

COLLEGE OF MASSAGE THERAPISTS
of Newfoundland & Labrador

Annual
Report
2017 - 2018

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 2017-2018

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 2017

| | |
|--|---|
| 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

2017-18

Message from the Chair

It is with great pride that I 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. The ground work has been laid for the refresher course but had been put on hold due to the implementation of new competencies. With those changes completed now we hope to continue work on the course this year coming. We continue to encourage members to try different continuing education courses throughout the cycle and to aide with public awareness by offering opportunities to do so. We plan to host another Public Health Awareness Workshop and Public Info session in the Fall of 2018.

We had three members of the CMTNL Board attend the CNAR conference in Halifax in October 2017 and as always took from it valuable information and insights in the regulatory world.

A review of Communications Standard 16 was completed, and the board made necessary changes to include the discharge of an abusive client. The Board plans to review all standards and policies in the upcoming year for any needed changes or improvements. 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 CMTNL 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 2017 – 2018 CMTNL year has been another busy and productive year.

Our registration and renewals this year went exceptionally well with again 99% of members having their renewals in before the deadline. We changed Banking institutions and this allowed us to offer electronic money transfers. This option was used by many of the members for renewals as it was convenient and secure.

This year we have taken a more active role in the Health Regulators Network that the CMTNL is part off. This group meets several times a year to discuss issues around regulators in the province. We will be taking part in the Education Session in May 2018 by the Health Regulators. The Education Session is open to all members of the regulatory body.

For the upcoming year, we will be focusing on streamlining some of the policies and processes of the CMTNL. After attending the CNAR Conference in October 2017, we came away with suggestions as to how improve, clarify and make policies more user friendly for members.

Over the course of the year, I received 6 complaints that were dealt with at the Registrar level. Three of these complaints were referring to inappropriate use of the protected terms and advertising. Each case was handled and closed with only one of the complaints resulting in a fine. Two of the complaints dealt with insurance companies and lawyers trying to contact a specific RMT with no results. These RMT's were given warnings and the file closed. The last complaint handled at the registrar's level was a case of inappropriate behaviour which resulted in a license suspension, fine and a required educational course to be completed before the license was renewed. None of the complaints received this year had to be referred to the Complaints Authorization Committee.

We had 49 new members join the CMTNL this year, some were transfers from other provinces but most new registrants. 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

Another CEU cycle is complete, and with that came many requests for course approval. We now have over 450 approved courses that can be easily found on our website at www.cmtnl.ca. All courses must be approved for CEUs prior to taking the course, and the info that needs to be sent to me can be found in our Policy and Guidelines. Any questions concerning CEUs can be sent directly to me at cmtnl.qualityassurance@gmail.com. Keep in mind CEUs are also given for volunteering with the CMTNL or the NLMTA.

All the Best

Samantha Piercey, RMT

Registration & Examination Committee

I am proud to say that the 2017-18 examination year was once again a successful year. The CMTNL offered 4 OSCE exams with a total of 61 registered candidates. There were 6 MCQ exams administered with 60 registered candidates.

OSCE

| Date | Number of Candidates | Passed | Failed |
|------------------|----------------------|--------|--------|
| June 3, 2017 | 6 | 6 | 0 |
| August 12, 2017 | 24 | 23 | 1 |
| December 2, 2017 | 15 | 14 | 1 |
| March 4, 2018 | 15 | 15 | 0 |

MCQ

| Date | Number of Candidates | Passed | Failed |
|------------------|----------------------|--------|--------|
| June 5, 2017 | 1 | 1 | 0 |
| July 8 2017 | 5 | 5 | 0 |
| August 13, 2017 | 23 | 23 | 0 |
| December 2, 2017 | 14 | 12 | 2 |
| January 30, 2018 | 2 | 2 | 0 |
| March 10, 2018 | 15 | 15 | 0 |

This year the newest (2016) competences were implemented both on the MCQ and OSCE exams as of March 2018. All candidates were given a year notice of this change and performed on par with previous years for both exams.

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

Communications have had a quiet year to report. The website has been changed and that was orchestrated by the register of the CMTNL. We've continued to make sure all registration has been up to date on the website.

Allison Whalen, RMT

Finance & Administration Committee

The finance committee had a number of factors this year which affected the overall budget.

- There was implementation of new exam competencies which were necessary and increased exam development costs
- The board approved a pay increase for examiners over the next five years
- Travel to the CNAR 2018 Conference was decided against due to the cost associated with the location which will help offset some of the recent increases
- Member fees increased by \$25 which was part of a four-year plan to increase fees by \$100. This is reviewed yearly and voted on by the board
- The CMTNL decided to switch banks in order to decrease fees and to have the option of using online banking for payments, fees and daily banking.

It is always the goal of the CMTNL to function in the most cost-efficient manner.

For more details, please review the financial documents.

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 INC.

Financial Statements

Year Ended March 31, 2018

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.
Index to Financial Statements
Year Ended March 31, 2018

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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.

