

# *Newfoundland and Labrador Chiropractic Board*

## **2022-23 NLCB Annual Report**

### **About the NLCB**

The Newfoundland and Labrador Chiropractic Board (NLCB) is comprised of 6 chiropractors elected by the licensed chiropractors in NL, up to 3 appointed public members and a registrar as appointed by the board. In 2022 there were no changes to the composition of the board. With no expiring terms and no resignations, an election was not required in 2022. This resulted in the board being constituted as follows as of December 31, 2022

Dr. Chris Prior, DC- Chair

Dr. Douglas White, DC- Secretary-Treasurer

Dr. Laura Park, DC- Member

Dr. Janice Manning, DC- Member

Dr. Carl Eustace, DC- Member

Dr. Brianna Hynes, DC- Member

Vacant- Public Member

Ms. Wanda Cuff-Young- Public Member

Vacant- Public member

Dr. Darrell Wade, DC- Registrar

There have been no additional changes to the composition of the board to date in 2023 however with the terms of Dr. Carl Eustace, Dr. Brianna Hynes and Dr. Janice Manning expiring in 2023, an election will be required to fill these positions. The NLCB continues to seek the addition of 2 public appointments to fill the current public member vacancies.

### **Mandate of the NLCB**

#### **Registration and License**

The Registrar is responsible for receiving applications for licensure from qualified candidates, ensuring that the criteria for registration is met by all applicants, and ensuring that current registrants continue to meet the legislated qualifications for licensure on an annual basis. The Registrar is also responsible for keeping a current register of licensed members and professional chiropractic corporations in the province of Newfoundland and Labrador.

#### **Complaints**

The registrar is responsible for fielding enquiries from the public regarding formal and informal complaints relating to the practice of chiropractic in NL. It is the duty of the registrar to resolve complaints within their discretion in the event that both the complainant and respondent are in agreement with this form of resolution. In the event that the registrar is unable to resolve the complaint satisfactorily at their level, the complaint may be referred to the complaints authorization committee. Since the 2022 NLCB AGM, the registrar fielded 1 new allegation. This allegation resulted in the issuance of a

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# Newfoundland and Labrador Chiropractic Board

caution/counsel to the respondent by the complaints authorization committee. The details of this caution/counsel were released to all registered chiropractors in NL on October 11, 2022. Neither the identity of respondent nor the complainant were disclosed in this communication. The NLCB continued to collect costs associated with a settlement agreement as outlined in the 2022 chair report. As a result, the respondent was reprimanded which included an order to pay costs to the board which is once again reflected in the NLCB financials. In 2023, the NLCB registrar also received a complaint that an individual who was not licensed with the NLCB was representing themselves to be a licensed chiropractor and providing treatments to patients. As a result, the registrar filed an incident report with the Royal Newfoundland Constabulary and the investigation into this matter is ongoing.

## Activities of the Board

I am pleased to report that leading up to and during 2022 the board has been working on a number of important initiatives. These include:

### **Federation of Canadian Chiropractic (FCC)**

During 2022 and 2023, the NLCB remained an active participant in the Federation of Canadian Chiropractic. As anticipated, the reference document “Guiding Principles of Ethics for Canadian Chiropractors” was adopted at the April 2023 FCC AGM. During this AGM, the NLCB registrar was elected as the Chair of the Regulatory Council of the FCC and as a result also sits as a member of the FCC executive.

Priority areas for the FCC in 2022/23 include Indigenous Cultural Safety (ICS), labour mobility, strategic planning, entry to practice standards and establishing a specialist competency framework.

## **Policies**

At the 2022 NLCB AGM, members of the board passed the following policies:

### **NLCB Policy on Sexual Impropriety-SI01- A Policy Regarding the Requirements of Doctors of Chiropractic to Maintain Appropriate Professional Boundaries with Respect to Patients**

### **NLCB Policy on Treatment of Family Members-TFM-01- A Policy Regarding the Requirements of Doctors of Chiropractic with Respect to the Treatment of Family Members**

These policies have an effective date of December 3, 2022 and all licensed chiropractors are expected to be knowledgeable of these policies and practice in a manner that is reflective of these. NLCB policies can be found at <https://nlcb.ca/standards-and-legislations/policies-and-guidelines/>.

