College of Homeopaths of Ontario

Annual Report 2018 - 2019

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Role and Mandate

The College of Homeopaths of Ontario (CHO) is a statutory body mandated to regulate the homeopathic profession. The mission of the College is to protect the public interest through self-regulation of the practice of homeopathy by setting standards for competent and ethical practice. This is achieved through consultation with stakeholders in accordance with the *Regulated Health Professions Act, 1991*, and the *Homeopathy Act, 2007.* The College is accountable to the Minister of Health and Long-Term Care to fulfill its mandate. This report provides details on the many achievements realized this year.

Key Functions of the College of Homeopaths of Ontario:

Registration / Entry to Practice
Sets and enforces registration requirements for entry to the profession, which are the primary method of assuring the public that a registered practitioner is competent to practice the profession.

Quality Assurance
Administers a program to assure the quality of practice of the profession and to promote the continuing competence of members.

Standards of Practice
Develops, disseminates and upholds standards of practice that establish how homeopaths practice the profession in an effective, safe and ethical manner.

Professional Misconduct, Complaint and Discipline Processes
Investigates any written complaint made about a registrant's practice and, if a complaint is determined to be substantiated as a breach of accepted ethical or professional behaviour, refers it to Discipline Committee.

Awareness of the Prevention of Sexual Abuse
Develops and implements programs to educate registrants on acceptable professional boundaries in patient relations, including enforcing a zero-tolerance policy on sexual abuse of patients. The College also works to educate patients on their right to complain and be supported when professional boundaries are crossed.

Other Functions
Promotes relations between the College and its members, other health professional colleges, government, other key stakeholders, and the public.

Develops and maintains standards and programs to promote the ability of members to respond to changes in practice environments, advances in technology and other emerging issues.

Mission and Vision

Mission

The College regulates Homeopaths to ensure safe, ethical and competent homeopathic care for the people of Ontario. As the regulatory body for the profession, the College of Homeopaths of Ontario supports the public's right to safe, competent and ethical homeopathic care. The College does this by setting requirements to enter the profession, establishing comprehensive standards, and administering quality assurance programs. Acting in the public interest, the College holds Ontario's regulated Homeopaths accountable for their conduct and practice.

Vision

Public confidence in the practice of Homeopathy through excellence in regulation.

Ten Years In, Ten Years Forward

2019 marks a decade since the establishment of the transitional Council of the College of Homeopaths, and it's quite a revelation to look back at all that has been accomplished in last the ten years. We started from scratch with a desk, a phone, a computer and the examples set by other regulatory colleges who were both very similar to and yet very different from us.

Over the years, we gathered the advisers and staff necessary to establish a framework for regulating a new and unique profession. We relied on the input of hundreds of homeopaths and other stakeholders to create an infrastructure that would meet the requirements of the Regulated Health Professions Act, the Homeopathy Act and the CHO scope of practice.

Like the other transitional Councils established at the time, the CHO started out with the help of government funding and moved, upon proclamation, to a fully self-funded model. It has been encouraging to see the support of practitioners across the province who have demonstrated their clear belief that public protection and high standards of practice are the best way to serve their patients and the key to a strong profession.

Now, ten years since its inception and four since proclamation of the *Homeopathy Act*, the CHO is on solid ground, poised to meet the challenges facing regulators of all stripes in a time of change and modernization. Public protection is and always will be our primary mandate. As demonstrated by the accomplishments covered in this report, delivering on that mandate takes many forms.

Considerable energy has been devoted to ensuring that applicants are all evaluated based on a similar set of educational and clinical requirements regardless of where they obtained their experience. At the same time, programs to support and enhance professional practice are in the works.

Ontario patients have every reason to be confident that their homeopaths are competent, ethical, and professional, and when something does go wrong, there is a well-structured framework able to address issues with fairness and empathy. For their part, registrants can be confident that the College is on solid ground. Council has worked very hard to build a foundation upon which a forward-thinking strategic plan can be set.

Worldwide, the hundreds of millions of people who benefit from homeopathy know its value. According to a study undertaken in Canada last year, 4.9 million people were treated with homeopathy. This means that approximately 1.82 million people were treated in Ontario alone. I believe we can look forward to the next ten years with confidence because we have regulations in place to ensure that the public will receive excellent care with access to well-trained and qualified homeopaths.

Basil Ziv
Registrar and CEO

Acknowledgements

As has been the case from the beginning, the progress made this year would not have been possible without the valuable support and guidance of the MOHLTC Health Workforce Planning and Regulatory Affairs Division and the Minister's office for their desire to protect the public in their health-care choices. In particular, the College wishes to express its sincere appreciation to the team in the Regulatory Oversight and Performance Unit, Health Workforce Regulatory Oversight Branch, especially Allison Henry, Stephen Cheng, Thomas Custers, Doug Ross, Kristina Muscat and their support staff; and Thomas Boyd, Rosemin Dhalla, Lolly Da Silva, Ervin Samo, Tiffany Sarfo and Dragana Miletic from Agency Liaison and Public Appointments. Critical to the ongoing implementation of fair registration processes was the insight of Christopher Rosati and Angelika Neuenhofen at the Office of the Fairness Commissioner of Ontario.

