



College of Homeopaths of Ontario

Annual Report

2015-2016

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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 high 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 the 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 health professionals do their jobs in an effective, safe and ethical manner.

Professional Misconduct, Complaint and Discipline Processes

Investigates any written complaint made about a member'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.

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.



2015-2016: A Year of Firsts

With the proclamation of the *Homeopathy Act, 2007* on April 1, 2015, the College of Homeopaths of Ontario became the first body in Canada charged with governing the self-regulation of homeopaths. Proclamation represents the culmination of years of careful effort aimed at creating a sound framework that will support the College's mandate of public protection for years to come. The significance of this achievement cannot be overestimated. Homeopaths around the world continue to watch as Ontario moves forward with its progressive approach to ensuring that any patient who chooses a homeopath as part of his or her health-care team benefits from all the protections afforded to patients of other practitioners regulated under the *Regulated Health Professions Act, 1991*.

While proclamation was, in some ways, an end point – the aim of all the work that went before it – it also and in a much larger sense represents a major beginning or, more accurately, a wide range of beginnings. With all of the necessary information and tools in place since the fall of 2014, potential registrants had been able to fulfill all of the registration requirements prior to proclamation day and, indeed, a number of certificates were issued as soon as the Act was proclaimed. This first cohort of registrants provided considerable insight into the strength and comprehensiveness of our registration processes and allowed the College to make adjustments as needed.

Listening to the profession set the tone for our extensive outreach and communications programs. As part of our efforts to get information to potential registrants, the College monitored what it was hearing from applicants in order to fill information gaps and reach all of our many audiences. Becoming regulated was a first for practitioners who utilize homeopathy in patient/client care, so it was (and remains) important to educate individuals about both the benefits and responsibilities that come with being a regulated health professional.

The benefits of registering with the College go beyond patient protection. It quickly became evident that there are tangible benefits for those who register, as well as for the patients of registered practitioners. For example, not long after proclamation, the CHO secured Canada Revenue Agency approval to add homeopathy to its list of tax-deductible health services. Insurance companies have become increasingly willing to cover homeopathy as part of employee benefit programs. Third-party insurers who offer such coverage have made it clear that payments will be contingent on providers being registrants of the College.

It's clear that registered homeopaths in Ontario are growing progressively more confident in regulation and their role as regulated professionals. Registrant numbers continue to grow, and we were thrilled to realize that we had achieved a 100% renewal rate as of the first anniversary of proclamation.

Supporting patient choice in this way is consistent with government policies that have shifted focus to the concept of "patients first" and that recognize the need to move toward more patient-centred care. This new emphasis provides a fitting backdrop for the introduction of homeopathy into the stable of regulated health professions. Recognizing that the College will be called upon to regulate practitioners in a wide range of settings, we continue to explore the role of homeopaths in areas such as mother and child care, home care, senior care, end-of-life care and mental health. To this end, CHO representatives have been eager participants in discussions on these and other topics.

The College recognizes that, while Ontario's implementation of regulation is a significant step forward, it still has much to learn from jurisdictions in which homeopathy is an established and deeply integrated part of the health-care system. Our partnership with India's Central Council for Research in Homeopathy offers

a tremendous opportunity to learn from a nation in which millions of people use homeopathy, often exclusively, to meet their health-care needs. Looking outward will help us shape efforts to support and recognize patient choice within Ontario's diverse communities.

Although the primary focus in this, our first year of operation as a fully functioning College, has been on ensuring that every eligible practitioner in Ontario can register, we have also continued to lay the foundation for other elements of our public protection mandate. Policies have been approved to deal with public complaints in general and in specific areas such as patient relations. The first (and thus far only) formal complaint was received in late 2015 and resolved expediently once the appointment of public members allowed for the establishment of an Inquiries, Complaints and Reports Committee.

