

2022-
2023

The Newfoundland & Labrador College of Dietitians

ANNUAL REPORT

April 1, 2022-March 31, 2023



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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 and the Dietitians Regulations, 2018 to regulate dietetic practice in the province. NLCD's 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.

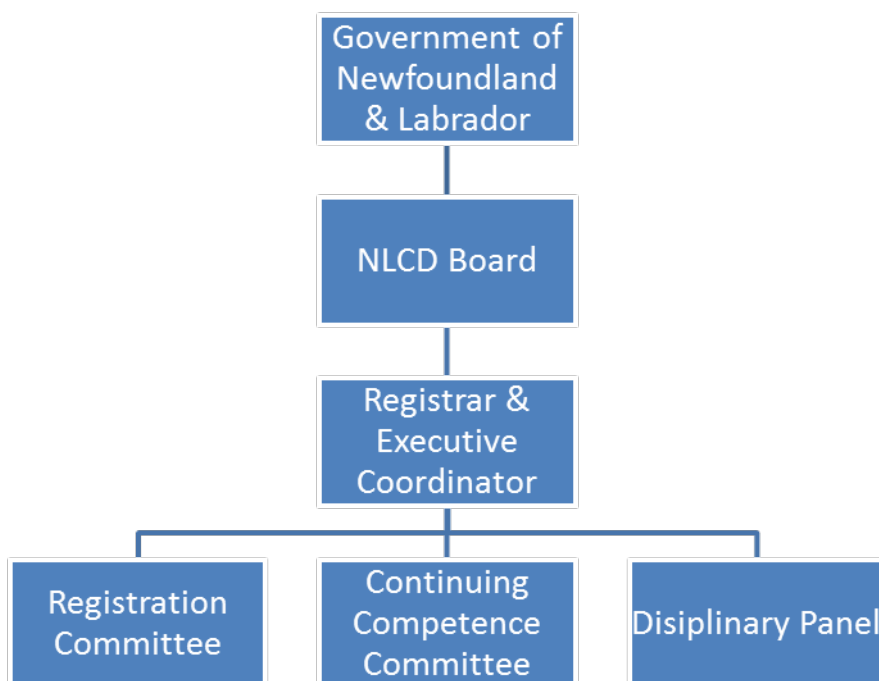
Vision

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 publicly appointed members by the Newfoundland & Labrador 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 complete duties as indicated by the legislation and duties assigned by the NLCD 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 in the Dietitians Regulations, 2018.

Disciplinary Panel

Based on the Dietitians Act, NLCD will be required to establish a Complaints Authorization Committee and Complaints and Disciplinary Panel on a need basis.

Chairperson Message

On behalf of the Newfoundland and Labrador College of Dietitians (NLCD), I am pleased to present the 2022-2023 Annual Report. NLCD regulates the practice of dietetics in the province, ensuring the public of NL receives ethical, competent care from highly qualified food and nutrition professionals entitled to use the designation of registered dietitian or RD. This past year the NLCD board, Registrar & Executive Coordinator, and operational committees have continued to work toward completing the strategic plan goals set out in the 2019-2022 plan. The implementation of a new continuing education program, including education sessions for members and integrating the new program into the online database, was one such goal.

The College continues to work with stakeholders both provincially and nationally to discuss mutual concerns and work together on various tasks. The Annual Report will provide a summary of the accomplishments NLCD has achieved over the past year and details of goals and objectives for the upcoming fiscal year 2023-2024.

Registrar's Message

The Newfoundland & Labrador College of Dietitians (NLCD) was busy this year supporting the new accreditation process and working with Guild to move the new continuing education program to the online portal. [Equal](#) is the third-party provider that will review all dietetic and education programs within Canada to provide an accreditation award for the purpose of registration. The revised continuing education program is paperless, and dietitians can submit all required information via the online portal. The revised continuing education program requires dietitians to submit two learning goals, choose learning activities to meet those goals, and then provide a written summary of how these activities helped meet the learning goals. This new continuing education program allows dietitians to reflect and identify areas of practice where they want to gain knowledge and skill within specific areas of dietetic practice so they can maintain competence.

I would like to thank the dietitians who volunteered their time in developing the revised continuing education program, and the continuing education committee to help meet NLCD's operational needs. Their participation helps support NLCD's ability to regulate dietetics in the public interest. Please read the annual report as it highlights other work completed by NLCD for the fiscal year.

