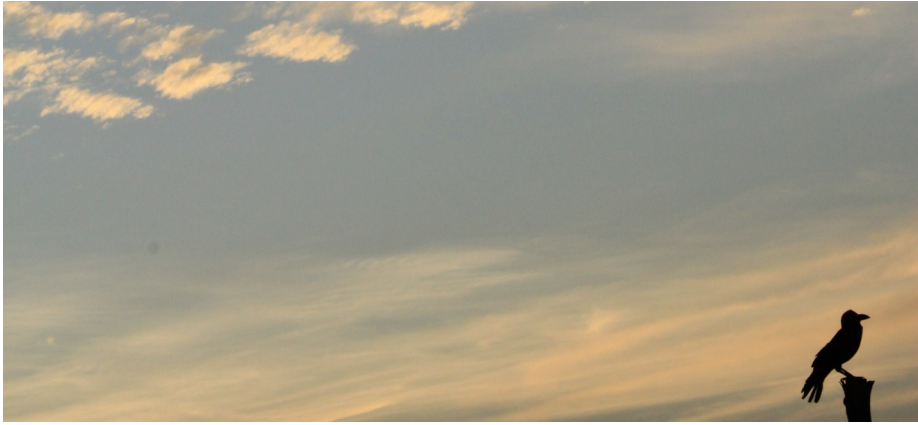




Annual Report

COLLEGE OF DENTURISTS OF ONTARIO

2012-2013



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ABOUT THE COLLEGE

The College of Denturists of Ontario is the regulatory body for the profession of denturism in Ontario. Our mandate is to regulate and govern denturists in the public interest. The College is committed to ensuring that denturists deliver safe, competent and ethical services within their scope of practice to the public. The College does so in a number of ways by:

- Setting the qualifications for entering practice, and ensuring that denturists maintain and enhance their knowledge, skills and judgment through a quality assurance program;
- Establishing standards of practice and guidelines for the profession;
- Investigating complaints against denturists on behalf of the public; and
- Disciplining denturists who have been found to have committed acts of professional misconduct.

MISSION STATEMENT

The mission of the College of Denturists of Ontario is to regulate and govern the profession of denturism in the public interest.

MANDATE & OBJECTIVES

Under section 3 of the *Regulated Health Professions Act, 1991*, the duty of the College is to serve and protect the public interest by following the objects of the legislation. The objects of the College of Denturists of Ontario are:

1. To regulate the practice of the profession and to govern the members in accordance with the health profession Act, this Code and the *Regulated Health Professions Act, 1991* and the regulations and by-laws.
2. To develop, establish and maintain standards of qualification for persons to be issued certificates of registration.
3. To develop, establish and maintain programs and standards of practice to assure the quality of the practice of the profession.
4. To develop, establish and maintain standards of knowledge and skill and programs to promote continuing evaluation, competence and improvement among the members.
- 4.1 To develop, in collaboration and consultation with other Colleges, standards of knowledge, skill and judgment relating to the performance of controlled acts common among health professions to enhance interprofessional collaboration, while respecting the unique character of individual health professions and their members.
5. To develop, establish and maintain standards of professional ethics for the members.
6. To develop, establish and maintain programs to assist individuals to exercise their rights under this Code and the *Regulated Health Professions Act, 1991*.
7. To administer the health profession Act, this Code and the *Regulated Health Professions Act, 1991* as it relates to the profession and to perform the other duties and exercise the other powers that are imposed or conferred on the College.
8. To promote and enhance relations between the College and its members, other health profession colleges, key stakeholders, and the public.
9. To promote inter-professional collaboration with other health profession colleges.
10. To develop, establish, and maintain standards and programs to promote the ability of members to respond to changes in practice environments, advances in technology and other emerging issues.
11. Any other objects relating to human health care that the Council considers desirable. 1991, c. 18, Sched. 2, s. 3 (1); 2007, c. 10, Sched. M, s. 18; 2009, c. 26, s. 24 (11).. 2, s. 3 (1); 2007, c. 10, Sched. M, s. 18; 2009,

ABOUT DENTURISTS

The scope of practice for denturists is set out in the *Denturism Act, 1991* which specifically deals with issues pertaining to the regulation of Denturists.

The practice of denturism is the assessment of arches missing some or all teeth and the design, construction, repair, alteration, ordering, and fitting of removable dentures.

