To ensure that the public receives safe, ethical, and effective occupational therapy services by

• setting standards for practice and ethical conduct,

• registering only those occupational therapists who meet established education and practice standards,

• responding fairly to concerns and complaints raised about registrants’ practice, and

• monitoring and supporting registrants’ continued competence.

Our Vision
Leading excellence in quality occupational therapy through self-regulation.

Our Mission
To protect the public by regulating, advocating, and advancing safe, ethical, and quality occupational therapy practice.
Contents

4 • College Board
5 • Our Year’s Highlights
7 • Registering Qualified Occupational Therapists
8 • Profile of BC Occupational Therapists
11 • Supporting Quality Practice
12 • Monitoring Quality Practice
14 • Investigating Complaints
15 • College Organization
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Financial Statements
17 • Independent Auditor’s Report
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22 • Notes to Financial Statements
College Board

Public Board Members

Trudy Hubbard
North Vancouver

Mary O’Callaghan
Vancouver

Guenter Weckerle
Williams Lake

Elected Board Members

Joy Parsons
Surrey

Carin Plischke
Victoria

Jeff Boniface
North Vancouver

Jennifer Glasgow
Vancouver

Elizabeth McLean
Kamloops

Debbie Ruggiero
Kelowna
Protection of the public is the heart of professional regulation and grounds all of our College programs. We strive, through reflection and a culture of continuous improvement, to be accountable for the trust we earn from the public.

Many of our projects came to fruition this year, such as the two-year process to revise our bylaws and completion of the first cycle of our Quality Assurance Program, initiated in 2016. Our ongoing commitment to collaboration sees us balancing the demands of day-to-day operations with provincial and national partnerships on activities important for quality regulation.

Ensuring governance excellence is central to our work, and governing the College is a leadership partnership between the Board and the registrar. Our partnership is grounded in a strong team approach manifested in a relationship of mutual respect and trust. It is with pleasure that we present the highlights of the year; details of our ongoing work can be found throughout the annual report.

All of this is made possible through the dedication of our public Board and committee members who keep us grounded in public protection, the occupational therapists who volunteer their time on our Board and committees, and the staff and consultants who operationalize the directions set.

Joy Parsons
Board Chair

Kathy Corbett
Registrar/CEO

Governance—Staying Focused on Public Protection

Active involvement with the BC Health Regulators (BCHR) to enhance cultural safety in health professional regulation. COTBC Board and staff attended an educational symposium hosted by the BCHR and the First Nations Health Authority (FNHA). The BCHR submitted a report to the FNHA and the Ministry of Health: One Year In: A Report on the Achievements Following the Signing of the Declaration of Commitment to Cultural Safety and Humility (March 2018).

Visit from the registrar of the Occupational Therapy Board of New Zealand, who shared his organization’s advanced regulatory practices in cultural competence.

Ministry of Health Regulation 101 session with the Board to review the foundations of good governance and reinforce our core mandate to protect the public.

New bylaws were approved by government. First major revision since 1999. These now reflect current best practices in regulation including more stringent currency hour requirements.

Developed a strategic planning framework to guide the next strategic plan, to launch early in 2019.

New committee structure: Patient Relations, Standards and Ethics Committee struck. Brought public representation to one-third on all College committees by recruiting four new public members.
More Highlights...

Enhanced Communication

For the public... Ministry of Health review of our website leading to increased content for the public including

• a new explainer video on the inquiry process,
• an updated communiqué on Sexual Misconduct: What You Should Know, and
• an enhanced public register with public notifications.

For registrants... To assist with uptake of our new bylaws,

• an online currency calculator for registrants to monitor their practice hours was developed,
• three infographics reinforcing the registration process and required documentation were developed, and
• registration cards are automatically generated now and available for download 24/7.

Outreach

Registrar participation on the UBC Faculty of Medicine’s Health Professional Advisory Council.

Collaboration with RoadSafetyBC and various BCHR and Ministry of Health task forces.

Presentations at the CAOT Conference, the Canadian Network of Agencies for Regulation Annual Conference, Fraser Health and Vancouver Health Bridges events, Spring Practice Forum at Northern Health with COTBC evening session, and two sessions with students in the entry-level program at UBC.

