



Newfoundland & Labrador Association of
Social Workers

25
1992-
2017

*Proud of Our Past
Focused on Our Future*

2017-18 Annual Report

Mission

NLASW, as the regulatory body & professional association for social workers in Newfoundland and Labrador, is committed to improving the well-being of the public by ensuring high quality social work practice & advancing equitable health & social policy.

Vision

Excellence
in Social
Work

Our Team

Lisa Crockwell
Executive Director & Registrar

Annette Johns
Associate Director of Policy & Practice

Phil O'Neil
Associate Registrar

Peggy Hatcher
Associate Registrar, Professional Conduct Review

Adrienne Foley
Coordinator, Communications & Administration

Abigail Sonnichsen
Administrative Support Clerk





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25 Years

Regulating the
practice

Promoting the
profession

Engaging
in health &
social policy



MESSAGE FROM THE PRESIDENT & EXECUTIVE DIRECTOR/REGISTRAR

We are pleased to present the annual report for the Newfoundland and Labrador Association of Social Workers (NLASW) which covers the period from March 1, 2017 - February 28, 2018. This report reviews the activities of the past year and highlights an important milestone for the social work profession.

2017 marked twenty-five years since social work became a regulated profession in this province and the NLASW was formed.

For a quarter of a century, NLASW has proudly contributed to the advancement of the social work profession through regulation, promotion and engaging in health and social policy analysis.

There have no doubt been challenges along the way but if we were to summarize this milestone in one word, it would be proud...proud of the practice resources that have been produced, proud of the continuing education that has been offered, proud of our contributions to health and social policy on both a provincial and national level, and most of all, proud of the social workers who have provided and continue to offer high quality social work services each and every day to the people of this province.

Looking to the future, we are focused on continuing to advance our vision of *Excellence in Social Work*. We embrace the future knowing that the work we do is critical to the people of this province.

We would like to thank everyone who has contributed to the development, growth and success of NLASW and the social work profession over the past 25 years - our members, board of directors, committees, staff, and collaborators. We look forward to seeing what the next 25 years will bring.



Glenda Webber MSW, RSW
NLASW President

Lisa Crockwell MSW, RSW
NLASW Executive Director/Registrar

2017-18 HIGHLIGHTS/ACCOMPLISHMENTS



Regulation

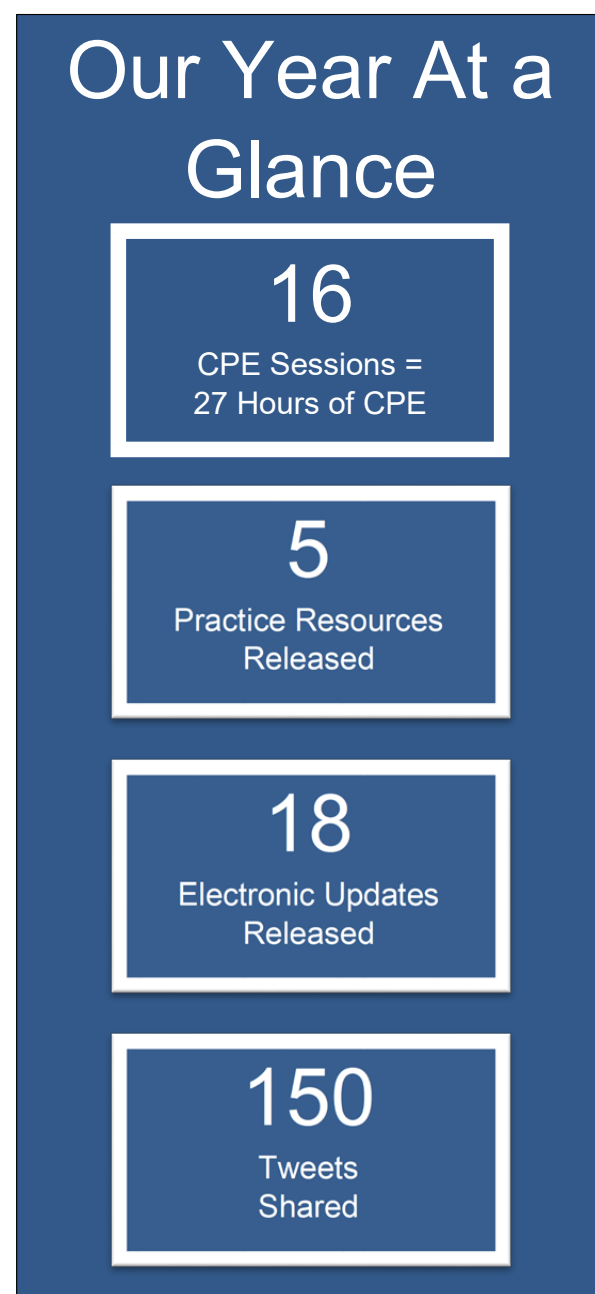
- New features were added to the MyNLASW online renewal and registration portal to further streamline the annual renewal process and enhance the overall user experience.
 - NLASW's Embracing Excellence Educational Series offered 27 hours of continuing professional education (CPE) during 2017-18. This included provincial and national webinars organized by NLASW. The Canadian Association of Social Workers (CASW) provided 24.5 hours of CPE that social workers were also able to access via webinar technology, bringing the combined total to 51.5 CPE hours.
 - The *Standards of Practice for Social Workers in Newfoundland and Labrador (NL)* were released in February 2018. The standards outline the requirements for ethical and competent social work practice in NL and are applicable across all fields of social work practice.
- NLASW contributed the social work perspective to a number of health and social policy initiatives including food security and the legalization of cannabis.
 - NLASW's pre-budget submission was redesigned in 2017-18 resulting in a concise document with clear linkages to other policy submissions.