The College has spent considerable time responding to Ministry requests and initiatives, including those related to transparency, sexual abuse, and fair registration practices. Despite being new and relatively small, the College of Homeopaths has the same mandate as much larger colleges and must be nimble enough to shift resources accordingly when new projects are added to our work plans.

This year of firsts was not without challenges. The College's first election of professional members was held in August of 2015 but a new complement of public members was not appointed by government until December, creating a gap of approximately six months between the final meeting of the transitional Council and the first meeting of the new Council. This resulted in a delay in completing some initiatives, but also allowed the focus of the College's small team to remain on getting applicants registered in a timely manner.

At its first meeting in February 2016, the newly constituted Council elected its Executive Committee and appointed members to the various statutory and non-statutory committees. It is our sincere hope that the foundations put in place over the last seven years will serve these new leaders well as they move forward to face the challenges of running the first regulatory body for homeopaths in Canada.

Also at that meeting, the position of President was passed to Maya de Szegheo-Lang. We wish her the best of luck in this challenging yet rewarding role.



Basil Ziv
Registrar



Bhupinder Sharma
President
(May 2014 to February 2016)



Acknowledgements

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

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, Health Workplace Planning and Regulatory Affairs Division; the team in the Health Systems Labour Relations and Regulatory Policy Branch and Regulatory Programs Unit, especially John Amodeo, David Lamb, Allison Henry, Stephen Cheng, Derek Cheung, Gwen Gignac, Doug Ross, Stirling LaFrance, Melissa Quan, and their support staff; from Corporate Services Division Bimal Naik; and Thomas Boyd and Rosemin Dhalla from the Agency Liaison and Public Appointments.

Critical to the ongoing implementation of fair registration processes was the insight of the staff at the Office of the Fairness Commissioner of Ontario, including Executive Director Nuzhat Jafri, and Policy and Program Advisers Farheen Imtiaz and Sophia Lowe.

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

Without homeopathic practitioners, schools, 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, registration supervision, and individual assessment one-on-one guidance. This group includes Alka Dalal HOM, Pat Deacon HOM, William Ellwood HOM, Marilyn Freedman HOM, Eden Gajraj (Public), Savitri Kulkarni HOM, Beth Landau HOM, Lorne Moyer HOM, and Abhijit Sen HOM. 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 new and old.

Council and staff are extremely grateful for the expertise, wisdom, and skill of legal counsel Rebecca Durcan and Richard Steinecke 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 first individual assessment process and the development of tools for the academic program in homeopathy approval process.



Acknowledgements

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 a number of staff members who moved on to other endeavours during the course of the year. These include Sarah Copeland, Eleanor Mitchell, Jennifer Piro, and Colleen Vandeyck.

In all, hundreds of people have contributed to the development of the College of Homeopaths of Ontario, and as we reflect on our first year post-proclamation for that, we offer our gratitude.

The most profound thanks, however, must go to those who were, at different times, members of the College's transitional Council: Whitney Collins-Wilson (Professional), John Curran (Public), Kathy Desjardins (Professional), Jim Dunsdon (Public), Eden Gajraj (Public), Ling Goh (Professional), Ron Harris (Professional), Violetta Ilkiw (Professional), Joseph Lloyd-Jones (Public), Margaret Martin (Public), John Millar (Professional), Wangari Muriuki (Public), Luba Plotkina (Professional), Bhupinder Sharma (Professional), Mirsada Vins (Professional), and Kelly Warren (Public). This dedicated and insightful group laid the groundwork for everything that lies ahead. Homeopaths and their patients, among others, will benefit from their wisdom and forward thinking for years to come.

- 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 Brazil, Chile, India, Mexico, Pakistan, Switzerland, South Africa, and the United Kingdom.
- India leads in terms of number of people using homeopathy, with 100 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.
- Homeopathy is practised in 40 out of 42 European countries.



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, and the newly constituted College Council met for the first time on February 26, 2016.

