



**THE COLLEGE OF OCCUPATIONAL THERAPISTS
OF BRITISH COLUMBIA**

2001 / 2002 ANNUAL REPORT



JULY 1, 2001 TO JUNE 30, 2002





IN MEMORY OF
Mary Williams
1951 ~ 2001

It was with great sadness we learned of Mary William's death on October 5, 2001. Appointed by the Minister to the first Board for the College in December 1998, Mary's perspective helped set the College on a good footing. When her term of office expired on January 31, 2001, Mary volunteered to continue to serve on our Board for another term. Mary also served as the Board's parliamentarian and was a member of the College's first Inquiry Committee.

We learned more about Mary when, at one of the Board meetings, she proudly shared the news of her recent award, the *2001 Courage to Come Back Award*, warmly referred to by Mary (with a familiar glint in her eye) as "my hunk of glass". Mary was also active with the DisAbled Women's Network Canada and the BC Coalition of People with Disabilities. She was humble about her accomplishments but persistent & tireless in her advocacy for persons with disabilities.

Her perspective, sense of humour and zest for life is missed.

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Annual General Meeting

Registrants and members of the public are warmly invited to join the College Board and staff at the College's second Annual General Meeting. The meeting will be held in Vancouver, BC on October 19, 2002 from 11:00 am to 12:15 pm. Please contact the College for more details and to confirm your attendance. Please call (250) 386-6822 or toll free in BC (866) 386-6822.

Over the past four years the College of Occupational Therapists of British Columbia has grown from an idea into a reality. I am proud to be a member of the team who spearheaded that growth. Over the past year the Board of the College has solidified our mission statement. We have clearly stated the values that are important to us as a professional body and identified the principles behind those values. In June the Board met for a strategic planning session where we identified the priorities for the next few years of our development. We have planned a day for the members of all the College committees to meet this coming October to review the material developed thus far and participate in further developing the College's action plans. It is truly an exciting time to be part of COTBC.

This year, the pace of activity in relation to Board and committee work was impressive as evidenced by the fact that there were 25 committee meetings and five Board meetings. All seven committees are operational and most have established their work-plans for the next two years. It is hoped the development day in October will help connect their action plans with the strategic directions set by the Board. We are streamlining the process of identifying the activities necessary to meet our mandate and are continuing efforts to review how to best support the committees in their work. There are many tasks to do and with a clear action plan we will identify and prioritize the activities that are the most critical to the College in its role of protecting the public.

I am proud to report that we are well ahead in our development as a College. We have a well functioning Board who apply a governance model that focuses on setting direction and monitoring while allowing staff to do their work. We are fortunate to have retained excellent staff, which provides us with high quality service to the Board, committees, registrants and members of the public. Kathy Corbett continues to work as the registrar and the Board recently approved a move to full-time in recognition of the increasing workload. We are confident that this will give her the ability to meet the increasing operational demands and support more of the tasks necessary in the ongoing development of the College.

Our Registrar has continued to take on a national leadership role as Chair of ACOTRO, the Association of Canadian Occupational Therapy Regulatory Organizations. This included spearheading a partnership project for the development of performance indicators for the Essential Competencies of Practice in Canada. This project, jointly funded by five provincial regulatory bodies, will build on the Essential Competencies document to identify performance indicators for the competency statements and will be validated through efforts of all ten provincial regulatory bodies. Along with the cost-effectiveness benefit of such a joint venture, the Essential Competencies of Practice is a core COTBC document that forms the platform for College activities. This national project will strengthen its use and credibility.

In a more immediate timeframe, we plan to articulate and implement our communications plan, which will allow registrants and the public easy access to information. Our web site will be launched this fall, and we are on track with our goal to develop other strategies for regular communication with registrants. Developing materials for public education is also a strategic priority.

I want to thank the many dedicated volunteers for participating on the College Board and its committees. On behalf of the Board and staff, I also thank all the registrants who have contacted the College to ask questions about a practice or an ethical issue, to seek general information, or to provide comments and suggestions on College processes. The Registrar tracks and trends this information, and through her regular reports to the Board and committees rest assured your contact does assist the Board and staff in setting priorities for the College. Finally, thank you to all COTBC registrants for your patience as we build, brick by brick, a solid foundation for a College that has an important mandate, to serve and protect the public.