MESSAGE FROM THE PRESIDENT



Ms. Anita Kiriakou,
Public Member
President

I am honoured to be able to contribute to this Annual Report, not only as the President, but also as a public member. As I look back over this last year, I realize, now more than ever, the importance of the public member's role in the governance of a professional health regulatory college. The College of Denturists of Ontario exists to serve, protect and represent the public in an unbiased manner. We accomplish this task by working together as public appointees to the College Council, with the elected professional members on Council and its committees, to safeguard the public interest. As a public member and President, I am proud of the contribution the public members make to this regulatory College. However, I realize that self-regulation is more complex than simply working together. Self-regulation can be very challenging, but it is a privilege that we should all *appreciate* and not take for granted.

Our College is not unique; like many other regulatory colleges, we have faced a variety of issues that are very challenging. In March 2012, after receiving the report of the independent operational audit of the College conducted by PricewaterhouseCoopers, the Minister of Health & Long-Term Care appointed Ms. Deanna Williams as Supervisor to the College. I have had the pleasure of working with Ms. Williams for the last few months. The Supervisor has a vast amount of experience and knowledge in dealing with regulatory issues. She immediately started to work on a variety of priority items. Ms. Williams recognizes that we must engage our stakeholders and work with them in a collaborative manner. She knows that the College has a duty to the public, and the stakeholders have their own separate duties to their groups. The Supervisor has an obvious understanding of our situation. The College's first responsibility is to protect the public and she has not waived on this point. The Supervisor has continued to update me about the progress of her work. Her strong leadership has filled a void and has created a positive momentum for the College.

The Supervisor is not the only one responsible to secure the future of the College. She can guide us to take the right path, but ultimately we must all contribute and work together to create a positive outcome. I have had the opportunity to meet quite a few members who are dedicated to this profession. With the public members' assistance and the strong leadership of the Supervisor, we should have no obstacles in achieving our success.

Yours truly,

A handwritten signature in blue ink, appearing to read "Anita Kiriakou". The signature is fluid and cursive, with a long horizontal stroke at the end.

MESSAGE FROM THE SUPERVISOR

As I write this message, I have been in my Supervisor role at the College for a year, and I am pleased to report on the significant progress that has been made.

All of the high level recommendations contained in the independent audit report conducted by PricewaterhouseCoopers in 2011 have been addressed and I would like to summarize some of the more significant changes in this report. Steps were immediately taken in April 2012 to ensure that the 2012 summer qualifying (licensing) examination (QE) would be conducted in a form and manner that was fair, accountable and defensible. The College contracted the psychometric services of Dr. Anthony Marini, of Martek Assessments to assist the College. While minimal changes were able to be made to the 2012 QE given the short timelines, much work has been done throughout the year to make the College's 2013 QE respectively as fair, valid, reliable and defensible as possible. When I arrived at the College, the pass rate for the written examination had been less than 40%. With Dr. Marini's assistance, this rate increased to around 60% in 2012, and to just under 80% in 2013. Work has begun to develop national competencies for the profession which we anticipate will be adopted later this year by the College and denturist regulators across Canada. These competencies should ultimately form the basis of all Canadian educational programs for denturists as well as the blueprint for a national licensing examination that all new applicants to the profession in Canada will eventually take. Steps are being taken to develop a national examination, but in the meantime, the College will continue to administer a licensing examination. For the summer of 2014, the College qualifying clinical examination will necessarily be different, more competency-based and financially sustainable for both the College and for the candidates. Information regarding the new examination will be shared as it takes shape and details unfold.

Many basic governance concerns were also addressed over the past year with processes and procedures put in place to ensure consistency in all decisions and actions

taken; that conflicts of interest and conflicts of role are both acknowledged and addressed; that respective roles and responsibilities of Council and staff are clear and respected by all; and that necessary controls and resources are in place to ensure the College effectively meets its regulatory and legislative mandate.

Much time over this past year has been about relationship mending. As Council will attest, the road to building trust and credibility is long and difficult. We have come a long way towards re-establishing necessary and appropriate relationships at all levels and continuation of this positive momentum will be key for success going forward.

In January 2013, a search for a new Registrar for the College was begun and it is anticipated that the new Registrar will be in place in time for the Council meeting in June.

