

College of Physical Therapists of British Columbia



Annual Report 2008

MANDATE

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

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

VISION

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

The CPTBC fulfills this vision by:

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

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COLLEGE OF PHYSICAL THERAPISTS OF BRITISH COLUMBIA

2008 ANNUAL REPORT

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BOARD OF DIRECTORS

Victor Brittain,
Chair (from April 2008);
Vice Chair
(to April 2008) &
Registrant
Jason Giesbrecht,
Vice Chair
(from April 2008)
& Registrant
Annick de Gooyer,
Registrant
(from April 2008)
Roy Emperingham,
Public
Representative
Garrett Gabriel,
Registrant
(to April 2008)
Jeffrey Garrett,
Registrant
Margaret Harris,
Board Chair
(to April 2008) &
Registrant
Michael Lam,
Public
Representative
(from March 2008)
Anne Scott,
Registrant
John Zimmer,
Public
Representative
Sophia Zhao,
Student
Representative
(from September 2008)
Christa Robertson,
Student
Representative (to
September 2008)

CHAIR'S REPORT

It has been yet another busy and productive year for the College.

Recent amendments to the *Health Professions Act* have required considerable effort from the College to implement, so it is with great thanks to our Registrar and office staff, committee chairs and members, and Board members that our other major projects continue to move ahead.

Work on developing the legislated Quality Assurance Program continues and we are steadily moving towards a realization of this program in 2012. Between now and then there will be a concerted effort from the College to inform registrants of the requirements of this program.

The Legislative and Inquiry Committees of the College are working on a seamless integration of the new *Health Professions Act* into the daily operation of the College. This is a considerable ongoing challenge and one that I am confident the College can surmount.

Work on our revised bylaws has almost been completed. The work required to implement the recent amendments to the *Health Professions Act* at the College level has delayed moving forward with the draft revised bylaws.

The Physical Therapist Support Worker Task Force is continuing its work on the complex issue of regulating of Physical Therapist Support Workers under our College bylaws and it is hoped that 2012 will also see this goal achieved.

The College's online registration continues to grow and this year 50% of our registrants took advantage of this convenient way to renew their registration. This process unquestionably decreases the paper work and data entry at the office and generally streamlines the procedure for all concerned.

I would like to take this moment to assure all registrants that the Board continues to address current issues while looking ahead at potential challenges and concerns.

The work of all our staff and volunteers is greatly appreciated.

Victor Brittain,
Chair of the Board and Registrant

REGISTRAR'S REPORT

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

Once again it has been a busy year at the College. January brought with it a flurry of late registration renewals followed by cancellation of registrations for non-payment of dues. Registrations for 2009 start on December 1st so once again the staff ended the year steeped in renewals.

Effective January 2008 the Ministry of Public Safety and Solicitor General implemented, under the amended *Criminal Records Review Act*, a new requirement for registrants of a regulated profession to undergo a criminal record check every five years. The *Act* requires the College to ensure compliance of its registrants with relevant provisions of the *Act*. In September approximately 2000 registrants were notified by mail of the requirement to undergo a criminal record check. Thank you to everyone for responding so positively to this request from the College especially since many of you were also required by an employer or the organization you volunteer with to abide by the same requirement.

In May the Ministry of Health amended the *Health Professions Act*. This *Act* governs the College of Physical Therapists as well as other health regulating organizations in British Columbia. The amendments that will impact the registrants the most are related to the complaints process and what information the College releases to the public following the resolution of a complaint. Further information regarding this can be found in the College newsletters.

As a result of the criminal record check requirement from the Ministry of Public Safety and Solicitor General and the requirement to notify the public of the outcome of a complaint which may be done by posting a notice on the College website, the College database was upgraded to include tracking and reporting of these two functions.

The first release of the Canadian Institute for Health Information (CIHI) report on Workforce Trends of Physiotherapist in Canada, 2007 was greatly anticipated. The report can be accessed on the CIHI website.

As the year comes to an end I would like to take this opportunity to thank the staff for their continued dedicated work during the past year. Many thanks to Ann Lo for her work with the Registration Committee and for assuming the position of Registrar during my absences; Susan Paul for her work with the Patient Relations Committee, the Acupuncture Credentialing Sub-committee, the Registrant Annual Self Report Sub-committee and Standards of Practice Sub-committee; and to Olga Nestic for her work with the Quality Assurance Committee.

