

2017-
2018

The Newfoundland & Labrador College of Dietitians

ANNUAL REPORT

April 1, 2017-March 31,2018



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About the College

The Newfoundland & Labrador College of Dietitians (NLCD) is a non-profit governing body created under the Dietitians Act, 2005 to regulate dietetic practice in the province. NLCD mandate is to regulate dietetic practice in the public interest.

Mission, Vision and Organizational Values

Mission

The mission of NLCD is to regulate the competent practice of Registered Dietitians in the interest of public protection.

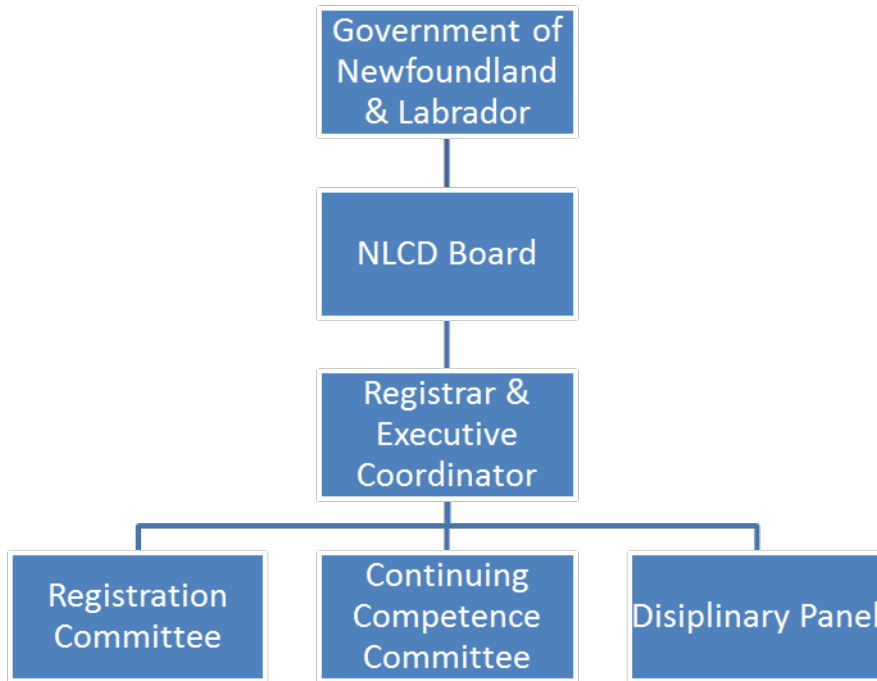
Vision

To ensure excellence in dietetic practice

Organizational Values

- Integrity
- Accountability
- Transparency
- Collaboration
- Effectiveness

Organizational Structure



NLCD Board

The NLCD board is elected by the registrants and has two members appointed by Government. The board is responsible for the governance, regulation and management of the business affairs of the College. The board is responsible to the Government and the public.

Registrar & Executive Coordinator

The Registrar & Executive Coordinator completes duties assigned by the legislation and duties assigned by the board.

Registration Committee

The registration committee assesses an applicant's qualification to practice dietetics. The committee is responsible for determining if an applicant needs further education and/or practicum to meet registration requirements.

Continuing Competence Committee

The continuing competence committee is responsible for reviewing, auditing and approving the continuing competence submission to ensure they meet the requirements as established by the Government and NLCD.

Disciplinary Panel

Based on the Dietitians Act, NLCD may be required to establish a *Complaints Authorization Committee* and *Complaints and Disciplinary Panel* on a as needs basis.

Message From the Chair & Registrar

On behalf of the Newfoundland & Labrador College of Dietitians we would like to present the 2017-2018 Annual Report. This report will provide a brief summary of the accomplishments that NLCD has achieved over the fiscal year and will also detail the goals and objectives for the upcoming fiscal year 2018-19.

In Newfoundland and Labrador, Registered Dietitians are regulated by The Newfoundland and Labrador College of Dietitians (NLCD). NLCD mandate is public protection. NLCD is dedicated to the public receiving ethical, competent care from highly qualified food and nutrition professionals. The NLCD board approves policy and position statements which provide guidance and leadership to ensure safe and competent practice for Registered Dietitians within Newfoundland and Labrador. We hope you enjoy reading about the work NLCD has completed over the last fiscal year.

NLCD would like to welcome Laura Sutton the newest representative from Central to the NLCD Board.