Promotion

- Social work month in 2017 was celebrated using a provincial theme and poster. A targeted communication package was also introduced aimed specifically at social work employers.
- Registered social workers (RSW's) Ian Shortall and Shirley Terry received the CASW Distinguished Service Award and NLASW Pride in the Profession Award respectively. Both social workers have a long history of continued contributions and commitment to the social work profession.

Health and Social Policy

- NLASW continued to advocate for the integration of social workers into the school system in NL through meetings with various stakeholders.



25 Years of Growth

In 1991, just prior to implementation of regulation, there were 238 members of the Newfoundland Association of Social Workers (NASW).

In 2017-18, there were over 1500 RSW's practicing throughout NL.

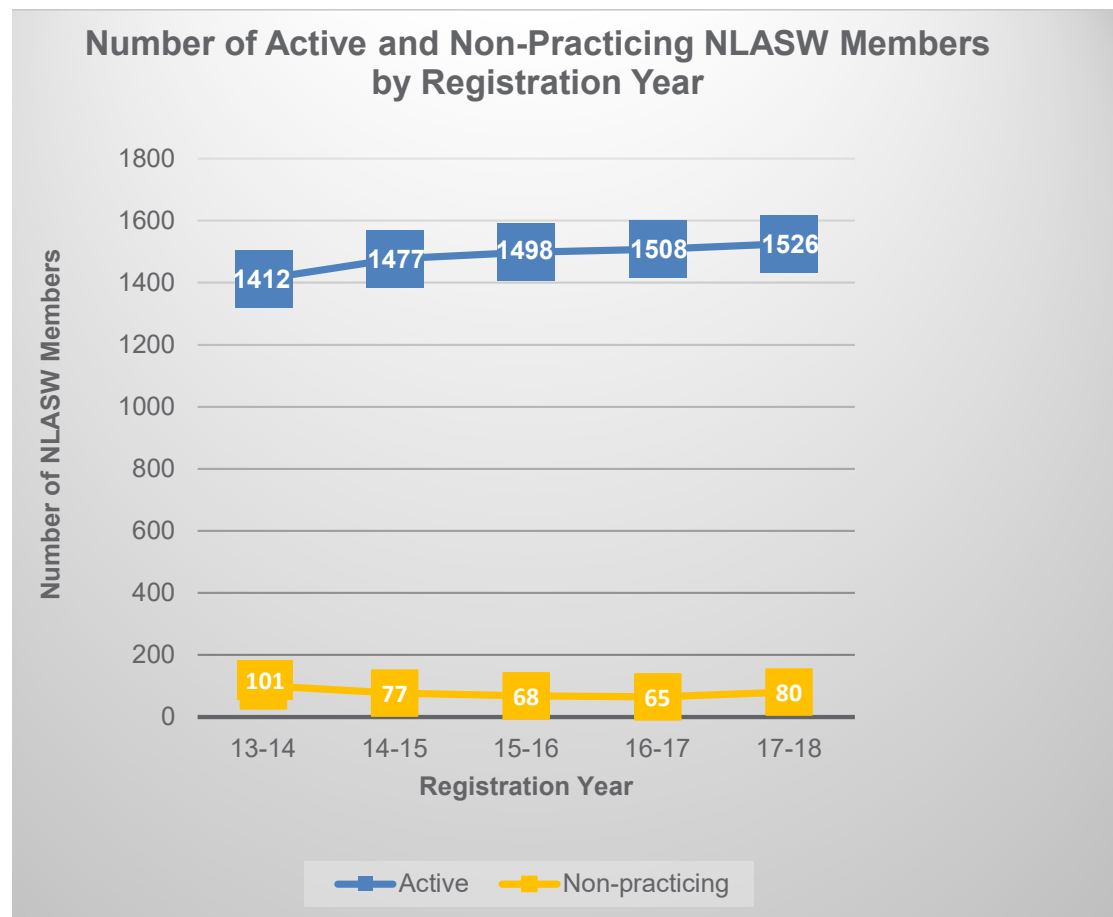
Growth in the number of RSW's has been a consistent trend since social work became a regulated profession in 1992.