Three webinars held: “Working With Education Assistants in Schools,” "What You Need to Know About the New Currency Requirement," and "Getting Registered to Practice—Tips for New Canadian Grads.”

Article on the Quality Assurance Program published in the March issue of OT Now: "Embracing Career Transitions: A Tool to Help Occupational Therapists Recognize, Prepare for, and Adapt to Change."

Quality Improvements

With support of BC government funding, recruitment and training of new BC assessors for the Substantial Equivalency Assessment System for assessing internationally educated occupational therapists.

Contracting with external evaluators to gather perspectives on the Quality Assurance Program’s Competence Improvement element and Competence Assessment for registrants in nonclinical roles.

Updated advisory statements on Use of Title and Administration and Distribution of Naloxone by Occupational Therapists.

Competency development: inspector training and workshop on chairing meetings effectively.

Human resource planning to increase capacity to recruit and maintain strong staff.

Canada-Wide Collaborations

Signing a memorandum of understanding that addresses consistency for occupational therapists needing temporary practice in another province.

Commitment as a member of the Association of Canadian Occupational Therapy Regulatory Organizations to develop a common competency document with the Canadian Association of Occupational Therapists (CAOT) and the Association of Canadian Occupational Therapy University Programs.
Registrants applying for registration with the College must meet the education and practice standards. By registering, the individual respects the public’s right to safe, ethical, and effective care, and recognizes the College’s role in supporting and monitoring practice.

Decisions Made…

- **258** new registrations were issued to Canadian-educated occupational therapists (CEOTs).
- **17** new registrations were issued to internationally educated occupational therapists (IEOTs).
  - 30 of the registrations for CEOTs and 1 for an IEOT were streamlined through the Labour Mobility Support Agreement.
- **75** registration reinstatements were issued:
  - 43 from occupational therapists registered in the nonpractising category, and
  - 32 from former registrants.
- **15** requests for currency requirement review were considered; 1 was denied.
- **4** deferrals to write the National Occupational Therapy Certification Exam (NOTCE) were issued.
- **3** requests to rewrite the NOTCE were granted.
- **3** full practising registrations were issued to provisional registrants who successfully completed their Competence Confirmation Practicums.
- **1** registrant registered with terms, conditions, and limitations.
- **1** registrant was denied reinstatement due to failure to successfully complete the continuing competence requirements (Competence Improvement).
- **0** decisions were appealed to the Health Professions Review Board.

In Progress:

- **4** provisional registrants currently in Competence Confirmation Practicums or waiting to write the NOTCE.
- **14** IEOTs were registered to write the NOTCE in July 2018.
Profile of BC Occupational Therapists

All statistics were calculated at our year-end of June 30, 2018.

2575 Registrants

<table>
<thead>
<tr>
<th>Type</th>
<th># of OTs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full practising</td>
<td>2450</td>
</tr>
<tr>
<td>Provisional</td>
<td>14</td>
</tr>
<tr>
<td>Temporary</td>
<td>1</td>
</tr>
<tr>
<td>Reentry</td>
<td>3</td>
</tr>
<tr>
<td>Terms and Conditions</td>
<td>1</td>
</tr>
<tr>
<td>Total Practising</td>
<td>2469</td>
</tr>
<tr>
<td>Nonpractising</td>
<td>106</td>
</tr>
<tr>
<td>TOTAL</td>
<td>2575</td>
</tr>
</tbody>
</table>

Steady Increase Over Time

Age

<table>
<thead>
<tr>
<th>Age</th>
<th># of OTs</th>
</tr>
</thead>
<tbody>
<tr>
<td>≤ 30</td>
<td>370</td>
</tr>
<tr>
<td>31–40</td>
<td>859</td>
</tr>
<tr>
<td>41–50</td>
<td>657</td>
</tr>
<tr>
<td>51–60</td>
<td>434</td>
</tr>
<tr>
<td>≥ 61</td>
<td>149</td>
</tr>
</tbody>
</table>

Gender

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>female</td>
<td>88%</td>
</tr>
<tr>
<td>male</td>
<td>12%</td>
</tr>
</tbody>
</table>
Location of Entry-Level Education

New Graduates 2017–2018

- **42** In BC
- **71** In Canada, Outside BC
- **2** International
- **115** Total

New Registrants

- **42** In BC
- **101** In Canada, Outside BC
- **17** International
- **160** Total

15% of BC occupational therapists received their entry-level education outside of Canada.