I have no doubt the members of the Quality Assurance Program Sub-committees join me in expressing their appreciation for all the work that was done by both Susan Paul and Olga Nestic in assisting the sub-committees through their work in developing this program. Many thanks to the program consultants, Dr. S. Glover Takahashi and Dr. J. McIlroy for their guidance through the development of the program and Mary Clark, West Print Communications, for her guidance in writing our program communications in 'plain English'. The daily operations in the office are supported by three administrative assistants: Anna Gloria, Susan Fawcett and Carlyne Massincaud. Their hard work and commitment in

Registrar
Brenda Hudson

Deputy Registrar
Ann Lo

Practice Advisor
Susan Paul

**Quality Assurance
Program
Coordinator**
Olga Nestic

**Administrative
Assistants**
Susan Fawcett
Anna Gloria
Carlyne Massincaud

**Alliance
Representative**
Marilyn Atkins,
Registrant

WCB Liaison
Robert Hofmann,
Registrant
Jeffrey Garrett,
Registrant & Board
Member

ICBC Liaison
Brenda Hudson,
Registrar

**Joint Initiatives
Committee**
Jeffrey Garrett,
Registrant & Board
Member
Susan Paul,
Practice Advisor

NOMINATIONS COMMITTEE

Klari Varallyai,
Chair (from April
2008) & Registrant
Marilyn Atkins,
Chair & Registrant (to
April 2008)
Jane Cole,
Vice Chair (from
April 2008) &
Registrant
Jeffrey Garrett,
Registrant & Board
Member

REGISTRATION COMMITTEE

- Anne Scott,
Chair (from
November 2008),
Vice Chair (to
November 2008),
Registrant &
Board Member
- Alison Greig,
Vice Chair (from
November 2008)
& Registrant
- Roy Emperingham,
Board Public
Representative
- Melissa Holland,
Public
Representative
- Patricia Lieblich,
Registrant (from
January 2008)
- Jennifer Pillsworth,
Registrant (to
March 2008)
- Denise Walters,
Chair &
Registrant (to July
2008)

supporting the Board and Committees in their mandate as well as being available to respond to the needs of our registrants is greatly appreciated. Andrina Fawcett and Anita Boyles provided extra support in December to ensure that your registration card was in the mail in a timely fashion.

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

Brenda Hudson, Registrar

REGISTRATION COMMITTEE

The Registration Committee reviews applications for registration and the status of existing registrants.

In 2008, the committee developed a procedure to address the new mandatory requirement for registrants to complete a criminal record check every 5 years under the amended *Criminal Record Review Act*. The committee has worked extensively to ensure compliance with the *Act*: Two thousand full registrants who had not completed a criminal record check with the College were notified in September 2008 of the new requirement and 1,984 registrants completed the check within the timeframe set by the Ministry.

The College is a partner in an Internationally Educated Physiotherapists Program Pilot Project with the University of British Columbia, Department of Physical Therapy; the Physiotherapy Association of British Columbia (PABC); Vancouver Coastal Health Authority and Fraser Health Authority. The program was developed to assist internationally educated physical therapists to prepare for the national examination and to facilitate their smooth transition into clinical physiotherapy practice of these therapists in British Columbia. The committee liaised closely with the program to ensure that interim registrants had sufficient time to complete the program prior to sitting the national examination.

The committee also reviewed and amended Policy 4.11 on Approval of Employment Arrangement for Interim Registrants.

The Registration Committee wishes to thank Brenda Hudson, Registrar and Ann Lo, Deputy Registrar for their support and advice. The committee welcomes Pat Lieblich back as a Registrant to the committee. Lastly, the Chair wishes to thank all the committee members for their dedication and commitment.

Physical Therapist Registrants as at December 31, 2008

Full	2661
Interim	104
Inactive	311
Student	104
Lapsed	15
Retired	25
Cancelled in good standing	24
Cancelled - non payment of dues.	24

Respectfully submitted by *Anne Scott*, Chair (from November 2008) and *Denise Walter*, Chair (to July 2008)

QUALITY ASSURANCE COMMITTEE

The Quality Assurance Committee is a statutory committee of the College and is responsible for overseeing the work of the Standards of Practice Sub-committee, the Acupuncture Credentialing Sub-committee and the Quality Assurance Program.