Over the next few months, as the search for a new leader is finalized and my tenure as Supervisor draws to a close, I look forward to working with College Council, our committees, staff and key stakeholders towards continuing the positive momentum that we have achieved together over this past year, and towards ensuring continued success for the College of Denturists of Ontario going forward.

Yours truly,



Ms. Deanna Williams, R.Ph, CAE, C.Dir
Supervisor

COUNCIL MEMBERS

The College Council consists of eight (8) professional members and a maximum of seven (7) public members appointed by the Ontario Lieutenant Governor in Council. Professional members are elected by their peers for a term of three (3) years to a maximum of three (3) consecutive terms. The College Council meets a minimum of four (4) times a year.

DENTURISTS ELECTED TO COUNCIL

District 1 Mr. Theodore Dalios	District 5 Mr. Mordey Shuhendler
District 2 Mr. J. Gus Koroneos	District 6 Mr. Luc Tran
District 3 Mr. Patrick McCabe	District 7 Mr. Michael Vout Jr.
District 4 Mr. Robert Velensky	District 8: Mr. Keith Collins

MEMBERS OF THE PUBLIC APPOINTED TO COUNCIL

Mr. Jafar (Jeff) Amini	Mr. Hanno Weinberger Appointment effective December 5, 2012
Mr. Thomas Baulke	Mr. Emanuelle DiLecce Appointment ended August 11, 2012
Ms. Anita Kiriakou	Ms. Angela Smith Appointment ended December 1, 2012
Ms. Barbara Smith	
Mr. Barry Solway	

NON-COUNCIL MEMBERS

Other than discipline, each committee also has non-Council members who are appointed by the College Council when the committees are reconstituted at the June Council meeting each year. Non-Council members are members of the College who have applied to be appointed for the role.

Mr. Abdelatif Azzouz, Denturist	Ms. Elizabeth Gorham-Matthews, Denturist
Mr. Richard Bondy, Denturist	Mr. John Kallitsis, Denturist
Mr. Carmelo Cino, Denturist	Mr. Christian Lagos, Denturist
Mr. Carlo DiNardo, Denturist	Mr. Robert MacLeay, Denturist
Mr. Pino DiNardo, Denturist	Ms. Dawn Stamp, Denturist
Mr. Norbert Gieger, Denturist	Mr. Gehad Wahab, Denturist

INQUIRIES, COMPLAINTS & REPORTS COMMITTEE

The Inquiries, Complaints and Reports Committee's (ICRC) mandate is to investigate inquiries, complaints and reports.

Committee Members

Mr. Thomas Baulke (Chair)
Mr. Richard Bondy, Denturist
Mr. Pino DiNardo, Denturist
Mr. Norbert Gieger, Denturist

Mr. J. Gus Koroneos, Denturist
Mr. Robert MacLeay, Denturist
Mr. Mordey Shuhendler, Denturist
Ms. Barbara Smith
Mr. Barry Solway

After investigating a formal complaint or a Registrar's Report, the ICRC may do any one or more of the following:

- Refer specified allegation(s) against a denturist to the Discipline Committee.
- Refer the member to a panel of the ICRC under s. 58 of the Health Professions Procedural Code (Code) under the *Regulated Health Professions Act, 1991* (RHPA) for incapacity proceedings.
- Require the member to appear before a panel of the ICRC to be cautioned.
- Take action it considers appropriate that is not inconsistent with the *Denturism Act, 1991*, the Code, the regulation or by-laws, which may include requiring the member to complete a specified continuing education or remedial program.

When the allegations are warranted, a panel of the ICRC may refer the matter to a discipline or an incapacity hearing in order to ensure public safety and trust in denturists as health care practitioners.

REGISTRAR'S REPORTS

Section 75(1)(a) of the Code provides for colleges to investigate concerns about the conduct of members.

During this period, there was 1 section 75(1) appointments by the Registrar approved by the ICRC. The appointment was a result of a complaint. The matter was referred to discipline.

INCAPACITY PROCEEDINGS

The *Code* defines 'incapacitated' as follows:

... that the member is suffering from a physical or mental health condition or disorder that makes it desirable in the interest of the public that the member's practice be subject to terms conditions or limitations, or that the member no longer be permitted to practise.