Despite its shortened schedule, Council managed to complete a number of important initiatives, including changes to bylaws related to the number of professional Council members and the pro-ration of initial registration fees, enhanced transparency particularly regarding the public register, and the development of a proposed regulation that would allow homeopaths to treat their spouses.

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.

A new Executive Committee was elected at the first meeting of the new Council in February 2016. Among its first tasks was the reappointment of Basil Ziv as Registrar of the College. The Executive Committee will continue to exercise the powers of Council as needed.



Registration

Registration materials and information were disseminated starting in the fall of 2014, following the introduction of the individual assessment earlier in March 2014. Numerous educational opportunities were made available along with written guides outlining registration requirements and processes. As a result, many applicants were ready to submit their application packages as soon as the College could accept them, thereby allowing for the issuance of certificates of registration to the College's first 40 applicants by proclamation day, April 1, 2015.

Over the next several months, 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, registration fees were discounted for the earliest applicants and pro-rated thereafter.

In the months leading up to proclamation, a Panel of the Registration Committee began to consider applications that did not meet requirements.

Between April 1, 2015 and March 31, 2016, the College received 372 paid applications for registration and issued certificates of registration to 247 practitioners.

As of March 31, 2016, one year after proclamation of the *Homeopathy Act, 2007*, the College of Homeopaths of Ontario had

- received 465 applications for registration
- issued certificates of registration to 279 homeopaths
- received completed renewal forms and payments from 100% of current registrants

As of the same date, 393 applicants had successfully completed the individual assessment and 608 had completed the on-line jurisprudence course.

Registration applications continued to pour in until the end of the grandparented period, which had been extended until April 4, 2016 due to a minor glitch in the on-line application system.



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. As such, the CHO will review 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. As of the end of the period, two schools had submitted applications. Issues related to program approval, which will continue to evolve and develop into 2016-17, include the determination of program equivalency and the development of refresher programs for applicants who do not meet pertinent registration requirements.

Transparency

Following the Ministry's direction on enhanced transparency among regulatory colleges, the CHO continued to develop policies and procedures with transparency in mind. Among the public consultations conducted during the reporting period, one focused on the issue of transparency and the public register. An update on related activities was provided to the Ministry in January 2016.

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 submission was made in March 2016, and is available for download from the College and OFC websites.

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

The integration of homeopathic medicine in India has provided a base of information to support cost-effectiveness and clinical efficacy unrivalled in North America. With more than 246,000 practitioners treating more than one hundred million patients through the integration with allopathic medicine as well as exclusively with homeopathy, India has much to teach Ontario. On the other side of the equation is Ontario, whose newly minted but exceptionally well-designed regulatory framework has much 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 Homeopathy.

In April 2016, 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 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 be minimal.



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 future 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.

The College received its first complaint in October 2015. At the time, the Committee was inactive while awaiting the new complement of publicly appointed members. Once constituted in February 2016, the ICRC considered the complaint, which was resolved in July 2016. No cases were 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 2016, 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 2016, or as required.

Professional Conduct

The structural development of policies and processes for these statutory committees is being undertaken by the Inquiries, Complaints and Reports Committee.

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** will develop and implement policies and procedures to prevent sexual abuse of patients and to define appropriate professional relations between registrants of the College and their patients. As required by the RHPA, the College will also administer a fund for therapy and counseling for patients found to have been sexually abused by a registered homeopath. Program information and policies were developed under the umbrella of the Inquiries, Complaints and Reports Committee for future 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*.

College Staff

Basil Ziv, Registrar

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

Kathryn Harvey, Communications Officer

Heidi Mayer, Registration Officer

Shamim Nanji, Executive Assistant



Outreach and Education

Education of potential registrants was a high priority leading up to proclamation and continued apace for all of the first year following it. With the aim of ensuring that every practitioner had the knowledge, understanding and opportunity to register within the one-year grandparented period, the College focused efforts on reaching as many prospective applicants as possible.

