

Honourable Kevin O'Brien
Minister of Government Services
Second Floor, West Block
Confederation Building
St. John's, NL A1B 4J6

Dear Minister O'Brien:

Re: 2008 Annual Activity Report
Embalmers and Funeral Directors Board

In compliance with the Accountability Framework for Boards and Agencies, I am pleased to provide you with the 2008 Annual Activity Report for the Embalmers and Funeral Directors Board.

Yours truly,

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

Terry P. Green
Chairperson
Embalmers and Funeral Directors Board



Government Services

Embalmers and Funeral Directors Board

Annual Activity Report

2008

FOR MORE INFORMATION:

ONLINE

Website: www.gs.gov.nl.ca

PAPER

Department of Government Services
P. O. Box 8700, Confederation Building
St. John's, NL A1B 4J6
Telephone: 709.729.4834 Fax: 709.729.4754
E-mail: gsinfo@gov.nl.ca

REFERENCE PERIOD

This report covers the period January 1, 2008 through December 31, 2008,
the fiscal year of the Embalmers and Funeral Directors Board.

Contents

Chairperson’s Message	1
Government Entity Overview	2
Mandate	2
Vision	2
Values	2
Mission	2
Lines of Business	3
Membership	3
Primary Clients	3
Revenues and Expenditures	3
Highlights and Accomplishments.....	4
Outcomes of Objectives.....	4
Opportunities and Challenges Ahead	5
Financial Statements.....	6

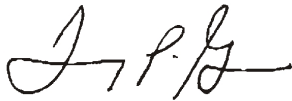
Chairperson's Message

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 2008. This plan 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 plan and for the results reported. In developing this plan, the Board has considered the strategic direction of the Minister of Government Services.

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 introduction of a new piece of legislation for embalmers and funeral directors, the Board will assume responsibility as a self-regulating occupation in 2009. We look forward to this exciting challenge.

Sincerely,



Terry P. Green
Chairperson

Government Entity Overview

Mandate

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.

Vision

The Department of Government Services' vision is to have, "Newfoundlanders and Labradorians living and working in a healthy and safe environment with access to an open, fair, and responsive regulatory system."

To that end, the vision of the Embalmers and Funeral Directors Board is "Quality and ethical embalmer and funeral services offered to the citizens of Newfoundland and Labrador".

Values

The Embalmers and Funeral Directors Board shares the values articulated by the Department of Government Services.

Accountability: Each person accepts responsibility for their actions and follows through on requests and commitments.

Integrity: Each person engages in ethical behavior exercising proper use of authority and responsibility.

Respect: Each person accepts differences and exercises courtesy in their encounters with others.

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. *For more information, see the Department's Strategic Plan for 2008-2011, at <http://www.gs.gov.nl.ca/consultation>.*

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.

Membership

The following people served on the Embalmers and Funeral Directors Board for 2008: 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 2008.

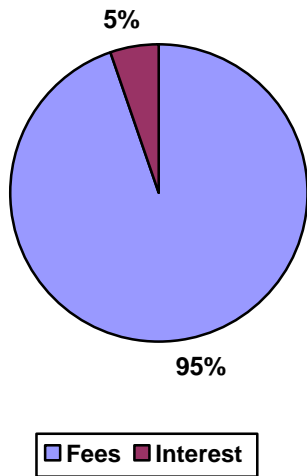
Primary Clients

The Embalmers and Funeral Directors Board has as its clients the general public and its licensees.

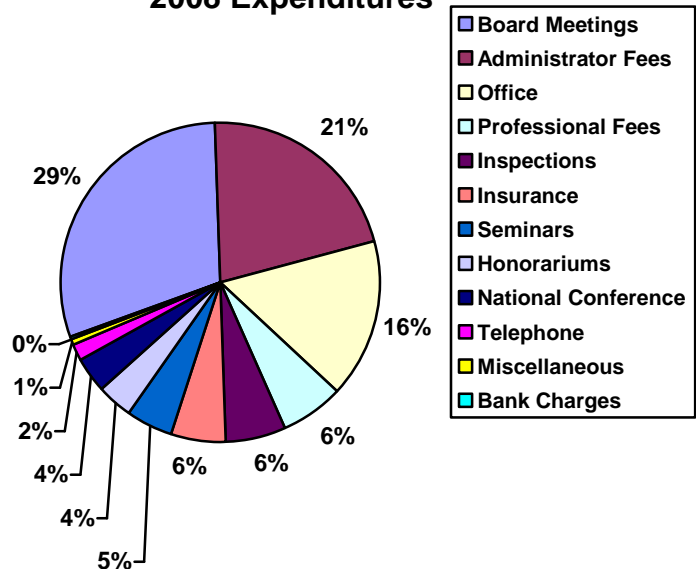
Revenues and Expenditures

In the fiscal year of 2008, the Embalmers and Funeral Directors Board had revenues of \$54,808 and expenditures of \$32,764.

2008 Revenues



2008 Expenditures



Highlights and Accomplishments

In June, the Board had the honour of chairing the National Regulators Meeting in Niagara Falls, ON. This was a first for the Board, and gave it valuable knowledge and experience on the national scene.

Outcomes of Objectives

In the fiscal year 2008, the Board met three times, 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 2008 fiscal year.

Objective

In 2008, 2009, and 2010, the Embalmers and Funeral Directors Board will have fulfilled all the requirements under their 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 2008, the Board received 5 new applications for directors licences, 3 new applications for embalmers licences and 4 new applications for apprentices. It licensed 119 embalmers, 87 funeral directors and 88 funeral homes. The Board received no complaints this year, nor did it undertake any disciplinary action.