FORMAL COMPLAINTS

In the 2012-2013 fiscal year, panels of the ICRC met 9 times to review a total of 42 number of cases, 13 of which were carried forward from 2011-2012. The chart below outlines the total number of decisions rendered by the ICRC and the types of outcomes/actions taken by the ICRC. A number of decisions will have more than one outcome, for example, the member received a caution and was directed to undergo a specified continuing education or remediation program in the same decision.

Decisions	
Number of Decisions Issued *	23
No further action	13
No further action (ratification of alternative dispute resolution)	3
Written/Verbal Caution	1
Specified Continuing Education or Remediation Program (SCERP)	1
Referral to discipline	1
Referral for incapacity proceedings	1

**Some decisions contain more than one action (e.g., SCERP & Caution). Accordingly, the total number of decisions will not always equal the total number of actions.*

HEALTH PROFESSIONS APPEAL & REVIEW BOARD

The Health Professions Appeal and Review (HPARB) is administered by the provincial government and is independent of the College. The College is required to make full disclosure of its investigation file to HPARB. The College is not a party at HPARB.

During this period, HPARB received 4 requests for review and 2 decisions were issued.

If the member or the complainant is not satisfied with the decision of an ICRC panel or process, he or she has the right to request a review by the HPARB. The only exception to this right of review is if the ICRC has referred the matter to the Discipline Committee or to an ICRC panel for incapacity proceedings.

DISCIPLINE COMMITTEE

*** Committee Members**

Mr. Jafar (Jeff) Amini
Mr. Thomas Baulke
Mr. Theodore Dalios, Denturist
Mr. Carlo DiNardo, Denturist
Mr. Keith Collins, Denturist
Mr. John Kallitsis, Denturist
Mr. J. Gus Koroneos, Denturist
Ms. Anita Kiriakou
Mr. Patrick McCabe, Denturist

Mr. Mordey Shuhendler, Denturist
Ms. Barbara Smith
Mr. Barry Solway (Chair)
Mr. Luc Tran, Denturist
Mr. Robert Velensky, Denturist
Mr. Michael Vout Jr., Denturist
Mr. Hanno Weinberger

**All Council members are appointed to the Discipline Committee*

The Discipline Committee's mandate is to hold hearings of allegations of professional misconduct or incompetence referred to it by the Inquiries, Complaints and Reports Committee.

A panel of the Discipline Committee, composed of at least three (3) persons and includes at least one (1) public member, considers each case and decides whether the allegations have been proven and if so, what penalty is appropriate.

If a panel of the Discipline Committee finds a member guilty of professional misconduct, the panel may make one or a combination of the following orders:

1. Direct the Registrar to revoke the member's certificate of registration.
2. Direct the Registrar to suspend the member's certificate of registration for a specified period of time.
3. Direct the Registrar to impose specified terms, conditions and limitations on the member's certificate of registration for a specified or indefinite period of time.
4. Require the member to appear before the panel to be reprimanded.
5. Require the member to pay a fine of not more than \$35,000 to the Minister of Finance.

In cases where there is a finding of professional misconduct, the results of the proceeding must be noted on the College's Register. The Register is available on the College's website as required by the *Regulated Health Professions Act, 1991*.

During this period, there were one (1) disciplinary hearings of the Discipline Committee. The member was found guilty of professional misconduct.

PRE-HEARING CONFERENCES

The College and the member may agree to this informal, confidential and "without prejudice" meeting, which takes place prior to the formal hearing. In attendance are the member, his or her legal counsel and counsel for the College. The meeting is chaired by a pre-hearing conference presiding Officer selected by the Chair of the Discipline Committee.

The objectives of the pre-hearing conference are:

- To simplify the issues;
- To reach agreement on some or all of the evidence;
- To reach agreement on some or all of the allegations; and
- To resolve any matter that might assist in the just and efficient disposition of the proceedings.

Any agreement reached must be confirmed by a panel of the Discipline Committee. The Presiding Officer cannot participate in the Discipline Committee hearing involving that particular member.

A notation is made in the Register of the decisions of the Discipline Committee.

FITNESS TO PRACTISE COMMITTEE

Members

Mr. Jafar (Jeff) Amini

Mr. Abdelatif Azzouz, Denturist

Mr. Mordey Shuhendler, Denturist

Mr. Luc Tran, Denturist

The Fitness to Practise Committee determines if a denturist is incapacitated and, if so, how to deal with the member.