The Quality Assurance Committee terms of reference were revised in 2008 and four new members were appointed to the committee. The committee held one (1) meeting in late 2008 but looks forward to a busy and productive 2009.

Respectfully submitted by *Olga Nesic*, Quality Assurance Program Coordinator

QUALITY ASSURANCE PROGRAM

The goal of a quality assurance program is to support and sustain physical therapists' competence and ensure the provision of quality patient care. All self-regulated health care professions have an obligation to the public to provide evidence that they are capable and responsible in all aspects of the care they provide.

Registrant Annual Self Report (ASR) Sub-committee

The Registrant Annual Self-Report Sub-committee reports to the Quality Assurance Committee and continues to focus on developing a competence self report tool. This tool will also provide educational resources to enhance registrant's continuing competence.

In 2008 the Registrant Annual Self-Report Sub-committee met four (4) times. In the spring of 2008 the sub-committee reviewed a first draft of the Annual Self-Report tool and the *Quality Assurance Program Validation Survey Report*. The second half of the year was focused on drafting a comprehensive implementation plan for the Annual Self-Report tool to ensure that the work of the sub-committee will have a clear direction as we proceed with the development and implementation of the Annual Self-Report.

The sub-committee is excited about the development of the Annual Self-Report and its potential as a resource tool for registrants. We will be continuing work on the development of the Annual Self-Report in 2009.

The sub-committee would welcome any registrant with an interest in the Quality Assurance Program to consider joining the Registrant Annual Self-Report Sub-committee.

Respectfully submitted by *David Troughton*, Chair

Registrant Competence Assessment (RCA) Sub-committee

The Registrant Competence Assessment Sub-committee (RCA) is one of the College Quality Assurance Program sub-committees. As such, it is responsible for developing and implementing a 'tool' that will assist registrants in demonstrating their competence in accordance with the requirements of the *Health Professions Act*.

In 2008 the sub-committee met four (4) times and held two (2) workshops to develop the framework for the Registrant Competence Assessment component of the Quality Assurance Program. The workshops focused on program 'tool' development where sub-committee members gained knowledge to develop "Key Features Case" scenarios. In November, sub-committee members participated in a "Train-the-Trainer" model to assist in developing more writing teams across the province. To date, eight (8) sub-committee members have gained

QUALITY ASSURANCE COMMITTEE

Ann Fiddick,
Public Representative
(from Sept. 2008)

Nancy Cho,
Registrant (from
November 2008)

Roy Emperingham,
Board Public
Representative

Moya Stokes,
Registrant (from
November 2008)

David Troughton
Registrant (from
November 2008)

QUALITY ASSURANCE PROGRAM

REGISTRANT ANNUAL SELF REPORT SUB-COMMITTEE

Dave Troughton,
Chair (from Nov.
2008) & Registrant

Carla Vendrame,
Vice Chair &
Registrant (to May
2008)

Garrett Gabriel,
Registrant (to
September 2008)

Jeffrey Garrett,
Registrant & Board
Member (from June
2008)

Leanne Juras,
Registrant (from April
2008)

Linda Li,
Registrant

REGISTRANT COMPETENCE ASSESSMENT SUB-COMMITTEE

Nancy Cho,
(Vancouver) Chair &
Registrant

Kathy Petts,
(New Westminster)
Vice Chair (from
November 2008) &
Registrant

Jason Giesbrecht,
(Cranbrook)
Registrant & Board
Member

Cindy Ashton,
(Surrey) Registrant
Marcy Dayan,
(Vancouver)
Registrant (from June
2008)
Margaret Harris,
(Courtenay)
Registrant & Board
Member (from
September 2008)
Janet Leung,
(Vancouver)
Registrant (from
April 2008)
Sue Murphy,
(Langley) Registrant
Robin Roots,
(Northern Health
Authority) Registrant
(from November
2008)

COMMUNICATIONS SUB-COMMITTEE

Christine Masson,
Chair (from
November 2008) &
Registrant (from
April 2008)
Nancy Cho,
Chair (to November
2008) & Registrant
Garrett Gabriel,
Registrant
Anne Scott,
Registrant & Board
Member

STANDARDS OF PRACTICE SUB-COMMITTEE

Klari Varallyai,
Chair & Registrant
Moya Stokes,
Vice Chair &
Registrant (to April
2008)
Jeffrey Garrett,
Registrant & Board
Member
Peter Goyert,
Registrant
Paula Peres,
Registrant (from
January 2008)

the knowledge and writing skills to assume the role of team leaders for the eight (8) writing teams. The work on this component of the program will continue into 2009 and beyond.

