

COLLEGE OF MASSAGE THERAPISTS
of Newfoundland & Labrador

Annual
Report
2016 - 2017

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 2016-2017

Yolanda Critch, B. Comm - *Registrar*

Jocelyn Kielly, RMT - *Chair*

Samantha Piercey, RMT

Jennifer Earle, RMT

Jessica Brinson Moore, RMT

Allison Power, RMT

Public Members - Kimberly Austin, Heather Coates

Committees as of March 2016

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 Power - <i>Chair</i>

CMTNL Annual Report

2016-2017

Message from the Chair

Overall the CMTNL has had a productive and successful year. A lot of time is always monopolized with examination process and demands however the board continues to address other areas as well. The CMTNL moved forward with a new format for our AGM where registrants had the opportunity attend learning sessions and obtain CEUs. Our main goal this year is to focus more on work with a refresher course committee to develop a course that the CMTNL can use for non-active members who have lapsed and in other areas where suitable.

The CMTNL continues to have an excellent working relationship with CMTNB over the last year and we continue to help our fellow college in any way possible. The CMTNL and CMTNB continue to work within the boundaries of our contract and now that all set up of exams has been completed we are able to cut development cost. The exam committee this year focus was towards preparations of competency changes for 2018. As stated last year the CMTNB has no debt with the CMTNL.

Two members of the CMTNL board attended the **Canadian Network of Agencies for Regulation (CNAR)** conference in Toronto in November 2016. The CNAR is the federation of national organizations whose provincial and territorial members are identified in legislation as responsible for protection of the public through the self-regulation of professions and occupations. This conference was a great opportunity for the CMTNL to network with other bodies and obtain important information on current issues. We also attended with Yardstick a multiple choice examination development course while in Toronto. It is very important that CMTNL continues to be involved in sessions that help inform and educate its board members. This year we gained new insight on our disciplinary process.

The board had voted to not increase fees this cycle and will vote again on the proposed \$25 increase. As we increased the cost of both the OSCE and the MCQ exams last year there was no change in exam fees.

Our goal last year was to increase quality assurance, provide to registrants more opportunities for awareness of public health issues and increase public awareness of massage therapy. With the workshop we offered in October 2016 we believe we made great progress with this goal and will continue to offer this Public Health Workshop every other year. Our new goal for this year is to continue work on the refresher course.

Thank you to all registrants for your ongoing support and especially to those who volunteered for different committees.

Chair, Jocelyn Kielly RMT

Registrar's Report

The 2016-2017 CMTNL year has been another busy and productive year.

The **Federation of Massage Therapy Regulatory Authorities of Canada (FOMTRAC)** was formally incorporated in 2015, with Colleges in Newfoundland and Labrador, New Brunswick, Ontario and British Columbia as members. The project to refine and revalidate the PCs/Pis started in October 2014 was completed in September 2016. As the Canadian Massage Therapy Council for Accreditation implements an accreditation process for schools in 2016, schools will be expected to maintain curriculum compliance with the PCs/Pis as a core requirement for accreditation.

Registration and renewals this year went exceptionally well with 98% of members having their renewals in before the deadline. This is a vast improvement over previous years.

Our new office location in Mt. Pearl is working out great. RMT's and students have availing of the office a great deal. The new location is more cost efficient and provides a professional environment. Office hours are posted on the website and anyone is welcome to stop in with questions or concerns. We use the office space to administer our MCQ Exams, some training and any committee meetings.

The CMTNL is looking forward to another great year!

Yolanda Critch

CMTNL Registrar

COMMITTEE REPORTS

AGM/Workshop Committee Annual Report January 21, 2017

On October 29-30th 2016, the CMTNL – Workshop Committee hosted the first Public Awareness Workshop. These workshops were opened to both public people and massage therapist and approximately 30 people attended the two-day event. There were presentations done on mental health, lymphedema, referring to other professions, public health risk/management, professional boundaries, RMT self-care, special testing and assessment skills, accounting and nutrition.