Between April 1, 2015 and March 31, 2016 just prior to the end of the grandparented application window, the College hosted 46 free webinars covering registration and individual assessment (IA) process and requirements. Additionally, the Registrar offered applicants the chance to attend in-person workshops specific to completing the IA. Twenty-one such half-day workshops were offered during the reporting period at no cost to applicants. 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 31 e-mail blasts throughout the year. 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.

Between April 1, 2015 and March 31, 2016, the College hosted 46 free webinars, 21 on-site workshops, multiple one-on-one instruction sessions with subject matter experts, and presentations to a wide variety of groups to educate applicants on the registration process.

Seeing yet another occasion to reach prospective registrants, College representatives attended two major homeopathy conferences – the NUPATH 2015 Annual Homeopathic Conference in November and the Canadian Homeopathic Conference in February – each time hosting a booth and providing information on registration requirements to attendees.

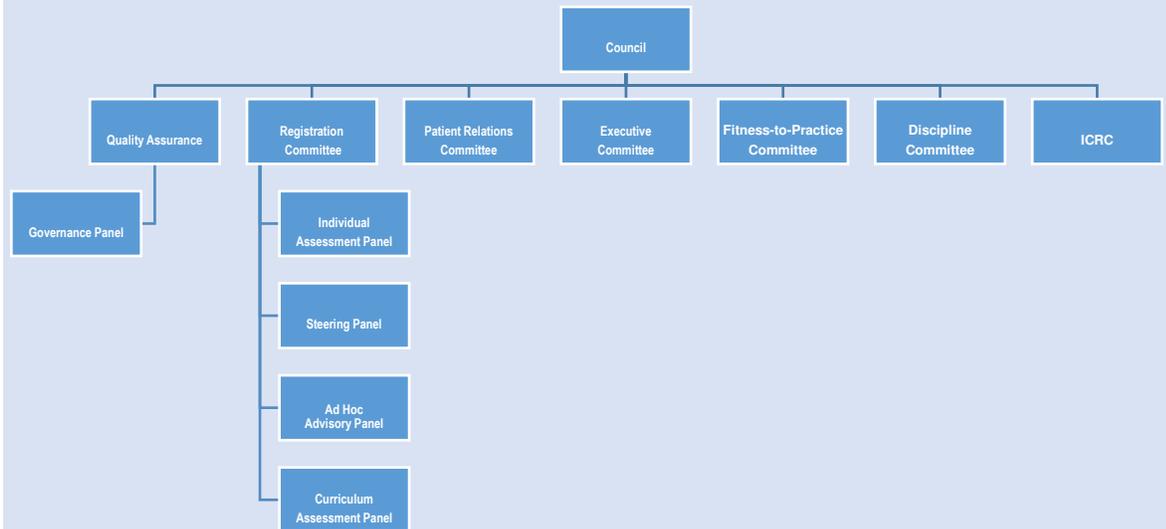
While the College made it a priority to get information out to stakeholders, there were also many occasions during which information was sought. Consultation continued to be an important component of program development and bylaw changes to ensure that stakeholder feedback was part of the process. In addition to informal consultations, 60-day public consultations were conducted to gather feedback on the pro-ration of fees for initial registration, election terms, the addition of two professional Council members, a proposed regulation on treating spouses, and transparency issues related to the public register.

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.



Committee Structure and Membership



Council

April 1, 2015 – August 10, 2015

Whitney Collins-Wilson (Professional)
 Jim Dunsdon (Public)
 Eden Gajraj (Public)
 Ron Harris (Professional)
 Maggi Martin (Public)
 John Millar (Professional)
 Wangari Muriuki (Public)
 Bhupinder Sharma (Professional)
 Kelly Warren (Public)

August 11, 2015 – onward (Elected Professional Members)

