

College of Physical Therapists of British Columbia



Annual Report 2005

MANDATE

It is the duty of the College of Physical Therapists of British Columbia at all times

- (a) to serve and protect the public, and
- (b) to exercise its powers and discharge its responsibilities under all enactments in the public interest.

VISION

The CPTBC is an effective, efficient organization that is proactive in protecting the public and supporting physical therapists in attaining high standards of practice. The CPTBC's role is understood and valued by the public and registrants and it is respected for the integrity with which it protects the public interest.

The CPTBC fulfills this vision by:

- Establishing, monitoring and enforcing standards of physical therapy practice and professional ethics, policies, procedures and programs that are consistent, valid, accepted and responsive to health care needs;
- Responding to the public's need for information about the practice of physical therapy;
- Reinforcing physical therapists' awareness of their professional responsibilities and obligations;
- Being easily accessible through its optimal use of people, technology and resources and effective communication with stakeholders;
- Building partnerships;
- Undertaking evaluation of its process and services and promoting research on professional regulation issues;
- Regulating members of the physical therapy service delivery team; and
- Ensuring that its governance model supports the mandate.

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COLLEGE OF PHYSICAL THERAPISTS OF BRITISH COLUMBIA

2005 ANNUAL REPORT

TABLE OF CONTENTS

CHAIR'S REPORT	2
REGISTRAR'S REPORT	3
REGISTRATION COMMITTEE	4
PATIENT RELATIONS COMMITTEE	5
QUALITY ASSURANCE COMMITTEE	5
ACUPUNCTURE CREDENTIALLING SUB-COMMITTEE	6
CONTINUING COMPETENCY SUB-COMMITTEE	7
INQUIRY COMMITTEE	8
DISCIPLINE COMMITTEE	9
LEGISLATIVE COMMITTEE	9
FINANCE COMMITTEE	9
FINANCIAL STATEMENTS	
AUDITORS' REPORT	10
STATEMENT OF FINANCIAL POSITION	10
STATEMENT OF OPERATIONS	11
STATEMENT OF CHANGES IN NET ASSETS	11
STATEMENT OF CASH FLOWS	12
NOTES TO THE FINANCIAL STATEMENTS	12

BOARD OF DIRECTORS

Margaret Harris,
Board Chair &
Registrant
Victor Brittain,
Vice Chair &
Registrant
Greg Cassap,
Registrant (until
April, 2005)
Jane Cole,
Registrant (from
May, 2005)
Terry Fedorkiw,
Registrant (until
April, 2005)
Jeffrey Garrett,
Registrant (from
May, 2005)
Melissa Holland,
Public
Representative
Wren Montgomery,
Public
Representative
Irene Ruel,
Registrant
Anne Scott,
Registrant
John Zimmer,
Public
Representative
Sara Falkner,
Student
Representative

CHAIR'S REPORT

The College Board and office staff have had a very productive year, thanks to all the hard work and dedication on the part of the staff, the Board and Committee members.

Brenda Hudson, who became our Registrar in May 2004, has supported the Board and the office, enabling our organization to tackle some major projects. We were pleased to have Ann Lo join us as Deputy Registrar in January 2006 and she quickly accepted responsibility for some of the administrative tasks.

Over the year the College has been working on initiating and meeting the strategic objectives originally set in 2004. The technology upgrade is well under way, and has enabled our registrants to renew their registration online for the first time in December 2005. The Finance Committee developed a Request for Proposals (RFP) for a Staff Compensation Review Project. The consultant's report is expected to be received in early 2006 for Board decision. The Board also initiated an RFP to provide it with researched information regarding the potential for including Physical Therapists Support Workers under the College Bylaws. This project was awarded and is now under way, with the final report anticipated for Board review in the summer of 2006.

The Continuing Competency Sub-Committee put out an RFP to obtain researched recommendations for the development of a Quality Assurance Program which meets the new legislated guidelines for such programs. This project was awarded and the final report is expected in the Fall of 2006. The Quality Assurance Committee continues to work on the revisions of the Clinical Practice Statements and Advisory Statements. These standards, in the form of a Schedule, will become part of the revised Bylaws currently being worked on by the Legislative Committee.

The Board has reviewed the strategic plan to determine that current and emerging issues are being prioritized and addressed. We continue to be involved in the Canadian Alliance of Physiotherapy Regulators, with representation through our Registrar, Brenda Hudson, and our Alliance representative, Marilyn Atkins.

