

COLLEGE OF
KINESIOLOGISTS
OF ONTARIO



Strengthening Governance. Ensuring Public Confidence



2014/2015 Annual Report

Quality. Accountability. Public Protection

President and Registrar's Message

We are pleased to provide the 2014/2015 Annual Report of the College of Kinesiologists of Ontario. In 2014/2015, strong emphasis was placed on enhancing our processes to ensure a governance model the public can have confidence. Throughout the year, we worked to ensure a governance framework of the highest quality, enhance the professionalism of our members, and provide Council and staff with the necessary knowledge to continue promoting the public interest.



Lynn Kabaroff, R.Kin,
President



Brenda Kritzer,
Registrar and CEO

To effectively deliver on its mandate, the College must ensure three things: continuous quality within kinesiology practice, accountability for kinesiologists' practice and protection of the public. Without these assurances, the public cannot have faith in the system of self-regulation. The public expects the College, created to protect the public interest, to govern in a way that protects their right to competent, safe and ethical kinesiology services.

We strengthened our commitment to transparency to further protect the public and provide them with the necessary information to make informed choices about their health professionals. We were pleased to respond to and support the request from the Minister of Health and Long-Term Care to continuously increase transparency in our processes and decision-making. The College submitted a report to the Minister, detailing concrete measures in place and steps we will take to enhance transparency. Council also adopted eight principles to guide future decisions on what information about our members and decision-making processes should be made public. In 2015/2016, Council will consider feedback on proposed by-law changes to increase the amount of information we make public on members. We look forward to working with the Ministry and other health professions regulators to continue increasing the public's confidence in self-regulation.

The College also responded to the Minister's request for information on measures in place to prevent sexual abuse. Our standards reflect zero tolerance towards the sexual abuse of patients/clients by members, and we will continue to provide education to ensure they have a clear understanding of appropriate boundaries within practice. Enhancing members' understanding of professional obligations has been a key feature of our communication, and we believe these efforts will strengthen patient/client safety.

Two major initiatives were undertaken to ensure continuous quality and accountability within the profession. The first was providing more support to kinesiologists to better understand their obligations as regulated health professionals. Several webinars on the practice standards were conducted, and each edition of @CKO, our e-newsletter, featured an in-depth article on a practice standard. The second initiative involved further development of the Quality Assurance Program through a two-part project. In the first part of the project, several College members volunteered to assist in defining the competencies expected of an experienced practitioner, indicators to measure performance and illustrations to demonstrate the competencies in practice. The result of this work was the *Essential Competencies of Practice for Kinesiologists in Ontario*. Using this document as a foundation, we developed the peer and practice assessment, a competency-based, behavioural interview and record review process that recognizes the diversity of kinesiology practice. The first round of assessments began in May 2015, and we hope that members will view this as a supportive experience to enhance their practice and the public's trust in their ability to deliver competent services.

An exciting development that occurred in the latter part of the year and that will continue into 2016 has been our involvement in a project to explore options for the possible regulation of private clinics where our members work. Council sees this as an important initiative to provide greater protection to the public, and we are working with a number of other health professions regulators to submit a proposal to government.

Just as the College must ensure quality and accountability within the profession, Council must demonstrate to the public those same values within the organization. To help achieve this, all Council members completed a performance and effectiveness review. This was an important step for a relatively new College that sets the foundation for continued effective governance as the organization matures. This exercise, together with various training initiatives for Council members and staff, helps to ensure the College's decision-making capability is competent and sound.

As we neared the end of the fiscal year, we began to gather detailed information from our members and stakeholders to inform the development of a strategic plan to guide the College's work over the next three- five years. The full strategic plan will be posted to our website later in the year.

None of what has been accomplished would be possible without the continued involvement and support of our members and stakeholders. We are encouraged by the desire of kinesiologists to participate in the governance of their profession. It is clear that they understand their professional obligations, and are striving to ensure that our College exemplifies effectiveness, fairness and transparency in self-regulation. We would also like to recognize and extend our sincere appreciation to Council members and staff for their hard work and dedication over this past year.

We look forward to what lies ahead in 2015/2016 and beyond.

Lynn Kabaroff, R.Kin,
President

Brenda Kritzer,
Registrar and CEO

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About the College

The College of Kinesiologists of Ontario is the regulatory body that governs the profession of kinesiology in Ontario. The College receives its authority from the *Kinesiology Act, 2007* and the *Regulated Health Professions Act, 1991*. Its mandate is to protect the public.

Ensuring public protection

The College achieves its mandate by:

- Setting requirements for entry to the profession so that only qualified individuals can practise.
- Maintaining, on its website, a register of individuals qualified to practise kinesiology.
- Developing practice standards and guidelines to help kinesiologists understand their professional obligations.
- Investigating complaints about kinesiologists' practice and administering appropriate disciplinary action when necessary.
- Administering a quality assurance program to ensure members maintain current knowledge and skills.

Vision- *A healthier Ontario through excellent kinesiology practice.*

Mission- *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.*



College Council

The College is governed by a Council that sets the College's strategic direction and develops the policies and standards to ensure the College is meeting its mandate to protect the public.

