



ANNUAL REPORT 2013-2014

COLLEGE OF DENTURISTS OF ONTARIO



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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 inter-professional 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

It has been a singular privilege to serve as the College's President again and to present the 2013-2014 Annual Report.

In September 2013, the College officially transitioned from the Minister of Health and Long Term Care's appointed supervisor Ms. Deanna Williams to the College's appointed Registrar, Ms. Abena Buahene. Council formally thanked Ms. Williams for all of her guidance and leadership during her appointment and for setting in motion processes and structures that will continue to move the College into the future in a positive manner.

The College also welcomed elected professional members Greg Baker (District 1) and Kenneth Battell (District 2) to the Council table, and said farewell to Mr. Jafar (Jeff) Amini, a public member who was appointed in 2005 to Council. We thank him for his time and tireless efforts towards protecting the public interest during his term. The College continued to make strides on the road toward rebuilding trust, gaining credibility and earning our reputation back in fulfilling our regulatory mandate in the public interest.

The audited financial statement indicates that we are in good financial health, and we are on the road to establishing a modest reserve for unforeseen operational events. It was a year of progress-new by-laws and regulations were approved (registration and quality assurance); new mandates and terms of reference for two non-statutory committees were developed (Professional Practice and Qualifying Examination); a new and improved *Quality Assurance Assessment Report* was introduced which will focus primarily on a member's knowledge, skills and judgment during the quality assurance random assessment process, and a *National Competency Profile for Denturists* ("Profile") at the entry-to practice level was created with the participation of denturists from across the country. The Profile lays the foundation for the development of a new clinical component of the Qualifying Examination known as an Objective Structured Clinical Examination (OSCE). This new format to assess entry-level competencies of applicants wishing to enter the profession, will be used in the 2014 summer administration of the Qualifying Examination.

As I reflect on this year, I am most appreciative and grateful for all the hard work, commitment, and support of Council, committee members and staff. Our work toward being the best we can be is far from over, and we look forward to providing members with the tools and resources to assist them with meeting the expectations and challenges of belonging to a self-regulated profession. As a team, we work together to regulate and govern the profession of denturism in the public interest by staying the course of continuous improvement to ensure that denturists provide safe and ethical care.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'Anita Kiriakou', written in a cursive style.

COUNCIL MEMBERS

The College Council consists of eight (8) professional members and a maximum of seven (6) 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. Gregory Baker	District 3: Mr. Patrick McCabe	District 5: Mr. Mordey Shuhendler	District 7: Mr. Michael Vout Jr.
District 2: Mr. Kenneth Battell	District 4: Mr. Robert Velensky	District 6: Mr. Luc Tran	District 8: Mr. Keith Collins

MEMBERS OF THE PUBLIC APPOINTED TO COUNCIL

Mr. Jafar (Jeff) Amini	Ms. Anita Kiriakou	Mr. Barry Solway
Mr. Thomas Baulke	Ms. Barbara Smith	Mr. Hanno Weinberger

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	Mr. Theodore Dalios	Ms. Elizabeth Gorham-	Mr. Robert MacLeay
Mr. Richard Bondy	Mr. Michael Deegan	Matthews	Mr. Carlo Povegliano
Ms. Jodie Carr	Mr. Pino DiNardo	Mr. James Harrison	Mr. Garnett A. D. Pryce
Mr. Carmelo Cino	Mr. Norbert Gieger	Mr. John Kallitsis	Ms. Dawn Stamp

EXECUTIVE COMMITTEE

The role of the Executive Committee is to assist the Council in its decision-making processes, ensuring that resources are allocated appropriately, and that staff and committees are moving forward on the priorities set by Council. The Executive also acts as the Finance Committee, and oversees the budget and the financial status of the College. The Executive approves clinic name applications and reviews the progress of legislative or stakeholder initiatives. Between Council meetings, the Executive has all of the powers of Council with respect to any matters requiring immediate attention, but does not have the authority to make, amend, or revoke a regulation of by-law.

