



2012-2013 ANNUAL REPORT



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A YEAR IN REVIEW

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MESSAGE FROM THE BOARD CHAIR & THE REGISTRAR

The College had a very successful year in 2012/13. We made significant progress on several initiatives and started many others. Fern and I are pleased to provide you with highlights of the April 1, 2012 to March 31, 2013 year.

The College's mandate under the Health Professions Act is two-fold: "to serve and protect the public" and "to exercise its powers and discharge its responsibilities in the public's interest." To meet this mandate, the Board of Directors approves the goals, objectives and policies that set the College's direction, and relies on the Registrar, staff, committees and consultants to implement the Board's initiatives.

To be successful fulfilling its mandate and meeting its goals and objectives, the Board must have an effective governance style. Last year, for the first time, the Board developed a self-assessment tool to evaluate its own practices and performance. The outcomes were implemented this year and include expansion of the Board's annual Governance Orientation and inclusion of Board education sessions each meeting.

Another governance initiative of the Board was the development of a list of qualities of an ideal Board of Directors. Board members self-rated their expertise for each quality which clearly identified areas of strength. There is currently a vacancy on the Board. Desired characteristics will be kept in mind when Diana, the current Chair, and Fern, review resumes and interview applicants.

The Board normally meets three times a year in-person and as often as needed by webcast. During meetings, Board members review and approve College initiatives, amendments to Board and committee policies, the annual budget and Audited Financial Statements and monitor quarterly financial reports. Board members also discuss local, provincial and national issues and provide the Registrar with any needed direction. Information is also provided to keep the Board informed of committee and staff activities.

Board governance includes setting strategic goals and objectives. The top three strategic goals are communications, legislation and registration.

A key communication achievement last year was the launch of the CDBC video "How we Protect the Public". We have seen an increased readership of the Monthly Updates and registrants routinely access the many resources on the website, including webinars, video presentations and past AGM Education Sessions.



In addition to increased communications, there were major accomplishments with the Board's second strategic goal, legislation amendments. Although the Ministry of Health originally told the College that amendments would not occur before 2014, they were initiated last November when the Ministry was informed that our current, dated (2002) legislation was creating barriers to the delivery of dietetic care, particularly with our nursing colleagues who have newer legislation. The Ministry of Health not only agreed to review our proposed amendments two years earlier than planned but agreed to include "diagnosis" in the Dietitians Regulation and prescription authority for specific drugs. This major accomplishment is in the best interest of the public and clarifies dietitians' role with other health professionals. We are continuing to prepare the standards, limits and conditions for the new Certified Practices and are hopeful the amendments will be enacted this year.

The challenge with nurses also resulted in a negotiated five-college Joint Statement on "Dietitians' Authority to Recommend Vitamins and Minerals for Therapeutic Diets" which was signed by the colleges of Registered Nurses, Licensed Practical Nurses, Registered Psychiatric Nurses and Pharmacy, in addition to the CDBC - a "first" for our College and a significant collaborative effort.

On another collaborative front, Fern represented Canadian dietetic regulators (the Alliance) on a national committee, working with educators and representatives from Dietitians of Canada, to draft new standards for the national accreditation of dietetic academic and internship programs. Validation of the standards is occurring this year and they will be implemented within a few years when accreditation moves from Dietitians of Canada and becomes a new arms-length agency of the Partnership for Dietetic Education and Practice (PDEP) consisting of regulators, educators and the professional association.

The other Board goal that advanced significantly last year relates to increased opportunities for internationally educated dietitians to become registrants. The College was awarded two grants from the Ministry of Jobs, Tourism and Skills Training. The first grant was for a collaborative project with Langara College and UBC to investigate options for an education bridging program. The College was very pleased to receive a second grant to incorporate the new PDEP Integrated Competencies into our online self-assessment process that is used by internationally educated dietitians. Two grants in one year is unprecedented and speaks to the confidence of the government in our College.



The College is committed to its public protection mandate through solid policy governance, a dedicated Board of Directors, committed staff and responsible registrants. As we reflect on the challenges and opportunities ahead, the Board is committed to maintaining open communications with you, College registrants. Your comments, questions and concerns are valued and the Board and staff are always interested in hearing your suggestions for increased engagement. Our College can only move forward in the best interest of the public with your ongoing dedication and support, and by working together.

Thank you!



A handwritten signature in black ink, appearing to read 'M Dedegikas'.

Maria Dedegikas, RD
Chair, CDBC Board of Directors



A handwritten signature in black ink, appearing to read 'Fern Hubbard'.