The composition of Council is as follows:

- Ten kinesiologists elected by their peers for three year terms, one of whom must be a member of an Ontario university's faculty or department of kinesiology; and
- At least six and no more than eight public members appointed by the Ontario government to provide the public prospective.

2014/2015 Highlights

- Approved the Practice Guideline- Accountabilities in Different Roles.
- Approved revisions to the practice standards on Professional Boundaries and Record Keeping.
- Adopted the eight principles developed by the Advisory Group for Regulatory Excellence to help guide future decisions on transparency.
- Submitted a report to the Minister of Health and Long-Term Care on measures currently in place to ensure transparency, and proposals to enhance transparency.
- Approved for consultation changes to the College By-Laws that will permit the publication of additional information on members.
- Approved the *Essential Competencies of Practice for Kinesiologists in Ontario*.
- Approved various policies relating to the administration of the Quality Assurance Program, the self-assessment, the peer and practice assessment, and continuing professional development.
- Participated in conflict of interest training.
- Completed the Council Effectiveness Review.
- Approved a risk management plan with comprehensive strategies to address risk.
- Approved policies relating to client service and accessibility.
- Agreed in principle to participate in an interprofessional initiative to explore the regulation of private clinics.
- Launched a strategic planning exercise to develop the College's priorities for the next three- five years.

Council Members

Elected representatives

Lindsay Beattie, R.Kin (until July 2014)
Elizabeth Chapman, R.Kin
Rosario Colomba, R.Kin
Daniel Crête, R.Kin (since July 2014)
Jonathan Dubberley, R.Kin
John Gray, R.Kin
Rod Hare, R.Kin (until July 2014)
Lynn Kabaroff, R.Kin—**President**
Fergal O’Hagan, R.Kin
Robert Ross, R.Kin
Kathie Sharkey, R.Kin
Gennady Vaserbakh, R.Kin (since July 2014)

Public members

Steve Anderson—**Vice-President**
Dianne Aziz (until December 2014)
Lori-Anne Beckford
Don Halpert
Kalen Johnson
Chad McCleave
Michelle Meghie
Mary Pat Moore

Non-Council committee members

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

Stephanie Naulls, R.Kin
Laiza Ravarra, R.Kin (until January 2015)
Chris Serran, R.Kin



Back L-R: Chad McCleave, Robert Ross, Rosario Colomba, Steve Anderson, Jonathan Dubberley, Daniel Crête
Front L-R: Fergal O’Hagan, Mary Pat Moore, Michelle Meghie, Lynn Kabaroff, Brenda Kritzer, Kalen Johnson, Lori-Anne Beckford, Gennady Vaserbakh
Not pictured: Elizabeth Chapman, John Gray, Don Halpert, Kathie Sharkey

Executive Committee

The Executive Committee has all of the powers of Council between Council meetings with respect to any matter that requires immediate attention. Executive Committee cannot make, amend, or revoke a regulation or by-law.

In 2014/2015, Executive Committee:

- Considered business cases for the procurement of new IT support.
- Appointed several College members to the Item Writing Committee and two College members to the Discipline Committee.
- Considered correspondence from one professional association seeking specialty status and reviewed how specialities were created in other professions.
- Approved correspondence to the boards of the Ontario Athletic Therapist Association and the Ontario Kinesiology Association concerning membership in the College.
- Approved a job description for the registrar and CEO.
- Reviewed Council members' responses to the Council Effectiveness Review.
- Developed membership slates for all statutory committees.
- Approved the policy to select and compensate peer assessors in the Quality Assurance Program.
- Reviewed the report submitted to the Minister of Health and Long-Term Care on the College's Patient Relations Program and measures to prevent sexual abuse.
- Reviewed and provided direction regarding the College's investment strategy.

Committee Members

Lynn Kabaroff, R.Kin (President)

Steve Anderson (Vice-President)

Rosario Colomba, R.Kin

Jonathan Dubberley, R.Kin

Chad McCleave

Registration Committee

The Registration Committee is responsible for developing and maintaining fair and transparent registration policies, processes and resolution mechanisms for applications for registration. The 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 (HPARB) . Decisions rendered by the Registration Committee may be appealed to HPARB; no appeals were submitted to HPARB in 2014/2015.

The Registration Committee met twice in 2014/2015, including once for a comprehensive orientation session. The Committee considered one application for registration and decided to grant the applicant a certificate of registration after additional documentation was provided.

The College conducted its first online registration renewal in 2014/2015.

1313 members renewed.

26 members resigned.

25 members were suspended for non-payment of fees.



The annual Fair Registration Practices Report was submitted to the Office of the Fairness Commissioner of Ontario and a copy is available on the College website.

