

COLLEGE OF
KINESIOLOGISTS
OF ONTARIO



PROGRESS AHEAD

Modernizing Regulation:
Accountable, Engaged and Diverse

2022/2023 Annual Report

2022/2023 Annual Report

For the period from Sept. 1, 2022
to Aug. 31, 2023

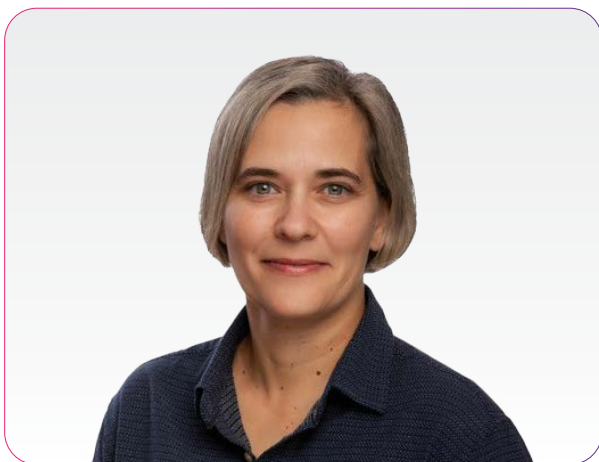
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LAND ACKNOWLEDGEMENT

We acknowledge that the office of the College of Kinesiologists of Ontario (CKO) is located in Toronto on land that is the traditional territory of the Haudenosaunee, and, most recently, the territory of the Mississaugas of the New Credit First Nation.

President's Message



2023 marked CKO's 10th year of protecting the public by regulating kinesiologists, and I'm honoured to be part of this amazing journey and the positive impact we have made in Ontario's healthcare system.

Throughout my time as the President, Council invested tremendous effort in improving CKO's governance, which is essential to fulfill our public protection mandate. One significant step has been the constitution of the Governance and Nominations Committee to oversee CKO's elections, committee appointments and Council evaluation. We also focused on supporting new Council members through the Succession Planning Mentorship Program and strengthening Council and committee members' competency and skills through professional development and training.

Enhancing kinesiologists' professional skills and knowledge is another important piece to promote public protection. After years of research and preparation, CKO is about to launch a new Quality Assurance program,

Peer Circles, to help improve kinesiology practice through facilitator-guided peer learning and discussions.

As we completed our three-year strategic plan in 2022, I look forward to developing our next strategic plan with Council and the CKO team, where our focus will continue to be on public protection.

2023 is also a big year for me as I concluded my final term as Council President. I want to thank all the staff at CKO and Council members for their continued support, excellent work and tireless commitment to public protection. Although bittersweet, I'm proud to hand over such a strong, collaborative Council to our new President. Together, we will embrace the challenges in our journey, and I know our next leader will have the support to guide Council's progress in the years ahead.

A handwritten signature in black ink, appearing to read 'Jennifer Pereira', written in a cursive style.

Jennifer Pereira
President

Registrar's Message

As we mark 10 years of regulating kinesiology practice/kinesiologists in Ontario, I'd like to thank Council and our staff for their tireless and continued commitment to our public protection mandate. Their dedication allows a growing CKO to meet its ambitious strategic goals.

During the past 10 years, we have seen immense changes in society's expectations of health care, which requires health regulators to respond nimbly, efficiently and effectively to safeguard client-centred care delivery. The health-care landscape will continue to evolve in the next 10 years, and the public will maintain high expectations of the care received from kinesiologists. CKO has focused on addressing and responding to such expectations.

In 2023, we revisited and updated the [Kinesiologist Core Competency Profile](#), which describes the knowledge, skill and judgement of an entry-level kinesiologist. This was the first update since CKO's proclamation. We also reviewed our fee structure for the first time to ensure we have the resources to protect the public by effectively regulating kinesiologists in Ontario. As a result of the review, a fee increase was proposed and approved by Council after a public consultation.

Several barrier-reducing regulatory amendments also took place in 2023. To respond to these changes, we amended CKO's Language Proficiency Policy to include language tests used for immigration to Canada and introduced a new "Emergency Class" certificate of registration to reduce registration barriers during a public emergency. To ensure registrants understand regulatory changes, we revised the Prevention of Sexual Abuse e-Learning Module to clarify the nature of the spousal exception and how it applies to kinesiologists.

CKO is one of 26 health profession regulators in Ontario committed to creating a health-care environment where everyone, regardless of race, ethnic origin, educational and cultural background, is welcomed and treated equally with respect. As Registrar and CEO, I empower our registrants, staff and Council members to work toward the goal of removing systemic barriers within our control and promoting Equity, Diversity and Inclusion (EDI) in our health-care system. To achieve this goal, we intend to allocate additional resources to continue training staff and Council members on EDI and apply lessons learned to make CKO truly equitable, diverse and inclusive.



As CKO enters its next decade, our focus remains public protection. With a strong and competent team, I am confident of our continuing success through ongoing and strengthened member and stakeholder engagement, enhanced communication through patient/client-focused campaigns, and, most importantly, continuing to hold kinesiologists accountable for delivering safe, ethical, high-quality patient/client care.

A handwritten signature in black ink, appearing to read 'Nancy Leris'. The signature is fluid and cursive, written over a light grey background.

Nancy Leris

Registrar and Chief Executive Officer

About CKO

The College of Kinesiologists of Ontario (CKO) is the regulator for kinesiology practice in Ontario. The *Regulated Health Professions Act, 1991 (RHPA)* grants kinesiologists in Ontario the privilege of professional regulation, which is carried out by CKO.

