Newfoundland & Labrador Association of Social Workers

25

1992-2017

Proud of Our Past
Focused on Our Future

2017-18 Annual Report
Mission

NLASW, as the regulatory body & professional association for social workers in Newfoundland and Labrador, is committed to improving the well-being of the public by ensuring high quality social work practice & advancing equitable health & social policy.

Vision

Excellence in Social Work

Our Team

Lisa Crockwell
Executive Director & Registrar

Annette Johns
Associate Director of Policy & Practice

Phil O’Neil
Associate Registrar

Peggy Hatcher
Associate Registrar, Professional Conduct Review

Adrienne Foley
Coordinator, Communications & Administration

Abigail Sonnichsen
Administrative Support Clerk
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Appendix A: Financial Statements
We are pleased to present the annual report for the Newfoundland and Labrador Association of Social Workers (NLASW) which covers the period from March 1, 2017 - February 28, 2018. This report reviews the activities of the past year and highlights an important milestone for the social work profession.

2017 marked twenty-five years since social work became a regulated profession in this province and the NLASW was formed.

For a quarter of a century, NLASW has proudly contributed to the advancement of the social work profession through regulation, promotion and engaging in health and social policy analysis.

There have no doubt been challenges along the way but if we were to summarize this milestone in one word, it would be proud...proud of the practice resources that have been produced, proud of the continuing education that has been offered, proud of our contributions to health and social policy on both a provincial and national level, and most of all, proud of the social workers who have provided and continue to offer high quality social work services each and every day to the people of this province.

Looking to the future, we are focused on continuing to advance our vision of Excellence in Social Work. We embrace the future knowing that the work we do is critical to the people of this province.

We would like to thank everyone who has contributed to the development, growth and success of NLASW and the social work profession over the past 25 years - our members, board of directors, committees, staff, and collaborators. We look forward to seeing what the next 25 years will bring.

Glenda Webber MSW, RSW
NLASW President

Lisa Crockwell MSW, RSW
NLASW Executive Director/Registrar

Newfoundland and Labrador Association of Social Workers
2017-18 HIGHLIGHTS/ACCOMPLISHMENTS

Regulation

- New features were added to the MyNLASW online renewal and registration portal to further streamline the annual renewal process and enhance the overall user experience.

- NLASW’s Embracing Excellence Educational Series offered 27 hours of continuing professional education (CPE) during 2017-18. This included provincial and national webinars organized by NLASW. The Canadian Association of Social Workers (CASW) provided 24.5 hours of CPE that social workers were also able to access via webinar technology, bringing the combined total to 51.5 CPE hours.

- The Standards of Practice for Social Workers in Newfoundland and Labrador (NL) were released in February 2018. The standards outline the requirements for ethical and competent social work practice in NL and are applicable across all fields of social work practice.

Promotion

- Social work month in 2017 was celebrated using a provincial theme and poster. A targeted communication package was also introduced aimed specifically at social work employers.

- Registered social workers (RSW’s) Ian Shortall and Shirley Terry received the CASW Distinguished Service Award and NLASW Pride in the Profession Award respectively. Both social workers have a long history of continued contributions and commitment to the social work profession.

Health and Social Policy

- NLASW continued to advocate for the integration of social workers into the school system in NL through meetings with various stakeholders.

- NLASW contributed the social work perspective to a number of health and social policy initiatives including food security and the legalization of cannabis.

- NLASW’s pre-budget submission was redesigned in 2017-18 resulting in a concise document with clear linkages to other policy submissions.
In 2017-18, there were over 1500 RSW’s practicing throughout NL.

Growth in the number of RSW’s has been a consistent trend since social work became a regulated profession in 1992.

In 1991, just prior to implementation of regulation, there were 238 members of the Newfoundland Association of Social Workers (NASW).

The statistics presented on pages 5-6 of this report highlight the:

• upward growth trend in active registrants. Active registration with NLASW grants the RSW designation and is required to use the title ‘social worker’ or practice within the scope of the profession.

• diverse range of practice settings in which social workers are employed.

• high rate of employment within the profession.

These statistics are all positive indicators for the future of the social work profession in NL.
### Breakdown of Active and Non-Practicing NLASW Members for 2017-18 by Employer Type

- Regional Health Authorities: 43%
- Dept. of Children, Seniors & Social Development (CSSD): 34%
- Other Provincial Government Depts.: 8%
- Educational Institution: 2%
- Non-Profit/Community: 7%
- Other (e.g. Federal/Municipal Government): 3%
- Self-Employed: 2%
- Private Employer: 1%

### Employment Status of Actively Registered Social Workers for 2017-18

- Employed: 94%
- Leave of Absence: 1%
- Retired: 1%
- Unemployed: 4%

### Distribution of Active and Non-Practicing NLASW Members by Age Group

<table>
<thead>
<tr>
<th>Year</th>
<th>Age</th>
<th>&lt;25</th>
<th>25-29</th>
<th>30-34</th>
<th>35-39</th>
<th>40-44</th>
<th>45-49</th>
<th>50-54</th>
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<td>214</td>
<td>242</td>
<td>246</td>
<td>188</td>
<td>112</td>
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<td>26</td>
<td>43</td>
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<tr>
<td>14-15</td>
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<td>257</td>
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<td>15-16</td>
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<td>187</td>
<td>272</td>
<td>174</td>
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<td>32</td>
<td>43</td>
<td>14</td>
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</table>
The following section chronicles our activities, achievements and initiatives during the 2017-18 fiscal year.