Committee Members

Rosario Colomba, R.Kin (Chair)

Steve Anderson

Lori-Anne Beckford

Elizabeth Chapman, R.Kin

Daniel Crête, R.Kin

Conny Glenn, R.Kin

John Gray, R.Kin

Robert Ross, R.Kin

Exam

The total number of applicants who wrote the exam in 2014 stood at 394, compared with 244 applicants who wrote in 2013. This resulted in a 62% increase over the previous year. A profile of the 2014 sittings is below.

| | Registered | Writing | Passing | Failing | % Passing |
|--------|------------|---------|---------|---------|-----------|
| Spring | 141 | 141 | 95 | 46 | 67% |
| Fall | 253 | 253 | 161 | 92 | 64% |

Examination Appeals Committee

The Examination Appeals Committee is responsible for hearing appeals from applicants who were unsuccessful on the entry-to-practice exam and who meet the criteria for filing an appeal. The Committee received one appeal that was later withdrawn.

Committee Members

Michelle Meghie

Chad McCleave

Kathie Sharkey, R.Kin

Examination Committee

The Examination Committee is responsible for the management of the entry-to-practice exam. The College issued an invitation to College members and university faculty in kinesiology programs to volunteer to serve on the Examination Committee, and three new members were appointed. The Committee met twice to review and approve exam questions, and to set the pass mark for each exam sitting.

Item Writing Committee

The Item Writing Committee is responsible for developing exam questions that correspond to the exam blueprint. The College issued another invitation to College members and university faculty in kinesiology programs to volunteer to serve on the Item Writing Committee, and six new members were appointed. The Committee met for two, four-day meetings with facilitators from Assessment Strategies Inc., the company that develops and administers the exam for the College.

The College is grateful for the support of those who assisted with the preparation, development and administration of the 2014 exam. Their contribution to the development of the profession is invaluable.

Membership Statistics

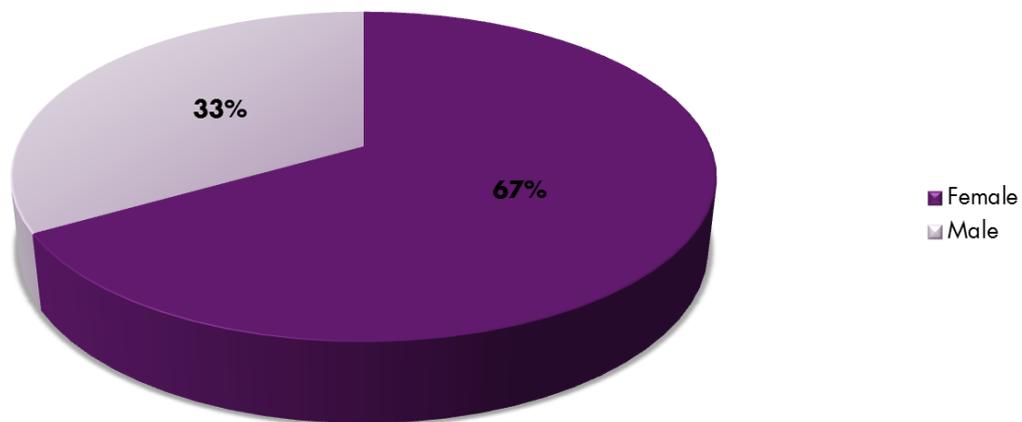
Members by registration class

| Registration class | Number of members |
|--------------------|-------------------|
| General | 1419 |
| Inactive | 123 |
| Total | 1542 |

Years of experience as a kinesiologist*

| Years | Percent |
|----------|---------|
| 0 to 10 | 53 |
| 11 to 20 | 34 |
| 21 to 30 | 11 |
| 31 to 40 | 2 |