CKO's legislated mandate is to protect the public by regulating kinesiologists in Ontario and we do this by:

Setting requirements to become a kinesiologist so that only qualified individuals can practise.

Developing rules and guidelines for kinesiologists' practice and conduct.

Requiring kinesiologists to keep their knowledge and skills up-to-date.

Investigating and resolving complaints related to kinesiologists.

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.

Year in Review

REGISTRATION

- In the process of reviewing and updating the [Kinesiologist Core Competency Profile](#) to better reflect the knowledge, skills and judgement required for an entry-level kinesiologist.
- Council approved amendments to the General Regulation of the *Kinesiology Act, 1991*, introducing a new “Emergency Class” Certificate to reduce registration barriers during an emergency situation.
- Revised the Language Proficiency Policy to adopt language tests used for Canadian immigration.
- Implemented the first fee increase since CKO’s proclamation in 2013 to ensure we continue to protect the public by effectively regulating kinesiology practice.
- Surpassed 3000 registrants at the end of the fiscal year (August 2023).
- Completed a major upgrade of the database management system to improve the system’s stability, security and functionality for staff, applicants and registrants via the member portal.

QUALITY ASSURANCE (QA)

- Implemented the biennial self-assessment process that requires kinesiologists to complete the self-assessment and develop individual learning plans with continuing professional development goals.
- Reviewed and made final decisions regarding 33 Peer and Practice Assessments (PPA).
- Revised the Prevention of Sexual Abuse e-Learning Module.
- Completed a Professional Liability Insurance (PLI) audit as part of a risk-based approach to Quality Assurance activities.

PROFESSIONAL PRACTICE

- Introduced a new Practice Guideline – Complementary Alternative Therapies
- Updated the following Practice Standards to comply with the *Spousal Exception Regulation in the RHPA, 1991*:
 - Practice Standard – *Record Keeping*
 - Practice Standard – *Discharging a Patient/Client*
 - Practice Standard – *Dual Healthcare*

GOVERNANCE/COUNCIL

- Constituted Governance and Nomination Committee and held its first meeting on April 25, 2023.
- Administered Council Effectiveness Review Framework (CERF) by a third-party consultant.
- Implemented the Mentorship and Succession Planning Policy for Council.
- Participated in the HPRO’s Equity, Diversity, Inclusion and anti-Bias (EDI-B) working group to dismantle systemic racism in health care.

BY-LAW AMENDMENTS

- 6 – Election of officers
- 10 – Election of Council members
- 12 – Committee – General
- 13 – Composition and selection of committees
- 19 – CKO fees

By the Numbers

All data is as of Aug. 31, 2023. Data related to employment is collected at renewal, from R.Kins practising in Ontario, and only focuses on their primary practice profile.



REGISTRANT STATISTICS SEPT. 1, 2022 - AUG. 31, 2023

TOTAL REGISTRANTS

3005

GENDER

Male **36%**

Female **64%**

NEW REGISTRANTS

320

AGE RANGE

20-29 **32%**

30-39 **38%**

40-49 **18%**

50-59 **10%**

60+ **2%**



DID YOU KNOW?

The total number of CKO registrants was

1146

by the end of 2013, the year CKO was proclaimed.

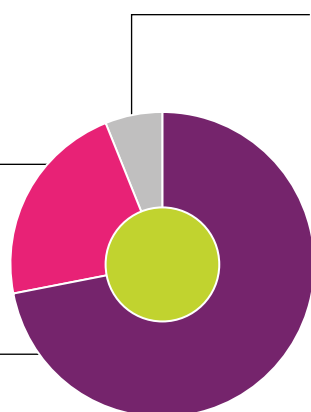


EMPLOYMENT

STATUS

Employed part-time **21%**

Employed full-time **74%**



Employed casually **5%**

AGE OF CLIENTS

48%

of R.Kins work with people of all ages

Work with adults **44%**

Work with seniors **6%**

Work with children (under 18) **2%**

TOP 3 PRACTICE ROLES

- 1.** Service Provider
- 2.** Owner/Operator
- 3.** Instructor/Educator

NATURE OF PRACTICE

Clinical practice **28%**

Non-clinical practice **43%**

Mixed practice **29%**
(combination of clinical and non-clinical)

By the Numbers

(continued)

EDUCATION

PLACE OF EDUCATION

Canadian educated **98%**

Ontario educated **94%**

TOP SOURCE PROVINCES FOR R.KINS EDUCATED OUTSIDE OF ONTARIO (FROM GREATEST TO LEAST)

- | | |
|-------------------|-------------------|
| 1. NS (33) | 6. NB (9) |
| 2. QC (31) | 7. NL (7) |
| 3. BC (27) | 8. SK (7) |
| 4. AB (10) | 9. PEI (1) |
| 5. MB (9) | |

TOP SOURCES COUNTRIES FOR INTERNATIONALLY-EDUCATED R.KINS (FROM GREATEST TO LEAST)

1. USA
2. South Africa
3. Australia, China, Great Britain, Iran, Poland, Ukraine

EXAMINATIONS

413 applicants wrote the Entry-to-Practice Exam between Sept. 1, 2022 and Aug. 31, 2023.

244 applicants registered to write the Entry-to-Practice Exam in September 2022

218 applicants wrote the Entry-to-Practice Exam in September 2022

144 passed or **66%**

223 applicants registered to write the Entry-to-Practice Exam in April 2023

195 applicants wrote the Entry-to-Practice Exam in April 2023

139 passed or **71%**

? PRACTICE ENQUIRY DATA SEPT. 1, 2022 - AUG. 31, 2023

METHODS OF CONTACTING

- 163** email enquiries
- 83** phone enquiries
- 2** other sources (e.g., mail, fax, etc.)