<table>
<thead>
<tr>
<th>Location</th>
<th>#</th>
</tr>
</thead>
<tbody>
<tr>
<td>British Columbia</td>
<td>913</td>
</tr>
<tr>
<td>Canada, Outside British Columbia</td>
<td>1181</td>
</tr>
<tr>
<td><strong>Total Educated in Canada</strong></td>
<td><strong>2094</strong></td>
</tr>
<tr>
<td>United Kingdom</td>
<td>93</td>
</tr>
<tr>
<td>Australia</td>
<td>69</td>
</tr>
<tr>
<td>United States</td>
<td>46</td>
</tr>
<tr>
<td>South Africa</td>
<td>34</td>
</tr>
<tr>
<td>Philippines</td>
<td>26</td>
</tr>
<tr>
<td>India</td>
<td>21</td>
</tr>
<tr>
<td>Hong Kong</td>
<td>19</td>
</tr>
<tr>
<td>New Zealand</td>
<td>13</td>
</tr>
<tr>
<td>Iran</td>
<td>11</td>
</tr>
<tr>
<td>Ireland</td>
<td>10</td>
</tr>
<tr>
<td>Taiwan</td>
<td>6</td>
</tr>
<tr>
<td>Germany</td>
<td>5</td>
</tr>
<tr>
<td>Netherlands</td>
<td>4</td>
</tr>
<tr>
<td>Israel</td>
<td>3</td>
</tr>
<tr>
<td>Brazil, Chile, Japan, Sweden (2 each)</td>
<td>8</td>
</tr>
<tr>
<td>Belgium, Colombia, Costa Rica, France, Singapore, Thailand, Zimbabwe (1 each)</td>
<td>7</td>
</tr>
<tr>
<td><strong>Total Educated Outside of Canada</strong></td>
<td><strong>375</strong></td>
</tr>
<tr>
<td><strong>TOTAL Excluding Nonpractising</strong></td>
<td><strong>2469</strong></td>
</tr>
</tbody>
</table>

15% of BC occupational therapists received their entry-level education outside of Canada.
Profile of BC Occupational Therapists

All statistics were calculated at our year-end of June 30, 2018.

*Do not include nonpractising registrants, temporary registrants, and those looking for employment or not currently working in BC but registered in BC.
Call us! We want to hear from you. This year, we helped occupational therapists, other health professionals, and the public understand how safe, ethical, and effective practice works.

474 Practice Consults

<table>
<thead>
<tr>
<th></th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health Authorities</td>
<td>29%</td>
</tr>
<tr>
<td>Private Practice</td>
<td>37%</td>
</tr>
<tr>
<td>Schools/Child Development Centres</td>
<td>6%</td>
</tr>
<tr>
<td>Other (e.g., ICBC, WorkSafeBC, Veterans Affairs)</td>
<td>10%</td>
</tr>
<tr>
<td>Other Health Professionals</td>
<td>4%</td>
</tr>
<tr>
<td>Public</td>
<td>5%</td>
</tr>
<tr>
<td>Not Disclosed</td>
<td>9%</td>
</tr>
<tr>
<td>Other</td>
<td>9%</td>
</tr>
</tbody>
</table>

Top 5 Practice Consult Topics
Used to identify learning needs and practice resources

<table>
<thead>
<tr>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Managing Client Information e.g., confirming what we can disclose, to whom, and when</td>
<td>Scope of Practice e.g., using modalities safely and effectively</td>
<td>Supervising Support Personnel e.g., working with education assistants (EAs)</td>
<td>Professional Boundaries e.g., not mixing personal and professional relationships</td>
<td>A tie! Private Practice e.g., starting a private practice &amp; Conflict of Interest e.g., working in both private and public practice</td>
</tr>
</tbody>
</table>

Held webinar on “Working With EAs in Schools”
Monitoring Quality Practice

2351 Registrants
Completed the 2018 Annual Continuing Competence Review

% Identifying Transitions Influencing Competence (Positively or Negatively)