Respectfully submitted

Hilary Drummond
Chair, 2001/2002

The work of the College could not be done without the dedicated support of volunteers participating on the College Board and its committees. We thank you for contributing your time and talents in assisting the College to achieve its mandate.

Board of the College (*from February 1, 2001*)

Jan Gauthier, Chair and elected Board member

Hilary Drummond, Vice Chair and elected Board member

Mary Williams, Public Board member

Janice Dalgarno, Public Board member

Nancy Sheehan, Public Board member

Angenita Gerbracht, elected Board member

Rick Wadland, elected Board member

Sandra Bressler, elected Board member

William Chan, elected Board member

Board of the College (*from February 1, 2002*)

Hilary Drummond, Chair and elected Board member

Angenita Gerbracht, Vice Chair and elected Board member

Nancy Sheehan, Public Board member

Jan Gauthier, elected Board member

Sandra Bressler, elected Board member

William Chan, elected Board member

Nancy Scullion, elected Board member

Janice Dalgarno, Public Board member (term expired March 2002)

Vacancy, Public Board member

The College of Occupational Therapists of British Columbia (COTBC) is the regulatory body established by the provincial government to protect the public by regulating the practice of occupational therapy in British Columbia. In December 1998, the government approved the Occupational Therapists Regulation, which established the college under the *Health Professions Act (HPA)*.

The College is governed by a Board, the group responsible for meeting the College's mandate as set out by the *Health Professions Act*, the Occupational Therapists Regulation and the Bylaws of the College. The Board consists of occupational therapists elected by registrants in the Province (six members) and public representatives appointed by the provincial government (three members).

The duty and objects of the College is provided in Sections 16, 18 & 19 of the *HPA (Act)*. The *Act* provides the authority for the Board to develop its own bylaws setting out the detailed rules governing the regulation of the profession. In February 2000, the government approved the COTBC Bylaws. Mandatory registration for occupational therapists came into legal force on July 1, 2000.

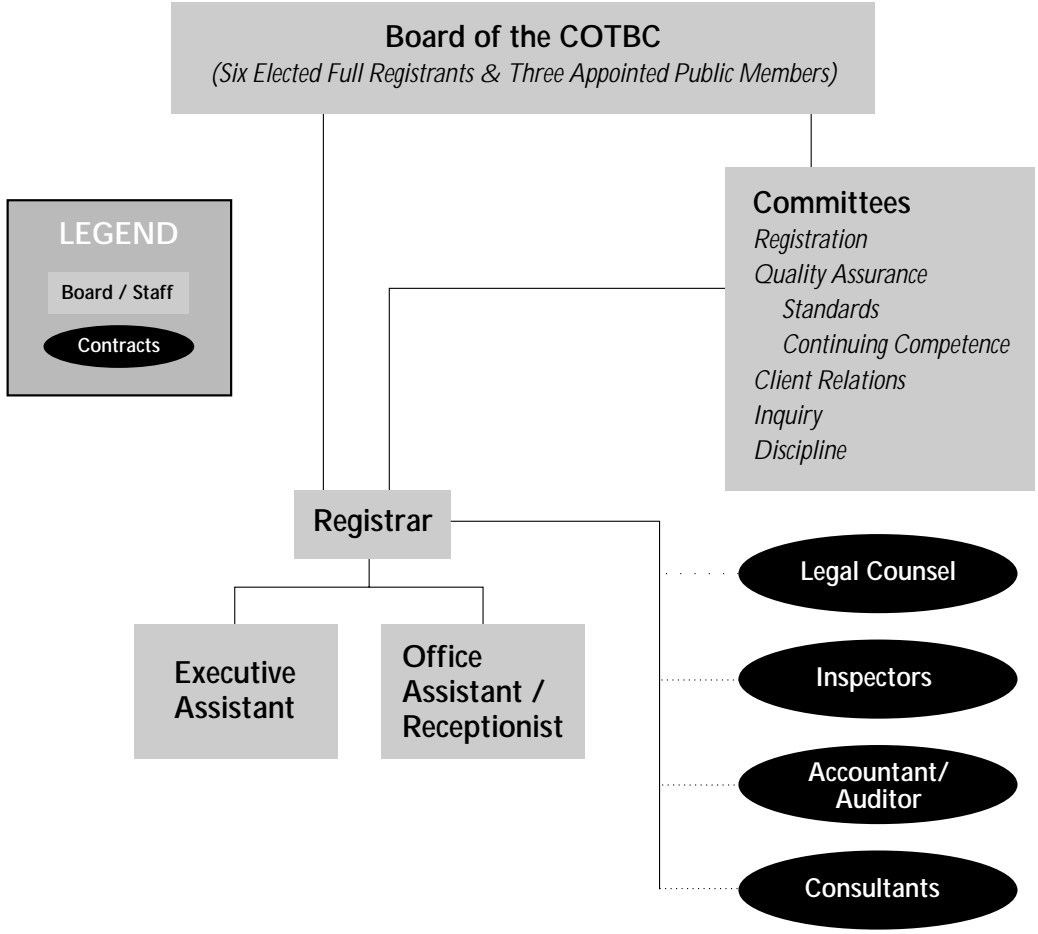
College bylaws, policies and activities must reflect that we are meeting the legislated mandate, to serve and protect the public by regulating occupational therapy practice. Examples of these functions are:

- Setting the requirements for entry to practice the profession such as level of education and practical experience hours. Occupational therapists meeting the standards are registered as occupational therapists in B.C.
- Setting the standards of practice for occupational therapists in B.C. The Essential Competencies of Practice for Occupational Therapists in Canada (© ACOTRO 2000) is the foundation document that outlines the expectations of professional practice. The Code of Ethics informs the public and registrants about expectations of professional conduct. Practice guidelines, advisory statements and other resources as developed through quality assurance and standards committee work will assist occupational therapists to be accountable in their practice.
- Monitoring the quality of practice and continuing competence through a quality assurance program. The Quality Assurance Committee will establish a framework for ensuring occupational therapists are competent to practice safely, ethically and effectively. Continuing competence elements will ensure the College can meet its mandate to promote, monitor and evaluate requirements.
- Establishing educational requirements and guidelines for conduct for registrants to prevent professional misconduct of a sexual nature. The Client Relations Program must also ensure the public are informed about the conduct expectations of registrants and the process for dealing with complaints of this nature.
- Investigating any complaints about the practice of an occupational therapist. The Inquiry Committee has the responsibility to investigate complaints and make decisions about concerns about a registrants' practice brought to the attention of the College.
- Taking appropriate action when a Discipline Committee panel finds evidence that a registrant has not acted in accordance to professional standards of practice or conduct.
- Ensuring all occupational therapists participate in quality assurance programs.

The structure of the COTBC Board and Committees is organized to meet the responsibilities and reflected on the following organizational chart.

COLLEGE BOARD
Comprised of six elected registrants and three public representatives appointed by the Minister

<p>Registration Committee</p> <p>Responsible for all aspects of registration and working with QA Committee on matters related to re-entry to the profession</p>	<p>Quality Assurance Committee</p> <p>Responsible for quality assurance programs such as continuing competence, standards of practice, professional ethics and re-entry to the profession</p> <p>Assistance provided by <i>two</i> subcommittees: Standards Committee & Continuing Competence Committee</p>	<p>Client Relations Committee</p> <p>Responsible for establishing programs for the prevention of misconduct of a sexual nature including requirements for registrants, establish guidelines for conduct and provide information to the public regarding responsibilities of registrants</p>	<p>Inquiry Committee</p> <p>Responsible for investigating complaints & has authority to make decisions including referring the matter for a discipline hearing</p>	<p>Discipline Committee</p> <p>Conducts hearings on matters referred by the Inquiry Committee & takes action to discipline a registrant when practice or conduct does not meet expected standards</p>
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Mandate

The Registration Committee is responsible for granting registration as a registrant of the College of Occupational Therapists of British Columbia. The Committee must grant registration to every person who, in accordance with the bylaws, applies for registration, satisfies the committee that he or she is qualified to be a registrant, and pays the required fees as set forth in the bylaws. A person whose application for registration is refused by the Committee may appeal the refusal to the Supreme Court of British Columbia.