PEOPLE WHO CONTACTED US

- | | | |
|----------------------|------------------------------------|-----------------------------------|
| 157 R.Kins | 9 Associations | 2 Educational institutions |
| 21 Public | 4 Employers | 2 Insurance companies |
| 14 Applicants | 23 Healthcare Professionals | |
| 14 Others | 2 Students | |

TOP 3 TOPICS OF ENQUIRIES

1. Scope of Practice **42**
2. Clinical Practice **24**
3. Titles and Designations **23**

Registration Committee

The Registration Committee is responsible for developing and implementing transparent, objective and fair registration practices. The Committee's work protects the public by ensuring that only qualified individuals can be registered to practise kinesiology.

The Committee considers applications for registration that have been referred by the Registrar in situations where the Registrar:

- Has doubts about whether an applicant has met the registration requirements;
- Believes that terms, conditions or limitations should be imposed on a certificate of registration; or
- Proposes to refuse the application.

From Sept. 1, 2022 to Aug. 31, 2023, the Registration Committee reviewed and decided on the following:

TYPE OF CASE	NUMBER OF CASES	DECISION
Non-exemptible educational requirement	32	<ul style="list-style-type: none"> • 11 applications were approved • 2 applications were refused • 19 decisions were postponed pending further information or additional training prior to approval
Reinstatement to the General Class after two years in the Inactive Class	8	<ul style="list-style-type: none"> • 1 reinstatement to the General Class was granted • 6 reinstatements to the General Class were granted with conditions • 1 decision was postponed pending further information
Expiration of one-year period for registration following notification of eligibility	5	<ul style="list-style-type: none"> • 4 requests were approved • 1 request was denied
Exemption request from re-challenging Entry-to-Practice Exam after resignation and re-registration	2	<ul style="list-style-type: none"> • 1 request was granted exemption from re-challenging the Entry-to-Practice Exam • 1 request was denied
Proposal for upgrading/remediation	4	<ul style="list-style-type: none"> • 4 remediation plans were approved
Review decision of the Health Professions Appeal and Review Board (HPARB)	0	N/A

Applicants who are not satisfied with the decision of the Registration Committee may appeal the decision to the [Health Professions Appeal and Review Board \(HPARB\)](#). No requests were submitted to HPARB between Sept. 1, 2022 and Aug. 31, 2023.

Registration Committee *(continued)*

ENTRY-TO-PRACTICE EXAM (2022/2023)

A total of 413 applicants wrote the Entry-to-Practice Exam between Sept. 1, 2022 and Aug. 31, 2023.

	REGISTERED	WROTE	PASSED	% PASSING
September 2022	244	218	144	66%
April 2023	223	195	139	71%

EXAMINATION COMMITTEE

The Examination Committee is comprised of registered kinesiologists and faculty members from kinesiology programs across Ontario. The Committee approves test forms, sets the pass mark for each exam and ensures that the exam reflects the entry-level competencies. The Committee did not meet from Sept. 1, 2022 to Aug. 31, 2023.

ITEM WRITING COMMITTEE

The Item Writing Committee is comprised of registered kinesiologists and faculty members from kinesiology programs across Ontario. Panels of the Committee develop exam questions that correspond to the Examination Blueprint. The Item Writing Committee did not meet from Sept. 1, 2022 to Aug. 31, 2023.

CKO is grateful for the support of those who assisted with the preparation, development and administration of the exam. Their contributions are invaluable.



Quality Assurance Committee



DID YOU KNOW?

236

Peer and Practice Assessments were conducted from Sept. 1, 2018 to Aug. 31, 2023

The Quality Assurance (QA) Committee protects the public by administering programs that help kinesiologists keep their knowledge and skills up-to-date. The QA Program is educational and supportive and consists of:

- Self-assessment;
- Mandatory e-learning modules;
- Continuing Professional Development (CPD);
- Peer and Practice Assessment (PPA); and
- Ways for CKO to monitor kinesiologists' participation and compliance with the QA Program.

All kinesiologists registered in the General Class must participate in the QA Program and demonstrate commitment to continuous improvement and ongoing learning.

Committee activities have been included in the Year in Review section on page 6 of this Annual Report.

PPAS CONDUCTED FROM SEPT. 1 – AUG. 31 OF EACH YEAR (REPORTED BY FISCAL YEAR)

2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
48 PPAs: <ul style="list-style-type: none"> • 29 random selection • 15 insufficient currency • 1 had been deferred from a previous cycle • 3 were selected for non-compliance with other QA program requirements 	23 PPAs: <ul style="list-style-type: none"> • 22 random selection • 1 had been deferred from a previous cycle 	24 PPAs: <ul style="list-style-type: none"> • 18 random selection • 1 completed second PPA (ordered by Committee) • 1 insufficient currency • 1 non-compliant with other QA program requirements • 3 volunteers 	43 PPAs: <ul style="list-style-type: none"> • 39 random selection • 1 non-compliant with other QA program requirements • 3 had been deferred from a previous cycle 	35 PPAs: <ul style="list-style-type: none"> • 21 random selection • 2 had been deferred from a previous cycle • 2 insufficient currency • 10 non-compliant with other QA requirements

Quality Assurance Committee (continued)

PEER AND PRACTICE ASSESSMENT

The Peer and Practice Assessment (PPA) program is an individualized educational opportunity designed to assess kinesiologists' knowledge, skills and judgment while helping them identify areas of strength and opportunities for improvement within their practice.

require further support and guidance for kinesiologists, particularly those working in multi-disciplinary teams where responsibility for clinical files may be shared amongst other professionals.

