

Annual Report 2021



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2021-2024 Strategic Plan

Vision

The New Brunswick Association of Dietitians delivers regulatory excellence to contribute to the health of the people of New Brunswick.

Mission

The New Brunswick Association of Dietitians' mission is to regulate the dietetic practice for the protection of the people of New Brunswick.

Values

The following values guide decision-making:

Value 1: Collaboration

Value 2: Evidence-based

Value 3: Protection of public

Value 4: Ethical and professional

Value 5: Leadership

Value 6: Transparency and accountability

Value 7: Proactive, efficient and resourceful

Value 8: Inclusive and diverse

Goal 1 – New Act and regulations approved by the Government of New Brunswick

1. Draft Act and regulations (English versions) to the Board for approval (June 30, 2022).
2. Present and discuss draft Act and regulations to key stakeholders, complete French translation, and consult with members (June 30, 2023).
3. Provide draft Act and regulations to Government of New Brunswick for approval (June 30, 2024).

Goal 2 – Part 1: Effective Education

1. Develop and deliver Private Practice Guidelines and provide member education (September 30, 2022).
2. Obtain Board approval for Social Media Position Statement and provide member education (June 30, 2022).
3. Develop Sales, Marketing, and Endorsement Position Statement, obtain Board approval and provide member education (September 30, 2023).
4. Revise and implement updated Quality Assurance Program (June 30, 2023).
5. Provide educational opportunity for members regarding the impact of culture, diversity, and inclusivity on the profession (June 30, 2024).

Goal 2 – Part 2: Engaged Membership

1. Increase attendance at Annual General Meetings (AGM) by 5% each year (June 30, 2022-2024).
2. Incorporate educational session into AGM (June 30, 2022).
3. Hold "in-person" AGM (June 30, 2024).
4. Prepare and obtain Board decision on social media projects to be undertaken for the association (June 30, 2022).
5. Increase newsletters frequency to 3 times per year with relevant and engaging content (June 30, 2022).

Goal 3 – Improve Governance

1. Create and fund a succession plan for Executive Director/Registrar by adding a second staff member (June 30, 2022).
2. Create and distribute a Macro Annual Board agenda (June 30, 2022).
3. Conduct a governance review concerning the separation of operations and strategic roles and making recommendations or Board approval (June 30, 2022).
4. Create and distribute a Board Governance Manual (June 30, 2022).
5. Implement a skills-based nomination process for the Board, using a skill matrix (June 30, 2023).

Board of Directors Report

It is with gratitude that I am completing my first year as President of NBAD. The past year has been full of challenges for everyone, both personally and professionally. The pandemic has affected many of us and our loved ones more than ever. Nevertheless, several achievements have been made by the NBAD Board of Directors (Board).

We have worked tirelessly throughout the year to fulfill our mandate as a regulatory body:

- Nearly a dozen of policies was reviewed and approved.
- The revision and approval of the Social Media Position Statement was completed and sent to the membership for consultation.
- Approval of EQual, a subsidiary of Accreditation Canada, as the third-party accreditation service provider for dietetic and nutrition programs in Canada.



- Approval of the recognition of the National Day of Truth and Reconciliation as a statutory holiday to honour residential school survivors. NBAD continues the commitment to the calls to action.

- And finally, support for the NB Heart and Stroke Foundation's School Food Program to recognize the importance of having a provincial school food system in our province to help adequately feed students.

Other major accomplishments were done throughout the past year, including:

- 1- In May 2021, we worked with LearnSphere Canada to develop the NBAD strategic plan for the next 3 years. We brought together several committee and Board members to come up with a strategic plan that will move the dietetics profession forward in NB. The priorities identified are: approval of the new Act and Regulations by the Government of New Brunswick, effective education and engagement of members and improved governance. As the first priority of the strategic plan, the Board approved moving forward with the use of lawyers to advance and write our new Act and Regulations, increasing the hours of our Practice and Quality Assurance Assistant and hiring a consultant to provide the necessary support to our Registrar to advance the work on the Act.
- 2- In addition, following the publication by the New Brunswick Department of Health of the document "Health Care Stabilization: An Urgent Call to Action" the Board agreed to send a communication to the Minister of Health. This led to a meeting with the Government at the end of February 2022 to clarify some concerns. This meeting allowed the NBAD to continue the engagement, communication and collaboration with NB Government, which will facilitate the work to be done regarding the revision of the Dietitians Act.
- 3- At the same time, in order to meet the needs and maintain the operations of the NBAD, the Board approved the creation of an Ad Hoc Committee for the fee increase. This committee conducted a survey and developed a webinar to educate the membership on this subject. Finally, a general meeting was held in January 2022 to vote on the motion to amend the by-law XIV regarding finances, which was approved by membership.
- 4- And finally, with the current importance and popularity of virtual practice that has been brought forward with the pandemic, the Board recognizes that there are major concerns that have resulted. We are currently working on solutions related to inter-jurisdictional telepractice and labour mobility. For example, the Board passed a motion to require registration with NBAD for international applicants who provide virtual services to NB residents.

None of this would have been possible without the hard work of the members of the Board, the members of the various NBAD committees, as well as the extraordinary work of our Registrar and Practice and Quality Assurance Assistant. Thank you all for your dedication to our profession and our Association.

Sincerely,

A handwritten signature in black ink that reads "Janie St-Onge R.D./Dt.I.". The signature is fluid and cursive, with the first name "Janie" being the most prominent part.

Janie St-Onge, R.D.
President

Executive Director Report

Another busy year at the Association has come and gone as many of us felt it with the third, fourth and fifth wave of the pandemic. The lifting of the Province of New Brunswick Mandatory Order on July 30, 2021 required an updating of the NBAD Guidelines on Providing in-Person and Group Services during COVID-19 Recovery. In January 2022, as the vaccination and booster roll out was in full swing and COVID numbers were soaring, the Government of New Brunswick consulted NBAD to inquire if dietitians were able to assist with COVID-19 testing and vaccination. A position statement was



released to members addressing this matter and dietitians' scope of practice. As well, with the pandemic's impact on many dietitians being redeployed and it affecting members beyond the workplace, lead to the approval of only one learning goal submission for the Continuing Competence Program for each of 2021-2022 and 2022-2023. This required addressing changes to the Alinity database and communicating the announcement and instructions to members.

A greater portion of my time was contributed towards provincial and national roles such as the Chair of the New Brunswick Health Professions Regulatory Network, the Co-Chair of the Partnership for Dietetic Education and Practice Steering Committee and the NBAD Representative of the Alliance of Canadian Dietetic Regulatory Bodies.

- The New Brunswick Health Professions Regulatory Network is established to advance quality self-regulation in the public interest and to provide a forum for regulators to collaborate and share resources on issues of common interest. Three meetings were organized this past year.
- The Partnership for Dietetic Education and Practice (PDEP) is a partnership between the Alliance of Canadian Dietetic Regulatory Bodies (Alliance), Dietitians of Canada and dietetic educators from academic and practicum programs across Canada. The partnership undertakes projects in areas of common interest to benefit the safety and quality of dietetic services and the advancement of the dietetic profession in Canada. In November 2021, PDEP announced that Dietitians of Canada would terminate their contract as the service provider for accreditation of dietetic education programs and secretariat services on March 31, 2022. The PDEP Steering Committee had to address difficult decisions related to sunseting the PDEP Accreditation Program.
- Since that announcement, the Alliance has been busy seeking and negotiating a contract with a third-party accreditation service provider. This is an essential service for NBAD because it is one of the legislative requirements that the NBAD Board approves dietetic education programs for the purposes of registration. The Alliance has signed a contract with Equal, a subsidiary of Accreditation Canada. Accreditation Canada offers bilingual services and accredits 225 programs, including 22 health professions. This decision will permit a timely transition to a new accreditation provider that is cost-effective, objective, and assures quality. It will also satisfy the labor mobility requirements for all provinces.

During the past year, I have also been working with a national group on developing a new Code of Ethics for dietitians. The group has completed an environmental scan and is in the

process of finalizing the draft version of the Code of Ethics to be shared with members for consultation in Winter 2022.

