

2014

ANNUAL  
REPORT



COLLEGE OF DIETITIANS  
OF ALBERTA

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# Message from the President and Executive Director

Public protection is what we do. It is why we exist as a regulatory college and we take our public mandate and self-regulation seriously. We strive to work not only on our mandate of public protection but in doing so, we introduce initiatives that also help strengthen the profession.

Beginning with registration renewal for 2014, the College introduced electronic practice permits and receipts. This initiative allows for much faster processing of renewals and allows members to access their permit and receipts immediately upon completion of renewal.

Ensuring our new members meet the educational standards for practice is an essential function of the College for both Canadian trained as well as internationally trained Dietitians. This past year saw the completion of the Internationally Educated Dietitians Bridging Program at the University of Alberta. This incredibly important initiative, built in partnership between the College and University, will allow for more detailed assessment of international applicants and tailors the bridging of these applicants to specifically address any deficiencies in competencies that may exist in order to obtain substantial equivalencies. This will allow for quicker integration into the profession and Canadian health care system. As part of this initiative, the College added a self-assessment tool on the College website to assist internationally educated Dietitians understand the requirements to be a Registered Dietitian in Canada and help prepare for registration. The first cohort of the bridging program will begin in September 2015.

In the fall of 2014, we met with the Minister of Health to discuss the Dietitians role in healthcare, issues in long term care and our pending regulation amendments. In December and January our regulation amendments went through a successful stakeholder consultation. With that step now complete, we work with government and move into the next phase of moving our regulation amendments forward.

We continue to work with our national partners, the Alliance of Canadian Dietetic Regulatory Bodies, on practice issues such as dysphagia and development of a new Standards of Practice that will be based on the new national set of competencies for dietetic education and practice.

This past year provided a clear example of our role in public protection. In December of 2014 the College's legal counsel appeared in Federal Court to seek to expunge certain marks registered by the Canadian School of Natural Nutrition under the federal Trademarks Act. The

CSNN had registered the marks and purported to license them to their graduates so they could advertise using terms such as RHN and Registered Holistic Nutritionist. Despite several letters from the College to both the CSNN and its graduates in Alberta requesting they cease and desist from using such titles contrary to the Alberta Health Professions Act, they continued to rely on the registrations under the Trademarks Act as authority to use these titles and in doing so created confusion amongst the general public about who is a regulated nutrition professional and further, confusion over which practitioners' services are covered under extended health insurance plans. In early 2015 the judgement was handed down and the College was successful in having the CSNN marks expunged. The result of this is that the College and all of its counterparts in other provinces can enforce restricted title provisions under their provincial legislation.

Looking forward, the College is excited about the future of dietetics 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, whose invaluable contributions assist the College in its mandate of public protection. We thank you for your tireless efforts and continued support.

Sincerely,



Michael Seibel



President



Doug Cook



Executive Director & Registrar



# Public Members Report

During the last 12 months, the College of Dietitians of Alberta (CDA) has again worked effectively to fulfill its responsibilities as designated by the *Health Professions Act*. The efforts we have made this year support the College's mission to protect Albertans by regulating the competent practice of Registered Dietitians and Registered Nutritionists, and this was demonstrated through the College's legal action to expunge trademarks of the Canadian School of Natural Nutrition (CSNN) that infringed on Alberta's protected titles.

All proceedings have been conducted in support of the CDA's values: Integrity, Accountability, Effectiveness, Respect, and Transparency. Through its actions, we believe the College is committed to working with Alberta Health to contribute to the best possible health care for Albertans. The College and its staff conduct business professionally and in accordance with a strategic plan that is reviewed regularly by Council members.

We are pleased to have participated as public members of CDA.