Membership

In accordance with section 15 of the bylaws, the committee is comprised of at least 5 persons appointed by the Board, including one elected member, one appointed member and at least 3 full registrants. Committee members serve a term of two years and are eligible for re-appointment for a maximum of three terms.

2001/2002 Members

Debra Morgan, registrant & Chair
 Bruce Pilcher, registrant & Vice-chair (Resigned June 2002)
 Elise Murphy, registrant
 Nancy Sheehan, appointed Public Board member
 Nancy Scullion, registrant & elected Board member
 Rick Wadland, registrant & elected Board member
 (Chair until Board term expired on January 31, 2002)

Meetings

The terms of reference provides for monthly meetings by teleconference or as required, with at least one meeting held in person annually.

A full day in-person meeting was held in November 2001 for an orientation and planning session.

The Registration Committee met monthly by teleconference, including an additional teleconference meeting in May 2002 to accommodate timely registration for individuals graduating from occupational therapy programs.

Activities

Initiated a review of policy for English Fluency requirement, including survey of Health Regulatory Organizations in B.C. and the Occupational Therapy regulatory organization in each province in Canada. (Ongoing)

Participating with Quality Assurance Committee in joint initiative to review and revise the Re-entry program. (Ongoing)

Monitored the developments of the Mutual Recognition Agreement (MRA) with respect to the impact on registration policies and implementation of agreement in other Provinces.

Education session attended by committee member in May 2002 on *Recognizing International Credentials in Canada*, in Burnaby, B.C.

Respectfully submitted,

Debra Morgan,
 Chair, Registration Committee 2001/2002

Total Number of Registrants <i>(by Category)</i> at June 30, 2002	2001-2002 Current Year	2000-2001 Prior Year
Full Registrants	1239	1148
Provisional Registrants	51	79
Provisional – Condition of Re-entry	3	3
Temporary Registrants	6	4
Non-practising	2	<i>Note 1</i>
Total Registrants on Register at June 30th	1299	<i>Note 2</i> 1234
Number of Registrants as Renewed or New		
Full registration - Renewals	1146	Prior year was first year of registration therefore no statistics for this section.
Full registration – New	92	
Provisional registration - Renewals	4	
Provisional registration - New	46	
Applications for Registration (Where are applicants applying from?)		
From within British Columbia	63	<i>Note 3</i>
From other Provinces or Territories	56	
From outside Canada	28	
Non-renewed Registrants at June 30, 2002	101	<i>Note 4</i>
Number of Registrations Refused	0	0
Number of Appeals on Registration Matters	0	0

Note 1: In order to register in the non-practising category, a person must first be a registrant in the full registration category [College Bylaws s.47(1) b]. The 2000-2001 was the College's first registration year and it was not possible for a person to apply in this category

Note 2: Total for 2001/2002 reflects two temporary registrants who applied for, and were granted full registration and included in both the full and temporary registration category.

Note 3: This information reflects the applications received and may not be the same number of new registrations considered by the committee. Applicants may apply but not complete the process for registration.

Note 4: There were 78 registrants who notified the College to cancel their registration and resign in good standing from the register [s.21(3) a of the Act]. There were 23 registrants who's registration was cancelled and ceased to be registered with the College pursuant to the Act [s. 21(1) b] and College Bylaws [s. 54(4)].

Quality Assurance Committee Report

Mandate

As described in the College of Occupational Therapists of British Columbia bylaws Section 18, the Quality Assurance (QA) Committee is responsible for making recommendations to the board with respect to:

- Continuing competency program
- Standards of practice
- Clinical practice guidelines
- Re-entry into the profession
- Professional ethics

Membership

In accordance with section 18 (1) of the bylaws the committee consists of at least five (5) persons appointed by the board, including one (1) board member appointed by the Minister, one (1) elected board member and three (3) full registrants. The appointments are currently for a two-year term, and committee members may be re-appointed for a maximum of three terms.