Thank you also to Roz Smith, Hugh Hasan, Dave Mackey, Jasmine Singh, and the staff of HealthForceOntario Marketing and Recruitment Agency, with whom the College shared space on a day-to-day basis.

Grateful for his many years of service to the College, Council honoured outgoing CHO President Bhupinder Sharma. Involved since the inception of the College, he served several years as President, also chairing and contributing to multiple statutory committees.

To help with varying assessment and registration processes, the College trained and engaged a number of subject-matter experts who could provide assistance as required for program assessment and registration supervision. This group includes Pat Deacon HOM, William Ellwood HOM, Marilyn Freedman HOM, Eden Gajraj (public Council member), Beth Landau HOM, and Bhupinder Sharma HOM (professional Council member). Thanks to all for their invaluable contribution.

The College wishes to acknowledge the assistance and encouragement of the many other established regulatory health colleges who have generously provided advice and solid counsel during this period. Appreciation goes to the Federation of Health Regulatory Colleges of Ontario and the Ontario Regulators for Access Consortium (ORAC) and the various working groups which share their knowledge, skill and judgment on the implementation of regulatory affairs. Council members benefitted from a number of presentations on such topics as strategic planning and environmental scanning, and for these particular thanks are offered to Brenda Kritzer, Registrar and CEO of the College of Kinesiologists of Ontario, Mary Pat Moore, Council member, College of Kinesiologists of Ontario, Dr. Glenn Pettifer, Registrar & CEO and Jennifer Slabodkin, Manager, Registration, Quality Assurance & Policy at the College of Denturists of Ontario. Thanks are also due to the Colleges of Denturists and Kinesiologists for graciously making their facilities available for CHO Council meetings.

Council and staff are extremely grateful for the expertise, wisdom, and skill of legal counsel Richard Steinecke and Rebecca Durcan who continue to provide thoughtful and timely guidance across the range of issues that need to be addressed. Thanks also go to Aida Hadziomerovic, Emrah Eren and the team at Human Resource Systems Group (HRSG) for their dedication, skill and judgment in the administration of Ontario's individual assessment process. The ongoing management of the registrant database and public register could not have been accomplished without the expertise, flexibility and knowledge of Jevin Maltais and the team at QuickJack Solutions.

Without homeopathic practitioners, schools, professional associations and patients there would be no profession to regulate or homeopathic patients to protect. Special thanks to those individuals and groups who provided their input and feedback to the work of the College, and to Council members, past and present, who have helped to set the direction.

Council and Executive

Council

Scope and Purpose:

In accordance with the *Regulated Health Professions Act, 1991*, Health Professions Procedural Code, Schedule 2, Section 4: "The College shall have a Council that shall be its board of directors and that shall manage and administer its affairs. 1991, c. 18, Sched. 2, s. 4." The Council is accountable to the Ministry of Health and Long-Term Care for effective governance in accordance with all applicable legislative requirements.

Each Council member has the duty of participating fully in the governance of the College. In the fulfillment of this role, each Council member has a fiduciary responsibility for the management of the College's affairs and is responsible for upholding the vision of the College, contributing to its mission and acting in accordance with its values.

During the period covered in this report, Council met five times.

2018-2019 CHO Council

Standing, left to right: Anna Berger, Paul Joseph, Sanjeev Nayyar, Mark Heller, Gary Kapelus, Kerri Flood. Seated, left to right: Sajeev Ampadi, Bhupinder Sharma, Basil Ziv (Registrar), Anna Cardozo. Not shown: Eden Gajraj, Kamika McLean, and Myrna Tulandi

Executive Committee (Statutory)

Scope and Purpose:

The Executive Committee has all the powers of the Council to deal with any matter that, in its opinion, requires immediate attention other than the power to make, amend or revoke a regulation or bylaw. The Executive Committee is directly accountable to the Council and indirectly accountable to the government, the public, and the profession for the effective governance of the College in accordance with all applicable legislative requirements. The Executive Committee will continue to exercise the powers of Council as needed.

Projects

Academic Program Approval and the Substantially Equivalent Competency Assessment (SECA)

Ensuring that those who enter the College have an appropriate level of education and clinical training and demonstrate entry-to-practice knowledge, skill and judgment, is a critical role for the College and an important piece in ensuring public protection.

Registrants enter the College one of two ways: as graduates of a post-secondary program in homeopathy which has been approved by Council, or through a process of demonstrating that their education and clinical training is substantially equivalent to that received by a graduate of an approved program. During the reporting period, the College worked on the refinement and improvement of the Substantially Equivalent Competency Assessment (SECA) process.