Incapacitated means that the member is suffering from a physical or mental condition or disorder that makes it desirable in the interest of the public that the member's certificate of registration be subject to terms, conditions or limitations, or that the member no longer be permitted to practise.

If a panel of the Fitness of the Practise Committee finds that a member is incapacitated, it will make an order to do any one of the following:

1. Direct the Registrar to revoke the member's certificate of registration.
2. Direct the Registrar suspend the member's certificate of registration.
3. Direct the Registrar to impose specified terms, conditions and limitation on the member's certificate of registration for a specified or indefinite period of time.

There were no Fitness to Practise Committee hearings in this fiscal year.

PATIENT RELATIONS COMMITTEE

Members

Mr. Thomas Baulke

Ms. Elizabeth Gorham-Matthews , Denturist

Ms. Angela Smith

Mr. Robert Velensky, Denturist

Mr. Michael Vout Jr. , Denturist

Mr. Hanno Weinberger

The *Regulated Health Professions Act, 1991*, requires the College to have a patient relations program and to advise the Health Professions Regulatory Advisory Council of its programs.

The Act also stipulates that the patient relations program must include measures for preventing or dealing with sexual abuse of patients.

The Committee also administers the funding program for therapy and counselling for patients who have been sexually abused.

In addition, the Committee's mandate is to deal with all issues related to informing the public and the profession of various programs and activities of the College and their rights under the *Regulated Health Professions Act, 1991*.

The Committee's responsibilities are to promote and enhance relations between the College and its members, other health profession colleges, key stakeholders and the public.

The Committee did not meet during this fiscal year.

QUALITY ASSURANCE COMMITTEE

Members

Mr. Keith Collins (Chair), Denturist

Mr. Emanuelle DiLecce

Mr. J. Gus Koroneos, Denturist

Mr. Cristian Lagos, Denturist

Mr. Barry Solway

Mr. Robert Velensky, Denturist

Mr. Gehad Wahab, Denturist

Mr. Hanno Weinberger

The Quality Assurance Committee is charged with developing, administering and evaluating the College's Quality Assurance Program. This program is mandated under the *Regulated Health Profession Act, 1991*.

Each year the College selects, at random, the names of members required to undergo practice assessments. Once a member is selected for and has completed a practice assessment, his or her name is removed from the selection pool for five years immediately following the year of selection.

Five per cent of the professional population of the eight electoral districts of the College are selected.

The Quality Assurance Program consists of the following components:

- **Self-Evaluation:** Completing and maintaining a professional portfolio which monitors individual goals, accomplishments and potential weaknesses.
- **Practice Assessment and Enhancement:** Ensures that treatment is provided to the public in an environment which demonstrates a high regard for the individual's well being, both ethically and physically.
- **Standards and Practice:** Provides a consistent and invaluable yardstick by which denturists can critique their own performance on an ongoing basis.
- **Remediation of Behaviour and Remarks of a Sexual Nature:** Highlights the position of the College and is included to alert members to the zero tolerance policy which has been adopted by the College as it relates to any infraction regarding behaviour or remarks of a sexual nature.
- **Members are expected to meet the minimum of ten (10) continuing education credits as part of the Quality Assurance Program.**

The Quality Assurance Committee assisted in the revision of the drafted Quality Assurance Regulation. The draft regulation was circulated to stakeholders for feedback and is currently with the Ministry of Health and Long-Term Care for consideration.

Outcomes of Quality Assurance Assessments

Year	2009	2010	2011	2012
Successful	17	5	19	26
Remedial Action Issued	9	20	18*	4
Total Assessments	26	25	35	30

* 2 Remedial action were carried over from 2010.

REGISTRATION COMMITTEE

Members:
Mr. Abdelatif Azzouz, Denturist
Ms. Angela Smith
Mr. Keith Collins, Denturist (Chair)
Ms. Barbara Smith
Ms. Elizabeth Gorham-Matthews, Denturist
Mr. Hanno Weinberger
Mr. Patrick McCabe, Denturist

The College ensures that individuals who are applying for a certificate of registration to practice denturism in Ontario are qualified to do so. This responsibility falls to the Registration Committee which reviews all applications for registration referred to it by the Registrar. The Registration Committee can also impose terms, conditions and limitations on a certificate of registration, or refuse a certificate if it finds that the applicant has not met all of the criteria for registration. Decisions of the Registration Committee can be appealed to the Health Professions Appeal and Review Board. All registrants must renew their certificate on an annual basis.

