

**COLLEGE OF MASSAGE THERAPISTS  
of Newfoundland & Labrador**

**Annual  
Report  
2019 - 2020**

# COLLEGE OF MASSAGE THERAPISTS of Newfoundland & Labrador

## Vision

The College of Massage Therapists of Newfoundland and Labrador is a regulatory authority that establishes the integrity and value of massage therapy as an integral and respected health care profession through nationally established standards and evidence-based outcomes.

## Board of Directors 2019-2020

Yolanda Critch, B. Comm - *Registrar*  
Jessica Moore, RMT - *Chair*  
Melanie Peddle, RMT  
Jennifer Earle, RMT  
Claudette Marie Warren, RMT  
Allison Whalen, RMT  
Public Members - Heather Coates

## Committees as of March 2020

Education, Quality Assurance, Scope of Practice	Melanie Peddle - Chair
Complaints Authorization	Claudette Marie Warren – Chair David Murphy – Public Member Kerri Lynn Power – Public Member
Finance and Administration	Yolanda Critch – Registrar Jessica Moore, Chair
Registration and Examination	Allison Power Whalen - Chair
Communications	Jennifer Earle - Chair

# CMTNL Annual Report

## 2019-20

### Message from the Chair

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It is with pride that I get to make the Chair address for the CMTNL Board in my first year being Chair. I stepped into this role in August and I had big shoes to fill following Jocelyn Kielly-Dja and her impressive time she spent in the role. The CMTNL had a great year with a changeling end. The focus for the CMTNL for this year was on the duties and functionality of the committees. The new Quality Assurance Officer position as made a considerable difference for the CMTNL. We have been able to separate the main duties of the regulatory exams from the board executives, leaving the CMTNL more objective and able to focus on the policies and procedures.

We had one member of the CMTNL attend the CNAR Conference in Quebec City in October. The CNAR Conference is something the college tries to keep up with and attend due to the valuable information and resources that come from attending. This year the theme was regulation reform and we gained a lot of insight on what is happening and what is to come. We look forward to having someone attend this upcoming October.

The CMTNL started 2020 by welcoming 3 new board members, it was a big turn over in executives, but the new members made the transition smooth. With the good always comes a little bad but the CMTNL wasn't prepared for what we about to face. Our province got hit with a major weather system that cancelled our policy development session and then we had to deal with a global pandemic. COVID-19 brought about a lot of uncertainty and uncharted waters when it came to our members and our profession. I feel the CMTNL reacted accordingly and put in the necessary work to set up a dedicated committee and developed guidelines that protected both the public and our members. As we remain in uncertainty, I am optimistic that the CMTNL and its members will come through this better and more prepared.

Overall it was a great year, we had a lot of volunteer interest, which is also welcomed at the CMTNL. I hope to see this trend keep up and grow as we venture into the years to come as getting volunteers have remained the CMTNL greatest challenge. I would like to thank all the members of the CMTNL Board and the volunteers for their hard work and dedication throughout the year and I look forward to welcoming more the new members to the team.

Jessica Moore, RMT  
CMTNL Chair

### Registrar's Report

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The 2019 - 2020 CMTNL year has been a great year with the exception of the Global Pandemic at our year end.

Due to the Global Pandemic our registration renewal process was changed. Even though some members had already sent in their registration renewals the CMTNL Board voted to extend the deadline for renewal payments until July 31<sup>st</sup>, 2020. It is our hope that RMT's will be back to work before then. Therefore, our financial statements will look slightly different this year but will still account for the renewal fees to come later in the upcoming year.

The CMTNL continues to participate in the Health Regulators Network. We meet three or four times for the year to discuss issues that affect self -regulating bodies. It is a great chance to meet and discuss issues that affect the Newfoundland regulators. The 2019 – 20 year was a big year for Massage Therapy Regulators as well with PEI receiving their regulatory status. In October 2019, the CMTNL meet with representatives from the other regulators in New Brunswick to welcome CMTPEI. It was a great opportunity to meet the regulators and discuss the differing issues in our respective provinces.

We had two complaints against RMT's from the public, both were around ethical behaviour and resolved at the Registrar's level without having to go to the Complaints Authorization Committee.

This year we had 76 new registrants with the CMTNL and we had approximately 30 moving to other provinces. It is fantastic to see the number of individuals who share a passion for being a Registered Massage Therapists.

The CMTNL is looking forward to another great year!