In-line with the Board's strategic goal related to the new Dietitians Act and regulations, I have been working along side the Ad-Hoc Legislation Committee and meeting with legal counsel on several occasions to finalize the draft Act and regulations. NBAD has also contracted a consultant to assist in outlining the planning and execution of the project.

I am also pleased to share that since August 2021 private sector dietitians have access to the New Brunswick Electronic Health Record (EHR). This was achieved in collaboration with the efforts of NBAD's President, Janie St-Onge.

I wish to thank dietitians and lay representatives who volunteer their time above and beyond their employment and family commitments to participate on NBAD's committees.

Sincerely,



Nicole Arsenault Bishop, MSc, R.D.
Executive Director and Registrar

Association Volunteers 2021-2022

Board of Directors

President: Janie St-Onge, R.D.

President-Elect: Christine Roherty, R.D.

Past President: Jaclyn Murgatroyd, R.D.

Member at Large: Leah Cain, R.D.

Member at Large: Ian Wiseman, R.D.

Treasurer: Vanessa Martel, R.D.

Secretary: Lise Spence, R.D.

Lay Representative: Douglas Baker

Executive Director and Registrar: Nicole Arsenault Bishop, R.D.

Alliance of Canadian Dietetic Regulatory Bodies' Representative: Nicole Arsenault Bishop, R.D.



Picture taken at the
July 2021 Board
Meeting

From left to right:
Christine Roherty, Nicole
Arsenault Bishop, Ian
Wiseman, Lise Spence,
Vanessa Martel and
Janie St-Onge

Absent: Leah Cain
and Douglas Baker

Quality Assurance Committee

Chair:

Christine Roherty, R.D. (April 2021 – June 2021)
Josée Gagnon, R.D. (February 2022 – March 2022)

Committee Members:

Julia Besner, R.D.
Brittany Mason, R.D.
Melanie Langille-Lewis, R.D.
Monica Brideau, R.D.
Lucie Bijeau-Boudreau, R.D.
Josée Bélanger-Plourde, R.D.
Kristin Brown, R.D. (until October 2021)

Staff: Nicole Arsenault Bishop, R.D. and
Carolyn Lordon, R.D.

Discipline Committee

Chair: Natalie Carrier, R.D.

Committee Members:

Nadine Lewis, R.D. (joined July 2021)
Stéphanie Edwards, Lay Representative
(appointed September 2021)

Staff: Nicole Arsenault Bishop, R.D.

Registration Committee

Chair:

Heather Godfrey, R.D. (April 2021 – August 2021)
Véronique Boucher, R.D. (January 2022 – March 2022)

Committee Members:

Laura Brennan, R.D.
Debbie Blais, R.D.
Janet von Weiler, Honorary Member
Donna Mallet, R.D. (joined September 2021)
Tanya James, R.D. (joined January 2022)

Staff: Nicole Arsenault Bishop, R.D.

Ad-Hoc Legislation Committee

Chair: Esther Archibald, R.D.

Co-Chair: Cathy MacDonald, R.D.

Committee Members:

Michelle Corcoran, R.D.
Jaclyn Murgatroyd, R.D.
Christine Roherty, R.D.
Janie St-Onge, R.D.
Véronique Ferguson, R.D. (until June 2021)
Teri Emrich, R.D. (until January 2022)
Nicole Vienneau, Lay Representative (joined March 2022)

Staff: Nicole Arsenault Bishop, R.D.

Committee Reports

Quality Assurance Committee Report

Committee Mandate

The Quality Assurance (QA) Committee advises, conducts and evaluates NBAD programming to support and ensure dietitians engage in continuing professional development throughout their careers.

Number of meetings via Zoom: 6

Action Items Completed

- Continuing Competence Program (CCP) virtual audit training for all QA Committee members in April 2021.
- The Audit of the 2020 CCP occurred on May 8, 2021.
- Adapted the CCP Audit to electronic and virtual format.
- Reviewed and updated the CCP Workbook in a generic way so that annual reviewing will no longer be required and added several new questions to improve the quality of CCP submissions.
- Reviewed and updated the electronic CCP submission form to improve the quality of submissions.
- Reviewed and proposed updates to CCP policies for presentation to the Board (Policies 8.1.1; 8.1.2; 8.1.3).
- Developed a webinar for members to review the CCP and how to create good smart goals for CCP.
- Distribution of the CCP Audit results to membership in December 2021.

