COLLEGE OF MASSAGE THERAPISTS of Newfoundland & Labrador

Annual
Report
2020 - 2021



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 2020-2021

Yolanda Critch, B. Comm - Registrar
Jessica Moore, RMT - Chair
Melanie Peddle, RMT
Jennifer Earle, RMT
Claudette Marie Warren, RMT
Samantha Piercey, 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 Samantha Piercey-Murphy - Chair

Communications Jennifer Earle - Chair

40 Commonwealth Ave., Suite 114, Mt. Pearl, NL A1N1W6
Tel: 709.739.7181 fax 709.739.7182 toll free 1.888.739.7181
email: registrar@cmtnl.ca web: www.cmtnl.ca

CMTNL Annual Report 2020-21

Message from the Chair

This past year has proven to be another one for the history books. I hope everyone has remained in good health and good spirits. Although this past year has thrown a great deal of uncertainties our way, we have managed to persevere and commence with projects that were planned pre-pandemic.

As we continue to find our new normal in our daily lives and our work lives, we must look to find the positives. One thing I take from this past year is that the little things make a big difference. From taking the time to thoroughly go through all the new guidelines to something as simple as a little reminder about your office rules before an appointment. These little things make a big difference in the world that we have tried to become accustomed to. The impact a tiny ripple can have in someone's ocean could make or break their day. As we have made our way through this past year; everyone's path was a little different. So, I urge you all to first and foremost be kind, patient and professional as these are the things we can constantly control.

Coming into this year we had no concept of what was ahead of us and how to prepare and navigate through 2020-2021. We managed to handle what we were presented with and better ourselves in the end. I am proud of the work our Covid Committee has done to provide the CMTNL with well researched and up to date information. They put in countless volunteer hours talking to numerous professionals with different backgrounds. To all of those on the Covid Committee, thank you so very much for taking the time to better our profession by putting the health and safety of the public and your fellow RMT's first.

A welcomed trend again this year is the growing increase in volunteer interest. It is so nice to see new people come on board. A big contributing factor this year was the use of virtual platforms. This not only makes it easier, given how spread out our demographic is, but it gives us the opportunity to have more face-to-face interactions. The use of Zoom was heavily used by the CMTNL during the pandemic, from casual quick meetings to hosting an AGM. And on that note, I'd like to thank everyone who attended the 2020 virtual AGM, it was well received, and it will be a continued component of our AGM in the years to come.

Jessica Moore, RMT CMTNL Chair

Registrar's Report

The 2020-21 year has been a challenging one due to the COVID pandemic and multiple lockdowns. The CMTNL board put in place a COVID Committee to help facilitate messages and answer questions that the membership may have concerning COVID. They developed phases for PPE use based on the Alert Level the Province was in as well as a COVID questionnaire for clients. The COVID Committee worked diligently to ensure all members of the CMTNL had up to date information and answers.

Once again due to the COVID pandemic our registration renewal process was delayed from March 31st, 2021 to April 31st, 2021. Even though RMT's were back to work, there was still a month when the province was shut down and they were unable to work. Therefore, our financial statements will look slightly different again 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 and FOMTRAC. We meet three or four times for the year to discuss issues that affect self -regulating bodies. This year's meetings have been centered around how each regulator was handling the pandemic and the return-to-work preparations. We did not have any face to face meetings this year but we had Zoom meetings instead. We even used zoom to hold our Annual General Meeting this year. It went very well and everyone that attended said it was excellent and a great save on costs. The board voted and we agreed to have our AGM this year once again via zoom.

As Registrar, I received one complaint this year but was resolved on the registrar level and did not have to be referred to the Complaints Authorization Committee.

This year we had 52 new registrants with the CMTNL, and we had approximately 22 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

This past March marked the end of another CEU cycle for the RMTs of Newfoundland and Labrador, and while this past year has posed several challenges that none of us could have anticipated – either personally or professionally – I am really pleased with the ways that we have come together to make the most of things, to lift and hold each other up. The end of this cycle saw many changes to structure and formats of the continuing education opportunities, creating a greater availability of options for some while forcing others out of their comfort zones a little and into the virtual realm.

The adjustments made to the CEU requirements combined with the opportunities offered by the Covid committee were well received by the membership and all submissions were received in a timely manner.