Sincerely,



Chair NLCD Board



**Cynthia Whalen
Registrar & Executive
Coordinator**

Board of Directors:

- Chairperson-Olivia Roebbotham
- Vice Chairperson & Eastern District- Heidi Boyd
- Elected Director-Eastern District & Secretary- Andrea Stokes
- Elected Director-Central District & Treasurer-Laura Sutton
- Elected Director-Western-Labrador-Grenfell- Jada Harvieux
- Government Public Appointed-Elyse Bruce
- Government Public Appointed-Scott Harding

Summary of Accomplishments 2022-2023

The following is a summary of activities during the 2022-23 year:

- NLCD revised its continuing education program based on the environmental scan, survey input from dietitians, and a working group that consisted of NLCD members. This was finalized in the Fall of 2022. The NLCD Board approved the revised continuing education program in November 2022 that would be implemented in 2023. The revised continuing education program is in line with other dietetic continuing education programs within Canada. The revised continuing education program requires dietitians to submit two learning goals, complete learning activities to meet those goals, and then provide a written summary of how these activities helped meet the goals. This continuing education program allows dietitians to self-reflect and identify areas of practice where they want to enhance knowledge and skill so they can maintain competence.
- NLCD continued to work with Guild, the company that developed the online database portal. The revised continuing education program is now incorporated into the online portal system. Dietitians can submit all required information via the online portal, the program is now paperless.
- [Equal](#), is Accreditation Canada's specialized health professional education accreditation program. This company will provide accreditation to the dietetic education and practicum programs in Canada. Their website will reflect the accredited status for dietetic education and practicum programs.
- The Registrar has continued to work with the national group on developing a revised Code of Ethics. The first draft was shared with British Columbia Public Advisory Network and the feedback was incorporated. There are still opportunities for stakeholders to provide feedback on the latest draft.

Stakeholder Collaboration

- The Alliance of Canadian Dietetic Regulatory Bodies (the Alliance) is an incorporated body consisting of the ten provincial dietetic regulatory bodies. The Alliance oversees the development and administration of the Canadian Dietetic Registration Exam (CDRE), policies supporting the CDRE, contracting an accreditation provider, labor mobility, and other national dietetic projects.
- Integrated Competencies for Dietitians Education and Practice ([ICDEP](#)) V.3 was released in August 2020. These new competencies are to be incorporated into all dietetic education and practicum programs by August 2023. The revised ICDEP will be incorporated into the CDRE blueprint for May 2024 and students will be tested using the revised ICDEP in November 2024
- The Partnership for Dietetic Education (PDEP) continued to collaborate on areas where the mandates interest.
- The NLCD Registrar continues to meet with Dietetic Interns who are attending the Eastern Health Dietetic Practicum. Topics that are discussed include the Dietitians Act & Regulations, Standards of Practice, and Code of Ethics, and how these guide and direct dietetic professional practice within the province of Newfoundland & Labrador. This supports the performance indicators in the Integrated Competencies for Dietetic Education and Practice (2.05 b, c, d).
- The NLCD Registrar and current Co-Chair of the Health Professional Regulatory Network continues to attend provincial meetings. This group allows the registrars of Newfoundland and Labrador health professions regulatory colleges to meet regularly to discuss issues of mutual concern and network regarding regulation in the province.

REGISTRATION REPORT

From April 1, 2022-March 31, 2023, the Newfoundland and Labrador College of Dietitians:

Total Active Members	184
Of this number, there were:	
New Members	12
Resignations/non-renewing ...	11

Continuing Competence Committee Report

NLCD continuing education program is mandatory to maintain registration with NLCD. All members submitted their continuing education documents based on the 2022 calendar year. These have been reviewed by the continuing education committee.

Disciplinary Report

NLCD received no allegations in the 2022-23 fiscal year.

Awards Report

The Dr. Patricia Giovannetti Memorial Bursary was awarded in 2022-23. Congratulations to the candidate Micah Sacrey who received this award.

Submitted by,



Olivia Roebottom, R.D.
NLCD-Chair



Cynthia Whalen, M.Sc., R.D.
Registrar & Executive Coordinator

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Financial Statements

Year Ended March 31, 2023

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

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Year Ended March 31, 2023

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Fred Earle

Chartered Professional Accountant

INDEPENDENT AUDITOR'S REPORT

To the Members of NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Opinion

I have audited the financial statements of NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC. (the College), which comprise the statement of financial position as at March 31, 2023, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the College in accordance with ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, 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.

