



COLLEGE OF DIETITIANS
OF ALBERTA

2016
ANNUAL
REPORT



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MESSAGE FROM THE PRESIDENT AND EXECUTIVE DIRECTOR

Albertans deserve the best health and, therefore, the best health care. As contributors to the health system, Registered Dietitians and Registered Nutritionists have a key role in improving the health and quality of life of Albertans. The role of the College of Dietitians of Alberta is to serve the public interest by supporting Registered Dietitians and Registered Nutritionists in their daily practice.

The past year has indeed been an eventful one for the College, beginning earlier in the year with the government amending Part 10 of the *Health Professions Act*. This change in legislation saw the addition of the title, "Nutritionist" to the list of protected titles used exclusively by members of the College. We followed up the protection of Nutritionist with a promotional campaign to raise public awareness of the services of dietitians, focusing on evidence based practice. The awareness campaign included TV and radio spots and an online presence and was well received by both College members and the public.

As part of our awareness campaign, the College developed a new website. The updated site was launched in February to positive feedback from members and stakeholders. The new site has a fresh new look and is more user friendly.

The College began a review and revision of our Standards of Practice. The project started in January and will continue on through this year and members will have an opportunity to provide feedback during the project. In the context of regulatory colleges, standards outline the minimum professional practice expectations of members and the accountabilities which members must adhere to. Standards serve the objective of protecting the public interest by describing what the public can expect with respect to quality, safe services from members. Standards are one element of a continuum of foundational documents that frame a profession's practice such as codes of ethics, position statements, practice guidelines, and competency profiles. The new Standards of Practice will be aligned with the *Integrated Competencies for Dietetic Education and Practice* introduced by the Partnership for Dietetic Education & Practice, a partnership of regulators, educators and Dietitians of Canada. We look forward to receiving members' feedback on this project.

Over the past year, the College has developed member resources in the form of practice guidelines. These include guidelines for Medical Assistance in Dying and considerations for dietitians working in private practice. The College, as part of the Alliance of Canadian Dietetic Regulatory Bodies,

developed competencies for practice in dysphagia. These guidelines are on the CDA website.

The College participated with Dietitians of Canada at the Alberta Legislature in March to celebrate Nutrition Month. Associate Minister of Health, Brandi Payne recognized Nutrition Month and spoke to those in attendance and we were introduced in the legislature.

To assist in carrying out our legislated mandate, the College added a staff position this past year. Our new Administrative Assistant and Continuing Competence Coordinator will assist with the College's Continuing Competence Program and responding to member inquiries.

Looking forward, the College is excited about the future of dietetic and nutrition practice in Alberta. The College continues to work actively on many emerging issues related to the regulation of the profession and on public protection.

The work of the College would not be possible without the dedicated staff and volunteer committees and council whose invaluable contributions assist the College in its mandate of public protection. We thank you for your tireless efforts and continued support.

Sincerely,



Lorna Driedger
President



Doug Cook
Executive Director &
Registrar

PUBLIC MEMBER REPORT

As the regulatory body for the profession of dietetics in Alberta, the College of Dietitians of Alberta (CDA) is delegated the power and authority of professional self-governance under the *Health Professions Act*. As government appointed public members, we assist the College of Dietitians of Alberta to carry out their mandate by providing public participation in decision-making.

We believe the elected Council and staff of the College uphold the mission, vision and values of the profession and the organization as demonstrated through their actions in Council meetings and in the day-to-day operation of the organization. Committed to the protection of the public, the College Council and staff effectively fulfill their responsibility of regulating the competent practice of Registered Dietitians and Registered Nutritionists in Alberta. In 2016, the Strategic Plan Report 2016-2020 was approved by Council to guide the College in their regulatory functions. Another landmark event for the College was the protection of the title Nutritionist as of May 2016.

The College of Dietitians of Alberta continues to be an active leader in the promotion and strategic planning of the profession at the provincial level as well as nationally. As public members of Council, we are pleased to have the opportunity to participate in the decision-making process of the College.