Action Items in Progress or Pending

- CCP virtual audit training April 11, 2022 for all QA Committee members.
- The virtual Audit of the 2021 CCP is scheduled on May 7, 2022.
- Continuing to support members with CCP questions through QA email and with support of NBAD Practice and Quality Assurance Assistant, Carolyn Lordon.
- Upon approval of the QA policies by the Board, the CCP Workbook will be revised.

Overall Assessment

This was the first audit after the implementation of changes to the CCP policies and submission form in 2020. The number of members required to resubmit was very high (48%). The QA Committee did mention that Covid-19 may have contributed to this result. However, they also identified common issues and proposed changes to the CCP Workbook and submission form to address these issues and improve the quality of submissions.

Recognizing the overall impact of Covid-19 on NBAD members, while still ensuring that dietitians engage in meaningful continuing competence activities, the QA Committee recommended to the Board that the requirements of the CCP be altered for the 2021-22 and 2022-23 CCP submissions. It was proposed that either one of the two submitted goals be Covid-related and not dietetics-related or that only one dietetic-related goals be submitted instead of two.

In addition, the QA Committee continued to answer members questions regarding their CCP submissions.

Submitted by: Josée Gagnon, R.D., QA Committee Chair

Registration Committee Report

Committee Mandate

The Registration Committee develops and maintains policies and procedures, evaluates programs for the credentialing of all applicants to NBAD and advises the Registrar and Board of Directors on such matters.

Number of meetings via Zoom: 7

Action Items Completed

- Reviewed request from an intern outside NB requesting to do a food service placement in NB without dietitian on-site.
- Request from a dietitian from Ordre des diététistes-nutritionnistes du Québec (ODNQ) requesting permission to do virtual appointment with a patient in NB.
- Reviewed request from a candidate to write the Canadian Dietetic Registration Examination (CDRE) for a 3rd attempt. Recommendations provided for improving chances to succeed as per policies in place.
- Reviewed request from an internationally educated dietitian who applied to NBAD, but was not successful at the College of Dietitians of Ontario's Knowledge and Competence Assessment Tool (KCAT). Recommendations and requirements provided for the candidate to practice as a dietitian in NB.
- New Registration Committee Members, Tanya James and Donna Mallet joined the Committee following submission of their candidacy.
- Reviewed request from candidates for additional attempts at writing the CDRE after 1st failure. Recommendations and working conditions with restriction/supervision provided to the candidates who are currently working in a RD role.
- Appointment of new Chair – Véronic Boucher.
- Provided guidance to the Registrar through discussion regarding an intern who failed to register as an NBAD Dietetic Intern prior to starting placement in NB.
- Committee Members reviewing Temporary Members with Restrictions' monthly reports while waiting to write the CDRE for a 2nd attempt.
- Reviewed request for change of position of a candidate working with restriction/supervision.
- Provided guidance to the Registrar through discussion regarding CDRE requirements and ODNQ.
- Committee Members agreed for Leah Cain to rejoin the Registration Committee once she has completed her mandate on the NBAD Board of Directors.
- Provided recommendations following a request from a Temporary Member with Restrictions supervising a Dietetic Intern.

Action Items in Progress or Pending

- Recruitment for new Registration Committee bilingual member (francophone).
- Review process for failed candidates and supervision of work. Tools need to be developed to streamline the process.
- Review registration requirements from candidates transferring from ODNQ.
- Develop policy related to virtual practice.
- Revise the Temporary Membership with Restrictions policy to include some limitation in presence of a Dietetic Intern.

Overall Assessment

The Registration Committee has certainly been busy since the beginning of this year (January 2022), following requests requiring guidance and recommendations, which some of them have been new situations not encountered before.