- The 2017-18 Board members are:
 - Marjorie Scott – Chair
 - Olivia Roebottom- Vice-chair
 - Laura Sutton – Central district representative
 - Jada Harviex – Western Labrador Grenfell district representative
 - Andrea Stokes-Eastern district representative
 - Heidi Murphy- Eastern district representative
 - Elyse Bruce- Government appointed public member
 - Scott Harding- Government appointed public member

Sincerely,



Chair NLCD Board



**Cynthia Whalen
Registrar & Executive Coordinator**

Summary of Accomplishments 2017-18

The following is a summary of activities during the 2017-18 year:

- On March 16, 2018 the *Dietitians Regulations* under the *Dietitians Act*, 2005 came into force. This means changes to the Registration and Renewal process for members who register with NLCD. There are two main changes for dietitians who want to keep registration with NLCD. Moving forward, dietitians are required to have active practice hours and complete the continuing education program to maintain registration.
- NLCD released “*Competencies for Dysphagia Assessment & Management in Dietetic Practice*” in July 2017. This document was developed to provide higher level competencies to guide the dietitian in their daily practice when working with clients in the area of Dysphagia.
- Partnership for Dietetic Education and Practice (PDEP) exists between three groups. The Alliance of Canadian Dietetic Regulatory Bodies (10 provincial regulatory bodies), Dietitians of Canada (DC) and dietetic education programs in Canada. These partners continue to work on projects of similar interest to advance dietetics in Canada.
 - PDEP has awarded accreditation to 6 Canadian dietetic programs. This information can be viewed on the PDEP website. www.pdep.ca
 - PDEP has a working group reviewing the Integrated Competencies Dietetic Education and Practice (ICDEP’s) (2013). Consultant currently looking at the Conceptual Framework to ensure they are current and up to date when reflecting dietetic practice. The new revised ICDEP’s are expected in 2020.
 - PDEP has started to review the accreditation process. A consultant will be hired to look at the overall process of accreditation to ensure it is financially viable and determine if the current process is the best method for PDEP.

Highlights

- Ongoing partnership with Dietitians of Canada and stakeholders to advocate for the reinstatement of Memorial University’s Dietetics Program (three years at MUN and one year at Acadia). NLCD is still participating on the *Dietitian Education and Training Steering Committee* that was formed and work is ongoing in this area. A small working group has collected information and this will be used to develop a proposal to support reinstating a dietetics program at MUN.
- Attended meetings of the Health Professional Regulatory Network. This group allows the registrars of Newfoundland and Labrador professional regulatory colleges and associations to meet regularly to discuss issues of mutual concern and network.

Health Regulators have focused on education sessions around the various areas of the disciplinary process.

- Meet with Dietetic Interns to discuss the Dietitians Act, Standards of Practice, Code of Ethics and how these guide and direct dietetic practice within the province.

Next Steps

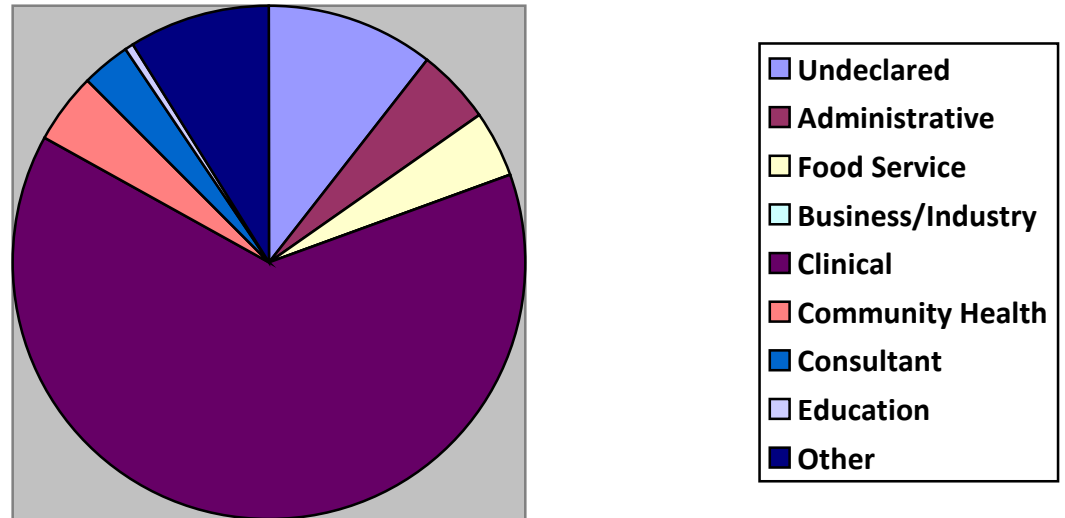
- The Dietitians Regulations have just come into force. NLCD will ensure policies are in place to support the regulations and as well educate members on how the regulations affect their registration and renewal process.
- Continue to communicate growth and development of NLCD to its members and the public.
- Reach out to members to identify areas of practice where dietitians may need additional guidance with policy, position statement or guidelines to direct dietetic practice.
- Develop a strategic plan.
- Revise the current continuing education program.

REGISTRATION REPORT

From April 1, 2017-March 31, 2018 the Newfoundland and Labrador College of Dietitians, had 190 Active Members.

Total Active Members	190
Of this number, there were:	
New Members	12
Resignations/non-renewing ...	9

Registered Dietitians by areas of Practice:



Continuing Competence Committee

NLCD had a voluntary continuing education program. However, the continuing education became mandatory on March 16, 2018. All members submitted their continuing education documents based on the 2017 calendar year. These are currently under review by the Continuing Education Committee.

Disciplinary Complaints

NLCD received no complaints in 2017-18.

