

2024-  
2025

# The Newfoundland & Labrador College of Dietitians

ANNUAL REPORT

April 1, 2024-March 31, 2025



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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/safety.

## 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
- Equity
- Diversion
- Inclusion

## Strategic Goal Statements 2023-26

### Strategic Goal 1: Continued Competence

Monitor and ensure the continuing competence of registrants.

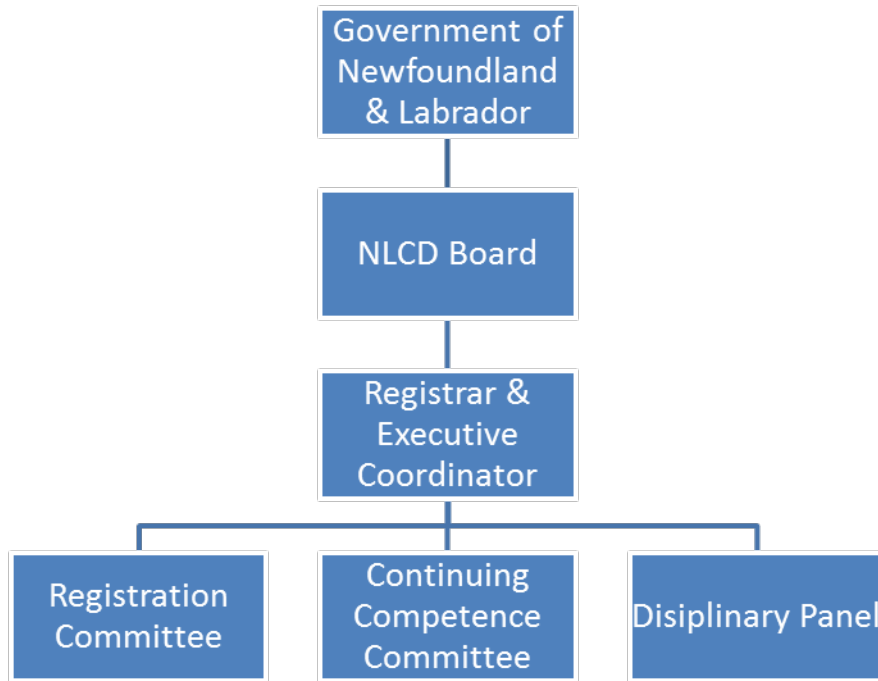
### Strategic Goal 2: Governance

Explore and implement best practices in regulation.

### Strategic Goal 3: Communication

Communicate effectively with registrants, the public, and system partners

## Organizational Structure



### NLCD Board

The registrants elect the NLCD board and have two publicly appointed members, as designated by the Newfoundland and Labrador government. The board is responsible for the governance, regulation, and management of the College's business affairs. The board is accountable to the Government and the public.

### Registrar & Executive Coordinator

The Registrar and Executive Coordinator completes duties as indicated by legislation and those assigned by the NLCD board.

### Registration Committee

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

### **Continuing Competence Committee**

The continuing competence committee is responsible for reviewing, auditing, and approving the continuing competence submissions to ensure they meet the legislative requirements as indicated in the Dietitians Regulations, 2018.

### **Disciplinary Panel**

Based on the Dietitians Act, NLCD must establish a Complaints Authorization Committee and Complaints and Disciplinary Panel when an allegation is made against a member.

## **Chairperson Message**

On behalf of the Newfoundland and Labrador College of Dietitians (NLCD), I am pleased to present the 2024-2025 Annual Report. NLCD regulates the practice of dietetics in the province, ensuring that the public in NL receives ethical, competent care from highly qualified food and nutrition professionals who are entitled to use the designation of Registered Dietitian (RD).

The College continues to collaborate with system partners both provincially and nationally to address mutual concerns and work together on various initiatives, such as the review of the CDRE.

The 2025-2026 year will bring several changes to the NLCD board membership, as some members have completed their terms and are stepping away from the College, while others will transition into new roles within the board. I want to take this opportunity to thank all the board members for their dedication to regulating the practice of dietetics in this province. I would also like to express my gratitude to our Executive Coordinator and Registrar for their ongoing efforts with the NLCD College in this ever-evolving landscape. 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 2025-2026.

Oliva Robotham, R.D.  
**Chair NLCD Board**

## **Registrar's Message**

The Newfoundland & Labrador College of Dietitians (NLCD) had another great year in accomplishing the governance work of the college. There were several meetings with system partners, which included provincial health regulators, the Government of Newfoundland and Labrador, and national dietetic regulators (the Alliance).