Members by gender

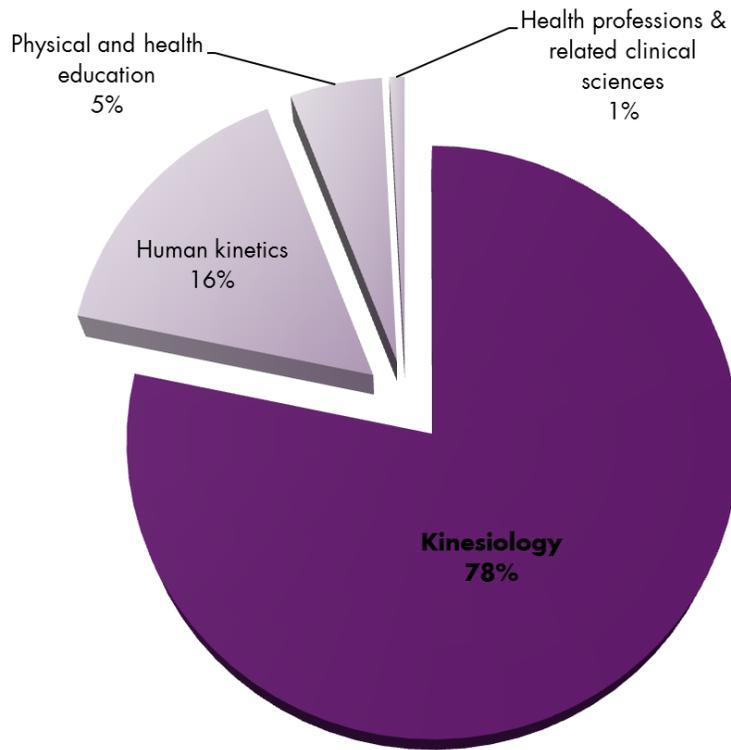


Members by age

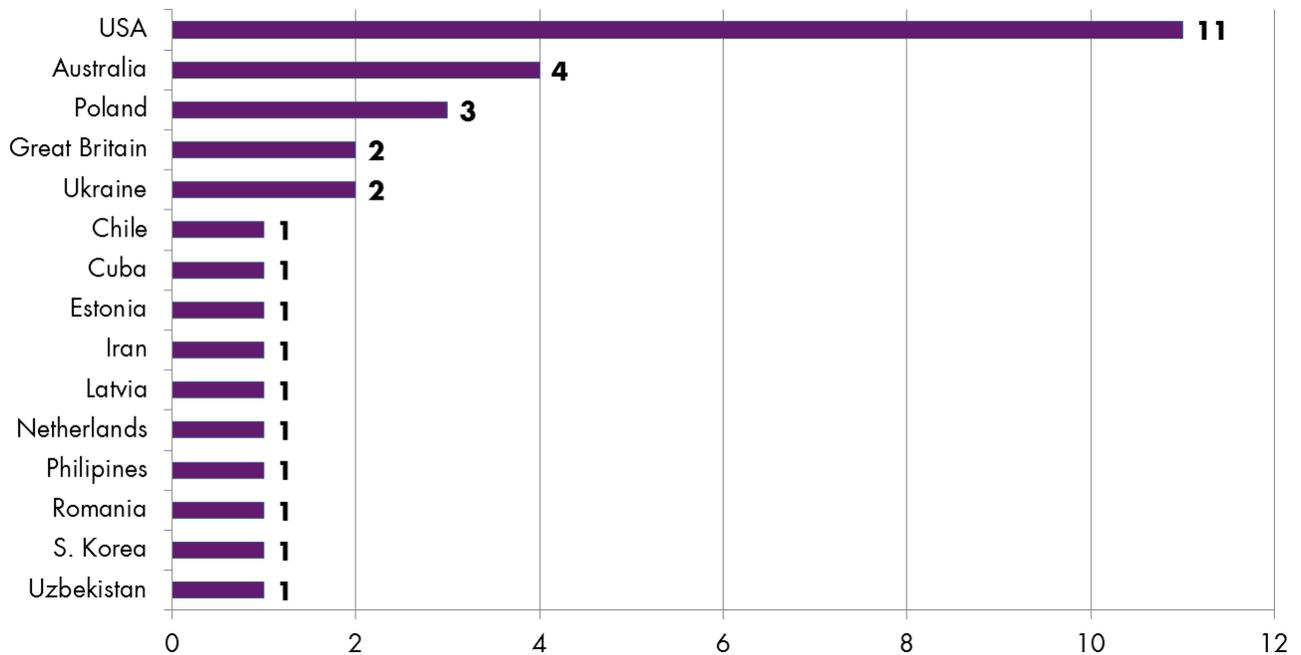


*These numbers are based on the total number of kinesiologists registered as of November 30, 2014 and who participated in the 2014 self-assessment cycle. These numbers do not include kinesiologists who resigned prior to March 1, 2015 or who requested a deferral or exemption.

Program of study (Undergraduate)



Distribution of internationally educated members



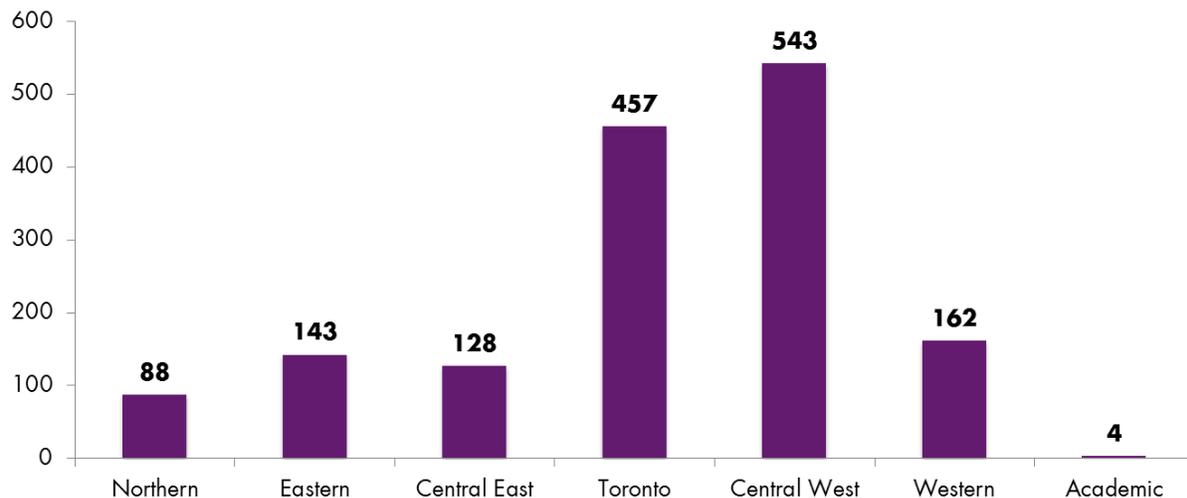
Where members work*

| Setting | Percent |
|--|---------|
| Rehabilitation centre/clinic | 28 |
| Private practice | 16 |
| Workplace/industry | 13 |
| Fitness centre/community recreation centre | 10 |
| Hospital (in/out patient) | 9 |
| Insurance | 8 |
| College/university | 4 |
| Other (family health teams, community/public health, long-term care, etc.) | 12 |