During the lunch break on day 1, the CMTNL held their Annual General Meeting. The AGM was attended by board members - Yolanda Critch, Jocelyn Keilly-Dja, Samantha Piercy, Jennifer Earle, Jessica Brinson Moore, Allison Power and Heather Coates. The topics discussed included reports from the registrar, committees and the financial statements. The questions, concerns and recommendations of the meeting were number of exams per year and cost and communication. The overall feedback of the AGM and workshop was positive and many have requested a second workshop. Participants felt they learned something from each session.

A light breakfast, snacks and lunch was made available to all who attended the full day workshop for a cost of \$20.

Thank you to all who helped made this event possible especially our sponsors:

Medicine Shoppe, Paradise- Jason Druken, Pharmaist/Owner

Travel Time TPI- Rose Linstead

Remax- Rod Pike

Body and sole Solutions- Trevor Mc Donald

Coffee Matters

The plan moving forward is to have an AGM in September 2017 and to have another two-day workshop in the Spring of 2018.

Education, Quality Assurance, Scope of Practice (EQA) Committee

Another year has come and gone. We have over 400 approved CEUs that can be easily found on our website at www.cmtnl.ca. All courses need to be approved for CEUs prior to taking them, and all required information can be sent directly to me at cmtnl.qualityassurance@gmail.com. Please keep in mind that we are volunteers with busy practices and home lives as well,

so it may take a few days before we respond to your email. We are nearing the end of another CEU cycle so be sure all CEU recording forms are updated and if you have any questions regarding CEUs, you can contact me at the aforementioned address. Keep in mind CEUs can be obtained for volunteering with the CMTNL or NLMTA.

All the Best

Samantha Piercy,RMT

Registration & Examination Committee

The examination committee has had its most successful year to date. We have added new members and laid out a plan to develop some policies and procedures to present to the board. The CMTNL continues a shared exam project with the CMTNB. CMTNL will remain majority owners of exam development (52% CMTNL/48% CMTNB). As always, expenses for French exams are fully (100%) covered by CMTNB. Also, for quality assurance, a member of the CMTNL exam team must always be present at any OSCE administered by CMTNB. This year the CMTNL staff who were trained by Yardstick are now conducting in-house training sessions, this has proven to be rather cost effective.

The examinations will be changing slightly starting April 2018. The OSCE and MCQ exams will be developed based on the new Inter- Jurisdictional Practice Competencies and Performance Indicators document. The OSCE candidates for this year have been very successful. The examination committee collects data on each exam and we have noticed a slight change in performance of the assessment stations overall from last year. We will continue to monitor the assessment stations for the following year. The exam committee had 35 candidates register for the 4 OSCE exams that were administered.

The exam committee had 4 OSCE exams in the year

Date	Number of candidates	Passed	Failed
June 2016	18	18	0
Sept 2016	3	3	0
Dec. 2016	6	6	0
March. 2017	8	8	0

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

In the 2015 -16 year, our goal was to maintain an up to date website for public information and provide easy access to information. We also have committed to ensuring that all contact information for members is valid as we normally communicate through email. The updated emails on the website have been good, as we've had a couple of members of the public email using the communications email address which never happened in the past. This year we are redesigning our website to make sure information is more user friendly and reflects exactly what CMTNL is and what we provide to the public and our members. It going to be a great year.

Allison Power, RMT

Finance & Administration Committee

See 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, 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 Power, 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 in February 2009 and has been registered with CMTNL since September 2009. She has been a member of the Board of Directors since February 2013 and is currently involved in the examination process and policy development. She is chair of Exams. Jessica also practices full time at Live Fit Physiotherapy, a multidisciplinary clinic, in Grand Falls Windsor.

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, 2017



COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.
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Year Ended March 31, 2017

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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, 2017 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.