East: Maya de Szegheo-Lang (to spring 2017)
 Peel: Anna Cardozo (to spring 2018)
 Toronto: Ananda More (to spring 2018)
 Toronto: Haroula Battista (to spring 2018)
 North: Mahbiz Rahbar-Azad (to spring 2017)
 Southwest: Andrea Hauser (to spring 2017)
 Ontario: Bhupinder Sharma (to spring 2017)

December 17, 2015 – onward (Appointed Public Members)

Clare Beckton
 Eden Gajraj
 Mark Heller
 Sandeep Johal
 Myrna Tulandi
 Kelly Warren

April 1, 2015 – December 15, 2015

February 26, 2015 – onward

Executive Committee

Bhupinder Sharma (Professional) President
Wangari Muriuki (Public) Vice-President
Jim Dunsdon (Public)
Whitney Collin-Wilson (Professional)
Maggi Martin (Public)

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

Inquiries, Complaints, and Reports Committee

Whitney Collin-Wilson (Professional), Chair
John Curran (Public)
Ron Harris (Professional)
Margaret Martin (Public)
Bhupinder Sharma (Professional)

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

Quality Assurance Committee

Maggi Martin, Chair (Public)
Whitney Collins-Wilson (Professional)
Bhupinder Sharma (Professional)
Kelly Warren (Public)

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

Registration Committee

Wangari Muriuki (Public), Chair
Whitney Collins-Wilson (Professional)
Ron Harris (Professional)
John Millar (Professional)
Bhupinder Sharma (Professional)
Kelly Warren (Public)

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

Individual Assessment Panel

Bhupinder Sharma, Chair (Professional)
Whitney Collins-Wilson (Professional)
Eden Gajraj (Public)
Maggi Martin (Public)
John Millar (Professional)
Kelly Warren (Public)

Patient Relations Committee

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

Curriculum Assessment Panel

Wangari Muriuki (Public), Chair
Whitney Collins-Wilson (Professional)
Ron Harris (Professional)
Bhupinder Sharma (Professional)
Kelly Warren (Public)

Eden Gajraj (Public)
Bhupinder Sharma (Professional)

Governance Panel

Eden Gajraj (Public), Chair
Jim Dunsdon (Public)
Ron Harris (Professional)
Wangari Muriuki (Public)
Bhupinder Sharma (Professional)

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

COLLEGE OF HOMEOPATHS OF ONTARIO

FINANCIAL STATEMENTS

MARCH 31, 2016

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 the statement of financial position as at March 31, 2016, 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 organization'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 organization'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, 2016, 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.



Toronto, Ontario
September 28, 2016

Chartered Professional Accountants
Licensed Public Accountants

COLLEGE OF HOMEOPATHS OF ONTARIO

Statement of Financial Position

March 31	2016 \$	2015 \$
ASSETS		
Current assets		
Cash	610,003	59,989
Short-term investment	-	50,000
Accounts receivable	447	8,693
Prepaid expenses	11,756	10,133
HST receivable	-	26,988
	622,206	155,803
Capital assets (note 3)	6,947	11,331
Intangible assets (note 4)	351	1,052
	7,298	12,383
	629,504	168,186
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	108,228	110,845
Unspent government funds (note 6)	-	322
Deferred registration application fees	38,775	-
Deferred registration fees	207,400	20,800
HST payable	22,359	-
	376,762	131,967
NET ASSETS		
Invested in capital and intangible assets	7,298	12,383
Unrestricted	245,444	23,836
	252,742	36,219
	629,504	168,186

The accompanying notes are an integral part of these financial statements.