Ms. Anita Kiriakou	Mr. Mordey Shuhendler	Mr. Michael Vout Jr.
Mr. Patrick McCabe	Ms. Barbara Smith	

Highlights for this fiscal year included:

- Recommended that Council approve the 2013-14 Audited Financial Statement
- Review and recommendation of the 2014-15 budget,
- Review of quarterly operating financial statements,
- Recommended to Council proposed By-law amendments,
- Discussed proposed new registration regulation, quality assurance regulation, and recommended to Council spousal exemption regulation,
- Kept abreast of the national competency profile project and proposal for new qualifying examination, and
- Responded to various stakeholder communication pieces.

INQUIRIES, COMPLAINTS & REPORTS COMMITTEE

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

Members

Mr. Thomas Baulke, Chair
Mr. Gregory Baker
Mr. Richard Bondy
Mr. Pino DiNardo

Mr. Norbert Gieger
Mr. Gus Koroneos
Ms. Barbara Smith

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 dentist 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 (SCERP).

When the allegations are warranted, a panel of the ICRC may refer the matter for 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) appointment by the Registrar approved by the ICRC. The appointment was a result of a complaint.

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 2013-2014 fiscal year (April 1, 2013 to March 31, 2014), panels of the ICRC met 8 times to review a total of 38

cases, 15 of which were carried forward from 2012-2013.

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 *	26
No further action	20
Withdrawn	2
Written/Verbal Caution	4
Specified Continuing Education or Remediation Program (SCERP)	0
Referral to discipline	0
Referral for incapacity proceedings	0

HEALTH PROFESSIONS APPEAL & REVIEW BOARD

The Health Professions Appeal and Review (HPARB) is administered by the provincial government and is independent of the College.

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. 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 5 requests for review and 2 decisions were issued, 3 are pending. The 2 decisions that were issued upheld the findings of the ICRC.

DISCIPLINE COMMITTEE

*** Members**

Mr. Barry Solway, Chair
Mr. Jafar (Jeff) Amini
Mr. Thomas Baulke
Mr. Gregory Baker
Mr. Kenneth Battell
Mr. Keith Collins
Mr. John Kallitsis
Ms. Anita Kiriakou

Mr. Patrick McCabe
Mr. Garnett A. D. Pryce
Mr. Mordey Shuhendler
Ms. Barbara Smith
Mr. Luc Tran
Mr. Robert Velensky
Mr. Michael Vout Jr.
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 no disciplinary hearings of the Discipline Committee.

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. Mordey Shuhendler, Chair
Mr. Jafar (Jeff) Amini
Mr. Abdelatif Azzouz
Mr. Thomas Baulke
Mr. Gregory Baker
Mr. Kenneth Battell

Mr. Keith Collins
Ms. Anita Kiriakou
Mr. Patrick McCabe
Ms. Barbara Smith
Mr. Barry Solway
Mr. Luc Tran

Mr. Robert Velensky
Mr. Michael Vout Jr.
Mr. Hanno Weinberger

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. Hanno Weinberger, Chair
Mr. Thomas Baulke
Ms. Elizabeth Gorham-Matthews

Mr. Patrick McCabe
Mr. Michael Vout Jr.

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
 Mr. Abdelatif Azzouz
 Mr. Robert MacLeay
 Mr. Barry Solway

Mr. Luc Tran
 Mr. Robert Velensky
 Mr. Hanno Weinberger

In accordance with its mandate under the *Regulated Health Professions Act, 1999*, the Quality Assurance Committee is tasked with developing, administering, and evaluating the College's Quality Assurance Program.

Every renewal year, the College randomly selects five percent of the membership to undergo a practice assessment.

The Quality Assurance Program consists of the following components:

- **Self-Evaluation:** Creating and maintaining a professional portfolio, as a means to emphasize continuing competency and professional growth, allows for the monitoring of individual goals, accomplishments and potential weaknesses.
- **Practice Assessment and Enhancement:** Ensures that the environment in which treatment is provided to the public demonstrates, both ethically and physically, the highest regard for the patient's well-being.
- **Continuing Education (CE) Program:** Ensures that on a yearly basis, members maintain their knowledge, skill, and judgement through continuous learning and professional development.

Members are expected to meet the yearly minimum of ten continuing education credits as part of the Quality Assurance Program.