- 39% Workload
- 25% New policies/procedures
- 21% Workplace organization (isolation)
- 21% Family demands
- 20% Change in practice setting
- 18% New evidence impacting practice
- 16% Change in client population
- 12% Returning from leave
- 10% Change in health/well-being
- 9% Moving from direct to nonclinical role

Top 10 Resources Supporting Competence (Rated as Very Effective)

- 68% Peers in the field
- 59% Continuing education activities/events
- 56% Experts in the field
- 49% Networks for personal support
- 49% Current evidence and best practices
- 48% Opportunities to receive mentoring
- 45% Support for professional development
- 43% Networks for professional support
- 41% Activities to keep up-to-date with new ideas
- 37% Opportunities for structured feedback

Registrants’ Views of the ACCR

% Agreed/Strongly Agreed

- 89 Transition/resource feedback helpful information
- 88 Practice quiz feedback helpful in clarifying practice issues
- 83 Intend to discuss with colleagues
- 82 Intend to change practice
- 72 Last years’ ACCR helped guide practice

Depending on the question, 197 to 259 occupational therapists responded to the evaluation survey of this year’s ACCR.
ACCR Practice Quiz

The following topics were covered in this year’s quiz. They were chosen specifically to test knowledge and application of changing legislation and new practice developments. Individual feedback on correctness and links to resources guide occupational therapists’ future learning.

- Releasing of client information
- Having a duty to report (driver fitness, suspected sexual misconduct)
- Supervising rehabilitation assistants (communication, documentation)
- Considering the occupational therapist’s role in schools (consultation, consent, duty of care surrounding swallowing safety assessments)
- Using a culturally conscious model of health care delivery when initiating services for First Nations and Aboriginal Peoples
- Using professional title with other designations and job titles
- Maintaining professional boundaries (continuing care past discharge)
- Completing assessments regarding cognition and driver fitness, and contributing to diagnoses related to Developmental Coordination Disorder

Practice Quiz Score Distribution ($N=2351$)
Guided by transparency, objectivity, impartiality, and fairness, the Inquiry Committee investigates and reaches decisions on each complaint regarding the practice of occupational therapists. When action is required, examples of corrective actions include:

- immediate cancellation of registration and completion of remediation prior to reinstatement,
- direct supervision for a period of a year,
- attendance at and successful completion of courses such as Professional Problem-Based Ethics,
- random site-based audits or chart audits, and
- a letter of apology to the client.

### 19 Decisions Made

- 11 Remedial action by consent order resolutions
- 1 Directed action to resolve the complaint
- 1 Referral to Discipline Committee for hearing
- 5 No further action required
- 1 Closure, did not proceed to investigation

### 14 Files in Progress

---

**5-Year Review: July 1, 2013, to June 30, 2018**

<table>
<thead>
<tr>
<th>Complaints Received</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2013–2014</td>
<td>9</td>
</tr>
<tr>
<td>2014–2015</td>
<td>7</td>
</tr>
<tr>
<td>2015–2016</td>
<td>12</td>
</tr>
<tr>
<td>2016–2017</td>
<td>16</td>
</tr>
<tr>
<td>2017–2018</td>
<td>17</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>61*</td>
</tr>
</tbody>
</table>

*One complaint was withdrawn, and one was dismissed because COTBC had no jurisdiction to investigate.

### Origin of Complaints by Practice Sector

<table>
<thead>
<tr>
<th>Origin of Complaints by Practice Sector</th>
<th>Last 5 Years</th>
<th>All Years</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public</td>
<td>37 (63%)</td>
<td>89 (60%)</td>
</tr>
<tr>
<td>Private</td>
<td>22 (37%)</td>
<td>60 (40%)</td>
</tr>
</tbody>
</table>

### Outcomes of Complaints

- **31** Reprimand or remedial action by consent
- **1** Directed action to resolve complaint
- **1** Referral to Discipline Committee for hearing
- **12** Decision to take no further action
- **14** In-progress files

---

**Health Professions Review Board**

One application filed by complainant to review Inquiry Committee decision; referred back to committee.
College Organization

COTBC BOARD
(Six Elected Registrants and Three Appointed Public Members)

COMMITTEES
- Discipline
- Governance Panel
- Inquiry
- Patient Relations, Standards and Ethics
- Quality Assurance
- Registration