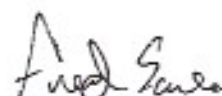
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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 College of Massage Therapists of Newfoundland & Labrador Inc. as at March 31, 2017 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
July 21, 2017



CHARTERED PROFESSIONAL ACCOUNTANT

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.
Statement of Financial Position
March 31, 2017

	2017	2016
ASSETS		
CURRENT		
Cash	\$ 170,651	\$ 182,655
Guaranteed investment certificates	30,472	30,223
Accounts receivable - New Brunswick College (Note 3)	32,866	12,090
Interest receivable	114	204
Prepaid expenses	1,511	779
	235,614	225,951
CAPITAL ASSETS (Note 4)	1,216	1,737
	\$ 236,830	\$ 227,688
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 3,679	\$ 3,856
Deferred income	117,325	-
Other liabilities (Note 6)	18,000	-
	139,004	3,856
NET ASSETS		
General fund	96,610	222,095
Invested in capital assets	1,216	1,737
	97,826	223,832
	\$ 236,830	\$ 227,688
CONTINGENT LIABILITY (Note 6)		

ON BEHALF OF THE BOARD

_____ Director

_____ Director

The notes are an integral part of these financial statements

COLLEGE OF MESSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.
Statement of Revenues and Expenditures
Year Ended March 31, 2017

	2017	2016
REVENUES		
Examination fees	\$ 43,825	\$ 30,251
Membership fees	29,760	129,810
Interest income	160	375
	<u>73,745</u>	<u>160,436</u>
EXPENSES		
Examinations	56,470	123,096
Registrar remuneration	42,820	41,415
Exam development	19,719	67,728
Other expenses - commercial lease (Note 6)	18,000	-
Rent	16,099	20,060
Meetings, conferences and travel	11,849	7,526
Business taxes, licenses and memberships	8,696	241
Telephone	5,237	3,611
Office supplies	5,201	5,003
Board training	4,000	14,803
Professional fees - accounting	3,744	3,955
Bank charges	3,450	3,865
Insurance	1,666	1,628
Printing and photocopy	980	1,007
Postage and delivery	582	589
Amortization	521	367
Workers compensation	375	215
Miscellaneous	342	1,174
	<u>199,751</u>	<u>296,283</u>
DEFICIENCY OF REVENUES OVER EXPENSES	\$ (126,006)	\$ (135,847)

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.
Statement of Changes in Net Assets
Year Ended March 31, 2017

	General Fund	Invested in Capital Assets	2017	2016
NET ASSETS - BEGINNING OF YEAR	\$ 222,095	\$ 1,737	\$ 223,832	\$ 359,679
Deficiency of revenues over expenses	(126,006)	-	(126,006)	(135,847)
Amortization of capital assets	521	(521)	-	-
NET ASSETS - END OF YEAR	\$ 96,610	\$ 1,216	\$ 97,826	\$ 223,832



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, 2017

	2017	2016
OPERATING ACTIVITIES		
Deficiency of revenues over expenses	\$ (126,006)	\$ (135,847)
Item not affecting cash:		
Amortization	521	367
	<u>(125,485)</u>	<u>(135,480)</u>
Changes in non-cash working capital:		
Accounts receivable	-	29,200
Interest receivable	90	160
Accounts payable	(177)	(2,809)
Deferred income	117,325	-
Prepaid expenses	(732)	(145)
Guaranteed investment certificates	(249)	31,579
Accounts receivable - New Brunswick College	(20,776)	146,011
Other liabilities	18,000	-
	<u>113,481</u>	<u>203,996</u>
Cash flow from (used by) operating activities	<u>(12,004)</u>	<u>68,516</u>
INVESTING ACTIVITY		
Purchase of property, plant and equipment	-	(1,759)
INCREASE (DECREASE) IN CASH FLOW	(12,004)	66,757
Cash - beginning of year	<u>182,655</u>	<u>115,898</u>
CASH - END OF YEAR	\$ 170,651	\$ 182,655

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, 2017

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.

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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(continues)

COLLEGE OF MASSAGE THERAPISTS OF NEWFOUNDLAND & LABRADOR INC.

Notes to Financial Statements

Year Ended March 31, 2017

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 2018.

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2017 Net book value	2016 Net book value
Computer equipment	\$ 5,964	\$ 4,748	\$ 1,216	\$ 1,737

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.

6. CONTINGENT LIABILITY

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

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

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