Stephen Donaldson, Public Member

Robert Audette, Public Member

ABOUT THE COLLEGE

The College of Dietitians of Alberta (CDA) is the regulatory body for the profession of dietetics in Alberta. Established under the *Health Professions Act* in 2002, the College regulates the practice of dietetics in the public interest by ensuring that members have the proper education and training to provide professional, competent and ethical services. We are committed to the protection of the public. The College regulates the practice of around 1,300 Registered Dietitians in Alberta who work in various settings such as hospitals, private clinics, primary care networks, long-term care facilities and community health centres.



CDA STAFF

Doug Cook, Executive Director, Registrar & Complaints Director

Shannon Mackenzie, Director of Professional Practice

Lisa Omerzu, Executive Assistant & Registration Coordinator

Kelly Keenan, Administrative Assistant & Continuing Competence Coordinator

COLLEGE COUNCIL



College of Dietitians of Alberta Council:

Standing from left: Robert Audette, Public Member, Stephen Donaldson, Public Member, Jody Brudler, RD, President-Elect, Lorna Driedger, RD, President, Carole Micholuk, RD, Diane Hoy, RD, Kenton Delisle, RD

Sitting from left: Jillyan Jay, RD, Robin Anderson, RD, Gwen Bentley, RD, Past-President, Doug Cook, Executive Director & Registrar

Absent: Anna Farmer, RD

DIETETIC INTERN BURSARY RECIPIENTS 2016



Doug Cook, Registrar and Gwen Bentley, President of Council presented a Dietetic Intern Bursary to Lauren Doskoch.



Doug Cook, Registrar and Gwen Bentley, President of Council presented a Dietetic Intern Bursary to Erika Rodning.

Haley Pomreinke (not pictured) received a Dietetic Intern Bursary for 2016.

MISSION, VISION, VALUES

Mission

Protecting Albertans by regulating the competent practice of Registered Dietitians and Registered Nutritionists.

Vision

Excellence in evidence based food and nutrition practices through innovative leadership, regulation, and collaboration for the health of Albertans.

Values

As the College's governing body, each Council member upholds these values:



THE ROLE OF THE COLLEGE

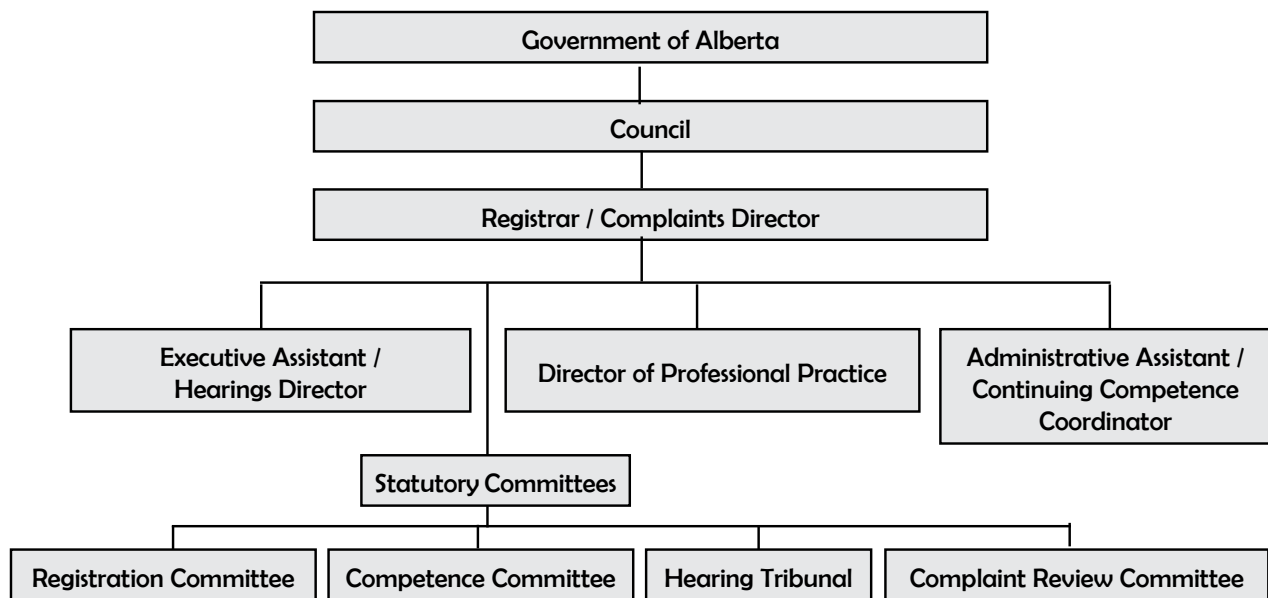
In defining the role of a college, the *Health Professions Act* states:

“3(1) A college

- (a) must carry out its activities and govern its regulated members in a manner that protects and serves the public interest,
- (b) must provide direction to and regulate the practice of the regulated profession by its regulated members,
- (c) must establish, maintain and enforce standards for registration and of continuing competence and standards of practice of the regulated profession,
- (d) must establish, maintain, and enforce a code of ethics,
- (e) carry on the activities of the college and perform other duties and functions by the exercise of the powers conferred by this Act, and
- (f) may approve programs of study and education courses for the purposes of registration requirements.”

ORGANIZATIONAL STRUCTURE

The organizational structure of the College is set out below. The Council, Committees and positions are established in accordance with the *Health Professions Act* and the College of Dietitians of Alberta Bylaws.



COUNCIL

The Council is elected by College members, and is responsible for the governance and management of the regulatory and business affairs of the College. The Council establishes the mission, vision and policy direction for the College. The Council also hears appeals referred to it under the *Health Professions Act*.

The Council is comprised of no fewer than six regulated members, including a president and president-elect. To increase and maintain public transparency and accountability, the legislation requires that 25% of the Council are government appointed public members.

REGISTRAR / COMPLAINTS DIRECTOR

The Registrar performs duties designated in legislation, as well as those delegated by the Council of the College. The Registrar also serves as Complaints Director. The Complaints Director receives and investigates complaints of unprofessional conduct and determines whether the complaint should be dismissed due to lack of evidence, referred to the Alternate Complaint Resolution process or referred to a hearing.

EXECUTIVE ASSISTANT / HEARINGS DIRECTOR

The Executive Assistant coordinates registration and renewal processes and provides assistance to the Registrar and members. The Executive Assistant also serves as the Hearings Director of the College. The Hearings Director establishes a Hearing Tribunal or a Complaint Review Committee from the list of members appointed by Council and coordinates scheduling, production of notices and records for the hearing.

DIRECTOR OF PROFESSIONAL PRACTICE

The Director of Professional Practice is responsible for the professional practice initiatives of the College including the Continuing Competence Program, member communications, workshops, presentations and educational sessions.

ADMINISTRATIVE ASSISTANT / CONTINUING COMPETENCE COORDINATOR

The Administrative Assistant provides general administrative support to College staff. The Continuing Competence Coordinator provides support and coordinates the annual Continuing Competence Program review and audit process.

REGISTRATION COMMITTEE

The Registration Committee is appointed by Council and reviews applications referred by the Registrar. The committee determines whether applicants are eligible for registration and whether any upgrading of academic or practical qualifications is required. The committee also reviews applications for reinstatement of registration that result from disciplinary action.

COMPETENCE COMMITTEE

The Competence Committee is appointed by Council and reviews competence programs referred by the Registrar and determines whether criteria established by Council for competence programs have been met or whether any follow up or remedial action is required.

HEARING TRIBUNAL

When a complaint is referred to a Hearing Tribunal, at least two members of the College, and a public member appointed by government hear evidence, determine findings and appropriate sanctions.

