



College of Homeopaths of Ontario

Annual Report 2016 - 2017

Table of Contents

Role and Mandate	1
Message from the President and Registrar	2
Acknowledgements	4
Council and Executive	6
Projects	7
Registration	8
Membership Profile	9
Complaints and Discipline	10
Quality Assurance	10
Other Committees	11
Outreach and Education	12
College Staff	13
Committee Structure and Membership	14

Role and Mandate

The College of Homeopaths of Ontario 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.

Vision Statement

The public interest will be protected through self-regulation of the homeopathic profession in Ontario and all qualified homeopaths will be required to register, thus ensuring high standards in ethics, quality assurance and practice standards. In order to achieve these goals, the CHO will encourage excellence in homeopathic education and science-based research. Homeopathy will build on its initial success and be viewed by stakeholders as a valued health-care profession with its own unique identity. The regulatory process serves as a catalyst to unify the profession and encourage members to work together. Regulation also provides a framework to expand the availability of competent practitioners in the profession thereby increasing accessibility by the public and contributing to the overall health of society.

2016-2017: Patients First

Public protection takes many forms. Most commonly assumed to relate to complaints and discipline, it is a mandate that is also carried out through establishing professional standards and guidelines, helping professionals understand how to competently, ethically and responsibly practice in a manner that puts patients first, and enhancing public understanding of rights and responsibilities.

But there is a broader way to look at public protection: one that takes into account such vital principles as patient choice and collaborative approaches to healing. In February 2015, the Ontario Ministry of Health and Long-Term Care released *Patients First*, its platform outlining a new focus for health planners and providers. In it, the concepts of patient engagement and individual agency are put forward as key elements shaping changes to the tradition of how health care has been delivered in the province.

Homeopaths are no strangers to this emphasis on patient choice and individual needs. Understanding a patient's unique combination of symptoms, characteristics and environmental influences is, after all, the underlying principle behind effective homeopathic practice. But what's been missing for homeopaths – or most, anyway – has been a clear means of integrating those profound individual strengths into the massive and complicated health-care system in which individuality has often been seen more as a distraction than a strength.

This is changing.

With the spring 2015 proclamation of the *Homeopathy Act, 2007*, homeopathy has assumed its rightful place among health professions and gained the sort of legitimizing recognition that has led to tangible benefits – for example, insurance coverage for some patients with benefit plans. The establishment of the College has given patients the same peace of mind that they have about other regulated professionals, the assurance that homeopaths are professional, well trained and competent, and that the same recourse is available should something go wrong.

Equally important, though, is that regulation has given homeopathy a seat at the table when the evolution of the system is under discussion. As a regulated profession, homeopaths have the opportunity to demonstrate to government and other healthcare professions the vital role they play in putting patients first, both on an individual basis and as part of a streamlined, more efficient system that both achieves better health outcomes and addresses resources outstripped by demand.

Patient protection includes ensuring that patients have access to qualified professionals in all of the settings in which their care would be appropriate. It's important, therefore, for the College to understand and support homeopaths taking on new roles in different situations, and important too to ensure that homeopaths and their peers in other professions know how best to work collaboratively for the benefit of their patients.

The College still has much to do to ensure that every qualified homeopath in Ontario meets its registration requirements and professional practice standards. Efforts in this regard have been well underway for more than two years now, and continue to be refined to meet the needs of applicants. During its first two years, this new College has been substantially focused on registration activities and managing registrant and non-registrant compliance. A push to enhance knowledge transfer and education on professional practice standards is the next key piece, and an important component of ensuring public protection and opening doors to collaborative relationships to improve patient health outcomes.



Getting everyone registered has been perhaps the most important first step. Now, though, it's time to become fully entrenched in the College's public protection mandate which extends far beyond simply registering qualified homeopaths.

In conjunction with public protection, it's time to help shape this new patients-first environment, respecting patient choice and building on interprofessional relationships. Engaged and committed members and a robust, supported College offer the strongest means of guaranteeing that patients will, individually and collectively, be first.

During this fiscal year, President Maya de Szegheo-Lang led a new complement of public and professional members, appointed in December 2015 and elected in August 2015 respectively. Coming together to meet four times over the 2016-2017 fiscal year, Council officially recognized and approved two post-secondary programs in homeopathy in Ontario, giving structure and guidance to the regulatory requirement of substantially equivalent review of College applicants who did not graduate from an approved program. Additionally, Council approved bylaw changes to adjust the required level of professional liability insurance and introduce a fee for the pre-application review of individuals seeking registration with the College through the substantially equivalent route.