STATISTICS

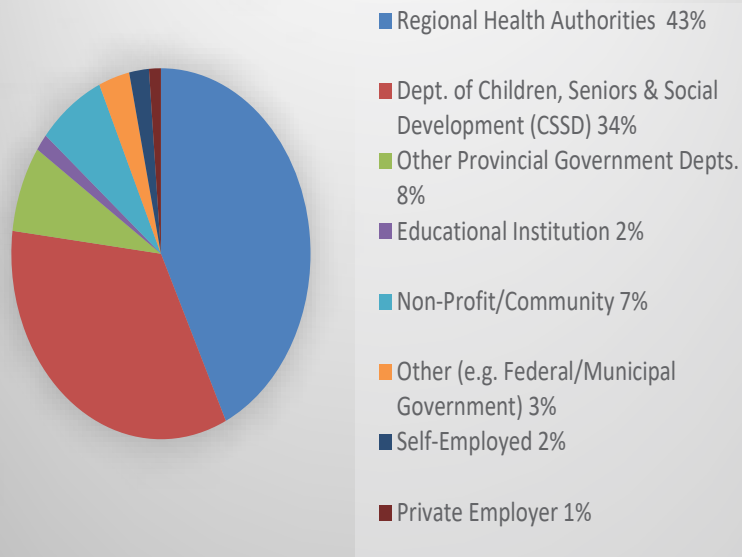
The statistics presented on pages 5-6 of this report highlight the:

- upward growth trend in active registrants. Active registration with NLASW grants the RSW designation and is required to use the title 'social worker' or practice within the scope of the profession.
- diverse range of practice settings in which social workers are employed.
- high rate of employment within the profession.

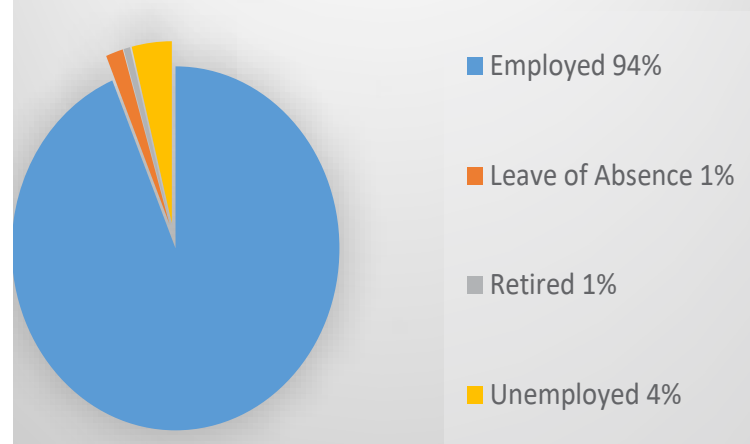
These statistics are all positive indicators for the future of the social work profession in NL.



Breakdown of Active and Non-Practicing NLASW Members for 2017-18 by Employer Type



Employment Status of Actively Registered Social Workers for 2017-18



Distribution of Active and Non-Practicing NLASW Members by Age Group

Year	Age <25	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65+	% over 45	% over 55
13-14	26	189	195	211	242	246	188	112	78	26	43	14
14-15	30	204	216	196	257	235	202	112	70	32	42	14
15-16	23	187	272	174	244	238	216	117	68	27	43	14
16-17	28	185	277	177	248	234	215	120	59	30	42	13
17-18	28	185	261	201	238	244	221	139	57	32	43	14

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2017-18 ACTIVITIES

The following section chronicles our activities, achievements and initiatives during the 2017-18 fiscal year.

Goal 1: Effectively and Efficiently Regulate the Practice of Social Work

Provide an Efficient Registration Process

- New member features were added to the MyNLASW online portal during the 2017-18 fiscal year. These included the ability to update personal information, retrieve tax receipts as well as track CPE credits throughout the registration year. These features were well received by the membership.
- Electronic social work practice criteria for RSW's in other Canadian jurisdictions providing social worker services to clients in NL were approved by the NLASW Board of Directors in February 2018. A new section was added to NLASW's website to communicate this information.

Provide an Objective and Fair Professional Conduct Review Process

- As part of the June 2017 NLASW Board of Directors meeting, board members participated in Complaints Authorization Committee (CAC) training. An engaging presentation and discussion was facilitated by NLASW's legal counsel and covered topics such as procedural fairness, the role of investigators and decision writing.
- NLASW's Registrar, Associate Registrar and two contract investigators received training in the PEACE Model of Investigative Training in October 2017. This approach to investigative interviewing and report writing has a proven track record and is being adopted by other regulatory bodies in NL.