Fern Hubbard, MEd
Registrar

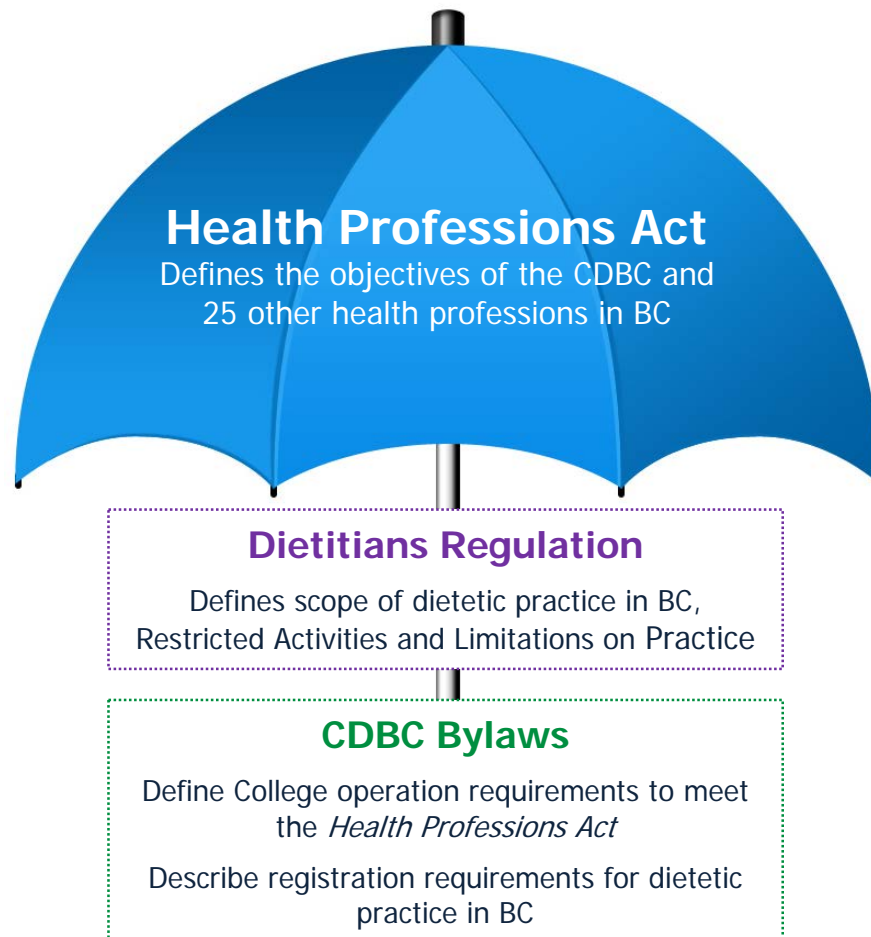


MISSION OF THE COLLEGE

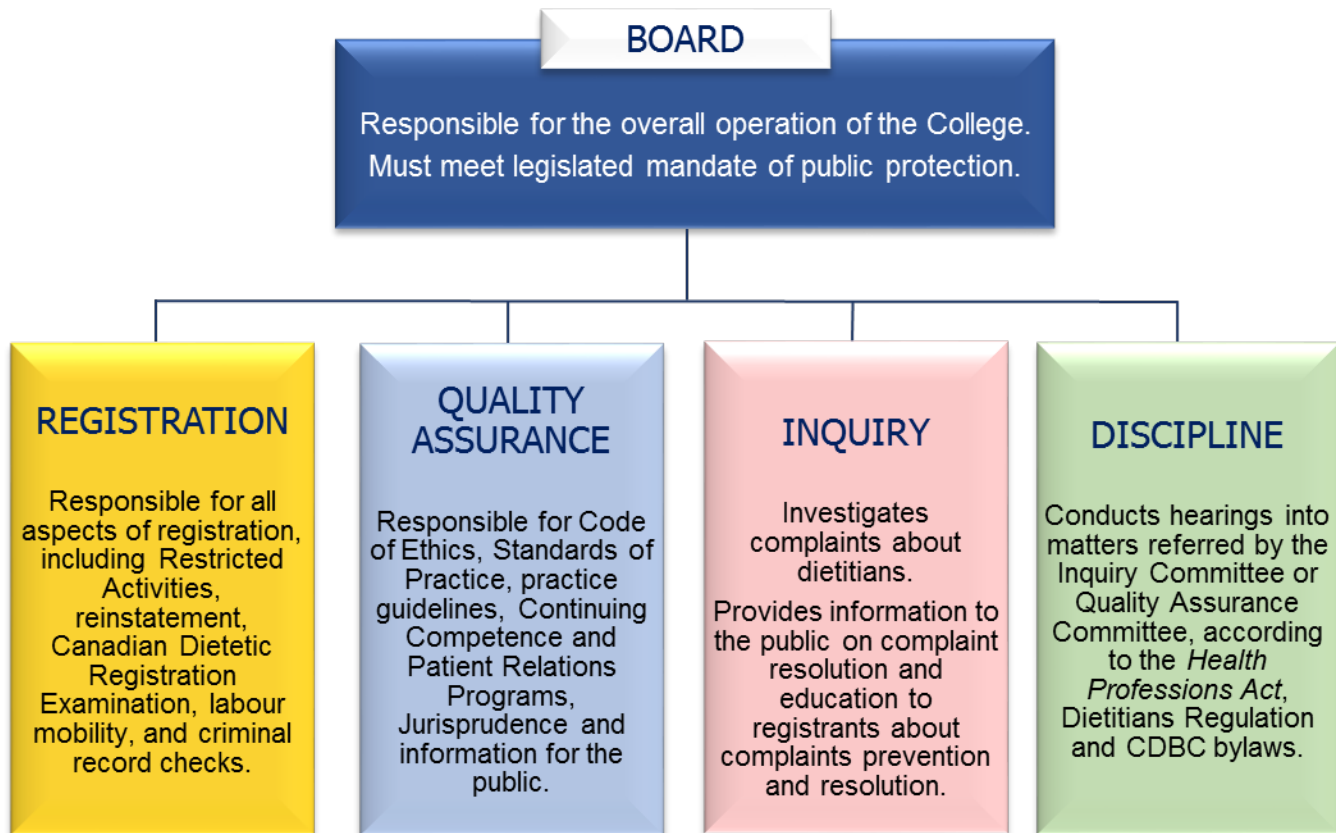
The College of Dietitians of British Columbia was established on November 2, 2002 under the *Health Professions Act* through the enactment of the Dietitians Regulation. Bylaws for the College were approved by the provincial government on December 11, 2003 and on April 1, 2004 the College became the legal authority for the regulation of dietitians in British Columbia.

The CDBC Mission Statement is to ensure protection of the BC public by establishing, monitoring and enforcing competent, safe and ethical dietetic practice, under the provisions of the *Health Professions Act*.

LEGISLATIVE FRAMEWORK



GOVERNANCE



PAST CHAIRS OF THE BOARD

TERM	CHAIR
November 1, 2004 – March 31, 2006	Laura Cullen, RD, Vancouver Coastal
April 1, 2006 – March 31, 2010	Glenn Kissmann, RD, Interior/North
April 1, 2010 – March 31, 2011	Peter Lam, RD, Vancouver Coastal
April 1, 2011 – March 31, 2012	Heather Martin, RD, Vancouver Coastal
April 1, 2012 – March 31, 2013	Maria Dedegikas, RD, Vancouver Coastal



CDBC MILESTONES

YEAR	MILESTONES
April 1, 2004	CDBC became the official regulatory authority for Registered Dietitians in BC
September 2004	First election of Board members for November 1, 2004 terms
January, 2005	Committee appointments: Inquiry, Patient Relations, Quality Assurance and Registration
April 10, 2006	Board approves the Code of Ethics, Schedule A of the bylaws
April 1, 2007	Continuing Competence Program debuts
February, 2008	Board approves the Standards of Practice, Schedule B of the bylaws
August 5, 2009	Board approves the Patient Relations Program: “Where’s the Line?”
October, 2009	Online Competence Self-Assessment Process (CSAP) to assist with the assessment of international applicants goes “live”
February 1, 2010	Ministry of Health re-approves the CDBC Registration Fees, Schedule D of the bylaws
August 4, 2010	Online Continuing Competence Program Module goes “live”
March 12, 2012	Ministry of Health re-approves the Code of Ethics and Standards of Practice and the, Schedules A and B of the bylaws
March 23, 2012	Ministry of Health re-approves the Recognized Education Programs, Schedule E of the bylaws
February 22, 2013	Board approves Consent to Nutrition Care Guidelines and Practice Examples
March 15, 2013	Published Joint Statement “Dietitians’ Authority to Recommend Vitamins & Minerals for Therapeutic Diets”, signed by the College of Pharmacists, the College of Registered Nurses, the College of Registered Psychiatric Nurses and the College of Licensed Practical Nurses of BC in addition to the CDBC
March 20, 2013	First public awareness video, “How we Protect the Public”, launched on YouTube and the CDBC website