CKO will highlight these standards and competencies in the self-assessment and share articles and other supporting documents to address potential risks.

TOP AREAS FOR IMPROVEMENT IDENTIFIED THROUGH PPA

Record keeping, communication and consent were identified as the top three areas for improvement. These areas of professional practice may

FINAL PPA DECISIONS BY THE QA COMMITTEE (UP TO AUGUST 31, 2023)

DECISION	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023 *
No further action	47	22	22	40	11
Competency Enhancement – Demonstrated Change Report	0	2	2	2	1
Competency Enhancement – Specified Continuing Education and Remediation Program	0	0	0	1	0
Competency Enhancement – Mentorship Program	1	0	0	0	0
Total (134)	48	24	24	43	12

*Some PPAs require review and some decisions require follow-up and further review at upcoming Quality Assurance Committee meetings.

Complaints and Discipline Committee



Ontarians have the right to receive safe, high-quality care. When they have concerns about a kinesiologist's practice or behaviour, they can file a complaint or report about the kinesiologist to CKO.

As a mandatory requirement set out in the [Regulated Health Professions Act \(RHPA\), 1991](#), CKO is responsible for ensuring kinesiologists provide ethical, safe and high-quality care that's within the practice scope and adheres to the [Practice Standards](#). Our Professional Conduct Department works with the [Inquiries, Complaints and Reports Committee \(ICRC\)](#) to review, investigate complaints and reports, and make decisions in the public interest.

INQUIRIES, COMPLAINTS AND REPORTS COMMITTEE

ICRC is a statutory committee comprised of professional members and public members appointed by the Lieutenant Governor. It protects the public by reviewing concerns about kinesiologists related to potential professional misconduct, incompetence or incapacity. These concerns are brought to CKO through formal complaints made by patients/clients, mandatory reports by employers and other health care professionals, and other information provided to the Registrar.

ICRC also conducts a thorough investigation to evaluate the risk to the public and takes appropriate action to address it. Following its review of a formal complaint or report, ICRC may take one or more of the following measures to address concerns:

- Referring specified allegations of professional misconduct or incompetence about the kinesiologist to the Discipline Committee for a hearing;
- Investigating the kinesiologist's capacity and/or refer the matter to the Fitness to Practise Committee;
- Requiring the kinesiologist to appear before a panel of the ICRC to be cautioned;
- Requiring the kinesiologist to complete a continuing education or remediation program;
- Asking the kinesiologist to voluntarily restrict their practice, or to pursue a mentoring or monitoring program; or
- Providing the kinesiologist with advice and/or recommendations that would help improve their practice.

However, ICRC will take no actions if no concerns or risks have been identified.

Complaints and Discipline Committee *(continued)*

COMMITTEE ACTIVITY

From Sept. 1, 2022 to Aug. 31, 2023, panels of the ICRC met four times. In total, the panels met to address the following matters:

- Six Registrar’s Reports initiated;
- 11 Complaints received;
- Seven decisions made; and
- Two matters were closed administratively, one Complaint and one Report.

There were nine active cases as of Aug. 31, 2023. Among those, seven Complaints and two Registrar’s Reports remain under investigation.

Dispositions

Panels of the ICRC issued decisions with the following dispositions:

No action (including cases where the matter was found to be frivolous, vexatious, made in bad faith, moot or otherwise an abuse of process)	2
Advice/recommendations	4
Undertaking	1
Caution in person	0
Specified Continuing Education and Remediation Program (SCERP)	0
Referral of specified allegations to the Discipline Committee	0

Appeals

Certain decisions of the ICRC in complaints matters can be appealed to the [Health Professions Appeal and Review Board \(HPARB\)](#) by the complainant or the kinesiologist. HPARB conducts a review of the matter to determine whether ICRC’s investigation was adequate and its decision was reasonable.

No matters were appealed to HPARB from Sept. 1, 2022 to Aug. 31, 2023.

DISCIPLINE COMMITTEE

When necessary, ICRC will refer cases to the Discipline Committee to conduct formal hearings to review allegations of a kinesiologist’s professional misconduct or incompetence. The Discipline Committee make appropriate decisions that are proven to discipline the kinesiologist and protect the public from future risk of harm.

COMMITTEE ACTIVITY

The Discipline Committee did not meet from Sept. 1, 2022 to Aug. 31, 2023.

FITNESS TO PRACTISE COMMITTEE

Sometimes, a kinesiologist’s physical or mental condition could have a negative impact on their ability to practise safely, which could potentially pose a risk of harm to the public. The Fitness to Practise Committee reviews these cases and determines the best action to protect the public.

COMMITTEE ACTIVITY

The Fitness to Practise Committee did not meet from Sept. 1, 2022, to Aug. 31, 2023.

Patient Relations Committee



DID YOU KNOW?

You can learn more about sexual abuse and how CKO can support you [here](#).

The Patient Relations Committee protects the public by overseeing the Patient Relations Program, which is designed to enhance professional relations between kinesiologists and patients/clients. The Patient Relations Program incorporates measures for preventing sexual abuse and working with patients/clients who experienced sexual abuse, including:

- Educational requirements for kinesiologists;
- Guidelines for the conduct of kinesiologists with their patients/clients;
- Training for CKO staff; and
- Providing information to the public to ensure they understand the role of CKO and their rights as patients.