Registrar and CEO

Deputy Registrar
Director, Practice and Policy
Director, Quality Assurance Program
Director, Communications
Manager, Office Operations and Finance
Administrative Associate
Legal Counsel
Inspectors/Investigators
Independent Auditor
Project Consultants
Web, IT, and Online Program Consultants

College Team

Registrar and CEO
Kathy Corbett
Deputy Registrar
Cindy McLean
Director, Quality Assurance Program
Mary Clark
Director, Practice and Policy
Andrea Bowden
Manager, Office Operations and Finance
Janetta Ozard
Administrative Associates
Amanda Crook
Darlene Hay
Jill Langridge
This year, we welcomed four new public members to our committees, bringing our public representation to one-third on all committees.

The work of the College is dependent on the dedication of our volunteers who participate on the COTBC Board and on the standing and ad hoc committees. Their time and talents in assisting us to achieve our mission of protecting the public are very much appreciated and ensure that the organization remains responsive and reflective of the occupational therapy profession throughout BC.

**Discipline Committee**
Jeff Boniface (Appointed February 1, 2018)
Tanya Boudier
David MacPherson* (Appointed December 1, 2017)
Carol Williams*

**Inquiry Committee**
Lindsey Townsend, Chair
Naz Chow, Vice-Chair
Susan Gmitroski
Eileen Goudy* (Appointed November 1, 2017)
Joanne Hillier
Mary O’Callaghan*
Nicole Penner (Term ended January 31, 2018)
Carin Plischke

**Governance Panel (Panel of the Board)**
Joy Parsons, Chair
Jennifer Glasgow
Mary O’Callaghan*

**Quality Assurance Committee**
Debbie Ruggiero, Chair
Teresa Green, Vice-Chair
Skye Barbic
Sandy Daughen
Diane Graham
Dawn House* (Appointed April 1, 2018)
Guenter Weckerle*

**Registration Committee**
Trudy Hubbard, * Chair
Elizabeth McLean, Vice-Chair
Susan Albion* (Appointed April 1, 2018)
Lindsey McMitchell
Danielle Michel (Term ended January 31, 2018)
Catherine Wu

**Patient Relations, Standards and Ethics Committee**
Christina Mills, Chair
Kristina Sheridan, Vice-Chair
Jeff Boniface (Appointed February 1, 2018)
Tanya Boudier (Term ended January 31, 2018)
Emma Christensen
Trudy Hubbard* (Appointed May 1, 2018)
Marilyn Waithman* (Appointed February 22, 2018, and resigned May 29, 2018)
Sarah Westgate (Term ended January 31, 2018)

**Exam Development Subcommittee**
Melissa Austin
Jeff Boniface
Heather Boyes
Heather Burrett
Nadine Butzelaar
Michael Ducayen
Zahra Lalani
Ivonne Montgomery
Astrid St. Pierre
Wendy Thompson
INDEPENDENT AUDITOR'S REPORT

To the Members of College of Occupational Therapists of British Columbia

We have audited the accompanying financial statements of College of Occupational Therapists of British Columbia, which comprise the statement of financial position as at June 30, 2018 and the statements of revenue and expenses, changes in net assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

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 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 judgment, 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.
Independent Auditor's Report to the Members of College of Occupational Therapists of British Columbia

(continued)

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of College of Occupational Therapists of British Columbia as at June 30, 2018 and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Grant Thornton LLP