BOARD OF DIRECTORS

NAME	TERMS OF OFFICE	TERMS
Maria Dedegikas, Chair Elected RD, Vancouver Coastal	April 1, 2008 to March 31, 2014	3
Cassandra Hamilton, Vice-chair Elected RD, Interior/North	April 1, 2011 to March 31, 2014	2
Laurie Donnelly Elected RD, Fraser	April 1, 2011 to March 31, 2013	1
Adrian Kershaw Appointed Public Representative	May 12, 2004 to March 31, 2014	*3+
Monica Liefhebber (formerly McAuley) Elected RD, Vancouver Island	April 1, 2011 to March 31, 2013	1
Heather Lovelace Elected RD, Vancouver Coastal	April 1, 2012 to March 31, 2013	1
Buncy Pagely Appointed Public Representative	April 1, 2009 to March 12, 2013	3
Jacqueline Parsons Elected RD, Interior/North	April 1, 2011 to March 31, 2013	1
Diana Stephenson Appointed Public Representative	April 1, 2010 to March 31, 2013	2

*extended



REGISTRATION COMMITTEE

NAME	TERM DATES	TERM
Monica Liefhebber (formerly McAuley), Chair, Elected RD	April 1, 2011 to March 31, 2013	3
Lesley Nicholls, Vice-chair Public Representative	April 1, 2011 to March 31, 2013	3
Cassandra Hamilton, Elected RD	April 1, 2012 to March 31, 2014	2
Winnie Wing Yee Hung, RD	May 4, 2012 to March 31, 2014	1
Frances Johnson, RD	April 1, 2011 to March 31, 2013	2
Buncy Pagely, Appointed Board Member	April 1, 2011 to March 12, 2013	1
Diana Stephenson, Appointed Board Member	April 1, 2011 to March 31, 2013	2

MANDATE

- Establish standards of academic or technical achievement and the qualifications required for registration as a member of the College,
- Grant registration, including reinstatement, to every person who, in accordance with the requirements of the bylaws, applies for registration, satisfies the registration committee that he or she is qualified to be a registrant, and pays the required fee,
- Attach terms and conditions to the granting of registration, and
- Refuse to grant registration or set limits or conditions on the practice of an applicant who presents a risk of physical or sexual abuse to children and physical, sexual or financial abuse of vulnerable adults according to a criminal record check authorized under the *Criminal Records Review Act*.



PRACTICE GUIDELINES

Restricted Activities for dietitians are defined in the Dietitians Regulation under the *Health Professions Act*. Restricted Activities are elements of dietitians' scope of practice that present a significant risk of harm and are reserved to those who are specifically qualified to perform those activities. The Restricted Activities Interpretive Guideline helps dietitians understand circumstances under which their practice may require registration with Restricted Activities. In 2012, the Committee revised and re-approved the Interpretive Guideline for Restricted Activities. No changes were made to the application and verification process for practising Restricted Activities.

The Registration Committee's main activities in 2012-2013:

- Approved 3 applications via the Mutual Recognition Voluntary Relationship Charter between the Alliance and Dietetic Association of Australia which came into effect July 1, 2012.
- Provided input into the Alliance of Canadian Dietetic Regulatory Bodies' plan to computerize the Canadian Dietetic Registration Examination (CDRE). From May 2013 onwards, the CDRE will be administered electronically.
- Approved an alternate on-line course to meet the requirement for Food Services' Cost Control and Accounting and added to the list of Accepted Upgrading Courses.
- Updated, revised and approved the following policies:
 - Rc-07: Applicants Educated in the USA and,
 - Rc-08: Registrar's Limited Authority to Act for the Registration Committee

Work in progress:

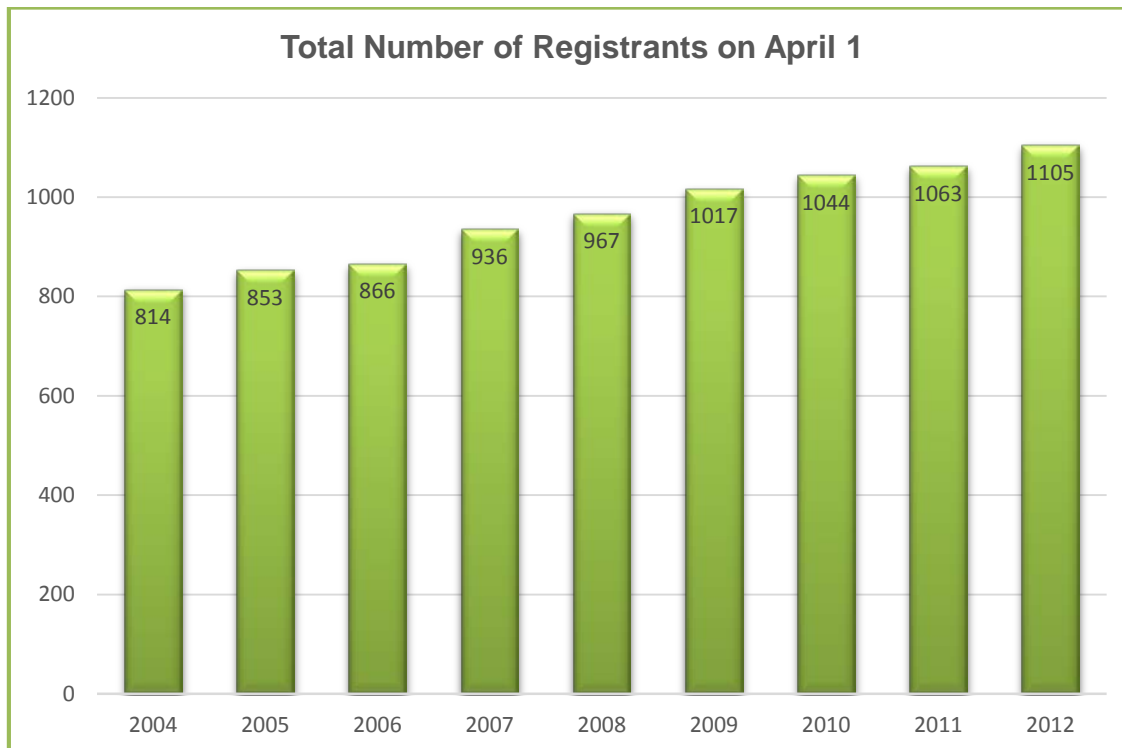
- Continue to incorporate the new Integrated Competencies developed by the Partnership for Dietetic Education and Practice (PDEP) into the Competence Self-Assessment Process (CSAP) for registration.
- Address the challenges that internationally educated dietitians have in transitioning to work in British Columbia.