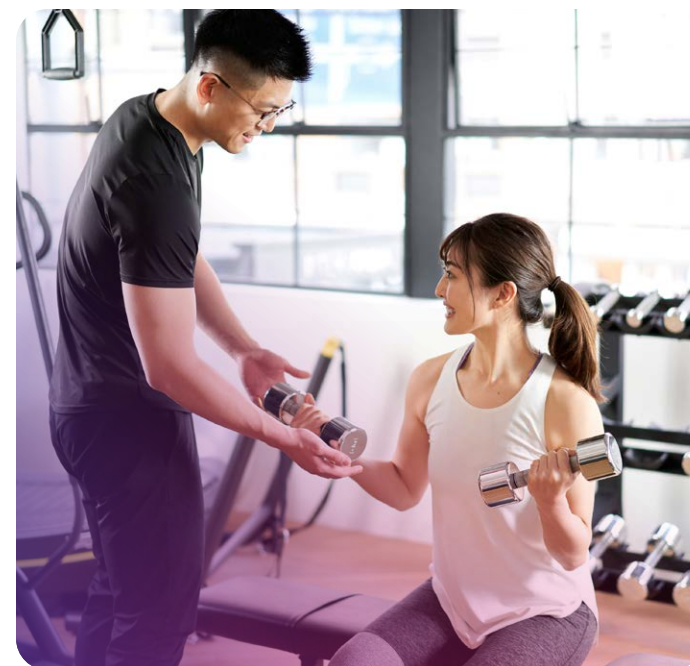
The Patient Relations Committee also administers the therapy funding for sexual abuse victims.

In addition, as part of its expanded mandate, the committee is responsible for educating the public about CKO's role, the obligations of kinesiologists and their rights as a patient. The committee works with CKO's Communications Department to ensure information is available and easily accessible to the public.

COMMITTEE ACTIVITY

From Sept. 1, 2022 to Aug. 31, 2023, the Patient Relations Committee met twice:

- To consider proposed amendments to the Prevention of Sexual Abuse e-Learning Module. The proposed amendments were approved and implemented on Sept. 1, 2023.
- To review a proposed communications strategy regarding the fee increase and relevant by-law amendments.



Practice Advice

Patients, caregivers, kinesiologists, students, employers, insurers and others can contact CKO for confidential advice about kinesiology practice. The purpose of offering practice advice is to help kinesiologists maintain and enhance their practice and help the public better understand their rights as patients/clients.

From Sept. 1, 2022 to Aug. 31, 2023, there were 262 inquiries from kinesiologists, the public and other stakeholders. More than 59 per cent of the inquiries were made by kinesiologists.

The most frequently ask topics were inquiries about:

- Scope of Practice,
- Clinical Practice, and
- Titles and Designations.

2022-2023 PRACTICE ADVICE INQUIRIES

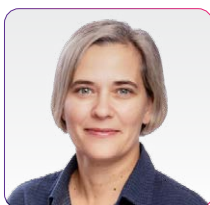
	TOTAL	PHONE	EMAIL
Advertising and social media	8	1	7
Clinical practice	24	10	14
Conflict of Interest/Code of Ethics	4	2	2
Consent/capacity	40	1	3
Discharge	2	0	2
Education/supervision of students	6	1	5
Employment issues	22	10	12
Fees & billing	17	8	9
IPAC	0	0	0
Insurance	5	1	4
Interprofessional collaboration	6	1	5
Other (note: most of these “Other” inquiries pertain to virtual treatment, care and services)	24	2	12
Privacy/confidentiality	5	0	5
Professional boundaries/sexual abuse	4	3	1
Record keeping	20	6	14
Scope of Practice/Controlled Acts/Delegation	41	15	26
Supervision: students and support personnel	8	3	5
Titles & designation	23	8	15
Dual practice	3	3	0

CKO Council

CKO is governed by a Council that consists of elected professional members and public members appointed by Ontario's Lieutenant Governor. Council is responsible for governing CKO and ensuring CKO is fulfilling its legislated mandate of public protection.

As of Aug. 31, 2023, Council members are as follows:

PROFESSIONAL MEMBERS



Jennifer Pereira,
Council President



Benjamin Matthie



Matthew Daher



Corby Anderson



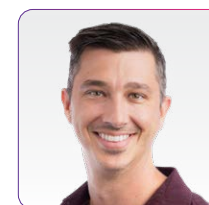
Susan Garfat



Leanne Smith



Heather Westaway



Ryan Wight

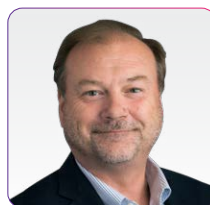
PUBLIC MEMBERS



Teresa Bendo



Sara Gottlieb



Chad McCleave



Victoria Nicholson



Jana Smith



Jotvinder Sodhi

Committee and Staff

NON-COUNCIL COMMITTEE MEMBERS

Each year, Council appoints kinesiologists to sit on committees as non-Council committee members, also known as Members-At-Large.