The efforts of all our staff and volunteers are sincerely appreciated.

Margaret Harris,
Chair of the Board and Registrant

REGISTRAR'S REPORT

The College is established as a corporation under the *Health Professions Act* to regulate the profession of Physical Therapy in British Columbia. The Board and the College Committees ensure that the mandate of the College, to regulate the profession and to protect the public, is met. The College staff support the Board and Committees so that they may fulfill their mandate.

Once again this past year has gone by very quickly for the College staff. After completing the registration renewals for 2005, the staff focused on planning the 2005 Annual General Meeting (AGM). For the first time the annual meeting was held in Victoria to coincide with the Canadian Physiotherapy Association Congress. The College and the Physiotherapy Association of B.C. co-hosted the Beth Maloney Memorial Lectureship and the reception following the presentation. Immediately following the AGM, the staff became involved in the information technology upgrade program. The Requirements Study was completed over the summer months, a contract was signed in September 2005 and the new Registrant Database was implemented in early December 2005.

As noted in their reports, most of the Committees were very active in 2005. The Legislative Committee continued its work of revising the current Bylaws; the Finance Committee reviewed and selected the Information Technology vendor and developed the Request for Proposal (RFP) and selected the vendor for the Staff Compensation Review; the Quality Assurance Committee and Continuing Competency Sub-Committee continued their work on revising the current Clinical Practice Statements and the Registration Committee has been reviewing and revising, as required, its policies and procedures. In addition, the Continuing Competency Sub-Committee participated in the development of the Quality Assurance Program RFP. The Inquiry Committee resolved 12 complaints and the Discipline Committee was not required to meet.

In addition to supporting the Board and the College Committees, the Practice Advisor, Susan Paul, represented the College staff on the Joint Initiatives Committee and Marilyn Atkins, the College Alliance Representative and I have participated in the Alliance Governance activities during the past year.

I would like to take this opportunity to thank the staff for their continued dedicated work during the past year. Many thanks to Susan Paul for her work with the Quality Assurance, Patient Relations and Continuing Competency Committees; Joan Morton, Registration Coordinator, Arlene Gloria and Anna Gloria, Administrative Assistants for their hard work and commitment in supporting the Board and Committees in their mandate as well as being available to respond to the needs of our registrants.

Many thanks to all Board and Committee members who have given their time and enthusiasm to support the activities of the College. A special thanks to Margaret Harris, Chair of the Board of Directors, for her leadership and support during the past year.

Brenda Hudson,
Registrar

Registrar

Brenda Hudson

Practice Advisor

Susan Paul

Registration Coordinator

Joan Morton

Administrative Assistants

Anna Gloria

Arlene Gloria

Alliance Representative

Marilyn Atkins,
Registrant

WCB Liaison

Robert Hofmann,
Registrant

ICBC Liaison

Brenda Hudson,
Registrar

NOMINATIONS COMMITTEE

Marilyn Atkins,
Chair

Klari Varallyai,
Registrant

Irene Ruel,
Registrant

REGISTRATION COMMITTEE

The Registration Committee reviews applications for registration and the status of existing registrants. The Committee has also undertaken a number of other activities this past year including drafting revisions to the registration section of the College's Bylaws that deals with examination retakes. In addition, the Committee has requested that the Legislative Committee amend the Bylaws to issue registration status on an annual basis to the physical therapy students from the University of British Columbia.

The Registration Committee has developed a plan for the implementation of the Mutual Recognition Agreement (MRA). The Committee has a mechanism in place to determine the qualifications of those applicants who seek accommodation in B.C. under the MRA which includes prior learning assessment, professional portfolio, curriculum vitae, narrative summary of duties and activities, and evidence of continuing education.

The Registration Committee also focused their efforts in 2005 on reviewing and revising the registration policies and procedures. The majority of the policies have now been approved by the Board.

The Registration Committee, in consultation with the Continuing Competency Sub-Committee has determined that practice hours will become part of the registration renewal requirement. This change in policy is consistent with the practice nationally. To this end the definition of practice hours has been revised to no longer include volunteer service to sports teams once the Bylaws revisions have been passed. The English proficiency test TOEIC has been accepted as a valid test and is added to Policy 4.5.

Strategic priorities for the coming year 2006 are as follows: Registration policy revisions and methods of calculating and tracking practice hours.