MEETINGS

- May 4, 2012
- September 17, 2012
- January 28, 2013



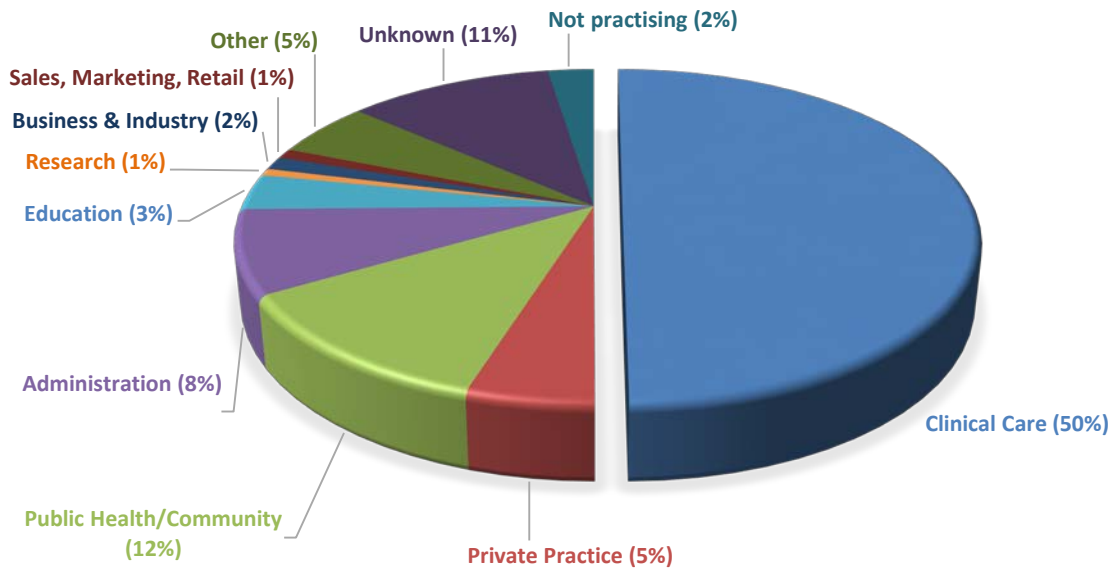
REGISTRATION STATISTICS



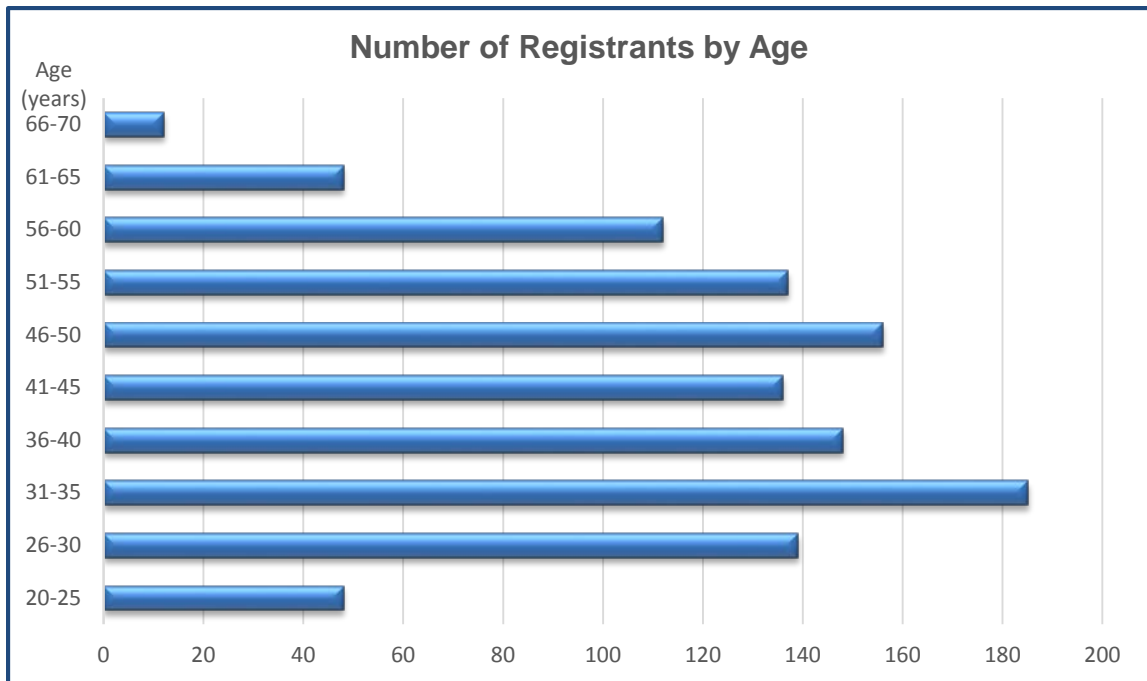
REGISTRATION INFORMATION

INFORMATION	NUMBER OF REGISTRANTS
Registrants (Full and Limited)	1166
Registrants (Temporary)	9
Total number of registrants	1175
Restricted Activity A	666
Restricted Activity B	299
Restricted Activity C	320
Restricted Activity D	0
Insertion of feeding tubes	2

