



COLLEGE OF DIETITIANS
OF ALBERTA

2015
ANNUAL
REPORT



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Message from the President and Executive Director

The health of Albertans is important and good health starts with good nutrition. As contributors to the healthcare system, Registered Dietitians have an essential role in the health of Albertans throughout the life cycle. The College of Dietitians of Alberta serves and protects the public interest by supporting Registered Dietitians and Registered Nutritionists in their daily practice.

The past year has seen significant change for the College. In June of 2015, CDA offices moved to a new location to allow for better use of our space. Our new office allows for board meetings to be held in-house and accommodates other larger meetings.

In January of this year, College council and staff undertook a strategic planning exercise resulting in a new four year strategic plan. Along with a revision of the College Vision, Mission and Values statements the strategic plan focuses on expanding the scope of Dietetic practice through regulation amendments, providing relevant resources and solidifying our place in collaborative practice. As part of our regulation amendments before government, we have requested protection of the title "Nutritionist" in order to provide clarity to the public that they are seeing a regulated health professional.

In March of this year we were successful in obtaining a grant from the Alberta government to benchmark the Dietetic language. This project, being undertaken in cooperation with our provincial partners in the Alliance of Canadian Dietetic Regulatory Bodies, will help in tailoring assessment processes and exams to address Dietetic competency for internationally educated dietitians.

This past year national accreditation of education programs moved under the responsibility of the Partnership for Dietetic Education & Practice (PDEP), a partnership between regulators, dietetic educators and the national association. An accreditation board has been established under PDEP, which will oversee the accreditation of education and internship programs.

This past year also marked the launch of the Alberta Internationally Educated Dietitians Bridging Program (AIEDBP). The AIEDBP was developed in partnership between the College and the University of Alberta through a grant from the Alberta government's

Foreign Qualifications Recognition Unit. The AIEDBP allows for improved assessment of internationally educated dietitians and tailored bridging to allow internationally educated dietitians to gain substantial equivalency and assimilate into the Canadian healthcare system in a timely manner.

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,



Gwen Bentley



President



Doug Cook



Executive Director & Registrar



Public Member Report

It is our pleasure to report that the College of Dietitians of Alberta (CDA) has for another year worked effectively to fulfill its responsibilities as designated by the *Health Professions Act*.

We believe that through the efforts made this year the elected College Council and staff have efficiently fulfilled their roles and responsibilities in supporting the College's mission to protect Albertans by regulating the competent practice of Registered Dietitians and Registered Nutritionists. This was demonstrated through the College's successful legal action in April 2015 in the Federal Court of Canada under the Trade-marks Act to expunge the five certification marks and two commercial marks relating to R.H.N. 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, Supportive, Diversity of Thought, Innovative, Dedicated and Impartial. 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. In September the Council initiated the detailed process for updating this Strategic Plan in early January 2016.

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

Robert Audette, Public Member

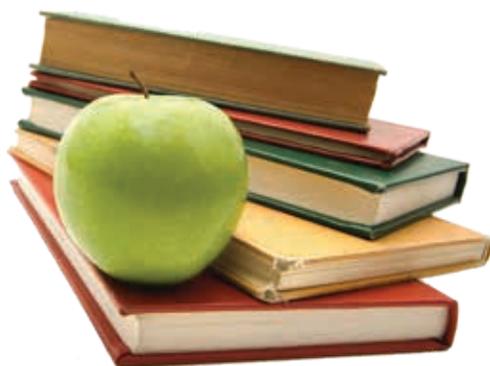
Stephen Donaldson, Public Member

Craig Hrynychuk, Public Member (out-going)

Gerri Nakonechny, Public Member (out-going)

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

College Council



College of Dietitians of Alberta Council:

Standing from left: Gerri Nakonechny, Public Member, Carole Micholuk, RD, Michael Seibel, RD, Past-President, Craig Hrynchuk, Public Member, Robert Audette, Public Member, Gwen Bentley, RD, President, Doug Cook, Executive Director

Sitting from left: Jody Brudler, RD, Robin Anderson, RD, Anna Farmer, RD, Lorna Driedger, RD, President-Elect

Absent: Leslie Slubik, RD, Carmen Olson, RD



Preceptor Recognition Award 2015

Michelle Hart (not pictured) was awarded the Preceptor Recognition Award for 2015.

Dietetic Intern Bursary Recipients 2015



Registrar, Doug Cook and Council President, Michael Seibel presented a Dietetic Intern Bursary to Jeanelle Dargis.



Registrar, Doug Cook and Council President, Michael Seibel presented a Dietetic Intern Bursary to Ninfa Garay.

Jasmeena Gill (not pictured) received a Dietetic Intern Bursary for 2015.

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

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:

Integrity

Supporting the highest standards of excellence, honesty, and ethics in carrying out duties.

Supportive

Dedicated to teamwork among Council, committees, and staff and being respectful, civil, and courteous even in the face of conflict or disagreement.

Diversity of Thought

Open to new ideas, new models, and new people.

Innovative

Proactive, creative, and productive in seeking solutions within available resources.