As of Aug. 31, 2023, non-Council committee members are as follows:

Aaron McCullagh	Katelyn Methot
Adeola Giwa	Kristen Hoving
Agnes Coutinho	Logan Strasser
Ariel Zohar	Mehrdad Alizadeh-Meghrazi
Ashley Lowe	Melanie Jones-Drost
Brooke Hamilton	Miriam Fong
Casey Capaz	Nino Baialardo
Claude Balthazard	Sean Sabbatini
Conny Glenn	Sherry Parent
Daniel Crête	Stefano Rulli
Delissa Burke	Tudor Chirila
Jane Gage	William Gittings
Jasmeet Cheema	

CKO STAFF

Nancy Leris, *Registrar and CEO*
Michelle Bianchi, *Director of Operations and Financial Services*
(until July 28, 2023)
Fiona Teape, *Director of Registration*
Magda Reder, *Manager of Examination*
Brian Fehst, *Manager of Professional Practice*
Lynn Butler, *Communications Manager* (until May 19, 2023)
Cecilia Li, *Senior Communications Officer* (from June 12, 2023)
Samuel Hanna, *Professional Practice Coordinator*
Arifa Gafur, *Professional Conduct Coordinator* (from March 6, 2023)
Colleen Foster, *Program Coordinator*
Lisa Groten, *Program Assistant – Registration*

Independent Auditor's Report



To the Council of the College of Kinesiologists of Ontario

Opinion

We have audited the financial statements of the College of Kinesiologists of Ontario (the "College"), which comprise the statement of financial position as at August 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at August 31, 2023, 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.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the annual report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained the annual report prior to the date of our auditor's report. If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in our auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the financial statements, management is responsible for assessing the ability of the College to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the financial reporting process of the College.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 internal control of the College.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the College to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

A handwritten signature in black ink that reads "Hilborn LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants
Licensed Public Accountants
Toronto, Ontario
December 4, 2023

COLLEGE OF KINESIOLOGISTS OF ONTARIO

Statement of Financial Position

August 31	2023 \$	2022 \$
ASSETS		
Current assets		
Cash and cash equivalents (note 3)	2,742,581	2,595,931
Prepaid expenses	83,412	31,891
Investments (note 4)	234,464	107,658
	3,060,457	2,735,480
Prepaid expenses		
Investments (note 4)	-	56,253
Capital assets (note 5)	307,120	307,120
	50,557	82,065
	357,677	445,438
	3,418,134	3,180,918
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities (note 6)	247,404	203,118
Deferred revenue	1,632,700	1,542,800
Loan payable (note 7)	40,000	-
	1,920,104	1,745,918
Loan payable (note 7)		
Deferred lease incentives (note 8)	-	40,000
	16,616	36,555
	16,616	76,555
	1,936,720	1,822,473
NET ASSETS		
Invested in capital assets	50,557	82,065
Internally restricted net assets (note 10)	290,000	290,000
Unrestricted	1,140,857	986,380
	1,481,414	1,358,445
	3,418,134	3,180,918

The accompanying notes are an integral part of these financial statements

Approved on behalf of the Council:



Nancy Leris, Registrar and CEO

COLLEGE OF KINESIOLOGISTS OF ONTARIO

Statement of Operations

Year ended August 31	2023 \$	2022 \$
Revenue		
Registration fees	1,788,378	1,725,930
Examination fees	165,870	265,340
Application fees	52,600	54,400
Jurisprudence fees	27,645	25,074
Interest income	89,864	18,419
	2,124,357	2,089,163
Expenses		
Salaries and benefits (note 9)	1,016,804	932,050
Rent (note 8)	227,986	192,586
Registration	168,087	88,983
Professional conduct	97,153	39,307
Professional fees	88,048	118,619
Office and general	75,485	47,818
Communications and media	74,841	103,512
Examination	72,638	80,156
Council and committees	64,145	37,703
Merchant banking fees	42,060	41,384
Amortization of capital assets	37,851	37,564
Quality assurance	36,290	20,955
Termination benefits	-	90,841
	2,001,388	1,831,478
Excess of revenues over expenses for year	122,969	257,685

The accompanying notes are an integral part of these financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

Statement of Changes in Net Assets

Year ended August 31	Invested in capital assets \$	Internally restricted net assets \$	Unrestricted \$	2023 Total \$
Balance, beginning of year	82,065	290,000	986,380	1,358,445
Excess of revenues over expenses (expenses over revenues) for year	-	(3,820)	126,789	122,969
Purchase of capital assets	6,343	-	(6,343)	-
Amortization of capital assets	(37,851)	-	37,851	-
Inter-fund transfer (note 10)	-	3,820	(3,820)	-
Balance, end of year	50,557	290,000	1,140,857	1,481,414

Year ended August 31	Invested in capital assets \$	Internally restricted net asset \$	Unrestricted \$	2022 Total \$
Balance, beginning of year	110,850	290,000	699,910	1,100,760
Excess of revenues over expenses for year	-	-	257,685	257,685
Purchase of capital assets	8,779	-	(8,779)	-
Amortization of capital assets	(37,564)	-	37,564	-
Balance, end of year	82,065	290,000	986,380	1,358,445

The accompanying notes are an integral part of these financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

Statement of Cash Flows

Year ended August 31	2023 \$	2022 \$
Cash flows from operating activities		
Excess of revenues over expenses for year	122,969	257,685
Adjustments to determine net cash provided by (used in) operating activities		
Interest received on investments capitalized in prior years	4,098	5,440
Interest capitalized on investments	(8,464)	(4,098)
Amortization of capital assets	37,851	37,564
Amortization of deferred lease incentives	(19,939)	(44,657)
	136,515	251,934
Change in non-cash working capital items		
Decrease in prepaid expenses	4,732	12,927
Increase in accounts payable and accrued liabilities	44,286	22,412
Increase in deferred revenue	89,900	32,090
	275,433	319,363
Cash flows from investing activities		
Purchase of capital assets	(6,343)	(8,779)
Purchase of investments	(226,000)	(100,000)
Proceeds on maturity of investments	103,560	103,560
	(128,783)	(5,219)
Net change in cash and cash equivalents	146,650	314,144
Cash and cash equivalents, beginning of year	2,595,931	2,281,787
Cash and cash equivalents, end of year	2,742,581	2,595,931

The accompanying notes are an integral part of these financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

Notes to Financial Statements

August 31, 2023

NATURE AND DESCRIPTION OF THE ORGANIZATION

The College of Kinesiologists of Ontario (the “College”) was incorporated as a non-share capital corporation under the Regulated Health Professions Act, 1991 (“RHPA”).