REGISTRANT WORK AREAS



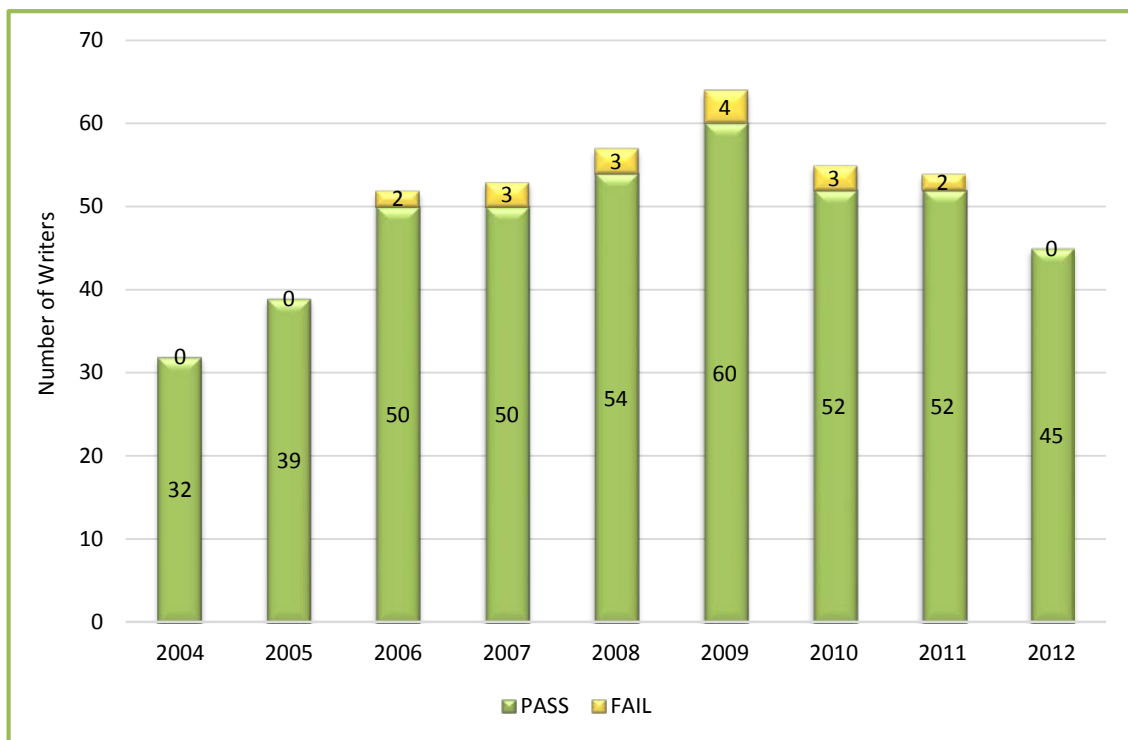
REGISTRANT DEMOGRAPHICS



CANADIAN DIETETIC REGISTRATION EXAMINATION

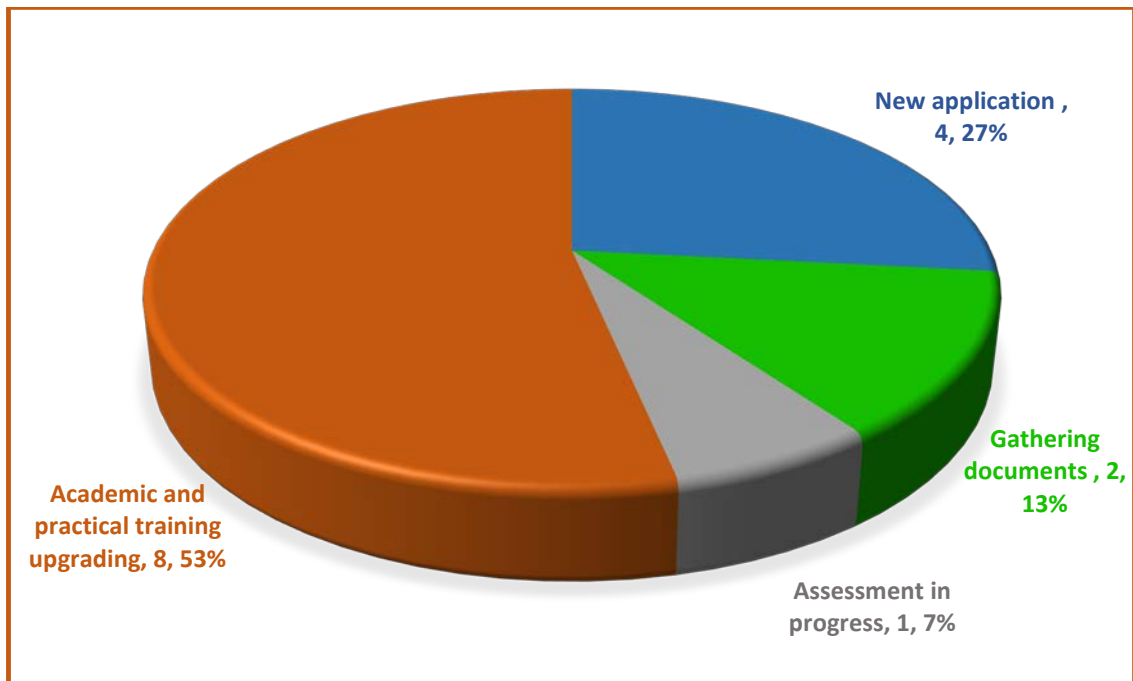
DATE	TOTAL COUNT	PASS	FAIL
May 12, 2012	11	11 (100%)	0 (0%)
November 3, 2012	34	34 (100%)	0 (0%)
TOTAL	45	45 (100%)	0 (0%)

HISTORICAL PASSING RATES

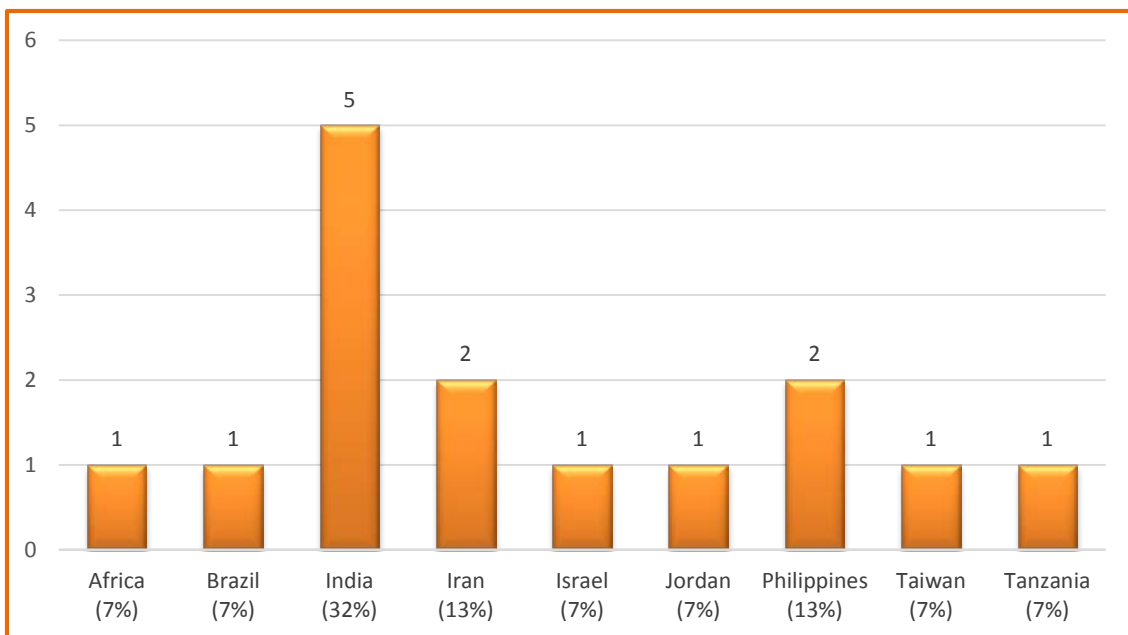


INTERNATIONALLY EDUCATED APPLICANTS

ACTIVE APPLICANTS IN 2012



COUNTRIES OF ORIGIN



QUALITY ASSURANCE COMMITTEE

NAME	TERM DATES	TERM
Larry Rebus, Chair RD	April 1, 2009 to May 31, 2012 Chair: April 1 to May 31, 2012	2
Anita Marriott, Chair RD	April 1, 2010 to March 31, 2014 Vice-chair: April 1 to May 31, 2012 Chair: June 1, 2012 to March 31, 2013	2
Mary Flesher, Vice-chair RD	April 1, 2011 to March 31, 2013 Vice-chair: June 1, 2012 to March 31, 2013	1
Harry Caine Public Representative	April 1, 2009 to March 31, 2013	2
Laurie Donnelly, RD	April 1, 2011 to March 31, 2013	1
June Evans Public Representative	August 12, 2011 to March 31, 2013	1
Adrian Kershaw Appointed Board Member	October 1, 2004 to March 31, 2014	*3+

*extended

MANDATE

- Establish, monitor and enforce standards of practice to enhance the quality of practice and reduce incompetent, impaired or unethical practice among Registered Dietitians,
- Establish and maintain a continuing competency program to promote high practice standards among Registered Dietitians,
- Establish and maintain a patient relations program to prevent professional misconduct of a sexual nature,
- Establish, monitor and enforce a code of professional ethics and standards among Registered Dietitians,
- Ensure that Registered Dietitians provide individuals access to their health care records in appropriate circumstances,
- Inform individuals and the public of their rights under the College's legislation and privacy legislation,
- Develop practice guidelines and/or advisory statements,
- Inform Registered Dietitians and the public of College responsibilities and processes, and
- Inform Registered Dietitians and the public about quality practice.



