

**EMBALMERS AND FUNERAL DIRECTORS
BOARD**

ANNUAL ACTIVITY REPORT 2010

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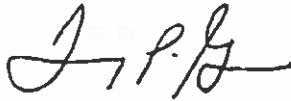
Chair's Message

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 2010. 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.

Sincerely,

A handwritten signature in black ink, appearing to read 'T.P.G.', written in a cursive style.

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, 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 for 2010: 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 2010.

In the fiscal year of 2009, the Embalmers and Funeral Directors Board had revenues of \$53,398.00 and expenditures of \$27,549 as indicated in the unaudited financial statements. Audited financial statements to follow

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 2010, the Embalmers and Funeral Directors Board licensed 115 embalmers, 86 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.

Board Elections took place on March 31, 2010 resulting in the following industry members being elected: Francis Coombs, Paul Hoskins, Connie White and Donald Green. However, the Government appointments to the Board were not made until April 2011.

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.

Activities

In the fiscal year 2010, the Board met once, plus one meeting via conference call, focusing upon legislation and continuing education, as well as, the Board elections. 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 2010 fiscal year.

During March, Board elections were conducted. The following industry members were successful: Francis Coombs, Paul Hoskins, Connie White and Donald Green.

The Board was represented at the Annual Regulators meeting held at Mon-Tremblant, Quebec. This is beneficial relative to labour mobility within the industry.

In 2010, the Board received 1 new application for Directors Licence, 4 new applications for Embalmers Licences and 3 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 2010, in cooperation with the Board, Keyin College completed the implementation of the provincial exam. All new applicants must obtain at least 70% on the exam in order to be licenced with the Board. In March, Keyin College offered a training seminar 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.

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

Financial Statements

December 31, 2010

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Maxwell C. Porter
CERTIFIED GENERAL ACCOUNTANT

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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, 2010 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 Directors. 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, 2010 and the results of its operations, and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

May 27, 2011

Grand Falls-Windsor, NL


MAXWELL C. PORTER, FCGA

Embalmers and Funeral Directors Board of Newfoundland and Labrador
BALANCE SHEET
As at December 31, 2010

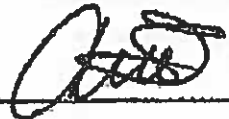
STATEMENT 1

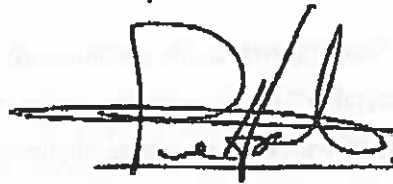
	2010	2009
ASSETS		
Current assets		
Cash and cash equivalents (Note 2)	\$ 241,242	\$ 220,760
Accounts receivable (Note 3)	39,875	33,750
Prepaid expenses	1,120	1,120
	<u>282,237</u>	<u>255,630</u>
	<u>\$ 282,237</u>	<u>\$ 255,630</u>

LIABILITIES AND MEMBERS' SURPLUS

Current liabilities		
Accrued liabilities	\$ 3,224	\$ 2,091
Deferred revenue (Note 5)	53,200	53,575
	<u>56,424</u>	<u>55,666</u>
Members' Surplus		
Surplus	225,813	199,964
	<u>\$ 282,237</u>	<u>\$ 255,630</u>

ON BEHALF OF THE BOARD:

 Board Member

 Board Member

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

Maxwell G. 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, 2010

STATEMENT 2

	2010	2009
REVENUE		
Fees	\$ 52,760	\$ 53,370
Interest	638	1,400
	\$ 53,398	\$ 54,770
EXPENSES		
Administrator fees	7,000	7,000
Bank charges	62	84
Board meetings	3,948	2,351
Course Development	-	14,125
Honorariums	2,500	3,140
Inspections	2,694	282
Insurance	1,566	1,566
Miscellaneous	364	481
Office	4,111	2,220
Professional fees	2,317	2,091
Seminars	1,968	-
Telephone	1,019	269
	27,549	33,609
Excess (deficiency) of revenue over expenses	\$ 25,849	\$ 21,161
Surplus, beginning of year	\$ 199,964	\$ 178,803
Excess (deficiency) of revenue over expenses	25,849	21,161
Surplus, end of year	\$ 225,813	\$ 199,964

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, 2010

STATEMENT 3

	2010	2009
Operating activities:		
Excess of revenues over expenditures	\$ 25,849	\$ 21,161
Changes in non-cash working capital		
Accounts receivable	(6,125)	(9,375)
Prepaid expenses	-	-
Accrued liabilities	1,133	-
Deferred revenue	(375)	(495)
	<u>20,482</u>	<u>11,291</u>
Cash and cash equivalents, beginning of year	<u>220,760</u>	<u>209,469</u>
Cash and cash equivalents, end of year	<u>\$ 241,242</u>	<u>\$ 220,760</u>
Cash and cash equivalents consists of:		
Cash	\$ 76,866	\$ 58,222
Money master	56,152	54,813
Term deposits	108,224	107,725
	<u>\$ 241,242</u>	<u>\$ 220,760</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, 2010

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.

	2010	2009
Cash	\$ 76,866	\$ 58,222
Money master	56,152	54,813
Investments	108,224	107,725
	\$ 241,242	\$ 220,760

Money Master activity for the year;

Money master for business, Bank of Nova Scotia, interest at prime;	
Opening balance:	\$ 54,813
Deposits	1,200
Interest earned	139
Ending balance:	\$ 56,152

Investments activity for the year;

Guaranteed Investment Certificates, Bank of Nova Scotia, interest at 0.40% maturing February 9, 2011.

Opening balance:	\$ 107,725
Deposits	-----
Interest earned	499
Ending balance:	\$ 108,224

Embalmers and Funeral Directors Board of Newfoundland and Labrador
NOTES TO FINANCIAL STATEMENTS
December 31, 2010

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.