



COLLEGE OF REGISTERED
PSYCHOTHERAPISTS OF
ONTARIO



2018/19 ANNUAL REPORT

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The College of Registered Psychotherapists of Ontario (CRPO) regulates its registrants in the interests of protecting the public, in accordance with the *Psychotherapy Act, 2007*.

MISSION

To develop standards and procedures to regulate psychotherapists in the public interest, striving to ensure competent and ethical practice within a professional accountability framework.

VISION

Leadership in professional self-regulation, dedicated to the principles of excellence, fairness, openness, responsiveness and respect for diversity.

VALUES

Leadership
Excellence
Accountability
Equity

Integrity
Teamwork
Respect
Openness

PRESIDENT'S MESSAGE



**Andrew Benedetto,
CRPO President**

CRPO recognized that as the organization reached significant post-proclamation milestones, it should build on its accomplishments and look forward to its first strategic plan.

CRPO completed review of the last of the grandparenting applications by the end of the fiscal year. I would like to thank the considerable work of staff, the always detailed deliberations of panels of the Registration Committee, as well as those registrants who were asked to provide additional information and clarification in their registration process.

Many registrants will recall submitting applications to the Transitional Council in 2014 and quickly receiving news of the registration shortly after proclamation on April 1, 2015. The grandparenting route to entry closed two years after proclamation on March 31, 2017 and saw over 2,400 additional applications submitted near or on that final date.

CRPO adopted resource materials developed by its Controlled Act Task Group to address the question, “What is psychotherapy?” Originally, these materials were developed to support a regulation submitted to the Minister on July 1, 2018 to clarify the provision of psychotherapy for the public, regulated psychotherapists and unregulated practitioners. The materials developed by the Task Group reflected learning gained through the work of the Registration Committee and had the benefit of public consultations allowing for further refinement. Members of the public and the profession as well as other stakeholders have appreciated this information that uses plain language and helpful descriptions based in CRPO’s regulations and practice standards.

The College has further developed its resources in key statutory areas with a better-informed public and the growth of college membership. A significant component of the regulatory framework is to bring accountability to the profession and, as anticipated, the Inquiries, Complaints, and Reports Committee (ICRC) saw an increase in activity. The work of ICRC provides a process based in statute that ensures thorough and fair consideration of complaints from the public about College registrants.

The Quality Assurance Committee continued to develop resources and manage the quality assurance program intended to proactively support registrants both maintain practice standards and pursue professional development. Despite the initial phased-in approach for participation in the quality assurance program by registrants based on registration date, all registrants are now participating in this mandatory program. A notable accomplishment was the recognition by other CRPO committees that the Peer and Practice Review (PPR)—a tool developed by the Quality Assurance Committee and used to assess where a registrant might require support in their knowledge, skill and judgement—could be modified and used with a registrant when a Committee believed more information was required about a registrant's competence.

Council anticipated and managed having fewer public members than required by statute to conduct its business when several public members' appointments expired and there was uncertainty when new appointments would be made. Considerable time was required to determine how remaining public members could best serve on committees and panels without disrupting services to the public and registrants. It is with gratitude that I acknowledge our public members whose service contributed to the College's capacity to meet its obligations.

As a result of the uncertainty associated with public appointments, Council delayed strategic planning by one year though laid the foundation for this work with several initiatives. Council was keen to learn more about right touch and risk-based models of regulation. Right touch regulation aims to ensure a balanced approach to oversight of the profession and risk-based regulation considers ongoing assessment and evaluation of risk to the public.

While CRPO was established within prevailing statutes, Council recognizes that it can benefit from understanding these models as a means of ensuring protection of the public where it may need to adapt to changes in the profession and the environment.

Coincidentally, governance has gained increasing attention in regulatory bodies this last year as expertise in the field of regulation advances in jurisdictions within and outside Canada. Governance considers Council's structures and processes to meet its mandate. CRPO necessarily follows the governance model set out in the *Regulated Health Professions Act, 1991* and the *Psychotherapy Act, 2007* and, as a newer regulator, benefited from contemporary considerations in establishing governance practice. Council has expressed interest in exploring the practices that can help it best achieve its governance mandate. Council will consider learning that could inform broader revision of governance beyond the current statutory framework should the opportunity for such reform be presented.

