

2015-  
2016

# The Newfoundland & Labrador College of Dietitians

ANNUAL REPORT

2015-2016



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## **About the College**

The Newfoundland & Labrador College of Dietitians is a non-profit governing body created under the Dietitians Act, 2005 to regulate dietetic practice in the province. The colleges 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.

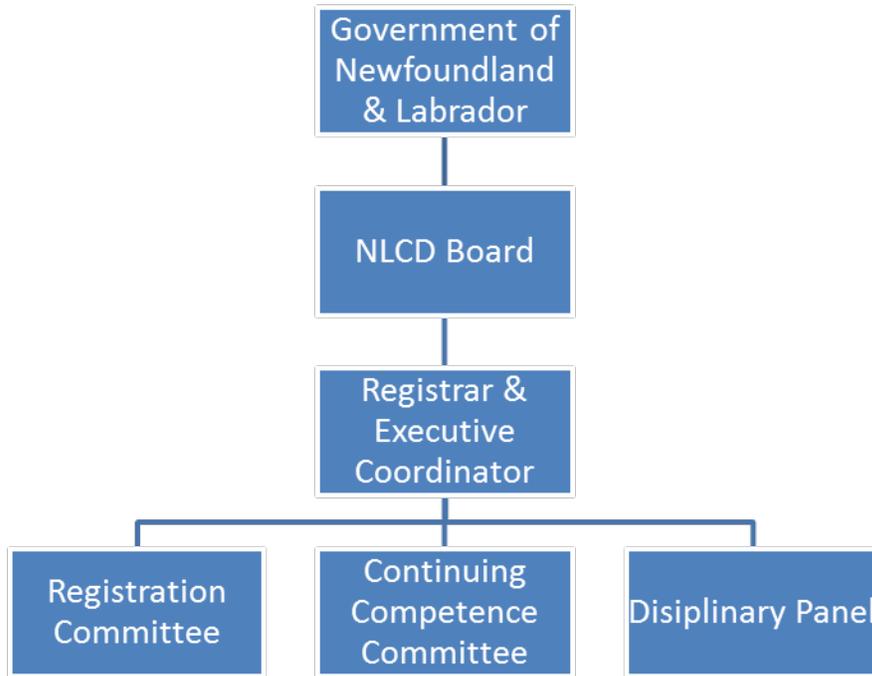
### **Vision**

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. 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.

## **Chairperson’s Message**

In Newfoundland and Labrador, Registered Dietitians are regulated by The Newfoundland and Labrador College of Dietitians (NLCD). The College is incorporated under the *Dietitians Act* (2005) by the Government of Newfoundland and Labrador. NLCD is dedicated to the public receiving ethical, competent care from highly qualified food and nutrition professionals. NLCD regulates the practice of 178 registrants who are entitled to call themselves, Registered Dietitians and to use the professional designation ‘R.D.’.

- The 2015-16 Board members are:
  - Marjorie Scott – Chair
  - Vacant- vice-chair
  - Olivia Roebotham – representative Central District and secretary
  - Danielle Shea – representative Western/Labrador-Grenfell District
  - Andrea Stokes-representative Eastern District
  - Heidi Murphy-representative Eastern District
  - Dr. H Khalili- appointed public member
  - Vacant- appointed public member
  - Cynthia Whalen – Registrar & Executive Coordinator

NLCD would like to extend the College’s gratitude to:

- Board Member Valerie Caines who served three terms on the NLCD board
- Continuing Competence Committee Chair Jason George who served three terms on the committee

## **Summary of Accomplishments 2015-16**

The following is a summary of activities during the 2015-16 year:

- NLCD released a “Defining Dietetic Practice & Scope of Practice Statement for Registered Dietitians in Newfoundland & Labrador, May 2015. This document will provide guidance, define and support the role of registered dietitians in practice. This document defines Active practice for a registered dietitian.
- NLCD released a new website in December 2015. The site was developed for the public and registered dietitians with NLCD.

