

2023/2024 Annual Report

ON TRACK WITH PROGRESS

Continuing Our Journey

COLLEGE OF
KINESIOLOGISTS
OF ONTARIO



2023/2024 Annual Report

For the period from Sept. 1, 2023
to Aug. 31, 2024

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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



As we approach the end of another year, I want to take a moment to reflect on our achievements and express my gratitude for your unwavering support. My first year as President has been an exciting and fulfilling year of progress and change for the College and I am proud of what we have accomplished together.

Throughout this year, I am grateful for the effort and resources invested in our Council members' training, development and succession planning. I have been personally inspired by the contributions of the other Council members who have contributed so much collectively and as individuals to the College's public protection mandate.

Council has recommitted to the concepts of transparency, continuous improvement and performance assessment. To support this, we have revised the Council Effectiveness Review Framework (CERF) based on recommendations from an external governance expert. The framework includes streamlined processes and increased emphasis on the College's public protection mandate. Additionally, I have regular and ongoing meetings with the Vice-President of Council and the Registrar & CEO to discuss Council's performance, and participation in the review of the policies and tools relating to the Registrar's performance and evaluation.

To strengthen system partner collaboration, we have actively engaged with professional associations, rehabilitation colleges and other partners to discuss key topics in kinesiology, including emerging trends, current challenges, potential regulatory changes, and opportunities for meaningful collaboration.

Council continues to be informed by regular risk management reports, Registrar's updates and financial updates from the College. This information provides valuable high-level insight that allows us to make the most effective strategic decisions. As the College develops

the next 5 year strategic plan, Council looks forward to ensuring the public have access to qualified and competent kinesiologists by focusing on reducing risks of harm.

I want to extend my thanks to my fellow Council members and College staff for their support, meaningful effort and continued commitment to public protection. I am proud of and humbled by our accomplishments during my first year as President and look forward to making a meaningful difference in the journey ahead.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Ben Matthie', with a long horizontal line extending to the right.

Ben Matthie, R.Kin

President

Council of College of Kinesiologists of Ontario

Registrar's Message

As we enter the new year, I want to extend my heartfelt thanks to Council and our staff for their commitment to our mandate of protecting the public. The achievements of the College are only possible because of everyone's contributions, and I deeply appreciate your hard work.

This past year has seen significant accomplishments and growth. The College has navigated challenges and embraced new opportunities, all while staying true to our core values.

Looking ahead to 2025, we will continue to strengthen and build a resilient organization focused on serving the public of Ontario. In 2023, the College's Council embarked on a journey to develop a new strategic plan for the next five years. We also initiated a project to modernize our website to make information more accessible for kinesiologists, the public and our other system partners. Additionally, as part of our commitment to stewardship and making better use of our available resources, the College has relocated to a new office at 1881 Yonge St.

The College has also made strides in reducing barriers to registration by revising our language

proficiency policy to include additional testing methods for determining eligibility and introducing the Emergency Class Policy. This aligns with the government's mandate to create a regulation that supports ongoing health workforce planning, by providing a pathway for applicants during a declared emergency. Furthermore, we have updated the Kinesiologist Core Competencies Profile and the Exam Blueprint to reflect the evolving Kinesiology profession and address any gaps in knowledge and skills.

The College has also developed and sought feedback regarding a Patient-/Client- Centered Care Practice Guideline. This practice guideline aims to demonstrate how the principles of patient-centered/client-centered care are embedded in all of our Practice Standards and Guidelines, and to clarify the responsibilities of registered kinesiologists in various settings.

Additionally, we remain active participants in multiple provincial, national and international working groups focused on equity, diversity, and inclusion. As a partner in Ontario's broader healthcare system, our commitment to promoting these values helps ensure that everyone is welcomed and treated with respect.



Looking to the future, the College is dedicated to regulatory innovation while maintaining a focus on reducing risk of harm to the public. We will continue to foster growth, enhance our services, strengthen connections with members and system partners, and improve our public communications through collaboration and engagement. All of this work will demonstrate our commitment to supporting the delivery of safe, ethical, and high-quality Kinesiology treatment, care and services in Ontario.

A handwritten signature in black ink, appearing to read 'Nancy Leris'.