The Registration Committee wishes to thank Brenda Hudson for her invaluable support and advice. In addition, the Committee wishes to acknowledge and thank Registration Coordinator, Joan Morton, for her efficiency and her organization of all the documentation required by the Committee. The Chair wishes to thank all members of the Committee for their dedication and commitment.

Physical Therapist Registrants as at December 31, 2005

Full	2428
Interim	39
Inactive	318
Student	40
Lapsed	9
Retired	21
Cancelled in good standing	79
Cancelled - non payment of dues	15

Remedial Gymnast Registrants as at December 31, 2005

Full	1
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Respectfully submitted by *Pat Lieblich*, Chair

REGISTRATION COMMITTEE

Patricia Lieblich,
Chair &
Registrant
Anne Scott,
Vice Chair &
Registrant
Melissa Holland,
Board Public
Representative
Jennifer Pillsworth,
Registrant
Denise Walters,
Registrant

PATIENT RELATIONS COMMITTEE

The mandate of the Patient Relations Committee is to assist the College Board in regulating the profession and protecting the public in all matters related to patient relations. The Committee, which consists of three registrants and two public representatives, had five (5) meetings throughout the year, at which the members revised Clinical Practice Statements and Advisory Statements relating to draping clients, sexual misconduct and intra-pelvic assessment.

The Committee continued to support the “Patient Relations Corner” in the College newsletter, *Update*, (available online at www.cptbc.org) with regular articles on sensitive practice. Also now available on our website is the publication “Where’s My Line?”, a brochure on professional boundaries developed by an Ontario based consortium including the College of Physical Therapists of Ontario. The Committee thanks the College of Ontario for allowing the posting of this brochure on the College’s website.

Thank you to Nancy Cho for her stellar work on “Patient Relations – What Does This Mean for You and Your Practice?”, a power-point presentation currently in development with the intent of educating registrants throughout the province. The Committee is very grateful to Susan Paul and the office staff for consistent support throughout 2005.

Respectfully submitted by *Terry Fedorkiw*, Chair

QUALITY ASSURANCE COMMITTEE

Last year was one of the busiest years yet for the Quality Assurance Committee and I am happy to say a very productive one. The Committee continues to be involved in revising Clinical Practice Standards and Advisory Statements. The work of the Committee greatly benefits from the expert input from Registrar, Brenda Hudson; Alliance Representative, Marilyn Atkins; Practice Advisor, Susan Paul; and our legal counsel, Cathy Herb-Kelly.

I would like to take this opportunity to thank the members of the physiotherapy community who participated by sending in questions, or by providing information which helped shed light on various practice areas and assisted us in revising the Practice Statements and Advisory Statements.

The Committee met six (6) times, with several Committee members participating via teleconference. The decision to have meetings via teleconference was both a functional and financial one as three of the members are from out of town.

During the revisions of the existing Clinical Practice Statements, the Committee changed the titles to Practice Standards. Most of the Practice Standards are revisions of the current Statements and they are not new directives.

As part of the ongoing work of revising the Practice Statements and Advisory Statements, the Quality Assurance Committee continues to work with the following Committees – *Continuing Competence Sub-Committee, Patient Relations Committee and Legislative Committee*.

PATIENT RELATIONS COMMITTEE

Terry Fedorkiw,
Chair & Registrant
Penny Wilson,
Vice Chair &
Registrant
Nancy Cho,
Registrant
Kerry Moore,
Public
Representative
Wren Montgomery,
Board Public
Representative

QUALITY ASSURANCE COMMITTEE

Klari Varallyai,
Chair & Registrant
Moya Stokes,
Vice Chair &
Registrant
Jeffrey Garrett,
Registrant &
Board Member
(from July, 2005)
Peter Goyert,
Registrant
Margaret Harris,
Board Member &
Registrant (until
July, 2005)
Wren Montgomery,
Public
Representative
Paula Peres,
Registrant

The Committee has revised the following Clinical Practice Statements which are pending Board approval:

- #1 Clinical Records
- #2 Electrotherapy
- #3 Transfer of Function
- #6 Spinal Manipulation
- #10 Complementary Treatment Approaches
- #12 Acupuncture and Intra-Muscular Stimulation

Work on the following Bylaws continues:

- 55 Code of Ethics
- 56 Minimal treatment Standards
- 57 Business Practice Standards

The Committee continues to work on the issue of Electronic Records. It reviewed inquiries from registrants and currently uses the *Personal Information Protection Act* to assist registrants.