- Guidelines for investigators were developed in 2017-18 to provide clear direction to investigators and ensure consistency in report writing.
- Work continued regarding the development of quality assurance policies and procedures in anticipation of amendments to the *Social Workers Act*.
- NLASW's Professional Conduct Review Policy Manual was revised to reflect current structures and practices.
- The CAC objectively reviews allegations against social work practice. Each CAC is comprised of two RSW's and one public representative from the NLASW Board of Directors with the function rotated among board members. Seven allegations against social work practice were received during 2017-18. The 2017-18 outcomes are broken down as follows: 2 dismissed; 3 alternate dispute resolution; 1 awaiting hearing; and 1 transferred to another province due to jurisdictional issues.
- The NLASW Disciplinary Panel convened two hearings in 2017-18.

Foster the Continuing Competency of Social Workers

- A record number of sessions were offered under NLASW's *Embracing Excellence Continuing Education Series*. NLASW, in partnership with CASW, added advanced webinar technology as a mode of CPE delivery in 2017-18. Feedback from members regarding the use of webinar technology was very positive with flexibility and accessibility cited as two main benefits. An overview of the 2017-18 series can be found on page 11.

2017-18 ACTIVITIES



- NLASW's CPE Fund Committee was pleased to award CPE funding to 16 applicants.
- The 2017-18 fiscal year marked ten years of CPE audits. Audit results were consistent with previous years with RSW's in Labrador/Grenfell region leading the way in terms of the average number of credits obtained.

Develop Practice Resources to Guide Social Work Practice

- Following extensive consultations with NLASW members, board, committees and staff, the *Standards of Practice for Social Workers in Newfoundland and Labrador* were formally adopted by the NLASW Board of Directors on February 2, 2018. The document contains 24 standards and outlines the practice requirements for social workers in NL to ensure safe, ethical and competent professional practice.
- The name of the NLASW Professional Issues Committee changed in 2017-18 to more adequately reflect its' role and function. Now known as the NLASW Ethics Committee, this committee produced two new practice resources over the course of the fiscal year. Released in May 2017, the *Self-Assessment Tools for Informed Consent and Documentation* guide was designed to help social workers reflect on and evaluate their own practices pertaining to informed consent and documentation. A new ethical resource titled *Ethical Compass* was also introduced by the committee in 2017-18. The inaugural edition highlighted some of the ethical considerations pertaining to walk and talk therapy.
- During 2017-18, two editions of *Practice Matters* were produced bringing the total for this educational resource to 14. The May 2017 edition explored ethical considerations in relation to the termination of the social worker-client relationship. The link between professionalism and regulation was covered in the November 2017 publication.

Collaborate Provincially, Nationally, and Internationally Towards Excellence in Professional Regulation

- Registrars from the other Canadian social work regulatory bodies as well as representatives from the Association of Social Work Boards met in St. John's for two days in 2017-18. The agenda was focused on social work regulation trends and administration.
- As a member of the NL Health Regulators Network, NLASW partnered with 12 other regulatory bodies to offer an education session regarding complaints review.

Goal 2: Promote the Profession and Practice of Social Work

Engage Social Workers Through Effective Communication

- NLASW's twitter account continued to steadily gain momentum following its initial launch in 2016. Over 150 tweets were shared during the 2017-18 year, with the number of followers reaching over 130.
- The Editorial Committee produced two stellar editions of the *Connecting Voices* newsletter. *Connecting Voices* first rolled off the presses in July 1996 and since that time has become an esteemed publication reaching not only social workers throughout NL but an even broader audience thanks to its online accessibility.
- NLASW's monthly electronic Update underwent a redesign in September 2017. The fresh new look was designed to engage members while highlighting valuable information. Since 2010, the Updates have served as a one stop 'shop' where members can stay informed regarding NLASW news and activities.

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2017-18 ACTIVITIES

- Over the course of 2017-18, three editions of the electronic Employer Update were released. Since its inception in 2015, these updates have served as a means for distributing information relevant to social work employers.
- Communication facilitator recruitment continued in 2017-18 with a number of new facilitators added from central and western regions of the province. The growth in the number of facilitators provided tangible support for NLASW and our regional representatives in connecting with members and facilitating information sharing.