Previously, the Board had contacted three educational institutions in the province and requested proposals regarding continuing education courses and the development of a provincial exam. Following initial interest from the College of the North Atlantic, that institution ceased its involvement and was subsequently replaced by Keyin College in 2008. Keyin completed its first seminar in St. John's, which was well attended and deemed successful by attendees. Keyin has been contracted by the Board to develop a provincial exam. The first draft has been presented to the Board. Final adjustments have to be made prior to implementation of the exam.

Opportunities and Challenges Ahead

- In June 2009, representatives from the Board will be attending the 2009 National Regulators meeting in Kelowna, BC;
- In 2009, the new Act will receive final proclamation and new Regulations will be adopted, allowing Board elections to take place;
- The finalization and implementation of a Provincial Exam is a priority for 2009;
- As part of the new regulations, a code of ethics for the industry will be established.

Financial Statements

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

Financial Statements

December 31, 2008

Maxwell C. Porter
CERTIFIED GENERAL ACCOUNTANT

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

Maxwell C. Porter
CERTIFIED GENERAL ACCOUNTANT



Maxwell C. Porter
CERTIFIED GENERAL ACCOUNTANT
ACCOUNTING AND FINANCIAL CONSULTING

265 Grenfell Heights
Grand Falls - Windsor, NL
A2A 2J2

Telephone: (709) 489-1892
Fax: (709) 489-1884

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, 2008 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, 2008 and the results of its operations, and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

May 13, 2009

Grand Falls-Windsor, NL

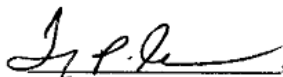

MAXWELL C. PORTER, FCGA

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

STATEMENT 1

	2008		2007
ASSETS			
Current assets			
Cash and cash equivalents (Note 2)	\$ 209,469	\$	179,504
Accounts receivable (Note 3)	24,375		29,525
Prepaid expenses	1,120		1,416
	234,964		210,445
	\$ 234,964	\$	210,445
LIABILITIES AND MEMBERS' SURPLUS			
Current liabilities			
Accrued liabilities	\$ 2,091	\$	2,091
Deferred revenue (Note 5)	54,070		51,595
	56,161		53,686
Members' Surplus			
Surplus	178,803		156,759
	\$ 234,964	\$	210,445

ON BEHALF OF THE BOARD:

 Board Member

 Board Member

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

Maxwell C. Porter
 CERTIFIED GENERAL ACCOUNTANT

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

STATEMENT 2

	2008	2007
REVENUE		
Fees	\$ 51,970	\$ 51,204
Interest	2,838	3,975
	\$ 54,808	\$ 55,179
EXPENSES		
Administrator fees	7,000	7,000
Bank charges	55	68
Board meetings	9,817	14,833
Conference - National	1,175	-
Honorariums	1,200	2,400
Inspections	1,966	823
Insurance	1,862	2,015
Miscellaneous	208	-
Office	5,311	4,581
Professional fees	2,091	2,091
Seminars	1,540	-
Telephone	539	288
	32,764	34,099
Excess (deficiency) of revenue over expenses	\$ 22,044	\$ 21,080
Surplus, beginning of year	\$ 156,759	\$ 135,679
Excess (deficiency) of revenue over expenses	22,044	21,080
Surplus, end of year	<u>\$ 178,803</u>	<u>\$ 156,759</u>

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

Maxwell C. Porter
 CERTIFIED GENERAL ACCOUNTANT

Embalmers and Funeral Directors Board of Newfoundland and Labrador
STATEMENT OF CASH FLOWS
for the year ended December 31,

STATEMENT 3

	2008	2007
Operating activities:		
Excess of revenues over expenditures	\$ 22,044	\$ 21,080
Changes in non-cash working capital		
Accounts receivable	5,150	6,395
Prepaid expenses	296	28
Accrued liabilities	-	39
Deferred revenue	2,475	(775)
	<u>29,965</u>	<u>26,767</u>
Cash and cash equivalents, beginning of year	179,504	152,737
Cash and cash equivalents, end of year	\$ 209,469	\$ 179,504
Cash and cash equivalents consists of:		
Cash	\$ 99,531	\$ 73,603
Term deposits	109,938	105,901
	<u>\$ 209,469</u>	<u>\$ 179,504</u>

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

Maxwell C. Porter
 CERTIFIED GENERAL ACCOUNTANT

Embalmers and Funeral Directors Board of Newfoundland and Labrador
NOTES TO FINANCIAL STATEMENTS
December 31, 2008

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.

	2008	2007
Cash	\$ 99,531	\$ 73,603
Investments	109,938	105,901
	<u>\$ 209,469</u>	<u>\$ 179,504</u>

Investments activity for the year;

Money master for business, Bank of Nova Scotia, interest at prime;	
Opening balance:	\$ 2,185
Deposits	1,200
Interest earned	60
Ending balance:	<u>\$ 3,445</u>

Guaranteed Investment Certificates, Bank of Nova Scotia, interest at 2.50% maturing February 9, 2009.

Opening balance:	\$ 103,716
Deposits	-----
Interest earned	2,777
Ending balance:	<u>\$ 106,493</u>

Maxwell C. Porter 4
CERTIFIED GENERAL ACCOUNTANT

Embalmers and Funeral Directors Board of Newfoundland and Labrador
NOTES TO FINANCIAL STATEMENTS
December 31, 2008

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.

Maxwell C. Porter 5
CERTIFIED GENERAL ACCOUNTANT