Yolanda Critch  
CMTNL Registrar

# COMMITTEE REPORTS

## Education, Quality Assurance, Scope of Practice

### (EQA) Committee

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We are just past the midway point in our current CEU cycle and we have added several highly popular and interesting course offerings to our ever-growing list thanks to member inquiries and educational provider submissions. A hearty list of approved courses can be found in the Continuing Education section of the website, [www.cmtnl.ca](http://www.cmtnl.ca) along with all necessary forms for recording completed CEU's. I am in the process of updating the list with about 40 courses that have been recently approved. I encourage you to reference the list for courses that you may be interested in doing. If there is something that you are considering that has not been previously evaluated, all information/criteria regarding CEU approvals can be found in our CEU policy and guidelines. If you would like a course evaluated, or if have any questions regarding CEU's they can be sent to me at [qualityassurance@cmtnl.ca](mailto:qualityassurance@cmtnl.ca). As always, I encourage your professional input and contribution and would like to take this chance to remind you that earn CEU's by volunteering with the CMTNL and the NLMTA.

All the Best

Melanie Peddle, RMT

### Registration & Examination Committee

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In September 2020, Allison Whelan took over the role of Examination Chair for the CMTNL. The examination chair works directly with the Exams Quality Assurance Officer and oversees decisions made for all areas of the examination process. The Chair reports back to the board on all progress the exam team is making and requests a vote on anything that needs to be brought to the board level.

During late 2019 and early 2020 the focus was on streamlining the examination process, including enrollment for the exams, prior learning assessments and the various position worked during the exam. A major focus was put on training track examiners and having a continuity plan for training and supervisory position within the exam team. In December 2019 the CMTNL provided two days training called "Training the Trainer" focused on developing leadership skills and training techniques and in February 2020 provided additional training to our Chief Examination Officer, Examination Chair and Track Examiners in Conflict Resolution.

In March 2020 when the Global Pandemic hit, the focus changed to creating a pandemic plan for exams and how the examination process could be completed while adhering to all guidelines for safety. This included meeting with representatives from various medial and non-medical modalities who are regulated across Canada and discussing various options available for regulatory examinations in extraordinary circumstances such as a global pandemic.

I would like to thank all the examination staff for making the 2019-20 examination year very successful. The CMTNL offered 5 OSCE exams with a total of 98 registered candidates. There were 3 MCQ exams administered with 80 registered candidates.

Allison Whelan, RMT

### OSCE

Date	Number of Candidates	Passed	Failed
April 14/19	14	13	1
June 8/19	12	11	1
August 17-18/19	56	46	10
December 7/19	16	15	1

### MCQ

Date	Number of Candidates	Passed	Failed
June 8/19	13	13	0
August 16-18/19	56	56	0
December 8/20	11	11	0

### Complaints Authorization Committee

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This is my first year as a CMNTL Board Member, and as designated Director of the Complaints Authorization Committee. I look forward to serving with my fellow CMTNL board members for the remainder of my term. To date, there are no new complaints forwarded by the Registrar this year.

Claudette Marie Warren, BScHKin, RMT

## **Communications Committee**

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This year we made some updates to our website and hope that is now more user friendly. We are also in the process of starting a newsletter for members to keep them informed of events that happening with the CMTNL.

Jennifer Earle, RMT

## **Finance & Administration Committee**

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The finance committee had a good quite year this year. The CNAR conference was only attended by one member which cut down on previous cost for this conference. Members Fees remained the same this year, this is something reviewed yearly and voted on by the board if necessary. It is always the goal of the CMTNL to function in the most cost-efficient manner. For further details please refer to the finance statement.

Jessica Moore, RMT

## **PROFILES OF DIRECTORS**

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### **Yolanda Critch, B.Comm, Registrar**

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Yolanda was appointed as Registrar of the CMTNL in October of 2011. She graduated from Memorial University with a Bachelor of Commerce Degree in 1999. Since then she has worked in the Accounting field with small businesses.

### **Jessica Brinson Moore, RMT, Chair**

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Jessica graduated from Compu College and has been registered since September 2009. Jessica is passionate about client education and public awareness. She is a very active member in the CMTNL, volunteering on multiple committees. Jessica has been a board director since February 2013 and is currently the CMTNL Chair. She is also involved in finance committee.

### **Melanie Peddle, RMT**

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Melanie graduated from Compu College in August 2009 and has been registered with the CMTNL since February 2010. Having worked in multiple settings, she has an appreciation for the variety of educational interests and professional development choices that therapists make to better themselves. She spent a number of years with the OSCE team, initially as a standardized patient and then examiner. Her volunteer efforts span over many different areas. She is one of the newest board members, taking over as the Chair of Quality Assurance, Education, and Scope of Practice in late 2019.

### **Allison Whelan, RMT**

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Allison graduated from Massage Therapy with Honours in August 2007, promptly becoming registered with the CMTNL and NLMTA, starting her practice in October 2007. Since then she has completed various continuing education courses in an effort to stay up to date and educated in her chosen profession. In 2011 she started volunteering with the CMTNL as a member of the examination committee and in late 2013 joined the board of the CMTNL. Allison has a full-time practice in St. John's, NL and also sits on the Board of the Rotary Club of Avalon Northeast.