As the regulator and governing body of the kinesiology profession in Ontario, the major function of the College is to administer the Kinesiology Act, 2007 in the public interest.

The College is a not-for-profit organization, as described in Section 149(1) (l) of the Income Tax Act, and therefore is not subject to income taxes.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) REVENUE RECOGNITION

Registration fees are recognized as revenue in the fiscal year to which they relate. The registration year of the College coincides with that of the fiscal year of the College, being September 1 to August 31. Registration fees received in advance of the fiscal year to which they relate are recorded as deferred revenue.

Examination fees are recognized as revenue when the examinations are held. Examination fees received in advance of an exam being held are recorded as deferred revenue.

Application fees are recognized as revenue upon assessment of the application.

Jurisprudence fees are recognized as revenue when the services have been provided.

Interest income comprises interest from cash and cash equivalents and investments and is, recognized on an accrual basis. Interest on investments is recognized over the terms of the respective investments using the effective interest method.

(b) CASH AND CASH EQUIVALENTS

Cash and cash equivalents consists of deposits with banks and investments that are redeemable at the option of the holder, and are not subject to significant risk of change in value.

(c) INVESTMENTS

Investments consist of fixed income investments with maturity dates greater than twelve months from date of acquisition. Investments that mature within twelve months from the year-end date are classified as current.

(d) CAPITAL ASSETS

The costs of capital assets are capitalized upon meeting the criteria for recognition as a capital asset, with the exception of expenditures on internally generated intangible assets during the development phase, which are expensed as incurred. The cost of a capital asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

Capital assets are measured at cost less accumulated amortization and accumulated impairment losses.

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

(d) CAPITAL ASSETS *(continued)*

Amortization is provided for, upon commencement of the utilization of the assets, on a straight-line basis at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Furniture and fixtures	5 years
Computer equipment	3 years
Computer software	3 years
Leasehold improvements	10 years

A capital asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If any potential impairment is identified, the amount of the impairment is quantified by comparing the carrying value of the capital asset to its fair value. Any impairment of the capital asset is recognized in income in the year in which the impairment occurs.

An impairment loss is not reversed if the fair value of the capital asset subsequently increases.

(e) CONTRIBUTED SERVICES

The work of the College is dependent on the voluntary service of many individuals. Since these services are not normally purchased by the College and because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

(f) DEFERRED LEASE INCENTIVES

Lease incentives include reduced rent benefits and tenant inducements received in cash.

Lease incentives received in connection with a lease are amortized to income on a straight-line basis over the term of the lease.

(g) FINANCIAL INSTRUMENTS

Measurement of financial assets and liabilities

The College initially measures its financial assets and financial liabilities at fair value adjusted by the amount of transaction costs directly attributable to the instrument.

The College subsequently measures all of its financial assets and financial liabilities at amortized cost.

Amortized cost is the amount at which a financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

Financial assets measured at amortized cost include cash and cash equivalents and investments.

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

Impairment

At the end of each year, the College assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. Objective evidence of impairment includes observable data that comes to the attention of the College, including but not limited to the following events: significant financial difficulty of the issuer; a breach of contract, such as a default or delinquency in interest or principal payments; and bankruptcy or other financial reorganization proceedings.

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

(g) FINANCIAL INSTRUMENTS *(continued)*

Impairment *(continued)*

When there is an indication of impairment, the College determines whether a significant adverse change has occurred during the year in the expected timing or amount of future cash flows from the financial asset.

When the College identifies a significant adverse change in the expected timing or amount of future cash flows from a financial asset, it reduces the carrying amount of the financial asset to the greater of the following:

- the present value of the cash flows expected to be generated by holding the financial asset discounted using a current market rate of interest appropriate to the financial asset; and
- the amount that could be realized by selling the financial asset at the statement of financial position date.

Any impairment of the financial asset is recognized in income in the year in which the impairment occurs.

When the extent of impairment of a previously written-down financial asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to the extent of the improvement, but not in excess of the impairment loss. The amount of the reversal is recognized in income in the year the reversal occurs.

(h) GOVERNMENT ASSISTANCE

Government assistance is recognized as revenue when the related expenses are incurred or when there is reasonable assurance that the College has complied or will comply with all of the conditions of the assistance, and collection is reasonably assured.

(i) MANAGEMENT ESTIMATES

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current year. Actual results may differ from the estimates, the impact of which would be recorded in future years.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

2. FINANCIAL INSTRUMENT RISK MANAGEMENT

The College is exposed to various risks through its financial instruments. The following analysis provides a measure of the College's risk exposure and concentrations.

The financial instruments of the College and the nature of the risks to which those instruments may be subject, are as follows:

Financial instrument	RISKS				
	Credit	Liquidity	MARKET RISK		
			Currency	Interest rate	Other price
Cash and cash equivalents	X			X	
Investments	X			X	
Accounts payable and accrued liabilities		X			
Loan payable		X			

2. FINANCIAL INSTRUMENT RISK MANAGEMENT

(continued)

Credit risk

The College is exposed to credit risk resulting from the possibility that parties may default on their financial obligations, or if there is a concentration of transactions carried out with the same party, or if there is a concentration of financial obligations which have similar economic characteristics that could be similarly affected by changes in economic conditions, such that the College could incur a financial loss.