Our CEU list, accessible on www.cmtnl.ca is always being updated. If you have specific course questions, or want something evaluated and added to this list, please email me. I encourage any therapist interested in having a course assessed/credited to take a read through the CEU document on the website to familiarize yourself with the criteria/requirements needed to complete the process. With the increased interest in online course options, it is more important than ever to ensure that the material is quality education and that the credentials of the provider can be confirmed. This is for everyone's protection – your client's safety as well as your professional credibility. As always, I encourage your professional input and contribution and would like to take this chance to remind you that you can earn CEUs by volunteering your time with the CMTNL or the NLMTA.

All the Best

Melanie Peddle, RMT

Registration & Examination Committee

In May 2021, Samantha Pierce-Murphy 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.

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.

Mass Training was cancelled. Implemented changes allowed for fewer staff and better control of disinfecting, proper PPE use, etc. We will continue with this format for the 2021 exams.

The CMTNL offered three OSCE exams with a total of 63 registered candidates. There were 3 MCQ exams administered with 62 registered candidates.

Samantha Piercey - Murphy, RMT

OSCE

Date	Number of	Passed	Failed			
July 2020	23	23	0			
September 2020	34	32	2			
December 2020	6	5	1			

MCQ

Date	Number of	Passed	Failed		
	Candidates				
July 2020	22	22	0		
September 2020	34	34	0		
December 2020	6	6	0		

Complaints Authorization Committee

This is my second year as a CMNTL Board Member, and as designated Director of the Complaints Authorization Committee. I have enjoyed my term thus far and 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

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

Jennifer Earle, RMT

Finance & Administration Committee

The finance committee had a good quite year this year. Members Fees remained the same this year, this is something reviewed yearly and voted on by the board if necessary. Fees were once again delayed this year due to the COVID pandemic. 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

Yolanda Critch, B.Comm, Registrar

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

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

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 several years with the OSCE team, initially as a standardized patient and then examiner. Her volunteer efforts span over many different areas. She has held the position as Chair of Quality Assurance, Education, and Scope of Practice since the end of 2019.

Samantha Piercey, RMT

Graduated from the Canadian College of Massage and Hydrotherapy in Newmarket, Ontario in 2001. She started her own business, Natural Therapies, in 2002 and continues to practice there. Is on the board for the local YMCA. She joined the Board of the College in 2020 once again and has an active role with the Examination Committee as Chair.

Claudette Marie Warren, BSc HKin, RMT

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

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 INC.

Financial Statements
Year Ended March 31, 2021

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC. Index to Financial Statements Year Ended March 31, 2021

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Fred Earle

Chartered Professional Accountant

INDEPENDENT AUDITOR'S REPORT

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, 2021, 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, 2021, 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.

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:

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

- 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 August 27, 2021

CHARTERED PROFESSIONAL ACCOUNTANT

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC. Statement of Financial Position March 31, 2021

		2021	2020
ASSETS			
CURRENT Cash Guaranteed investment certificates Accounts receivable Accounts receivable - New Brunswick College (Note 3) Inventory Interest receivable Prepaid expenses Due from related parties (Note 5)	\$	116,829 31,284 3,936 4,066 3,686 141 1,021 10,000	\$ 147,123 31,010 - 1,760 - 124 16,994
1 (333 3)		170,963	197,011
CAPITAL ASSETS (Note 4)		4,577	6,539
	\$	175,540	\$ 203,550
LIABILITIES AND NET ASSETS			
CURRENT Accounts payable Deferred income	\$	34,102 43,885	\$ 20,975 77,505
		77,987	98,480
NET ASSETS General fund Invested in capital assets		92,976 4,577	98,531 6,539
	 \$	97,553 175,540	\$ 105,070 203,550

ON BEHALF OF THE BOARD	
	Director
	Director

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC. Statement of Revenues and Expenses Year Ended March 31, 2021

