

2025-
2026

The Newfoundland & Labrador College of Dietitians

ANNUAL REPORT

April 1, 2025-March 31, 2026



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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
- Diversification
- Inclusion

Strategic Goal Statements 2023-26

Strategic Goal 1: Continued Competence

Monitor and ensure the continuing competence of registrants.

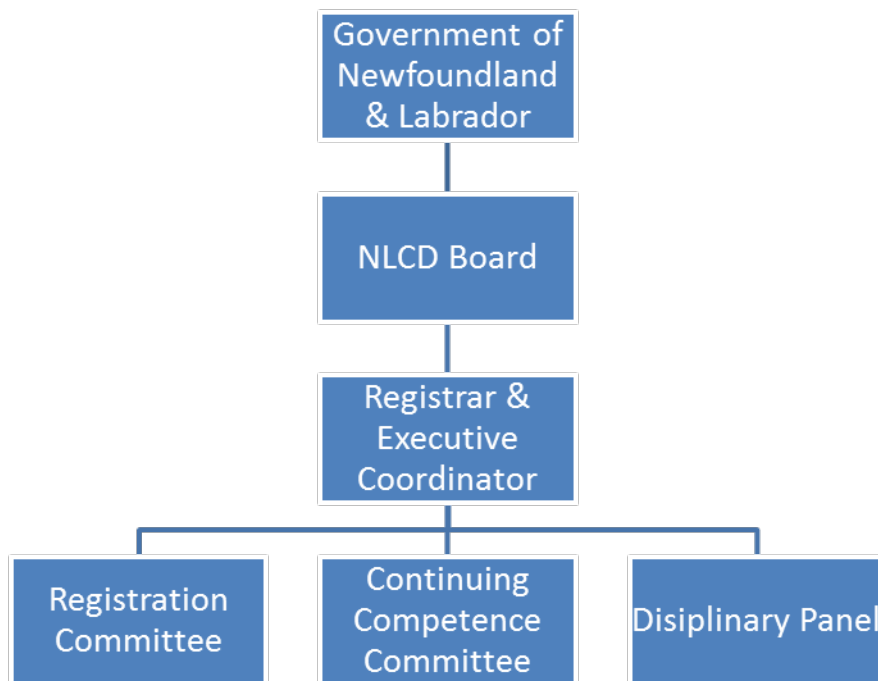
Strategic Goal 2: Governance

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, which includes two publicly appointed members designated by the Newfoundland and Labrador government. The board governs, regulates, and manages the College's business affairs. It is accountable to the Government and the public.

Executive Director & Registrar

The Executive Director & Registrar complete duties as indicated by legislation and those assigned by the NLCD board.

Registration Committee

The registration committee supports the registration assessment process and provides input on policies governing registration.

Continuing Competence Committee

The continuing competence committee is responsible for reviewing, auditing, and approving continuing competence submissions to ensure they comply with the legislative requirements set out in the Dietitians Regulations, 2018.

Disciplinary

Under the Dietitians Act, NLCD must establish a Complaints Authorization Committee (CAC) and a Disciplinary Panel to address allegations against a registrant.

Message from the Chair of the Board

On behalf of the Newfoundland and Labrador College of Dietitians (NLCD), I am pleased to present the 2025-26 Annual Report. NLCD regulates the practice of dietetics in the province in the interest of the public receiving ethical, competent care from highly qualified food and nutrition professionals authorized to use the designation of Registered Dietitian (RD).

This has been a productive year for the College as we continue to advance our [Strategic Plan](#). We have focused on developing policies, practices and resources to support excellence in regulating dietetic practice and strengthening good governance. The Annual Report provides an overview of our progress over the past year, along with our priorities and plans for the year ahead.

I extend my gratitude to the Executive Director and Registrar for their ongoing leadership and dedication to excellence in an evolving regulatory landscape in Canada. I also thank the members of the board for their hard work and continued commitment to regulating the profession in the province.

Finally, I would like to recognize the contributions of departing board members, who have completed their terms: Scott Harding (Public Representative), Olivia Roebottom, RD (Past Chair), and Jillian Walsh, RD (Treasurer). Thank you for your valuable service.



Heidi Boyd, MHSc. RD
NLCD Board of Directors, Chairperson

Message from the Executive Director & Registrar

It is my pleasure to provide a summary of the highlights from the Newfoundland & Labrador College of Dietitians' (NLCD) Annual Fiscal Report for 2025–26. This report summarizes our efforts to protect the public through effective regulation, to support dietetic practice, and to strengthen engagement with our system partners.

