taxes, insurance and maintenance costs) are approximately as follows:

Year ending March 31, 2015	\$	171,000
2016		154,000
2017		184,000
2018		196,000
2019		117,000
Thereafter		629,000
	\$	1,451,000



The College of Kinesiologists of Ontario
160 Bloor Street East, Suite 1402
Toronto, ON M4W 1B9
(416) 961-7000
www.coko.ca
info@coko.ca