### **Claudette Marie Warren, BSc HKin, RMT**

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Claudette Marie has been an active member of the CMTNL and NLMTA since May 2006. She also holds an Honors Degree in Science in Human Kinetics from StFXU, in Antigonish, NS.. Claudette Marie thoroughly enjoys playing an active role in the promotion and education of our profession amongst the public and other Healthcare Professions. You can find CMarie practicing in both St. John's AND Labrador West, where she holds a seasonal mobile clinic for 10-14 days each visit.

### **Jennifer Earle, RMT**

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Jennifer graduated from the Canadian College of Massage and Hydrotherapy (Halifax campus) in June 2007. She became registered with the CMTNL in November 2007 as well as the NLMTA. She quickly became involved with the registration exam as an examiner. Jennifer stepped down from the CMTNL Board in November 2019 but returned in February to fulfill a vacant position and is now the Chair of Communications. Jennifer practices full time at her own practice in Mount Pearl.





**COLLEGE OF MASSAGE THERAPISTS  
of Newfoundland & Labrador**

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**COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.**

**Financial Statements**

**Year Ended March 31, 2020**

**COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.**

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**Year Ended March 31, 2020**

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# Fred Earle

Chartered Professional Accountant

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of College of Massage Therapists of Newfoundland & Labrador Inc.

### *Opinion*

I have audited the financial statements of College of Massage Therapists of Newfoundland & Labrador Inc. (the College), which comprise the statement of financial position as at March 31, 2020, and the statements of revenues and expenses, changes in net assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2020, and the results of its operations and cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

### *Basis for Opinion*

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

### *Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, 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*

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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Independent Auditor's Report to the Members of College of Massage Therapists of Newfoundland & Labrador Inc. *(continued)*

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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.

I 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 I identify during my audit.

St. John's, Newfoundland and Labrador  
November 3, 2020



CHARTERED PROFESSIONAL ACCOUNTANT

**COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.**

**Statement of Financial Position**

**March 31, 2020**

	2020	2019
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 147,123	\$ 186,785
Guaranteed investment certificates	31,010	30,819
Accounts receivable	-	4,967
Accounts receivable - New Brunswick College (Note 3)	1,760	46,610
Interest receivable	124	73
Prepaid expenses	16,994	10,018
	<u>197,011</u>	<u>279,272</u>
<b>CAPITAL ASSETS (Note 4)</b>	<u>6,539</u>	<u>2,386</u>
	<u><b>\$ 203,550</b></u>	<u><b>\$ 281,658</b></u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable	\$ 20,975	\$ 10,999
Deferred income	77,505	157,600
	<u>98,480</u>	<u>168,599</u>
<b>NET ASSETS</b>		
General fund	98,531	110,673
Invested in capital assets	6,539	2,386
	<u>105,070</u>	<u>113,059</u>
	<u><b>\$ 203,550</b></u>	<u><b>\$ 281,658</b></u>

**ON BEHALF OF THE BOARD**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

The notes are an integral part of these financial statements

**COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.****Statement of Revenues and Expenses****Year Ended March 31, 2020**

	<b>2020</b>	<b>2019</b>
<b>REVENUES</b>		
Membership fees	\$ 182,165	\$ 163,655
Examination fees	107,800	57,825
Interest income	241	134
Refresher course fees	-	1,200
	<u>290,206</u>	<u>222,814</u>
<b>EXPENSES</b>		
Examinations	111,934	41,437
Registrar remuneration	44,760	44,856
Quality Assurance Officer remuneration	37,620	13,513
Meetings, conferences and travel	20,431	12,568
Business taxes, licenses and memberships	18,270	11,522
Rent	17,790	16,146
Exam development	16,753	23,044
Office supplies	6,848	5,209
Telephone	5,638	5,416
Bank charges	3,759	4,170
Professional fees - audit	3,680	3,680
Board training	3,652	3,717
Insurance	1,653	1,644
Amortization	1,575	1,023
Postage and delivery	1,257	522
Professional fees - legal	1,150	-
Printing and photocopy	865	1,446
Workers compensation	335	452
Miscellaneous	225	-
Refresher course development	-	7,986
Donations	-	225
	<u>298,195</u>	<u>198,576</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<u>\$ (7,989)</u>	<u>\$ 24,238</u>