Nancy Leris
Registrar and Chief Executive Officer

About CKO

The College of Kinesiologists of Ontario (CKO) is the regulator for the practice of kinesiology in Ontario. The *Regulated Health Professions Act, 1991* (RHPA) grants kinesiologists in Ontario the privilege of profession-led regulation, which is carried out by CKO. CKO's legislated mandate is to protect the public.

CKO's regulates Kinesiologists and protects the public by:

01

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

02

Maintaining a list of individuals able to practice Kinesiology;

03

Developing rules and guidelines for kinesiologists' practice and conduct, including a code of ethics;

04

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

05

Investigating and resolving complaints related to kinesiologists.

VISION

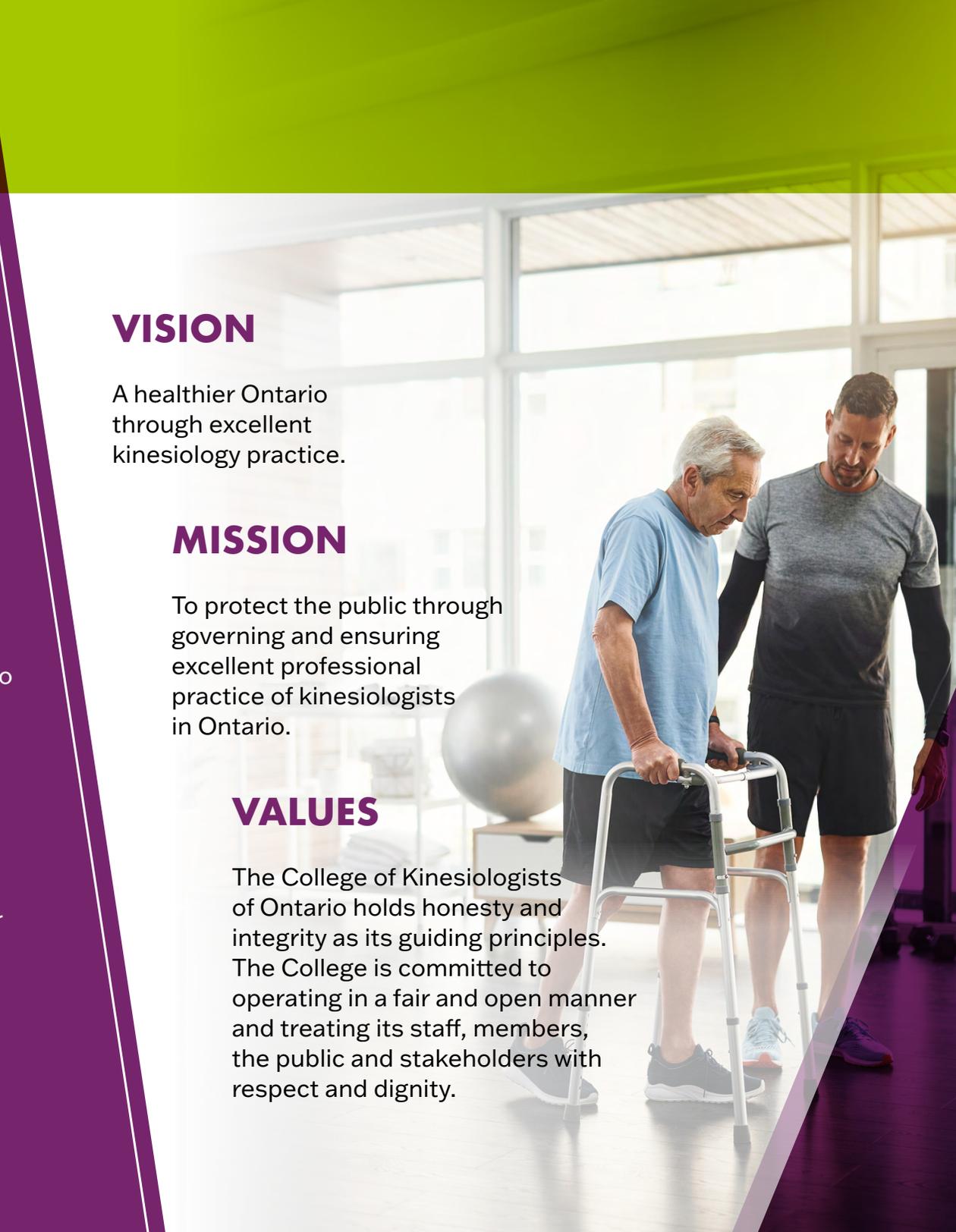
A healthier Ontario through excellent kinesiology practice.