The number of opportunities to reach out to stakeholders and registrants through public consultations and town hall meetings proved remarkably valuable. Four town halls were held in the fall, our first since proclamation, providing an opportunity for registrants to meet the Registrar and me, learn about current activities, hear about right-touch regulation, and for the College to learn about issues registrants felt were affecting the profession.

As I consider where the College stands today, I reflect that our Council had the benefit of public appointees and professional members whose terms on Council were of a length that they were able to learn about regulation and the profession of psychotherapy to make substantial contributions to these early years of CRPO. At this juncture, with significant anticipated turnover in public appointees and professional members of Council, I offer recognition and thanks for the dedication and thoughtfulness of Council members leaving their Council seats. Members of the public should have confidence in the integrity of the regulatory process that ensures psychotherapists are safe, ethical, and competent.

REGISTRAR'S MESSAGE



Deborah Adams,
CRPO Registrar

Over the course of this past year, the focus on regulatory reform – particularly in Ontario but also across Canada and the rest of the world – has taken a more definite form. Regulators across professions are being called to account and many colleges, CRPO included, have invested in moving toward increased transparency not only in what they do but how they do it. Last year I wrote about right-touch regulation and our early efforts to apply the principles of this model. This year, I trust that you will see how this approach, which supports engagement with key partners and fosters professional excellence, has started to make its way into all core regulatory functions.

The five areas we have chosen to highlight in this annual report demonstrate some of the greatest impacts CRPO had in the 2018/19 year. These areas are the controlled act of psychotherapy, engaging with stakeholders for quality care, addressing and preventing sexual abuse, support for safe practice, and managing unsafe practice.

Looking forward over the course of 2019/20, CRPO will be examining processes, policies and the approach to decision-making. Council will also be engaged in a comprehensive governance review to ensure that our practices support the need to be a modern, responsive regulator working within our mandate of public protection and guided by a clear, risk-based approach to oversight of the profession. We will be inviting stakeholders into this process, which will be coupled with the development of a formal strategic plan, and look forward to hearing from the public, registrants, association stakeholders and government as part of this work.

REGISTRATION & RECOGNITION



6,782

CRPO registrants



12%

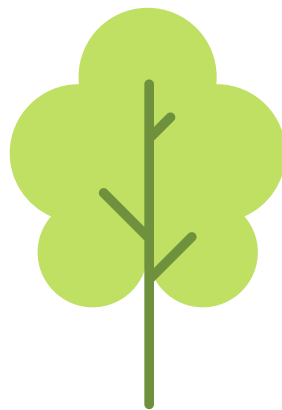
increase since
2017/18

16%
of RPs offer care
in a language
other than French
or English



80%

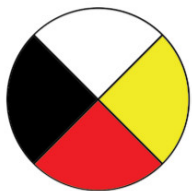
of registrants
identify as women



10%

of RPs offer care in
northern Ontario

84%
exam pass rate for
Qualifying
registrants



1

Indigenous pathway
to registration
route added



5

new education
programs recognized

highlights

CONTROLLED ACT OF PSYCHOTHERAPY

As of January 1, 2020, the controlled act of psychotherapy goes into effect. This means that, under Ontario law, the controlled act of psychotherapy may only be performed by authorized professionals (Registered Psychotherapists, as well as members of the College of Psychologists of Ontario, Ontario College of Social Workers and Social Service Workers, College of Nurses of Ontario, College of Occupational Therapists of Ontario, and College of Physicians and Surgeons of Ontario). The legislation that specifies this was proclaimed in 2017, and after a two-year transition period, it will be fully in effect next year.

2018/19 was a year of laying the groundwork for the successful implementation of this major change. At the request of the Minister of Health and Long-Term Care, CRPO took on the development of a regulation and a number of resources intended to provide clarity about the controlled act. This work aimed to contribute to public protection by providing Ontarians with information about what to expect in receiving care, who can provide the controlled act of psychotherapy, and CRPO's assessment of applicants' suitability to practice.