Outcomes of Quality Assurance Assessments

Year	2009	2010	2011	2012	2013
Successful	17	5	19	26	23
Remedial Action issued	9	20	18*	4	3
Deferrals	-	-	-	-	4
Total Assessments	26	25	35	30	30
*2 assessments requiring remedial action were carried over from 2010					

REGISTRATION COMMITTEE

Members

Ms. Elizabeth Gorham-Matthews, Chair
Mr. Gregory Baker
Mr. Keith Collins

Ms. Barbara Smith
Mr. Hanno Weinberger

The College is tasked with ensuring that individuals who apply for a certificate of registration are qualified to practice the profession of denturism in the province of Ontario. This is governed by the following:

- Section 15 of Schedule 2 – Health Professions Procedural Code – to the RHAPA, 1991
- Registration Regulation 833/93

All applications for registration are assessed by the Registrar. If in the opinion of the Registrar, an applicant has not met the registration requirements or proposes to refuse an application, the applicant is referred to the Registration Committee.

The Registration Committee has the discretion to:

1. Direct the Registrar to issue a certificate of registration.
2. Direct the Registrar to issue a certificate of registration if the applicant successfully completes examinations set or approved by the panel.
3. Direct the Registrar to issue a certificate of registration if the applicant successfully completes additional training specified by the panel.
4. Direct the Registrar to impose specified terms, conditions and limitations on a certificate of registration of the applicant and specifying a limitation on the applicant's right to apply.
5. Direct the Registrar to refuse to issue a certificate of registration.

Decisions rendered by the Registration Committee can be appealed to the Health Professions Appeal Board (HPARB).

The Registration Committee met 3 times during this fiscal year. This fiscal year, 44 new members received their certificate of registration, 14 members resigned, and 1 member was suspended for non-payment of fees. The total number of members at the end of the fiscal year was 624.

There were 14 applications for a certificate of authorization for professional corporations bring the total certificates of authorization to 105.

New Certificates Issued by Fiscal Year	
2009/2010	36
2010/2011	32
2011/2012	26
2012/2013	42
2013/2014	44

NON-STATUTORY COMMITTEES

The College has three (3) 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 COMMITTEE

Members

Mr. Cristian Lagos, Chair

Mr. Abdelatif Azzouz

Mr. Thomas Baulke

Mr. Michael Deegan

Ms. Dawn Stamp

Mr. Robert Velensky

The Qualifying Examination Committee (QEC) is a non-statutory committee responsible for making recommendations for improvements to the qualifying examination (QE) and developing examination processes and policies for Council approval.

The QEC 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 2013. The QE 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 2014, the College offered the QE in its current format for the last time. This provided an opportunity for candidates who were unsuccessful in Summer 2013 one final attempt at the practical (clinical) examination in its current format.

This year, the QEC has been working alongside a psychometrician, Dr. Anthony Marini, to assist in the development of the new Qualifying Examination to be offered in summer 2014.

REVIEW & APPEALS COMMITTEE

Members

Mr. Barry Solway, Chair

Mr. Jeff Amini

Mr. Carmelo Cino

Mr. Robert MacLeay

Mr. Luc Tran

Mr. Michael Vout Jr.

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 five (5) requests for a third attempt and four (4) appeals of the Qualifying Examination for this fiscal year. All attempts and two (2) out of the three (3) appeals were granted, i.e. the candidates were granted another attempt to sit the qualifying examination.

NON-STATUTORY COMMITTEES

CONTINUED

PROFESSIONAL PRACTICE COMMITTEE

Members

Mr. Patrick McCabe, Chair
Mr. Kenneth Battell
Ms. Jodi Carr
Mr. Theodore Dalios
Mr. James Harrison,
Mr. Robert MacLeay

Mr. Carlo Povegliano
Mr. Mordey Shuhendler
Ms. Barbara Smith
Mr. Hanno Weinberger

The Professional Practice Committee (PPC) is a non-statutory committee created to recommend to Council new or revisions of Standards of Practice, College Policy, and Guidelines associated with providing patient care.

Standards describe the expectations for professional practice and are established by consensus. They can originate from many sources and are based on the values, priorities and practice of the profession. Once they are approved by the College Council, standards define generally accepted practices or behaviours adopted by Ontario denturists who work in similar contexts.