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

ENTRY-TO-PRACTICE EXAMINATION

With the fields of kinesiology and public health evolving, the [Kinesiologist Core Competency Profile](#) was reviewed and revalidated to reflect the current knowledge, skills and judgment required for an entry-level kinesiologist. This work contributed to the revisions to the exam blueprint, and mapping all existing questions in the item bank with the new competencies. Additionally, the College has resumed the development of new exam questions based on the revised Kinesiologist Core Competency Profile.

CHANGES TO COUNCIL EFFECTIVENESS REVIEW FRAMEWORK

Council is the board of directors of the College. Council's role is to set strategic direction and ensure that the College fulfils its legislated mandate of protecting the public. The Council Effectiveness Review Framework (CERF) is used to assess and evaluate Council performance and effectiveness. The CERF was revised in accordance with recommendations from a third-party consultant to promote a culture of continuous governance improvement; identify opportunities for training and education; and support a focus on good governance in service of the public interest.

EMERGENCY CLASS POLICY

After last year's change to the Registration Regulation, Council approved the Emergency Class Policy, which sets out the circumstances required for potential members to be issued an emergency class certificate. This ensures that the College will be able to act quickly and appropriately to support health human resource needs during public health emergencies.

QUALITY ASSURANCE PROGRAMS

Quality Assurance programs are intended to help kinesiologists keep their knowledge and skills up-to-date and to ensure the public can receive safe and ethical quality care. To this end, the College finalized and administered the first round of the Peer Circles pilot project, which are small virtual groups where kinesiologists come together to discuss issues relevant to their practice and work through case studies, while remaining within the confidential bounds of the Quality Assurance Program. Additionally, the College revised and administered the Ethics and Professionalism e-learning module as well as the Prevention of Sexual Abuse e-learning module.



Year in Review (continued)



WEBSITE REDESIGN PROJECT

Council approved a project for the College to engage an external vendor to support a redesign of its website. The goal is to modernize the website, making information more accessible to both, the public, kinesiologists and other system partners.

NEW OFFICE LOCATION

To optimize use of financial and human resources, the College has relocated to a new office at 1881 Yonge Street in Toronto. This will allow the College to better fulfill its mandate of public protection.

STRATEGIC PLANNING

The College has concluded a three-year strategic plan to establish its direction and priorities. Council and the College staff collaborated with a third-party vendor, including participating in a two-day workshop to review and discuss key priorities and initiatives for the next three years. These discussions will serve as the foundation for the College's upcoming five-year strategic plan.

COMMITTEE TERMS OF REFERENCE

An important focus for the College is transparency, ensuring that the roles of Committees at the College are clear, and that the public understands their purpose and mandate. To achieve this goal, the College updated the terms of reference for the Executive Committee and Planning and Finance Committee. The change was based on research which included an environmental scan of the 26 health regulatory Colleges in Ontario to identify good and best practices.

By the Numbers

All data is as of August 31, 2024. The data related to employment is collected from kinesiologists practising in Ontario during the renewal period and only focuses on their primary practice profile.



REGISTRANT STATISTICS

SEPT. 1, 2023 - AUG. 31, 2024

TOTAL REGISTRANTS

2995

NEW REGISTRANTS

225

AGE RANGE

20-29 **32%**

30-39 **37%**

40-49 **19%**

50-59 **10%**

60+ **2%**

GENDER

Male **36.4%** Female **63.6%**

unspecified **<1%**



EMPLOYMENT

STATUS

Employed casually

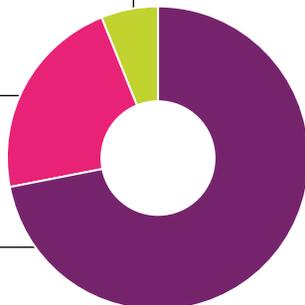
5%

Employed part-time

21%

Employed full-time

74%



AGE OF CLIENTS

Work with adults **44%**

Work with seniors **7%**

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

47%

of R.Kins work with people of all ages

TOP 3 PRACTICE ROLES

01 Service Provider

02 Owner/Operator

03 Consultant

NATURE OF PRACTICE

Clinical practice **43%**

Non-clinical practice **28%**

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 (29) | 6. NB (6) |
| 2. QC (29) | 7. NL (6) |
| 3. BC (26) | 8. SK (6) |
| 4. AB (11) | 9. PEI (1) |
| 5. MB (11) | |