Dedicated

Working steadily, effectively, and efficiently to advance the mission and strategic plan in order to serve the College's mandate.

Impartial

Objective, reasoned, and fair in decision making.



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 Complaint 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.

Administrative Assistant / Continuing Competence Coordinator

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

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, 2016)

	2013/14	2014/15	2015/16
General Register	1127	1160	1188
Temporary Register	26	34	41
Total	1153	1194	1229

	2013/14	2014/15	2015/16
Courtesy Register	1	0	2
Avg. Number of Days on register	60	n/a	60
Reason for Registration	Temporary practice in province	n/a	Temporary practice in province

Resignations (effective April 1, 2016)

	2013/14	2014/15	2015/16
Temporary Register			
Moved out of Province	1	4	-
No longer working in the field of dietetics	-	1	-
General Register			
Moved out of Province	18	22	25
No longer working in the field of dietetics	9	12	10
Retired	5	12	14
Reason unspecified	-	-	-
TOTAL	33	51	49

Suspensions (effective April 1, 2016)

	2013/14	2014/15	2015/16
Temporary Register			
Conduct	-	-	-
Failure of National Examination	-	-	1
General Register			
Conduct	-	-	-
Non-compliance with the Continuing Competence Program	-	-	-
TOTAL	-	-	1

Cancellations (effective April 1, 2016)

	2013/14	2014/15	2015/16
Temporary Register			
Failure to register	-	-	-
Failure of National Examination	-	-	-
General Register			
Failure to renew	2	-	-
Non-compliance with the Continuing Competence Program	-	-	1
Other	-	-	-
TOTAL	2	-	1

New Registrants (April 1, 2015 – March 31, 2016)

Entry Route	2013/14	2014/15	2015/16
Accredited program applicants	71	64	60
International applicants	4	2	1
Labour Mobility applicants	31	22	20
Australia Reciprocity applicants	-	2	1
Courtesy applicants	1	-	1
Reinstatement	2	1	1
TOTAL	109	91	84

The College received a total of ninety-three complete applications of which eighty-four were approved between April 1, 2015 and March 31, 2016.

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

One international applicant was approved for registration for 2015/2016. Nine new applications were received from internationally trained graduates. Two applicants were referred to the Registration Committee for review of eligibility; two applicants required academic upgrading and completion of the bridging program. Therefore, seven applicants are still currently waiting to be referred to the Registration Committee for review of eligibility.

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

The College received one application under the Reciprocity Agreement with Dietitians Association of Australia. One application was approved for registration.

The College received one application under the Courtesy Register which was approved for registration.

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 2015 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	2013	2014	2015
Candidates	80	60	61
Passing	80	57	57
Failing	0	3	4
% passing	100%	95%	93%



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, 2016 is:

Restricted Activity	2013/14	2014/15	2015/16
Prescribing parenteral nutrition (including schedule 1 drugs)	193	200	202
Prescribing or administering oral contrast agents	3	3	3
Inserting or removing gastrostomy / jejunostomy tubes	2	2	2
Performing psychosocial interventions	26	28	28
Distributing drugs regulated by a drug schedule	46	48	46
TOTAL	270	281	281

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

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	2013/14	2014/15	2015/16
Total Number of CCP Participants *	1058	1144	1156
Number of CCP submissions reviewed	352	371	406
Number of CCP submissions selected for audit	37	36	40
Programs referred to Continuing Competence Committee	37	36	40
Approved	249 Review 17 Audit	176 Review 11 Audit	**
Recommendations for improvement: no member follow up required	60 Review 12 Audit	151 Review 24 Audit	**
Recommendations for improvement: follow up required	2 Review 7 Audit	11 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, 2015/2016 CCP programs selected for audit will be reported in 2016 Annual Report (results are unavailable at the time of print)

Summary of 2014/2015 CCP Review and Audit results

371 members were selected for review: 176 met requirements, 151 required feedback and 11 required feedback with follow up required in 2015.

From the review group, 36 members were selected for audit: 36 were sent to the Continuing Competence Committee where 11 met requirements, 24 required feedback and 1 was cancelled due to no follow up.

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, 2015.

	New Com-plaints received 2015/2016	Carried over from 2014/2015	Complaints Closed 2015/2016	Complaints in progress effective April 1, 2016
Employers /Peers	1	0	0	1
Public	1	0	1	0
Regulatory Body	0	0	0	0

Complaint Disposition

	2015/2016
Complaint Dismissed	0
Referred to Investigation	2
Pending Investigation	-
Completed Investigation	2
Referred to Hearing *	1
Pending Hearing	1
Completed Hearing	-
Appeal of Decision	0
Pending Appeal	-
Completed Appeal	-
Resolved Informally	0
Incapacity Assessments Completed	0

* 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, 2015.

Protected Title Misuse Complaint Received	2013	2014	2015
Registered Dietitian, Registered Nutritionist, Dietitian or the initials RD	2	1	0
Other*	13	5	35
TOTAL	15	6	35

* 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, 2016

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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, 2016 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 principles for private sector 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, 2016, and its financial performance for the year then ended in accordance with Canadian accounting standards for private sector not for profit organizations.

