

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

**Annual
Report
2018 - 2019**

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 2018-2019

Yolanda Critch, B. Comm - *Registrar*
Jocelyn Kielly - Dja, RMT - *Chair*
Samantha Piercey, RMT
Jennifer Earle, RMT
Jessica Brinson Moore, RMT
Allison Whalen, RMT
Public Members - Heather Coates

Committees as of March 2019

Education, Quality Assurance, Scope of Practice	Samantha Piercey - Chair Rose Linstead
Complaints Authorization	Jennifer Earle – Chair David Murphy – Public Member Andrew Furneaux – Public Member Kerri Lynn Power – Public Member
Finance and Administration	Yolanda Critch – <i>Registrar - Chair</i> Jessica Moore
Registration and Examination	Jessica Moore - Chair Jennifer Earle – Co-Chair
Communications	Allison Whelan - <i>Chair</i>

CMTNL Annual Report

2018-19

Message from the Chair

I am honoured to once again make the chair address for the CMTNL board. As always, the board strives to improve each year in as many areas as possible and I believe we did so.

This year the board focused on re-registration as it had been delayed for a number of years due to cost and lack of resources. A proposed re-registration policy was developed and we began a pilot evaluation and refresher project. This new policy will give individuals who want to re-enter the profession a more reasonable option. The board will make a final decision and vote once the final review is done. The newly developed refresher courses are a great opportunity for RMT's to obtain CEU's that are affordable and local. A full report of this project will be available at our AGM.

Once again we had a well-attended and successful public health awareness workshop and AGM and plan to do so again in fall 2020.

The biggest challenge with any undertaking of the College is the lack of interest and volunteers. We hope to attract more members in their areas of interest in the upcoming year. I would like to thank all members of the board and volunteers for their hard work and dedication throughout the year and I look forward to welcoming all new members to the team!

Jocelyn Kielly – Dja
CMTNL Chair

Registrar's Report

The 2018 - 2019 CMTNL year has been another busy and productive year.

Our registration renewal period was very successful again this year. The changes we made to our banking last year have proved to be very positive. Many of our members took advantage of the e-transfer option for renewal fees. As well, having access to online banking has streamlined the finances.

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. We took part in the Education Session in May 2018 and will once again participate this upcoming year. The Education Session is open to all members of the regulatory body.

This year we did not attend the CNAR Conference. It was held in Banff, Alberta and the board felt it was too high of an expense for us to incur this year. However, this upcoming year we will reassess to see if the CNAR Conference is in our budget. The conference gives us the opportunity to meet with other regulators and we came away with suggestions as to how improve, clarify and make policies more user friendly for members.

This year we had 56 new registrants with the CMTNL and only 10 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

We have had a busy year with requests for CEU approval and inquiries about courses and if they have been approved for CEU's. A complete list of the approved CEU's can be found on our website at www.cmtnl.ca and I encourage you to check the list of any course you are interested in. All information regarding CEU approval can be found in our CEU Policy and Guidelines. Any questions regarding CEU's can be sent to me at qualityassurance@cmtnl.ca. Keep in mind you can always receive CEU's by volunteering for the CMTNL or the NLMTA.

All the Best

Samantha Piercey, RMT

Registration & Examination Committee

I want to start by saying thank you to the examination staff for making the 2018-19 examination year very successful. The CMTNL offered 3 OSCE exams with a total of 40 registered candidates. There were 5 MCQ exams administered with 52 registered candidates.

OSCE

Date	Number of Candidates	Passed	Failed
May 26/18	5	5	0
August 26/18	32	30	2
December 1/18	3	3	0

MCQ

Date	Number of Candidates	Passed	Failed
May 27/18	5	5	0
August 5/18	14	13	1
August 27/18	18	18	0
December 2/18	3	2	1
March 30/19	12	11	1

For the 2018 exam year the examination committee posted openings for new examiners and received a great deal of interest. I am pleased to say anyone who met the requirements and submitted a resume on time was accepted for the 2018 exam year. The exam committee this year requested and had the board approve an increase in pay for examiners based on examiners seniority with the exam. The goal is to keep staff long term and encourage examiners to take on new roles within the exam committee.

Once again, this year the exam committee conducted a three-day mass training with which our senior staff trained all exam related material. This method of training is proved to be both cost effective and very standardized. Mass training was well organized and ran very smoothly this year. With having a great mix of new and experienced examiners training went nicely.

I would like to thank all the examination committee members for all their hard work, patience and dedication over the last year, especially with so many new changes, challenges, extra duties and assignments.

Jessica Moore, RMT

Complaints Authorization Committee

At this year-end we have no new complaints forwarded by the registrar this year.

Jennifer Earle, RMT

Communications Committee

After some difficulties with our previous website, we've changed providers and updated to a more modern site, and also updated our email platform to remove issues we were having previously. The change happened seamlessly without any disruption to our membership.

Allison Whalen, RMT

Finance & Administration Committee

The finance committee had no unexpected costs this year. The board voted to add a salary position by combining a number of examination roles into a new role of Quality Assurance Officer. This position is a shared expense with CMTNB and has a two-year contract. This position was to ensure stability for regulatory examinations and staff.

Travel to the CNAR 2018 was decided against due to increased cost but will be reviewed it for 2019. Members Fees remained the same this year, this is something reviewed yearly and voted on by the board if necessary. The registration project and refresher course development were an added cost to the budget this year but was done so in a very efficient manner. Hopefully with continued interest from RMT'S in the refresher courses as a CEU opportunity the cost will be recouped within the next few years. It is always the goal of the CMTNL to function in the most cost efficient manner.