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

1. USA (31)
2. Australia (3), South Africa (3)
3. China (2), UK (2), Iran (2), Poland (2), Ukraine (2)
4. Chile (1), Cuba (1), Spain (1), Estonia (1), India (1), Ireland (1), South Korea (1), Latvia (1), Philippines (1), Romania (1), Uzbekistan (1)



EXAMINATIONS

446

applicants wrote the Entry-to-Practice Exam between Sept. 1, 2023 and Aug. 31, 2024.

283

applicants registered to write the Entry-to-Practice Exam in September 2023

250

applicants wrote the Entry-to-Practice Exam in September 2023

156

passed or **62%**

227

applicants registered to write the Entry-to-Practice Exam in April 2024

197

applicants wrote the Entry-to-Practice Exam in April 2024

113

passed or **57%**



PRACTICE ENQUIRY DATA

SEPT. 1, 2023 - AUG. 31, 2024

METHODS OF CONTACTING

- 116** Email Enquiries
- 78** Phone Enquiries
- 0** Other types of enquiries

PEOPLE WHO CONTACTED US

- | | | |
|-----------------------------------|------------------------------------|------------------------------|
| 132 R.Kins | 2 Associations | 14 Public |
| 12 Applicants | 16 Employers | 2 Students |
| 2 Educational institutions | 10 Healthcare Professionals | 2 Others |
| | | 2 Insurance companies |

TOP 3 TOPICS OF ENQUIRIES

1. Scope of Practice/ Controlled Acts/Delegation **53**
2. Fees & billing **23**
3. Other **22**

Patient Relations Committee



DID YOU KNOW?

The Patient Relations Committee is responsible for overseeing the funds for the therapy and counselling for victims of sexual abuse. You can learn more about how CKO can support you [here](#).

The Patient Relations Committee protects the public by overseeing the Patient Relations Program, which is designed to improve the professional relationship between kinesiologists and patients/clients. This program incorporates measures for preventing sexual abuse and supporting patients/clients who have experienced sexual abuse.

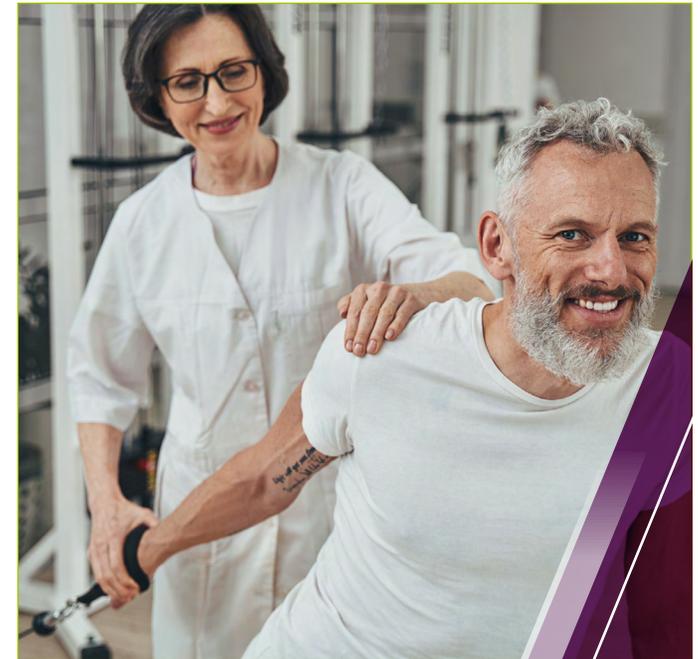
The Patient Relations Committee has an expanded mandate at this College and is also responsible for developing a strategic public awareness plan to provide information to the public about the role and function of the College and the profession of kinesiology. This includes:

- Showing that the College's decisions are made with the public interest in mind and serve to advance it;
- Ensuring that kinesiologists and the public understand what patient/client-centred care looks like in kinesiology; and
- Improving the College's processes and tools to promote greater transparency and clarity regarding its mandate.