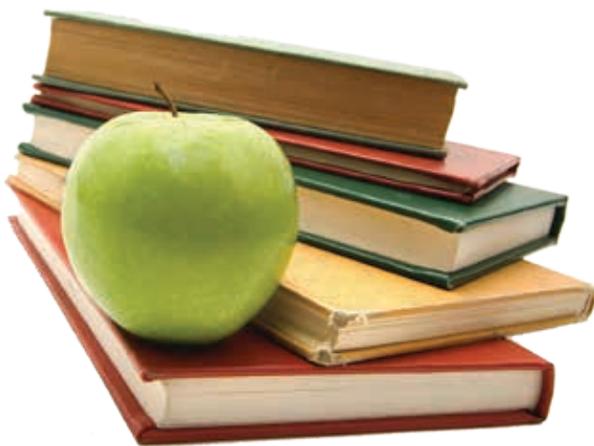
Robert Audette, Public Member

Craig Hrynchuk, Public Member

Gerri Nakonechny, Public Member

## About the College

The College of Dietitians of Alberta is a non-profit self governing public body created under the *Health Professions Act* to regulate the practice of dietetics in the public interest. The College, established in 2002, ensures that members have the proper education and training to provide professional, competent and ethical dietetic services. The College currently regulates the practice of over 1,200 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, Professional Practice

Lisa Omerzu, Executive Assistant & Registration Coordinator

Chelsey Capri, Administrative Assistant & Continuing Competence Coordinator

## College Council



### College of Dietitians of Alberta Council:

**Clockwise from top left:** Gwen Bentley, RD, President Elect, Robert Audette, Public Member, Leslie Slubik, RD, Lorna Driedger, RD, Diana Mager, RD, Doug Cook, Executive Director, Michael Seibel, RD, President, Carmen Olson, RD, Karen Rout, RD, Carole Micholuk, RD, Past-President, Jody Brudler, RD, Lisa Omerzu, Executive Assistant



# Preceptor Recognition Award 2014



President of Council, Carole Micholuk presented the Preceptor Recognition Award to Donald Barker, RD.



# 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.”

## Mission, Vision, Values

### Mission

The Mission of the College of Dietitians of Alberta is to protect Albertans by regulating the competent practice of Registered Dietitians and Registered Nutritionists.

### Vision

The College of Dietitians of Alberta is a thriving regulatory body.

The College achieves the trust, confidence and respect of the public, government, Registered Dietitians and Registered Nutritionists by governing with integrity and fairness, building partnerships and communicating effectively.

### Organizational Values

The Values of the College of Dietitians of Alberta are:

- Integrity
- Accountability
- Effectiveness
- Respect
- Transparency



# 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 the membership and is responsible for the governance and management of the regulatory and business affairs of the College. The Council is accountable to the Government, the Privacy Commissioner and the Ombudsman as well as the public. A key mechanism for public protection in legislation requires that twenty-five percent of the voting members of Council are public members appointed by Government. 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* and appoints the Registrar, Complaints Director and Hearings Director.

## 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.

## Registration Coordinator / Hearings Director

The Registration Coordinator coordinates registration and renewal processes and 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, 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.

### **Registration Committee**

The Registration Committee is appointed by Council and reviews applications that are referred by the Registrar and 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 Director of Professional Practice and determines whether criteria established by Council for competence programs have been met or whether any follow up or remedial action is required.

### **Membership List for Complaint Review Committees or Hearing Tribunals**

The Council appoints members to the Membership List. Two or more members from the Membership List are appointed to a Hearing Tribunal to hear evidence, determine findings and appropriate sanctions when a complaint is referred to a Hearing Tribunal. The same number of members may also be appointed to a Complaint Review Committee to ratify a settlement resulting from an Alternate Complaint Resolution Process or to review the dismissal of a complaint if requested by a complainant. The number of public members set out in legislation, are required to sit on a Hearing Tribunal or Complaint Review Committee.



