

ANNEX

LEADERS IN WOMEN'S HEALTH



SOGC ANNUAL REPORT

THE SOCIETY OF OBSTETRICIANS
AND GYNAECOLOGISTS OF CANADA

2004-2005

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| 95 | Prevention & Treatment of Venous Thromboembolism (VTE) in Obstetrics | 75 | Practice Guidelines for Health Care Providers Involved in Prenatal Screening & Diagnosis |
| 94 | Injectable Medroxyprogesterone Acetate for Contraception | 74 | Evaluation & Treatment of Urinary Incontinence Following Pelvic Floor & Incontinence Surgery |
| 93 | Management of Twin Pregnancies (Part 2) | 73 | Hormone Replacement Therapy: An Update |
| 92 | Emergency Postcoital Contraception | 72 | Joint Position Paper on Rural Maternity Care |
| 91 | Management of Twin Pregnancies (Part 1) | 71 | Healthy Beginnings |
| 90 | Antenatal Fetal Assessment | 70 | Management of the Abnormal PAP Smear |
| 89 | Attendance at Labour & Delivery – Guidelines for Obstetrical Care | 69 | Human Papillomavirus Infections: Guidelines for Investigation & Management |
| 88 | Prevention & Management of Postpartum Hemorrhage | 68 | Vaginal Birth After Previous Caesarean Birth |
| 87 | Lesbian Health Guidelines | 67 | Involuntary Intervention in the Lives of Pregnant Women |
| 86 | Diagnosis of Endometrial Cancer in Women with Abnormal Vaginal Bleeding | 66 | Midwifery |
| 85 | Management of Low Malignant Potential Tumour of the Ovary | 65 | Suggested Terminology & Expectations for Ultrasound Examinations Used in Obstetrics |
| 84 | No Documents | 64 | Obstetric & Gynaecologic Ultrasound |
| 83 | Ureteric Injuries in Gynaecological Surgery | 63 | Educational Objectives for the Training of Obstetrical & Gynaecological Sonologists |
| 82 | Medical Termination of Early Pregnancy | 62 | HIV Testing in Pregnancy |
| 81 | Prevention & Treatment of Thrombo-embolic Disease in Gynaecological Surgery | 61 | Prevention of Early-Onset Group B Streptococcal Infections in the Newborn |
| 80 | Training for Rural Family Practitioners in Advanced Maternity Skills & Caesarean Section – Joint Position Paper | 60 | Guidelines for the Evaluation of Genuine Stress Incontinence Prior to Primary Surgery |
| 79 | Prenatal Genetic Screening for Down Syndrome & Open Neural Tube Defects Using Maternal Serum Marker Screening | 59 | Preconception Arrangements |
| 78 | Ultrasound as Part of Routine prenatal Care | 58 | Number of Deliveries to Maintain Competence |
| 77 | Adenocarcinoma in situ of the Cervix: Clinical Features & Review of Management | 57 | Induction of Labour |
| | | 56 | Early Discharge & Length of Stay for Term Birth |
| | | 55 | Healthy Beginnings: Guidelines for Care During Pregnancy and Child Birth. |