COMMITTEE ACTIVITY

From Sept. 1, 2023 to Aug. 31, 2024, the Patient Relations Committee met three times:

- To consider proposed amendments to the Policy for Funding and Therapy and Counselling;
- To review and select a proposal for a website redesign project, in order to improve the overall look and feel and enhance the usability of the website;
- To receive a presentation from the selected website redesign vendor and provide high-level feedback on the appearance of the redesigned website.



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, 2023 to Aug. 31, 2024, the Registration Committee reviewed and decided on the following:

TYPE OF CASE	NUMBER OF CASES	DECISION
Non-exemptible educational	20	<ul style="list-style-type: none"> • 8 applications were approved • 12 decisions were postponed pending further information or additional training prior to approval • 0 applications were refused
Reinstatement to the General Class after two years in the Inactive Class	8	<ul style="list-style-type: none"> • 1 application was approved • 7 applications were approved with conditions
Exemption from one-year period for registration following notification of eligibility.	11	<ul style="list-style-type: none"> • 7 applications were approved • 3 applicants were directed to write the entry-to-practice examination • 1 application was deferred
Exemption request from challenging entry-to-practice examination after resignation and re-registration.	2	<ul style="list-style-type: none"> • 1 application was approved • 1 applicant was directed to write the entry-to-practice examination
Proposal for upgrading/ remediation.	5	<ul style="list-style-type: none"> • 5 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, 2023 and Aug. 31, 2024.

Registration Committee (continued)

EXAM

446 applicants wrote the entry-to-practice exam between Sept. 1, 2023 and Aug. 31, 2024.

	REGISTERED	WROTE	PASSED	% PASSING
September 2023	283	250	156	62%
April 2024	226	196	112	57%

EXAMINATION COMMITTEE

The Examination Committee is made up of College members 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 September 1, 2023 to August 31, 2024.

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 met once in 2024 to develop new exam questions.

The College 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

The College must have in place a quality assurance (QA) program to 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
- Methods 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. This ensures the public receives competent, professional, ethical and quality care and services.

Committee activities have been included in the Year in review section and include:

- *Review of proposed revisions and amendments to the Ethics & Professionalism eLearning module*
- *Review of a draft Practice Guideline – Patient-/ Client-Centred Care*



DID YOU KNOW?

That the most frequently-reported continuing professional development goals from the last Self-Assessment related to: chronic disease, food and nutrition, and advancing leadership skills.

PPAS CONDUCTED BY AUGUST 31, 2024 (REPORTED BY FISCAL YEAR)

TOTAL PPAS CONDUCTED TO DATE (SPRING AND FALL CYCLES)	2021-2022	2022-2023	2023-2024
236	43 PPAs: <ul style="list-style-type: none"> • 39 random selection • 3 selected due to previous deferral • 1 non-compliant with other QA requirements 	36 PPAs: <ul style="list-style-type: none"> • 22 randomly selected • 10 non-compliant with other QA program requirements • 2 selected due to insufficient currency • 2 selected due to previous deferral 	41 PPAs: <ul style="list-style-type: none"> • 27 random selection • 11 non-compliant with other QA program requirements • 1 selected due to insufficient currency • 2 selected due to previous deferral

Quality Assurance Committee (continued)

PEER AND PRACTICE ASSESSMENT

The Peer and Practice Assessment (PPA) program is an educational opportunity designed to assess kinesiologists' knowledge, skills and judgment while helping them identify areas of strength and opportunities for improvement within their practice. Assessments are conducted by other Kinesiologists, and the content of the assessment is tailored to the participants practice.

TOP AREAS FOR IMPROVEMENT IDENTIFIED THROUGH PPA

Record keeping and consent were identified as the most frequently identified opportunities for improvement. These topics are integral to kinesiologists and all regulated health professionals, particularly in multidisciplinary environments where responsibility for clinical files is shared among professionals.

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



FINAL PPA DECISIONS BY THE QA COMMITTEE (REPORTED BY FISCAL YEAR) (UP TO AUGUST 31, 2024)

DECISION	2021-2022 PPAs	2022-2023 PPAs*	2023-2024 PPAs*
No Further Action	40	30	23
Competency Enhancement – Demonstrated Change Report	3	4	1
Competency Enhancement – Mentorship Program	0	0	0
Total (137)	43	34	24

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

Professional Conduct



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 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, if no concerns or risks have been identified, ICRC will not take any actions. On the contrary, if ICRC determines the kinesiologist's conduct is likely to put patients/clients at risk of harm, the kinesiologist's practice license may be restricted or suspended, if necessary.