CONTINUING COMPETENCE PROGRAM

The online Continuing Competence Program (CCP) fulfills section 16(2)(e) of the *Health Professions Act*, which requires the CDBC to establish and maintain a Quality Assurance program that promotes high standards of practice.

The CCP requirement begins when a dietitian registers as a Full registrant and is assigned a three-year CCP cycle. For returning registrants, the requirement begins with registration renewal on April 1, every three years.

The CCP requires dietitians, at the beginning of each CCP cycle, to self-assess their knowledge and skills relative to the CDBC Standards of Practice and determine a minimum of three learning plans that relate to three different standards and indicators of practice. Dietitians have three years to work on and complete their learning plans, which form the Professional Development Plan. In the third year of the CCP cycle, dietitians submit their Professional Development Plan online to the CDBC for review and assessment.

CCP STATISTICS

REGISTRANT INFORMATION	NUMBER OF REGISTRANTS	PERCENTAGE
Total Number of Participants	320	100%
Average Number of Learning Goals Selected	6	-
Number that Submitted on Time	279	87%
Number that Submitted Late	34	11%
Number Removed in Good Standing	7	2%
Number that Completed on 1 st Attempt	213	67%
Number that Completed on 2 nd Attempt	88	28%
Number that Completed on 3 rd Attempt	17	5%

Statistics provided by Claymore Inc., April 2013



JURISPRUDENCE GUIDE & EXAMINATION

The Quality Assurance Committee finalized and approved the “Jurisprudence Guide and Examination for Dietitians in BC”.

The goal of the Jurisprudence guide is to ensure that all dietitians understand legal, ethical and professional dietetic practice in British Columbia and to help them prepare for the Jurisprudence examination.

The online Jurisprudence examination has been developed to test the knowledge in the guide.

For the first time in 2014, Temporary registrants will be required to pass the examination before being transferred to the Full registration class. In addition, all Full registrants will be required to pass the Jurisprudence examination every five years, timed to coincide with the government's requirement for criminal record re-checks.



PRACTICE GUIDELINES

The Quality Assurance Program also includes Practice Guidelines that state standards for specific dietetic practices, interpret ethical principles and outline legislation pertinent to dietetic practice in BC. Dietitians are expected to be familiar with, and refer to, Practice Guidelines as necessary.

In 2012, the Quality Assurance Committee and the Board updated the following guidelines:

- Consent to Nutrition Care Guidelines
- Examples of When to Obtain Consent
- Privacy Legislation for Private Practitioners

Committee members continued to monitor the implementation of the Nutrition Care Process across the province. The Certified Practices Advisory Committee, a Sub-committee of the Quality Assurance Committee, finalized the learning objectives for knowledge and skills required for the certified practice of feeding tube insertions.

MEETING DATES

- May 7, 2012
- October 1, 2012
- January 21, 2013



INQUIRY COMMITTEE

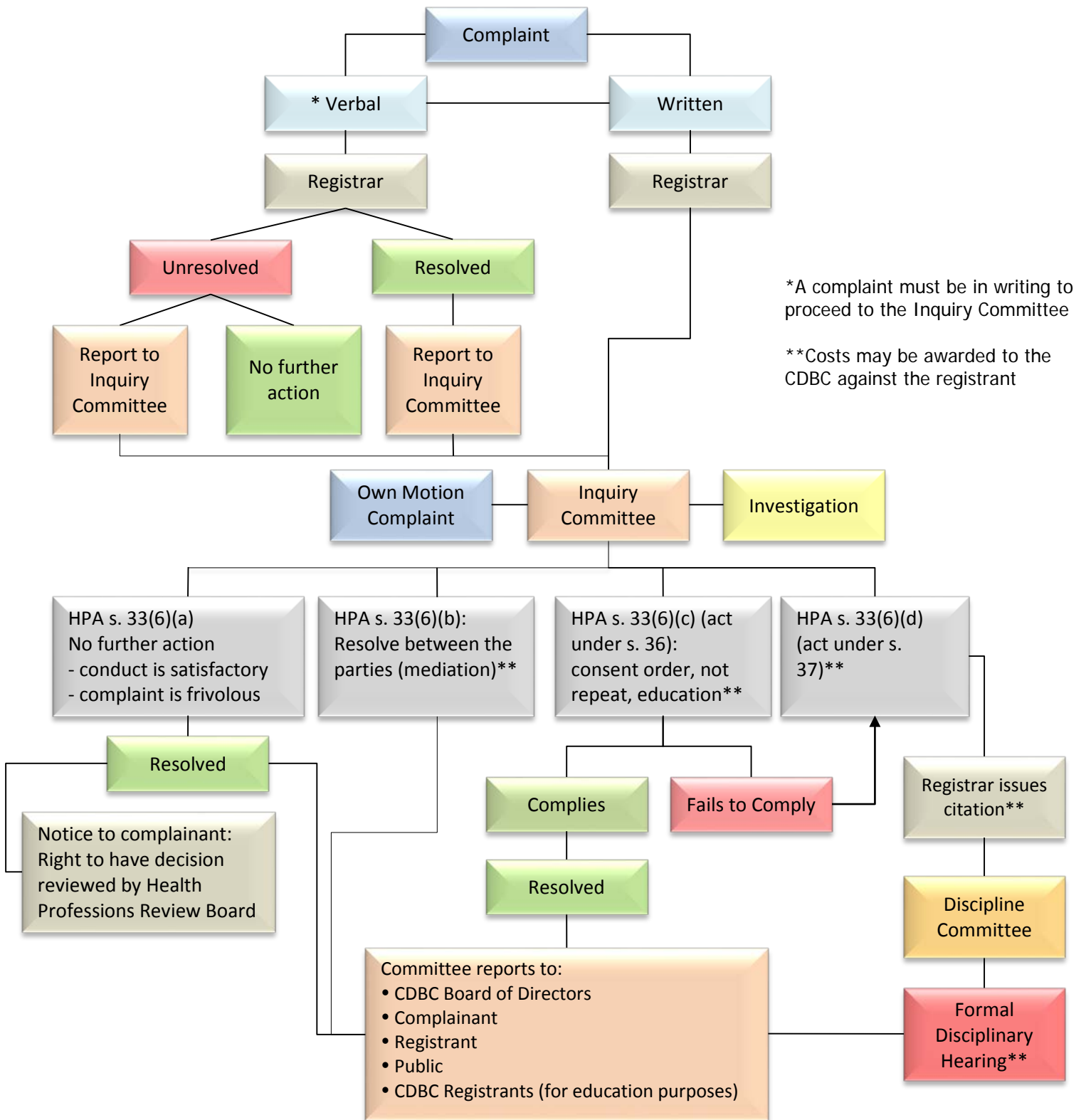
NAME	TERM DATES	TERM
Tina Hartnell, Chair, RD	April 1, 2011 to March 31, 2013	2
Buncy Pagely, Vice-chair Appointed Public Representative	April 1, 2012 to March 12, 2013	3
Maria Dedegikas RD, Elected Board Member	April 1, 2012 to March 31, 2014	2
Jamila Kanji, RD	April 1, 2012 to March 31, 2014	2
Heather Lovelace, RD	April 1, 2011 to March 31, 2013	1
Joyce Statton Public Representative	April 1, 2011 to March 31, 2013	1