How members practise*

| Role | Percent |
|-------------------------------|---------|
| Direct client care | 35 |
| Education and training | 20 |
| Administration and management | 19 |
| Consultant | 14 |
| Research | 5 |
| Other | 7 |

Members by electoral district



*These numbers are based on the total number of kinesiologists registered as of November 30, 2014 and who participated in the 2014 self-assessment cycle. These numbers do not include kinesiologists who resigned prior to March 1, 2015 or who requested a deferral or exemption.

Quality Assurance Committee

The Quality Assurance (QA) Committee administers the Quality Assurance Program, which ensures the competency of registered kinesiologists through continuing education, monitoring and remediation. This is achieved through self-assessment, peer and practice assessment, and through the requirement of continuing education and professional development.

The QA Committee achievements for 2014/2015 included:

- Development, validation and publication of the *Essential Competencies of Practice for Kinesiologists in Ontario*.

The document defines the knowledge, skill, judgment and attitudes required to practise in the public interest. The *Essential Competencies* help kinesiologists:

- understand practice expectations throughout their career;
- plan continuing professional development and ongoing competence; and
- meet the profession's minimum practice expectations to ensure the delivery of competent, safe and ethical care.

The performance indicators within the document help the College measure the competence of kinesiologists through mechanisms such as self, and peer and practice assessment. Together with the practice standards, the College is able to clearly communicate the requirements of being a registered kinesiologist.

- Revision of the Self-Assessment Portal to reflect the new *Essential Competencies* and inclusion of a section to evaluate previous learning goals;
- Administration of the second annual self-assessment for 1334 kinesiologists;
- Development, validation and piloting of the peer and practice assessment tools;
- Recruitment, appointment and training of peer assessors;
- Development and approval of policies relating to self-assessment, peer and practice assessment, and continuing professional development; and
- Development and approval of evaluation questions for each component of the program.

Quality Assurance Committee (cont.)

Committee Members

Elizabeth Chapman, R.Kin (Chair)