As a Council with many new faces, education was a key component of every meeting as Council members learned not only about their new role but advancements and changes in the regulatory health care environment. These key changes included the Government of Ontario's December 2016 introduction to Bill 87 - *Protecting Patients Act, 2017*, and a proposal on clinic regulation developed by a group of regulatory health colleges.

Throughout lively discussion on governance matters and professional education requirements, the introduction of Bill 87, and the signing of the MOU with our regulatory counterparts in India, it was a pivotal year in the young life of the College and Council. It was one of those years which has laid the groundwork for years to come.

It is with tremendous gratitude that we recognize Maya for steering the ship and leading the College in year two. Council is a team, made up of publicly appointed and elected members who come together, work hard to provide their tremendous energy and enthusiasm to both lead and be led in the unique environment of public protection and health-care regulatory oversight. Thanks, are also extended to public appointees Clare Beckton (Vice President), Eden Gajraj, Mark Heller, Sandeep Johal, Myrna Tulandi and Kelly Warren; and elected professionals Haroula Battista, Anna Cardozo, Andrea Hauser, Ananda More, Mahbiz Rahbar-Azad and Bhupinder Sharma.

Basil Ziv, Registrar and CEO



Acknowledgements

The College of Homeopaths of Ontario is grateful to the Ontario Ministry of Health and Long-Term Care (MOHLTC) for supporting this initiative through the sharing of expertise.

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 Human Resources Strategy Division, Corporate Services 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 Denise Cole, Assistant Deputy Minister, and David Lamb from Health Workplace Planning and Regulatory Affairs Division; the team in the Health Systems Labour Relations and Regulatory Policy Branch, Regulatory Policy Unit, Health System Employment Strategy Unit, and the Corporate Management Branch especially John Amodeo, Allison Henry, Stephen Cheng, Gwen Gignac, Doug Ross, Stirling LaFrance, Melissa Quan, and their support staff; and Thomas Boyd, Rosemin Dhalla, Lolly Da Silva, Ervin Samo and Dragana Miletic from the Agency Liaison and Public Appointments.

Critical to the ongoing implementation of fair registration processes was the insight of the Office of the Fairness Commissioner of Ontario, Executive Director Nuzhat Jafri.

Thank you also to Roz Smith, Russ Harrington and the staff of HealthForceOntario Marketing and Recruitment Agency, and the College of Registered Psychotherapists of Ontario with whom the College continues to share space on a day-to-day basis.

Without homeopathic practitioners, schools, professional associations and patients there would be no profession to regulate or homeopathic patients to protect. Thank you to those individuals and groups who provided their input and feedback to the work of the College. Thanks, too, to those who offered comments during the many formal and informal consultations undertaken over the last year.

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 Alka Dalal HOM, Pat Deacon HOM, William Ellwood HOM, Marilyn Freedman HOM, Eden Gajraj (public Council member), Savitri Kulkarni HOM, Beth Landau HOM, Lorne Moyer HOM, Abhijit Sen 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 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 conflict of interest and environmental challenges, and for these thanks are offered to Brenda Kritzer, Registrar and CEO of the College of Kinesiologists of Ontario, and Cathi Mietkiewicz of Steinecke Maciura LeBlanc.

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. Admiration and thanks also go to Aida Hadziomerovic and her team at Human Resource Systems Group (HRSG) for their dedication, skill and judgment in the administration of Ontario's individual assessment process.

Acknowledgements (continued)

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. Thanks, are also due to Executive Assistant Shamim Nanji who moved on to other endeavours during the course of the year.

Many people have contributed to the ongoing work of the College of Homeopaths of Ontario, and as we reflect on our early years post-proclamation, we offer our gratitude. Special thanks are due 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.

The transitional Council became the College Council as of proclamation on April 1, 2015 and continued to govern until its work was suspended in August of that year, immediately following the election of professional members. New public members were appointed by government in December 2015, and the newly constituted College Council met for the first time on February 26, 2016. From that first meeting until the end of the period covered in this report, Council met four times. Public member Sandeep Johal resigned partway through the year after providing wise counsel to the Registration Committee and Council as a whole.

The end of the reporting period roughly coincided with the end of term for four professional members, whose seats were contested in May 2017 in an election for the seats of East, Southwest, North and Ontario.