COMPLAINT REVIEW COMMITTEE

Two or more members of the College, along with a public member appointed by government, ratify settlements resulting from an Alternate Complaint Resolution Process or to review the dismissal of a complaint if requested by a complainant.



REGISTRATION REPORTS

Registration Statistics (reported at April 1, 2017)

	2014/15	2015/16	2016/17
General Register	1160	1188	1226
Temporary Register	34	41	23
Total	1194	1229	1249
	2014/15	2015/16	2016/17
Courtesy Register	0	2	4
Avg. Number of Days on register	n/a	60	60
Reason for Registration	n/a	Temporary practice in province	Temporary practice in province

Resignations (effective April 1, 2017)

	2014/15	2015/16	2016/17
Temporary Register			
Moved out of Province	4	-	3
No longer working in the field of dietetics	1	-	-
General Register			
Moved out of Province	22	25	22
No longer working in the field of dietetics	12	10	10
Retired	12	14	17
Reason unspecified	-	-	1
TOTAL	51	49	53

Suspensions (effective April 1, 2017)

	2014/15	2015/16	2016/17
Temporary Register			
Conduct	-	-	-
Failure of National Examination	-	1	-
General Register			
Conduct	-	-	1
Non-compliance with the Continuing Competence Program	-	-	-
Other	-	-	-
TOTAL	-	1	1



Cancellations (effective April 1, 2017)

	2014/15	2015/16	2016/17
Temporary Register			
Failure to register	-	-	-
Failure of National Examination	-	-	-
General Register			
Failure to renew	-	-	1
Non-compliance with the Continuing Competence Program	-	1	-
Other	-	-	-
TOTAL	-	1	1

New Registrants (April 1, 2016 – March 31, 2017)

Entry Route	2014/15	2015/16	2016/17
Accredited program applicants	64	60	51
International applicants	2	1	3
Labour Mobility applicants	22	20	23
Courtesy applicants	-	1	4
Reinstatement	1	1	-
TOTAL	91	84	81

The College received a total of ninety-one complete applications of which eighty-one were approved between April 1, 2016 and March 31, 2017.

Fifty-one applications were received from graduates of accredited Canadian programs and approved.

Three international applicants were approved for registration for 2016/2017. Ten new applications were received from internationally trained graduates. Four applicants were referred to the Registration Committee for review of eligibility; four applicants required academic upgrading and/or completion of the bridging program. Therefore, six applicants are still currently waiting to be referred to the Registration Committee for review of eligibility.

The College received twenty-three applications under the Labour Mobility Agreement with other Canadian Dietetic Regulators. All twenty-three applications were approved for registration.

The College received four applications under the Courtesy Register which were approved for registration.

REGISTRATION REVIEWS BY COUNCIL

Council conducts a review of applications for registration when formally requested by an applicant. As part of this process, Council may conduct a formal hearing of the applicant's reason for requesting the review, hear sworn testimony and review documents submitted by the applicant and the College. Upon reviewing the matter, Council may confirm, reverse or vary the decision, or may refer the application back to the Registrar or Registration Committee with directions to make a further assessment of the application. Council also has the authority to make any further order it believes necessary to carry out its decision.

During the 2016 practice year, the College did not receive any requests for a registration review.

CANADIAN DIETETIC REGISTRATION EXAMINATION

The Canadian Dietetic Registration Examination (CDRE) is a national registration examination administered by the College and its regulatory counterparts in other provinces. Successful completion of the CDRE is required in Regulation under the *Health Professions Act* for registration with the College. The examination is held each year in May and November. Examination committees composed of Registered Dietitians from across the country work with a testing agency to develop questions, answers and set the pass score.

CDRE Provincial Statistics	2014	2015	2016
Candidates	60	61	67
Passing	57	57	67
Failing	3	4	0
% passing	95%	93%	100%



RESTRICTED ACTIVITIES

In order to become authorized, regulated members document and verify they have achieved the competence established to perform a restricted activity. Once competence has been demonstrated and authorized by the College, members are issued a practice permit listing each restricted activity they may perform.