Daniel Crête, R.Kin

Marc Davis, R.Kin

John Gray, R.Kin

Don Halpert

Kalen Johnson

Michelle Meghie

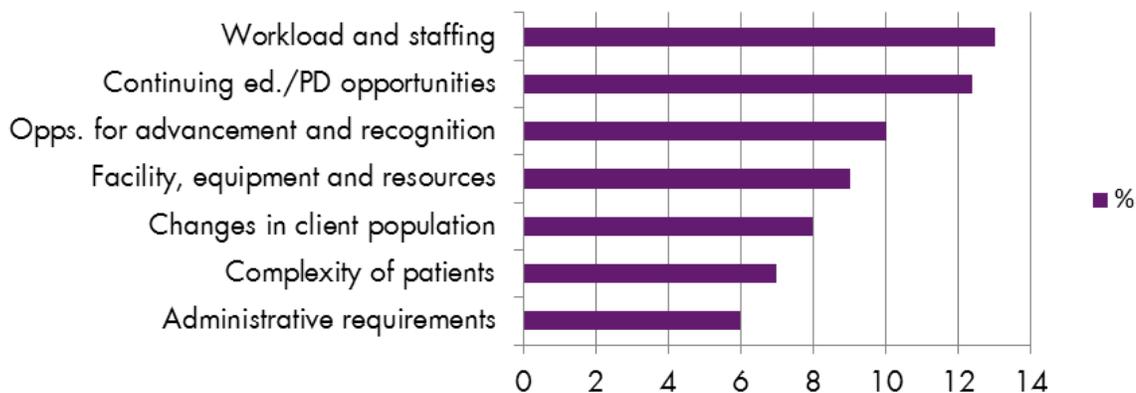
Mary Pat Moore

Fergal O'Hagan, R.Kin

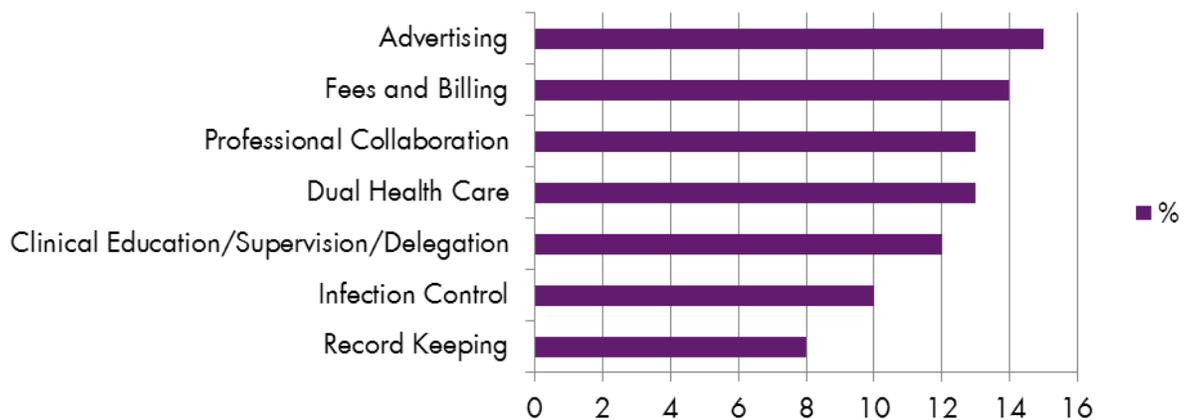
Kathie Sharkey, R.Kin

2014 Self-Assessment Statistics

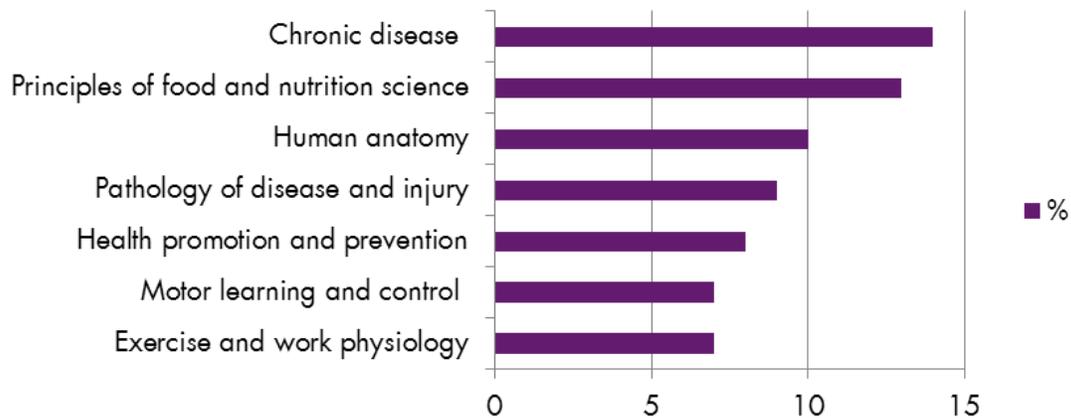
Top challenges members are facing in their practice



Top learning goals by practice standard



Top learning goals by foundational knowledge competency



Top learning goals by professionalism competency

| | Percent |
|--|---------|
| Engaging in continuous learning and professional development. | 26 |
| Developing educational materials and/or delivering education. | 9 |
| Using effective counselling and coaching skills and strategies. | 9 |
| Developing marketing/promotional materials relevant to the audience. | 9 |
| Demonstrating and applying leadership skills. | 8 |
| Using technology to enable and enhance secure communication and collaboration. | 6 |
| Managing assignment of support personnel and students under one's supervision. | 5 |

Top areas where members want to pursue further training

| | Percent |
|--|---------|
| Developing patient/client-centred recommendations, plan of care and/or exercise prescription. | 10 |
| Recognizing and selecting appropriate assessment tools and methodologies. | 10 |
| Conducting an evaluation of program outcomes and effectiveness. | 10 |
| Developing and implementing a wellness, exercise and/or health program to meet the needs of the organization and/or community. | 9 |
| Using a systematic approach to record keeping. | 9 |
| Organizing and performing an assessment using critical thinking and decision-making. | 9 |
| Participating in and/or leading research initiatives following ethical and professional research methodology. | 8 |

Professional Conduct

The College receives complaints, concerns and reports about the practice or conduct of kinesiologists. All complaints are reviewed by the Inquiries, Complaints and Reports Committee (ICRC), and the registrar may also forward concerns and reports to the ICRC for review.

Staff addressed issues of online search engines that listed non-registered individuals as kinesiologists. Anybody listed as a kinesiologist, but who was not registered, was removed. The College continues to monitor and correspond with companies offering similar searches.

| | 2013-2014 | 2014-2015 |
|----------------------|-----------|-----------|
| Complaints submitted | 2 | 2* |
| Complaints confirmed | 2 | 1** |

*One complaint was not pursued.

**Decision rendered after March 31, 2015.

Dispositions by ICRC

| | 2013-2014 | 2014-2015 |
|--|-----------|-----------|
| No further action | 1 | 0 |
| Issue advice | 1 | 0 |
| Oral caution | 0 | 0 |
| Specified continuing education and remediation program (SCERP) | 0 | 0 |
| Health inquiry panel | 0 | 0 |
| Referral to Fitness to Practise | 0 | 0 |
| Referral to Discipline | 0 | 0 |
| Frivolous and vexatious | 0 | 0 |

Health Professions Appeal and Review Board (HPARB) Reviews

| | 2013-2014 | 2014-2015 |
|-------------------------------|-----------|-----------|
| Cases appealed to HPARB | 0 | 1 |
| Decisions received from HPARB | 0 | 0 |

ICRC Members

Mary Pat Moore (Chair)

Don Halpert

Lori-Anne Beckford

Kalen Johnson

Rosario Colomba, R.Kin

Lynn Kabaroff, R.Kin

Jonathan Dubberley, R.Kin

Gennady Vaserbakh, R.Kin

Registrar's Inquiries

| | 2013-2014 | 2014-2015 |
|---|-----------|-----------|
| Mandatory Reports – Termination | 0 | 0 |
| Mandatory Reports – Incapacity/Incompetence | 0 | 0 |
| Mandatory Reports – Sexual abuse | 0 | 0 |
| Mandatory Reports – Self reports re. offences, malpractice, negligence findings, etc. | 0 | 1 |
| Failure to comply with the QA Program | 0 | 0 |
| Reports of misused title/holding out where formal action taken* | 8 | 10** |

*Formal action means a cease and desist letter was sent to the individual. Other reports of title infractions are dealt with through informal actions, including education with the individual and the employer on the use of the restricted title kinesiologist.