Promote the Knowledge, Skills, and Abilities of Social Workers and the Diversity of Social Work Practice

- Social work month was a great success. Throughout March 2017, the experience and expertise of social workers was showcased with a number of education sessions facilitated by RSW's. NLASW's Promotion Committee developed a provincial theme and poster with artwork from RSW Victoria Holmes used as the backdrop for the poster. The committee also introduced a communication package for employers which showcased the diversity of the profession.
- Several RSW's were recognized in 2017-18 for their contributions to the social work profession. Ian Shortall received the 2017 CASW Distinguished Service Award for NL, honoring his substantial contributions to the profession, both provincially and nationally, over the course of his 31 years in practice. Shirley Terry was selected as recipient of the 2017 NLASW Pride in the Profession Award. The award recognized and celebrated her dedication to advancing the social work profession in NL and the pride she demonstrates in being a RSW.

Collaborate with Other Organizations to Advance Social Work Practice

- Registration trends for the past 14 years were compiled during 2017-18 as part of a project to forecast supply and demand and track trends for the social work profession in NL. Other partners on this project included the Workforce Planning Division of the Department of Health and Community Services and the MUN School of Social Work. This project will continue into the next fiscal year.

Goal 3: Advance Health and Social Policy to Ensure the Well-Being of the Citizens of Newfoundland and Labrador

Enhance Provincial and National Social and Health Policy Analysis Through the Social Work Perspective

- Building on work completed during the 2016-17 fiscal year, NLASW continued to advance the integration of social workers into the K-12 education system in the province. A meeting was held with social workers who completed a social work field internship in a school based setting and/or have a connection with the school system in a professional capacity. This meeting provided valuable feedback and recommendations for moving forward. A number of meetings were also held with representatives from the Department of Education to further discuss the role social workers could have in the K-12 system and the intersect with the recommendations from the Premier's Task Force on Improving Educational Outcomes.
- NLASW participated in the Poverty Reduction Summit hosted by the Community Sector Council in March 2017. The objective of the summit was to discuss the new Federal Government of Canada's Poverty Reduction Strategy.



- As part of an engagement session hosted by the provincial government in June 2017, NLASW joined with various stakeholders to explore issues pertaining to the legalization of cannabis and to offer recommendations.
- NLASW hosted its annual meeting with long term care social workers in the fall of 2017. The meeting included updates on NLASW practice resources and provided an opportunity for the social workers to inform NLASW's provincial pre-budget submission.
- Organized by Food First NL, a provincial planning forum on food security brought together key stakeholders from around the province. NLASW contributed the social work perspective during the forum.
- NLASW has participated in the provincial pre-budget consultation process for over 20 years. Our 2018 submission addressed several priority areas including poverty reduction, seniors care, mental health service delivery and the integration of social work in the K-12 education system, health care delivery and services and supports for children and families.
- In follow-up to a letter sent to all Canadian Senators in February 2017, NLASW forwarded an additional letter to NL members of the Senate asking them to support the Repeal of Section 43 of the Criminal Code.

Advocate for Fair and Equitable Access to Health and Social Programs Through a Social Justice Framework

- NLASW issued a letter to Minister Hawkins, Department of Advanced Education, Skills and Labour, advocating for the elimination of the claw back of child support payments from income support benefits. The letter highlighted a health in all policies approach to enhance wellness and health outcomes.

25 Years of CPE

Conferences, in-person sessions, teleconferences, webinars, webcasts... NLASW has offered CPE in a variety of formats to meet the changing needs of members.



EMBRACING EXCELLENCE EDUCATIONAL SERIES 2017-18

The NLASW Embracing Excellence Educational Series was designed to promote social work excellence through continuing education.

During 2017-18, CASW provided member provinces and territories with access to webinar technology for the delivery of CPE. As a result, NLASW was able to reach social workers both provincially and nationally using this delivery format. These sessions were also recorded and added to NLASW's YouTube channel.

A total of 16 CPE sessions were offered by NLASW in 2017-18. This translated to 27 hours of CPE. CASW provided 24.5 hours of CPE that RSW's were also able to access via webinar technology, bringing the combined total to 51.5 CPE hours. The following is a breakdown of the 16 sessions offered by NLASW:

8 Provincial

Offered via provincial teleconference, webinar or webcast format, sessions covered a diverse range of topics. Emotionally focused therapy for couples, compassion fatigue and vicarious trauma, and ethical social work practice with older adults are a few examples of the topics explored. Also included under the provincial umbrella were the annual CPE policy information sessions and joint February webcast with the Association of Registered Nurses NL and College of Licensed Practical Nurses NL.

5 Regional

On-site sessions in various regions of the province provided an opportunity to connect with members and offer valuable CPE. Topics including refugee mental health and critical thinking/documentation practices were explored as part of on-site sessions offered in St. John's. NLASW representatives provided an overview of the *Standards for Cultural Competence* as part of two sessions offered in western NL and were joined by members of the Qalipu First Nation. These standards were also covered as part of a session offered for social workers in central NL on the topic of Aboriginal social work.

3 National

NLASW reached a national audience with webinars on Aboriginal Social Work Practice, Treating Grief through a Narrative Lens and Ethical Decision-Making in Social Work Practice.