Professional Conduct (continued)

COMMITTEE ACTIVITY

From Sept. 1, 2023, to Aug. 31, 2024, panels of the ICRC met 5 times. In total, the panels met to address the following matters:

- 10 Registrar's Reports initiated**
- 5 Complaints received*
- 12 active cases
- 12 decisions made
- 10 complaints closed administratively

*4 Complaint remains under investigation as of August 31, 2024

**10 Registrar's Reports remains under investigation as of

August 31, 2024

Dispositions

Panels of the ICRC issued decisions with the following dispositions:

Withdrawal	1
No action (including cases where the matter was found to be frivolous, vexatious, made in bad faith, moot or otherwise an abuse of process)	5
Advice/recommendations	4
Undertaking	2
Caution in person	0
Specified Continuing Education and Remediation Program (SCERP)	0
Referral of specified allegations to the Discipline Committee	1

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.

Two matters were appealed to HPARB from Sept. 1, 2023, to Aug. 31, 2024. HPARB's decisions are pending.

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 determines appropriate penalties that are proven to discipline the kinesiologist and protect the public from future risk of harm.

COMMITTEE ACTIVITY

There is one open discipline matter. The Discipline Committee did not meet from Sept. 1, 2023 to Aug. 31, 2024.

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 cause 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, 2023 to Aug. 31, 2024.

Practice Advice

Kinesiologists and the public, including kinesiologists' patients/clients, patient/client caregivers, employers, third-party payors 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, 2023 to Aug. 31, 2024, there were 194 inquiries from kinesiologists, the public and other system partners. More than 65 per cent of the inquiries were made by kinesiologists.

The most frequently ask topics were inquiries about:

- Scope of Practice, Controlled Acts & Delegation
- Fees & Billing
- Other (which includes virtual care questions)

2023-2024 PRACTICE ADVICE INQUIRIES

	TOTAL	PHONE	EMAIL
Advertising and social media	12	2	10
Clinical practice	19	9	10
Conflict of Interest/Code of Ethics	3	3	0
Consent/capacity	0		
Discharge	0		
Education/supervision of students	8	3	5
Employment issues	16	7	9
Fees & billing	23	8	15
IPAC	0		
Insurance	6	0	6
Interprofessional collaboration	2	1	1
Other	22	7	15
Privacy/confidentiality	4	2	2
Professional boundaries/sexual abuse	2	1	1
Record keeping	13	6	7
Scope of Practice/Controlled Acts/Delegation	53	24	29
Titles & designation	9	4	5
Dual practice	2	1	1

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, 2024, Council members are as follows:

PROFESSIONAL MEMBERS



Benjamin Matthie,
Council President



Corby Anderson



Matthew Daher



Susan Garfat



Alyssa King



Pheing Ngo



Jennifer Pereira



Leanne Smith



Heather Westaway



Ryan Wight

PUBLIC MEMBERS



Teresa Bendo



Sara Gottlieb



Chad McCleave



Victoria Nicholson



Jana Smith



Jotvinder Sodhi



Jennifer Yee

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, 2024, non-Council committee members are as follows:

Mehrdad Alizadeh-Meghrazi	Katelyn Methot
Delissa Burke	Stefano Rulli
Jasmeet Cheema	Sherry Parent
Daniel Crete	Logan Strasser
Miriam Fong	Melanie Jones-Drost
William Gittings	Tara Bilec
Brooke Hamilton	Mandy Crawford
Kristen Hoving	Sabrina Ribau

CKO STAFF

Nancy Leris, *Registrar and CEO*
Fiona Teape, *Director of Registration*
Ethan Foerster, *Professional Conduct Coordinator (from March 19, 2024)*
Brian Fehst, *Manager of Professional Practice*
Magda Reder, *Manager of Registration and Examinations*
Colleen Foster, *Program Coordinator*
Lisa Groten, *Program Assistant – Registration*
Cecilia Li, *Senior Communications Officer (started leave on May 6, 2024)*
Samuel Hanna, *Communications Officer*
Mora Olubobokun, *Director of Finance and Operations (until May 17, 2024)*

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, 2024, 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, 2024, 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

Independent Auditor's Report (continued)

Responsibilities of Management and those Charged with Governance for the Financial Statements (continued)

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.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

- 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.