The Controlled Act Task Group was struck to lead this work and had a deadline of June 30, 2018 to develop the proposed regulation and respond to a number of questions posed by the Minister. The task group worked quickly to codify the practice and the boundaries of psychotherapy. We reached out to over 64 organizations and more than 1,500 individuals, many of whom provided survey feedback, wrote letters or met with CRPO staff to provide input.

Their feedback had a significant impact on the suite of documents the task force ultimately created—materials oriented towards the public, registrants, and prospective practitioners. For example, a self-assessment tool was published on the CRPO website to support registrants' and applicants' understanding of whether a role falls within the scope of practice of psychotherapy and whether they are performing the controlled act of psychotherapy. A draft regulation on the Categories of Prescribed Therapies Involving the Practice of Psychotherapy was also submitted to the Ministry of Health and Long-Term Care.

highlights

STAKEHOLDER ENGAGEMENT



1

position statement on Access to Care published in response to concerns in the psychotherapy community



5

webinars held for registrants to optimize their Professional Development requirements



4

*town halls in **4** communities **210+** audience members*



8

*public consultations yielding over **1,430** responses*



5

*presentations for mental health partners reached **335+** audience members*

6

presentations



for

29

*education programs reached **250+***

audience members

highlights

ADDRESSING AND PREVENTING SEXUAL ABUSE



Registered Psychotherapists (RPs) owe a duty of care to their clients and the general public to safeguard client well-being, including clients' physical and emotional safety. When an RP sexually abuses a client, they betray that duty of care, causing harm not only to the person they abuse, but to all Ontarians. Abuse erodes the public's trust in the profession and undermines the skill and credibility of all RPs who provide safe, effective and ethical care.

Out of the 69 complaints and reports received by CRPO in 2018 – 2019, 8 of them (12%) included an allegation of sexual abuse. Given the harmful impacts of abuse, the College must impose penalties that will deter abuse, ensuring that individual clients and the broader public are better protected. This was a critical year in CRPO's efforts to tackle it head-on.

The Client Relations Committee (CRC) engaged in extensive research, deliberation and policy development following the passing of Bill 87, the *Protecting Patients Act*, leading to work that reinforces its policy of zero tolerance for the sexual abuse of clients. CRPO published a policy on Sexual Contact With Former Clients Within 5 Years Post-Termination of Care, and a guideline on the period after 5 years. Both are

intended to help registrants understand the parameters and the gravity of committing sexual abuse of a client, even those who have not worked with the RP for five years and beyond.

CRPO developed a draft regulation for submission to government on the same matter, which proposes that the definition of client be applied for a minimum of 5 years beyond the termination of care. This would mean that the mandatory penalties set out by the RHPA would apply in cases where a registrant had sexually abused a client.

The CRC, which administers a fund for therapy for clients who allege sexual abuse by registrants, received and approved two new applications for funding this year. The committee also worked on various initiatives during this time including:

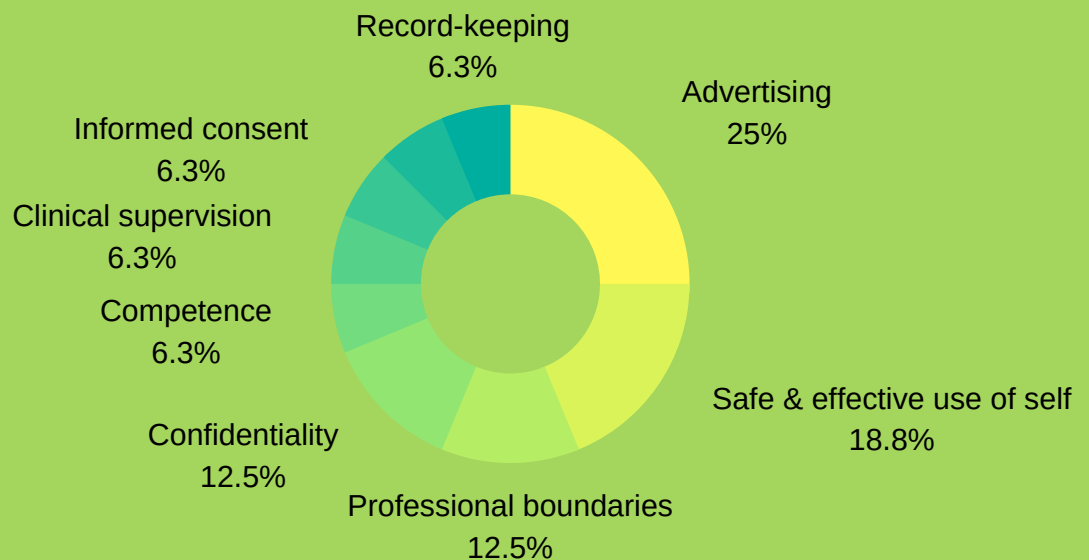
- Data collection on sexual abuse complaints and reports received by the College
- Periodic review of application for funding materials and best practices for tracking the administration of the fund
- Development of an education program about sexual abuse for committee and Council members, as well as College staff
- Updated public- and registrant-oriented web pages regarding sexual abuse of clients