The Committee needs to revise some processes and policies (as per mentioned above) to ensure clarity and standardization following requests as to ease decision making and when providing recommendations and guidance.

Submitted by: Véronic Boucher, R.D., Registration Committee Chair

Discipline Committee Report

Committee Mandate

The Discipline Committee administers disciplinary procedures as set out in the Act and Regulations, as well as investigate complaints of professional misconduct, incompetence, or professional secrecy.

Number of meetings via Zoom: 1

Action Items Completed

- No discipline issues were forwarded to the committee this year.
- Recruited two new members.
- Completed the *Authorization for release of information* section to Complaints section of the Website.

Action Items in Progress or Pending

- Continue monitoring practices in other provinces regarding disciplinary issues.
- Review of Discipline Committee Terms of Reference.
- Explore developing a procedure guide for treating complaints.

Overall Assessment

- We only had one meeting as we didn't have all our members.

Submitted by: Natalie Carrier, R.D., Discipline Committee Chair

Ad Hoc Legislative Committee Report

Committee Mandate

The New Brunswick Association Legislative Committee has been created to revise the current Dietitians Act and to update it to reflect the current and future scope of practice of dietitians.

Number of meetings via Zoom: 8 (includes meetings of only Registrar and Co-Chairs)

Issues Dealt With

- Legal counsel has prepared a final draft prior to stakeholder review. The Committee will be reviewing in preparation for stakeholder review in Fall 2022.
- Legal counsel has begun working with the draft regulations.
- Position papers to support draft Act and regulations have begun to be drafted. The position papers will be used during stakeholder review to provide further context to new items in the Act.
- Preparation of workplan for stakeholder review has begun.

Action Items in Progress or Pending

- Complete draft regulations in preparation for stakeholder review.
- Complete workplan for Stakeholder review.

Overall Assessment

The pandemic delayed progress on completing drafts of Act and Regulations, thus moving the timeline for Stakeholder review.

Significant progress has been made in the last 3 months to move toward stakeholder review in Fall 2022.

Submitted by: Esther Archibald, R.D., Ad Hoc Legislation Committee Chair and Cathy MacDonald, R.D., Ad Hoc Legislation Committee Co-Chair

Member Registry Report

Approved by Registration Committee on July 14, 2022

Registry Statistics

	As of March 31, 2022
Active Members	390
Temporary Members	0
Temporary Member with Restrictions	5
Retired Members	7
Honorary Members	4
Dietetic Intern Members	12
TOTAL	418
During the year from April 1 to March 31	
Courtesy Members	0
Resignations (includes resignations received by March 31, 2022)	25
Suspensions: Suspension of non-renewal	5
Extensions of Temporary Membership with Restrictions	7
Moved to NB to practice	10
Moved from NB to practice in another jurisdiction	7

Changes in the Registry April 1, 2021 – March 31, 2022

New registrations in each member class

Active Members

Charla Adams*
Jocelyn Beaulieu
Laurence Blais-Ouellet*
Harrison Blizzard*
Abigail Cain
Josiane Chaput*
Emilie Cormier
Allyson Daamen-Thorton
Pascale Francoeur-Pelletier*
Kelsey Gill*
Tanya James
Ryan Lane
Jane MacDougall
Olivia Malone
Sarah O'Hara*
Allison O'Hearon
Amanda Rees*
Pascale Richard
Sarah Szostock*
Marika Wambach*
Johanna Wentzell*

**Labour Mobility: moved to another province to practice dietetics as outlined in the Canadian Free Trade Agreement.*

Temporary Members

Charlotte Labbé*

Temporary Members with Restrictions

Andrea Dinan
Ariane Hébert
Claudie Michaud
Émilie Gauvin
Cai Lim

Dietetic Interns

Melissa Arsenault
Sarah DeRoy
Claire Dupère
Laura Farquharson
Elyse Girouard
Jenna Kendall
Chelsey Landry
Janie Lanteigne
Mia Léger
Sophie Martin
Rachel Muzak Ruff
Sharon Ngongo
Mwalu Peeters
Adrianna Rytter
Amélie Savoie
Sarah Sewell
Gurpreet Singh
Laurence Tanguay
Erin West