Approved on behalf of the Council:

President

Vice-President

COLLEGE OF HOMEOPATHS OF ONTARIO

Statement of Operations

Year ended March 31	2016 \$	2015 \$
Revenues		
Government funds (note 6)	750,000	1,000,000
Jurisprudence program fees	14,400	8,903
Registration application fees	63,525	22,525
Registration fees	148,458	-
Interest	899	-
	<u>977,282</u>	<u>1,031,428</u>
Expenses		
Salaries and benefits	527,647	600,038
Professional services	140,571	315,326
Rent (note 7)	-	-
Communications and media	12,548	20,658
Council and committees (note 8)	5,157	2,232
Office and general	68,695	65,002
Amortization of capital assets	5,440	4,461
Amortization of intangible assets	701	1,768
	<u>760,759</u>	<u>1,009,485</u>
Excess of revenues over expenses for year	<u>216,523</u>	<u>21,943</u>

The accompanying notes are an integral part of these financial statements.

COLLEGE OF HOMEOPATHS OF ONTARIO

Statement of Changes in Net Assets

Year ended March 31

	Invested in capital and intangible assets \$	Unrestricted \$	2016 Total \$
Balance, beginning of year	12,383	23,836	36,219
Excess of revenues over expenses (expenses over revenues) for year	(6,141)	222,664	216,523
Purchase of capital assets	1,056	(1,056)	-
Balance, end of year	<u>7,298</u>	<u>245,444</u>	<u>252,742</u>

	Invested in capital and intangible assets \$	Unrestricted \$	2015 Total \$
Balance, beginning of year	5,076	9,200	14,276
Excess of revenues over expenses (expenses over revenues) for year	(6,229)	28,172	21,943
Purchase of capital assets	12,134	(12,134)	-
Purchase of intangible assets	1,402	(1,402)	-
Balance, end of year	<u>12,383</u>	<u>23,836</u>	<u>36,219</u>

The accompanying notes are an integral part of these financial statements.

COLLEGE OF HOMEOPATHS OF ONTARIO

Statement of Cash Flows

Year ended March 31	2016 \$	2015 \$
Cash flows from operating activities		
Excess of revenues over expenses for year	216,523	21,943
Adjustments to determine net cash provided by (used in) operating activities		
Government funds - operations	(750,000)	(1,000,000)
Amortization of capital assets	5,440	4,461
Amortization of intangible assets	701	1,768
	(527,336)	(971,828)
Change in non-cash working capital items		
Decrease (increase) in accounts receivable	8,246	(8,693)
Increase in prepaid expenses	(1,623)	(1,295)
Decrease in HST receivable	26,988	24,466
Decrease (increase) in accounts payable and accrued liabilities	(2,617)	71,591
Increase in deferred registration application fees	38,775	-
Increase in deferred registration fees	186,600	20,800
Increase in HST payable	22,359	-
Adjustment to unspent government funds	-	46
	(248,608)	(864,913)
Cash flows from investing activities		
Proceeds from sale (purchase) of short-term investment	50,000	(50,000)
Purchase of capital assets	(1,056)	(12,134)
Purchase of intangible assets	-	(1,402)
	48,944	(63,536)
Cash flows from financing activities		
Receipt of government funds	750,000	1,000,000
Amount repaid to the Ontario Ministry of Health and Long-Term Care	(322)	(85,389)
	749,678	914,611
Net change in cash	550,014	(13,838)
Cash, beginning of year	59,989	73,827
Cash, end of year	610,003	59,989

The accompanying notes are an integral part of these financial statements.

COLLEGE OF HOMEOPATHS OF ONTARIO

Notes to Financial Statements

March 31, 2016

Nature and description of the organization

The College of Homeopaths of Ontario ("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.

1. Significant accounting policies

These financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) Revenue recognition

The College follows the deferral method of accounting for contributions.

Restricted contributions, including the funding received from the Ontario Ministry of Health and Long-Term Care (the Ministry), are deferred and recognized as revenue in the year in which the related expenses and capital expenditures are incurred.

Jurisprudence program fees are recognized as revenue upon enrolment.

Registration application fees are recognized as revenue at the time the applications are processed.

Registration fees are recognized as revenue proportionately over the fiscal year to which they relate. The registration year of the College coincides with that of the fiscal year of the College, being April 1 to March 31. Registration fees received in advance of the registration year to which they relate are recorded as deferred registration fees.