Registrants interested in participating in the development of the assessment are encouraged to contact the program coordinator, Olga Nestic at the College.

Respectfully submitted by *Nancy Cho*, Chair

Quality Assurance Program (QAP) Communications Working Group

The QAP Communications Working Group met six (6) times in 2008 to discuss effective ways of keeping registrants informed about the Quality Assurance Program.

The working group prepared a presentation for the 2008 Annual General Meeting which was presented by Garret Gabriel. The presentation introduced the registrants to the Quality Assurance Program.

The presentation has been modified over time to include the work that has been done by the Registrant Annual Self Report and Registrant Competence Assessment Sub-committees in 2008 and has since been used in various presentations done by the Quality Assurance Program Coordinator and the Practice Advisor.

The working group also prepared articles for the summer 2008 and spring 2009 editions of the College newsletter, *Update*, and prepared a Fact Sheet about the Quality Assurance Program which was added to the College website.

Many thanks to the members of the working group for their dedication and hard work. Thank you to Mary Clark, our Communication Consultant for her valuable input and to Olga Nestic, the Quality Assurance Program Coordinator for all her assistance.

Respectfully submitted by *Christine Masson*, Chair

STANDARDS OF PRACTICE SUB-COMMITTEE

The Standards of Practice Sub-committee (SPS) met three (3) times in 2008. The focus of the meetings was the review and revision of College Practice Standards and Advisory Statements to ensure the contents accurately reflect current physical therapy practice.

Twelve (12) Practice Standards and four (4) Advisory Statements were revised and took effect on April 1, 2008. The Practice Directives were rescinded as of April 1, 2008 as the information in the documents was included in the other standards. Advisory Statement No. 5 – Ethical Guidelines for Research was revised and took effect on December 1, 2008. The SPS continues its work on the revision of Advisory Statement No. 12 - Preparing a Physical Therapy Legal Report and anticipates a new version of this document to be finished in early 2009.

In 2008 the SPS was asked to address questions from registrants relating to interdisciplinary charting, use of the title Dr., and offering discounted treatment as an advertising strategy.

We are grateful to Brenda Hudson for her expertise and ongoing guidance. I would also like to acknowledge and thank Susan Paul for all the work she has done, and continues to do, to keep the sub-committee functioning smoothly and productively.

Respectfully submitted by *Peter Goyert*, Chair

ACUPUNCTURE CREDENTIALING SUB-COMMITTEE

The Acupuncture Credentialing Sub-committee (ACS) reviews and adjudicates the acupuncture credentials of nationally and internationally educated registrants who wish to practice acupuncture or IMS techniques within the scope of practice of physical therapy. The sub-committee adheres to the College's Practice Standard No. 10 – Dry Needling for Physical Therapists and uses the College's Credentialing Policy 10.1 when it evaluates a registrant's educational qualifications.

The ACS met four (4) times, by teleconference, in 2008. Four (4) registrants applied for credentialing of their acupuncture qualifications in 2008. An additional acupuncture educational program, not currently listed in Practice Standard No. 10, was reviewed by the sub-committee and was deemed to meet the credentialing criteria outlined in the College's Credentialing Policy 10.1. The McMaster University Medical Acupuncture Program: An Evidence –Based Approach to Traditional Chinese Medicine has been approved and will be added to Schedule G in Practice Standard No. 10 – Dry Needling for Physical Therapists.

At the Board's request the sub-committee considered whether a policy regarding exemptions from Credentialing Policy 10.1 was needed in exceptional circumstances. The sub-committee determined that exemptions from the Credentialing Policy would be counter to Practice Standard No. 10 and could compromise the mandate to protect the public and therefore should not be implemented.