Retired Members

Aline Allain-Doiron
Isabelle Doiron
Karen Harvey
Gisèle McCaie-Burke
Ann Veinotte-Martin

Changes in the Registry April 1, 2021 – March 31, 2022

Suspended, resigned, expired, cancelled and revoked registrations/memberships

Suspended

None as of March 31, 2022

Resigned

Stéphanie Collin	April 1, 2021
Erin Kelly	April 2, 2021
Susan Miller	April 15, 2021
Jenna Nagle	August 20, 2021
Lynn Burdock	November 20, 2021
Lisette Deschênes	January 18, 2022
Brittany Gregg	February 7, 2022
Claudine Sauvé	February 17, 2022
Alexa McLaughlin	March 15, 2022
Kelly Downe	March 31, 2022
Danielle Robichaud	March 31, 2022
Mylène Véronneau (Temporary Member with Restriction)	March 31, 2022
Laurence Blais-Ouellet	March 31, 2022
Janice LeBlanc	March 31, 2022
Tanya Morais	March 31, 2022
Sylvie Nicholson (Retired Member)	March 31, 2022
Jayne Staples MacDonald	March 31, 2022
Ellen MacIntosh	March 31, 2022
Cathy MacDonald	March 31, 2022
Hannah Magee	March 31, 2022
Kara McCready	March 31, 2022
Lauren Addison	March 31, 2022
Janet Gass	March 31, 2022
Jolyne Côté	March 31, 2022
Elizabeth Dickson	March 31, 2022

Expired (Dietetic Intern memberships expire after 1 year)

Alexa Schmidt	July 24, 2021
Dania Couturier	July 24, 2021
Elyssa Bourdages	July 24, 2021
Catherine Chantelois	July 24, 2021
Alexa Wierbicki	September 8, 2021
Alexa Schmidt	July 24, 2021
Dania Couturier	July 24, 2021
Elyssa Bourdages	July 24, 2021

Other: Clarene White (March 13, 2022) and Andrea MacLean-Holohan (February 3, 2022), Honorary Members, have passed away.

Financial Report

The New Brunswick Association of Dietitians Financial Statements for the period ending March 31, 2022 were prepared by Michael Briggs, Chartered Professional Accountant, and the Review Engagement Report was completed by Bringloe Feeney, Chartered Professional Accountants.

New Brunswick Association of Dietitians

Financial Statements

March 31, 2022



New Brunswick Association of Dietitians

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Bringloe
Feeney

168 Dundonald Street, Suite 100
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(506) 458 8326 TEL.
(506) 458 9293 FAX.

Independent Practitioner's Review Engagement Report

To: The Members of New Brunswick Association of Dietitians

We have reviewed the accompanying financial statements of New Brunswick Association of Dietitians that comprise the statement of financial position as at March 31, 2022, and the statements of operations and changes in members' equity and cash flows 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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of New Brunswick Association of Dietitians as at March 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Fredericton, New Brunswick
May 12, 2022


Chartered Professional Accountants


New Brunswick Association of Dietitians

Statement of Financial Position

As at March 31, 2022

	2022	2021
<hr/>		
ASSETS		
Current		
Cash and short-term investments	\$ 289,985	\$ 332,855
Prepaid expenses	<u>2,581</u>	<u>1,072</u>
	<u>\$ 292,566</u>	<u>\$ 333,927</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities (note 3)	\$ 7,739	\$ 10,775
Deferred membership revenue	<u>162,690</u>	<u>149,743</u>
	170,429	160,518
MEMBERS' EQUITY		
Unrestricted	<u>122,137</u>	<u>173,409</u>
	<u>\$ 292,566</u>	<u>\$ 333,927</u>