Angenita Gerbracht, Chair and elected Board member
Twyla Ross, registrant
Cathy Busby, registrant

Risa Greenwood, registrant
Judith Moscovitch, registrant
Vacant, appointed Public Board member

Meetings

The Committee meets monthly by teleconference if warranted, with at least one of the meetings held in person annually. Meetings included three teleconferences and two in-person meetings. The Chair of the Standards Committee and the Chair of the Continuing Competence Committee also participated in initial meetings of the Quality Assurance Committee.

Activities

The Committee developed a draft document outlining the mandate, principles and goals for the College's Quality Assurance Program. As a platform for the College's approach to its quality assurance activities mandated under the Act, the work continues on refining the draft document for final approval by the Board.

Established an inter-committee initiative for the review and revision of the College's Re-entry program. Two members of the Registration Committee are working with the QA Committee on this joint activity. This work continues.

As the work of the QA Committee's two sub-committee unfolds, establishing practical links and communication processes with the sub-committees (Standards & Continuing Competence) are under review.

Respectfully submitted,

Angenita Gerbracht, Chair, Quality Assurance Committee 2001/2002

Continuing Competence Committee Report

Mandate

As described in the College of Occupational Therapists of British Columbia bylaws Section 18 (5) c, the Continuing Competence Committee is responsible for reporting to the Quality Assurance Committee and the Board, recommendations for establishing and monitoring adherence to standards for continuing competence for registrants.

Membership

In accordance with section 18 (5)-b of the bylaws the committee consists of at least five (5) full registrants appointed by the board. The appointments are for a two-year term, and committee members may be re-appointed for a maximum of three terms.

Emma Christensen, registrant & Chair
Hilary Drummond, registrant & elected Board member
Dawn Daechsel, registrant

Kathy Burton, registrant & Vice-Chair
Jody Edamura, registrant

Meetings

The Committee meets monthly by teleconference if warranted, with at least one of the meetings held in person annually. Meetings included one teleconference and two in-person meetings. The in-person meetings were held jointly with the Standards Committee for orientation and planning sessions.

Activities

The committee activities got underway in January 2002.

The Committee developed a draft document describing the core roles of the committee and their guiding principles to provide a framework in the development of recommendations for continuing competency requirements. The document was presented at the Quality Assurance Committee for review.

A review of current state of continuing competency programs in other health regulatory bodies and other occupational therapy regulatory organizations in Canada is also underway.

The Continuing Competence Committee developed its work-plan for the coming year.

Respectfully submitted,

Emma Christensen, Chair, Continuing Competence Committee 2001/2002

Standards Committee

Mandate

As described in the College of Occupational Therapists of British Columbia bylaws Section 18 (4), the Standards Committee reports to the Quality Assurance Committee and is responsible for the development of:

- Standards of practice
- Clinical practice guidelines
- Advisory statements.

All draft standards, guidelines and advisory statements must be circulated to the Board for approval prior to circulation of such drafts to the registrants for discussion [s.18(4) d].

Membership

In accordance with section 18 (4)-b of the bylaws the committee consists of at least five (5) full registrants appointed by the board. The appointments are for a two-year term, and committee members may be re-appointed for a maximum of three terms.

Helen Turner, registrant and Chair
Sandy Daughen, registrant
Seiko Watanabe, registrant

Hilary MacInnis, registrant and Vice-Chair
Susanne Leach, registrant

Meetings

The Committee meets monthly by teleconference if warranted, with at least one of the meetings held in person annually.

Meetings included two teleconferences and three in-person meetings. Two of the in-person meetings were held jointly with the Continuing Competence Committee for orientation and planning sessions.

Activities

Committee activities got underway in January 2002.

The Chair participated in the process of developing the principles of the Quality Assurance program.

The Committee developed draft documents outlining the definitions and approach for the development of practice guidelines and advisory statements. The draft documents were recently presented to and reviewed by the QA Committee.

The Standards Committee developed its work-plan for the coming year with a focus on completing the work initiated on drafting two practice guidelines. This process included a review of standards-related documents used by other health regulatory bodies in Canada.

Respectfully submitted,

Helen Turner, Chair, Standards Committee 2001/2002

Mandate

The Client Relations Committee makes recommendations to the board regarding client relations programs, including measures for addressing professional misconduct of a sexual nature. The measures for preventing or dealing with professional misconduct of a sexual nature must include educational requirements for registrants, guidelines for the conduct of registrants with their clients, and the provision of information to the public regarding both the responsibilities of registrants and the College's complaint and discipline process.