The ACS began revisions to the Acupuncture Credentialing Policy to ensure that it includes relevant criteria for IMS credentialing. The ACS will continue to review requests for credentialing of Acupuncture and Intra Muscular Stimulation credentials, liaise with the Acupuncture Foundation of Canada, and monitor dry needling standards and requirements for physical therapists across Canada.

Respectfully submitted by *David G. Moffitt*, Chair

PATIENT RELATIONS COMMITTEE

In its mandate to assist the College in regulating the profession and protecting the public in all matters related to patient relations, the committee involvement in reviewing practice standards and advisory statements remains an ongoing project.

The committee's offer to provide course content on boundary issues in a therapeutic relationship was accepted by the Department of Physical Therapy, Faculty of Medicine, University of British Columbia. A session on boundary issues was presented to students in April 2008. In keeping with the topic of professional boundaries, the committee drafted an article in the summer 2008 edition of *Update* (also available online) on the differences between professional and personal relationships and boundaries of therapeutic relationships.

The main project for the committee in 2008 was to rewrite the College resource for registrants on professional boundaries and therapeutic relationships, which is now in draft format and titled "Where's the Line?". The committee plans to have the resource completed in early 2009.

The committee bid farewell to Nancy Cho this year after several years of hard work on the Patient Relations Committee. The committee wishes to thank Susan Paul, Practice Advisor for her constant support throughout the year.

Respectfully submitted by *Terry Fedorkiw*, Chair

ACUPUNCTURE CREDENTIALING SUB-COMMITTEE

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

PATIENT RELATIONS COMMITTEE

Terry Fedorkiw,
Chair & Registrant
Penny Wilson,
Vice Chair &
Registrant
Nancy Cho,
Registrant (to July
2008)
Jane Cole,
Registrant
Kerry Moore,
Public
Representative
Wren Montgomery,
Public
Representative
Jason Giesbrecht,
Registrant &
Board Member

**INQUIRY
COMMITTEE**

Robert Hofmann,
Chair &
Registrant
Victor Brittain,
Vice Chair,
Registrant &
Board Member
Lynda Lawrence,
Registrant
Alison Leedham,
Public
Representative
Gregory Noonan,
Registrant
Cheryl Thompson,
Registrant
John Zimmer,
Board Public
Representative

INQUIRY COMMITTEE

The Inquiry Committee investigates written complaints about physical therapists and former physical therapists under the *Health Professions Act*. The committee can also initiate an investigation on its own motion. The committee met a total of eight (8) times in 2008 of which three (3) were teleconference meetings.

The committee has jurisdiction to consider complaints in regards to the following: contravention of the *Health Professions Act*, Physical Therapists Regulation and Bylaws, failure to comply with a limit or condition imposed on a registration, professional misconduct, competence to practice physical therapy and physical and mental ailments and emotional disturbances or addictions to alcohol or drugs that impair a registrant or former registrant’s ability to practice physical therapy. In 2008, the Committee investigated an array of cases as listed at the end of this report.

Under the *Health Professions Act*, a complainant may request the Board of Directors to review a decision of the Inquiry Committee to take no further action if the complainant is dissatisfied with that decision. There was one (1) request for review to the Board in 2008.

The committee wishes to thank its legal counsel, Mr. Anthony G. V. Tobin, for his assistance to the committee.

The following tables provide an overview of the committee’s activity in 2008:

Outstanding Complaints as of December 31, 2007

Under Investigation 15
Complaints requiring follow-up. 5

Number and Nature of New Complaints received in 2008

Number of new complaints received 27

The complaints received this year fall under the following categories:

Standards Infractions

- Competency 8
(not complying with established standards of practice causing injury)
- Advertising 0
- Consent to Treat 1
- Confidentiality 0

Professional Misconduct

- Billing infractions. 7
- Failure to comply with Act, Regulations & Bylaws. 1
- Communication 2
- Conduct Unbecoming. 8

Disposition of Complaints in 2008

Number of Complaints closed in 2008 18
Dismissed – no jurisdiction 0
Closed – no findings/breach. 14
Closed – reprimand/undertaking 4
Referred to Discipline 0
Request for Board Review 1

Outstanding Complaints as of December 31, 2008

Under Investigation 24
Complaints requiring follow up 3

Respectfully submitted by *Robert Hofmann*, Chair

DISCIPLINE COMMITTEE

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

There has been no activity of this committee in 2008. No cases were presented before the committee or are under consideration.

