

EMBALMERS AND FUNERAL DIRECTORS

BOARD

ANNUAL ACTIVITY REPORT 2007

Table of Contents

1. Chair's Message.....	1
2. Overview	2
3. Highlights and Accomplishments	2
4. Activities	3
5. Opportunities and Challenges Ahead.....	3
6. Financial Statements	Appendix A

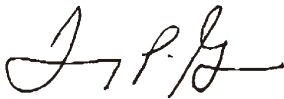
Chair's Message

As Chair of the Embalmers and Funeral Directors Board of Newfoundland and Labrador, I am pleased to submit this report for the activities of the Board for 2007. This plan is prepared in compliance with the *Transparency and Accountability Act* pursuant to which the Board has been categorized as a Category 3 government entity, and which requires the Board to prepare an Annual Activity Report. The Board is accountable for the preparation of this plan and for the results reported. In developing this report, the Board has considered the strategic direction of the Minister of Government Services.

The Embalmers and Funeral Directors Board is comprised of seven members, all appointed by the Minister of Government Services. The Board's function is to license and permit embalmers and funeral directors in the province. 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 licenses.

With the introduction of new legislation for embalmers and funeral directors, the board will assume responsibility as a self-regulating occupation in 2008. We look forward to this exciting challenge.

Sincerely,

A handwritten signature in black ink, appearing to read 'T.P.G.', with a long horizontal flourish extending to the right.

Terry P. Green
Chair

Overview

The Board is established under Section 3 of the *Embalmers and Funeral Directors Act* with the responsibility of establishing licensing requirements, reviewing applications for licenses, disciplinary action as well as the continuing education of licensees. The Board is appointed by the Minister of Government Services and is comprised of seven persons: two embalmers, two funeral home directors and three other persons who are neither embalmers nor funeral home directors. The Board is required to elect a Chairperson, Vice-Chairperson, a Registrar and a Deputy Registrar from its members. Members are appointed to a three year term and are eligible for appointment, but cannot serve for a continuous period exceeding nine years.

The following people served on the Embalmers and Funeral Directors Board for 2007: Terry Green, Chairperson, Gordon Shears, Vice-Chairperson, Lorraine Blundon, Registrar, Rick Legge, Deputy Registrar, Gerard Burke, Government Representative, and the position of Administrator is held by Bert Twyne. There were two vacancies on the board in 2007.

In the fiscal year of 2007, the Embalmers and Funeral Directors Board had revenues of \$55,179.00 and expenditures of \$34,099.00. Please refer to the financial statements (Appendix A) for a complete review of the Board's financial picture.

Lines of Business

The Embalmers and Funeral Directors Board has three lines of business, including establishing licencing 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 2007, the Embalmers and Funeral Directors Board licensed 117 embalmers, 81 funeral directors and 88 funeral homes.

Vision

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

Mission

By 2011, the Department of Government Services will have improved citizen protection in the areas of public health and safety, worker health and safety and consumer interests.

The Embalmers and Funeral Directors Board supports the department's mission as it upholds consumer interests through the application of the highest standards of ethics.

Highlights and Accomplishments

Two representatives attended the Funeral Services Association of Canada Conference in Halifax in June. While there, they also attended the National Regulators meeting. This meeting resulted in the appointment of the chairman of this Board to represent Canadian

Regulators at the Conference of the Funeral Services International Examination Board in San Antonio, Texas during March of 2008. In networking with colleagues in Canada and internationally, the board gained valuable knowledge regarding self-regulation which will help prepare the organization for its new role and direction in 2008.

Activities

The Board performs three functions: licensing, discipline and setting of educational standards. The following objectives represent the focus of the Board in 2007.

1. By 2008, the Embalmers and Funeral Directors Board will have submitted its recommendations regarding new legislation.

A legislative committee was formed with a view to developing recommendations to government on the new legislation governing embalmers and funeral directors. The board submitted its recommendations to the Department of Government Services. The board met with officials of the department to discuss their recommendations. In the spring session of the House of Assembly in 2008, the new *Embalmers and Funeral Directors Act* was introduced and received Royal Assent.

2. By 2008, the Embalmers and Funeral Directors Board will have investigated standards of practice.

The board established an education committee who were tasked with investigating standards of practice in other Canadian jurisdictions. The committee recommended to the board that a provincial exam and continuing education courses be established in the province. The board contacted three educational institutions in the province and requested proposals regarding continuing education courses and the development of a provincial exam. The board decided to wait for this feedback before contacting the College of the North Atlantic.

Opportunities and Challenges Ahead

In the June of 2008, Newfoundland and Labrador Embalmers and Funeral Directors Board will be chairing the National Regulators Meeting at Niagara Falls, Ontario. Our challenges ahead will be to work towards the development of a Provincial Exam for Funeral Directors and Embalmers. Additionally, the passage of the new legislation will require the writing of new regulations and by-laws in accordance with the new act.