highlights

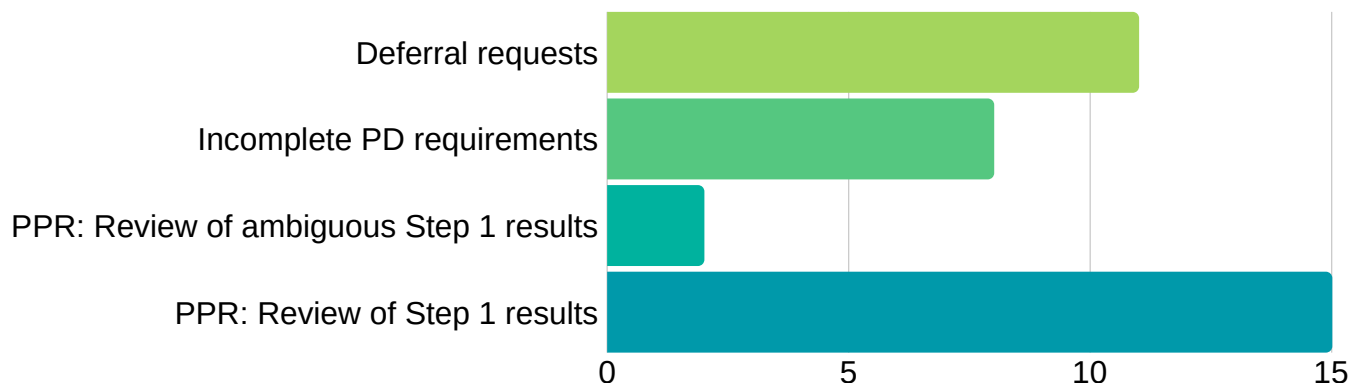
SUPPORT FOR SAFE PRACTICE

Peer and Practice Review (PPR) is a tool used to assess where a registrant might benefit from extra support to enhance their knowledge, skill and judgement. In 2018/19, 56 registrants were randomly selected for PPR; 47 RPs ultimately engaged in a PPR review. Thirty-seven registrants (62%) successfully completed the Step 1 screening (and did not require Step 2).

Where remediation was directed for an RP as a results of the PPR review, the remediation addressed the following areas:



The following cases were reviewed by panel in 2018-2019:



Of the Step 2 results reviewed, these are the decision types that were issued:

- No action (may include recommendations): 4
- Direct remediation: 8
- Requested further information: 3



PRACTICE ADVISORY INQUIRIES (AND WHAT WE DID ABOUT THEM)

CRPO received over 900 inquiries seeking advice about clinical practice and decision-making. After responding to the inquiries, we took steps to enhance all registrants' understanding on those topics.