Several meetings were held with system partners, including provincial health regulators (Health Regulatory Network (HRN) and the Government of Newfoundland and Labrador) and national dietetic regulators (the Alliance). In collaboration with other dietetic colleges from Ontario, Saskatchewan, New Brunswick, and Nova Scotia, a workshop and panel on Truth and Reconciliation in dietetic practice was held in the fall of 2026. HRN continues to meet, share resources, and approach the government collectively where our legislative mandates intersect.

NLCD continues to engage with the government on dietetic practice and has provided feedback on the current registration and disciplinary processes.

NLCD conducted its first audit of the new continuing education program (CEP) introduced in 2024. Following the audit, feedback was gathered from the continuing education committee (CEC) on the audit and the tool used in the process.

The Alliance, of which NLCD is a member, continues to work with Equal to accredit dietetic programs and to oversee the Canadian Dietetic Registration Exam (CDRE). Programs accredited and recognized for registration with the NLCD are listed on the Equal website.

NLCD would like to thank the dietitians who volunteered their time to provide feedback and serve on committees. Your participation supports NLCD's ability to regulate dietetic practice in the public interest. Please read the annual report, which highlights other work NLCD completed during the fiscal year.



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

Board of Directors:

- Chairperson & Eastern District-Heidi Boyd
- Vice Chairperson & Eastern District- Lisa Brothers Yetman
- Elected Director-Any District in Province & Treasurer- Jillian Walsh
- Elected Director-Central District-Olivia Roebottom
- Elected Director-Western-Labrador-Grenfell- Shelby Pyke
- Government Public Appointed & Secretary -Elyse Bruce
- Government Public Appointed-Scott Harding (resigned December 2025)

Summary of Accomplishments 2025-2026

- In collaboration with other dietetic colleges from Ontario, Saskatchewan, New Brunswick, and Nova Scotia, a workshop and panel on Truth and Reconciliation in dietetic practice was held in the fall of 2026.
- Policies revised/reviewed:
(Revised)
CDRE-pass failure policy
PLAR-policy

New Guideline:
Naloxone: What dietitians need to know
- In 2024, a new continuing education program (CEP) was implemented using a self-reflective model in which dietitians set two learning goals based on self-assessment against the Standards of Practice. The first audit of this program took place in the spring of 2025. A survey was conducted with the continuing education committee (CEC) on the auditing process and the audit tool. This feedback will be incorporated into the auditing process.
- Work is ongoing with items identified in the [strategic plan](#). Highlights include:
 - Continued conversations with the legislative consultant within the Government to understand the process of moving forward for requesting possible changes to legislation.
 - Newsletters shared with registrants to keep them up to date on board initiatives and work.
 - Environmental scan completed, ongoing work on updating the bylaws

- [Equal](#) is Accreditation Canada’s specialized health professional education accreditation program. This program accredits all dietetic education and practicum programs in Canada. Its website displays the accreditation status of these programs. As a member of the Alliance, NLCD continues to work with Equal by providing arm's-length oversight of 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, and several communications from the Alliance have been shared, including: [National Exam to Undergo an Expert Review](#), [A Statement from the Alliance for Students Taking the May 2025 CDRE](#) and [An Update on the Canadian Dietetic Examination Review](#).
 - The CDRE for 2025-26 is based on the [Integrated Competencies for Dietitians Education and Practice \(ICDEP\) V.3 2020](#).
 - Strategic plan 2024-2026. The three pillars are: Trusted Regulatory System, Effective National Entry to Practice, and Collaborative National Alliance.
 - Equal, revising the Health Care Standard being used in accrediting programs. The standard has been shared with system partners and the public for feedback. The standard will be released in 2026.
- 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:
 - data sharing on IED and registration
 - consultation on registration process
 - A consultation and review of the disciplinary process within the Dietitians Act and Regulations was conducted. NLCD is waiting to hear the next steps.

- 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 within the Integrated Competencies for Dietetic Education and Practice (2.05b, 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 to network on regulation in the province. A working committee is continuing work on a recent project:
 - Common set of disciplinary rules
- NLCD continues to participate in the national professional practice advisor group with the dietetic colleges in Canada. The group collaborates on projects of mutual interest, networks, and shares resources on practice issues.