Toronto, Ontario
December 19th, 2024

Chartered Professional Accountants
Licensed Public Accountants

COLLEGE OF KINESIOLOGISTS OF ONTARIO

Statement of Financial Position

August 31	2024 \$	2023 \$
ASSETS		
Current assets		
Cash and cash equivalents (note 3)	2,995,391	2,742,581
Prepaid expenses	57,568	83,412
Investments (note 4)	222,467	234,464
	3,275,426	3,060,457
Investments (note 4)	331,619	307,120
Capital assets (note 5)	31,453	50,557
	363,072	357,677
	3,638,498	3,418,134
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities (note 6)	256,197	247,404
Deferred revenue	1,815,500	1,632,700
Loan payable (note 7)	-	40,000
	2,071,497	1,920,104
Deferred lease incentives (note 9)	-	16,616
	2,071,497	1,936,720
NET ASSETS		
Invested in capital assets	31,453	50,557
Internally restricted net assets (note 10)	290,000	290,000
Unrestricted	1,245,548	1,140,857
	1,567,001	1,481,414
	3,638,498	3,418,134

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	2024 \$	2023 \$
Revenue		
Registration fees	1,789,893	1,788,378
Examination fees	209,830	165,870
Application fees	85,050	52,600
Jurisprudence fees	41,421	27,645
Interest income	119,751	89,864
	2,245,945	2,124,357
Expenses		
Salaries and benefits (note 8)	1,017,091	1,016,804
Professional fees	186,920	88,048
Rent (note 9)	184,256	227,986
Communications and media	129,834	74,841
Registration	125,822	168,087
Examination	104,989	72,638
Office and general	84,560	75,485
Professional conduct	83,706	97,153
Council and committees	49,316	64,145
Merchant banking fees	47,223	42,060
Amortization of capital assets	41,688	37,851
Quality assurance	33,401	36,290
	2,088,806	2,001,388
Excess of revenues over expenses before other expense	157,139	122,969
Other expense		
Office relocation (note 5)	71,552	-
Excess of revenues over expenses for year	85,587	122,969

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 \$	2024 Total \$
Balance, beginning of year	50,557	290,000	1,140,857	1,481,414
Excess of revenues over expenses (expenses over revenues) for year	-	(2,800)	88,387	85,587
Purchase of capital assets	27,797	-	(27,797)	-
Amortization of capital assets	(41,688)	-	41,688	-
Loss on disposal of capital assets (note 5)	(5,213)	-	5,213	-
Internal restriction (note 10)	-	2,800	(2,800)	-
Balance, end of year	31,453	290,000	1,245,548	1,567,001

Year ended August 31	Invested in capital assets \$	Internally restricted net asset \$	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	-
Internal restriction (note 10)	-	3,820	(3,820)	-
Balance, end of year	50,557	290,000	1,140,857	1,481,414

The accompanying notes are an integral part of these financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

Statement of Cash Flows

Year ended August 31	2024 \$	2023 \$
Cash flows from operating activities		
Excess of revenues over expenses for year	85,587	122,969
Adjustments to determine net cash provided by (used in) operating activities		
Interest received on investments capitalized in prior years	8,464	4,098
Interest capitalized on investments	(10,347)	(8,464)
Amortization of capital assets	41,688	37,851
Amortization of deferred lease incentives	(16,616)	(19,939)
Loss on disposal of capital assets	5,213	-
	113,989	136,515
Change in non-cash working capital items		
Decrease in prepaid expenses	25,844	4,732
Increase in accounts payable and accrued liabilities	8,793	44,286
Increase in deferred revenue	182,600	89,900
	331,226	275,433
Cash flows from investing activities		
Purchase of capital assets	(27,797)	(6,343)
Purchase of investments	(236,619)	(226,000)
Proceeds on maturity of investments	226,000	103,560
	(38,416)	(128,783)
Cash flows from financing activities		
Repayment of loan payable	(40,000)	-
Net change in cash and cash equivalents	252,810	146,650
Cash and cash equivalents, beginning of year	2,742,581	2,595,931
Cash and cash equivalents, end of year	2,995,391	2,742,581

The accompanying notes are an integral part of these financial statements

COLLEGE OF KINESIOLOGISTS OF ONTARIO

Notes to Financial Statements

August 31, 2024

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 tenant inducements received in cash and reduced rent benefits.