**CLINICAL SUPERVISION
(CONTROLLED ACT &
BILLING)**

**CONSULTED WITH COLLEGE OF
PSYCHOLOGISTS, REVAMPED WEBSITE
INFO, IMPROVED PPR TOOLS**

**ELECTRONIC
PRACTICE**

**DEVELOPED ELECTRONIC PRACTICE
GUIDELINE AND ACCOMPANYING SECURITY
PRACTICES CHECKLIST**

CONTROLLED ACT

**REFERRED TO CONTROLLED ACT
RESOURCES POSTED ON WEBSITE**

RECORD KEEPING

**ENHANCED AVAILABLE INFORMATION
PUBLISHED IN PRACTICE MATTERS**

BUSINESS PRACTICES

**IMPROVEMENTS IN PEER AND PRACTICE
REVIEW TOOLS**

**PROFESSIONALISM &
ETHICS**

**CREATED AND ANALYZED REGISTRANT
SURVEY ON FRIENDSHIP**

**MANDATORY AND
PERMISSIBLE
REPORTING**

**CREATED THE DISCLOSING INFORMATION
TO PREVENT HARM GUIDELINE**

highlights

ADDRESSING UNSAFE PRACTICE

69

Complaints and reports received

274

Issues contained in 69 complaints and reports

38

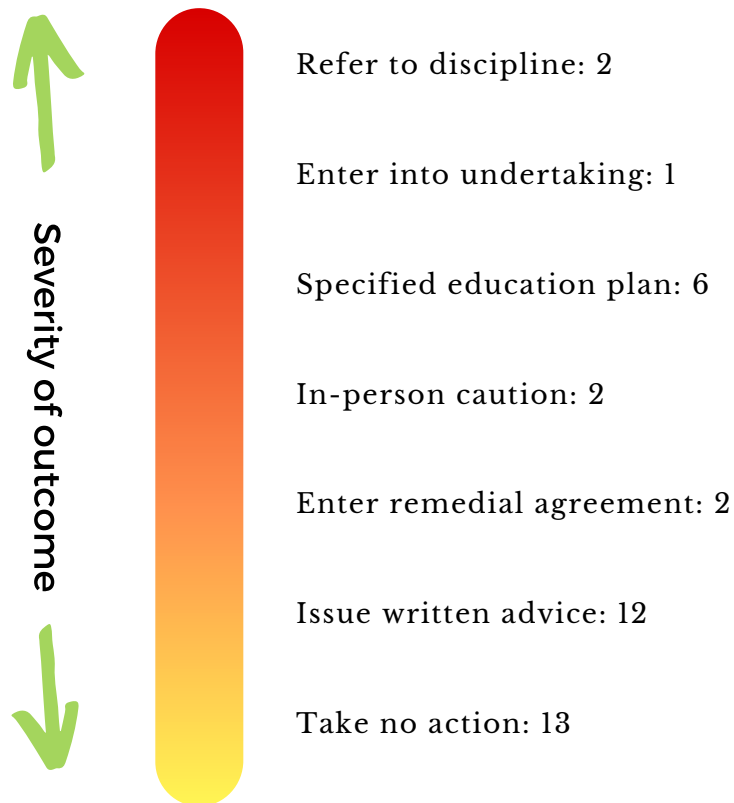
Files closed on formal complaints and reports

- General Conduct: 46%
- Scope of Practice, Competence & Inappropriate Treatment: 20%
- Confidentiality: 7%
- Non-Sexual Boundary Crossing: 7%
- Fees: 3%
- Use of Title: 3%
- Record-keeping: 4%
- Discontinuing Services: 3%
- Sexual Abuse: 3%
- Other: 3%
- Advertising: 1%

COMPLAINT OUTCOMES

When evaluating the outcome of a complaint, the Inquiries, Complaints and Reports Committee (ICRC) considers factors such as risk of or actual client harm, intent, competence, communication, public trust, governability, remorse/insight and prior history to assess risk to the public.

There are sometimes more than one outcome for one complaint.



The Discipline Committee held one hearing and released written reasons in one case this year.

The Health Professions Appeals and Review Board (HPARB) reviewed 7 decisions in 2018/19 that had been made by CRPO. Seven decisions were confirmed, and none were returned.