Standards adopted by the College often incorporate federal and provincial laws and regulation, national and provincial competencies and ethical codes. A standard sets out an expected performance level against which actual performance can be compared. In other words, a standard is a criterion or basis of comparison that defines an expected level of performance.

The expectation for the College to compile and develop standards derives from section 3 of the Regulated Health Professions Act (RHPA), that lays out the College's objects:

- To develop, establish and maintain standards of qualifications for persons to be issued certificates of registration.
- To develop, establish and maintain programs and standards of practice to ensure the quality of practice of the profession.
- To develop, establish and maintain standards of knowledge and skill and programs to promote continuing competence among members.
- To develop, establish and maintain of professional ethics for the members.

The College recognizes that many individual denturists will strive to exceed the requirements described in the College standards. However, the standards are intended to define the baseline performance expectations for denturists practising in Ontario.

In order to meet the expectation of the College as set out in the RHPA the PPC aims to fulfill its mandate by adhering to the following principles when reviewing, revising and developing Standards of Practice:

1. They are developed by a reasonable and competent group of peers.
2. They are developed through a collaborative process
3. They are approved by the College Council after in-depth considerations of the need for and the relevance of the expectations to be defined in the standard.

THE COLLEGE OF DENTURISTS OF ONTARIO

SUMMARY FINANCIAL STATEMENTS

MARCH 31, 2014

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, 2014 and the summary statements of operations and changes in net assets for the year then ended, and related note, are derived from the audited financial statements of The College of Denturists of Ontario for the year ended March 31, 2014. We expressed an unmodified audit opinion on those financial statements in our report dated June 20, 2014.

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 the note 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, 2014 are a fair summary of those financial statements, on the basis described in the note to the summary financial statements.

Toronto, Ontario
June 20, 2014

A handwritten signature in black ink that reads "Hilborn LLP".

Chartered Professional Accountants
Licensed Public Accountants

THE COLLEGE OF DENTURISTS OF ONTARIO

Summary Statement of Financial Position

March 31	2014	2013
	\$	\$
ASSETS		
Current assets		
Cash	971,032	550,692
Prepaid expenses	39,481	15,182
	1,010,513	565,874
Investments	319,543	311,647
Capital assets	12,960	21,973
Intangible assets	8,847	21,044
	341,350	354,664
	1,351,863	920,538
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	194,185	294,985
Deferred registration fees	304,124	256,218
	498,309	551,203
NET ASSETS		
Invested in capital and intangible assets	21,807	43,017
Internally restricted	10,000	10,000
Unrestricted	821,747	316,318
	853,554	369,335
	1,351,863	920,538

THE COLLEGE OF DENTURISTS OF ONTARIO

Summary Statement of Operations

Year ended March 31	2014 \$	2013 \$
Revenues		
Registration fees	1,218,711	884,760
Special levy	-	142,644
Examination fees	237,562	217,709
Administration fees	13,582	29,422
Interest income	18,699	12,990
	<u>1,488,554</u>	<u>1,287,525</u>
Expenses		
Salaries and benefits	377,804	297,781
Examinations	229,679	201,768
Professional fees	95,365	104,595
Quality assurance	19,865	16,123
Complaints and discipline	63,322	215,410
Rent	60,215	54,987
Office and general	108,076	78,273
Council and committees	28,799	26,573
Amortization of capital assets	9,013	8,699
Amortization of intangible assets	12,197	12,280
	<u>1,004,335</u>	<u>1,016,489</u>
Excess of revenues over expenses for year	<u>484,219</u>	<u>271,036</u>

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 \$	2014 Total \$
Balance, beginning of year	43,017	10,000	316,318	369,335
Excess of revenues over expenses (expenses over revenues) for year	(21,210)	-	505,429	484,219
Balance, end of year	<u>21,807</u>	<u>10,000</u>	<u>821,747</u>	<u>853,554</u>

	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	<u>43,017</u>	<u>10,000</u>	<u>316,318</u>	<u>369,335</u>

THE COLLEGE OF DENTURISTS OF ONTARIO

Note to Summary Financial Statements

March 31, 2014

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, 2014, 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.

HILBORN

LISTENERS. THINKERS. DOERS.

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