NLCD released its revised Code of Ethics, which was developed in collaboration with several other provinces. The Government of Newfoundland and Labrador initiated a review of the legislative disciplinary process for all health regulators, which included dietetics. The Alliance hired an external consultant to conduct an expert review of the Canadian Dietetic Registration Exam (CDRE).

All registrants experienced their first submission of the new continuing education program for 2024. Audits of the 2024 CEP are currently taking place to make sure the information that was submitted meets the criteria for an acceptable submission.

The NLCD continues working with EQual on various policies and standards related to accreditation. Dietetic programs accredited and recognized for registration with NLCD are listed on the [Equal website](#).

I want to thank the dietitians who volunteered their time to participate in feedback and committees required by the NLCD. Your participation helps support NLCD's ability to regulate dietetic practice in the public interest. Please read the annual report, as it highlights other work completed by NLCD for the fiscal year.

**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 2024-2025**

- NLCD released its Code of Ethics in December 2024. This was a collaborative project among several dietetic colleges, including the College of Health Care Professionals of British Columbia, the Saskatchewan College of Dietitians, the College of Dietitians of Manitoba, the Nova Scotia College of Dietitians and Nutritionists, and the New Brunswick Dietetic Association.
- Policies revised/reviewed:
  - (Revised)
    - Renewal of Registration- Continuing education not completed
    - Renewal of Registration- Continuing education program requirement (re: audit)
  - (Reviewed)
    - Registration-CDRE failure and approval of supervisors
- The RD role and decision framework were shared with registrants, and feedback was collected. Based on the input, this tool requires further development to serve as a tool for practicing dietitians.
- Work is ongoing with items identified in the [strategic plan](#). Highlights include:
  - Developed an audit tool to assess those selected for an audit for the continuing education program
  - Added extra security to the website
  - Conversations with the legislative consultant within the Government to understand the process of moving forward for requesting changes to legislation, such as adding additional title protection, defining and including an advanced scope of practice.
  - Newsletters shared with registrants to keep them up to date on Board initiatives and work.
- [Equal](#) is Accreditation Canada's specialized health professional education accreditation program. This company will provide accreditation to all dietetic education and practicum programs in Canada. Their website reflects the accreditation status for dietetic education and practicum programs. NLCD continues to work with Equal by having an arm's-length oversight on the accreditation process.



## **System Partner 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) and policies supporting the exam. An expert review of the CDRE was started in January 2025.
  - The CDRE for 2025 is based on the Integrated Competencies for Dietitians Education and Practice ([ICDEP](#)) V.3 2020.
  - Strategic plan developed in September 2024. Three main pillars: Trusted Regulatory System, Effective National Entry to Practice and Collaborative National Alliance.
  - Facilitation First (consultant firm), consulted and collected feedback from system partners on supplemental learning, artificial intelligence, simulation and its use in education and practicum programs, as this information would be used to support the development of the regulatory-specific standards that would be used in accreditation. The report was shared with the Alliance on the findings.
- Partnership for Dietetic Education and Practice (PDEP), whose partners consist of the Alliance (which includes the ten dietetic regulatory colleges), Dietitians of Canada and all dietetics education and practicum programs in Canada, officially dissolved October 31, 2024. The Canadian Dietetic Intellectual Property and Records Committee (CDIPRC) will oversee requests regarding the ICDEP and intellectual property.
- NLCD worked collaboratively with several departments of the NL Government. Some of the work included:
  - presenting information on the assessment process for internationally educated dietitians (IED)
  - data sharing on IED and registration
  - consultation and review of the disciplinary process within the Dietitians Act and Regulations
- The NLCD Registrar continues to meet with dietetic interns attending the Eastern Health Dietetic Practicum. Topics discussed included self-regulation, the Dietitians Act and Regulations, Standards of Practice, and the Code of Ethics, as well as the value of by-laws in guiding and directing dietetic professional practice within Newfoundland and Labrador. This supports the performance indicators in the Integrated Competencies for Dietetic Education and Practice (2.05 b, c, d).

- The NLCD is a system partner in the Health Professional Regulatory Network (HRN). This group meets quarterly to discuss issues of mutual concern and network regarding regulation in the province. Two recent projects developed by this group and shared among the network include:
  - Governance Handbook for Board Members
  - Common set of disciplinary rules
- NLCD continues to participate in the national professional practice advisor group. The group collaborates on projects of mutual interest, engages in networking, and shares resources on practice issues.