25 Years of Student Connections

Student presentations, the electronic Student Update and NLASW's Student Award are all examples of our connection with MUN's BSW students.



NLASW STUDENT CONNECTION

During 2017-18, NLASW engaged with students in the Bachelor of Social Work (BSW) degree program at Memorial University through:

- participation in the third annual Pledge of Professionalism Ceremony hosted by the MUN School of Social Work. The ceremony included a commitment to uphold the CASW Code of Ethics from students commencing their field placement.
- an information session for graduating BSW students on the role of NLASW and the registration process.
- an ethics presentation by members of the NLASW Ethics Committee.
- a presentation by members of NLASW's Promotion of the Profession Committee on the social work profession and the diversity of positions available.
- the release of three editions of the Student Update. This electronic communication provided students with relevant information to keep them informed about the activities of the NLASW and social work practice in NL.
- presentation of the 2017 NLASW Student Award to Heather Croke. This award is presented annually to a graduating student who has demonstrated a high level of practice competence and commitment to the profession. The history of this award extends back to 1970 when it was introduced by the NASW.

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NLASW BOARD AND COMMITTEE LISTING

NLASW extends a warm thank you to our board, committee members and external representatives for your continued support and commitment throughout 2017-18.

Board of Directors:

President: Glenda Webber
 President Elect: Henry Kielley
 Past President: Mona Romaine Elliott
 Executive Member at Large: Nadine Calloway
 Board Member at Large: Lesley Bishop
 Labrador/Grenfell Representative: Kaila de Boer
 Western Representative: Richard Lamb
 Central Representative: Cyril McLaughlin
 Eastern Representative: Lana Park
 Avalon East Representative: Cheryl Mallard
 Public Representatives: Geoff Peters, Rebecca Roome
 Minnie Ann Piercey, Wanda Legge

Executive Committee:

Glenda Webber	Henry Kielley
Mona Romaine Elliott	Nadine Calloway

Regional Representative Committee:

Cheryl Mallard (Chair)	Lana Park
Cyril McLaughlin	Richard Lamb
Kaila de Boer	

Registration Committee:

Lori Hewitt (Chair)	Maxine Paul
Rosemary Lahey	Shirley Terry
Dean Penney	Sarah Hunt

Quality Assurance Committee:

Henry Kielley	Wanda Legge
Danny Barrett	Joan Davis-Whelan

Disciplinary Panel:

Suzanne Brake (Chair)	Amy Kendall
Valerie Barrington	Vanessa Mercer-Oldford
Martin Batterson	Catherine Barker-Pinsent
Moira Hennessey	Lisa Zigler
Catherine Morris	Chris Hickey

Ethics Committee:

Charlene Evans (Chair)	Annette Bridgeman
Genevieve Corbin	Jill Peckford
Sandra Farrell	Simone Pelley
Marlene George	Deena Strang
Mary Sheppard	Neysa Sheppard-Decker
Angela Smith	Lanie Woodfine
Tanya Billard	Stefany Squires
Brenda Lee Woodworth	

Promotion of the Profession Committee:

Tara Earle	Lisa Lake
Elaine Holden	Sherry Mercer (acting co-chair)
Kim Kelly (acting co-chair)	Angel Compton-Osmond
Deanne O'Brien	Rick Parsons
Chad Perrin	Alisa Baker
Troy Hollett	Stephanie Mealey

Professional Practice Committee (Health):

Irene Pack	Sandy Penney
Bruce Loder	Susan MacLeod

Editorial Committee:

Deanne O'Brien (Co-editor)	
Tracy Blake (on leave)	Erin Daley (on leave)
Tammy Hicks-Young	Natalie Hopkins-Andrews
Simone Pelley	June Kirkland-Smith
Amanda Collier	Wendy Maidment

NLASW BOARD AND COMMITTEE LISTING



Continuing Education Fund Committee:

Sheri Kennedy (Chair) Natalie Hopkins-Andrews
Gertie Duggan

Communication Facilitators:

Gerald Asivak	Nadine Genge
Justin Clarke	Brenda Gear
Colleen Taylor	Mary Williams
Melissa Bruce	Melissa Abbott
Priscilla Corcoran-Mooney	Jaspen Barker
Doris Burton	Lorenza Reid
Courtney Benoit	Shirley Terry
Cathy Wheeler-Walsh	Sherri Tiller
Ivy Burt	Jessica McCarthy
Kathy Taylor-Rogers	

External Representatives:

CASW Representative for NL: Joan Davis-Whelan

CASW Canadian Social Work Journal: Donna Ronan

MUN Graduate Studies: Catherine Morris

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APPENDIX A: FINANCIAL STATEMENTS

Anthony J. Smith

Chartered Professional Accountant

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INDEPENDENT AUDITOR'S REPORT