The Committee has completed its work on Real Time Ultrasound Imaging (RTUSI) and prepared a report which will be submitted to the Ministry of Health following feedback from the College's legal counsel. The Committee wishes to acknowledge and thank Jackie Whittaker and the RTUSI Ad Hoc Committee, and Alison Hoens for their support.

As the chair of the Quality Assurance Committee, I would like to extend my sincere thanks to the Committee members Jeff Garrett, Peter Goyert, Wren Montgomery, Paula Peres, and Moya Stokes for their contribution, patience, sense of humor and their dedication in assisting with the work of the College.

Respectfully submitted by *Klari Varallyai*, Chair

ACUPUNCTURE CREDENTIALLING SUB-COMMITTEE

The Acupuncture Credentialling Sub-Committee reviews and approves the credentials of registrants who wish to practice acupuncture within their scope of practice.

In 2005, the Sub-Committee responded to the Quality Assurance Committee's request for clarification of Clinical Practice Statement (CPS) #12 and its intent. It was also involved in revising the section of the College Bylaws which pertains to the revised CPS #12. The Sub-Committee submitted a request for input from the College concerning the concurrent use of needles and cervical traction.

The Chair of the Sub-Committee was invited to attend the College of Physical Therapists of Alberta sponsored focus group in Calgary on October 22, 2005. The topic was "the Essential Competencies Profile and its Application to Acupuncture and Dry Needling as a National Standard of Practice". After many hours of vigorous discussions, a 22-page document was ratified by the

ACUPUNCTURE CREDENTIALLING COMMITTEE

David Moffitt,
Chair & Registrant
Shannon Sproule,
Vice Chair &
Registrant
Darryl Caves,
Registrant
Marianne
Schroeder,
Public
Representative

group. It was noted by the focus group that the College of Physical Therapists of British Columbia is one of the few regulatory organizations which does not have a credentialed acupuncture roster. The Sub-Committee has subsequently proposed to the College to create a similar roster to the Alberta system for physical therapists with acupuncture credentials.

In 2006, the Acupuncture Credentialing Sub-Committee will continue to deal with requests for credentialing of Acupuncture and Intra Muscular Stimulation for registrants who receive their training outside of British Columbia. The Committee will liaise with College staff on CPS #12 and other related safety and acupuncture issues. The Sub-Committee will also liaise with the Acupuncture Foundation of Canada Institute, and monitor standards and requirements of similar jurisdictions across Canada.

Respectfully submitted by *David G. Moffitt*, Chair

CONTINUING COMPETENCY SUB-COMMITTEE

This year the Committee lost two of its members - the Chair of the Continuing Competency (CC) Sub-Committee, Nicole Quilty and Greg Cassap. Both Nicole and Greg's work in developing the practice portfolio and establishing the direction of the Sub-Committee was very much appreciated. Following Nicole's resignation, Garrett Gabriel was appointed Committee Chair and Carla Vendrame was appointed Committee Vice Chair. Anne Scott, Board member, and Kristina Felt were new additions to the Committee.

As predicted in last year's report, the CC Sub-Committee's focus changed slightly this year. This was the result of the government outlining their expectations for Quality Assurance (QA) Programs.

Legal advice confirmed that the Sub-Committee needed to refine the portfolio by including a stronger emphasis on competency assessment as opposed to simply facilitating continuing competency. At this point the Sub-Committee realized that a significant amount of external guidance (i.e. an expert) is needed to develop an effective tool. After considering the professionally developed QA programs that other health professions Colleges have developed as a result of similar legislation, the decision was made to seek professional assistance with this task. A Request For Proposal was developed and the project awarded to a company from New Brunswick in late December 2005. The Sub-Committee is very excited to be moving forward with this project and is expecting a very well developed tool to be ready by Summer 2006.

In the meantime, Susan Paul and Garrett Gabriel attended a National Continuing Competence Conference in Edmonton, Alberta.