DIGITAL OUTREACH



Social media
platforms joined:



TOP 10 WEB PAGES:

1. Applying to CRPO (increase of 224% from the previous year)
2. Find a Registered Psychotherapist (increase of 239%)
3. Education Programs (increase of 262%)
4. Quality Assurance Program (increase of 98%)
5. Supervision (increase of 348%)
6. Contact Us (increase of 184%)
7. Registration Exam (increase of 160%)
8. Definitions (increase of 240%)
9. All Resources (increase of 258%)
10. New Members RP Qualifying (increase of 252%)

COMMITTEE MEMBERSHIP

CLIENT RELATIONS

Carol Cowan-Levine, RP (Chair)
Shelley Briscoe-Dimock, RP
Mary Kardos Burton
Barbara Locke Billingsley

Susan (Sue) Lymburner, RP (non-Council committee member)
Steven Stijacic

DISCIPLINE

Shikha Kasal (Chair until November 2018),
Gary Cockman (Chair starting November 2018)
Heidi Ahonen, RP (non-Council committee member)

All Council members serve on the Discipline Committee. Hearing panels are composed of three to five committee members.

EXECUTIVE

Andrew Bendetto, RP (President)
Carol Cowan-Levine, RP (Professional Member at large)
Sheldon Kawarsky (Public Member at large)

Malcolm MacFarlane, RP (Vice-President)
Steven Stijacic (Public Member at large)

EXAMINATION

Kenneth Lomp, RP (Chair)
Andrew Benedetto, RP
Barbara Locke Billingsley
Gary Cockman

Kevin VanDerZwet Stafford, RP
Sheldon Kawarsky (ending February 2019)
Steven Stijacic

FITNESS TO PRACTISE

Barbara Locke Billingsley (Chair)

All Council members serve on the Fitness to Practise Committee. Hearing panels are composed of at least three committee members.

COMMITTEE MEMBERSHIP

INQUIRIES, COMPLAINTS AND REPORTS

Kevin VanDerZwet Stafford, RP (Chair)
 Shelley Briscoe-Dimock, RP
 Carol Cowan-Levine, RP
 Miranda Goode Monastero, RP
 Kathleen (Kali) Hewitt-Blackie, RP (non-Council committee member)

Mary Kardos Burton
 Sheldon Kawarsky
 Kenneth Lomp, RP
 Paula (Pat) Rayman, RP
 Len Rudner (ending November 17, 2018)
 Steven Stijacic

NOMINATIONS AND ELECTIONS

Paula (Pat) Rayman, RP (Chair)
 Shika Kasal
 Malcolm MacFarlane, RP

Len Rudner
 Steven Stijacic, RP (starting November 29, 2018)

QUALITY ASSURANCE

Andrew Benedetto, RP
 Mary Kardos Burton, (Chair)
 Tapo Chimbanga (ending June 2018)
 Kayleen Edwards, RP (non-Council committee member; term starting November 2018)
 Kenneth Lomp, RP

Sheldon Kawarsky (ending November 2018)
 Malcolm MacFarlane, RP
 Miranda Monastero, RP (starting October 2018)
 Paula (Pat) Rayman, RP
 Len Rudner (ending November 2018)

REGISTRATION

Malcolm MacFarlane, RP (Chair)
 Heidi Ahonen, RP (non-Council committee member)
 Andrew Benedetto, RP
 Barbara Locke Billingsley
 Tapo Chimbanga, RP (until June 2018)
 Gary Cockman
 Carol Cowan-Levine, RP

Tamar Kakiashvili, RP (non-Council committee member until December 2018)
 Shikha Kasal (until November 2018)
 Sheldon Kawarsky
 Muriel McMahon (non-Council committee member from February 2019)

FINANCIAL STATEMENTS
For
COLLEGE OF REGISTERED PSYCHOTHERAPISTS AND
REGISTERED MENTAL HEALTH THERAPISTS OF ONTARIO
For year ended
MARCH 31, 2019

INDEPENDENT AUDITOR'S REPORT

To the Council of

**COLLEGE OF REGISTERED PSYCHOTHERAPISTS AND
REGISTERED MENTAL HEALTH THERAPISTS OF ONTARIO**

Opinion

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

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

Basis for Opinion

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

Other Matter

The financial statements of the College for the year ended March 31, 2018 were audited by another auditor who expressed a qualified opinion on those financial statements on July 9, 2018. The qualified opinion was based upon the measurement and recognition of application revenue. There is no impact of the qualified opinion on the accompanying financial statements.