**To the Members of the
Newfoundland and Labrador Association of Social Workers:**

I have audited the accompanying financial statements of the Newfoundland and Labrador Association of Social Workers which comprise the balance sheet as at February 28, 2018 and the statements of changes in net assets, changes in internally restricted reserves, operating revenue and expenditure and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles 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 of material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Newfoundland and Labrador Association of Social Workers as at February 28, 2018 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Bay Roberts, Newfoundland and Labrador
May 4, 2018

Anthony Smith
Chartered Professional Accountant

APPENDIX A: FINANCIAL STATEMENTS



**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS**

Balance Sheet

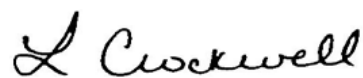
As at February 28, 2018

	2018	2017
Assets		
Current		
Cash	\$ 722,330	\$ 650,400
Investments	680,620	683,874
Prepaid expenses	4,534	4,386
	<u>1,407,484</u>	<u>1,338,660</u>
Capital Assets (Note 2)	190,144	198,116
Total Assets	\$ 1,597,628	\$ 1,536,776
Liabilities		
Current		
Accounts payable and accruals	\$ 66,330	\$ 47,433
Statutory payroll remittances	11,443	10,297
Prepaid registration fees	613,206	605,538
	<u>690,979</u>	<u>663,268</u>
Accrued Employee Severance (Note 3)	36,666	34,629
	<u>727,645</u>	<u>697,897</u>
Net Assets		
Unrestricted	270,997	270,822
Internally restricted reserves (Page 3)	598,986	568,057
	<u>869,983</u>	<u>838,879</u>
Total Liabilities and Net Assets	\$ 1,597,628	\$ 1,536,776

On Behalf of the Board:



President



Executive Director/Registrar

See accompanying notes to the financial statements

APPENDIX A: FINANCIAL STATEMENTS

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS**

**Statement of Changes in Net Assets
For the Year Ended February 28, 2018**

			2018	2017
	Unrestricted Net Assets	Internally Restricted Reserves	Total	Total
Balance, beginning of year	\$ 270,822	\$ 568,057	\$ 838,879	\$ 916,424
Excess of revenue over (under) expenditure	60,175	(29,071)	31,104	(77,545)
Allocations to reserves	(60,000)	60,000	-	-
Balance, end of year	<u>\$ 270,997</u>	<u>\$ 598,986</u>	<u>\$ 869,983</u>	<u>\$ 838,879</u>

**Statement of Changes in Internally Restricted Reserves
For the Year Ended February 28, 2018**

				2018	2017
	Disciplinary	Building	General Contingency	Total	Total
Balance, beginning of year	\$ 382,075	\$ 65,000	\$ 120,982	\$ 568,057	\$ 646,487
Revenues	24,500	-	-	24,500	-
Expenditures	(53,571)	-	-	(53,571)	(135,430)
Allocations to reserve from current year surplus	30,000	-	30,000	60,000	57,000
Balance, end of year	<u>\$ 383,004</u>	<u>\$ 65,000</u>	<u>\$ 150,982</u>	<u>\$ 598,986</u>	<u>\$ 568,057</u>

See accompanying notes to the financial statements

APPENDIX A: FINANCIAL STATEMENTS



**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Statement of Operating Revenue and Expenditure
For the Year Ended February 28, 2018**

	2018	2017
Revenue		
Registration fees	\$ 620,721	\$ 612,030
Investment income	5,984	7,397
Miscellaneous (Note 4)	12,435	12,073
Social Work Month	1,270	4,426
	<u>640,410</u>	<u>635,926</u>
Expenditure		
Advertising	479	4,324
Amortization	7,972	10,183
Consultant fees	2,120	21,584
Heat and light	3,389	3,100
Information technology maintenance	20,174	-
Insurance	5,513	4,990
Interest and bank charges	8,042	7,514
Legal fees	4,711	3,375
Maintenance	5,157	10,656
Memberships, licenses and fees	56,302	58,019
Miscellaneous	1,951	844
Municipal tax	9,346	9,503
Office supplies	6,388	7,331
Photocopying	10,949	9,083
Postage	5,720	7,999
Professional development and training	7,240	6,304
Professional fees	8,202	7,263
Salaries and employee benefits	385,737	373,725
Social Work Month	3,403	3,795
Telephone	9,776	9,882
Travel and meetings	17,664	18,567
	<u>580,235</u>	<u>578,041</u>
Excess of revenue over expenditure for the year	<u>\$ 60,175</u>	<u>\$ 57,885</u>

See accompanying notes to the financial statements

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APPENDIX A: FINANCIAL STATEMENTS

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Cash Flow Statement
For the Year Ended February 28, 2018**