Currently 287 authorizations have been issued. The distribution of restricted activity authorizations at April 1, 2017 is:

Restricted Activity	2014/15	2015/16	2016/17
Prescribing parenteral nutrition (including schedule 1 drugs)	200	202	206
Prescribing or administering oral contrast agents	3	3	3
Inserting or removing gastrostomy / jejunostomy tubes	2	2	2
Performing psychosocial interventions	28	28	26
Distributing drugs regulated by a drug schedule	48	46	50
TOTAL	281	281	287

The College provides the Alberta College of Pharmacists and Alberta Blue Cross with a list of regulated members who have prescribing authorities under the legislation.

CONTINUING COMPETENCE PROGRAM REPORT

The Continuing Competence Program (CCP) of the College focuses on maintaining professional competence related to practice. The key elements of the CCP are self-assessment, development of a competence plan including identification of competence goals and activities, and evaluation of the outcome of the competence plan of practice.

The CCP was implemented in 2002 / 2003 in response to the *Health Professions Act* requirement that all Colleges have a CCP in place. All CCP documents were evaluated by the College in the first year of the program. At that time, a Continuing Competence Committee was also established with the mandate to review member programs referred by the College and to develop an improvement checklist form to offer guidance to members for future CCP submissions. The Continuing Competence Committee has since met on a yearly basis to review those programs referred by the College and provide recommendations for member feedback.

A percentage of the membership is randomly selected for review with ten percent of those reviewed selected for audit. Each member's CCP is reviewed a minimum of once every three years. The audit process requires members to submit all documentation and proof of activities for their CCP activities over the past year.

A summary of the previous years' program statistics is as follows:

Continuing Competence Committee Program Reviews	2014/15	2015/16	2016/17
Total Number of CCP Participants *	1144	1156	1190
Number of CCP submissions reviewed	371	406	414
Number of CCP submissions selected for audit	36	40	40
Programs referred to Continuing Competence Committee	36	40	40
Approved	176 Review 11 Audit	280 Review 28 Audit	**
Recommendations for improvement: no member follow up required	151 Review 24 Audit	63 Review 11 Audit	**
Recommendations for improvement: follow up required	11 Review	22 Review 1 Audit	**

* Total number of CCP participants does not reflect total number of CDA members as CCP participation is not required for applicants after October 1 of the reporting year.

** Following revised CCP review/audit process, 2016/2017 CCP programs selected for audit will be reported in 2017 Annual Report (results are unavailable at the time of print)

SUMMARY OF 2015/2016 CCP REVIEW AND AUDIT RESULTS

366 members were selected for review: 280 met requirements, 63 required feedback and 22 required feedback with follow up required in 2016/2017.

From the review group, 40 members were selected for audit: 40 were sent to the Continuing Competence Committee where 28 met requirements, 11 required feedback and 1 required feedback with follow up required in 2016/2017.

COMPLAINTS DIRECTOR'S REPORT

The College of Dietitians of Alberta is committed to protecting the public interest and ensuring trust in the profession through high standards of professional conduct and competency. The complaints process is an important aspect of self-regulation that gives a voice to patients and employers to provide feedback and/or concerns about College members.

The College responds to all written complaints from members of the public, employers, or members of the profession about the practice or conduct of regulated members of the College, objectively and confidentially. The complaints process ensures fairness to both the complainant and the practitioner. Complaints are thoroughly investigated and a decision is made to refer the complaint to a discipline hearing or to dismiss it. Complaints that are dismissed are typically because of a lack of or insufficient evidence. If dismissed, a complainant has 30 days to appeal.

The Chart below provides an overview of the complaints received by the College in the registration year which begins with April 1, 2016.