**Two of these cases were found to be non-members billing as kinesiologists.

Discipline Committee

The Discipline Committee is responsible for holding fair hearings of any matter referred to it by ICRC on alleged cases of professional misconduct, incompetence or on reinstatement applications referred to it by the registrar. Although there were no referrals to the Discipline Committee in 2014/2015, Committee held its inaugural meeting in December to receive orientation and training on its role and mandate. The chair and two members-at-large were appointed to the Committee. Through a competitive process, the Committee's independent legal counsel was selected. Independent legal counsel drafted rules of procedure to govern the discipline process and hearings, which Committee reviewed at its inaugural meeting. The document will be approved for circulation in June 2015.

Committee Members

Steve Anderson (Chair)

Conny Glenn, R.Kin

All Council members

Chris Serran, R.Kin

Fitness to Practise Committee

The Fitness to Practise Committee is responsible for holding fair hearings of any matter referred to it by ICRC on alleged cases of incapacity or on reinstatement applications referred to it by the registrar. There were no referrals to the Fitness to Practise Committee in 2014/2015.

Committee Members

Lynn Kabaroff, R.Kin (Chair)

All Council members

Stephanie Naulls, R.Kin

Patient Relations Committee

The Patient Relations Committee is responsible for developing and administering the Patient Relations Program.

The program includes measures for preventing or dealing with the sexual abuse of patients, including:

- educational requirements for members;
- guidelines for the conduct of members with their patients;
- training for College staff; and
- the provision of information to the public.

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

The Committee held its inaugural meeting in April to receive orientation and training and elect the chair. The Committee met in November to discuss the Ministry of Health and Long-Term Care's decision to permit individual colleges to seek a regulation to exempt treatment of spouses from the definition of sexual abuse in the *Regulated Health Professions Act, 1991*. Prior to making any decision, the Committee resolved to form a working group of College members to provide advice on guidelines for treatment of spouses and family members. The Committee will consider the guideline developed by the working group in early 2015 and determine whether or not to seek a regulation.

Committee Members

Kathie Sharkey, R.Kin (Chair)

Lital Crombie, R.Kin

Jonathan Dubberley, R.Kin

Neil Gillman, R.Kin

Michelle Meghie

Mary Pat Moore

Fergal O'Hagan, R.Kin

Gennady Vaserbakh, R.Kin

College Staff

Brenda Kritzer, Registrar and CEO

Zeina Yusuf, Administrative Assistant

Nancy Leris, Director, Operations and Financial Services

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

Susan James, Consultant



L-R: Susan James, Lara Thacker, Cara Moroney, Ryan Pestana, Brenda Kritzer, Magdalena Reder, Nancy Leris, Zeina Yusuf, Stamatis Kefalianos

Looking Ahead

Council and staff came together in May 2015 to develop the College's first strategic plan. In 2015/2016, Council will approve the College's strategic priorities and staff will work to develop initiatives to achieve them. The goals identified help advance the College's mandate of public protection, and allow the College to respond and adapt to a changing regulatory environment.

Broadly, the strategic goals include:

- Enhancing transparency to ensure the public has appropriate information to make informed choices about their health practitioners;
- Building greater awareness of the College's mandate among the public, practitioners eligible for registration, employers, students and other health professionals; and
- Increasing interprofessional collaboration in the interest of improving patient/client care.

Council will consider by-law revisions to permit the publication of additional information on members to the Public Register of Kinesiologists. Throughout the year, staff will collaborate with other health professions regulators to support consistency in the information that Ontarians have access to concerning their health care providers. The College will consult with members and the public to achieve a full understanding of what information is necessary to enhance public protection and confidence in professional regulation.

Communication will be a key focus over the next year in the College's strategies to enhance public protection and the professionalism of members. Strategies for outreach, education and increasing awareness will be developed to ensure the College's mandate is well understood. The goal is to ensure that the College is seen as an effective organization which holds the profession accountable and supports continuous improvement in the practise of kinesiology.