Membership

In accordance with section 19 of the bylaws, the committee is comprised of at least 5 persons appointed by the Board, including one elected member, one appointed member and at least 3 full registrants. Committee members serve a term of two years and are eligible for re-appointment for a maximum of three terms.

2001/2002 Membership

Jan Gauthier, Chair and elected Board member
Nancy Sheehan, appointed Public Board member
Lynda Kingsley, registrant
Debbie Ruggiero, registrant
Marion MacNaughton, registrant & Vice Chair
Les Smith, registrant (resigned March 2002)

Meetings

The terms of reference provides for monthly meetings by teleconference or as required, with at least one meeting held in person annually.

The Client Relations Committee met by teleconference for an initial meeting and met once in-person for an orientation session and planning meeting.

Activities

The committee activities got underway in April 2002.

The committee established its work-plan for meeting its key roles as mandated under the College bylaws.

Respectfully submitted,

Jan Gauthier
Chair, Client Relations Committee 2001/2002

Mandate

As provided in sections 25 to 35 of the *Health Professions Act*, the Inquiry Committee investigates matters that are raised in complaints against registrants. By definition in the *Act*, a “registrant” also includes a former registrant of the College.

The Committee may also investigate a registrant on its own motion (i.e. without a complaint) with regard to a contravention of or failure to comply with the *Act*, regulation or bylaws, professional misconduct, competence to practice or any disturbance or addiction which impairs the ability to practise.

Once the Committee is satisfied with the investigation, it decides on the course of action. The Committee may take no further action, take any action the Committee considers appropriate to resolve the matter between the complainant and the registrant, request the registrant to undertake not to repeat the misconduct, request the registrant to take educational courses, request the registrant to consent to a reprimand, request the registrant to consent to any other action specified by the Committee, or direct the Registrar to issue a citation for a disciplinary hearing.

Membership

In accordance with section 16 of the bylaws, the committee is comprised of at least 5 members appointed by the Board, including one elected member, one appointed member and at least 3 full registrants. Members are eligible for re-appointment for a maximum of three terms.

2001/2002 Members

Sandra Bressler, Chair and elected Board member
Deborah Simpson, registrant
Nancy Sheehan, appointed Public Board member

Caroline Ehmann, Vice chair and registrant
Catherine Fast, registrant
Mary Williams, appointed Public Board member

Meetings

The Committee meets monthly or as required, with at least one meeting held in person annually. Meetings may also be held by teleconference or electronic means.

The Committee met on a complaint matter electronically, and attended an in-person meeting in February 2002.

Activities

The Committee resolved one complaint received in 2001 by a consent order. In this case, the Registrant & the College signed a Consent Order. The registrant agreed to a reprimand, remediation and terms related to disclosure of the consent order. The conditions of the consent order were met to the satisfaction of the Committee and the matter was concluded.

One complaint from 2001 remains outstanding and the matter is ongoing.

The Committee received two new complaints in 2002 and the matters are ongoing.

A third complaint was received and dismissed. While the College has the authority in the *Act* to investigate complaints about registrants and former registrants, the College did not have the jurisdiction in this case. The complaint was about the practice of an occupational therapist, which occurred prior to July 1, 2000. The O.T. would not have been a registrant or former registrant of the College.

One committee member was supported to attend a workshop titled “*Professional Discipline and Regulation – How to Run an Effective, Legal and Progressive Professional Regulatory Body*” held in the fall of 2001 in Vancouver, BC.

The Committee is reviewing Inquiry policies and administrative processes and plans further orientation/education from other Health Regulatory Organizations on complaint review and resolution approaches. In addition, the Inquiry Committee is considering how to link with the College’s committees or future communication initiatives to inform and increase the awareness of the practice and conduct concerns that have come before the Committee.

Respectfully submitted,

Sandra Bressler, Chair, Inquiry Committee 2001/2002

Mandate

The Committee's mandate is to conduct disciplinary hearings under the authority of the *Health Professions Act*.