# Registration Reports

## Registration Statistics (reported at April 1, 2015)

	2012/13	2013/14	2014/15
<b>General Register</b>	1051	1127	1160
<b>Temporary Register</b>	30	26	34
<b>Total</b>	<b>1081</b>	<b>1153</b>	<b>1194</b>

	2012/13	2013/14	2014/15
<b>Courtesy Register</b>	<b>1</b>	<b>1</b>	<b>0</b>
Avg. Number of Days on register	30	60	n/a
Reason for Registration	Extension of practice	Temporary practice in province	n/a

## Resignations (effective April 1, 2015)

	2012/13	2013/14	2014/15
<b>Temporary Register</b>			
Moved out of Province	-	1	4
No longer working in the field of dietetics	-	-	1
<b>General Register</b>			
Moved out of Province	15	18	22
No longer working in the field of dietetics	7	9	12
Retired	5	5	12
Reason unspecified	-	-	-
<b>TOTAL</b>	<b>27</b>	<b>33</b>	<b>51</b>



## Cancellations (effective April 1, 2015)

	2012/13	2013/14	2014/15
<b>Temporary Register</b>			
Failure to register	-	-	-
Failure of National Examination	1	-	-
<b>General Register</b>			
Failure to renew	-	2	-
Non-compliance with the Continuing Competence Program	-	-	-
Other	-	-	-
<b>TOTAL</b>	<b>1</b>	<b>2</b>	<b>0</b>

## New Registrants (April 1, 2014 – March 31, 2015)

Entry Route	2012/13	2013/14	2014/15
Accredited program applicants	60	71	64
International applicants	1	4	2
Labour Mobility applicants	21	31	22
Australia Reciprocity applicants	-	-	2
Courtesy applicants	1	1	-
Reinstatement	1	2	1
<b>TOTAL</b>	<b>84</b>	<b>109</b>	<b>91</b>

The College received a total of ninety-eight complete applications of which ninety-one were approved between April 1, 2014 and March 31, 2015.

Sixty-four applications were received from graduates of accredited Canadian programs and approved.

Two international applicants were approved for registration for 2014/2015. Eight new applications were received from internationally trained graduates. One applicant withdrew their application. Three applicants were referred to the Registration Committee for review of eligibility; two applicants required academic upgrading and/or internship and one applicant met the requirements for registration. Therefore, four applicants are still currently waiting to be referred to the Registration Committee for review of eligibility.

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

The College received two applications under the Reciprocity Agreement with Dietitians Association of Australia. Both applications were approved for registration.

The College received no applications under the Courtesy Register.

The College received one application for reinstatement with the College which was 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 2014 practice year, the College received one request for a registration review that was held in December 2014. The decision of the panel of Council, submitted January 7, 2015, upheld the decision of the College's Registration Committee regarding the application for registration.

## 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	2012	2013	2014
Candidates	65	80	60
Passing	63	80	57
Failing	2	0	3
% passing	97%	100%	95%



## 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 281 authorizations have been issued. The distribution of restricted activity authorizations at April 1, 2015 is:

Restricted Activity	2012/13	2013/14	2014/15
Prescribing parenteral nutrition (including schedule 1 drugs)	177	193	200
Prescribing or administering oral contrast agents	3	3	3
Inserting or removing gastrostomy / jejunostomy tubes	2	2	2
Performing psychosocial interventions	27	26	28
Distributing drugs regulated by a drug schedule	44	46	48
<b>TOTAL</b>	<b>253</b>	<b>270</b>	<b>281</b>

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	2012/13	2013/14	2014/15
Total Number of CCP Participants *	1008	1058	1144
Number of CCP submissions reviewed	385	352	381
Number of CCP submissions selected for audit	38	37	36
Programs referred to Continuing Competence Committee	38	37	36
Approved	279 Review 37 Audit	249 Review 17 Audit	**
Recommendations for improvement: no member follow up required	66 Review	60 Review 12 Audit	**
Recommendations for improvement: follow up required	1 Review 1 Audit	2 Review 7 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, 2014/2015 CCP programs selected for audit will be reported in 2015 Annual Report (results are unavailable at the time of print)

### Summary of 2013/2014 CCP Review and Audit results

352 members were selected for review: 249 met requirements, 60 required feedback and 2 required feedback with follow up required in 2014/2015.