54	No Documents	32	Statement on Gender Selection
53	Antenatal Corticosteroid Therapy for Fetal Maturation	31	Canadian Consensus on Breech Management at Term
52	Cerebral Palsy & Fetal Asphyxia – Task Force	30	Performance of Ultrasound Examination in Obstetrics & Gynaecology (Update)
51	Diagnosis of Endometrial Cancer in the Assessment of Endometrial Bleeding	29	National Consensus Statement on the Prevention of Early Onset Group B Streptococcal Infections in the Newborn
50	Sexual Health Counselling By Physicians	28	The Canadian Consensus Conference on Endometriosis
49	Oral Contraception – Update	27	The Canadian Consensus Conference on Endometriosis – Part 4 - 5
48	Induced Abortion	26	The Canadian Consensus Conference on Endometriosis – Part 3 - 5
47	Clinical Practice Guidelines for Hysterectomy	25	The Canadian Consensus Conference on Endometriosis – Part 2 - 5
46	Violence Against Women	24	Guidelines for the Performance of Ultrasound Examination in Obstetrics and Gynaecology
45	Fetal Health Surveillance in Labour Part 4 of 4	23	Vaginal Birth After Previous Caesarean Birth
44	Fetal Health Surveillance in Labour Part 3 of 4	18	Training in Operative Endoscopy in the Specialty of Obstetrics & Gynaecology
43	Fetal Health Surveillance in Labour Part 2 of 4	17	Safe and Appropriate use of Forceps
42	Role of Obstetricians & Gynaecologists in Canada	17	Use of Ultrasound in Conjunction with Maternal Serum Screening for Aneuploidy (CO)
41	Fetal Health Surveillance in Labour Part 1 of 4	16	Maternal Fetal Transport
40	Dystocia	15	Post Term Pregnancy
39	Closure of Hospitals	14	Bacterial Vaginosis
38	Attendance at Labour and Delivery – Guidelines for Physicians	13	Reproductive Health Education in Canadian Schools
37	The Canadian Menopause Consensus Conference – Part 4 of 4	12	Female Genital Mutilation
36	The Canadian Menopause Consensus Conference – Part 3 of 4	11	Economics of Fertility
35	The Canadian Menopause Consensus Conference – Part 2 of 4	10	Use of Doxylamine Succinate & Pyridoxine Hydrochloride During Pregnancy
34	The Canadian Menopause Consensus Conference – Part 1 of 4		
33	Educational Objectives for Residents in Obstetrics & Gynaecology for Training in Urogynaecology & Pelvic Floor Dysfunction		

9	Pregnancy in Residency
8	Sexually Transmitted Diseases
7	Research in Residency
6	Resident Training in Endoscopic Procedures
4	Colposcopy of the Cervix
3	Endoscopic Surgery Regulations for Independent Health Facilities
3	Staging of Gynaecologic Malignancies (CO)
2	Current Concepts in Management of Vulvar Cancer
2	Toward the Rational Management of Herpes Infection in Pregnant Women and their Newborn Infants (CO)
	Consensus Statement on Contraception
	Ethical Issues in Assisted Reproduction
	Canadian Consensus Conference on Endometriosis
	Revisions to Recommendations – Canadian Consensus on Menopause & Osteoporosis

FINANCIAL STATEMENTS OF THE SOGC YEAR ENDED DECEMBER 31, 2004

AUDITORS' REPORT TO THE MEMBERS

We have audited the statement of financial position of The Society of Obstetricians and Gynaecologists of Canada as at December 31, 2004 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Society's management. 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 plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles. As required by the Canada Corporations Act, we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Chartered Accountants
Ottawa, Canada
April 15, 2005

**SOGC STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2004, WITH COMPARATIVE FIGURES FOR 2003**

	2004	2003
Assets		
Current assets:		
Amounts receivable	\$916,448	\$1,214,198
Prepaid expenses and deposits	176,764	81,707
Prepaid rent (note 2)	101,834	54,750
	1,195,046	1,350,655
Portfolio investments (market value 2004 \$2,096,292; 2003 \$1,898,546) (note 3)	1,678,170	1,678,170
Prepaid rent (note 2)	2,057,479	793,275
Deferred development costs	66,371	199,114
Capital assets (note 4)	428,308	139,814
Intangible asset (note 5)	130,000	-
	\$5,555,374	\$4,161,028
Liabilities and Net Assets		
Current liabilities:		
Bank indebtedness (note 6)	\$249,682	\$934,054
Accounts payable and accrued liabilities	974,726	588,350
Deferred revenue (note 8)	743,514	688,842
Current portion of term loan (note 6)	54,051	54,051
Current portion of long-term debt (note 7)	495,724	-
	2,517,697	2,265,297
Term loan (note 6)	30,161	84,686
Long-term debt (note 7)	1,664,688	-
Net assets:		
Invested in capital assets	558,308	139,814
Unrestricted	784,520	1,671,231
	1,342,828	1,811,045
Commitments (note 9)		
	\$5,555,374	\$4,161,028

See accompanying notes to financial statements.