## **REGISTRATION REPORT**

From April 1, 2024, to March 31, 2025, Newfoundland and Labrador College of Dietitians:

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Total Active Members .....188

Of this number, there were:

New Members ..... 12

Resignations/non-renewing ... 14

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### **Continuing Competence Committee Report**

The NLCD continuing education program (CEP) is mandatory for maintaining registration with NLCD, as indicated in the Dietitians Regulations, 2018. All registrants were required to have their CEP entered into the online portal by November 30, 2024. An audit will be conducted on a percentage of the 2024 submissions.

### **Disciplinary Report**

No allegations were received in the 2024-25 fiscal year.

### **Awards Report**

The Dr. Patricia Giovannetti Memorial Bursary was awarded in 2024-25. Congratulations to the candidate Jessica Cantwell, who received this award.

Submitted by,



Olivia Roebotham, 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, 2025**

**NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.**

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**Year Ended March 31, 2025**

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# Fred Earle & Associates

Chartered Professional Accountants

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## INDEPENDENT AUDITOR'S REPORT

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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, 2025, 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, 2025, 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  
May 15, 2025

  
CHARTERED PROFESSIONAL ACCOUNTANT

**NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.**

**Statement of Financial Position**

**March 31, 2025**

	2025	2024
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 146,075	\$ 126,038
Term deposits	184,251	225,085
Interest receivable	<u>6,796</u>	<u>7,343</u>
	<b>\$ 337,122</b>	<b>\$ 358,466</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 4,600	\$ 4,600
Employee deductions payable	1,578	1,507
Deferred revenue ( <i>Note 3</i> )	<u>81,000</u>	<u>77,850</u>
	87,178	83,957
<b>NET ASSETS</b>	<b><u>249,944</u></b>	<b><u>274,509</u></b>
	<b>\$ 337,122</b>	<b>\$ 358,466</b>

**ON BEHALF OF THE BOARD**

*Olivia Ralbotham* Director

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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, 2025**

	2025	2024
<b>REVENUES</b>		
Membership and application fees	\$ 85,500	\$ 81,100
Exam fees	1,800	2,400
Other income	175	1,300
	<u>87,475</u>	<u>84,800</u>
<b>EXPENSES</b>		
Registrar	68,499	65,407
Database - special project	14,490	-
Database	10,203	-
Legal fees	5,617	820
Professional auditing and accounting fees	4,600	4,600
Alliance fees and meetings expenses	3,788	3,286
Payment processing fees	2,449	2,216
Education and training	2,181	-
Office supplies and technology	2,038	2,607
Insurance	1,888	1,842
Telephone and fax	1,484	1,466
Canadian Dietetic Registration Examination (CDRE)	1,165	2,329
Website	680	600
Bursaries	600	600
Health regulatory network legal fees and projects	500	500
Business taxes, licenses, and memberships	315	304
Interest and bank charges	162	147
Board meetings and expenses	-	1,630
	<u>120,659</u>	<u>88,354</u>
<b>DEFICIENCY OF REVENUES OVER EXPENSES FROM OPERATIONS</b>	<b>(33,184)</b>	<b>(3,554)</b>
<b>OTHER INCOME</b>		
Interest income	8,619	8,278
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>\$ (24,565)</b>	<b>\$ 4,724</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, 2025**

	<b>2025</b>	<b>2024</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 274,509</b>	<b>\$ 269,785</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>(24,565)</u>	<u>4,724</u>
<b>NET ASSETS - END OF YEAR</b>	<b><u>\$ 249,944</u></b>	<b><u>\$ 274,509</u></b>

**NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.**

**Statement of Cash Flows**

**Year Ended March 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>OPERATING ACTIVITIES</b>		
Excess (deficiency) of revenues over expenses	\$ (24,565)	\$ 4,724
Changes in non-cash working capital:		
Interest receivable	547	(5,194)
Deferred revenue	3,150	(474)
Employee deductions payable	71	(794)
	<u>3,768</u>	<u>(6,462)</u>
Cash flow used by operating activities	<u>(20,797)</u>	<u>(1,738)</u>
<b>INVESTING ACTIVITY</b>		
Purchase and reinvestment of term deposits	<u>40,834</u>	<u>(103,085)</u>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>20,037</b>	<b>(104,823)</b>
Cash - beginning of year	<u>126,038</u>	<u>230,861</u>
<b>CASH - END OF YEAR</b>	<b><u>\$ 146,075</u></b>	<b><u>\$ 126,038</u></b>

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, 2025

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### 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.

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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 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.

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**NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.**

**Notes to Financial Statements**

**Year Ended March 31, 2025**

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3. DEFERRED REVENUE

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

	<u>2025</u>	<u>2024</u>
Deferred membership fees	<u>\$ 81,000</u>	<u>\$ 77,850</u>

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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 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.

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