Respectfully submitted by *Garrett Gabriel*, Chair

CONTINUING COMPETENCY SUB-COMMITTEE

Garrett Gabriel,
Vice Chair (until
July, 2005)
Chair (from
September, 2005)
& Registrant
Nicole Quilty,
Chair (until July,
2005)
Greg Cassap,
Registrant (until
May, 2005)
Kristina Felt,
Registrant (from
November, 2005)
Lisa Isherwood,
Registrant
Neil Pearson,
Registrant
Kathy Petts,
Registrant
Anne Scott,
Registrant &
Board Member
(from July, 2005)
Carla Vendrame,
Vice Chair (from
September, 2005)
& Registrant

**INQUIRY
COMMITTEE**

Robert Hofmann,
Chair & Registrant
Victor Brittain,
Vice Chair &
Registrant
Alison Leedham,
Public
Representative
(from March,
2005)
Gregory Noonan,
Registrant
Cheryl Thompson,
Registrant
John Zimmer,
Board Public
Representative

INQUIRY COMMITTEE

The Inquiry Committee investigates written complaints about physical therapists and former physical therapists under the *Health Professions Act*. The Committee can also initiate an investigation on its own motion. The Committee met six (6) times in 2005 of which two (2) were teleconferences.

The Committee has jurisdiction to consider complaints in regards to the following: contravention of the *Health Professions Act*, Physical Therapists Regulation and Bylaws, failure to comply with a limit or condition imposed on a registration, professional misconduct, competence to practice physical therapy and physical and mental ailments and emotional disturbances or addictions to alcohol or drugs that impair a registrant or former registrant’s ability to practice physical therapy. In 2005, the Committee investigated an array of cases as listed at the end of this report. In conclusion, eight (8) of the twelve (12) cases were dismissed. The Committee’s efforts over the last year were greatly appreciated by the Chair. In 2006, the Committee will continue with the current open files.

Under the *Health Professions Act*, a complainant who is dissatisfied with a decision of the Inquiry Committee may appeal to the Board. There were no appeals to the Board in 2005.

Working closely with the Legislative Committee, the Inquiry Committee has reviewed and revised the relevant proposed Bylaws to ensure accordance with the forthcoming *Health Professions Act* amendments and revised Physical Therapy Bylaws.

Professional Misconduct

Advertising	0
Billing/fraud	2
Communication	0
Conflict of interest	1
Release of records/information	0
Sexual impropriety	1
Consent to treatment.	1
Other	0

Competence

Charting	0
Increase pain/disability after treatment	3
Reporting	0
Standards	4

The Committee did not direct the Registrar to issue any citations.

Respectfully submitted by *Robert Hofmann*, Chair

DISCIPLINE COMMITTEE

The Discipline Committee is responsible for conducting hearings on matters referred by the Inquiry Committee for citation under section 37 of the *Health Professions Act*.

There has been no activity of this Committee in 2005. No cases were before the Committee or under consideration.

Respectfully submitted by *Bruce Clark*, Chair

LEGISLATIVE COMMITTEE

The Legislative Committee's role is to review and recommend changes to the College's Bylaws, and to review other legislation that impacts the practice of physical therapy. The Committee met five (5) times in 2005. The bulk of the Committee's work continues to be the revision of the Bylaws to ensure accordance with the forthcoming *Health Professions Act* updates, and to be in keeping with the Model Bylaws set out by the Ministry of Health. This is a lengthy process requiring multiple revisions, extensive consultation with legal counsel, and input from other College Committees on sections pertaining to their work. It is anticipated that the revisions of the Bylaws, as well as the Clinical Practice Statements, will be completed in 2006. The Clinical Practice Statements will become part of the Bylaws in the form of a Schedule. The final revision of the Bylaws will be submitted to the Board for approval, with subsequent submission to the Provincial Government.

Respectfully submitted by *Annick de Gooyer*, Chair

FINANCE COMMITTEE

The College's Finance Committee oversees the development of the College's annual budget and advises the Registrar about the financial management of the College's affairs. The Committee met seven (7) times during this fiscal year.

The College's audited financial statements for 2005 are contained in this Annual Report. The College has maintained a sound financial position. The budget for 2006 has been approved by the Board.

The special projects the Finance Committee committed to in 2005 were the upgrade of the office information technology system and the staff compensation review. The office management system and the Registrant Database components of the information technology upgrade are now in place and online registration was available for the 2006 renewals. In doing this, our banking institution has been moved to Bank of Montreal. Many thanks go to the office staff under Brenda Hudson's leadership for meeting the very tight timeframe for this project. The staff compensation review report has been received and will be submitted to the Board in early 2006 for consideration of the recommendations.

