

THE EMBALMERS AND FUNERAL DIRECTORS
BOARD
Of
NEWFOUNDLAND AND LABRADOR

ANNUAL ACTIVITY REPORT 2024

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Chair's Message

As Chair of The Embalmers and Funeral Directors Board of Newfoundland and Labrador, I am pleased to submit this Annual Report for the activities of the Board for 2024. The Board is accountable for the preparation of this report and for the results reported.

The Embalmers and Funeral Directors Board's function is to license and permit embalmers and funeral directors in the province, and comprises seven members; four elected from within the industry and three appointed by government. Further, the Board is responsible for prescribing training and educational requirements for licensure, providing and holding examinations as well as the suspension or revocation of licences.

With the proclamation of a new Act and regulations for embalmers and funeral directors on January 1, 2010, the Board has assumed responsibility as a self-regulating occupation.

Sincerely,

Signed by:

96D1D0E1A8874D3
Shane Mouland
Chair

Overview

The Board is established under Section 3 of the *Embalmers and Funeral Directors Act 2008* with responsibility of establishing licensing requirements, reviewing applications for licences, disciplinary action as well as the continuing education of licencees. The Board comprises seven persons (four elected and three appointees): two embalmers, two funeral home directors and three other persons who are not embalmers or funeral home directors. The Board is required to elect a Chairperson, Vice-Chairperson, and a Registrar from its members. Members are appointed to a three year term and are eligible for re-appointment, but cannot serve for a continuous period exceeding nine years.

The following people served on The Embalmers and Funeral Directors Board of NL for 2024: Shane Moulant-Chairperson, Connie White-Vice Chairperson, Donald Green, Brent Abbott, Lydia Dutton, Terry Hutchings, and Sarah Pinsent. The position of Administrator/Registrar is held by Bert Twyne, but is not a Board position.

In the fiscal year of 2024, the Embalmers and Funeral Directors Board had revenues of \$80,905 and expenditures of \$78,571, as indicated in the audited financial statements, resulting in a surplus of \$2334. The Board remains in an excellent financial position with a GIC account of \$358,547 and cash on hand year-end of \$46,378.

Vision

Quality and ethical embalmer and funeral services offered to the citizens of Newfoundland and Labrador.

Lines of Business

The Embalmers and Funeral Directors Board has three lines of business, including establishing licensing requirements and reviewing applications and issuing licences to embalmers, funeral directors and funeral homes; establishing educational standards and overseeing the continuing education of licensees; and taking disciplinary action.

In 2024, the Embalmers and Funeral Directors Board licensed 128 directors/embalmers, 60 funeral directors and 85 funeral homes.

Highlights and Accomplishments

The Board was represented at Graduation Ceremonies for the College of Funeral Services that were held in St. John's, NL in August.

The Chair of the Board attended The 70th Atlantic Provinces Funeral Directors and Service Convention held in Prince Edward Island in October 2024.

Activities

In the fiscal year 2024, the Board met three times—once in person and two virtual meetings, focusing on policy, continuing education and improvements to the provincial practical and written exams. The Education Committee, Complaints/Disciplinary Committee, and the Governance Committee were all actively pursuing improvements again this year. Our Annual General Meeting included review of previous year's financial statements, increases for fees for 2025 and positions of chair and vice chair will remain the same. A RFP for auditing services was issued and Pike and Associates was chosen as the new auditor for future work.

Much effort and time has gone into the review of amendments to current legislation in the form of Bill 51 which has passed third reading in the House. The Board and Legislation Committee are focusing on developing revised regulations to be presented to the Minister for approval.

The position of Inspector continued to work very well. One hundred per cent of the funeral homes in the province have been inspected. The Board's mandate to the Inspector was to have all funeral homes in the province inspected in a two-year period. We were well ahead of that goal. Various deficiencies were identified, from health and safety issues to facility delinquencies. All have been resolved through co-operation of the industry members and the inspector. The inspector has also been beneficial to the Board in assisting with development of policies and suggestions for changes to the legislation, relative to funeral home facilities.

The Board continues to be in discussion with government departments relative to legislation that will reflect the changing needs of our industry as we move forward. This is an important issue as the need for new legislation, including cremation legislation, has increased substantially over the last year. As noted above, the revised Act has passed third reading in the House and the Board is developing revised regulations that are supported by the revised Act.

The Board is responsible for establishing criteria for licences; hearing complaints against members; disciplining, if deemed appropriate; and establishing criteria for the continuing education of licencees. In 2024, the Board received three public

complaints. Two were resolved by the Registrar and one complaint is still ongoing. A ruling was made by the Complaints Authorization Committee, however, the complainant has started proceedings to appeal the decision to the Supreme Court.

In 2024, the Board received five new applications for Funeral Directors Licences and four new applications for Embalmers Licences along with ten new registrations for Apprenticeship. It licensed 128 directors/embalmers, 60 funeral directors and 85 funeral homes.