Financial Statements

Independent Auditor's Report

June 15, 2015

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, 2015 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, 2015 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

| | 2015 | 2014 |
|---|--------------------|--------------------------------------|
| | | <i>(Restated)</i> <i>(Note 3)</i> |
| ASSETS | | |
| Current | | |
| Cash - restricted, capital assets <i>(Note 4)</i> | \$ 70,000 | \$ - |
| Cash - restricted | 43,113 | - |
| Cash - unrestricted | 966,865 | 824,574 |
| Prepaid expenses and sundry | 115,665 | 167,974 |
| | 1,195,643 | 992,548 |
| Capital assets <i>(Note 5)</i> | | |
| Capital assets <i>(Note 5)</i> | 483,018 | 67,739 |
| Deferred rent | 13,092 | - |
| | \$1,691,753 | \$1,060,287 |
| LIABILITIES | | |
| Current | | |
| Accounts payable and accrued liabilities | \$97,518 | \$83,476 |
| Deferred revenue | 450,295 | 346,476 |
| | 547,813 | 429,952 |
| Commitments <i>(Note 7)</i> | | |
| NET ASSETS | | |
| Net assets invested in capital assets | 553,018 | 67,739 |
| Restricted net assets | 43,113 | - |
| Unrestricted net assets | 547,809 | 562,596 |
| | 1,143,940 | 630,335 |
| | \$1,691,753 | \$1,060,287 |

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 | 2015 | 2014 |
|---|--------------------|--------------------------------------|
| | | <i>(Restated)</i> <i>(Note 3)</i> |
| Revenue | | |
| Ministry of Health and Long-Term Care funding | \$1,000,000 | \$1,000,000 |
| Registration fees | 879,181 | 487,839 |
| Examination fees <i>(Note 3)</i> | 163,600 | 118,600 |
| Application fees | 54,700 | 88,300 |
| Jurisprudence fees | 30,494 | 39,087 |
| | 2,127,975 | 1,733,826 |
| Expenses | | |
| Salaries and benefits | 745,019 | 695,576 |
| Registration costs | 227,415 | 230,771 |
| Rent | 209,226 | - |
| Communications and media costs | 110,099 | 17,654 |
| Council and committee costs | 101,857 | 78,181 |
| Office and general | 96,248 | 82,789 |
| Professional fees | 60,606 | 41,560 |
| Relocation costs | 1,354 | 7,515 |
| Amortization of capital assets | 62,546 | 17,066 |
| | 1,614,370 | 1,171,112 |
| Excess of revenue over expenses | \$513,605 | \$562,714 |

The accompanying notes are an integral part of the financial statements

Notes to 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.

Fund accounting

The capital assets fund reports the assets, liabilities, revenues and expenses related to College of Kinesiologists of Ontario's capital assets.

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.

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 instruments 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.

Transaction costs are recognized in the statement of operations in the period incurred.

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:

| | | |
|------------------------|---|-----------------------------|
| Furniture and fixtures | - | 20% declining balance |
| Computer equipment | - | straight-line over 3 year |
| Computer software | - | straight-line over 3 year |
| Leasehold improvements | - | straight-line over 10 years |

Deferred rent

Deferred rent includes reduced rent benefits and tenant inducements received in cash.

The College recognizes rental expenses using the straightline method whereby any contractual rents over the term of a lease are recognized into income evenly over that term. The difference between the rental expense recognized and rental payments made is shown as deferred rent. Lease incentives received in connection with leasehold improvements are amortized to income on a straight-line basis over the terms of the lease.

3. Accounting adjustment

Examination fees are earned in the period in which the examination is written. Due to error in calculation, examination fees revenue was overstated by \$62,200 in the College's March 31, 2014 financial statements, and accordingly, excess of revenues over expenses were also overstated and deferred revenue understated by \$62,200. This error has been corrected by restating the comparative financial statements.

4. Interfund transfers and internally restricted fund balances

During the year, the College's council internally restricted resources amounting to \$70,000 to be used for future capital asset replacement. Transfer of this amount was made from the Unrestricted Net Assets Fund to the Capital Assets Fund. These internally restricted amounts are not available for other purposes without approval of the council. In addition, \$477,825 was transferred from the Unrestricted Fund to the Capital Assets Fund in order to fund the cash outlays for capital asset acquisitions.

5. Capital assets

| | Accumulated | | 2015 | 2014 |
|------------------------|-------------|--------------|-------------------|-----------|
| | Cost | Amortization | Net | Net |
| | | | Carrying | Carrying |
| | | | Amount | Amount |
| Furniture and fixtures | \$ 122,378 | \$ 12,238 | \$ 110,140 | \$ - |
| Computer equipment | 23,809 | 5,909 | 17,900 | 1,409 |
| Computer software | 112,993 | 47,483 | 65,510 | 46,659 |
| Leasehold improvements | 305,738 | 16,270 | 289,468 | 19,671 |
| | \$ 564,918 | \$ 81,900 | \$ 483,018 | \$ 67,739 |

Amortization expense for the year amounted to \$62,546 (2014 - \$17,066).

6. 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. 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 as they come due. 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, market risk, interest rate risk, and foreign currency risk and at the statement of financial position date.

7. Commitments

The College is committed under an examination development and implementation agreement which expires in June 1, 2017. 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, 2016 | \$ 144,000 |
| | 2017 | 173,000 |
| | 2018 | 185,000 |
| | 2019 | 113,000 |
| | 2020 | 113,000 |
| | Thereafter | 496,000 |
| | | \$ 1,224,000 |



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