Respectfully submitted by **Bruce Clark**, Chair

LEGISLATIVE COMMITTEE

The Legislative Committee's role is to review and recommend changes to the College Bylaws, and to review other legislation that impacts the practice of physical therapy. The bulk of the committee's work in 2008 continued to be the revision of the Bylaws to ensure accordance with the *Health Professions Act*, and to be in keeping with the model bylaws set out by the Ministry of Health. The final revision of the Bylaws was submitted to the Board in November 2007 and the committee has made revisions arising from that meeting. However, in the spring of 2008 the Government introduced Bill 25 which consisted of amendments to the *Health Professions Act*. At that time the Ministry advised Colleges that it would not be accepting the submission of any new bylaws until the new model bylaws had been circulated. The committee has therefore put further work on the Bylaws on hold until such time.

Respectfully submitted by **Annick de Gooyer**, Chair

FINANCE COMMITTEE

The College Finance Committee oversees the development of the College's annual budget and advises the Registrar about the financial management of the College's affairs. The committee met six (6) times during the fiscal year, which ended November 30, 2008. Pat McParlane, our public representative, and Margaret Harris, a Board member, continue to be valuable members of this committee.

The College's audited financial statements for 2008 are contained in this Annual Report. The College has maintained a sound financial position. The Board has approved the budget for 2009.

Over the past year the Finance Committee has focused on developing an investment strategy that focuses on getting a maximum return on our assets while maintaining a high level of security. The economic downturn that Canada is presently experiencing has reinforced the need for a strong Reserve Financial Fund for our organization. We experienced a positive variance in 2008 primarily due to a slower increase in activity than planned by the Quality Assurance Committee and through a postponement in staff recruitment related to the Quality Assurance Program. The plan will be to move a portion of our surplus into the College Reserve Fund. Two additional activities that were undertaken this year were to revise the Travel, Allowable Expense, and Income Replacement Policy and to establish a cost neutral staff compensation benefits package.

The Finance Committee continues to be very appreciative of the support received from the office staff, Carlyne Massincaud and especially from our College Registrar, Brenda Hudson and Cathy Larkin, from New Leaf Bookkeeping for her services.

Respectfully submitted by **Gabriele Yoneda**, Chair

DISCIPLINE COMMITTEE

Bruce Clark,
Chair & Registrant
Jane Calland,
Registrant
Jan Halliday,
Public Representative
(to June 2008)
Grant McLean,
Registrant
Gillian Parker,
Registrant
Ann Parsons,
Registrant
Barbara Picton,
Registrant
Dr. Richard Primeau,
Public Representative

LEGISLATIVE COMMITTEE

Annick de Gooyer,
Chair, Registrant &
Board Member
Marilyn Atkins,
Vice Chair & Registrant
Scott Brolin,
Registrant
Garrett Gabriel,
Registrant

PT SUPPORT WORKER PROJECT STEERING COMMITTEE

Victor Brittain,
Chair, Registrant &
Board Member
Jeffrey Garrett,
Registrant & Board
Member
Annick de Gooyer,
Registrant
Annette Laurin,
Registrant
Margaret Warcup,
Registrant

FINANCE COMMITTEE

Gabriele Yoneda,
Chair & Registrant
Margaret Harris,
Registrant
Patrick McParland,
Public Representative

AUDITORS' REPORT

To the Directors of

COLLEGE OF PHYSICAL THERAPISTS OF BRITISH COLUMBIA

We have audited the statement of financial position of the **College of Physical Therapists of British Columbia** as at **November 30, 2008** and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at **November 30, 2008** and the results of its operations and its cash flows for the year then ended in accordance with generally accepted accounting principles.