Any individual who has not graduated from a CHO-approved program in homeopathy in Ontario is required to undergo a SECA which reviews, in detail, the individual's education and training compared to the criteria set by the College's Registration Regulation (O. Reg. 18/14), policy and the Competency Profile for Entry-to-Practice Homeopaths Practicing in Ontario. A SECA review shows the College how an applicant's knowledge and practice compare to what is expected of homeopaths trained at an approved program. The SECA process reviews homeopathy education and clinical training and looks at the competencies taught and evaluated in the applicant's homeopathy studies.

The review enhancements:

1. Provide the applicant with a very clear understanding of how the assessment will be conducted, how to best prepare for the assessment, and on what criteria and components will be assessed'
2. Make the assessment process more robust and transparent;
3. Provide the College and applicants with a clearer understanding of gaps between an applicant's education and training and the College's requirements; and
4. Significantly improve public safety by improving the College's ability to effectively assess applicants for eligibility and provide applicants clear direction on areas, if any, requiring improvement

Applicants come to the College with a wide and diverse range of education and clinical training, sometimes earned from outside of Ontario. As reported in the College's 2018 Fair Registration Practice Report to the Office of the Fairness Commissioner, 19% of applicants who went on to become registrants received their initial education outside of Canada, and 23% outside of Ontario. The content of the education and clinical training received by applicants outside of Ontario varies from greatly exceeding CHO requirements to falling below the complement of courses and skills training required. Further effort is necessary to demonstrate that the requirements laid out in Ontario Regulation 18/14 Registration and College policies have been met and/or to provide evidence that the applicant has been taught and evaluated on the competencies laid out in the Entry-to-Practice Competency Profile for Homeopaths Practicing in Ontario.

Throughout the 2018-2019 fiscal year, the College worked on strengthening its substantially equivalent review process to include a thorough interview process intended to provide a deeper understanding of an applicant's knowledge, education and training and to determine if gaps exist between the applicants' training and the College's requirements. This interview process, utilizing trained assessors who are also homeopaths, provides the College and the public with a greater level of confidence about the entry-to-practice readiness of future registrants. Where gaps are identified, the College provides the applicant with clear direction on additional education and/or training required to demonstrate eligibility to register in Full Class. Once the applicant demonstrates substantial equivalence, they are still required to successfully complete all remaining registration requirements including the Individual Assessment (IA) process. The IA, first adopted in 2014, is administered by an independent third-party psychometric assessment company. Together the substantial equivalence review and the individual assessment requirement help to ensure registrants are knowledgeable and appropriately trained on entry-to-practice competencies and requirements.

The in-depth review of substantial equivalence has been undertaken in accordance with the general and specific duties outlined in the *Fair Access to Regulated Professions and Compulsory Trades Act* and supporting materials provided by the Office of the Fairness Commissioner of Ontario. The process meets both the applicants' need for a process which is transparent, objective, impartial and fair, and the public need for protection and confidence in their health care providers.

Fair Registration Practices

Since the proclamation of the *Homeopathy Act 2007* on April 1, 2015, the College, like Ontario's other regulatory bodies, has assumed responsibility for fair, objective and impartial registration practices. To demonstrate these practices, each college must submit to the Office of the Fairness Commissioner (OFC) a detailed report on its registration activities and policies. This year's submission was made in March 2019 and is available for download from the College and OFC websites. Going forward, training of committee members and staff will continue in compliance with the OFC principles of transparency, objectivity, impartiality, and fairness.

Registration

In accordance with section 15(2) of the Health Professions Procedural Code (Schedule 2 of the *Regulated Health Professions Act,* 1991), "the Registrar shall refer an application for registration to the Registration Committee if the Registrar, (a) has doubts, on reasonable grounds, about whether the applicant fulfils the registration requirements [specified in the College's Registration Regulation (O.Reg. 18/14)]; (a1) is of the opinion that terms, conditions or limitations should be imposed on a certificate of registration of the applicant and the applicant is an individual described in subsection 22.18 (1); (b) is of the opinion that terms, conditions or limitations should be imposed on a certificate of registration of the applicant and the applicant does not consent to the imposition; or (c) proposes to refuse the application. The Registration Committee reviewed four such applications this year. The majority of these reviews focused on evaluating applicants' individual assessment results and/or their educational background and training using the newly completed substantially equivalent competency assessment (SECA) process.

Throughout the year, the College monitored incoming questions and application forms to identify any issues and facilitate transparent, objective, impartial and fair registration processes. Policies were refined as required to ensure consistency in the handling of applications.

As of March 31, 2019, four years after proclamation of the *Homeopathy Act, 2007*, the College of Homeopaths of Ontario had

- approved 587 applications for registration
- received completed renewal forms and payments from 92% of the prior year's registrants
- applied 53 administrative suspensions for non-payment of fees

As of the same date, 617 applicants had successfully completed the individual assessment.