	2018	2017
Cash provided from (used in)		
Operating activities:		
Excess of revenue over (under) expenditure for the year	\$ 60,175	\$ 57,885
Items not involving cash:		
Amortization	7,972	10,183
	<u>68,147</u>	<u>68,068</u>
Changes in non-cash working capital items:		
Accounts receivable	-	2,488
Prepaid expenses	(148)	(273)
Accounts payable and accruals	18,897	5,980
Statutory remittances payable	1,146	1,159
Prepaid registration fees	7,668	12,369
	<u>95,710</u>	<u>89,791</u>
Investing activities:		
Purchase of capital assets	-	(16,717)
Decrease in investments	3,254	148,912
	<u>3,254</u>	<u>132,195</u>
Financing activities:		
Increase in accrued employee severance	2,037	2,037
Revenues credited to reserve funds	24,500	-
Expenses charged to reserve funds	(53,571)	(135,430)
	<u>(27,034)</u>	<u>(133,393)</u>
Net increase in cash and cash equivalents	71,930	88,593
Cash and cash equivalents, beginning of year	650,400	561,807
Cash and cash equivalents, end of year	<u>\$ 722,330</u>	<u>\$ 650,400</u>

Cash and cash equivalents consist of cash in bank

See accompanying notes to the financial statements



**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Notes to the Financial Statements
For the Year Ended February 28, 2018**

The Newfoundland and Labrador Association of Social Workers (the 'Association') was created on September 1, 1993, with the proclamation of the *Social Workers Association Act* by the Legislature of the Province of Newfoundland and Labrador. New legislation governing the practice of social work was proclaimed on March 31, 2011. The new *Act Respecting the Practice of Social Work* (short title *Social Workers Act*) replaces the previous *Social Workers Association Act*. This *Act* continues to give the Association authority to regulate the practice of social work in the province and to govern the profession in accordance with the legislation. The liability of the membership is limited.

1. Significant Accounting Policies

Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles.

Capital assets

Capital assets are recorded at cost. Amortization on assets is calculated using the declining balance method at the rates indicated in note 2.

Financial instruments

The Association initially measures its financial assets and financial liabilities at fair value. It subsequently measures all of its financial assets and financial liabilities at amortized cost. Amortized cost is the amount at which a financial instrument is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between that initial amount and the maturity amount, and minus any reduction for impairment. The financial assets and liabilities measured at amortized cost include cash, accounts receivable and accounts payable and accruals.

Internally restricted reserves

Reserves are allocated from operating surpluses to provide for future expenses in relation to disciplinary costs, building expenses and general unforeseen contingencies. The Board of Directors will determine the amount to be allocated to the reserves on an annual basis. Actual expenses will be charged against the reserves.

Investments

Investments consist of guaranteed investment certificates and are recorded at market value unless otherwise indicated.

**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Notes to the Financial Statements (Continued)
For the Year Ended February 28, 2018**

1. Significant Accounting Policies (Continued)

Measurement Uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimated life of capital assets is the most significant item that involves the use of estimates.

Revenue recognition

The Association follows the deferral method of accounting for revenues. Registration fees due on February 28th of each year are recognized as revenue in the subsequent year. Other sources of revenue are recognized upon the collection of cash.

2. Capital Assets

			2018	2017
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 125,500	\$ -	\$ 125,500	\$ 125,500
Building - 5%	108,417	58,188	50,229	52,873
Furniture and equipment - 20%	44,235	39,475	4,760	5,950
Computer hardware - 30%	66,130	56,475	9,655	13,793
	<u>\$ 344,282</u>	<u>\$ 154,138</u>	<u>\$ 190,144</u>	<u>\$ 198,116</u>

3. Accrued Employee Severance

The Association accounts for employee severance using the accrual basis of accounting. Severance is payable to qualified employees based on the Association's policies and employment contracts.

APPENDIX A: FINANCIAL STATEMENTS



**NEWFOUNDLAND AND LABRADOR
ASSOCIATION OF SOCIAL WORKERS
Notes to the Financial Statements (Continued)
For the Year Ended February 28, 2018**

4. Miscellaneous Revenue

	2018	2017
Application Fees	\$ 5,650	\$ 4,600
Discipline Judgement	-	1,500
Late Fees	4,350	2,550
Private Practice Fees	1,300	1,200
Promotional Materials and Sundry	1,000	2,088
Student Membership	135	135
	<u>\$ 12,435</u>	<u>\$ 12,073</u>

5. Financial Risk Management

The Association is potentially exposed to various risks through its financial instruments. The Board of Directors has overall responsibility for the oversight of these risks and reviews the organization's policies on an ongoing basis to ensure that these risks are appropriately managed. As of February 28, 2018, all relevant sources of risk exposure are considered negligible.

6. Comparative Figures

Certain comparative figures have been reclassified to conform to the current year's financial statement presentation.