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

One of the roles of the CHO is to determine who is qualified to practise as a homeopath. Academic program review and approval is intimately linked to individual registration requirements, as graduation from an approved academic Program in Homeopathy is one of the requirements for becoming a registered homeopath Full Class. Among the CHO's responsibilities is reviewing educational programs to determine whether they meet the requirements of a post-secondary Program in Homeopathy. During the reporting period, much time and effort was spent finalizing the process and policies related to program approval. In September 2016, the theoretical and clinical programs offered by two schools – the Canadian College of Homeopathic Medicine and the Ontario College of Homeopathic Medicine – had been approved. The process of academic program review and approval will continue to evolve, including the refinement of policies on program equivalency. Following approval of academic programs the College finalized its criteria for academic and clinical training refreshment, which is now offered by the Canadian College of Homeopathic Medicine.

Transparency

Following the Ministry's direction on enhanced transparency among regulatory colleges, the CHO continued to develop policies and procedures with transparency in mind. New legislative initiatives, including the *Protecting Patients Act 2017*, will continue to emphasize openness and the availability of information to patients. By the end of the period, regulatory colleges had been provided with an overview of extensive new requirements related to the public register in particular and complaints and discipline processes more generally.

Fair Registration Practices

With the proclamation of the *Homeopathy Act 2007* on April 1, 2015, the College was able to welcome its first registrants and joined Ontario's other regulatory bodies in assuming 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 2017, and is available for download from the College and OFC websites.

Memorandum of Understanding with Central Council on Research in Homeopathy (India)

With more than 300,000 practitioners treating more than an estimated two hundred million patients exclusively with homeopathy as well as in collaboration with allopathic medicine, India offers an example from which Ontario has much to learn. On the other side of the equation is what Ontario, with its newly minted but exceptionally well-designed regulatory framework, has to offer in the way of education for other jurisdictions. A great deal of work has gone into both the underlying legislation – the *Regulated Health Professions Act, 1991* and the *Homeopathy Act, 2007* – and the establishment of a regulatory College capable of ensuring safe and effective patient care. To take advantage of the opportunity to benefit from one another's experience, the CHO has embarked on a partnership with India's Central Council on Research in Homeopathy.

In April 2016, the Registrar and Bhupinder Sharma (professional Council member) travelled to India, where the two sides signed a Memorandum of Understanding that will facilitate the exchange of information on integration and interprofessional collaboration, as well as on best practices related to self-regulation and governance. The College will have an opportunity to explore the role of homeopathy in such areas as mental health, senior care, home care, mental health and end-of-life care. Increasingly, the College will be called on to regulate homeopaths assuming roles in these priority areas. Given that most of this information already exists in India and that Ontario has proven its expertise in regulation, costs of this partnership will likely be minimal.

Registration

Registration processes and educational materials continued to be honed as focus shifted from those applying via the Grandparented route to those entering directly into Full class. 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 24 such applications this year.

Numerous educational opportunities were made available along with written guides outlining registration requirements and processes.

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. In recognition of the fact that a significant proportion of homeopaths work part-time, applicants' initial registration fees were pro-rated.

As of March 31, 2017, two years after proclamation of the *Homeopathy Act, 2007*, the College of Homeopaths of Ontario had

- received 575 paid applications for registration
- issued certificates of registration to 486 homeopaths
- received completed renewal forms and payments from 95% of current registrants

As of the same date, 544 applicants had successfully completed the individual assessment and 633 had completed the on-line jurisprudence course.

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

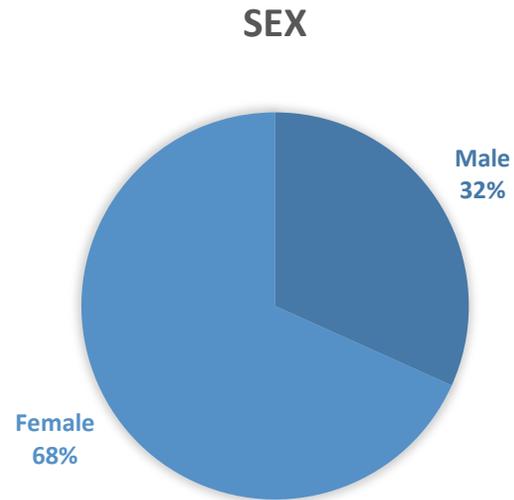
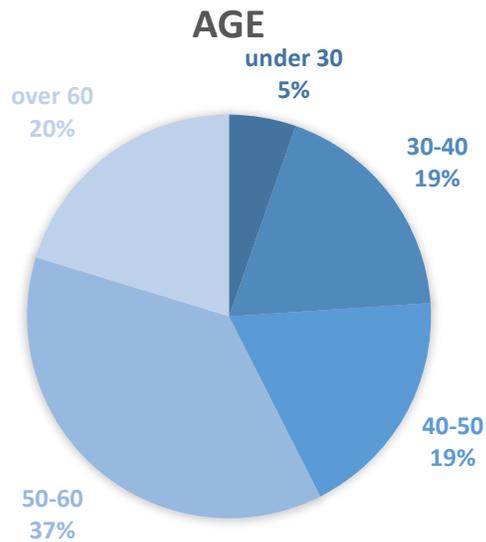
Provisions for determining substantial equivalence were completed, so that graduates of programs not on the CHO approved list could be assessed relative to the requirements of individuals trained and educated in Ontario.