	New Complaints received 2016/2017	Carried over from 2015/2016	Complaints Closed 2016/2017	Complaints in progress effective April 1, 2016
Employers /Peers	0	1	1	0
Public	1	0	0	1
Regulatory Body	0	0	0	0

Complaint Disposition

	2016/2017
Complaint Dismissed	-
Referred to Investigation	-
Pending Investigation	-
Completed Investigation	-
Referred to Hearing *	-
Pending Hearing	-
Completed Hearing	1
Appeal of Decision	-
Pending Appeal	-
Completed Appeal	-
Resolved Informally	-
Incapacity Assessments Completed	-

* Hearings are open to the public unless otherwise noted.

TITLE MISUSE

Section 128 (5) of the *Health Professions Act* (HPA) prohibits a person from using a title, abbreviation, or initials that are protected under a schedule to the Act, alone or in combination with other words that implies the person is a regulated member of a college under the Act. Registered Dietitian, Registered Nutritionist, Dietitian and RD are protected under Schedule 23 of the *Health Professions Act*. Section 128 (10) also prohibits persons from using the term “registered” in a manner that implies that they are a regulated member under the *Health Professions Act* unless the person is in fact a regulated member or is authorized to use the term “registered” by some legislation.

In 2016, the *Health Professions Act* was amended to prohibit unregulated individuals and organizations from using the titles “Nutritionist”, “Provisional Dietitian” and “Dietetic Intern” in addition to the professional titles previously reserved for the use of regulated members of the College.

The College responds to complaints from members of the public or the profession regarding misuse of the titles protected under sections 128 to 130 of the *Health Professions Act*.

Once contacted by the College, the individual must respond indicating that they are prepared to discontinue use of the protected title and provide the College with evidence that the protected title has been removed from advertisements, pamphlets, business cards or other materials. Continued use of protected titles is an offense under section 129 of the HPA, and could result in prosecution and a fine up to \$2,000.00, or a court injunction.

The Chart below provides an overview of the complaints received by the College in the registration year which begins April 1, 2016.

Protected Title Misuse Complaint Received	2014	2015	2016
Registered Dietitian, Registered Nutritionist, Dietitian, Nutritionist or the initials RD	1	0	0
Other*	5	35	34
Total	6	35	34

* May include but not limited to misuse of one or more of the following titles: Certified Holistic Nutritionist (CHN), Registered Nutrition Consultant (RNC), Registered Holistic Nutritionist (RHN), Registered Nutrition Consulting Practitioner (RNCP), Registered Dietary Technologist (RDT)



FINANCIAL STATEMENTS

For the year ended March 31, 2017

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INDEPENDENT AUDITORS' REPORT

To the Members of
COLLEGE OF DIETITIANS OF ALBERTA

We have audited the accompanying financial statements of College of Dietitians of Alberta which comprise the statement of financial position as at March 31, 2017 and the statements of operations, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

AUDITORS' RESPONSIBILITY

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

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

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

OPINION

In our opinion, the financial statements present fairly, in all material respects, the financial position of the College of Dietitians of Alberta as at March 31, 2017, and its financial performance for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Edmonton, Alberta
June 22, 2017

SVS Group LLP
CHARTERED ACCOUNTANTS

STATEMENT OF FINANCIAL POSITION

As at March 31, 2017

	2017	2016
	ASSETS	
CURRENT		
Cash in accounts	\$ 766,767	\$ 694,316
Short-term investments (Note 3)	19,020	239,935
Accounts receivable	4,054	4,469
Prepaid expenses and deposit	27,509	43,160
	\$ 817,350	\$ 981,880
LONG TERM INVESTMENTS - FINANCIAL RESERVE (Note 4)	900,798	847,908
CAPITAL ASSETS (Note 5)	29,078	23,786
ASSETS TOTAL	\$1,747,226	\$ 1,853,574
	LIABILITIES	
CURRENT		
Accounts payable and accrued liabilities (Note 6)	\$ 89,659	\$ 67,599
Deferred membership fees	698,350	674,510
Deferred exam fees	11,085	21,560
LIABILITIES TOTAL	\$ 799,094	\$ 763,669
	NET ASSETS	
FINANCIAL RESERVE (Note 8)	\$ 900,798	\$ 847,908
CAPITAL ASSETS RESERVE	29,078	23,786
GENERAL UNRESTRICTED RESERVE (Note 8)	18,256	218,211
NET ASSETS TOTAL	\$ 948,132	\$ 1,089,905
	\$ 1,747,226	\$ 1,853,574