Registration policies and guidelines are set by the Registration Committee.

The Registration Committee met eight (8) times during this fiscal year.

This fiscal year, forty-two (42) new members received their certificate of registration, four (4) members resigned, and eight (8) members were suspended for non-payment of fees. The total number of members at the end of the fiscal year was six-hundred and eight (614).

For the 2012-2013 registration renewal period, forty-two (42) members completed their renewals late.

There were nine (9) applications for a certificate of authorization for professional corporations bringing the total certificates of authorization to eighty-seven (87).

A new Registration Regulation was drafted, circulated to all stakeholders for feedback and is now in the process of being reviewed by the Ministry of Health and Long-Term Care.

New Certificates Issued by Fiscal Year

2009/2010	36
2010/2011	32
2011/2012	26
2012/2013	42

NON-STATUTORY COMMITTEES

The College has two (2) active non-statutory committees. These committees are not mandated by legislation but are established to handle the varying operations of the College. The chairs of these committees are appointed by the members of that committee.

QUALIFYING EXAMINATION & CURRICULUM COMMITTEE

Members:

Mr. Thomas Baulke
Mr. Cristian Lagos, Denturist

Ms. Dawn Stamp, Denturist
Mr. Robert Velensky, Denturist

The Qualifying Examination & Curriculum Committee (QECC) is a non-statutory committee responsible for conducting the College's qualifying examinations. The QECC reports to the Council under the auspices and authority of the Executive and Registration Committees.

Under the Registration Regulation all applicants for a certificate of registration with the College must successfully complete the qualifying examination as set by Council.

The Qualifying Examination was held in June and July 2012. The qualifying examination has two components: a written and practical (clinical) portion. The candidate must successfully complete the written portion before attempting the clinical portion of the examination.

In January 2013, the College provided an opportunity for candidates who were unsuccessful in the clinical portion of the qualifying examination in the Summer 2012 to re-take their examination.

Throughout the year, the QECC receives feedback and develops the written and practical portions of the examination for the following year. This year, the QECC has been working alongside a psychometrician, Dr. Anthony Marini, to assist in developing the exam.

REVIEW & APPEALS COMMITTEE

Members:

Mr. Jafar (Jeff) Amini
Mr. Carmelo Cino, Denturist

Mr. Robert MacLeay, Denturist
Mr. Barry Solway

The Review and Appeals Committee is a non-statutory committee responsible for reviewing requests for third attempts or appeals of the Qualifying Examination.

There were four (4) requests for a third attempt and four (4) appeals of the Qualifying Examination for this fiscal year. All attempts and three (3) out of the four (4) appeals were granted, i.e. the candidates were granted another attempt to sit the qualifying examination.

THE COLLEGE OF DENTURISTS OF ONTARIO

SUMMARY FINANCIAL STATEMENTS

MARCH 31, 2013

HILBORN_{LLP}

HILBORN_{LLP}

Report of the Independent Auditor on the Summary Financial Statements

To the Members of
The College of Denturists of Ontario

The accompanying summary financial statements, which comprise the summary statement of financial position as at March 31, 2013, the summary statements of operations and changes in net assets for the year then ended, and related notes, are derived from the audited financial statements of The College of Denturists of Ontario for the year ended March 31, 2013. We expressed an unmodified audit opinion on those financial statements in our report dated September 12, 2013.

The summary financial statements do not contain all the disclosures required by Canadian accounting standards for not-for-profit organizations. Reading the summary financial statements, therefore, is not a substitute for reading the audited financial statements of The College of Denturists of Ontario.

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of a summary of the audited financial statements on the basis described in note 1 to the summary financial statements.

Auditor's Responsibility

Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, "Engagements to Report on Summary Financial Statements".

Opinion

In our opinion, the summary financial statements derived from the audited financial statements of The College of Denturists of Ontario for the year ended March 31, 2013 are a fair summary of those financial statements, on the basis described in note 1 to the summary financial statements.

Comparative Information

Without modifying our opinion, we draw attention to note 2 of the summary financial statements which describes that The College of Denturists of Ontario adopted Canadian accounting standards for not-for-profit organizations on April 1, 2012. These standards were applied retrospectively by management to the comparative information in these summary financial statements. We were not engaged to report on the restated comparative information, and as such, it is unaudited.