Respectfully submitted by *Nancy Cho*, Chair

DISCIPLINE COMMITTEE

Bruce Clark,
Chair & Registrant
Jane Calland,
Registrant
Jan Halliday,
Public
Representative
Jim McGregor,
Vice Chair (until
January, 2005)
Grant McLean,
Registrant
Gillian Parker,
Registrant
Ann Parsons,
Registrant
Barbara Picton,
Registrant
Dr. Richard
Primeau,
Public
Representative

LEGISLATIVE COMMITTEE

Annick de Gooyer,
Chair & Registrant
Marilyn Atkins,
Vice Chair &
Registrant
Scott Brolin,
Registrant
Melissa Holland,
Board Public
Representative
Irene Ruel,
Registrant

FINANCE COMMITTEE

Nancy Cho,
Chair & Registrant
Margaret Harris,
Registrant
Melissa Holland,
Board Public
Representative

AUDITORS' REPORT

To the Members of
COLLEGE OF PHYSICAL THERAPISTS OF B.C.

We have audited the statement of financial position of the College of Physical Therapists of B.C. as at November 30, 2005 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the College's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at November 30, 2005 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Manning Elliott
Chartered Accountants

Vancouver, B.C.
February 13, 2006

STATEMENT OF FINANCIAL POSITION

NOVEMBER 30, 2005	2005	2004
ASSETS		
Current assets		
Cash and short-term deposits	\$ 627,654	\$ 677,772
Accrued interest receivable	806	312
Prepaid expenses	<u>46,787</u>	<u>8,221</u>
	675,247	686,305
Property and Equipment (Note 3)	<u>57,566</u>	<u>39,737</u>
	<u>\$ 732,813</u>	<u>\$ 726,042</u>
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	\$ 34,668	\$ 20,079
Deferred fee revenue	<u>63,904</u>	<u>49,837</u>
	<u>98,572</u>	<u>69,916</u>
CONTINGENCY (Note 4)		
COMMITMENTS (Note 5)		
NET ASSETS		
Net assets invested in capital assets	\$ 57,566	\$ 39,737
Unrestricted net assets	<u>576,675</u>	<u>616,389</u>
	<u>634,241</u>	<u>656,126</u>
	<u>\$ 732,813</u>	<u>\$ 726,042</u>

STATEMENT OF OPERATIONS

YEAR ENDED NOVEMBER 30, 2005	2005	2004
REVENUE		
Application and registration fees	\$ 640,157	\$ 504,430
Incorporation fees	15,550	14,640
Interest	18,015	19,950
Expense recoveries and other income	<u>12,538</u>	<u>8,789</u>
	<u>686,260</u>	<u>547,809</u>
EXPENSES		
Advertising and Promotion	–	4,176
Alliance dues	37,897	36,543
Amortization	13,721	11,718
Bank charges and interest	1,207	1,114
Consulting and office support	29,779	46,301
Equipment rental	4,266	4,077
Honoraria	8,050	5,200
Income replacement	30,218	16,234
Insurance	5,458	5,101
Investigation	17,135	17,839
Meetings	12,503	12,767
Office and sundry	22,628	27,291
Postage, mailing and courier	29,516	21,973
Preparation fees	9,450	–
Printing	35,136	27,173
Professional fees	114,806	143,727
Rent	37,160	36,655
Salaries and benefits	233,771	184,542
Staff/board development	6,913	2,800
Telephone	5,602	6,558
Travel and accommodation	<u>45,643</u>	<u>20,726</u>
	<u>700,859</u>	<u>632,515</u>
DEFICIENCY OF REVENUE OVER EXPENSES FROM OPERATIONS	(14,599)	
Loss on disposal of capital assets	<u>(7,286)</u>	<u>–</u>
DEFICIENCY OF REVENUE OVER EXPENSES	<u>\$ (21,885)</u>	<u>\$ (84,706)</u>

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED NOVEMBER 30, 2005	2005			2004
	<i>Invested in capital assets</i>	<i>Unrestricted</i>	<i>Total</i>	<i>Total</i>
NET ASSETS				
Balance, beginning of year	\$ 39,737	\$ 616,389	\$ 656,126	\$ 740,832
Excess (deficiency) of revenue over expenses	(21,007)	(878)	(21,885)	(84,706)
Investment in capital assets	<u>38,836</u>	<u>(38,836)</u>	–	–
Balance, end of year	<u>\$ 57,566</u>	<u>\$ 576,675</u>	<u>\$ 634,241</u>	<u>\$ 656,126</u>