Morrow & Co.
Certified General Accountants

Vancouver, B.C.
January 15, 2009

STATEMENT OF FINANCIAL POSITION

NOVEMBER 30, 2008	2008	2007
ASSETS		
Current		
Cash	\$ 280,117	\$ 165,945
Accounts receivable	4,999	6,288
Prepaid expenses	<u>5,862</u>	<u>12,918</u>
	290,978	185,151
Reserve Fund (Note 9)	405,000	405,000
Capital Assets (Note 3)	41,158	47,877
Intangible Asset (Note 4)	<u>23,242</u>	<u>70,919</u>
	<u>\$ 760,378</u>	<u>\$ 708,947</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities	\$ 29,148	\$ 81,460
Wages payable	510	14,669
Deferred fee revenue	<u>87,997</u>	<u>68,033</u>
	<u>117,655</u>	<u>164,162</u>
DEFERRED GRANT RELATING TO INTANGIBLE ASSETS (Note 5)	<u>—</u>	<u>5,625</u>
	<u>117,655</u>	<u>169,787</u>
NET ASSETS		
Net assets	<u>\$ 642,723</u>	<u>\$ 539,160</u>
	<u>\$ 760,378</u>	<u>\$ 708,947</u>

STATEMENT OF OPERATIONS AND NET ASSETS

YEAR ENDED NOVEMBER 30, 2008	2008	2007
REVENUE (Note 6)	<u>\$1,062,515</u>	<u>\$ 872,071</u>
EXPENSES		
Salaries and wages	394,246	351,598
Inquiry Committee	122,997	65,204
Amortization - intangible assets	47,677	46,225
Quality Assurance Committee	45,531	41,637
Alliance dues	42,669	39,507
Professional fees	40,933	69,954
Newsletter and guides	39,945	28,770
Board of Directors	36,308	20,764
Rental	35,779	40,024
Office expenses	23,747	19,045
Annual General Meeting	22,183	-
Computer - related expenses	20,614	41,383
Interest and bank charges	14,601	8,295
Amortization - capital assets	11,586	13,950
Supplies	11,298	7,920
Legislative Committee	11,192	6,222
Telephone and telecommunications	8,097	18,982
Professional development	7,748	3,400
Committees and representatives	6,160	3,267
Insurance	5,737	5,744
Special projects	4,470	800
Administration	2,691	1,476
Patient Relations Committee	1,449	5
Photocopier	1,294	4,065
Honoraria	-	10,250
	<u>958,952</u>	<u>848,487</u>
EXCESS OF REVENUE OVER EXPENSES	103,563	23,584
NET ASSETS, BEGINNING OF YEAR	<u>539,160</u>	<u>515,576</u>
NET ASSETS, END OF YEAR	<u>\$ 642,723</u>	<u>\$ 539,160</u>

STATEMENT OF CASH FLOWS

YEAR ENDED NOVEMBER 30, 2008	2008	2007
OPERATING ACTIVITIES		
Excess of revenue over expenses	\$ 103,563	\$ 23,584
Items not involving cash:		
Amortization - capital assets	11,586	13,950
Amortization - intangible asset	47,677	46,225
Amortization of deferred grant	<u>(5,625)</u>	<u>(5,625)</u>
	<u>157,201</u>	<u>78,134</u>
Change in non-cash working capital items:		
Accounts receivable	1,287	(4,683)
Prepaid expenses	7,056	35,338
Accounts payable and accrued liabilities	(66,470)	21,320
Deferred fee revenue	<u>19,964</u>	<u>14,655</u>
	<u>(38,163)</u>	<u>66,630</u>
	<u>119,038</u>	<u>144,764</u>
INVESTING ACTIVITIES		
Acquisition of capital assets	(4,866)	(24,613)
Acquisition of intangible asset	-	(8,713)
	<u>(4,866)</u>	<u>(33,326)</u>
INCREASE IN CASH	114,172	111,438
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>\$ 570,945</u>	<u>\$ 459,507</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 685,117</u>	<u>\$ 570,945</u>

STATEMENT OF CHANGES IN NET ASSETS

YEAR ENDED NOVEMBER 30, 2008

	Invested in Capital Assets	Reserve Fund	Unrestricted	2008 Total	2007 Total
Balance, beginning of year	\$ 113,172	\$ 405,000	\$ 20,988	\$ 539,160	\$ 515,576
Excess of revenue over expenses	(53,638)	-	157,201	103,563	23,584
Investment in capital assets	<u>4,866</u>	<u>-</u>	<u>(4,866)</u>	<u>-</u>	<u>-</u>
Balance, end of year	<u>\$ 64,400</u>	<u>\$405,000</u>	<u>\$ 173,323</u>	<u>\$ 642,723</u>	<u>\$ 539,160</u>