MANDATE

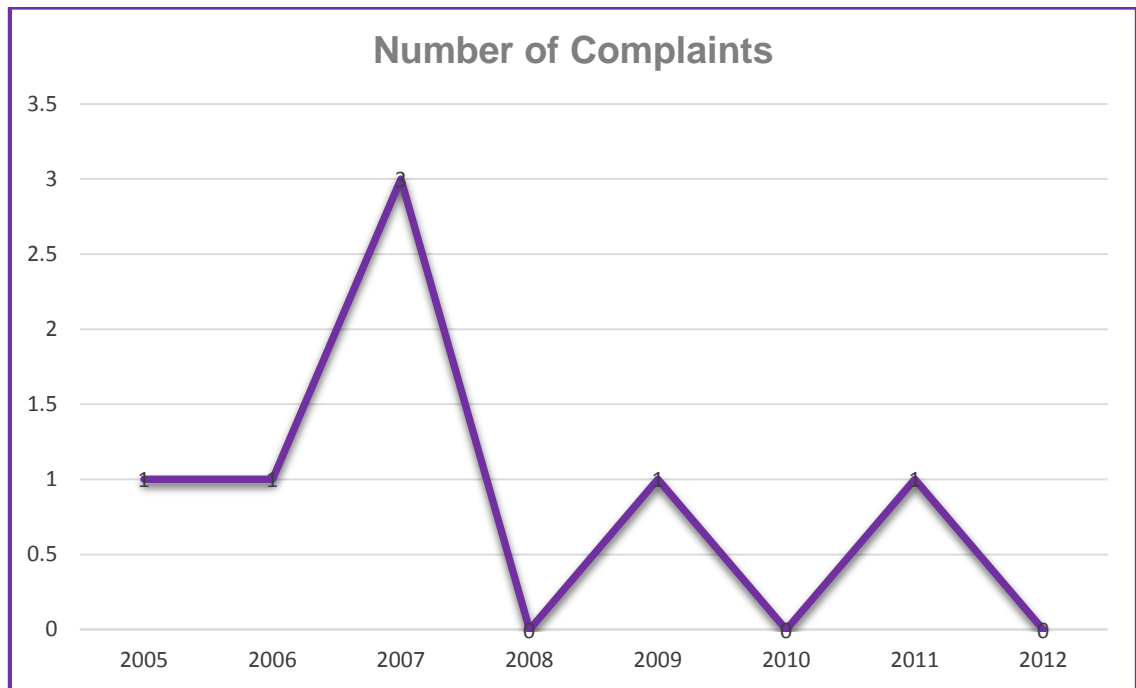
- Investigate, inquire into, inspect, observe or examine the premises, equipment and materials used by a registrant to practice; the records relating to the registrant practice; and the practice of a registrant,
- Investigate complaints against registrants delivered by the Registrar to the Committee as required under the *Health Professions Act*, Dietitians Regulation and CDBC bylaws,
- On its own motion, investigate a registrant pursuant to the legislation,
- Report to the Board and the complainant the results of an investigation and inform registrants and the public, to educate registrants and enhance practice, and
- Refer matters that cannot be resolved at the inquiry level to the Discipline Committee for a hearing.



COMPLAINT RESOLUTION PROCESS



COMPLAINTS



www.collegeofdietitiansbc.org/complaints

MEETINGS

There were no complaints in 2012. The Inquiry Committee only met once on November 5, 2012 for the Annual Orientation. Hudson Andrews and Richard Meyers, two experienced inspectors, facilitated a live, interactive case study for Committee members and CDBC inspectors. The case included a review of complaint and investigation processes through presentation of live mock interviews and a mock Committee meeting to determine the case outcome.



DISCIPLINE COMMITTEE

Members will be appointed and trained prior to a discipline hearing. The College has no history of disciplinary hearings.

MANDATE

- Hear and make a determination of a matter referred to the committee, pursuant to the *Health Profession Act*, Regulation and bylaws, in consultation with legal counsel,
- At the conclusion of a discipline hearing, advise every registrant of the name of the respondent, facts of the case, reasons for the decision and disposition of the case,
- Where an outcome of the hearing is the limitation or suspension of a registrant's practice, notify the dietetics regulators of every other Canadian jurisdiction, and
- Refer matters that cannot be resolved through a Discipline hearing to the Supreme Court.

DISCIPLINARY HEARINGS

The purpose of a disciplinary hearing is to receive evidence about the conduct in question, decide if the allegations against the Registered Dietitian are true, and determine what actions need to be taken for public protection. Hearings conducted by the College's Discipline Committee are similar to court proceedings and are managed by the College's legal counsel. The registrant usually retains legal counsel as well. Discipline hearings are open to the public.



COLLEGE OF DIETITIANS OF BRITISH COLUMBIA

A Not-for-Profit Organization

FINANCIAL STATEMENTS

March 31, 2013

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INDEPENDENT AUDITORS' REPORT

To the registrants of College of Dietitians of British Columbia;

We have audited the accompanying financial statements of College of Dietitians of British Columbia which comprise the statement of changes in net assets as at March 31, 2013, and March 31, 2012 and the statements of operations and financial position for the years ended March 31, 2013 and March 31, 2012, 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.

Auditor's 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 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 auditor's 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 auditor considers 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, these financial statements present fairly, in all material respects, the financial position of the College of Dietitians of British Columbia as at March 31, 2013, March 31, 2012, and April 1, 2011 and its financial performance for the years ended March 31, 2013 and March 31, 2012, in accordance with Canadian accounting standards for not-for-profit organizations.

Galloway Botteselle & Company

Certified General Accountants

Vancouver, BC
Canada
May 16, 2013

COLLEGE OF DIETITIANS OF BRITISH COLUMBIA

STATEMENT OF OPERATIONS

For the year ended March 31, 2013

	2013	%	2012	%
Revenue				
Registrant fees	\$ 671,870	90.3	660,010	94.7
Examination fees	20,400	2.7	21,200	3.0
Grants	32,000	4.3	-	-
Interest income	15,432	2.1	11,915	1.7
Other revenue	3,995	0.6	3,935	0.6
	<u>743,697</u>	<u>100.0</u>	<u>697,060</u>	<u>100.0</u>
Expenses				
Amortization	38,006	5.1	35,281	5.1
Bank charges	19,399	2.6	18,700	2.7
Board and committees	25,775	3.5	25,264	3.6
Contract services	89,086	12.0	74,051	10.6
General administrative	15,479	2.1	14,980	2.1
Insurance and dues	7,298	1.0	7,182	1.0
Occupancy	72,772	9.8	71,241	10.2
Per diems and honoraria	19,756	2.7	19,908	2.9
Professional services	13,888	1.9	38,553	5.5
Publications and communications	9,486	1.3	6,865	1.0
Staff travel and training	11,664	1.6	13,247	1.9
Wages and benefits	354,677	47.7	292,476	42.0
	<u>677,286</u>	<u>91.3</u>	<u>617,748</u>	<u>88.6</u>
Excess of revenue over expenses	66,411	8.7	79,312	11.4