Toronto, Ontario
September 12, 2013



Chartered Professional Accountants
Licensed Public Accountants

THE COLLEGE OF DENTURISTS OF ONTARIO

Summary Statement of Financial Position

March 31	2013	2012 <i>(unaudited)</i> <i>(note 2)</i>
	\$	\$
ASSETS		
Current assets		
Cash	550,692	242,401
Accounts receivable	768	396
Prepaid expenses	14,414	9,374
	<u>565,874</u>	<u>252,171</u>
Investments	311,647	303,968
Capital assets	21,973	12,099
Intangible assets	21,044	14,988
	<u>354,664</u>	<u>331,055</u>
	<u>920,538</u>	<u>583,226</u>
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	294,985	386,388
Deferred registration fees	256,218	98,539
	<u>551,203</u>	<u>484,927</u>
NET ASSETS		
Invested in capital and intangible assets	43,017	27,087
Internally restricted	10,000	10,000
Unrestricted	316,318	61,212
	<u>369,335</u>	<u>98,299</u>
	<u>920,538</u>	<u>583,226</u>

THE COLLEGE OF DENTURISTS OF ONTARIO

Summary Statement of Operations

Year ended March 31	2013	2012 <i>(unaudited)</i> <i>(note 2)</i>
	\$	\$
Revenues		
Registration fees - general	884,760	836,364
Special levy	142,644	-
Examination fees	217,709	108,398
Interest and other registration charges	42,412	58,572
	1,287,525	1,003,334
Expenses		
Salaries and benefits	297,781	390,839
Examinations - delivery	136,630	111,745
Examinations - improvement	65,138	-
Professional fees	104,595	176,131
Quality assurance	16,123	30,273
Communications and publications	-	10,218
Complaints and discipline	224,113	176,609
Rent	54,987	55,635
Office and general	78,273	88,751
Council and committees	26,573	68,822
Amortization of capital assets	8,699	2,247
Amortization of intangible assets	12,280	27,012
	1,025,192	1,138,282
Excess of revenues over expenses (expenses over revenues) before the following	262,333	(134,948)
Discipline expenses recovered	8,703	203
Loss on disposal of capital assets	-	(27,177)
Excess of revenues over expenses (expenses over revenues) for year	271,036	(161,922)

THE COLLEGE OF DENTURISTS OF ONTARIO

Summary Statement of Changes in Net Assets

Year ended March 31

	Invested in Capital and Intangible Assets \$	Internally Restricted \$	Unrestricted \$	2013 Total \$
Balance, beginning of year	27,087	10,000	61,212	98,299
Excess of revenues over expenses (expenses over revenues) for year	(20,979)	-	292,015	271,036
Purchase of capital assets	18,573	-	(18,573)	-
Purchase of intangible assets	18,336	-	(18,336)	-
Balance, end of year	43,017	10,000	316,318	369,335

	Invested in Capital and Intangible Assets \$	Internally Restricted \$	Unrestricted \$	2012 Total (unaudited) (note 2) \$
Balance, beginning of year	62,570	10,000	187,651	260,221
Excess of expenses over revenues for year	(56,436)	-	(105,486)	(161,922)
Purchase of capital assets	4,653	-	(4,653)	-
Purchase of intangible assets	16,300	-	(16,300)	-
Balance, end of year	27,087	10,000	61,212	98,299

THE COLLEGE OF DENTURISTS OF ONTARIO

Notes to Summary Financial Statements

March 31, 2013

1. **Basis of presentation**

These summary financial statements have been prepared from the audited financial statements of The College of Denturists of Ontario (the "College") for the year ended March 31, 2013, on a basis that is consistent, in all material respects, with the audited financial statements of the College except that the information presented in respect of cash flows has not been presented and information disclosed in the notes to the financial statements has been reduced.

Complete audited financial statements are available upon request from the College.

2. **Adoption of accounting standards**

Prior to the adoption of Canadian accounting standards for not-for-profit organizations, the College presented its complete financial statements in accordance with previous Canadian generally accepted accounting principles ("CGAAP") annually to March 31st of each fiscal year up to, and including, March 31, 2012. The financial statements for the year ended March 31, 2012, as presented in accordance with CGAAP, were audited and an unmodified opinion was rendered on September 14, 2012.