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# *Newfoundland and Labrador Chiropractic Board*

## **Regulations and Bylaws**

The members of the NLCB continue to work with the Department of Health and Community Services regarding necessary updates to regulations as well as the Chiropractors Act, 2009. In 2023, members of the NLCB were engaged in frequent discussions with department staff regarding the requirement to expand the scope of practice of chiropractors as well as to remove prohibitive language in the chiropractors act and regulations that present barriers to chiropractors practicing to their full scope of training. It is expected that these discussions will continue into 2024 with the aim of introducing changes to the chiropractors act and regulations in early 2024.

## **Membership**

As of December 31, 2022, the register of the NLCB consisted of 75 licensed chiropractors. As of November 15, 2023 the NLCB register consists of 76 licensed chiropractors. This is the result of the addition of 4 new chiropractors during 2023, the relocation and non renewal of one chiropractor, and the retirement of 2 chiropractors. The NLCB corporate register consisted of 23 PCC's as of December 31<sup>st</sup>, 2022.

## **Fiscal Position of the Board**

The NLCB continues to operate in a fiscally responsible manner with sufficient financial assets to discharge its legislative duties with respect to the regulation of the practice of chiropractic in Newfoundland and Labrador as noted in the 2022 audited financial statements.

Respectfully Submitted,



Dr. Chris Prior DC  
Chair  
Newfoundland and Labrador Chiropractic Board

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**THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD**  
**Financial Statements**  
**Year Ended December 31, 2022**

**THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD**

**Index to Financial Statements**

**Year Ended December 31, 2022**

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	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 8

# Fred Earle & Associates

Chartered Professional Accountants

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## INDEPENDENT AUDITOR'S REPORT

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To the Members of The Newfoundland & Labrador Chiropractic Board

### *Opinion*

I have audited the financial statements of The Newfoundland & Labrador Chiropractic Board (the Board), which comprise the statement of financial position as at December 31, 2022, and the statements of revenues and expenditures, changes in net assets and cash flows 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 Board as at December 31, 2022, and the results of its operations and cash flows 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 Board 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 Board'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 Board or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Board'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:

(continues)

Independent Auditor's Report to the Members of The Newfoundland & Labrador Chiropractic Board  
(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 Board'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 Board'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 Board 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 15, 2023

  
CHARTERED PROFESSIONAL ACCOUNTANT

**THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD**  
**Statement of Financial Position**  
**December 31, 2022**

	2022	2021
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 33,326	\$ 43,522
Term deposits	328,490	224,820
Accounts receivable	2,500	20,720
Prepaid expenses	616	515
	364,932	289,577
<b>LONG TERM INVESTMENTS</b>	-	100,399
	\$ 364,932	\$ 389,976
 <b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 18,954	\$ 16,059
<b>NET ASSETS</b>	345,978	373,917
	\$ 364,932	\$ 389,976
 <b>COMMITMENTS (Note 4)</b>		

**ON BEHALF OF THE BOARD**

\_\_\_\_\_ *Director*

\_\_\_\_\_ *Director*

The notes are an integral part of these financial statements  
 Fred Earle FCPA, CA



**THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD**  
**Statement of Revenues and Expenditures**  
**Year Ended December 31, 2022**

	2022	2021
<b>REVENUES</b>		
Membership fees	\$ 65,775	\$ 50,805
Professional Chiropractic Corporation fees	3,450	3,450
Interest income	3,271	2,337
Registration fees	1,250	1,250
Application fees	450	600
Other income	-	20,000
	<u>74,196</u>	<u>78,442</u>
<b>EXPENSES</b>		
NLCA - Registrar fees and office rental	49,000	49,000
Continuing education	23,135	-
Website development	10,000	-
Professional fees	7,589	24,751
Travel, conferences and meetings	7,543	1,496
Memberships	2,583	2,583
Insurance	1,382	1,236
Interest and bank charges	903	838
Office	-	30
	<u>102,135</u>	<u>79,934</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<b>\$ (27,939)</b>	<b>\$ (1,492)</b>

**THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD**

**Statement of Changes in Net Assets**

**Year Ended December 31, 2022**

	<u>2022</u>	<u>2021</u>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 373,917</b>	<b>\$ 375,409</b>
<b>DEFICIENCY OF REVENUES OVER EXPENSES</b>	<u><b>(27,939)</b></u>	<u><b>(1,492)</b></u>
<b>NET ASSETS - END OF YEAR</b>	<u><b>\$ 345,978</b></u>	<u><b>\$ 373,917</b></u>

**THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD**

**Statement of Cash Flows**

**Year Ended December 31, 2022**

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenues over expenses	\$ (27,939)	\$ (1,492)
Changes in non-cash working capital:		
Accounts receivable	18,220	(8,870)
Interest receivable	-	4,765
Accounts payable and accrued liabilities	2,895	380
Prepaid expenses	(101)	-
	<u>21,014</u>	<u>(3,725)</u>
Cash flow used by operating activities	<u>(6,925)</u>	<u>(5,217)</u>
<b>INVESTING ACTIVITY</b>		
Change in long term Investments	<u>100,399</u>	<u>(167)</u>
<b>FINANCING ACTIVITY</b>		
Advances from (to) NLCA	<u>-</u>	<u>(10,000)</u>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>93,474</b>	<b>(15,384)</b>
Cash - beginning of year	<u>268,342</u>	<u>283,726</u>
<b>CASH - END OF YEAR</b>	<b>\$ 361,816</b>	<b>\$ 268,342</b>
<b>CASH CONSISTS OF:</b>		
Cash	\$ 33,326	\$ 43,522
Term deposits	<u>328,490</u>	<u>224,820</u>
	<u>\$ 361,816</u>	<u>\$ 268,342</u>

The notes are an integral part of these financial statements

# THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD

## Notes to Financial Statements

Year Ended December 31, 2022

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### 1. DESCRIPTION OF BUSINESS

The Newfoundland and Labrador Chiropractic Board (the Board) was established as a corporation by the Chiropractors Act and continued as a corporation without share capital under the Chiropractors Act, 2009. The Board commenced operation on July 1, 1993 and operates as the regulatory body which licenses chiropractors in Newfoundland and Labrador and sets standards of practice to protect the public.

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### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) and, in management's opinion, with consideration of materiality and within the framework of the following accounting policies:

#### Cash and cash equivalents

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

The Board follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue of the appropriate fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue of the operating fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

#### Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organization 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.

#### Contributed services

Volunteers contribute a significant number of hours each year to assist the Board in carrying out its governance and service delivery activities. The fair value of donated services cannot be reasonably determined and are therefore not reflected in these financial statements.

#### Income tax

The Board is a not-for-profit organization and is not subject to corporate income tax.

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THE NEWFOUNDLAND & LABRADOR CHIROPRACTIC BOARD

Notes to Financial Statements

Year Ended December 31, 2022

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3. RELATED PARTY TRANSACTIONS

Revenue from membership fees and Professional Chiropractic Corporation Fees includes \$6,750 (2021 - \$5,490) collected from members of the Board who also serve as members of the Board of Directors. These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount established and agreed to by the related parties.

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4. COMMITMENTS

As at December 31, 2022, the Board had contractual commitments \$49,000 per year for Registrar fees and office rental.

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5. FINANCIAL INSTRUMENTS

The Board 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 Board's risk exposure and concentration as of December 31, 2022.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Board is exposed to credit risk from its members. Given the nature of the Board's activities, the Board does not have material exposure to credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Board is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources and accounts payable and accrued liabilities.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Board manages exposure through its normal operating and financing activities. The Board is exposed to interest rate risk primarily through its market-linked guaranteed investment certificate.

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

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