SOGC STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 2004, WITH COMPARATIVE FIGURES FOR 2003

	Budget (unaudited)	2004	2003
Revenues:			
Sponsorships (note 10)	\$3,283,250	\$3,299,433	\$3,395,520
Registration fees	4,178,000	2,476,014	2,046,319
Administrative services (note 11)	450,000	521,538	650,000
Membership fees	565,600	490,034	510,680
Journal sponsorship	488,000	369,879	258,753
Journal subscription	168,848	135,130	–
Journal advertising	733,494	593,507	–
Exhibits	167,000	160,748	159,346
Sales of books and brochures	104,000	61,263	83,710
Grants	105,000	150,000	161,940
Social programs	35,000	61,895	49,221
Fellowships	–	23,500	15,000
Miscellaneous	78,375	147,141	160,859
Interest income	5,000	1,061	6,114
Rent from collaborating practice and rental units	11,400	25,775	–
Funding international activities	369,407	513,191	280,712
	10,742,374	9,030,109	7,778,174
Expenditures:			
Salaries and benefits	3,339,661	3,524,510	2,835,542
Committee travel and accommodation	682,113	463,981	572,895
National travel and accommodation	360,328	333,898	321,776
President's expenditures	68,529	62,126	38,916
Memberships and affiliations	200	5,388	1,291
Consulting	1,027,340	1,089,915	564,862
Professional development	52,500	20,345	37,322
Development costs	475,750	302,379	110,784
Media consulting	10,000	7,734	9,793
Conference speakers	511,422	459,661	537,627
Translation and interpretation	169,350	26,601	48,541
Books and periodicals	9,300	18,076	20,204
Printing	657,648	613,365	406,188
Publicity/promotion	333,848	212,232	78,658
Prizes and awards	55,350	46,331	40,280
Equipment purchases	98,675	79,840	174,989
General office administration	552,140	612,322	430,764
Equipment rental	299,350	186,563	210,010
Rent	307,850	314,581	226,087
Legal	20,600	44,071	16,927
Audit	12,000	25,665	18,991
Insurance	37,740	5,005	39,238
Affiliated meetings	12,950	16,117	17,058
Hospitality	413,525	420,552	460,478
Amortization of capital assets	135,000	63,253	130,363
Amortization of deferred development costs	132,742	132,743	132,742
Interest	35,000	98,718	26,330
Funding Special projects and International Activities	118,000	227,603	145,174
Miscellaneous	96,600	84,751	87,686
	10,025,511	9,498,326	7,741,516
Excess (deficiency) of revenues over expenditures	\$716,863	\$(468,217)	\$36,658

See accompanying notes to financial statements.

**SOGC STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2004, WITH COMPARATIVE FIGURES FOR 2003**

	Invested in capital and intangible assets	Unrestricted	2004 Total	2003 Total
Net assets, beginning of year	\$139,814	\$1,671,231	\$1,811,045	\$1,774,387
Excess (deficiency) of revenues over expenditures	–	(468,217)	(468,217)	36,658
Capital asset additions	351,747	(351,747)	–	–
Intangible asset addition	130,000	(130,000)	–	–
Amortization of capital assets	(63,253)	63,253	–	–
Net assets, end of year	\$558,308	\$784,520	\$1,342,828	\$1,811,045

See accompanying notes to financial statements.

**SOGC STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2004, WITH COMPARATIVE FIGURES FOR 2003**

	2004	2003
Cash provided by (used in):		
Operations:		
Excess (deficiency) of revenues over expenditures	\$(468,217)	\$36,658
Items not involving cash:		
Amortization of capital assets	63,253	130,363
Amortization of deferred development costs	132,743	132,742
Change in non cash operating working capital:		
Amounts receivable	297,750	129,459
Prepaid expenses and deposits	(95,057)	98,024
Prepaid rent	(1,311,288)	55,350
Accounts payable and accrued liabilities	386,376	(307,051)
Deferred revenue	54,672	(357,042)
	(939,768)	(81,497)
Investments:		
Purchase of intangible asset (note 5)	(130,000)	–
Purchase of portfolio investments	–	(13,683)
Capital asset additions	(351,747)	(62,369)
	(481,747)	(76,052)
Financing:		
Principal payment on term loan	(54,525)	(50,669)
Issuance of long-term debt	2,160,412	–
	2,105,887	(50,669)
Increase (decrease) in cash and cash equivalents	684,372	(208,218)
Cash and cash equivalents, beginning of year	(934,054)	(725,836)
Cash and cash equivalents, end of year	\$(249,682)	\$(934,054)

The Society considers cash and cash equivalents to be cash and highly liquid investments with maturities of three months or less. See accompanying notes to financial statements.