STATEMENT OF CHANGES IN NET ASSETS

For the year ended March 31, 2017

	2017	2016
FINANCIAL RESERVE		
Balance, beginning of year	\$ 847,908	\$ 787,621
Transfer from general reserve (Note 8)	52,890	60,287
Balance, end of year	\$ 900,798	847,908
CAPITAL ASSETS RESERVE		
Balance, beginning of year	\$ 23,786	\$ 16,481
Purchase of capital assets	23,640	16,089
Amortization of capital assets	(18,348)	(8,784)
Balance, end of year	\$ 29,078	\$ 23,786
GENERAL UNRESTRICTED RESERVE		
Balance, beginning of year	\$ 218,211	\$ 180,024
Purchase of capital assets	(23,640)	(16,089)
Amortization of capital assets	18,348	8,784
Transfer to financial reserve (Note 8)	(52,890)	(60,287)
Excess (deficiency) of revenue over expenses for the year (Note 8)	(141,773)	105,779
Balance, end of year	\$ 18,256	\$ 218,211



STATEMENT OF OPERATIONS

For the year ended March 31, 2017

	2017	2016
REVENUE		
Membership fees	\$ 718,464	\$ 700,821
Interest income	22,201	7,138
Registration fees	8,800	10,075
Penalties, reimbursements and miscellaneous	3,535	3,735
FQR Project Grant	26,540	-
REVENUE TOTAL	\$ 779,540	\$ 721,769
EXPENSES		
Amortization	\$ 18,348	\$ 8,784
Awareness campaign	292,999	-
Audit and bookkeeping	8,261	11,152
Bank charges and interest	32,544	34,229
Bursaries	3,000	3,000
College projects/development	287	5,403
Equipment lease (photocopier)	2,655	1,982
FQR Project	22,856	-
Insurance	6,088	6,296
Legal	27,948	43,404
Meetings	15,621	18,473
Memberships, dues and resources	14,059	15,615
Moving	-	8,824
Office supplies and computer services	39,217	27,496
Professional and board development	486	5,652
Rent	66,576	69,825
Stationery, printing and postage	6,981	9,290
Telephone and fax	5,421	7,131
Wages and benefits	357,966	339,434
EXPENSES TOTAL	\$ 921,313	\$ 615,990
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR (Note 8)	\$ (141,773)	\$ 105,779

STATEMENT OF CASH FLOWS

For the year ended March 31, 2017

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from members and other	\$ 771,119	\$ 732,031
Cash paid to suppliers and employees	(865,254)	(588,788)
Investment Income	22,201	7,138
TOTAL	\$ (71,934)	\$ 150,381
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of capital assets	\$ (23,640)	\$ (16,089)
CASH FLOWS FROM FINANCING ACTIVITY		
Transfer to financial reserve	\$ (52,890)	\$ (60,287)
INCREASE (DECREASE) IN CASH DURING THE YEAR	\$ (148,464)	\$ 74,005
CASH, beginning of year	934,251	860,246
CASH, end of year	\$ 785,787	\$ 934,251
REPRESENTED BY		
Cash	\$ 766,767	\$ 694,316
Short term investments	19,020	239,935
TOTAL	\$ 785,787	\$ 934,251



NOTES TO FINANCIAL STATEMENTS

For the year ended March 31, 2017

1. NATURE OF OPERATIONS

The College is established under the *Health Professions Act*, created to protect the public by registering qualified professional dietitians, setting standards, monitoring competency and investigating and acting on complaints.

2. SUMMARY OF 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) Use of Estimates

The preparation of financial statements in conformity with Canadian Accounting Standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, 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 period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known. Estimated life of capital assets and inventory valuation, if applicable, are the most significant items that involve the use of estimates.