NOTES TO THE FINANCIAL STATEMENTS

NOVEMBER 30, 2008

1. PURPOSE OF THE ORGANIZATION

The mandate of the College of Physical Therapists of B.C. is to serve and protect the public by: establishing, monitoring and enforcing standards of physical therapy practice and professional ethics; responding to the public's need for information about the practice of physical therapy and reinforcing physical therapists' awareness of their professional responsibilities and obligations. The College of Physical Therapists of B.C. is established by regulation under the *Health Professions Act*. It is exempted as a non-profit organization from paying income taxes in accordance with Section 149 (1) of the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue Recognition

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

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

b) Capital Assets

Capital Assets are recorded at cost. Amortization is provided annually at rates calculated to write-off the assets over their estimated useful lives as follows, except in the year of acquisition when one half of the rate is used:

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

c) Intangible Asset

Intangible assets with estimated useful lives are amortized over their respective estimated useful lives to their estimated residual values, and reviewed for impairment by assessing the recoverability of the carrying values. The College has an intangible asset relating to a new online database system which allows members to register and communicate with the College online. The database is being amortized over three years using the straight line method, with a half year's provision in the year of acquisition.

d) Long-lived Assets

Long-lived assets are tested for recoverability annually or whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. An impairment loss is recognized when the carrying amount exceeds the total undiscounted cash flows expected from their use and eventual disposition. The amount of the impairment loss is determined as the excess of the carrying amount of the asset over its fair value. To November 30, 2008, no impairment losses have been recorded.

e) Use of Estimates

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

3. CAPITAL ASSETS

	Cost	Amortization	Net 2008	Net 2007
Furniture and equipment	\$ 52,237	\$ 37,097	\$ 15,140	\$ 15,788
Computer equipment	32,931	21,222	11,709	14,203
Leasehold improvements	<u>36,710</u>	<u>22,401</u>	<u>14,309</u>	<u>17,886</u>
	<u>\$121,878</u>	<u>\$ 80,729</u>	<u>\$ 41,158</u>	<u>\$ 47,877</u>

4. INTANGIBLE ASSET

	Cost	Amortization	Net 2008	Net 2007
Database software	<u>\$ 143,032</u>	<u>\$ 119,790</u>	<u>\$ 23,242</u>	<u>\$ 70,919</u>

5 DEFERRED GRANT RELATED TO INTANGIBLE ASSETS

	2008	2007
Balance, beginning of year	\$ 5,625	\$ 11,250
Amortized to revenue	<u>(5,625)</u>	<u>(5,625)</u>
Balance, end of year	<u>\$ -</u>	<u>\$ 5,625</u>

Deferred grant relates to the acquisition and development of the College's membership database software. The grant will be amortized at the same rate as the underlying asset using three years straight-line method, with a half year's amortization in the first year.

6 REVENUE

	2008	2007
Registration fees	\$ 967,961	\$ 801,747
Application fees	38,088	18,415
Interest Income	26,120	21,403
Permit fees	14,138	13,800
Cost recovery / fines	7,523	7,376
Deferred Grant Revenue	5,625	5,625
Corporation fees	3,000	3,625
Reference guide sales	<u>60</u>	<u>80</u>
	<u>\$ 1,062,515</u>	<u>\$ 872,071</u>

7 COMMITMENTS

The College's premises are leased under an operating lease with the term ending March 31, 2012. In addition to basic rent, the College is required to pay a portion of certain operating costs and property taxes.

The College has also entered into a long-term term leases for office equipment and service contracts.

The lease commitments are as follows:

2009.....	\$ 36,500
2010.....	\$ 36,500
2011.....	\$ 38,492
2012.....	\$ 34,892

8. FINANCIAL INSTRUMENTS

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

9. RESERVE FUND

In 2007 the College's board of directors established a Reserve Fund by internally restricting \$405,000 of cash and net assets. This fund is to be used for risk management and special projects as determined by the board of directors. This restricted fund is not available for other purposes without the approval of the board of directors.

10. COMPARATIVE FIGURES

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with presentation in the current year financial statements. Such reclassification does not have any effect on the assets or earnings previously reported. The prior year financial statements were audited by other accountants.