The revenue earned from jurisprudence program fees, registration application fees and registration fees is separate and distinct from the funding received from the Ministry in that the revenue is unrestricted and may be used to fund expenditures beyond those included in the Ministry funding budget.

(b) Development costs

Expenditures on internally generated intangible assets during the development phase are expensed as incurred.

COLLEGE OF HOMEOPATHS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2016

1. Significant accounting policies (continued)

(c) Capital assets

The costs of capital assets are capitalized upon meeting the criteria for recognition as a capital asset, otherwise, costs are expensed as incurred. The cost of a capital asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

Capital assets are measured at cost less accumulated amortization and accumulated impairment losses.

Amortization is provided for, upon commencement of the utilization of the assets, on a straight-line basis at rates designed to amortize the cost of the capital assets over their estimated useful lives. The annual amortization rates are as follows:

Computer equipment	3 years
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A capital asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If any potential impairment is identified, then the amount of the impairment is quantified by comparing the carrying value of the capital asset to its fair value. Any impairment of the capital asset is charged to income in the period in which the impairment occurs.

An impairment loss is not reversed if the fair value of the capital asset subsequently increases.

(d) Intangible assets

The costs of intangible assets are capitalized upon meeting the criteria for recognition as an intangible asset, otherwise, costs are expensed as incurred. The cost of a separately acquired intangible asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

Intangible assets are measured at cost less accumulated amortization and accumulated impairment losses.

Amortization is provided for, upon the commencement of the utilization of the assets, on a straight-line basis at rates designed to amortize the cost of the intangible assets over their estimated useful lives. The annual amortization rates are as follows:

Computer application software	2 years
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An intangible asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If any potential impairment is identified, then the amount of the impairment is quantified by comparing the carrying value of the intangible asset to its fair value. Any impairment of the intangible asset is charged to income in the period in which the impairment occurs.

An impairment loss is not reversed if the fair value of the intangible asset subsequently increases.

COLLEGE OF HOMEOPATHS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2016

1. Significant accounting policies (continued)

(e) Financial instruments

(i) Measurement of financial assets and liabilities

The College initially measures its financial assets and financial liabilities at fair value adjusted by the amount of transaction costs directly attributable to the instrument.

The College subsequently measures all its financial assets and financial liabilities at amortized cost.

Amortized cost is the amount at which a financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus, the cumulative amortization of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

(ii) Impairment

At the end of each reporting period, the College assesses whether there are any indications that a financial asset measured at amortized cost may be impaired. Objective evidence of impairment includes observable data that comes to the attention of the College, including but not limited to the following events: significant financial difficulty of the issuer; a breach of contract, such as a default or delinquency in interest or principal payments; and bankruptcy or other financial reorganization proceedings.

When there is an indication of impairment, the College determines whether a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset.

When the College identifies a significant adverse change in the expected timing or amount of future cash flows from a financial asset, it reduces the carrying amount of the financial asset to the greater of the following:

- the present value of the cash flows expected to be generated by holding the financial asset discounted using a current market rate of interest appropriate to the financial asset; and
- the amount that could be realized by selling the financial asset at the statement of financial position date.

COLLEGE OF HOMEOPATHS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2016

1. Significant accounting policies (continued)

(e) Financial instruments (continued)

(ii) Impairment (continued)

Any impairment of the financial asset is charged to income in the period in which the impairment occurs.

When the extent of impairment of a previously written-down financial asset decreases and the decrease can be related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed to the extent of the improvement, but not in excess of the impairment loss. The amount of the reversal is recognized in income in the period the reversal occurs.

(f) Management estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the current period. Actual results may differ from these estimates, the impact of which would be recorded in future periods.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the year in which the estimates are revised and in any future years affected.

2. Financial instrument risk management

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.