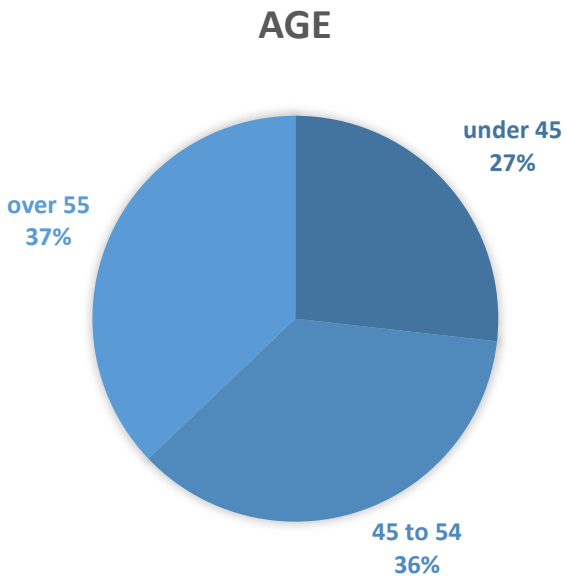
Registration applications continue to come in, with emphasis now on graduates of approved programs and applicants from jurisdictions outside Ontario.

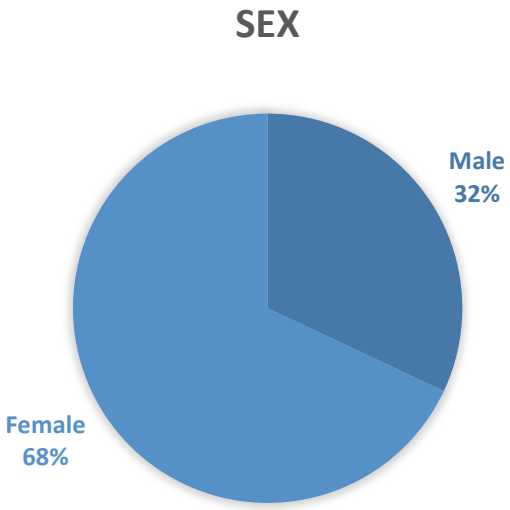
Provisions for determining substantial equivalence were completed, so that graduates of programs not on the CHO approved list could be assessed relative to the requirements of individuals trained and educated in Ontario. Thirty such assessments were completed during the reporting period.

By March 31, 2019, the College had received 654 applications for registration and issued certificates of registration to 587 practitioners.

92% of 2017/2018 registrants opted to renew.

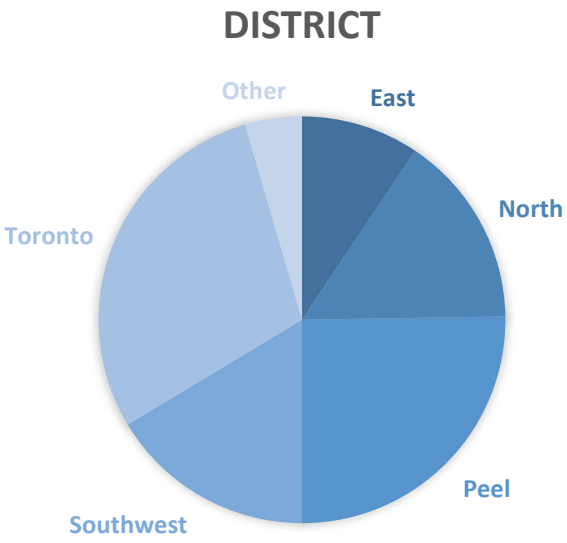
Membership Profile

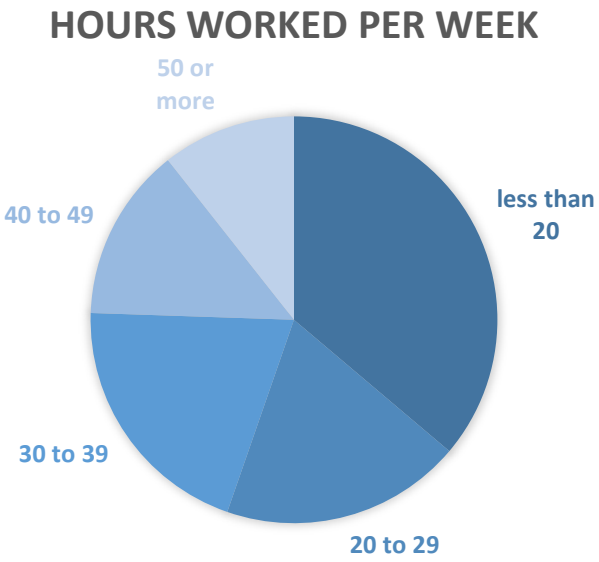




- **Registrants practise an average of 28 hours per week, and an average of 42 weeks per year**

- **47% of Registrants practise in more than one language**





Complaints and Discipline

Scope and Purpose

The Inquires, Complaints, and Reports Committee (ICRC) is a Statutory Committee as defined in the Health Professions Procedural Code (Schedule 2 of the RHPA, 1991). The Inquiries, Complaints and Reports Committee (ICRC) investigates public complaints and information the College receives through reports to determine whether there is any evidence of professional misconduct, incompetence, or incapacity. Based on this, the Committee determines if an inquiry, complaint or report can be addressed through appropriate action that would better serve the public interest or requires referral to the Discipline Committee.