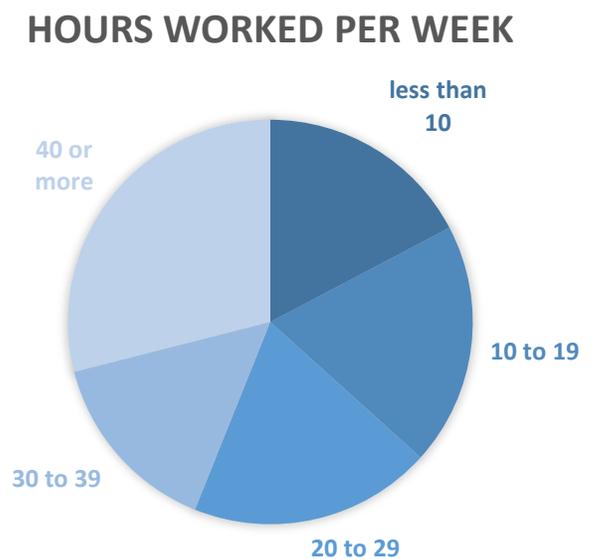
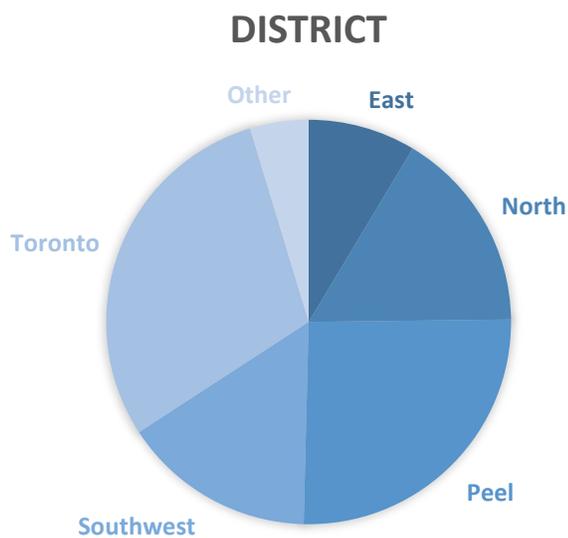
By March 31, 2017, the College had received 575 paid applications for registration and issued certificates of registration to 486 practitioners.

95% of 2016/2017 registrants opted to renew.

Membership Profile



- Registrants practise an average of 30.6 hours per week, and an average of 39.5 weeks per year
- 50% 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 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. There have been no complaints referred to the Discipline or Fitness to Practise Committees.

Quality Assurance

Scope and Purpose

The Quality Assurance Committee is a Statutory Committee as defined in the *Health Professions Procedural Code* (Schedule 2 of the *RHPA, 1991*). During the development phase of the College, this committee was tasked with developing standards, policies, guidelines, assessor tools and regulations and overseeing implementation of the requirements outlined in the regulation.

Once the program commences in the fall of 2017, the Quality Assurance Committee will promote continuous evaluation, competence and improvement among registrants. To this end, in consultation with Human Resource Systems Group (HRSG), the Committee developed a Quality Assurance program as well as a project framework and timelines. The mechanisms that comprise the program build upon the revised individual assessment tools and process, incorporating the Conscious Competence model. Further development and refinement through consultation will be followed by extensive stakeholder education.

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. As of the writing of this report, these committees have not yet undertaken their respective programs and processes and/or were inactive. It is anticipated that the work of these committees will begin or resume later in 2017, or as required.

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

Education of potential registrants continued to be a high priority. With the aim of ensuring that every practitioner had the knowledge, understanding and opportunity to register, the College focused efforts on reaching as many prospective applicants in need of assistance as possible.