The maximum exposure of the College to credit risk is as follows:

	2023 \$	2022 \$
Cash and cash equivalents	2,742,581	2,595,931
Investments	541,584	414,778
	3,284,165	3,010,709

The College reduces its exposure to the credit risk of cash and investments by maintaining balances with a Canadian financial institution.

The College manages its exposure to the credit risk of investments through an investment policy which restricts the types of eligible investments.

Liquidity risk

Liquidity risk is the risk that the College will not be able to meet a demand for cash or fund its obligations as they come due.

The liquidity of the College is monitored by management to ensure sufficient cash is available to meet its liabilities as they become due.

The College has available to it a banking facility which provides for a maximum operating line of credit of \$125,000. Borrowings under the line of credit bear interest at prime plus 0.5% per annum, and are secured by a general security agreement and assignment of fire and other perils insurance on the College's leased premises. The line of credit remains unused as at August 31, 2023.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest rate risk and other price risk.

Currency risk

Currency risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in foreign exchange rates.

The College is not exposed to currency risk.

Interest rate risk

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in market interest rates.

Other price risk

Other price risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market.

The College is not exposed to other price risk.

2. FINANCIAL INSTRUMENT RISK MANAGEMENT

(continued)

Changes in risk

There have been no significant changes in the risk profile of the financial instruments of the College from that of the prior year.

3. CASH AND CASH EQUIVALENTS

	2023 \$	2022 \$
Cash	1,704,700	2,595,931
Redeemable guaranteed investment certificate - interest at prime less 2.60%	1,037,881	-
	2,742,581	2,595,931

Subsequent to year end, on September 18, 2023, the redeemable guaranteed investment certificate matured.

4. INVESTMENTS

	2023 \$	2022 \$
Current	234,464	107,658
Long-term	307,120	307,120
	541,584	414,778

Investments consist of guaranteed investment certificates and principal protected notes with effective interest rates ranging from 2.24% to 4.40% (2022 - 2.24% to 3.00%), and maturity dates ranging from September 2023 to September 2028 (2022 - February 2023 to September 2028).

5. CAPITAL ASSETS

	Cost \$	Accumulated Amortization \$	2023 Net \$
Furniture and fixtures	137,186	134,183	3,003
Computer equipment	70,360	60,685	9,675
Computer software	121,863	121,863	-
Leasehold improvements	326,662	288,783	37,879
	656,071	605,514	50,557

	Cost \$	Accumulated Amortization \$	2022 Net \$
Furniture and fixtures	137,186	132,982	4,204
Computer equipment	64,017	56,701	7,316
Computer software	121,863	121,863	-
Leasehold improvements	326,662	256,117	70,545
	649,728	567,663	82,065

6. ACCOUNTS PAYABLE

	2023 \$	2022 \$
Trade payables and accrued liabilities	207,404	185,044
Accrued liabilities - professional conduct	40,000	18,074
	247,404	203,118

7. GOVERNMENT ASSISTANCE

During fiscal 2020 and 2021, the College received loans under the Canadian Emergency Benefit Account program, totalling \$60,000, for the payment of non-deferrable expenses. During the initial term ending January 18, 2024, the College is not required to repay any portion of the loan and no interest shall accrue. If the College repays \$40,000 of the loan by January 18, 2024, the remainder of the loan is eligible to be forgiven if certain terms and conditions are met.

The College expects to make repayment on or before January 18, 2024, hence the College has recognized the forgivable portion of the loan as income through the statement of operations in the amount of \$10,000 in each of fiscal 2020 and 2021.

8. DEFERRED LEASE INCENTIVES

Pursuant to the lease agreement for the office premises of the College, tenant inducements in the amount of \$172,596 and a reduced rent benefit in the amount of \$31,781 were received.

	Cost \$	Accumulated Amortization \$	2023 Net \$
Tenant inducements	172,596	158,563	14,033
Reduced rent benefit	31,781	29,198	2,583
	204,377	187,761	16,616

	Cost \$	Accumulated Amortization \$	2022 Net \$
Tenant inducements	172,596	141,725	30,871
Reduced rent benefit	31,781	26,097	5,684
	204,377	167,822	36,555

Amortization of lease incentives in the amount of \$19,939 (2022 - \$44,657) has been credited to rent.

9. EMPLOYEE BENEFITS

The College maintains a group registered retirement savings plan which, upon eligibility, is mandatory for all employees. The College contributes 7% of employee earnings which amounted to \$57,536 (2022 - \$44,760) and is charged to salaries and benefits.

10. INTERNALLY RESTRICTED NET ASSETS

The College has internally restricted net assets to address unplanned expenses, increases in investigation costs and hearings and to provide support to victims of sexual abuse.

The internally restricted net assets of \$290,000 are allocated for abuse therapy in the amount of \$30,000, investigations and hearings in the amount of \$170,000 and property and technology in the amount of \$90,000.

In the current year, expenses in the amount of \$3,820 were incurred in connection with abuse therapy. The Council approved a transfer of \$3,820 from unrestricted net assets to net assets internally restricted for abuse therapy.

The internal restriction is subject to the direction of the Council upon the recommendation of the Executive Committee.

11. COMMITMENT

The College has entered into an agreement to lease its office premises expiring June 30, 2024.

The future lease payment, including an estimate of premises common area expenses, is \$204,979.

**COLLEGE OF
KINESIOLOGISTS
OF ONTARIO**



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