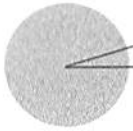


COLLEGE OF DIETITIANS OF MANITOBA

FINANCIAL STATEMENTS
(prepared without audit)

MARCH 31, 2014



July 14, 2014

REVIEW ENGAGEMENT REPORT

To the Executive of
College of Dietitians of Manitoba

We have reviewed the statement of cash receipts and disbursements for the general fund and the investment fund of the College of Dietitians of Manitoba for the year ended March 31, 2014. Our review was made in accordance with Canadian accounting standards for review engagements for not-for-profit organizations and accordingly consisted primarily of enquiry, analytical procedures and discussions related to information provided to us by the College.

A review does not constitute an audit, and consequently, we do not express an audit opinion on these financial statements.

Based on our review, nothing has come to our attention that causes us to believe that these financial statements are not, in all material respects, in accordance with the cash basis of accounting as disclosed in Note 1.

Craig & Ross

Chartered Accountants

COLLEGE OF DIETITIANS OF MANITOBA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - GENERAL FUND
(Unaudited)

YEAR ENDED MARCH 31, 2014

	Actual \$	Budget \$
Receipts		
Membership fees	243,460	220,180
Miscellaneous	5,754	10,100
	<u>249,214</u>	<u>230,280</u>
Disbursements		
Bank charges	7,003	6,500
CDM member	388	700
Conference/workshops	2,029	5,000
Equipment and maintenance	2,063	200
Examination fees	9,374	8,000
Insurance	2,160	2,500
Internet charges and website development	1,345	5,350
Meetings (alliance)	6,562	4,500
Meetings (annual, board and committee)	5,777	11,000
Office	5,103	4,700
Postage	1,607	1,500
Professional dues	10,934	4,000
Professional fees	3,148	5,000
Rent	17,254	19,500
Salaries and employee benefits	154,771	141,000
Telephone	4,424	1,700
	<u>233,942</u>	<u>221,150</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	15,272	9,130
CASH AND SHORT-TERM INVESTMENTS - BEGINNING OF YEAR	<u>197,414</u>	<u>197,414</u>
	212,686	206,544
CHANGE IN PREPAID DEPOSITS	<u>8,768</u>	<u>-</u>
CASH AND SHORT-TERM INVESTMENTS - END OF YEAR	<u>221,454</u>	<u>206,544</u>

COLLEGE OF DIETITIANS OF MANITOBA

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - INVESTMENT FUND
(Unaudited)

YEAR ENDED MARCH 31, 2014

	Actual	Budget
	\$	\$
Receipts		
Interest	6,304	-
Dividends	1,630	-
	<u>7,934</u>	<u>-</u>
Disbursements		
Investment fee	<u>-</u>	<u>-</u>
EXCESS OF RECEIPTS OVER DISBURSEMENTS	7,934	-
CASH AND INVESTMENTS - BEGINNING OF YEAR	<u>219,326</u>	<u>219,326</u>
CASH AND INVESTMENTS - END OF YEAR	<u>227,260</u>	<u>219,326</u>

COLLEGE OF DIETITIANS OF MANITOBA

Notes to the Financial Statement
(prepared without audit)

Year Ended March 31, 2014

1. Significant Accounting Policy

The College records its activities using the cash basis of accounting.