The notes are an integral part of these financial statements

**COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.**

**Statement of Changes in Net Assets**

**Year Ended March 31, 2020**

	General Fund	Invested in Capital Assets	<b>2020</b>	2019
<b>NET ASSETS - BEGINNING OF YEAR</b>	\$ 110,673	\$ 2,386	\$ <b>113,059</b>	\$ 88,821
Excess (deficiency) of revenues over expenses	(7,989)	-	<b>(7,989)</b>	24,238
Amortization of capital assets	1,575	(1,575)	-	-
Purchase of capital assets	(5,728)	5,728	-	-
<b>NET ASSETS - END OF YEAR</b>	\$ 98,531	\$ 6,539	\$ <b>105,070</b>	\$ 113,059

The notes are an integral part of these financial statements

**COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.****Statement of Cash Flow  
Year Ended March 31, 2020**

	2020	2019
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	\$ (7,989)	\$ 24,238
Item not affecting cash:		
Amortization	1,575	1,023
	<u>(6,414)</u>	<u>25,261</u>
Changes in non-cash working capital:		
Accounts receivable	4,967	-
Interest receivable	(51)	38
Accounts payable	9,976	(1,722)
Deferred income	(80,095)	28,025
Prepaid expenses	(6,976)	(8,720)
Guaranteed investment certificates	(191)	(171)
Accounts receivable - New Brunswick College	44,850	(20,962)
	<u>(27,520)</u>	<u>(3,512)</u>
Cash flow from (used by) operating activities	<u>(33,934)</u>	<u>21,749</u>
<b>INVESTING ACTIVITY</b>		
Purchase of capital assets	<u>(5,728)</u>	-
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>(39,662)</b>	<b>21,749</b>
Cash - beginning of year	<u>186,785</u>	<u>165,036</u>
<b>CASH - END OF YEAR</b>	<b>\$ 147,123</b>	<b>\$ 186,785</b>

The notes are an integral part of these financial statements

**COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.**

**Notes to Financial Statements**

**Year Ended March 31, 2020**

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1. DESCRIPTION OF BUSINESS

College of Massage Therapists of Newfoundland & Labrador Inc. (the "College") was incorporated provincially under the Corporations Act of Newfoundland and Labrador as a corporation without share capital on July 27, 2006. The College's principal function is to regulate the massage therapy profession and to maintain the registration of massage therapists.

As a not-for-profit organization the College is not subject to corporate income tax.

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. Outlined below are those policies considered particularly significant for the College.

Cash and short term investments

Cash is defined as cash on hand, cash on deposit, and short term deposits with maturity dates of less than 90 days, net of cheques issued and outstanding at the reporting date.

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Revenue recognition

Revenue from membership and examination fees are recognized as revenue in the period to which the fees relate.

Contributed services

College of Massage Therapists of Newfoundland and Labrador Inc. and its members benefit from contributed services in the form of volunteer time for various committees. Contributed services are not recognized in these financial statements.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates include providing for amortization of capital assets. Actual results could differ from these estimates.

Capital assets

Capital assets are stated at cost less accumulated amortization. Capital assets are amortized over their estimated useful lives at the following rates and methods:

Computer equipment	30%	declining balance method
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**COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.**

**Notes to Financial Statements**

**Year Ended March 31, 2020**

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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Income tax

College of Massage Therapists of Newfoundland and Labrador Inc. is a not-for-profit organization and is not subject to corporate income tax.

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3. ACCOUNTS RECEIVABLE - NEW BRUNSWICK COLLEGE

During the year, the College incurred costs related to training New Brunswick massage therapists. These costs will be reimbursed from College of Massage Therapists of New Brunswick prior to March 2021.

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4. CAPITAL ASSETS

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Computer equipment	\$ 14,701	\$ 8,162	\$ 6,539	\$ 2,386

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5. FINANCIAL INSTRUMENTS

The College's main financial instrument risk exposure is detailed as follows:

Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College is exposed to credit risk from membership fee income. Given the nature of the College's activities, including the requirement of its members to be licensed, the College does not have material exposure to credit risk.

Liquidity Risk

The College's liquidity risk represents the risk that the organization could encounter difficulty in meeting obligations associated with its financial liabilities. The College is, therefore, exposed to liquidity risk with respect to its accounts payable and accrued liabilities. The College manages liquidity risk by monitoring its cash flows and ensuring that it has sufficient cash available to meet its obligations and liabilities.

Fair Value

The College's carrying value of cash and cash equivalents, accounts receivable, and accounts payable approximates its fair value due to the immediate or short term maturity of these instruments.

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6. SUBSEQUENT EVENTS

As at November 3, 2020, the College is aware of changes in its operations as a result of the COVID-19 crisis, including a temporary suspension of its programs.

Management is uncertain of the effects of these changes on its financial statements.

As a result, we are unable to estimate the potential impact on the College's operations as at the date of these financial statements.