Victoria, BC
September 25, 2018

CHARTERED PROFESSIONAL ACCOUNTANTS
### Statement of Financial Position

**June 30, 2018**

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>CURRENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$1,088,072</td>
<td>$1,579,586</td>
</tr>
<tr>
<td>Short term investments</td>
<td>1,680,018</td>
<td>925,098</td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>7,549</td>
<td>7,442</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>14,842</td>
<td>11,909</td>
</tr>
<tr>
<td><strong>TANGIBLE CAPITAL ASSETS</strong></td>
<td><strong>3,589</strong></td>
<td><strong>8,546</strong></td>
</tr>
<tr>
<td><strong>LIABILITIES AND NET ASSETS</strong></td>
<td><strong>2,794,070</strong></td>
<td><strong>2,532,581</strong></td>
</tr>
<tr>
<td>CURRENT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>$84,629</td>
<td>$131,178</td>
</tr>
<tr>
<td>Source deductions payable</td>
<td>3,453</td>
<td>919</td>
</tr>
<tr>
<td>Deferred revenue (Note 5)</td>
<td>1,209,175</td>
<td>1,110,400</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td><strong>1,297,257</strong></td>
<td><strong>1,242,497</strong></td>
</tr>
<tr>
<td>Unrestricted</td>
<td>552,472</td>
<td>411,486</td>
</tr>
<tr>
<td>Internally restricted (Note 6)</td>
<td>940,752</td>
<td>870,052</td>
</tr>
<tr>
<td>Invested in tangible capital assets</td>
<td>3,589</td>
<td>8,546</td>
</tr>
<tr>
<td><strong>LEASE COMMITMENTS</strong> (Note 8)</td>
<td><strong>1,496,813</strong></td>
<td><strong>1,290,084</strong></td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td><strong>$2,794,070</strong></td>
<td><strong>$2,532,581</strong></td>
</tr>
</tbody>
</table>

**On behalf of the Board**

________ [Signature]  Director

________ [Signature]  Director

See notes to the financial statements
## COLLEGE OF OCCUPATIONAL THERAPISTS OF BRITISH COLUMBIA

### Statement of Revenue and Expenses

**For the Year Ended June 30, 2018**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Registration fees</td>
<td>$1,292,745</td>
<td>$1,246,255</td>
</tr>
<tr>
<td>Application fees</td>
<td>56,875</td>
<td>58,175</td>
</tr>
<tr>
<td>Contribution agreements (Note 9)</td>
<td>22,750</td>
<td>-</td>
</tr>
<tr>
<td>Interest income</td>
<td>15,700</td>
<td>11,067</td>
</tr>
<tr>
<td>Other</td>
<td>3,373</td>
<td>4,136</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$1,391,443</td>
<td>$1,319,633</td>
</tr>
<tr>
<td><strong>EXPENSES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting and legal</td>
<td>91,535</td>
<td>68,334</td>
</tr>
<tr>
<td>Amortization</td>
<td>9,228</td>
<td>8,993</td>
</tr>
<tr>
<td>Communication</td>
<td>9,907</td>
<td>9,250</td>
</tr>
<tr>
<td>Consulting</td>
<td>199,731</td>
<td>179,998</td>
</tr>
<tr>
<td>Contribution agreements (Note 9)</td>
<td>22,750</td>
<td>-</td>
</tr>
<tr>
<td>Credit card charges</td>
<td>36,899</td>
<td>30,568</td>
</tr>
<tr>
<td>Honoraria and per diems</td>
<td>19,888</td>
<td>22,377</td>
</tr>
<tr>
<td>Insurance</td>
<td>5,623</td>
<td>5,609</td>
</tr>
<tr>
<td>Meetings and travel</td>
<td>99,438</td>
<td>107,871</td>
</tr>
<tr>
<td>Office</td>
<td>27,637</td>
<td>20,924</td>
</tr>
<tr>
<td>Publications</td>
<td>5,379</td>
<td>2,997</td>
</tr>
<tr>
<td>Rental</td>
<td>97,825</td>
<td>95,948</td>
</tr>
<tr>
<td>Repairs and maintenance</td>
<td>2,765</td>
<td>2,743</td>
</tr>
<tr>
<td>Special projects</td>
<td>31,551</td>
<td>7,077</td>
</tr>
<tr>
<td>Systems development</td>
<td>49,651</td>
<td>83,800</td>
</tr>
<tr>
<td>Wages and benefits</td>
<td>474,907</td>
<td>457,800</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td>$1,184,714</td>
<td>$1,104,289</td>
</tr>
<tr>
<td><strong>EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS</strong></td>
<td>$206,729</td>
<td>$215,344</td>
</tr>
<tr>
<td><strong>GAIN ON DISPOSAL OF TANGIBLE CAPITAL ASSETS</strong></td>
<td>-</td>
<td>250</td>
</tr>
<tr>
<td><strong>EXCESS OF REVENUE OVER EXPENSES</strong></td>
<td>$206,729</td>
<td>$215,594</td>
</tr>
</tbody>
</table>