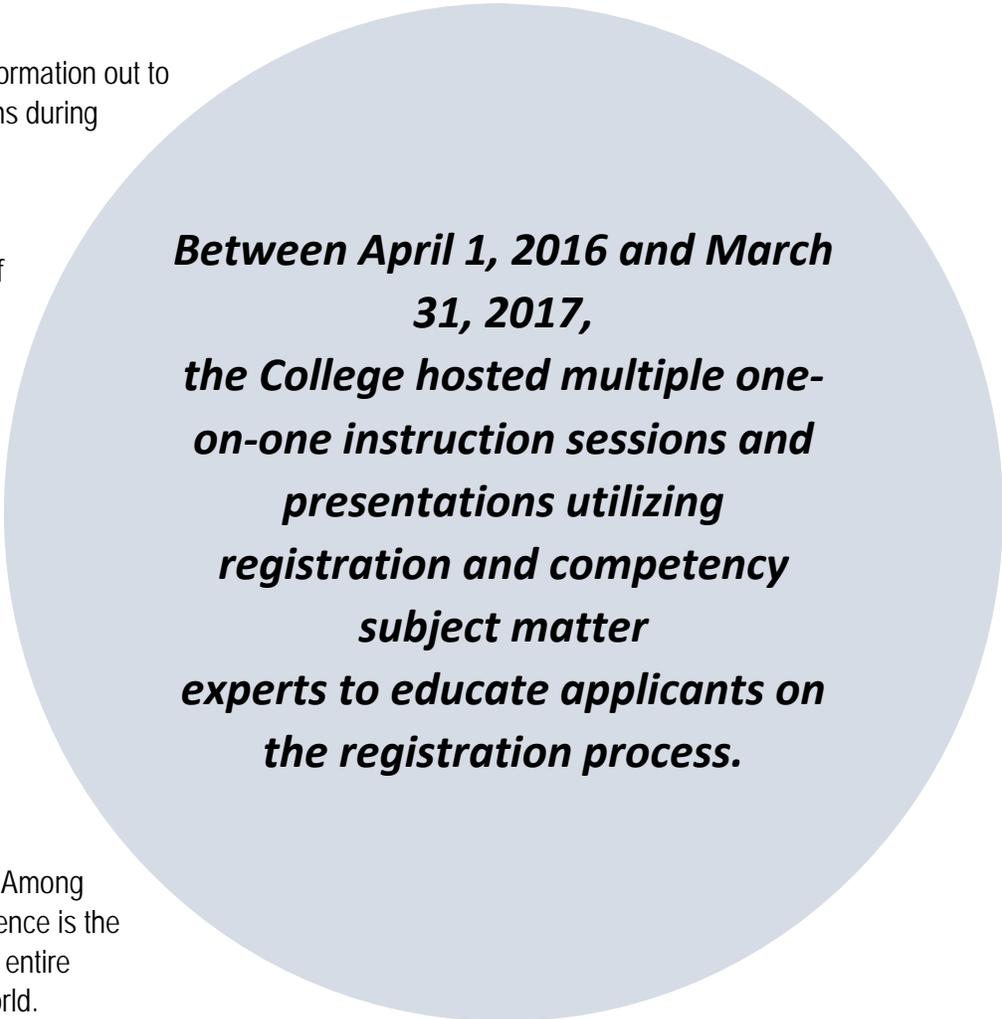
In the fall of 2016, the Registrar offered applicants the chance to attend in-person workshops and/or one-on-one tutorials specific to completing or, if necessary, resubmitting the IA. The Registrar was also invited to present to a number of groups, and did so in accordance with their needs.

Educational opportunities were supplemented by 14 e-mail blasts throughout the year as well as the bimonthly e-newsletter, Rubrics. A wide array of instructional materials, guides and forms were posted on the College's website to ensure that required information was as accessible as possible.

While the College made it a priority to get information out to stakeholders, there were also many occasions during which information was sought. Consultation continued to be an important component of program development and bylaw changes to ensure that stakeholder feedback was part of the process. In addition to informal consultations, 60-day public consultations were conducted to gather feedback on professional liability insurance and the introduction of a pre-application fee to cover the costs of assessing educational equivalence.

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. Efforts continue to better organize information and provide a clear and logical structure for the enormous number of documents available to download. Evolution of the site will continue. 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.

Communications and educational efforts will continue to be shaped by the questions raised by various stakeholders, with information resources added as needed.



Between April 1, 2016 and March 31, 2017, the College hosted multiple one-on-one instruction sessions and presentations utilizing registration and competency subject matter experts to educate applicants on the registration process.