REGISTRATION REPORT

From April 1, 2025, to March 31, 2026, Newfoundland and Labrador College of Dietitians:

Total Active Members	192
Of this number, there were:	
New Members	16
Resignations/non-renewing ...	18

Continuing Competence Committee Report

The NLCD continuing education program (CEP) is mandatory for maintaining registration with NLCD, as set out in the Dietitians Regulations, 2018. An audit of the 2024 submissions involved the CEC reviewing 35 submissions, of which 6 registrants failed to meet the criteria. The Chair of the CEC advised on what was to be completed and resubmitted for the committee's review. All 6 were compliant after their second submission.

Samantha Gonondo

Chair, Continuing Education Committee (CEC)

Disciplinary Report

NLCD received an allegation in 2026. The allegation has been forwarded to the Complaints Authorization Committee, in accordance with the disciplinary process outlined in the Dietitians Act and Regulations.

Awards Report

The Dr. Patricia Giovannetti Memorial Bursary was awarded in 2025-26. Congratulations to Beth Mayo, who received this award.

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Financial Statements

Year Ended March 31, 2026

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

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Year Ended March 31, 2026

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Fred Earle & Associates

Chartered Professional Accountants

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, 2026, 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, 2026, 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 4, 2026


CHARTERED PROFESSIONAL ACCOUNTANT

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Financial Position

March 31, 2026

	2026	2025
ASSETS		
CURRENT		
Cash	\$ 147,837	\$ 146,075
Term deposits	193,132	184,251
Interest receivable	3,287	6,796
	<u>344,256</u>	<u>337,122</u>
	\$ 344,256	\$ 337,122
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 5,392	\$ 4,600
Employee deductions payable	-	1,578
Deferred revenue (Note 3)	79,200	81,000
	<u>84,592</u>	<u>87,178</u>
	84,592	87,178
NET ASSETS	<u>259,664</u>	<u>249,944</u>
	\$ 344,256	\$ 337,122

ON BEHALF OF THE BOARD

Heidi Boyd
 _____ Director

Jillian Walsh
 _____ 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, 2026

	2026	2025
REVENUES		
Membership and application fees	\$ 89,925	\$ 85,500
Exam fees	3,600	1,800
Other income	300	175
	<u>93,825</u>	<u>87,475</u>
EXPENSES		
Registrar	61,688	68,499
Database	4,637	10,203
Professional auditing and accounting fees	4,600	4,600
Canadian Dietetic Registration Examination (CDRE)	3,494	1,165
Alliance fees and meetings expenses	3,224	3,788
Legal fees	2,483	5,617
Payment processing fees	2,415	2,449
Insurance	2,027	1,888
Telephone and fax	1,283	1,484
Office supplies and technology	1,157	2,038
Business taxes, licenses, and memberships	711	315
Website	700	680
Bursaries	600	600
Miscellaneous	312	-
Interest and bank charges	147	162
Education and training	-	2,181
Database - special project	-	14,490
Health regulatory network legal fees and projects	-	500
	<u>89,478</u>	<u>120,659</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FROM OPERATIONS	4,347	(33,184)
OTHER INCOME		
Interest income	5,373	8,619
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ 9,720	\$ (24,565)

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, 2026

	2026	2025
NET ASSETS - BEGINNING OF YEAR	\$ 249,944	\$ 274,509
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>9,720</u>	<u>(24,565)</u>
NET ASSETS - END OF YEAR	<u>\$ 259,664</u>	<u>\$ 249,944</u>

NEWFOUNDLAND AND LABRADOR COLLEGE OF DIETITIANS INC.

Statement of Cash Flows

Year Ended March 31, 2026

	<u>2026</u>	<u>2025</u>
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	<u>\$ 9,720</u>	<u>\$ (24,565)</u>
Changes in non-cash working capital:		
Interest receivable	3,509	547
Accounts payable and accrued liabilities	792	-
Deferred revenue	(1,800)	3,150
Employee deductions payable	<u>(1,578)</u>	<u>71</u>
	<u>923</u>	<u>3,768</u>
Cash flow from (used by) operating activities	<u>10,643</u>	<u>(20,797)</u>
INVESTING ACTIVITY		
Purchase and reinvestment of term deposits	<u>(8,881)</u>	<u>40,834</u>
INCREASE IN CASH FLOW	1,762	20,037
Cash - beginning of year	<u>146,075</u>	<u>126,038</u>
CASH - END OF YEAR	<u>\$ 147,837</u>	<u>\$ 146,075</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, 2026

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, 2026

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>2026</u>	<u>2025</u>
Deferred membership fees	<u>\$ 79,200</u>	<u>\$ 81,000</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.