Lease incentives 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.

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) 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			

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:

	2024 \$	2023 \$
Cash and cash equivalents	2,995,391	2,742,581
Investments	554,086	541,584
	3,549,477	3,284,165

The College reduces its exposure to the credit risk of cash and cash equivalents 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, 2024.

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

	2024 \$	2023 \$
Cash	2,995,391	1,704,700
Redeemable guaranteed investment certificate - interest at prime less 2.60%	-	1,037,881
	2,995,391	2,742,581

4. INVESTMENTS

	2024 \$	2023 \$
Current	222,467	234,464
Long-term	331,619	307,120
	554,086	541,584

Investments consist of guaranteed investment certificates and principal protected notes with effective interest rates ranging from 2.24% to 5.50% (2023 - 2.24% to 4.40%), and maturity dates ranging from February 2025 to September 2028 (2023 - September 2023 to September 2028).

5. CAPITAL ASSETS

	Cost \$	Accumulated Amortization \$	2024 Net \$
Furniture and fixtures	164,983	138,164	26,819
Computer equipment	70,360	65,726	4,634
Computer software	121,863	121,863	-
	357,206	325,753	31,453

	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

During the year, leasehold improvements with a net book value of \$5,213 (cost of \$326,662 and accumulated amortization of \$321,449) were disposed of for nil proceeds resulting in a loss on disposal of \$5,213, which is included in office relocation in the statement of operations.

6. ACCOUNTS PAYABLE

	2024 \$	2023 \$
Trade payables and accrued liabilities	198,097	207,404
Accrued liabilities - professional conduct	58,100	40,000
	256,197	247,404

7. LOAN PAYABLE

During fiscal 2020 and 2021, the College received loans under the Canada Emergency Benefit Account program, totalling \$60,000, for the payment of non-deferrable expenses. During the initial term ending January 18, 2024, the College was not required to repay any portion of the loan and no interest was accrued.

During the year, the College repaid \$40,000 of the loan payable and the remaining balance in the amount of \$20,000 was forgiven. The College recognized the loan forgiveness as income through the statement of operations in the amount of \$10,000 in each of fiscal 2020 and 2021.

8. 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 \$50,797 (2023 - \$57,536) and is charged to salaries and benefits in the statement of operations.

9. DEFERRED LEASE INCENTIVES

Pursuant to a lease agreement for the office premises of the College, with an expiry date of June 30, 2024, tenant inducements in the amount of \$172,596 and reduced rent benefits in the amount of \$31,781 were received. Amortization of these amounts was completed in the current year to coincide with the expiry date of the lease.

	Cost \$	Accumulated Amortization \$	2024 Net \$
Tenant inducements	172,596	172,596	-
Reduced rent benefits	31,781	31,781	-
	204,377	204,377	-

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

Amortization of lease incentives in the amount of \$16,616 (2023 - \$19,939) has been credited to rent in the statement of operations.

10. INTERNALLY RESTRICTED NET ASSETS

The College has internally restricted net assets to provide support to victims of sexual abuse, increases in investigation costs and hearings and future property and technology requirements.

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 \$2,800 (2023 - \$3,820) were incurred in connection with abuse therapy. The Council approved a transfer of \$2,800 (2023 - \$3,820) from unrestricted net assets to net assets internally restricted for abuse therapy.

The internally restricted net assets are subject to the direction of the Council upon the recommendation of the Executive Committee.

11. COMMITMENTS

- (a) The College has entered into a lease agreement, expiring August 31, 2034, for its office premises. Effective September 1, 2024, the payment of rent commenced.

The future annual lease payments, including an estimate of premises common area expenses, are as follows:

	\$
2025	152,668
2026	152,668
2027	159,188
2028	159,188
2029	165,708
Thereafter	876,662
	1,666,082

- (b) The College has an agreement with a third party to receive psychometric services in regards to the College's Entry-to-Practice Examination. The agreement commenced on May 1, 2024 and will continue for a period of three years.

The approximate annual commitments are as follows:

	\$
2025	29,572
2026	79,286
2027	32,318
	141,176

**COLLEGE OF
KINESIOLOGISTS
OF ONTARIO**



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