Prior to proclamation, the ICRC worked to develop standards of practice or practice guidelines on specific topics covered by the Professional Misconduct regulation. In preparation for the work of the ICRC, Discipline, Fitness to Practice (FTP), and Patient Relations committees, the ICRC has documented the processes required for receiving, monitoring and resolving future inquiries, complaints and reports, and discipline.

During the reporting period, one complaint related to patient communication was resolved at the level of the Inquiries, Complaints, and Reports Committee without the imposition of specified continuing education or remedial programs (SCERPS), cautions, or undertakings. Consistent with the *Regulated Health Professions Act, 1991*, Schedule 2, Health Professions Procedural Code, Section 23, the complaint did not meet the requirement for inclusion on the public register. Additionally, two complaints about misuse of title were addressed and resolved via Registrar's Inquiries.

Fourteen registrants were identified as being in breach of standards and, in response, made necessary changes to their websites and removed themselves from external listings. Four cease-and-desist letters were sent to non-registrants who were using the title "Homeopath" and/or holding themselves out as homeopaths. There have been no complaints referred to the Discipline or Fitness to Practise Committees.

Quality Assurance

Scope and Purpose

A Quality Assurance (QA) Program under the *Regulated Health Professional Act, 1991* (RHPA) is designed to enhance the practice of all members of the profession by non-punitive means. The RHPA, Procedural Code, s. 1(1) defines "quality assurance program" as "a program to assure the quality of the practice of the profession and to promote continuing evaluation, competence and improvement among the members."

The CHO Quality Assurance Program (QAP) has been developed to guide, support and monitor registrants through this professional requirement. The QAP guides registrants to improve their practice and ensure that the varying laws and regulations, practice standards and guidelines impacting the profession of homeopathy are implemented in a consistent and appropriate manner. Within the QAP framework, supported by policy, the adult education approach allows registrants to choose activities based on their individual learning needs and style, resources available, and acknowledgement that learning comes from engaging in a variety of activities. The QAP, and all of its activities, are free to registrants.

In 2018/2019, all registrants completed a QA declaration as part of their annual online registration renewal with the CHO. Through this declaration, registrants confirm that they understand the requirements of the QAP and their responsibility to participate in the program. Approximately, 90% of registrants reported the minimum requirements of 15 hours of continuing education and professional development for the prior year. Those who did not meet the requirement as of the end of the fiscal period were referred to the Quality Assurance Committee (QAC) for further monitoring.

To help registrants enhance their individual learning the QAC introduced the One Plan and One Goal framework, effective 2019/2020. This framework will lead registrants through the processes of creating a learning plan and setting ongoing continuous professional development goals.

A CHO-designed self-reflective competency-based questionnaire guides registrants in reviewing their current professional proficiency, identifying areas for growth (learning needs), and developing a learning plan and goal(s) that will address those areas that need improvement. The One Plan, One Goal framework evolves registrants' knowledge and skill, will help better service patients, and is one part of each registrant's professional portfolio. Random QA Audit of QA Professional Portfolios is part of the QAC in the monitoring process.

The QAC voted to introduce a QA Peer Mentor role to provide additional help to registrants who require assistance with conducting the self-reflection/assessment process, completing a learning plan and setting goals. No Peer and Practice Assessments (PPA) were conducted this year.

Other Committees

Other Statutory Committees

The following committees are statutory committees under the RHPA. Prior to proclamation, the relevant policies and guiding documents were established by the ICR Committee..

Professional Conduct

The **Fitness to Practise Committee** is mandated to protect the public from registrants who cannot practise safely or competently because of mental or physical incapacity.

The **Patient Relations Committee,** in conjunction with the Federation of Regulatory Health College, will develop and implement policies and procedures to increase awareness of the prevention of sexual abuse of patients and to further educate the public and profession on appropriate professional relations between registrants of the College and their patients. As required by the RHPA, the College also administers a fund for therapy and counseling for patients found to have been sexually abused by a registered homeopath. Building on the proposed Bill 87 (*Protecting Patients Act 2017*), amendments to the *Regulated Health Professions Act* are planned to enhance program information and policies previously developed under the umbrella of the Inquiries, Complaints and Reports Committee for administration by the Patient Relations Committee.

The **Discipline Committee,** upon referral from the ICRC, will conduct hearings to deal with allegations of a registrant's professional misconduct or incompetence. Hearings will be conducted in accordance with the *Regulated Health Professions Act*.

Outreach and Education

The College continues to balance the shared priorities of both getting information out to stakeholders and seeking opinions and expertise to inform its work. Gathering feedback on best practices has been an essential part of the strategic planning process.