Approved

Director  RD/DTI

New Brunswick Association of Dietitians

Statement of Operations and Changes in Members' Equity
Year ended March 31, 2022

	2022 Budget	2022 Actual	2021 Actual
Revenues			
Memberships	\$ 154,050	\$ 160,331	\$ 156,756
Examination fees	11,550	8,400	10,090
Miscellaneous income	500	6,260	6,177
Application and assessment fees	2,400	2,800	3,000
Investment income	2,100	725	2,608
	<u>170,600</u>	<u>178,516</u>	<u>178,631</u>
Expenditures			
Wages and benefits	104,296	111,574	101,375
Legislation committee	12,300	47,780	-
Professional fees	10,563	21,286	16,565
Office	21,322	21,111	25,045
Information Technology	7,890	8,662	9,708
Examination costs	11,550	8,237	10,030
Board	7,948	8,165	5,925
Alliance fees	2,000	1,942	1,961
Registrar	5,031	1,031	805
Strategic Plan	-	-	1,180
	<u>182,900</u>	<u>229,788</u>	<u>172,594</u>
Excess (deficiency) of revenues over expenditures	(12,300)	(51,272)	6,037
Surplus, opening	-	173,409	167,372
Surplus, closing	<u>\$ -</u>	<u>\$ 122,137</u>	<u>\$ 173,409</u>

New Brunswick Association of Dietitians

Statement of Cash Flows
Year ended March 31, 2022

	2022	2021
Operating activities		
Cash received from memberships	\$ 173,278	\$ 209,590
Cash received from other activities	18,185	21,875
Cash paid to suppliers and employees	<u>(234,333)</u>	<u>(169,718)</u>
Change in cash position	(42,870)	61,747
Cash, opening	<u>332,855</u>	<u>271,108</u>
Cash, closing	<u>\$ 289,985</u>	<u>\$ 332,855</u>
Cash consists of:		
Cash and short-term investments	<u>\$ 289,985</u>	<u>\$ 332,855</u>

New Brunswick Association of Dietitians

Notes to Financial Statements
March 31, 2022

1. Nature of operations

New Brunswick Association of Dietitians is registered under the New Brunswick Companies Act and is exempt from income tax under section 149(1)(l). The Association's principal role is to regulate Registered Dietitians in the Province of New Brunswick.

2. Significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies are detailed as follows:

(a) Cash and cash equivalents

Cash and cash equivalents are defined as cash and short-term investments held with a financial institution.

(b) Revenue recognition

Revenue from membership and examination fees is recognized in the period to which it relates. Any fees paid in advance for the next fiscal year are deferred and recognized in the subsequent period.

Investment income is recorded over the passage of time.

Miscellaneous income is recognized as revenue when received or receivable when the amount can be reasonably estimated and collection is reasonably assured.

(c) Financial instruments

The Association initially measures its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The Association subsequently measures its financial assets and financial liabilities at amortized cost, except for securities quoted in an active market, which are subsequently measured at fair value.

Financial assets measured at amortized cost include cash and short-term investments. Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

New Brunswick Association of Dietitians

Notes to Financial Statements

March 31, 2022

3. Accounts payable and accrued liabilities

	2022	2021
Accrued liabilities	\$ 4,000	\$ 4,000
Government remittances	3,145	4,076
Trade payables	594	2,699
	<u>\$ 7,739</u>	<u>\$ 10,775</u>

4. Commitments

The association entered into a 5 year lease agreement at 608 Pine Glen Road in Riverview, NB which remains in effect until January, 2025. The lease commitment is as follows:

2023	\$ 12,710
2024	12,965
2025	10,984
	<u>\$ 36,659</u>

5. Other

The outbreak of a novel strain of coronavirus resulted in the global declaration of a pandemic by the World Health Organization on March 11, 2020. Government measures in place to combat the health threat of the virus have caused material disruption to businesses globally resulting in an economic slowdown. The duration and impact of the outbreak are unknown at this time, as are the efficacy of government and central bank interventions. It is not possible to reliably estimate the length and severity of the measures nor their impact on the future financial results and condition of the Association. Any impact to March 31, 2022 has been included in these financial statements.

6. Financial instruments

Management does not believe the association is exposed to significant financial instrument risks.



Thank you to all members who contributed their time towards the Association during the 2021-2022 year and thank you to our colleagues at the Dietitians of Canada, the Alliance of Canadian Dietetic Regulatory Bodies and the New Brunswick Health Professions Regulatory Networks.