Edmonton, Alberta
June 22 2016

SVS Group LLP
CHARTERED ACCOUNTANTS

Statement of Financial Position

As at March 31, 2016

	2016	2015
	ASSETS	
CURRENT		
Cash in accounts	\$ 694,316	\$ 684,262
Short-term investments (Note 3)	239,935	175,984
Accounts receivable	4,469	-
Prepaid expenses and deposit	43,160	52,094
	\$ 981,880	\$ 912,340
LONG TERM INVESTMENTS - FINANCIAL RESERVE (Note 4)	847,908	787,621
CAPITAL ASSETS (Note 5)	23,786	16,481
ASSETS TOTAL	\$ 1,853,574	\$ 1,716,442
	LIABILITIES	
CURRENT		
Accounts payable and accrued liabilities (Note 6)	\$ 67,599	\$ 53,646
Deferred membership fees	674,510	660,630
Deferred exam fees	21,560	18,040
LIABILITIES TOTAL	\$ 763,669	\$ 732,316
	NET ASSETS	
FINANCIAL RESERVE (Note 8)	\$ 847,908	\$ 787,621
CAPITAL ASSETS RESERVE	23,786	16,481
GENERAL UNRESTRICTED RESERVE (Note 8)	218,211	180,024
NET ASSETS TOTAL	\$ 1,089,905	\$ 984,126
	\$ 1,853,574	\$ 1,716,442



Statement of Changes in Net Assets

For the year ended March 31, 2016

	2016	2015
FINANCIAL RESERVE		
Balance, beginning of year	\$ 787,621	\$ 750,000
Transfer from general reserve (Note 8)	60,287	37,621
Balance, end of year	\$ 847,908	\$ 787,621
CAPITAL ASSETS RESERVE		
Balance, beginning of year	\$ 16,481	\$ 9,376
Purchase of capital assets	16,089	15,503
Amortization of capital assets	(8,784)	(8,398)
Balance, end of year	\$ 23,786	\$ 16,481
GENERAL UNRESTRICTED RESERVE		
Balance, beginning of year	\$ 180,024	\$ 104,175
Purchase of capital assets	(16,809)	(15,503)
Amortization of capital assets	8,784	8,398
Transfer to financial reserve (Note 8)	(60,287)	(37,621)
Excess of revenue over expenses for the year	105,779	120,575
Balance, end of year	\$ 218,211	\$ 180,024

Statement of Operations

For the year ended March 31, 2016

	2016	2015
REVENUE		
Membership fees	\$ 700,821	\$ 625,256
Interest income	7,138	39,720
Registration fees	10,075	9,906
Penalties, reimbursements and miscellaneous	3,735	4,755
REVENUE TOTAL	\$ 721,769	\$ 679,637
EXPENSES		
Amortization	\$ 8,784	\$ 8,398
Audit and bookkeeping	11,152	8,334
Bursaries	3,000	-
Bank charges and interest	34,229	29,585
College projects/development	5,403	290
Equipment lease (photocopier)	1,982	2,386
Insurance	6,296	6,413
Legal	43,404	48,517
Meetings	18,473	23,847
Memberships, dues and resources	15,615	13,260
Moving	8,824	-
Office supplies and computer services	27,496	29,304
Professional and board development	5,652	3,522
Rent	69,825	63,147
Repairs and maintenance	-	934
Stationery, printing and postage	9,290	5,558
Telephone and fax	7,131	10,075
Wages and benefits	339,434	305,492
EXPENSES TOTAL	\$ 615,990	\$ 559,062
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	\$105,779	\$ 120,575



Statement of Cash Flows

For the year ended March 31, 2016

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from members and other	\$732,031	\$769,268
Cash paid to suppliers and employees	(588,789)	(675,475)
Investment Income	7,138	15,008
TOTAL	\$150,380	\$108,801
CASH FLOWS FROM INVESTING ACTIVITY		
Purchase of capital assets	\$(16,088)	\$(15,503)
CASH FLOWS FROM FINANCING ACTIVITY		
Transfer to financial reserve	\$(60,287)	\$(37,621)
INCREASE (DECREASE) IN CASH DURING THE YEAR	\$74,055	\$55,677
CASH, beginning of year	860,246	804,569
CASH, end of year	\$934,251	\$860,246
REPRESENTED BY		
Cash	\$694,316	\$684,262
Short term investments	239,935	175,984
TOTAL	\$934,251	\$860,246

Notes to Financial Statements

For the year ended March 31, 2016

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

			2016	2015
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 89,475	\$ 73,381	\$ 16,094	\$ 7,906
Office furniture	43,888	36,196	7,692	8,575
TOTAL	\$133,363	\$109,577	\$ 23,786	\$ 16,481

6. Accounts Payable And Accrued Liabilities

	2016	2015
Trade accounts payable	\$67,597	\$53,646

Included in trade accounts payable are government remittances payable of \$43,460 (2015 - \$44,843). 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 five years are as follows:

2017	\$31,212
2018	\$32,276
2019	\$34,100
2020	\$34,860
2021	\$13,680

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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