As the primary means by which applicants and the public access information, the College's website plays an important role in the overall communications strategy. A major overhaul of the site was undertaken to better organize information and provide a clear and logical structure for the enormous number of documents available to download. Among the great advantages of a strong online presence is the ability of practitioners to complete almost the entire registration process from anywhere in the world.

In addition to its website, the College maintains a Facebook page and sends e-newsletters to registrants to keep them informed of important developments. This combination of cost-effective approaches allows for timely communication and maximizes the availability of information on demand.

College Staff

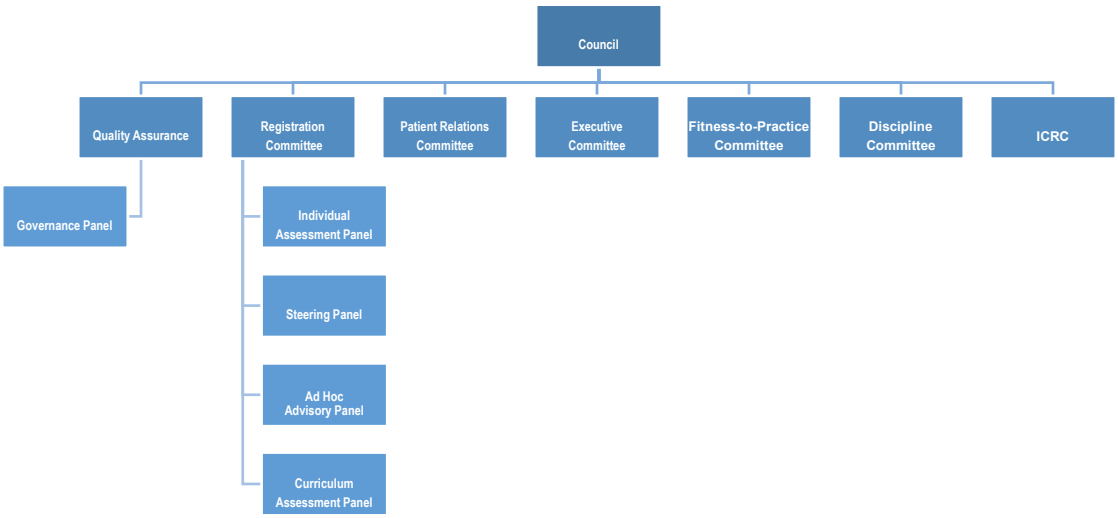
Basil Ziv, Registrar & CEO

Janet Blanchard, Senior Manager
Quality Assurance, Patient Relations, Communications

Kathryn Harvey, Communications Officer

Heidi Mayer, Registration Officer

Committee Structure and Membership



Council and Committees

Elected Professional Members
East: Sanjeev Nayyar
Peel: Anna Cardozo
Toronto: Kerri Flood
Toronto: Paul Joseph
North: Anna Berger
Southwest: Sajeev Ampadi
Ontario: Bhupinder Sharma

Appointed Public Members
Eden Gajraj
Mark Heller
Gary Kapelus
Myrna Tulandi
Kamika Mclean

Executive Committee
Bhupinder Sharma (Professional) President
Sajeev Ampadi (Professional)
Anna Cardozo (Professional)
Eden Gajraj (Public) Vice-President
Mark Heller (Public)
Gary Kapelus (Public)

Quality Assurance Committee
Sajeev Ampadi
Anna Cardozo
Kerri Flood
Mark Heller
Paul Joseph
Gary Kapelus
Sanjeev Nayyar

Inquiries, Complaints, and Reports Committee
Sajeev Ampadi
Paul Joseph
Myrna Tulandi

Registration Committee
Anna Berger
Eden Gajraj
Gary Kapelus
Sanjeev Nayyar
Bhupinder Sharma

Patient Relations Committee
Kerri Flood
Mark Heller
Kamika Mclean

Curriculum Assessment Panel
Eden Gajraj
Bhupinder Sharma
Pat Deacon
William Ellwood
Beth Landau

Governance Panel
Anna Berger
Anna Cardozo
Eden Gajraj
Gary Kapelus

Value Statements

The public…is the driving force The College is duty-bound to serve and protect the public. It is the driving force behind everything we do. We look to the public interest in all our decisions. We regulate, support and assist homeopaths so they can better serve the public interest.

Accountability…brings clarity

We are clear as to our mandate, our raison d'être and the implications of our decisions. We are accountable to each other and our stakeholders for doing what we say we will do.

Integrity…underpins everything

We carry out our mission in a just, moral and fair manner that promotes trust and confidence, and sets an example for the profession. We believe in honesty and obey all laws. We treat others thoughtfully, fairly and with dignity, compassion and respect.

Quality…is in every aspect

We are committed to continuously improving quality service to the public and other stakeholders. We work with the profession to develop excellence in practice standards, professional ethics and competency in the best interest of the public.

Accessibility…opens dialogue

We are approachable. We listen openly and are inclusive in our dialogue with stakeholders. We value open and honest communication exchange, being responsive and accessible. We create opportunity for positive exchange of information and ideas.