SOGC NOTES TO FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2004

The Society of Obstetricians and Gynaecologists of Canada (the "Society") is incorporated without share capital under the laws of Canada. The main purpose of the Society is to promote study and scientific research in the field of Obstetrics and Gynaecology as well as to form a united and representative group of physicians and surgeons specializing in obstetrics and gynaecology.

1. Significant accounting policies:

(a) Portfolio investments: Investment in mutual funds are carried at the lower of cost and market value. Investment in bonds are carried at cost plus accrued interest and amortization of premium and discount.

(b) Revenue recognition:

- Membership fees are included in revenue in the year that they pertain to. Fees received in advance are recorded as deferred revenue.
- Grants are recognized in the period for which they are provided.
- Sponsorships are recognized in the period in which the event to which the sponsorship relates occurs.
- All other revenues are recognized in the period in which the related service is performed.

(c) Capital assets: Asset expenditures over \$2,500 are capitalized in the year of acquisition. Half-year rates of amortization are used in the year of acquisition. Capitalized costs are amortized using the following annual rates:

Asset	Rate
Furniture and equipment	20%
Computer hardware	30%
Computer software - IMIS	3 years
Computer software - other	20%
Leasehold improvements	20%
IP telephone hardware	20%
IP telephone software	30%

(d) Deferred development costs: Expenses incurred in the current year to develop new products and services to be provided in subsequent years are deferred and are expensed over the period that the product or service is made available for sale or use. The current balance of deferred development costs is being amortized over a three-year period, with one-half year's amortization recorded in 2002.

(e) Intangible assets: Intangible assets acquired either individually or with a group of other assets are initially recognized and measured at cost. Intangible assets with finite useful lives are amortized over their useful lives. Intangible assets with indefinite useful lives are not amortized and are tested for impairment annually, or more frequently if events or changes in circumstances indicate that the asset might be impaired. The impairment test compares the carrying amount of the intangible asset with its fair value, and an impairment loss is recognized in income for the excess, if any.

(f) Use of estimates: The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 expenditures during the period. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the year in which they become known.

2. Prepaid rent:

Commencing June 1, 1999, the Society occupied space in a new building constructed by the Royal College of Physicians and Surgeons of Canada.

The Society has provided the Royal College with \$1,095,000 towards the cost of construction. In return for the capital investment, the Society will be allowed to occupy the premises for a 20-year term commencing June 1, 1999, and during this 20-year term the only charges by the Royal College for the space occupied by the Society will be for maintenance, which is \$5-\$10/square foot. At the end of the 20-year period, rental charges, in addition to maintenance, will be renegotiated at prevailing market rates at that time.

The prepaid rent is being amortized on a straight line basis over the term of the lease.

During the year, the Society prepaid rent of \$1,421,522 to the Royal College in exchange for additional space. The lease agreement is for a period of 15 years and terminates on June 30, 2019. The prepaid rent is being amortized straight-line over the term of the lease and as at December 31, 2004, \$47,084 (2003 - \$Nil) of the total prepaid has been expensed.

3. Portfolio investments:

	Cost	2004 Market value	Cost	2003 Market value
Mutual funds	\$1,626,245	\$2,044,367	\$1,626,245	\$1,846,621
Bonds	51,925	51,925	51,925	51,925
	\$1,678,170	\$2,096,292	\$1,678,170	\$1,898,546

4. Capital assets:

	Cost	Accumulated amortization	2004 Net book value	2003 Net book value
Furniture and equipment	\$243,495	\$156,950	\$86,545	\$61,791
Computer hardware	229,560	129,165	100,395	63,648
Computer software	347,007	296,690	50,317	14,080
Leasehold improvements	923	687	236	295
IP telephone hardware	65,169	2,471	62,698	–
IP telephone software	137,618	9,501	128,117	–
	\$1,023,772	\$595,464	\$428,308	\$139,814

Cost and accumulated amortization at December 31, 2003 amounted to \$672,024 and \$532,210 respectively.