- Dietitians of Canada released a paper called “Defining the Role of the Dietitian in Dysphagia Assessment and Management. This paper was developed with participation from the regulatory bodies and Dietitians from across Canada. NLCD endorsed this paper in March 2015.
- 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 became the national accrediting body for dietetics education and practicum programs, formally approved by all Canadian dietetic regulatory bodies in 2015.

## **Highlights**

- NLCD is continuing to work with the Department of Health on developing dietetic regulations that will further define the Dietitians Act. With the proposed dietetic regulations dietitian’s will be required to have active practice hours and participation in the current continuing competence program will be mandatory to maintain registration with NLCD.
- In the process of seeking nominations for a new Vice Chair and waiting a new public appointed member.
- 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 been established to determine the financial costs associated with reinstating the dietetic program back at MUN.
- Attended meetings of the Health Professional Regulatory Network. The purpose of this group is to allow registrars of Newfoundland and Labrador professional colleges and associations to meet regularly to discuss issues of mutual concern and network. Health Regulators have focused on education sessions around the disciplinary process to help educate volunteers on the complaints authorization committee (CAC) and the boards. The NLCD registrar, board and committee members attended the most recent education session in February 2016 with this group called “*Disciplinary Panels: Sharing Perspectives*”.
- College of Dietitians of Ontario is developing a Prior Learning Assessment Recognition (PLAR) tool that will be used to assess internationally educated

dietitians. NLCD is on the working group helping to develop the resources and tools required to establish the new assessment process. Once the project is completed then NLCD will adopt this new PLAR process for assessing internationally educated dietitians (IED's) in Newfoundland and Labrador. The project is in its final stages with completion projected for January 2017.

### **Next Steps**

- Welcome a second Appointed Director who represents the public and Vice Chair to the Board of NLCD;
- Continue to work on Regulations and prepare Registrants for the changes with the newly developed regulations.
- Continue to communicate growth and development of the College to its registrants;

### **REGISTRATION REPORT**

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Total Active Registrants .....	178
Of this number, there were:	
New Registrants .....	8
Resignations/non-renewing ...	13
Temporary .....	2

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In the Newfoundland and Labrador College of Dietitians, there were 178 Active Registrants and 2 Temporary Registrant as of March 31, 2015.

By area of primary practice:

undeclared	15
administration	19
admin/clinical combined	2
business/industry	3
clinical	90
community health	23
consultant	14
education	2
other	10
research	0
<b>total</b>	<b>178</b>

By area of secondary practice:

administration	0
admin/clinical combined	0
business/industry	0
clinical	4
community health	0
consultant	2
education	0
other	0
research	0
<b>total</b>	<b>6</b>

Respectfully submitted,



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

## **Continuing Competence Committee**

Currently NLCD has a voluntary continuing competence program. 116 registrants submitted points in the 2015-16 fiscal year. Note that points were for the 2014 calendar year.

## **Disciplinary Complaints**

NLCD received no complaints in 2015-16.

Submitted by,

A handwritten signature in cursive script that reads "Marjorie Scott".

Marjorie Scott, R.D.  
NLCD-Chair

**NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC**  
**Financial Statements**  
**Year Ended March 31, 2016**

**NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC**  
**Index to Financial Statements**  
**Year Ended March 31, 2016**

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# Fred Earle

Chartered Professional Accountant

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## INDEPENDENT AUDITOR'S REPORT

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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, 2016 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, 2016 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 27, 2016



CHARTERED PROFESSIONAL ACCOUNTANT

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC

Statement of Financial Position

March 31, 2016

	2016	2015
<b>ASSETS</b>		
CURRENT		
Cash	\$ 129,802	\$ 156,972
Term Deposits	212,887	167,482
Interest receivable	2,296	2,420
	<u>\$ 344,985</u>	<u>\$ 326,874</u>
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT		
Accounts payable	\$ 7,445	\$ 7,048
Deferred revenue (Note 3.)	78,750	76,500
	<u>86,195</u>	<u>83,548</u>
NET ASSETS		
General fund	<u>258,790</u>	<u>243,326</u>
	<u>\$ 344,985</u>	<u>\$ 326,874</u>