Transparency…creates openness and cooperation

Our activities are conducted openly, transparently and interactively within the boundaries of fairness, privacy legislation and regulations. We continuously seek to develop appropriate partnerships to ensure public protection.

College of Homeopaths of Ontario
163 Queen Street East, Second Floor
Toronto, Ontario M5A 1S1

(416) 862-4780
(844) 862-4780

info@collegeofhomeopaths.com
www.collegeofhomeopaths.com

F I N A N C I A L S T A T E M E N T S

For

COLLEGE OF HOMEOPATHS OF ONTARIO

For year ended

MARCH 31, 2019

INDEPENDENT AUDITOR'S REPORT

To the directors of

COLLEGE OF HOMEOPATHS OF ONTARIO

Opinion

We have audited the financial statements of College of Homeopaths of Ontario (the "College"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations, changes in fund balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2019 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the College in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, Toronto, Ontarioand we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College's financial reporting process.

Auditors Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Welch LLP

Chartered Professional Accountants
Licensed Public Accountants

Toronto, Ontario
September 25, 2019.

COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2019

	2019	2018
ASSETS		
CURRENT ASSETS		
Cash	$ 625,717	$ 623,898
Prepaid expenses	11,193	12,565
	636,910	636,463
CAPITAL ASSETS (note 3)	1,692	3,999
	$ 638,602	$ 640,462
LIABILITIES AND FUND BALANCES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	$ 19,040	$ 27,435
Government remittances payable	51,769	61,932
Deferred registration and application fees	427,019	509,092
	497,828	598,459
FUND BALANCES		
Capital fund	1,692	3,999
General fund	129,082	38,004
Sexual abuse therapy fund - internally restricted (note 5)	10,000	-
	140,774	42,003
	$ 638,602	$ 640,462

Approved by the Board:

..... President

..... Vice-President

(See accompanying notes)

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COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2019

	2019			2018
	Capital Fund	General Fund	Total	Total
Revenue				
Registration fees	$ -	$ 611,649	$ 611,649	$ 429,858
Registration application fees	-	8,392	8,392	20,050
Jurisprudence program fees	-	2,325	2,325	3,050
Interest and other income	-	13,254	13,254	8,207
	-	635,620	635,620	461,165
Expenses				
Salaries and benefits	-	419,024	419,024	403,507
Professional services	-	49,240	49,240	49,384
Office and general	-	40,630	40,630	53,700
Council and committees (note 6)	-	24,490	24,490	12,542
Amortization of capital assets	2,307	-	2,307	3,021
Communications and media	-	1,158	1,158	-
	2,307	534,542	536,849	522,154
Excess of revenue over expenses (expenses over revenue)	$ (2,307)	$ 101,078	$ 98,771	$ (60,989)

(See accompanying notes)

COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF CHANGES IN FUND BALANCES

YEAR ENDED MARCH 31, 2019

	Capital Fund	General Fund	Sexual abuse therapy fund - internally restricted	Total 2019	Total 2018
Opening balance	$ 3,999	$ 38,004	$ -	$ 42,003	$ 102,992
Excess of revenue over expenses (expenses over revenue)	(2,307)	101,078	-	98,771	(60,989)
Interfund transfer (note 5)	-	(10,000)	10,000	-	-
Net assets, end of year	$ 1,692	$ 129,082	$ 10,000	$ 140,774	$ 42,003

(See accompanying notes)

COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2019

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess of revenue over expenses (expenses over revenue)	$ 98,771	$ (60,989)
Item not involving cash - amortization of capital assets	2,307	3,021
	101,078	(57,968)
Changes in non-cash working capital components:		
Prepaid expenses	1,372	(88)
Bank indebtedness	-	(5,000)
Accounts payable and accrued liabilities	(8,395)	6,840
Government remittances payable	(10,163)	17,960
Deferred registration and application fees	(82,073)	139,354
	1,819	101,098
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of capital assets	-	(3,199)
INCREASE IN CASH	1,819	97,899
CASH, BEGINNING OF YEAR	623,898	525,999
CASH, END OF YEAR	$ 625,717	$ 623,898

(See accompanying notes)

1. NATURE OF OPERATIONS

The College of Homeopaths of Ontario (the "College") was established to allow self regulation of the homeopathy profession under the Regulated Health Professions Act, 1991 and Homeopathy Act, 2007. As the regulator and governing body of the homeopathy profession in Ontario, the College's major function is to administer the Homeopathy Act, 2007 in the public interest.

Effective April 1, 2015, the Homeopathy Act 2007 was proclaimed and the Transitional Council became an established health regulatory College.

The College is a not-for-profit organization, as described in Section 149(1)(l) of the Income Tax Act, and therefore is not subject to income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

Fund accounting

The College follows the restricted fund method of accounting for contributions. For financial reporting purposes, the College uses three funds as follows. General Fund: Reports the revenue and expenses related to the core activities. Capital Fund: Reports the revenue and expenses related to capital assets. Sexual Abuse Therapy Fund - Internally Restricted: Reports the revenue and expenses related to the sexual abuse program.