Financial Statements

Audited Financial Statements Attached

**Embalmers and Funeral Directors Board of
Newfoundland and Labrador
Financial Statements**

December 31, 2024



PIKE & ASSOCIATES
CHARTERED PROFESSIONAL ACCOUNTANTS

Embalmers and Funeral Directors Board of Newfoundland and Labrador

December 31, 2024

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Independent Auditors' Report

To the Members & Board
Embalmers and Funeral Directors Board of Newfoundland and Labrador

Opinion

We have audited the financial statements of Embalmers and Funeral Directors Board of Newfoundland and Labrador (the organization), which comprise the statement of financial position as at December 31, 2024, and the statements of revenues and expenditures and 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 organization as at December 31, 2024, 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 organization 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 organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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



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Independent Auditors' Report

Auditors' 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 will exercise professional judgment and maintain professional skepticism throughout the audit. I will also:

- 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 Municipality'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 Municipality'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 Municipality 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.

Pike & Associates

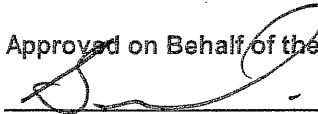
Chartered Professional Accountants

Spaniard's Bay, Newfoundland and Labrador
May 20, 2025

Embalmers and Funeral Directors Board of Newfoundland and Labrador
Statement of Financial Position
December 31, 2024

	2024	2023
Assets		
Current Assets		
Cash and cash equivalents (Note 3)	\$ 371,659	\$ 367,001
Accounts receivable (Note 4)	43,320	39,810
Interest receivable	33,267	15,314
Prepaid expenses	2,009	1,941
Total Assets	\$ 450,255	\$ 424,066
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 6,096	\$ 6,669
Deferred revenue (Note 5)	77,985	71,510
Total Liabilities	84,081	78,179
Net Assets	366,174	345,887
Total Liabilities and Net Assets	\$ 450,255	\$ 424,066

Approved on Behalf of the Board:




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Embalmers and Funeral Directors Board of Newfoundland and Labrador
Statement of Revenues and Expenditures
For the Year Ended December 31, 2024

	2024	2023
Revenues		
Licensing revenue	\$ 76,905	\$ 71,365
Exam & other revenue	4,000	4,800
	80,905	76,165
Expenditures		
Salaries and wages	47,649	49,445
Office expenses	12,933	14,055
Conferences & travel	7,713	2,145
Professional fees	5,750	10,876
Insurance	2,452	2,516
Telephone	873	638
Inspections	615	1,225
Advertising and promotion	439	407
Interest and bank charges	147	117
	78,571	81,424
Excess (deficiency) of revenues over expenditures from operations	2,334	(5,259)
Other income		
Interest income	17,953	15,420
Net excess of revenues over expenditures	\$ 20,287	\$ 10,161



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Embalmers and Funeral Directors Board of Newfoundland and Labrador
Statement of Net Assets
For the Year Ended December 31, 2024

	2024	2023
Net assets, beginning of year	\$ 345,887	\$ 335,726
Net excess of revenues over expenditures	20,287	10,161
Net assets, end of year	\$ 366,174	\$ 345,887



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Embalmers and Funeral Directors Board of Newfoundland and Labrador
Statement of Cash Flows
For the Year Ended December 31, 2024

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Excess of revenues over expenditures	\$ 20,287	\$ 10,161
Accounts receivable	(3,510)	(1,120)
Interest receivable	(17,953)	(14,224)
Recognition of deferred revenue	6,475	1,335
Accounts payable	(575)	(76)
Prepaid expense	(68)	(82)
Net cash increase (decreases) in cash and cash equivalents	4,656	(4,006)
Cash and cash equivalents, beginning of year	367,003	371,007
Cash and cash equivalents, end of year	\$ 371,659	\$ 367,001



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Embalmers and Funeral Directors Board of Newfoundland and Labrador

Notes to the Financial Statements

For the Year Ended December 31, 2024

1. PURPOSE OF THE ORGANIZATION

The Embalmers and Funeral Directors Board of Newfoundland and Labrador is a body of professional embalmers and funeral directors along with government appointed members governed by the Embalmers and Funeral Directors Act, 2008, Chapter E-7.1.

The Board is exempt from income tax under Section 149(1) of the Income Tax Act.

2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Revenue recognition

Embalmers and Funeral Directors Board of Newfoundland and Labrador follows the deferral method of accounting for contributions.

Licensing revenues are recognized as revenue in the year to which they relate.

Investment income is recognized as revenue when earned.

Seminar fees are recognized as revenue when the seminars are held.

b. Cash and cash equivalents

Cash and cash equivalents include with the bank and investments with maturity of one year or less.

c. 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 are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.



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Embalmers and Funeral Directors Board of Newfoundland and Labrador
Notes to the Financial Statements
For the Year Ended December 31, 2024

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

d. Financial instruments

The organization initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and liabilities at amortized cost.

Financial assets subsequently measured at amortized cost include cash, short term investments and accounts receivable. Financial liabilities measured at amortized cost include accounts payable and deferred revenue.

4. ACCOUNTS RECEIVABLE

Accounts receivable consists of membership fees and licenses for the subsequent year that were invoiced from October to December of the current year.

	2024	2023
Accounts receivable	\$ 43,320	\$ 39,810

5. DEFERRED REVENUE

Deferred revenue is calculated as the revenue recorded in October-December of the current year which relates to fees that are collected and are for the following year.

	2024	2023
Deferred revenue	\$ 77,985	\$ 71,510