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, 2016**

	<b>2016</b>	<b>2015</b>
<b>REVENUES</b>		
Membership fees	\$ 81,701	\$ 81,775
Exam fees	<u>3,140</u>	<u>2,400</u>
	<b>84,841</b>	<b>84,175</b>
<b>EXPENSES</b>		
Registrar	<b>40,146</b>	36,213
Alliance fees	<b>5,716</b>	6,995
Website	<b>5,575</b>	349
Professional fees	<b>3,673</b>	3,673
Telephone	<b>3,330</b>	2,527
Canadian dietetic regulatory examinations	<b>3,040</b>	2,400
Legal fees	<b>2,498</b>	2,015
Office	<b>2,442</b>	2,405
Training	<b>1,655</b>	2,614
Meetings and conventions	<b>1,550</b>	1,294
Insurance	<b>1,350</b>	1,350
Bursaries	<b>600</b>	600
Interest and bank charges	<b>521</b>	92
	<b>72,096</b>	<b>62,527</b>
<b>EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<b>12,745</b>	<b>21,648</b>
<b>OTHER INCOME</b>		
Interest income	<u>2,719</u>	<u>4,330</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 15,464</b>	<b>\$ 25,978</b>

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, 2016**

	<b>2016</b>	<b>2015</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 243,326</b>	<b>\$ 217,348</b>
Excess of revenues over expenses	<u>15,464</u>	<u>25,978</u>
<b>NET ASSETS - END OF YEAR</b>	<b><u>\$ 258,790</u></b>	<b><u>\$ 243,326</u></b>

The notes are an integral part of these financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC

Statement of Cash Flow  
Year Ended March 31, 2016

	2016	2015
<b>OPERATING ACTIVITIES</b>		
Excess of revenues over expenses	\$ 15,464	\$ 25,978
Changes in non-cash working capital:		
Interest receivable	124	(1,211)
Accounts payable	397	305
Deferred income	2,250	(550)
	<u>2,771</u>	<u>(1,456)</u>
Cash flow from operating activities	<u>18,235</u>	<u>24,522</u>
<b>FINANCING ACTIVITY</b>		
Decrease (increase) in term deposits	<u>(45,405)</u>	19,677
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<u>(27,170)</u>	44,199
Cash - beginning of year	<u>156,972</u>	112,773
<b>CASH - END OF YEAR</b>	<u>\$ 129,802</u>	<u>\$ 156,972</u>
<b>CASH CONSISTS OF:</b>		
Cash	<u>\$ 129,802</u>	<u>\$ 156,972</u>

The notes are an integral part of these financial statements

# NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC

## Notes to Financial Statements

Year Ended March 31, 2016

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### 1. DESCRIPTION OF BUSINESS

The Newfoundland and Labrador College of Dietitians 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.

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### 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 Company.

#### 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 association 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 operating 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 and goodwill. Actual results could differ from these estimates.

#### Contributed services

Volunteers contribute a significant number of hours each year to assist the organization 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 Company 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.

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NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC

Notes to Financial Statements

Year Ended March 31, 2016

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3. DEFERRED REVENUE

Deferred revenue represents annual membership fees received in the current year, that relate to the 2016-17 membership. At March 31 the balances were as follows:

	<u>2016</u>	<u>2015</u>
<b>Deferred Revenue</b>		
Unearned membership fees	<b>\$ 78,750</b>	<b>\$ 76,500</b>

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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 organization. The organization is exposed to credit risk from its members. The organization has a significant number of members which minimizes concentration of credit risk.

**Liquidity Risk**

Liquidity risk is the risk to the organization 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 organization'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.

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5. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

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