	 2021	2020
REVENUES		
Membership fees	\$ 192,770	\$ 182,165
Examination fees	76,300	107,800
Interest income	 291	241
	 269,361	290,206
EXPENSES		
Examinations	77,628	111,934
Quality Assurance Officer remuneration	62,660	37,620
Registrar remuneration	53,867	44,760
Business taxes, licenses and memberships	17,870	18,270
Rent	17,727	17,790
COVID-19 related supplies and expenses	12,779	-
Office supplies	11,719	6,848
Exam development	7,172	16,753
Professional fees - audit	3,680	3,680
Bank charges	3,028	3,759
Telephone	2,783	5,638
Amortization	1,962	1,575
Insurance	1,640	1,653
Printing and photocopy	977	865
Postage and delivery	929	1,257
Meetings, conferences and travel	217	20,431
Workers compensation	145	335
Board training	95	3,652
Professional fees - legal	-	1,150
Miscellaneous	 -	225
	 276,878	298,195
DEFICIENCY OF REVENUES OVER EXPENSES	\$ (7,517)	\$ (7,989)

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC. Statement of Changes in Net Assets Year Ended March 31, 2021

	General Fund		ivested in pital Assets	2021	2020
NET ASSETS - BEGINNING OF YEAR Deficiency of revenues over expenses	\$ 98,531 (7,517)	-	6,539	\$ 105,070 (7,517)	\$ 113,059 (7,989)
Amortization of capital assets NET ASSETS - END OF YEAR	\$ 1,962 92,976	\$	(1,962) 4,577	\$ 97,553	\$ 105,070

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC. Statement of Cash Flow Year Ended March 31, 2021

	2021		2020
OPERATING ACTIVITIES			
Deficiency of revenues over expenses	\$ (7,51	7) \$	(7,989)
Item not affecting cash: Amortization	1,96	2	1,575
	(5,55	5)	(6,414)
Changes in non-cash working capital:			
Accounts receivable	(3,93	6)	4,967
Interest receivable	(1	7)	(51)
Inventory	(3,68	,	-
Accounts payable	13,12		9,976
Deferred income	(33,62		(80,095)
Prepaid expenses	15,97		(6,976)
Guaranteed investment certificates	(27	•	(191)
Accounts receivable - New Brunswick College	(2,30	6)	44,850
	(14,73	9)	(27,520)
Cash flow used by operating activities	(20,29	4)	(33,934)
INVESTING ACTIVITY			
Purchase of capital assets			(5,728)
FINANCING ACTIVITY			
Advances to related parties	(10,00	0)	
DECREASE IN CASH FLOW	(30,29	4)	(39,662)
Cash - beginning of year	147,12	3	186,785
CASH - END OF YEAR	\$ 116,82	9 \$	147,123

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.

Notes to Financial Statements Year Ended March 31, 2021

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.

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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Fred Earle CPA, CA 7

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.

Notes to Financial Statements Year Ended March 31, 2021

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.

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 2022.

4.	CAPITAL ASSETS				
		 Cost	ccumulated mortization	2021 Net book value	2020 Net book value
	Computer equipment	\$ 14,701	\$ 10,124	\$ 4,577	\$ 6,539

RELATED PARTIES.

During the year, \$10,000 was advanced to a sub-contractor and member of the College for enrolment in Memorial University - Gardiner Centre's Masters Certificate in Project Management which was subsequently postponed. As at August 27, 2021, the full amount advanced remains with the member in anticipation of beginning the program in September 2021.

FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of March 31, 2021.

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

Liquidity risk represents the risk that an 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.

Unless otherwise noted, it is management's opinion that the College is not exposed to significant other price risks arising from these financial instruments.

Fred Earle CPA, CA 8

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC. Notes to Financial Statements

Year Ended March 31, 2021

7. COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a global pandemic which continues to spread in Canada and around the world, resulting in government imposed emergency measures to combat the spread of the virus.

These emergency measures, including periodic lockdowns and ongoing restrictions, in conjunction with increased costs associated with additional personal protective equipment and other safety measures, have impacted the College's operations.

While the College has been able to mitigate the short-term impact of COVID-19, it is not possible to reliably estimate the severity and long-term impact COVID-19 may have on the College's financial results, conditions, and cash flows.

Fred Earle CPA, CA 9

COLLEGE OF MASSAGE THERAPISTS of Newfoundland & Labrador

40 Commonwealth Ave, Suite 114 Mt. Pearl, NL A1N 1W6 Tel: 709.739.7181 fax 709.739.7182 toll free 1.888.739.7181

Email: registrar@cmtnl.ca