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the College's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

(continues)

Independent Auditor's Report to the Members of NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC. *(continued)*

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

St. John's, Newfoundland and Labrador
June 02, 2023



CHARTERED PROFESSIONAL ACCOUNTANT

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Financial Position

March 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 230,861	\$ 319,893
Term deposits	122,000	40,828
Interest receivable	2,149	667
	<u>355,010</u>	<u>361,388</u>
	\$ 355,010	\$ 361,388
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 4,599	\$ 4,599
Employee deductions payable	2,301	2,326
Deferred revenue (Note 3)	78,325	78,750
	<u>85,225</u>	<u>85,675</u>
	85,225	85,675
NET ASSETS	<u>269,785</u>	<u>275,713</u>
	\$ 355,010	\$ 361,388

ON BEHALF OF THE BOARD

Olivia Ralston 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, 2023**

	2023	2022
REVENUES		
Membership and application fees	\$ 83,725	\$ 82,425
Exam fees	3,600	1,725
Other income	150	400
	<u>87,475</u>	<u>84,550</u>
EXPENSES		
Registrar	64,161	66,406
Database	7,214	18,028
Accounting fees	4,600	4,600
Canadian Dietetic Registration Examination (CDRE)	3,565	1,725
Alliance fees and meetings expenses	3,255	1,414
Office supplies and technology	2,458	1,607
Education and training	2,400	42
Payment processing fees	2,145	2,008
Legal fees	1,942	460
Insurance	1,797	1,489
Telephone and fax	1,440	1,462
Bursaries	600	600
Business taxes, licenses, and memberships	285	283
Interest and bank charges	195	203
Board meetings and expenses	-	95
Website	-	700
	<u>96,057</u>	<u>101,122</u>
DEFICIENCY OF REVENUES OVER EXPENSES FROM OPERATIONS	(8,582)	(16,572)
OTHER INCOME		
Interest income	2,654	302
DEFICIENCY OF REVENUES OVER EXPENSES	\$ (5,928)	\$ (16,270)

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, 2023

	2023	2022
NET ASSETS - BEGINNING OF YEAR	\$ 275,713	\$ 291,983
DEFICIENCY OF REVENUES OVER EXPENSES	<u>(5,928)</u>	<u>(16,270)</u>
NET ASSETS - END OF YEAR	<u>\$ 269,785</u>	<u>\$ 275,713</u>

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Cash Flows

Year Ended March 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Deficiency of revenues over expenses	\$ (5,928)	\$ (16,270)
Changes in non-cash working capital:		
Interest receivable	(1,482)	688
Accounts payable and accrued liabilities	-	(1)
Deferred revenue	(425)	3,150
Employee deductions payable	(25)	775
	<u>(1,932)</u>	<u>4,612</u>
Cash flow used by operating activities	<u>(7,860)</u>	<u>(11,658)</u>
INVESTING ACTIVITY		
Purchase and reinvestment of term deposits	<u>(81,172)</u>	<u>(989)</u>
DECREASE IN CASH FLOW	(89,032)	(12,647)
Cash - beginning of year	<u>319,893</u>	<u>332,540</u>
CASH - END OF YEAR	<u>\$ 230,861</u>	<u>\$ 319,893</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, 2023

1. PURPOSE OF THE COLLEGE

Newfoundland and Labrador College of Dietitians Inc. (the College) is a not-for-profit organization incorporated provincially under the Corporations Act of Newfoundland and Labrador. Previously operating as The Newfoundland Dietetic Association, the College was continued as a corporation without share capital as part of the Dietitians Act, having received assent on December 13, 2005.

The College operates to regulate and ensure the competence of Registered Dietitians within the province of Newfoundland and Labrador.

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 accrued interest receivable. 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, 2023

3. DEFERRED REVENUE

Deferred revenue represents annual membership fees received by the College in advance of the membership period. At March 31, 2023, the balances were as follows:

	<u>2022-2023</u>	<u>2021-2022</u>
Deferred membership fees	<u>\$ 78,325</u>	<u>\$ 78,750</u>

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 College'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.