See notes to the financial statements
COLORE OF OCCUPATIONAL THERAPISTS OF BRITISH COLUMBIA  
Statement of Changes in Net Assets  
Year Ended June 30, 2018

<table>
<thead>
<tr>
<th></th>
<th>Internally Invested in Tangible Capital Assets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
</tr>
<tr>
<td><strong>NET ASSETS - BEGINNING OF YEAR</strong></td>
<td>$411,486</td>
</tr>
<tr>
<td>Excess (deficiency) of revenue over expenses</td>
<td></td>
</tr>
<tr>
<td>Purchase of tangible capital assets</td>
<td>$(4,271)</td>
</tr>
<tr>
<td>Internal transfer of investment income</td>
<td>$(15,700)</td>
</tr>
<tr>
<td>Other internal transfers</td>
<td>$(55,000)</td>
</tr>
<tr>
<td><strong>NET ASSETS - END OF YEAR</strong></td>
<td>$552,472</td>
</tr>
</tbody>
</table>

See notes to the financial statements.
1. **PURPOSE OF THE COLLEGE**

The College of Occupational Therapists of British Columbia (the "College") was established under the Health Professions Act, effective December 17, 1998. The College's mandate is to serve and protect the public interest by setting standards for entry to practice the profession in British Columbia establishing programs and guidelines to ensure that occupational therapists practice safely, ethically and competently, and investigating complaints raised about registrants' practice. For income tax purposes, the College is treated as a not-for-profit organization.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of presentation**

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO). Canadian accounting standards for not-for-profit organizations are part of Canadian GAAP.

**Fund accounting**

The College of Occupational Therapists of British Columbia follows the deferral fund method of accounting for contributions. The College records its activities in the following funds:

- The Unrestricted Fund accounts for the College's general operations and overhead.
- The Invested in Tangible Capital Assets Fund includes transactions relating to tangible capital assets.
- The Internally Restricted Funds include the following:
  - Inspections, Inquiry and Discipline Funds, which are designated for use in the development and management of the inquiry and discipline process.
  - Program Development Funds, which are designated for the development and establishment of statutory programs.
  - Special Projects Funds, which are designated for specific, time limited projects related to Board strategic plan / College business plan.
  - Quality Assurance Program - Exam Funds, which are designated for use on the Continuing Competence Exam.

  Expenditures from these funds require Board approval.

**Revenue recognition**

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the appropriate fund in the year in which the related expenses are incurred. 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. Application fees are recognized as revenue when received. Annual registration fees are recognized as revenue in the year to which they relate and fees received in advance are included in deferred revenue.

(continues)
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Publications expense

Included in publications expense are costs for certain materials which the College purchases and distributes to all registrants at no additional charge. The costs of such materials are expensed when costs are incurred.

Contributed services

The College would not be able to carry out its activities without the services of the many volunteers who donate a considerable number of hours. Because of the difficulty of compiling and valuing these hours, contributed services are not recognized in the financial statements.

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are term deposits and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days or are redeemable at the option of the College.

Investments

Short term investments, which consist primarily of term deposits with original maturities at date of purchase of twelve months, are carried at amortized cost. Interest earned on investments is transferred to Internally Restricted Funds.

Tangible capital assets

Purchased tangible capital assets are recorded at cost and contributed capital assets are recorded at fair value at the date of contribution less accumulated amortization. Tangible capital assets are amortized over their estimated useful lives on a straight-line basis at the following rates:

- Computer equipment: 3 years
- Computer software: 2 years
- Equipment: 5 years
- Leasehold improvements: remaining lease term

Long lived assets

The College regularly reviews the carrying value of long lived assets and continually makes estimates regarding future cash flows and other factors to determine the fair value of the respective assets. If these estimates or their related assumptions change in the future, the College may be required to record impairment charges for these assets.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

(continues)
2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Employee future benefits

Pension plan

The College and its employees contribute to the Public Service Pension Plan (a jointly trusted pension plan). The Public Service Pension Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at March 31, 2017, the plan has about 59,000 active members and approximately 46,000 retired members.