The financial instruments of the College and the nature of the risks to which it may be subject are as follows:

Financial instrument	Risks				
	Credit	Liquidity	Market risk		
Currency			Interest rate	Other price	
Cash	X			X	
Accounts receivable	X				
Accounts payable and accrued liabilities		X			

COLLEGE OF HOMEOPATHS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2016

2. Financial instrument risk management (continued)

Credit risk

The College is exposed to credit risk resulting from the possibility that parties may default on their financial obligations, or if there is a concentration of transactions carried out with the same party, or if there is a concentration of financial obligations which have similar economic characteristics that could be similarly affected by changes in economic conditions, such that the College could incur a financial loss. The College does not hold directly any collateral as security for financial obligations of counterparties.

The maximum exposure of the College to credit risk is as follows:

	2016 \$	2015 \$
Cash	610,003	59,989
Short-term investment	-	50,000
Accounts receivable	447	8,693
	<u>610,450</u>	<u>118,682</u>

The College reduces its exposure to the credit risk of cash by maintaining balances with a Canadian financial institution.

Liquidity risk

Liquidity risk is the risk that the College will not be able to meet a demand for cash or fund its obligations as they come due.

The College meets its liquidity requirements by preparing and monitoring detailed forecasts of cash flows from operations and anticipated investing and financing activities and having available to it the credit facility as detailed in note 6.

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 rate risk and other price risk.

Currency risk

Currency 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 foreign exchange rates.

The College is not exposed to currency risk.

COLLEGE OF HOMEOPATHS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2016

2. Financial instrument risk management (continued)

Interest rate risk

Interest rate risk refers to the risk that the fair value of financial instruments or future cash flows associated with the instrument will fluctuate due to changes in market interest rates.

The College is exposed to interest rate risk on its cash.

The College's cash includes amounts on deposit with financial institutions that earn interest at market rates.

Fluctuations in market rates of interest on cash does have a significant impact on the College's results of operations.

The College does not use derivative financial instruments to manage its exposure to interest rate risk.

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 because of changes in market prices (other than those arising from currency risk or interest rate risk), whether those 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 price risk.

Changes in risk

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

3. Capital assets

	Cost	Accumulated	2016
	\$	Amortization	Net
		\$	\$
Computer equipment	20,507	13,560	6,947

	Cost	Accumulated	2015
	\$	Amortization	Net
		\$	\$
Computer equipment	19,451	8,120	11,331

COLLEGE OF HOMEOPATHS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2016

4. Intangible assets

	Cost \$	Accumulated Amortization \$	2016 Net \$
Computer application software	7,073	6,722	351

	Cost \$	Accumulated Amortization \$	2015 Net \$
Computer application software	7,073	6,021	1,052

5. Credit facility

The College has available to it an operating facility with a credit limit of \$50,000. This facility, when utilized bears interest at prime plus 3.5%. The operating facility is secured by a general security agreement providing a first priority interest over all assets of the College.

As at March 31, 2016 and March 31, 2015 the facility was not used.

6. Unspent government funds

Pursuant to an agreement with the Ministry, for the fiscal years ended 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 the 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.

	2016 \$	2015 \$
Unspent government funds, beginning of year	(322)	(85,665)
Funds received from the Ministry	(749,678)	(1,000,000)
Funds required for operations	750,000	1,000,000
Amount repaid to the Ministry	-	85,389
Adjustment to unspent government funds	-	(46)
Unspent government funds, end of year	-	(322)

COLLEGE OF HOMEOPATHS OF ONTARIO

Notes to Financial Statements (continued)

March 31, 2016

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, 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.

8. **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 are as follows:

	2016	2015
	\$	\$
Honorarium	28,289	45,035
Reimbursement of expenses	3,481	8,425
	<u>31,770</u>	<u>53,460</u>

Council and committee expenses, other than the payment of honorariums and reimbursement of expenses, paid directly by the College for the year were \$5,157 (2015 - \$2,232).

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