Membership

In accordance with section 17 of the bylaws, the members consist of at least five members appointed by the board, including one public representative or one appointed Board member, one elected Board member and three full registrants. The appointments shall be for a term not more than five years, with re-appointment for a maximum of three terms.

2001/2002 Members

William Chan, Chair and elected Board member
Betty Third, registrant
Michele Becker, registrant
Catherine Backman, registrant
Vacancy – appointed Public Board member or Public representative

Meetings

No disciplinary hearings were held in 2001 / 2002

An orientation session was provided at the inaugural committee meeting held on June 13, 2002.

Activities

Recruitment for public representative for committee continues.

Recommendation for appointment of Chair & Vice-Chair for 2002/2003 provided to the Board.

The Committee Chair was supported to attend a seminar in the fall of 2001, titled "*Professional Discipline and Regulation – How to Run an Effective, Legal and Progressive Professional Regulatory Body*" held in Vancouver, BC.

Respectfully submitted,

William Chan
Chair, Discipline Committee 2001/2002

Auditors' Report

To the Board of Directors of
College of Occupational Therapists of British Columbia

We have audited the statement of financial position of College of Occupational Therapists of British Columbia as at June 30, 2002 and the statements of revenue and expenditures, 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 June 30, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Victoria, Canada
August 9, 2002

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College of Occupational Therapists of British Columbia Statement of Revenue and Expenditures

Year Ended June 30	2002	2001
		(Note 8)
Revenue		
Application fees	\$ 33,060	\$ 55,120
Registration fees	439,149	411,205
Interest	18,456	23,756
Other	1,015	690
	<u>491,680</u>	<u>490,771</u>
Expenditures		
Accounting and legal	17,062	14,768
Amortization	10,752	4,835
Board and committee	9,050	10,626
Consulting	4,822	8,239
Honoraria	16,743	10,187
Insurance	3,174	494
Interest on long term debt	4,335	11,491
Miscellaneous	2,083	3,030
Office	24,496	17,795
Program development fund (Note 5)	7,000	-
Publications	21,357	22,469
Rent	15,486	9,692
Salary and benefits	145,761	111,154
Systems maintenance	6,481	1,080
Telephone	6,974	3,829
Travel	35,995	13,139
	<u>331,571</u>	<u>242,828</u>
Excess of revenue over expenditures	\$ <u>160,109</u>	\$ <u>247,943</u>

See accompanying notes to the financial statements.

College of Occupational Therapists of British Columbia

Statement of Financial Position

June 30

2002

2001

Assets

Current

Cash	\$	175,642	\$	101,049
Short-term investments (market value \$476,773; 2001: \$419,000)		476,773		419,000
Receivables		17,189		24,734
Prepays		3,586		3,940
		<u>673,190</u>		<u>548,723</u>

Capital assets (Note 3)

		<u>17,296</u>		<u>21,564</u>
	\$	<u>690,486</u>	\$	<u>570,287</u>

Liabilities

Current

Payables and accruals	\$	37,981	\$	21,280
Current portion of long term debt		-		66,325
Deferred revenue		183,305		127,050
		<u>221,286</u>		<u>214,655</u>

Long term debt (Note 4)


		<u>-</u>		<u>46,541</u>
		<u>221,286</u>		<u>261,196</u>

Net Assets

Unrestricted net assets		323,904		187,527
Net assets internally restricted (Note 5)		128,000		100,000
Net assets invested in capital assets		17,296		21,564
		<u>469,200</u>		<u>309,091</u>
	\$	<u>690,486</u>	\$	<u>570,287</u>

Commitment (Note 6)

On behalf of the Board

 Director

 Director

See accompanying notes to the financial statements.

College of Occupational Therapists of British Columbia Statement of Changes in Net Assets

Year Ended June 30

2002

2001

Net assets	<u>Invested in Capital Assets</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
Balance, beginning of year	\$ 21,564	\$ 187,527	100,000	\$ 309,091	\$ 61,148
Excess (deficiency) of revenue over expenditures	(10,752)	177,861	(7,000)	160,109	247,943
Investment in capital assets	6,484	(6,484)	-	-	-
Internally imposed restriction (Note 5)	-	(35,000)	35,000	-	-
Balance, end of year	\$ <u>17,296</u>	\$ <u>323,904</u>	\$ <u>128,000</u>	\$ <u>469,200</u>	\$ <u>309,091</u>

See accompanying notes to the financial statements.