The latest actuarial valuation as at March 31, 2017, indicated a funding surplus of $1,896 million for basic pension benefits. The next valuation will be March 31, 2020, with results available in early 2021.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates include the collectability of accounts receivable, accrual of accounts payable and accrued liabilities and estimated useful life of tangible capital assets, and are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

3. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of June 30, 2018.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College is exposed to credit risk from grants receivable. The College's receivables are due from government agencies, which minimizes credit risk from collection issues.

The credit risk regarding cash and term deposits is considered to be negligible because they are held by a reputable financial institution with an investment grade external credit rating.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its receipt of funds from its members and other related sources, accounts payable and accrued liabilities.

(continues)
3. FINANCIAL INSTRUMENTS (continued)

(c) 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 comprises three types of risk: currency rate risk, interest rate risk and other price risk. The College is mainly exposed to interest rate risk.

(d) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the College manages exposure through its normal operating and financing activities. The College is exposed to interest rate risk primarily through its fixed income investments.

Unless otherwise noted, it is management’s opinion that the College is not exposed to significant currency risk or other price risks arising from these financial instruments.

4. TANGIBLE CAPITAL ASSETS

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment</td>
<td>$46,893</td>
<td>$44,310</td>
<td>$2,583</td>
<td>$6,928</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>36,788</td>
<td>35,782</td>
<td>1,006</td>
<td>922</td>
</tr>
<tr>
<td>Computer software</td>
<td>4,688</td>
<td>4,688</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Leasehold improvements</td>
<td>3,480</td>
<td>3,480</td>
<td>-</td>
<td>696</td>
</tr>
<tr>
<td></td>
<td>$91,849</td>
<td>$88,260</td>
<td>$3,589</td>
<td>$8,546</td>
</tr>
</tbody>
</table>

5. DEFERRED REVENUE

Deferred revenue in the current year includes registration fees received in advance of the applicable membership year.

6. NET ASSETS INTERNALLY RESTRICTED

<table>
<thead>
<tr>
<th></th>
<th>Inspections, Inquiry and Discipline Fund</th>
<th>Program Development Fund</th>
<th>Special Projects Fund</th>
<th>Quality Assurance Program-Exam Fund</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal transfer of investment income</td>
<td>$289,305</td>
<td>$220,044</td>
<td>$177,828</td>
<td>$182,875</td>
<td>$870,052</td>
</tr>
<tr>
<td>Other internal transfers</td>
<td>-</td>
<td>-</td>
<td>15,700</td>
<td>-</td>
<td>15,700</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>$289,305</td>
<td>$220,044</td>
<td>$193,528</td>
<td>$237,875</td>
<td>$940,752</td>
</tr>
</tbody>
</table>
7. EMPLOYEE FUTURE BENEFITS

The College has a defined benefit plan providing pension and other retirement benefits to its employees. The plan is administered by the Pension Corporation of British Columbia. Eligible employees make contributions to the plan via payroll deductions.

The employer contribution rate to the Public Service Pension Plan at June 30, 2018 is a flat 10.47% of the pensionable salary up to and in excess of the year’s maximum pensionable earnings. The year’s maximum pensionable earnings for 2018 are $55,900 (2017: $55,300). The College expenses contributions to the plan in the year in which payments are made. Contributions to the plan by the College during the year totaled $7,470 (2017: $nil).

8. LEASE COMMITMENTS

The College has a long term lease with respect to its premises. The lease contains a renewal option and provides for payment of base rent plus additional rent owed for utilities, property taxes and maintenance costs. Future minimum lease payments as at year end are as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2019</td>
<td>$24,208</td>
</tr>
</tbody>
</table>

9. CONTRIBUTION AGREEMENTS

COTBC received a contribution agreement of $22,750 from the British Columbia Ministry of Jobs, Trade and Technology for a project titled “Building Capacity for Assessment of Internationally Educated Occupational Therapists – Training Workshop for New BC Competency Assessors”. Funding expanded our British Columbia SEAS competency assessor roster, improving our capacity to respond to the demand for the BC assessors for conducting the Competency Assessment component of the national Substantial Equivalency Assessment System (“SEAS”), the first step in establishing eligibility to apply for registration. A three-day training workshop for the new BC assessors was conducted and provided for the new assessors to learn from and work alongside our current assessors (British Columbia and Ontario), participate in quality improvement activities related to the assessment tool and participate in a quality check for all the assessors.