STATEMENT OF CASH FLOWS

YEAR ENDED NOVEMBER 30, 2005	2005	2004
CASH FROM (USED IN)		
Operating activities		
Excess (deficiency) of revenue over expenses	\$ (21,885)	\$ (84,706)
Item not involving cash		
Amortization	13,721	11,718
Loss on disposal of capital assets	<u>7,286</u>	<u>—</u>
	(878)	(72,988)
Changes in non-cash working capital items:		
Accrued interest receivable	(494)	740
Prepaid expenses	(38,564)	(366)
Accounts payable and accrued liabilities	14,587	14,715
Deferred fee revenue	<u>14,067</u>	<u>66</u>
	<u>(10,404)</u>	<u>15,155</u>
	<u>(11,282)</u>	<u>(57,833)</u>
INVESTING ACTIVITIES		
Acquisition of property and equipment	<u>(38,836)</u>	<u>(2,334)</u>
DECREASE IN CASH DURING THE YEAR	(50,118)	(60,167)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>\$ 677,772</u>	<u>\$ 737,939</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 627,654</u>	<u>\$ 677,772</u>

NOTES TO THE FINANCIAL STATEMENTS

NOVEMBER 30, 2005

1 Purpose of the Organization

The mandate of the College of Physical Therapists of B.C. is to serve and protect the public by:

- (a) establishing, monitoring and enforcing standards of physical therapy practice and professional ethics;
- (b) responding to the public's need for information about the practice of physical therapy; and
- (c) reinforcing physical therapists' awareness of their professional responsibilities and obligations.

The College of Physical Therapists of B.C. is established by regulation under the *Health Professions Act*.

2 Significant Accounting Policies

The financial statements have been prepared in accordance with Canadian generally accepted accounting principles.

a) Revenue Recognition

The College follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. There were no restricted or endowment contributions.

Application and registration fees are recognized as revenue in the period to which they relate. Unexpired fees at the year end are included in deferred fee revenue.

b) Amortization

Property and equipment are stated at cost less accumulated amortization which is recorded over the useful lives of the assets on the declining balance basis/straight-line method, with a half-year's provision in the year of acquisition, at the following annual rates:

Computer equipment	30% declining balance basis
Furniture and equipment	20% declining balance basis
Leasehold improvements	20% straight-line method
Computer software	33% straight-line method

c) Use of Estimates

The preparation of the financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions about future events that affect the reported amounts of assets, liabilities, revenues and expenses as at the end of or during the reporting period. Management believes that the estimates used are reasonable and prudent, however, actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the determination of the useful lives of assets for amortization, recognition of deferred revenue, and the amounts recorded as accrued liabilities.

3 Property and Equipment

	2005			2004
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Computer equipment	\$ 26,038	\$ 3,906	\$ 22,132	\$ 7,286
Furniture and equipment	45,344	26,448	18,896	21,037
Leasehold improvements	18,139	10,353	7,786	11,414
Computer software	<u>10,503</u>	<u>1,751</u>	<u>8,752</u>	<u>—</u>
	<u>\$100,024</u>	<u>\$ 42,458</u>	<u>\$ 57,566</u>	<u>\$ 39,737</u>

4 Contingency

At November 30, 2005, the College is the defendant of two legal claims associated with members of the College. The outcome of these matters is not determinable at this time.

5 Commitments

The College's premises are leased under an operating lease with the term ending March 31, 2007. A portion of the office premises is rented under a sub-lease, with a term ending March 31, 2006. In addition to basic rent, the College is required to pay a portion of certain operating costs and property taxes.

The College has also entered into a long-term term lease for office equipment.

Lease commitments payable in each of the next three years is as follows:

2006.	\$ 29,208
2007.	\$ 11,137
2008.	\$ 2,666
2006.	\$ 2,666
2007.	\$ 2,443

The College has entered into a contract to licence and configure, customize and implement five software programs that have a fixed value of \$111,240. The database program will be installed and operational in December 2005.

6 Financial Instruments

The College's financial instruments consist of cash and short-term deposits, and accounts payable. It is management's opinion that the College is not exposed to significant interest rate risk arising from these financial instruments. The fair value of these financial instruments approximate their carrying value.

7 Statement of Cash Flows

The short-term deposits have been treated as cash equivalents as they are all deposits with financial institutions and have maturities of less than one year from the balance sheet date.