From the review group, 37 members were selected for audit: 1 did not submit the required documentation, as requested therefore, 36 were sent to the Continuing Competence Committee where 17 met requirements, 12 required feedback and 7 required feedback with follow up required in 2014/2015.



# 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 complaints as per the *Health Professions Act*, 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, 2014.

	New Complaints received 2014/2015	Carried over from 2013/2014	Complaints Closed 2014/2015	Complaints in progress effective April 1, 2015
Employers /Peers	0	0	0	0
Public	0	0	0	0
Regulatory Body	0	0	0	0



## Complaint Disposition

	2014/2015
<b>Complaint Dismissed</b>	<b>0</b>
<b>Referred to Investigation</b>	<b>0</b>
Pending Investigation	-
Completed Investigation	-
<b>Referred to Hearing *</b>	<b>0</b>
Pending Hearing	-
Completed Hearing	-
<b>Appeal of Decision</b>	<b>0</b>
Pending Appeal	-
Completed Appeal	-
<b>Resolved Informally</b>	<b>0</b>
<b>Incapacity Assessments Completed</b>	<b>0</b>

\* 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.

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, 2014.

Protected Title Misuse Complaint Received	2012	2013	2014
Registered Dietitian, Registered Nutritionist, Dietitian or the initials RD	-	2	1
Other*	6	13	5
<b>TOTAL</b>	<b>6</b>	<b>15</b>	<b>6</b>

\* May include but not limited to misuse of one or more of the following titles: 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, 2015

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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, 2015 and the statements of operations, changes in net assets and cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

## **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, 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, 2015, and its financial performance for the year then ended in accordance with Canadian generally accepted accounting principles.

Edmonton, Alberta  
May 28, 2015

SVS Group LLP  
CHARTERED  
ACCOUNTANTS

# Statement of Financial Position

As at March 31, 2015

	2015	2014
	ASSETS	
CURRENT		
Cash in accounts	\$ 684,262	\$ 679,236
Short-term investments (Note 3)	175,984	125,333
Accounts receivable	-	9,950
Prepaid expenses and deposit	52,094	35,985
	\$ 912,340	\$ 850,504
LONG TERM INVESTMENTS - FINANCIAL RESERVE (Note 4)	787,621	750,000
CAPITAL ASSETS (Note 5)	16,481	9,376
<b>ASSETS TOTAL</b>	<b>\$ 1,716,442</b>	<b>\$ 1,609,880</b>
	LIABILITIES	
CURRENT		
Accounts payable and accrued liabilities (Note 6)	\$ 53,646	\$ 162,954
Deferred membership fees	660,630	568,575
Deferred exam fees	18,040	14,800
<b>LIABILITIES TOTAL</b>	<b>\$ 732,316</b>	<b>\$ 746,329</b>
	NET ASSETS	
FINANCIAL RESERVE (Note 8)	787,621	750,000
CAPITAL ASSETS RESERVE	16,481	9,376
GENERAL UNRESTRICTED RESERVE (Note 8)	180,024	104,175
<b>NET ASSETS TOTAL</b>	<b>\$ 984,126</b>	<b>\$ 863,551</b>
	<b>\$ 1,716,442</b>	<b>\$ 1,609,880</b>



# Statement of Changes in Net Assets

For the year ended March 31, 2015

	2015	2014
<b>FINANCIAL RESERVE</b>		
Balance, beginning of year	\$ 750,000	\$ 500,000
Transfer from general reserve (Note 8)	37,621	250,000
<b>Balance, end of year</b>	<b>\$ 787,621</b>	<b>\$ 750,000</b>
<b>CAPITAL ASSETS RESERVE</b>		
Balance, beginning of year	\$ 9,376	\$ 10,722
Purchase of capital assets	15,503	4,013
Amortization of capital assets	(8,398)	(5,359)
<b>Balance, end of year</b>	<b>\$ 16,481</b>	<b>\$ 9,376</b>
<b>GENERAL UNRESTRICTED RESERVE</b>		
Balance, beginning of year	\$ 104,175	\$ 277,587
Purchase of capital assets	(15,503)	(4,013)
Amortization of capital assets	8,398	5,359
Transfer to financial reserve (Note 8)	(37,621)	(250,000)
Excess of revenue over expenses for the year	120,575	75,242
<b>Balance, end of year</b>	<b>\$ 180,024</b>	<b>\$ 104,175</b>