I have audited the accompanying financial statements of College of Massage Therapists of Newfoundland & Labrador Inc., which comprise the statement of financial position as at March 31, 2018 and the statements of revenues and expenses, 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 College of Massage Therapists of Newfoundland & Labrador 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
September 28, 2018





CHARTERED PROFESSIONAL ACCOUNTANT

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.
Statement of Financial Position
March 31, 2018

| | 2018 | 2017 |
|--|-------------------|-------------------|
| ASSETS | | |
| CURRENT | | |
| Cash | \$ 165,036 | \$ 170,651 |
| Guaranteed investment certificates | 30,648 | 30,472 |
| Accounts receivable | 4,967 | - |
| Accounts receivable - New Brunswick College (Note 3) | 25,648 | 32,866 |
| Interest receivable | 111 | 114 |
| Prepaid expenses | 1,298 | 1,511 |
| | 227,708 | 235,614 |
| CAPITAL ASSETS (Note 4) | 3,409 | 1,216 |
| | \$ 231,117 | \$ 236,830 |
| LIABILITIES AND NET ASSETS | | |
| CURRENT | | |
| Accounts payable | \$ 12,721 | \$ 3,679 |
| Deferred income | 129,575 | 117,325 |
| Other liabilities (Note 6) | - | 18,000 |
| | 142,296 | 139,004 |
| NET ASSETS | | |
| General fund | 85,412 | 96,610 |
| Invested in capital assets | 3,409 | 1,216 |
| | 88,821 | 97,826 |
| | \$ 231,117 | \$ 236,830 |

ON BEHALF OF THE BOARD

 Director
 Director

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.
Statement of Revenues and Expenses
Year Ended March 31, 2018

| | 2018 | 2017 |
|---|-------------------|---------------------|
| REVENUES | | |
| Membership fees | \$ 140,800 | \$ 29,760 |
| Examination fees | 71,716 | 43,825 |
| Interest income | 172 | 160 |
| | <u>212,688</u> | <u>73,745</u> |
| EXPENSES | | |
| Examinations | 83,999 | 56,470 |
| Registrar remuneration | 45,258 | 42,820 |
| Exam development | 29,976 | 19,719 |
| Rent | 14,875 | 16,099 |
| Business taxes, licenses and memberships | 10,123 | 8,696 |
| Board training | 10,025 | 4,000 |
| Meetings, conferences and travel | 6,846 | 11,849 |
| Telephone | 4,865 | 5,237 |
| Office supplies | 4,295 | 5,201 |
| Professional fees - accounting | 3,680 | 3,744 |
| Bank charges | 2,797 | 3,450 |
| Insurance | 1,714 | 1,666 |
| Printing and photocopy | 1,215 | 980 |
| Amortization | 816 | 521 |
| Workers compensation | 427 | 375 |
| Other expenses - commercial lease (Note 6) | 400 | 18,000 |
| Postage and delivery | 382 | 582 |
| Miscellaneous | - | 342 |
| | <u>221,693</u> | <u>199,751</u> |
| DEFICIENCY OF REVENUES OVER EXPENSES | <u>\$ (9,005)</u> | <u>\$ (126,006)</u> |

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.
Statement of Changes in Net Assets
Year Ended March 31, 2018

| | General Fund | Invested in Capital Assets | 2018 | 2017 |
|---------------------------------------|------------------|-------------------------------|------------------|------------------|
| NET ASSETS - BEGINNING OF YEAR | \$ 96,610 | \$ 1,216 | \$ 97,826 | \$ 223,832 |
| Deficiency of revenues over expenses | (9,005) | - | (9,005) | (126,006) |
| Purchase of capital assets | (3,009) | 3,009 | - | - |
| Amortization of capital assets | 816 | (816) | - | - |
| NET ASSETS - END OF YEAR | \$ 85,412 | \$ 3,409 | \$ 88,821 | \$ 97,826 |

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.

**Statement of Cash Flow
Year Ended March 31, 2018**

| | 2018 | 2017 |
|---|--------------------------|--------------------------|
| OPERATING ACTIVITIES | | |
| Deficiency of revenues over expenses | \$ (9,005) | \$ (126,006) |
| Item not affecting cash: | | |
| Amortization | <u>816</u> | <u>521</u> |
| | <u>(8,189)</u> | <u>(125,485)</u> |
| Changes in non-cash working capital: | | |
| Accounts receivable | (4,967) | - |
| Interest receivable | 3 | 90 |
| Accounts payable | 9,042 | (177) |
| Deferred income | 12,250 | 117,325 |
| Prepaid expenses | 213 | (732) |
| Guaranteed investment certificates | (176) | (249) |
| Accounts receivable - New Brunswick College | 7,218 | (20,776) |
| Other liabilities | <u>(18,000)</u> | <u>18,000</u> |
| | <u>5,583</u> | <u>113,481</u> |
| Cash flow used by operating activities | <u>(2,606)</u> | <u>(12,004)</u> |
| INVESTING ACTIVITY | | |
| Purchase of capital assets | <u>(3,009)</u> | - |
| DECREASE IN CASH FLOW | (5,615) | (12,004) |
| Cash - beginning of year | <u>170,651</u> | <u>182,655</u> |
| CASH - END OF YEAR | <u>\$ 165,036</u> | <u>\$ 170,651</u> |

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.

Notes to Financial Statements

Year Ended March 31, 2018

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 |
|--------------------|-----|--------------------------|

(continues)

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.
Notes to Financial Statements
Year Ended March 31, 2018

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 2019.

4. CAPITAL ASSETS

| | Cost | Accumulated amortization | 2018 Net book value | 2017 Net book value |
|--------------------|----------|-----------------------------|---------------------------|---------------------------|
| Computer equipment | \$ 8,973 | \$ 5,564 | \$ 3,409 | \$ 1,216 |

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, 2018

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.

During the year, 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.