Revenue recognition

The College follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable and the amount to be received can be reasonably estimated and collections are reasonably assured.

Revenue from jurisprudence program fees, registration application fees and academic program review fees are recognized upon enrolment, application processing or program review, respectively.

Registration application fees are recognized as revenue notably over the membership year. Registration and application fees received in advance of the registration year to which they relate are recorded as deferred registration fees.

Financial instruments

The College's cash is initially recognized and subsequently measured at fair value at the financial statement date. All other financial instruments are subsequently at amortized cost.

2. **SIGNIFICANT ACCOUNTING POLICIES** - Cont'd.

Capital assets and amortization

Capital assets are recorded at cost and amortized using the declining balance method over their estimated useful life at the following rates:

Computer equipment	45%
Computer software	100%
Office equipment	20%

Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Management makes accounting estimates when determining the useful life of its capital assets and accrued liabilities. Actual results could differ from the estimates.

3. **CAPITAL ASSETS**

Capital assets consist of the following:

	2019		2018	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Computer equipment	$ 20,507	$ 19,351	$ 20,507	$ 18,405
Computer software	9,527	9,527	9,527	8,300
Office equipment	745	209	745	75
	30,779	$ 29,087	30,779	$ 26,780
Less: accumulated amortization	(29,087)		(26,780)	
	$ 1,692		$ 3,999	

4. **CREDIT FACILITIES**

The College has an operating line of credit with an authorized limit of $50,000 (2018 - $50,000) that bears interest at the prime rate plus 3.5%. As at March 31, 2019, no amount was drawn on the operating line of credit (2018 - $nil). The credit facility is secured by a general security agreement providing a first priority interest over all assets of the College.

5. SEXUAL ABUSE THERAPY FUND - INTERNALLY RESTRICTED

The College has internally restricted net assets in accordance with Ontario Regulation 59/94 Funding for Therapy or Counselling for Patients Sexually Abused by Members, under the Regulated Health Professions Act, 1991. The fund is set up for the purposes of a program established under section 85.7 - Funding Provide by College - of the Health Professions Procedural Code. These funds cannot be used for other purposes without the approval of the Council.

During the year, the Council approved the transfer of $10,000 (2018 - $nil) from the General fund to the Sexual abuse therapy fund - internally restricted.

6. COUNCIL AND COMMITTEE EXPENSES

Certain council and committee expenses are paid directly by the Health Board Secretariat. The expenses of public appointees to the Council, made by the Lieutenant Governor in Council, will continue to be paid by the Health Board Secretariat. Total expenses paid by the Health Board Secretariat in connection with public members for the year as follows:

	2019	2018
Honorarium	$ 7,975	$ 5,985
Reimbursement of expenses	50	1,919
	$ 8,025	$ 7,904

Council and committee expenses, other than the payment of honorariums and reimbursement of expenses, paid directly by the College for the year were $24,490 (2018 - $12,542). Other than the payments of honorariums and reimbursement of expenses, no further amounts were paid to council members in the year (2018 - $nil).

7. OFFICE PREMISES

The College receives the use of their office premises on a rent free basis from Health Force Ontario. This arrangement will continue on an informal basis until March 31, 2020 or until such time as Health Force Ontario requires the College of Homeopaths of Ontario to vacate the premises. The fair value of the current premises is not determinable.

8. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments. The following analysis provides a measure of the College's risk exposure and concentrations at its fiscal year-end date.

Credit risk

The College is exposed to credit risk resulting from the possibility that parties may default on their financial obligations. The College's maximum exposure to credit risk represents the sum of the carrying value of its cash. The College's cash is deposited with a Canadian chartered bank and as a result, management believes the risk of loss is remote.

8. **FINANCIAL INSTRUMENTS** - Cont'd.

Liquidity risk

Liquidity risk is the risk that the College cannot meet a demand for cash or fund its obligations as they become due. The College has managed liquidity risk in the past by significantly reducing its core costs and increasing its membership base. The College's long-term viability depends on its ability to continue to manage its core costs in relation to the revenue from its members.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk, interest risk and other price risk.

i) *Currency risk*

Currency risk is the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate relative to the Canadian dollar due to changes in foreign exchange rates. The College's financial instruments are denominated in Canadian dollars and it transacts primarily in Canadian dollars. As a result, management does not believe it is exposed to significant currency risk.

ii) *Interest rate risk*

Interest rate risk is the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in market interest rates. The College is not exposed to interest rate risk as the College does not currently have any interest bearing debt.

iii) *Other price risk*

Other price risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instruments will fluctuate due to changes in market prices (other than those arising from currency risk or interest rate risk), whether these changes are caused by factors specific to the individual instrument or its issuer or factors affecting all similar instruments traded in the market. The College is not exposed to other significant price risks.

Changes in risk

There have been no significant changes in the College's risk exposure from the prior year.