

August 26, 2015

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## REVIEW ENGAGEMENT REPORT

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To the Members of College of Dietitians of Manitoba

We have reviewed the statement of financial position of College of Dietitians of Manitoba as at March 31, 2015 and the statements of revenues and expenses, changes in net assets and cash flow for the year then ended. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of inquiry, analytical procedures and discussion related to information supplied 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 Canadian accounting standards for not-for-profit organizations.

Chartered Accountants

**COLLEGE OF DIETITIANS OF MANITOBA**  
**Statement of Financial Position**  
**March 31, 2015**  
*(Unaudited)*

	<b>2015</b>	<b>2014</b>
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 209,075	\$ 221,454
Marketable securities	<u>194,270</u>	<u>227,261</u>
	<b>403,345</b>	<b>448,715</b>
<b>PROPERTY AND EQUIPMENT</b> <i>(Note 3)</i>	<u><b>35,586</b></u>	<u>-</u>
	<u><b>\$ 438,931</b></u>	<u><b>\$ 448,715</b></u>
 <b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Prepaid membership fees	\$ 177,100	\$ 206,168
<b>NET ASSETS</b>		
General fund	<u>261,831</u>	<u>242,547</u>
	<u><b>\$ 438,931</b></u>	<u><b>\$ 448,715</b></u>

**COLLEGE OF DIETITIANS OF MANITOBA**  
**Statement of Revenues and Expenses**  
**Year Ended March 31, 2015**  
*(Unaudited)*

	2015	2014
<b>REVENUE</b>		
Membership fees	\$ 268,783	\$ 243,460
Miscellaneous	2,332	5,754
	<u>271,115</u>	<u>249,214</u>
<b>EXPENSES</b>		
Amortization of website	1,873	-
Bank charges and interest	7,493	7,004
CDM member	99	388
Conference/workshops	6,142	2,029
Postage	1,266	1,607
Examination fees	9,700	9,374
Insurance	2,160	2,160
Internet charges and website	4,716	1,345
Legal fees	13,306	14,082
Meetings (committee, annual and council)	14,365	12,339
Office	7,930	5,101
Rent	19,783	17,254
Repairs and maintenance	941	2,063
Salaries and wages	161,973	154,771
Telephone	2,618	4,424
	<u>254,365</u>	<u>233,941</u>
<b>EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS</b>	<u>16,750</u>	<u>15,273</u>
<b>OTHER INCOME (EXPENSE)</b>		
Dividend	1,915	1,630
Interest	2,410	6,304
Unrealized loss on investments	(1,791)	-
	<u>2,534</u>	<u>7,934</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<u>\$ 19,284</u>	<u>\$ 23,207</u>