# Statement of Operations

For the year ended March 31, 2015

	2015	2014
REVENUE		
Membership fees	\$ 625,256	\$ 599,831
Interest income	39,720	15,647
Registration fees	9,906	12,800
Penalties, reimbursements and miscellaneous	4,755	11,746
Innovation Fund grant	-	99,500
<b>REVENUE TOTAL</b>	<b>\$679,637</b>	<b>\$739,524</b>
EXPENSES		
Amortization	8,398	5,359
Audit and bookkeeping	8,334	10,187
Bank charges and interest	29,585	28,805
College projects/development	290	101,905
Equipment lease (photocopier)	2,386	1,541
Insurance	6,413	6,591
Legal	48,517	51,038
Meetings	23,847	29,466
Memberships, dues and resources	13,260	13,090
Office supplies and computer services	29,304	41,711
Professional and board development	3,522	4,259
Rent	63,147	56,849
Repairs and maintenance	934	1,787
Stationery, printing and postage	5,558	3,757
Telephone and fax	10,075	9,961
Wages and benefits	305,492	297,976
<b>EXPENSES TOTAL</b>	<b>559,062</b>	<b>664,282</b>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 120,575	\$ 75,242



# Statement of Cash Flows

For the year ended March 31, 2015

	2015	2014
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash receipts from members and other	\$ 769,268	\$ 711,528
Cash paid to suppliers and employees	(675,475)	(545,860)
Investment Income	15,008	15,647
<b>TOTAL</b>	<b>\$ 108,801</b>	<b>\$ 181,315</b>
<b>CASH FLOWS FROM INVESTING ACTIVITY</b>		
Purchase of capital assets	\$(15,503)	\$(4,013)
<b>CASH FLOWS FROM FINANCING ACTIVITY</b>		
Transfer to financial reserve	\$(37,621)	\$(250,000)
<b>INCREASE (DECREASE) IN CASH DURING THE YEAR</b>	<b>\$55,677</b>	<b>\$(72,698)</b>
CASH, beginning of year	804,569	877,267
CASH, end of year	860,246	804,569
<b>REPRESENTED BY</b>		
Cash	\$ 684,262	\$ 679,236
Short term investments	175,984	125,333
<b>TOTAL</b>	<b>\$ 860,246</b>	<b>\$ 804,569</b>



# Notes to Financial Statements

For the year ended March 31, 2015

## 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 Private Sector Not-for-Profit Organizations (ASPSNFP) and include the following significant accounting policies:

### (a) Use of Estimates

The preparation of financial statements in conformity with Canadian Accounting Standards for private sector 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

			2015	2014
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 74,426	\$ 66,520	\$ 7,906	\$ 5,846
Office furniture	42,848	34,273	8,575	3,530
<b>TOTAL</b>	<b>\$ 117,274</b>	<b>\$ 100,793</b>	<b>\$ 16,481</b>	<b>\$ 9,376</b>

## 6. Accounts Payable And Accrued Liabilities

	2015	2014
Trade accounts payable	<b>\$53,646</b>	<b>\$162,954</b>

Included in trade accounts payable are government remittances payable of \$44,843 (2014 - \$35,848). These have been paid subsequent to year end.

## 7. Commitments

The College is committed to a lease for office premises to September 1, 2015. The minimum monthly lease payments required are \$2,686.

The College is committed to a new lease for office premises to August 31, 2020. The minimum monthly lease payments required increase 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 five years are as follows:

2016	\$32,134
2017	\$31,212
2018	\$32,276
2019	\$34,100
2020	\$34,860

## 8. Financial Reserve

The 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.



## 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.

### *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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