

EMBALMERS AND FUNERAL DIRECTORS
BOARD

ANNUAL ACTIVITY REPORT 2009

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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 2009. This report is prepared in compliance with the *Transparency and Accountability Act*, which both categorizes the Board as a Category 3 government entity and requires the Board to prepare an annual report. 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, all appointed by the Minister of Government Services. 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 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. 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 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 comprises seven persons: 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, a Registrar and a Deputy 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 for 2009: 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 2009.

In the fiscal year of 2009, the Embalmers and Funeral Directors Board had revenues of \$52,875.00 and expenditures of \$33,608.39 as indicated in the audited financial statements located on page 6 of this report.

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.

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 2009, the Embalmers and Funeral Directors Board licensed 115 embalmers, 88 funeral directors and 88 funeral homes.

Highlights and Accomplishments

On January 1, 2010, the new Embalmers and Funeral Directors Board of Newfoundland and Labrador Act and Regulations, 2008, came into effect.

The Provincial Exam, administered through Keyin College, has also been implemented. New applicants are now required to pass this exam in order to be licenced.

Outcomes of Objectives

In the fiscal year 2009, the Board met twice, focusing upon legislation and continuing education. Specifically, the following objectives were presented in the Board's Plan for this time period.

As the Board is responsible for establishing criteria for licenses; hearing complaints against members; disciplining, if deemed appropriate; and establishing criteria for the continuing education of licensees, this Activity Report will detail related activities in the 2009 fiscal year.

Objective

In 2008, 2009, and 2010, the Embalmers and Funeral Directors Board will have fulfilled all the requirements under the Act.

Measure: Requirements of the Act fulfilled.

Indicators

- Number of Applications received and licenses issued
- Number of Complaints received
- Number of disciplinary actions taken
- Establishing and monitoring compliance of established continuing education criteria

In 2009, the Board received 7 new applications for Directors Licences, 4 new applications for Embalmers Licences and 2 new applications for apprentices. It licensed 115 embalmers, 88 funeral directors and 88 funeral homes. The Board received no complaints this year, nor did it undertake any disciplinary action.

In 2009, in cooperation with the Board, Keyin College completed the implementation of the provincial exam. All new applicants must obtain a least 70% on the exam in order to be licenced with the Board. Keyin College will be offering regular seminars during the year to aid in the completion of required continuing education. A system is in place for tracking the progress of the membership in this regard. The Board will notify individual members and inform them of their status.

Opportunities and Challenges Ahead

- Board Elections are under way and should be completed by the end of April 2010.
- This year, the Board will be concentrating on the development of By-laws, as well as the establishment of a Code of Ethics not inconsistent with the Act.
- Continuing Education is still a priority for the Board. Seminars are being planned for the new year.

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

Financial Statements

December 31, 2009



Maxwell C. Porter
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Auditor's Report

To the Board of Directors of:

The Embalmers and Funeral Directors Board of Newfoundland and Labrador

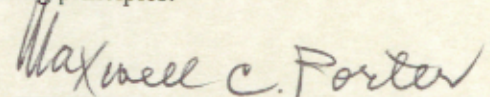
I have audited the balance sheet of The Embalmers and Funeral Directors Board of Newfoundland and Labrador as at December 31, 2009 and the statements of revenue, expenses and surplus, and cash flows for the year then ended. These financial statements are the responsibility of the Board of Managers. My 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 statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2009 and the results of its operations, and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

April 23, 2010

Grand Falls-Windsor, NL


MAXWELL C. PORTER, FCGA

Embalmers and Funeral Directors Board of Newfoundland and Labrador
BALANCE SHEET
As at December 31,

STATEMENT 1

	2009	2008
ASSETS		
Current assets		
Cash and cash equivalents (Note 2)	\$ 220,760	\$ 209,469
Accounts receivable (Note 3)	33,750	24,375
Prepaid expenses	1,120	1,120
	255,630	234,964
	\$ 255,630	\$ 234,964

LIABILITIES AND MEMBERS' SURPLUS

Current liabilities

Accrued liabilities	\$ 2,091	\$ 2,091
Deferred revenue (Note 5)	53,575	54,070
	55,666	56,161
Members' Surplus		
Surplus	199,964	178,803
	\$ 255,630	\$ 234,964

ON BEHALF OF THE BOARD:

_____, Board Member

_____, Board Member

Embalmers and Funeral Directors Board of Newfoundland and Labrador
STATEMENT OF REVENUE, EXPENSES AND SURPLUS
For the year ended December 31,

STATEMENT 2

	2009	2008
REVENUE		
Fees	\$ 53,370	\$ 51,970
Interest	1,400	2,838
	\$ 54,770	\$ 54,808
EXPENSES		
Administrator fees	7,000	7,000
Bank charges	84	55
Board meetings	2,351	9,817
Conference - National	-	1,175
Course Development	14,125	-
Honorariums	1,200	1,200
Inspections	282	1,966
Insurance	1,566	1,862
Miscellaneous	481	208
Office	4,160	5,311
Professional fees	2,091	2,091
Seminars	-	1,540
Telephone	269	539
	33,609	32,763
Excess (deficiency) of revenue over expenses	\$ 21,161	\$ 22,044
<hr/>		
Surplus, beginning of year	\$ 178,803	\$ 156,759
Excess (deficiency) of revenue over expenses	21,161	22,044
Surplus, end of year	\$ 199,964	\$ 178,803

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,

STATEMENT 3

	2009	2008
Operating activities:		
Excess of revenues over expenditures	\$ 21,161	\$ 22,044
Changes in non-cash working capital		
Accounts receivable	(9,375)	5,150
Prepaid expenses	-	296
Accrued liabilities	-	-
Deferred revenue	(495)	2,475
	11,291	29,965
Cash and cash equivalents, beginning of year	209,469	179,504
Cash and cash equivalents, end of year	\$ 220,760	\$ 209,469
Cash and cash equivalents consists of:		
Cash	\$ 58,223	\$ 99,531
Term deposits	162,537	109,938
	\$ 220,760	\$ 209,469

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, 2009

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.

2. CASH AND CASH EQUIVALENTS

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

	2009	2008
Cash	\$ 58,223	\$ 99,531
Investments	162,537	109,938
	\$ 220,760	\$ 209,469

Investments activity for the year;

Money master for business, Bank of Nova Scotia, interest at prime;	
Opening balance:	\$ 3,445
Deposits	51,200
Interest earned	168
Ending balance:	\$ 54,813

Guaranteed Investment Certificates, Bank of Nova Scotia, interest at 1.00% maturing February 9, 2009.

Opening balance:	\$ 106,493
Deposits	-----
Interest earned	1,232
Ending balance:	\$ 107,725

Embalmers and Funeral Directors Board of Newfoundland and Labrador
NOTES TO FINANCIAL STATEMENTS
December 31, 2009

3. 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.

4. 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.

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 in and are for the following year.