5. Intangible asset:

During the year, the Society purchased a journal for cash consideration of \$130,000. The journal has an indefinite life and will be reviewed for impairment on an annual basis.

6. Bank indebtedness and term loan:

The Society has the ability to finance certain operations through the use of two secured debt facilities: a bank line of credit and a non-revolving term loan.

The bank line of credit is due on demand and is charged interest at a rate of prime plus .25%. The non-revolving term loan is charged interest at a rate of prime plus .2%. Payments are made on the loan at \$4,980 per month.

The credit facilities are secured by a general security agreement as well as by a portfolio monitoring agreement.

7. Long-term debt:

	2004	2003
Demand instalment loan bearing interest at Bank of Canada prime rate plus 0.2%, repayable by blended monthly instalments of \$2,530	\$74,052	\$ –
Demand instalment loan bearing interest at Bank of Canada prime rate plus 0.2%, repayable by blended monthly instalments of \$2,126	108,168	–
Demand instalment loan bearing interest at Bank of Canada prime rate plus 0.2%, repayable by blended monthly instalments of \$10,325	1,377,924	–
Demand instalment loan bearing interest at Bank of Canada prime rate plus 0.2%, repayable by blended monthly instalments of \$2,797	145,500	–
Instalment loan bearing interest at 3.75% per annum repayable by blended quarterly instalments of \$66,559, maturing August 1, 2006	412,522	–
Instalment loan, non-interest bearing repayable by monthly instalments of \$1,346, maturing May 31, 2007	42,246	–
	2,160,412	–
Less current portion	495,724	–
	\$1,664,688	\$ –

Demand installment loans bear interest at prime plus 0.2% and have no fixed maturity.

8. Deferred revenue:

	2004	2003
Sponsorships	\$38,608	\$372,000
Membership and registration fees	424,774	266,906
Continuing medical education programs	42,132	45,436
Exhibits	–	4,500
CME/alarm	238,000	–
	<hr/>	<hr/>
	\$743,514	\$688,842

9. Commitments:

Minimum annual payments for operating leases are as follows:

	Maintenance charges	Photocopiers	Total
2005	\$78,191	\$83,581	\$161,772
2006	78,191	–	78,191
2007	78,191	–	78,191
2008	78,191	–	78,191
Subsequent	821,000	–	821,000
	<hr/>	<hr/>	<hr/>
	\$1,133,764	\$83,581	\$1,217,345

10. Sponsorships:

Sponsorship revenue relates to the following meetings, programs and projects:

	2004	2003
Annual Clinical Meeting	\$1,091,549	\$1,178,401
Continuing medical education programs	1,037,000	1,202,791
Canadian Contraceptive Consensus	(50,000)	552,000
Menopause Awareness Program	(39,990)	50,000
Junior members	122,000	123,500
Alarm	58,000	57,000
Menopause book	–	34,711
Newsletter	70,000	60,000
Other	249,171	137,117
Dysmenorrhea consensus	200,000	–
Multidisciplinary college program	561,703	–
	<hr/>	<hr/>
	\$3,299,433	\$3,395,520

11. Administrative services:

The Society has charged the Foundation for Promotion of Sexual and Reproductive Health \$521,538 (2003 - \$650,000) for administrative services incurred on behalf of the Foundation.

The amounts receivable balance includes \$3,617 (2003 - \$23,177) due from the Foundation. The accounts payable and accrued liabilities balance includes \$Nil (2003 - \$63) due to the Foundation.

During the 2004 year, the Society has administered the Foundation of National Specialty Societies of Canada at no charge.

12. Income taxes:

The Society is a not for profit organization under the Income Tax Act and as such is exempt from income taxes.

13. Fair value of financial instruments:

The carrying value of amounts receivable, bank indebtedness and accounts payable and accrued liabilities approximates their fair value because of the relatively short period to maturity of the instruments.

The fair value of portfolio investments is disclosed in note 3.

The fair value of the long-term debt approximates its carrying value as the terms and conditions of the arrangements are comparable to current market terms and conditions for similar items.