College of Occupational Therapists of British Columbia Statement of Cash Flows

Year Ended June 30

2002

2001

Increase (decrease) in cash

Operating		
Excess of revenue over expenditures	\$ 160,109	\$ 247,943
Amortization	10,752	4,835
	<u>170,861</u>	<u>252,778</u>
Change in non-cash operating working capital (Note 7)	23,082	(323,837)
	<u>193,943</u>	<u>(71,059)</u>
Financing		
Repayment of long term debt	(112,866)	(37,134)
Investing		
Purchase of capital assets	(6,484)	(21,751)
Net increase (decrease) in cash	74,593	(129,944)
Cash, beginning of year	<u>101,049</u>	<u>230,993</u>
Cash, end of year	\$ <u>175,642</u>	\$ <u>101,049</u>

See accompanying notes to the financial statements.

College of Occupational Therapists of British Columbia

Notes to the Financial Statements

June 30, 2002

1. Nature of operations

The College of Occupational Therapists of British Columbia 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

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.

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.

Investments

Investments are recorded at the lower of cost or market value.

Capital assets

Purchased capital assets are recorded at cost, and contributed capital assets are recorded at fair value at the date of contribution. Amortization is provided as follows:

Computer equipment	3 years, straight line
Furniture and equipment	5 years, straight line
Computer software	2 years, straight line

Use of estimates

In preparing the College's financial statements, management is required to make estimates and assumptions that could affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. Actual results could differ from those reported.

College of Occupational Therapists of British Columbia

Notes to the Financial Statements

June 30, 2002

3. Capital assets			<u>2002</u>		<u>2001</u>	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value		
Computer equipment	\$ 17,669	\$ 10,667	\$ 7,002	\$	12,798	
Computer software	5,718	2,859	2,859		-	
Furniture and equipment	10,426	2,991	7,435		8,766	
	<u>\$ 33,813</u>	<u>\$ 16,517</u>	<u>\$ 17,296</u>	<u>\$</u>	<u>21,564</u>	

4. Long term debt	<u>2002</u>		<u>2001</u>	
Loan due to BC Society of Occupational Therapists was paid in full on February 21, 2002	\$	-	\$	25,000
Term loan due to VanCity Capital Corporation was paid in full on March 20, 2002		-		87,866
		-		112,866
Less: current portion		-		66,325
	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>46,541</u>

5 Net assets internally restricted

	Investigations and Resolutions Reserve	Program Development Fund	Special Projects Fund	Total 2002
Balance, beginning of year	\$ 45,000	\$ 45,000	\$ 10,000	\$ 100,000
Expenditures	-	(7,000)	-	(7,000)
New restriction	10,000	20,000	5,000	35,000
Balance, end of year	<u>\$ 55,000</u>	<u>\$ 58,000</u>	<u>\$ 15,000</u>	<u>\$ 128,000</u>

These internally restricted amounts are not available for other purposes without approval of the board of directors.

College of Occupational Therapists of British Columbia

Notes to the Financial Statements

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6. Commitment

The College has entered into an agreement to lease its premises until November 2005. The monthly rent is \$1,161. Minimum rent payable for the next three years is as follows:

2003	\$	13,926
2004	\$	13,926
2005	\$	5,803

7. Supplemental cash flow information

	<u>2002</u>	<u>2001</u>
Change in non-cash operating working capital:		
Receivables	\$ 7,545	\$ 23,866
Prepays	354	(3,940)
Short-term investments	(57,773)	(419,000)
Payables and accruals	16,701	14,417
Deferred revenue	56,255	60,820
	<u>\$ 23,082</u>	<u>\$ (323,837)</u>
Interest paid	\$ <u>4,335</u>	\$ <u>11,491</u>
Interest received	\$ <u>24,482</u>	\$ <u>541</u>

8. Comparative figures

Certain 2001 comparative figures have been reclassified to conform to the presentation adopted in the current year.



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