Submitted by,

Marjorie Scott, R.D.
NLCD-Chair

Cynthia Whalen, M.Sc., R.D.
Registrar & Executive Coordinator
Newfoundland and Labrador College of Dietitians

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.
Financial Statements
Year Ended March 31, 2018

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

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Year Ended March 31, 2018

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Fred Earle

Chartered Professional Accountant

INDEPENDENT AUDITOR'S REPORT

To the Members of Newfoundland and Labrador College of Dietitians Inc.

I have audited the accompanying financial statements of Newfoundland and Labrador College of Dietitians Inc., which comprise the statement of financial position as at March 31, 2018 and the statements of revenues and expenditures, changes in net assets 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 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.

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 the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, 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 Newfoundland and Labrador College of Dietitians Inc. as at March 31, 2018 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.

St. John's, Newfoundland and Labrador
June 19, 2018


CHARTERED PROFESSIONAL ACCOUNTANT

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.
Statement of Financial Position
March 31, 2018

	2018	2017
ASSETS		
CURRENT		
Cash	\$ 98,979	\$ 88,434
Term Deposits	279,845	272,472
Interest receivable	2,376	2,598
	\$ 381,200	\$ 363,504
 LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 5,476	\$ 4,749
Employee deductions payable	2,880	1,200
Deferred revenue (Note 3.)	81,000	75,150
	89,356	81,099
 NET ASSETS		
General fund	291,844	282,405
	\$ 381,200	\$ 363,504

ON BEHALF OF THE BOARD

 Director

 Director

The notes are an integral part of these financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Revenues and Expenditures

Year Ended March 31, 2018

	2018	2017
REVENUES		
Membership fees	\$ 84,275	\$ 88,750
Exam fees	4,225	4,031
	<u>88,500</u>	<u>92,781</u>
EXPENSES		
Registrar	54,246	49,199
Canadian dietetic regulatory examinations	5,641	2,640
Alliance fees	4,639	4,712
Professional fees	3,738	4,741
Legal fees	3,267	53
Office	2,416	2,423
Telephone	2,203	1,915
Training	1,701	652
Insurance	1,350	1,350
Meetings and conventions	1,049	3,085
Bursaries	600	600
Travel	513	-
Business taxes, licenses and memberships	297	10
Website	288	358
Miscellaneous	248	2
Interest and bank charges	201	220
Advertising and promotion	97	300
Repairs and maintenance	-	184
	<u>82,494</u>	<u>72,444</u>
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	6,006	20,337
OTHER INCOME		
Interest income	3,433	3,277
EXCESS OF REVENUES OVER EXPENSES	\$ 9,439	\$ 23,614

The notes are an integral part of these financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Changes in Net Assets

Year Ended March 31, 2018

	2018	2017
NET ASSETS - BEGINNING OF YEAR	\$ 282,405	\$ 258,791
Excess of revenues over expenses	<u>9,439</u>	<u>23,614</u>
NET ASSETS - END OF YEAR	<u>\$ 291,844</u>	<u>\$ 282,405</u>

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Cash Flow

Year Ended March 31, 2018

	2018	2017
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 9,439	\$ 23,614
Changes in non-cash working capital:		
Interest receivable	222	(302)
Accounts payable	727	(2,695)
Deferred income	5,850	(3,600)
Employee deductions payable	1,680	1,200
	<u>8,479</u>	<u>(5,397)</u>
Cash flow from operating activities	<u>17,918</u>	<u>18,217</u>
FINANCING ACTIVITY		
Decrease (increase) in term deposits	<u>(7,373)</u>	<u>(59,585)</u>
INCREASE (DECREASE) IN CASH FLOW	10,545	(41,368)
Cash - beginning of year	<u>88,434</u>	<u>129,802</u>
CASH - END OF YEAR	<u>\$ 98,979</u>	<u>\$ 88,434</u>

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Notes to Financial Statements

Year Ended March 31, 2018

1. DESCRIPTION OF BUSINESS

Newfoundland and Labrador College of Dietitians Inc. (the "College") is a not-for-profit organization which exists for the benefit of Newfoundland Dietitians. An Act and By-laws respecting the Newfoundland and Labrador Dietetic Association was assented to on December 13, 2005.

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 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.

Revenue recognition

The College 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 general 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 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.

Contributed services

Volunteers contribute a significant number of hours each year to assist the College in carrying out its service delivery activities. Because of the difficulty of determining their fair value, these services are not recognized in the financial statements.

Income tax

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

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.

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Notes to Financial Statements

Year Ended March 31, 2018

3. DEFERRED REVENUE

Deferred revenue represents annual membership fees received in the current year which relate to the 2018-19 membership period. At March 31 the balances were as follows:

	<u>2018</u>	<u>2017</u>
Deferred Revenue		
Unearned membership fees	\$ 81,000	\$ 75,150

4. FINANCIAL INSTRUMENTS RISKS

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

Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations or commitment to the College. The College is exposed to credit risk from its members. The College has a significant number of members which minimizes concentration of credit risk.

Liquidity Risk

Liquidity risk is the risk to the College of having insufficient financial resources to meet its cash and funding requirements.

Given the nature of the organization's activities, the organization does not have material exposure to liquidity risk.

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.