- Ontario is the first province in Canada to regulate homeopathy.
- Worldwide, 300-500 million people use homeopathy on a regular basis.
- Homeopathy is included in the national health systems of a number of countries, including France, Switzerland, Belgium, Germany, Brazil, Chile, India, Mexico, Pakistan, South Africa, and the United Kingdom.
- India leads in terms of number of people using homeopathy, with 200 million people depending solely on homeopathy for their medical care.
- There are over 300,000 registered homeopaths currently practicing in India, with approximately 12,000 more being added every year.
- 100 million European Union citizens, or 29% of the EU's population, use homeopathic medicines in their day-to-day health care.

College Staff

Basil Ziv, Registrar & CEO

Janet Blanchard, Senior Manager

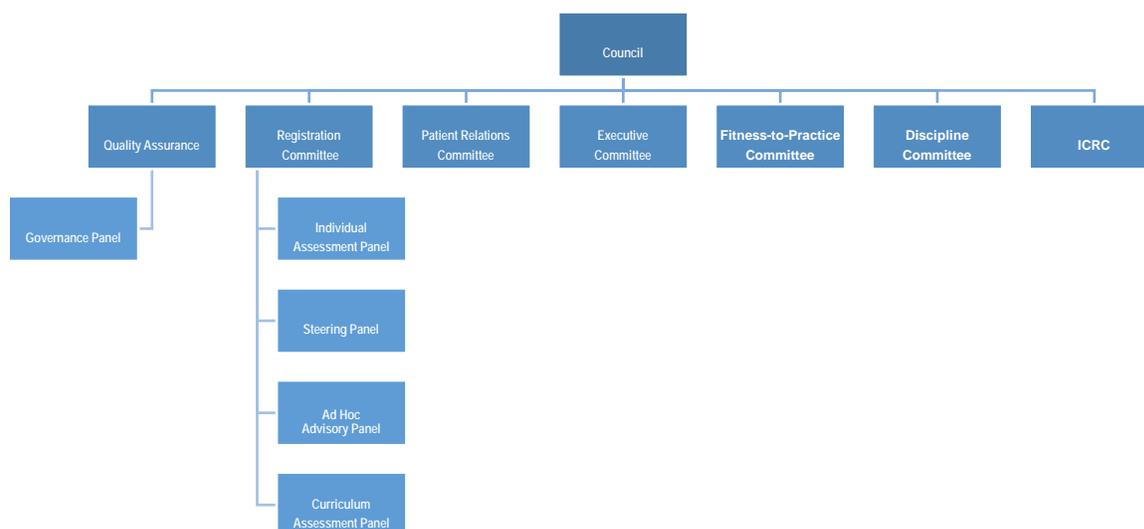
Quality Assurance, Patient Relations, Communications

Kathryn Harvey, Communications Officer

Heidi Mayer, Registration Officer

Shamim Nanji, Executive Assistant (to November 2016)

Committee Structure and Membership



Council and Committees

Elected Professional Members

East: Maya de Szegheo-Lang
Peel: Anna Cardozo
Toronto: Ananda More
Toronto: Haroula Battista
North: Mahbiz Rahbar-Azad
Southwest: Andrea Hauser
Ontario: Bhupinder Sharma

Appointed Public Members

Clare Beckton
Eden Gajraj
Mark Heller
Sandeep Johal (until October 2017)
Myrna Tulandi
Kelly Warren

Executive Committee

Maya de Szegheo-Lang (Professional) President
Clare Beckton (Public) Vice-President
Haroula Battista (Professional)
Mark Heller (Public)
Bhupinder Sharma (Professional)

Quality Assurance Committee

Anna Cardozo (Professional)
Mark Heller (Public)
Ananda More (Professional)
Kelly Warren (Public)

Inquiries, Complaints, and Reports Committee

Maya de Szegheo-Lang (Professional) Chair
Andrea Hauser (Professional)
Myrna Tulandi (Public)

Registration Committee

Bhupinder Sharma (Professional) Chair
Sandeep Johal (Public)
Ananda More (Professional)
Mahbiz Rahbar-Azad (Professional)
Kelly Warren (Public)

Patient Relations Committee

Haroula Battista (Professional)
Clare Beckton (Public)
Sandeep Johal (Public)

Curriculum Assessment Panel

Eden Gajraj (Public)
Bhupinder Sharma (Professional)

Governance Panel

Clare Beckton (Public)
Mark Heller (Public)
Mahbiz Rahbar-Azad (Professional)
Bhupinder Sharma (Professional)

The highest ideal of cure is the speedy,
gentle, and enduring restoration of health
by the most trustworthy and least
harmful way.