Financial Statements

Please see the financial statements of the Embalmers and Funeral Directors Board attached in Appendix "A".

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

Financial Statements

December 31, 2007

Index

	Page
Auditor's Report	-
Balance Sheet	1
Statement of Revenue, Expenses and Surplus	2
Statement of Cash Flows	3
Notes to Financial Statements	4

JACKIE FELTHAM, FCGA

Certified General Accountant
25 Oliver's Pond Road
Portugal Cove - St. Philips, NL, A1M 3M4
Telephone: (709) 895-7770

AUDITOR'S REPORT


To the Board of Directors of:

The Embalmers and Funeral Directors Board of Newfoundland and Labrador

I have audited the balance sheet of The Embalmers and Funeral Directors Board of Newfoundland and Labrador as at December 31, 2007 and the statements of revenue, expenses and surplus, and cash flows for the year then ended. These financial statements are the responsibility of the Board of Managers. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2007, and the results of its operations and cash flows for the year then ended, in accordance with Canadian generally accepted accounting principles.



Jackie Feltham, FCGA

Portugal Cove - St. Philips, NL
April 1, 2008

**EMBALMERS AND FUNERAL DIRECTORS BOARD OF
NEWFOUNDLAND AND LABRADOR
STATEMENT OF REVENUE, EXPENSES AND SURPLUS
December 31, 2007**

2

	<u>2007</u>	<u>2006</u>
REVENUE		
Fees	\$ 51,204	\$ 39,240
Seminars	-	4,750
Interest	3,975	1,882
	<hr/>	<hr/>
	\$ 55,179	\$ 45,872
	<hr/>	<hr/>
EXPENSES		
Administrator fees	\$ 7,000	\$ 7,000
Bank charges	68	54
Board meetings	14,833	21,800
Honorariums	2,400	2,400
Inspections	823	2,983
Insurance	2,015	1,988
Office	4,581	5,171
Professional fees	2,091	3,431
Seminars	-	2,070
Telephone	288	438
	<hr/>	<hr/>
	\$ 34,099	\$ 47,335
	<hr/>	<hr/>
Excess (deficiency) of revenue over expenses	\$ 21,080	\$ (1,463)
	<hr/>	<hr/>
Surplus, beginning of year	\$ 135,679	\$ 137,142
Excess (deficiency) of revenue over expenses	21,080	(1,463)
	<hr/>	<hr/>
Surplus, end of year	\$ 156,759	\$ 135,679
	<hr/>	<hr/>

The accompanying notes form an integral part of these financial statements.

**EMBALMERS AND FUNERAL DIRECTORS BOARD OF
NEWFOUNDLAND AND LABRADOR
STATEMENT OF CASH FLOWS
for the year ended December 31, 2007**

3

	<u>2007</u>	<u>2006</u>
<u>Increase (decrease) in cash and cash equivalents</u>		
Operating activities:		
Excess of revenues over expenditures	\$ 21,080	\$ (1,463)
Adjustments for items not affecting cash:		
Amortization	-	-
Changes in non-cash operating working capital		
Accounts receivable	6,395	(7,798)
Prepaid expenses	28	-
Accrued liabilities	39	(1,488)
Deferred revenue	(775)	12,248
	26,767	1,499
Cash and cash equivalents, beginning	152,737	151,238
	\$ 179,504	\$ 152,737

	<u>2007</u>	<u>2006</u>
Cash and cash equivalents consists of:		
Cash	\$ 73,603	\$ 86,113
Term deposits	105,901	66,624
	\$ 179,504	\$ 152,737

The accompanying notes form an integral part of these financial statements.

**EMBALMERS AND FUNERAL DIRECTORS BOARD OF
NEWFOUNDLAND AND LABRADOR
NOTES TO FINANCIAL STATEMENTS
December 31, 2007**

1. Summary of significant accounting policies

The financial statements have been prepared within the framework of Canadian generally accepted accounting principles, the more significant of which are as follows:

Use of estimates

In preparing the Board's financial statements in conformity with Canadian generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenue and expenditures during the year. Actual results could differ from these estimates.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, balance with banks and short term deposits with original maturities of three months or less. Bank borrowings are considered to be financing activities.

<u>Balances at December 31,</u>	<u>2007</u>	<u>2006</u>
Cash	\$ 73,603	\$ 86,113
GIC Investment	105,901	66,624
	<u>\$ 179,504</u>	<u>\$ 152,737</u>

2. Financial instruments

Fair values of financial instruments are disclosed in the notes to the financial statements when they differ from the carrying amounts. Where amounts receivable and payable are subject to normal credit terms, their carrying amount is used as an approximation of their fair values.

3. Deferred revenue

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

The accompanying notes form an integral part of these financial statements.