(b) Financial Instruments

Measurement of financial instruments

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

The College subsequently measures all of its financial assets and financial liabilities at amortized cost, except in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, short-term investments, accounts receivable and long-term investments.

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

The College's financial assets, if any, measured at fair value include investments that are quoted shares.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

Transaction costs

The College recognizes its transaction costs, if any, in net income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

(c) Capital Assets

Capital assets are stated at cost. Amortization is recorded using the declining balance method at the following annual rates:

Computer equipment	45%
Office furniture	20%

(d) Revenue Recognition

The College follows the deferral method of accounting for revenue. Therefore, revenue is recognized as revenue in the year in which the related expenses are incurred. Accordingly, membership fees received at the year end for the annual term commencing immediately after the year end have been deferred and will be recognized in the fiscal period to which they relate.

(e) Contributed Services

Volunteer services contributed on behalf of the College in carrying out its operating activities are not recognized in these financial statements due to the difficulty of determining their fair value.

(f) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, bank balances, and short-term deposits, exclusive of those held in long-term investments.

(g) Short and Long-term Investments

Short and long-term investments are recorded at fair market value.

3. SHORT-TERM INVESTMENTS

Short term investments consist of cash on hand, guaranteed investments and corporate and government bonds.

4. LONG-TERM INVESTMENTS

Long-term investments consist of cash, guaranteed investments and corporate and government bonds.

5. CAPITAL ASSETS

			2017	2016
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 109,065	\$ 89,381	\$ 19,684	\$ 16,094
Office furniture	47,938	38,544	9,394	7,692
TOTAL	\$157,003	\$127,925	\$ 29,078	\$ 23,786



6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2017	2016
Trade accounts payable	\$89,662	\$67,599

Included in trade accounts payable are government remittances payable of \$32,744 (2016 - \$43,460). These have been paid subsequent to year end.

7. COMMITMENTS

The College is committed to a lease for office premises to August 31, 2020. The minimum monthly basic rent lease payments required increases from \$2,432 to August 31, 2017, \$2,584 to August 31, 2018 and \$2,736 to August 31, 2020.

The College has also entered into an operating lease for photocopying equipment until April 2020. The minimum annual lease payments required are \$2,028 annually.

The minimum annual lease payments for the next four years are as follows:

2018	\$32,276
2019	\$34,100
2020	\$34,860
2021	\$13,680

8. FINANCIAL RESERVE

Council established a financial reserve to provide for continued operations for one year if there are unexpected interruptions in cash flow or unexpected expenses. As well, the financial reserve is intended to provide funds to cover the costs of any unexpected disciplinary hearings. Council has set an objective of \$1,000,000 for the financial reserve. During the year, Council motioned to transfer 50% of prior operating surplus to the financial reserve and 50% to the general unrestricted reserve. Transfers to/from the financial reserve require Council approval.

General Unrestricted Reserve

The College's accumulated surpluses and deficits from year to year are added to and subtracted from the General Unrestricted Reserve. The operating deficit of \$141,773 in the current year includes \$292,999 expended on the Awareness Campaign. The College would have realized a current year operating surplus of \$151,226 before the Awareness Campaign expenditure. Council determined that the prior year ending General Unrestricted Reserve balance of \$218,211 and the current year operating surplus before Awareness Campaign of \$151,226 was sufficient for the General Unrestricted Reserve to fund the Awareness Campaign and not draw on any funds from the Financial Reserve.

9. FINANCIAL INSTRUMENTS

Risks and concentrations

The College is exposed to various risks through its financial instruments, without being exposed to concentrations of risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial statement liabilities. The College is exposed to this risk mainly in respect of its accounts payable and accrued liabilities.

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The College's main credit risks relate to accounts receivable. The College provides credit to its clients in the normal course of operations.

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 three types of risk: currency risk, interest rate risk and other price risk. The College is exposed to currency and interest rate risk.





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