Samuel Hahnemann (1755-1843)
Founder of Homeopathy



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

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

info@collegeofhomeopaths.on.ca
www.collegeofhomeopaths.on.ca

FINANCIAL STATEMENTS
For
COLLEGE OF HOMEOPATHS OF ONTARIO
For year ended
MARCH 31, 2017

INDEPENDENT AUDITOR'S REPORT

To the Council of the

COLLEGE OF HOMEOPATHS OF ONTARIO

We have audited the accompanying financial statements of the College of Homeopaths of Ontario, which comprise of the statement of financial position as at March 31, 2017 and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility 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. *Auditor's Responsibility*

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 comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the College of Homeopaths of Ontario as at March 31, 2017 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.

Other Matter

The financial statements of the College of Homeopaths of Ontario for the year ended March 31, 2016 were audited by another auditor who expressed an unmodified opinion on those statements on September 28, 2016.

Chartered Professional Accountants
Licensed Public Accountants

Toronto, Ontario
Date to be determined.

COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2017

	<u>2017</u>	<u>2016</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 520,999	\$ 610,003
Accounts receivable	-	447
Prepaid expenses	<u>12,477</u>	<u>11,756</u>
	533,476	622,206
 CAPITAL ASSETS (note 4)	 <u>3,821</u>	 <u>7,298</u>
	\$ 537,297	\$ 629,504
 <u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 20,595	\$ 108,228
Government remittances payable	43,972	22,359
Deferred registration and application fees	<u>369,738</u>	<u>246,175</u>
	<u>434,305</u>	<u>376,762</u>
 NET ASSETS		
Internally restricted capital fund	3,821	7,298
Unrestricted general fund	<u>99,171</u>	<u>245,444</u>
	<u>102,992</u>	<u>252,742</u>
	\$ 537,297	\$ 629,504

Approved by the Board:

BHUPINDER SHARMA
 President

EDEN GAJRAJ
 Vice-President

(See accompanying notes)

COLLEGE OF HOMEOPATHS OF ONTARIO
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
YEAR ENDED MARCH 31, 2017

	2017			2016
	Capital Assets	General Fund	Total	Total
Revenue				
Registration fees	\$ -	\$ 368,658	\$ 368,658	\$ 148,458
Registration application fees	-	58,055	58,055	63,525
Academic program review	-	8,500	8,500	-
Jurisprudence program fees	-	3,250	3,250	14,400
Interest and other	-	4,356	4,356	899
Government contributions (note 6)	-	-	-	750,000
	-	442,819	442,819	977,282
Expenses				
Salaries and benefits	-	434,339	434,339	527,647
Professional services	-	69,163	69,163	140,571
Office and general	-	63,999	63,999	68,695
Council and committees (note 7)	-	20,482	20,482	5,157
Amortization of capital assets	3,477	-	3,477	6,141
Rent (note 8)	-	-	-	-
Communications and media	-	1,109	1,109	12,548
	3,477	589,092	592,569	760,759
Net revenue (expense)	(3,477)	(146,273)	(149,750)	216,523
Fund balances at beginning of year	7,298	245,444	252,742	36,219
Fund balances at end of year	\$ 3,821	\$ 99,171	\$ 102,992	\$ 252,742

(See accompanying notes)

COLLEGE OF HOMEOPATHS OF ONTARIO

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2017

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net revenue (expense)	\$ (149,750)	\$ 216,523
Adjustments for:		
Government contributions	-	(750,000)
Amortization	<u>3,477</u>	<u>6,141</u>
	(146,273)	(527,336)
Changes in level of:		
Accounts receivable	447	8,246
Prepaid expenses	(721)	(1,623)
Accounts payable and accrued liabilities	(87,633)	(2,617)
Government remittances payable	21,613	49,347
Deferred registration and application fees	<u>123,563</u>	<u>225,375</u>
	<u>(89,004)</u>	<u>(248,608)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceed from sale of short-term investments	-	50,000
Purchase of capital assets	<u>-</u>	<u>(1,056)</u>
	<u>-</u>	<u>48,944</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Receipt of government contributions	<u>-</u>	<u>749,678</u>
	<u>-</u>	<u>749,678</u>
INCREASE (DECREASE) IN CASH	(89,004)	550,014
CASH AT BEGINNING OF YEAR	<u>610,003</u>	<u>59,989</u>
CASH AT END OF YEAR	\$ <u>520,999</u>	\$ <u>610,003</u>

(See accompanying notes)

COLLEGE OF HOMEOPATHS OF ONTARIO

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED MARCH 31, 2017

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 accounts of the College are maintained with the principles of fund accounting. Revenue and expenses are classified for reporting purposes into funds according to the activities of the College. The core activities of the College are accounted for in the College's general fund for the purpose of general College's operations. The capital assets fund reports revenue and expenses related to capital assets when they are received or incurred.