See accompanying notes

COLLEGE OF DIETITIANS OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN NET ASSETS

For the year ended March 31, 2013

	Invested in Capital assets	Restricted	Unrestricted	2013	2012
Balance, beginning of year	\$ 75,685	622,394	131,476	829,555	750,243
Excess of revenue over expenses	(11,505)	-	77,916	66,411	79,312
Transfer to restricted fund	-	110,432	(110,432)	-	-
Balance, end of year	\$ 64,180	732,826	98,960	895,966	829,555

See accompanying notes

COLLEGE OF DIETITIANS OF BRITISH COLUMBIA

STATEMENT OF FINANCIAL POSITION

As at March 31, 2013

	2013	2012	April 1, 2011
ASSETS			
Current			
Cash and short term investments	\$ 639,947	703,127	708,740
Accounts receivable	30,000	-	4,035
Prepaid expenses	18,058	16,359	16,291
	<u>688,005</u>	<u>719,486</u>	<u>729,066</u>
Restricted funds (Note 4)	732,826	622,394	530,479
Capital assets (Note 5)	64,180	75,685	87,643
	<u>\$ 1,485,011</u>	<u>1,417,565</u>	<u>1,347,188</u>
LIABILITIES			
Current			
Accounts payable and accrued liabilities	\$ 5,000	4,500	4,000
Deferred revenue (Note 6)	584,045	583,510	592,945
	<u>589,045</u>	<u>588,010</u>	<u>596,945</u>
NET ASSETS			
Invested in capital assets	64,180	75,685	87,643
Restricted funds (Note 4)	732,826	622,394	530,479
Unrestricted	98,960	131,476	132,121
	<u>895,966</u>	<u>829,555</u>	<u>750,243</u>
	<u>\$ 1,485,011</u>	<u>1,417,565</u>	<u>1,347,188</u>

See accompanying notes

Approved on Behalf of the Board:

Diana Stephenson, Chair _____
"Diana Stephenson"

Cassandra Hamilton, Vice-Chair _____
"Cassandra Hamilton"

COLLEGE OF DIETITIANS OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

March 31, 2013

Note 1 Operations

The College of Dietitians of British Columbia ("the College") regulates dietetic practice in BC under the *Health Professions Act*. The College's primary function is to protect the public by ensuring all dietitians adhere to requirements for competent dietetic practice. The College was formally established on December 11, 2003 under section 18(1) of the *Health Professions Act*, with initial registration starting April 1, 2004.

Note 2 Significant accounting policies

Basis of accounting

The College prepares its financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Revenue recognition

The College follows the deferral method of accounting for contributions in which restricted contributions, if any, are deferred and recognized in the year in which the related expenses are incurred.

Short term investments

Short term investments are valued at the lower of cost or market value.

Amortization

Capital assets are recorded at cost. Amortization is provided for using the following annual rates and methods:

Computer equipment	30%	Declining balance
Computer software	50%	Straight line
Database software	20%	Straight line
Furniture and fixtures	20%	Declining balance
Leasehold improvements	20%	Straight line

Fund accounting

The College follows the restricted fund method of accounting for contributions. The unrestricted fund is used to account for the College's general and administrative activities, while the restricted funds may only be accessed following a Board resolution approving unexpected costs relating to legal fees, discipline hearings, or related unforeseen expenses.

Statement of Cash Flows

A Statement of Cash Flows has not been prepared as it would not provide any information not already contained in the financial statements.

COLLEGE OF DIETITIANS OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

March 31, 2013

Note 2 Significant accounting policies (cont.)

Use of estimates

When preparing financial statements according to ASNPO, the Association makes estimates and assumptions relating to:

- Reported amounts of revenue and expenses;
- Reported amounts of assets and liabilities; and
- Disclosure of contingent assets and liabilities.

Management's assumptions are based on a number of factors, including historical experience, current events and actions that the organization may undertake in the future, and other assumptions that we believe are reasonable under the circumstances. Actual results could differ from those estimates under different conditions and assumptions. Estimates were used when accounting for certain items, such as the useful lives of capital assets and impairment of long-lived assets.

Note 3 First time adoption of Accounting Standards for Not-For-Profit Organizations

Effective April 1, 2012, the College of Dietitians of British Columbia adopted Canadian accounting standards for not-for-profit organizations (ASNPO). Previously, the financial statements were presented in accordance with Canadian generally accepted accounting principles as issued in the CICA Handbook — Accounting Part V Pre-changeover standards. On adoption of ASNPO, an organization is permitted to selectively elect certain exemptions and choose accounting policies that may differ from the previously presented financial statement information. This can result in adjustments to the opening net assets at the transition date, which is the first day of the period for which comparative information is presented. Although the College of Dietitians of British Columbia made no changes to the previously presented financial statements, an opening statement of financial position at the date of transition has been presented, as required.

Note 4 Restricted funds

Funds are internally restricted and may only be accessed through a Board resolution for unexpected legal fees, discipline hearings, or related unforeseen expenses. The goal for this fund is \$1,000,000.

Note 5 Capital assets

	<u>2013</u>	<u>2012</u>
Computer equipment	\$ 134,351	127,492
Computer software	39,249	37,661
Database software	53,700	42,400
Furniture and fixtures	56,596	52,284
Leasehold improvements	20,993	18,551
	<u>304,889</u>	<u>278,388</u>
Accumulated amortization	240,709	202,703
Net book value	<u>\$ 64,180</u>	<u>75,685</u>

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Note 6 Deferred revenue

Consists of prepayments of registrant fees for the subsequent fiscal year.

Note 7 Inter-fund transfers

During the year, a total of \$110,432 was transferred from the unrestricted to the restricted fund. This balance transferred to restricted funds consists of a \$30,000 annual transfer, a \$65,000 transfer as per a motion passed at the June 8, 2012 Meeting of the Board of Directors, and interest earned of \$15,432.

Note 8 Related party transactions

Per diems and honoraria expensed on the Statement of Operations were paid to committee and board members of the College.

Note 9 Lease commitments

A lease for office space has been entered into with Fairmile Developments Ltd. that provided for a base rent plus operating expenses. The base rent due over the next five years is:

2014: \$35,000
2015: \$35,000
2016: \$38,150
2017: \$39,200
2018: \$39,200

Note 10 Financial instruments and risk management

Fair value

The carrying amount of accounts receivable, accounts payable and accrued liabilities approximates their fair value because of the short-term maturities of these items.

The carrying amount of short-term and long-term investments approximates their fair values because the interest rates approximate the market rates for these types of investments.

Credit risk

The College's financial assets that are exposed to credit risk are cash, short and long-term investments and accounts receivable. Credit risk associated with cash and short and long-term investments is minimized substantially by ensuring that these assets are invested in guaranteed investment certificates.