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.

Jocelyn Kielly - Dja, RMT, Chair

Jocelyn has been working as a Registered Massage Therapist since graduating from her program in 2009. She is a board member of the CMTNL, Chair of the Examination committee and proud member of the NLMTA. Her Volunteer efforts seem to increase from year to year and is a strong believer in educating the public on the benefits of Massage Therapy

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 September 2010 and has an active role with the Complaints Authorization Committee, as well as the Education, Quality Assurance, Scope of Practice Committee.

Allison Whelan, RMT

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.

Jessica Brinson Moore, RMT

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 Examination Chair. She is also involved in examination and policy development.

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 and is now co-chair of the exam committee alongside Jocelyn. In October 2014, she became the new chair of the Complaints Authorization Committee. 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, 2019

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.

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Year Ended March 31, 2019

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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, 2019, 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, 2019, and the results of its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 the 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 those 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 Canadian accounting standards for not-for-profit organizations, 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 relating 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.

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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:

- 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
July 1, 2019


CHARTERED PROFESSIONAL ACCOUNTANT

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.

Statement of Financial Position

March 31, 2019

	2019	2018
ASSETS		
CURRENT		
Cash	\$ 186,785	\$ 165,036
Guaranteed investment certificates	30,819	30,648
Accounts receivable	4,967	4,967
Accounts receivable - New Brunswick College (Note 3)	46,610	25,648
Interest receivable	73	111
Prepaid expenses	10,018	1,298
	<u>279,272</u>	<u>227,708</u>
CAPITAL ASSETS (Note 4)	<u>2,386</u>	<u>3,409</u>
	<u>\$ 281,658</u>	<u>\$ 231,117</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 10,999	\$ 12,721
Deferred income	157,600	129,575
	<u>168,599</u>	<u>142,296</u>
NET ASSETS		
General fund	110,673	85,412
Invested in capital assets	2,386	3,409
	<u>113,059</u>	<u>88,821</u>
	<u>\$ 281,658</u>	<u>\$ 231,117</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, 2019**

	2019	2018
REVENUES		
Membership fees	\$ 163,655	\$ 140,800
Examination fees	57,825	71,716
Refresher course fees	1,200	-
Interest income	134	172
	<u>222,814</u>	<u>212,688</u>
EXPENSES		
Registrar remuneration	44,856	45,258
Examinations	41,437	83,999
Exam development	23,044	29,976
Rent	16,146	14,875
Quality Assurance Officer remuneration	13,513	-
Meetings, conferences and travel	12,568	6,846
Business taxes, licenses and memberships	11,522	10,123
Refresher course development	7,986	-
Telephone	5,416	4,865
Office supplies	5,209	4,295
Bank charges	4,170	2,797
Board training	3,717	10,025
Professional fees - audit	3,680	3,680
Insurance	1,644	1,714
Printing and photocopy	1,446	1,215
Amortization	1,023	816
Postage and delivery	522	382
Workers compensation	452	427
Donations	225	-
Other expenses - commercial lease (Note 6)	-	400
	<u>198,576</u>	<u>221,693</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 24,238	\$ (9,005)

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, 2019

	General Fund	Invested in Capital Assets	2019	2018
NET ASSETS - BEGINNING OF YEAR	\$ 85,412	\$ 3,409	\$ 88,821	\$ 97,826
Excess of revenues over expenses	24,238	-	24,238	(9,005)
Amortization of capital assets	1,023	(1,023)	-	-
NET ASSETS - END OF YEAR	\$ 110,673	\$ 2,386	\$ 113,059	\$ 88,821

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, 2019**

	2019	2018
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ 24,238	\$ (9,005)
Item not affecting cash:		
Amortization	1,023	816
	<u>25,261</u>	<u>(8,189)</u>
Changes in non-cash working capital:		
Accounts receivable	-	(4,967)
Interest receivable	38	3
Accounts payable	(1,722)	9,042
Deferred income	28,025	12,250
Prepaid expenses	(8,720)	213
Guaranteed investment certificates	(171)	(176)
Accounts receivable - New Brunswick College	(20,962)	7,218
Other liabilities	-	(18,000)
	<u>(3,512)</u>	<u>5,583</u>
Cash flow from (used by) operating activities	<u>21,749</u>	<u>(2,606)</u>
INVESTING ACTIVITY		
Purchase of capital assets	-	(3,009)
INCREASE (DECREASE) IN CASH FLOW	21,749	(5,615)
Cash - beginning of year	<u>165,036</u>	<u>170,651</u>
CASH - END OF YEAR	<u>\$ 186,785</u>	<u>\$ 165,036</u>

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, 2019

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.

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, 2019

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.

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 2020.

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2019 Net book value	2018 Net book value
Computer equipment	\$ 8,973	\$ 6,587	\$ 2,386	\$ 3,409

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.

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.

Notes to Financial Statements

Year Ended March 31, 2019

6. OTHER LIABILITIES

During 2017, a claim relating to an alleged breach of commercial lease was placed against the College in the amount of \$22,300 plus fees and disbursements. A liability of \$18,000 was recorded which represented the likely financial settlement, including all reasonable fees and disbursements, as estimated by the College's legal counsel.

Subsequently, a settlement was reached for the sum of \$18,400 and upon payment on October 31, 2017 the College was released from all manners of legal action in connection to the commercial lease.