Revenue recognition

The College follows the deferred method of accounting for contributions. Restricted contributions which includes contributions from the Ontario Ministry of Health and Long-Term Care (the "Ministry") 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.

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.

COLLEGE OF HOMEOPATHS OF ONTARIO
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2017

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

Capital assets and amortization

Capital assets are stated at acquisition cost and amortized over the useful life of the asset. Amortization is provided on a declining balance basis at annual rate of 45% for computer equipment and 100% for computer software with one-half of such rates in the year of acquisition.

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.

Significant management estimates include assumptions used in estimating accrued liabilities and useful life in determining the amortization of capital assets and are subject to uncertainty and the impact on the financial statements of future periods can be material.

3. **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 and accounts receivable.

The College's cash is deposited with a Canadian chartered bank and as a result, management believes the risk of loss is remote.

Management reduces the credit risk attributable to its receivables by reviewing aging schedules monthly and following up on outstanding amounts. There were no receivables at March 31, 2017 and therefore no allowance was warranted by management.

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 Ontario Ministry of Health and Long-Term Care has eliminated the core funding from the program. The College has no longer received core funding after the March 31, 2016 year-end. As a result of the loss of this funding, the College is exposed to liquidity risk.

The College has managed liquidity risk by significantly reducing its core costs and increasing memberships. Management has committed to continue to reducing costs, as required, and secure new funding going forward to ensure ongoing liquidity.

The College's long-term viability depends on its ability to manage liquidity risk by securing new funding.

COLLEGE OF HOMEOPATHS OF ONTARIO
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2017

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

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 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 material price risks.

Changes in risk

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

4. **CAPITAL ASSETS**

Capital assets consist of the following:

	2017		2016	
	Cost	Accumulated amortization	Cost	Accumulated amortization
Computer equipment	\$ 20,507	\$ 16,686	\$ 20,507	\$ 13,560
Computer software	7,073	7,073	7,073	6,722
	27,580	\$ 23,759	27,580	\$ 20,282
Accumulated amortization	23,759		20,282	
	\$ 3,821		\$ 7,298	

COLLEGE OF HOMEOPATHS OF ONTARIO
NOTES TO THE FINANCIAL STATEMENTS - Cont'd.
YEAR ENDED MARCH 31, 2017

5. CREDIT FACILITIES

The College has an operating line with an authorized limit of \$50,000, of which none was utilized at year-end. The interest rate on the operating line is prime plus 3.5%. The operating line is secured by a general security agreement providing a first priority interest over all assets of the College.

6. GOVERNMENT CONTRIBUTIONS

Pursuant to an agreement with the Ministry, for the fiscal years ended in 2013 to 2015, the Transitional Council was to receive \$1,000,000 annually in funding. Use of these funds was restricted to the performance of the Transitional Council's mandate as approved by the Ministry.

Pursuant to an agreement with the Ministry, effective April 1, 2015, the College received \$750,000 in funding to March 31, 2016. Use of these funds is restricted to the performance of the College's mandate as approved by the Ministry with any unspent funding to be returned at the end of term.

	<u>2017</u>	<u>2016</u>
Unspent government funds at beginning of year	\$ -	\$ (322)
Funds received from the Ministry	-	(749,678)
Funds required for operations	<u>-</u>	<u>750,000</u>
Unspent government funds at end of year	<u>\$ -</u>	<u>\$ -</u>

7. 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 professional members for the year as follows:

	<u>2017</u>	<u>2016</u>
Honorarium	\$ 16,040	\$ 28,289
Reimbursement of expenses	<u>2,887</u>	<u>3,481</u>
	<u>\$ 18,927</u>	<u>\$ 31,770</u>

Council and committee expenses, other than the payment of honorariums and reimbursement of expenses, paid directly by the Organization for the year were \$20,482 (2016 - \$5,157).

8. 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, 2018 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.

9. COMPARATIVE FIGURES

Comparative figures have been audited by another auditor and have been reclassified where necessary to conform to the presentation adopted in the current year.