As part of our audit of the 2019 financial statements, we also audited the adjustments described in Note 8 that were applied to amend the 2018 financial statements. We were not engaged to audit, review, or apply any procedures to the 2018 financial statements of the College other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2018 financial statements taken as a whole.

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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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.

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

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

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

Chartered Professional Accountants
Licensed Public Accountants

Toronto, Ontario
June 20, 2019

**COLLEGE OF REGISTERED PSYCHOTHERAPISTS AND
REGISTERED MENTAL HEALTH THERAPISTS OF ONTARIO**

STATEMENT OF FINANCIAL POSITION

MARCH 31, 2019

	<u>2019</u>	<u>2018</u> (as restated)
<u>ASSETS</u>		
CURRENT ASSETS		
Cash	\$ 6,292,458	\$ 4,704,343
Prepaid expenses	<u>76,561</u>	<u>45,597</u>
	6,369,019	4,749,940
CAPITAL ASSETS	<u>500,554</u>	<u>578,404</u>
	<u>\$ 6,869,573</u>	<u>\$ 5,328,344</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 309,680	\$ 148,463
Government remittances payable	454,067	383,491
Deferred revenue	<u>3,601,814</u>	<u>3,170,697</u>
	4,365,561	3,702,651
DEFERRED RENT PAYABLE	<u>238,958</u>	<u>250,546</u>
	<u>4,604,519</u>	<u>3,953,197</u>
NET ASSETS		
Unrestricted	1,737,365	796,743
Invested in capital assets	500,554	578,404
Internally restricted - sexual abuse therapy fund	<u>27,135</u>	<u>-</u>
	2,265,054	1,375,147
	<u>\$ 6,869,573</u>	<u>\$ 5,328,344</u>

On behalf of the Board:

 Director
 Director

**COLLEGE OF REGISTERED PSYCHOTHERAPISTS AND
REGISTERED MENTAL HEALTH THERAPISTS OF ONTARIO**

STATEMENT OF OPERATIONS

YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u> (as restated)
Revenue		
Membership	\$ 3,524,777	\$ 2,860,813
Jurisprudence	107,099	41,877
Application	96,095	64,853
Administration	62,096	38,631
Interest income	51,948	22,366
	<u>3,842,015</u>	<u>3,028,540</u>
Expenses		
Salaries and benefits	1,727,046	1,737,526
Complaints and discipline	278,682	256,885
Occupancy	258,886	120,298
Database and e-learning	215,000	214,998
Council and committees	113,302	125,567
Office	94,687	82,438
Registration	66,221	82,012
Professional services	44,165	55,644
Quality assurance	41,387	29,446
Communications	9,686	39,010
Insurance	6,975	7,255
Sexual abuse therapy fund	4,985	-
Amortization of capital assets	91,086	55,194
	<u>2,952,108</u>	<u>2,806,273</u>
Excess of revenue over expenses	<u>\$ 889,907</u>	<u>\$ 222,267</u>

COLLEGE OF REGISTERED PSYCHOTHERAPISTS AND
REGISTERED MENTAL HEALTH THERAPISTS OF ONTARIO

NOTES TO THE FINANCIAL STATEMENTS - Cont'd.

YEAR ENDED MARCH 31, 2019

STATEMENT OF CASH FLOWS

YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u> (as restated)
CASH PROVIDED FROM OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 889,907	\$ 222,267
Items not involving cash:		
Amortization of capital assets	91,086	55,194
Amortization of deferred rent payable	<u>(11,588)</u>	<u>-</u>
	969,405	277,461
Changes in non-cash working capital items:		
Prepaid expenses	(30,964)	26,027
Accounts payable and accrued liabilities	161,217	45,301
Government remittances payable	70,576	68,181
Deferred revenue	431,117	988,846
Deferred rent payable	<u>-</u>	<u>250,546</u>
	<u>1,601,351</u>	<u>1,656,362</u>
CASH USED IN INVESTING ACTIVITIES		
Purchase of capital assets	<u>(13,236)</u>	<u>(604,680)</u>
INCREASE IN CASH	1,588,115	1,051,682
CASH, BEGINNING OF YEAR	<u>4,704,343</u>	<u>3,652,661</u>
CASH, END OF YEAR		