**Goal 1: Effectively and Efficiently Regulate the Practice of Social Work**

**Provide an Efficient Registration Process**

- New member features were added to the MyNLASW online portal during the 2017-18 fiscal year. These included the ability to update personal information, retrieve tax receipts as well as track CPE credits throughout the registration year. These features were well received by the membership.

- Electronic social work practice criteria for RSWs in other Canadian jurisdictions providing social worker services to clients in NL were approved by the NLASW Board of Directors in February 2018. A new section was added to NLASW’s website to communicate this information.

**Provide an Objective and Fair Professional Conduct Review Process**

- As part of the June 2017 NLASW Board of Directors meeting, board members participated in Complaints Authorization Committee (CAC) training. An engaging presentation and discussion was facilitated by NLASW’s legal counsel and covered topics such as procedural fairness, the role of investigators and decision writing.

- NLASW’s Registrar, Associate Registrar and two contract investigators received training in the PEACE Model of Investigative Training in October 2017. This approach to investigative interviewing and report writing has a proven track record and is being adopted by other regulatory bodies in NL.

- Guidelines for investigators were developed in 2017-18 to provide clear direction to investigators and ensure consistency in report writing.

- Work continued regarding the development of quality assurance policies and procedures in anticipation of amendments to the *Social Workers Act*.

- NLASW’s Professional Conduct Review Policy Manual was revised to reflect current structures and practices.

- The CAC objectively reviews allegations against social work practice. Each CAC is comprised of two RSWs and one public representative from the NLASW Board of Directors with the function rotated among board members. Seven allegations against social work practice were received during 2017-18. The 2017-18 outcomes are broken down as follows: 2 dismissed; 3 alternate dispute resolution; 1 awaiting hearing; and 1 transferred to another province due to jurisdictional issues.

- The NLASW Disciplinary Panel convened two hearings in 2017-18.

**Foster the Continuing Competency of Social Workers**

- A record number of sessions were offered under NLASW’s *Embracing Excellence Continuing Education Series*. NLASW, in partnership with CASW, added advanced webinar technology as a mode of CPE delivery in 2017-18. Feedback from members regarding the use of webinar technology was very positive with flexibility and accessibility cited as two main benefits. An overview of the 2017-18 series can be found on page 11.
2017-18 ACTIVITIES

- NLASW’s CPE Fund Committee was pleased to award CPE funding to 16 applicants.

- The 2017-18 fiscal year marked ten years of CPE audits. Audit results were consistent with previous years with RSW’s in Labrador/Grenfell region leading the way in terms of the average number of credits obtained.

Develop Practice Resources to Guide Social Work Practice

- Following extensive consultations with NLASW members, board, committees and staff, the *Standards of Practice for Social Workers in Newfoundland and Labrador* were formally adopted by the NLASW Board of Directors on February 2, 2018. The document contains 24 standards and outlines the practice requirements for social workers in NL to ensure safe, ethical and competent professional practice.

- The name of the NLASW Professional Issues Committee changed in 2017-18 to more adequately reflect its’ role and function. Now known as the NLASW Ethics Committee, this committee produced two new practice resources over the course of the fiscal year. Released in May 2017, the *Self-Assessment Tools for Informed Consent and Documentation* guide was designed to help social workers reflect on and evaluate their own practices pertaining to informed consent and documentation. A new ethical resource titled *Ethical Compass* was also introduced by the committee in 2017-18. The inaugural edition highlighted some of the ethical considerations pertaining to walk and talk therapy.

- During 2017-18, two editions of *Practice Matters* were produced bringing the total for this educational resource to 14. The May 2017 edition explored ethical considerations in relation to the termination of the social worker-client relationship. The link between professionalism and regulation was covered in the November 2017 publication.

Collaborate Provincially, Nationally, and Internationally Towards Excellence in Professional Regulation

- Registrars from the other Canadian social work regulatory bodies as well as representatives from the Association of Social Work Boards met in St. John’s for two days in 2017-18. The agenda was focused on social work regulation trends and administration.

- As a member of the NL Health Regulators Network, NLASW partnered with 12 other regulatory bodies to offer an education session regarding complaints review.

Goal 2: Promote the Profession and Practice of Social Work

Engage Social Workers Through Effective Communication

- NLASW’s twitter account continued to steadily gain momentum following its initial launch in 2016. Over 150 tweets were shared during the 2017-18 year, with the number of followers reaching over 130.

- The Editorial Committee produced two stellar editions of the *Connecting Voices* newsletter. *Connecting Voices* first rolled off the presses in July 1996 and since that time has become an esteemed publication reaching not only social workers throughout NL but an even broader audience thanks to its online accessibility.

- NLASW’s monthly electronic Update underwent a redesign in September 2017. The fresh new look was designed to engage members while highlighting valuable information. Since 2010, the Updates have served as a one stop ‘shop’ where members can stay informed regarding NLASW news and activities.
Over the course of 2017-18, three editions of the electronic Employer Update were released. Since its inception in 2015, these updates have served as a means for distributing information relevant to social work employers.

Communication facilitator recruitment continued in 2017-18 with a number of new facilitators added from central and western regions of the province. The growth in the number of facilitators provided tangible support for NLASW and our regional representatives in connecting with members and facilitating information sharing.

Social work month was a great success. Throughout March 2017, the experience and expertise of social workers was showcased with a number of education sessions facilitated by RSW’s. NLASW’s Promotion Committee developed a provincial theme and poster with artwork from RSW Victoria Holmes used as the backdrop for the poster. The committee also introduced a communication package for employers which showcased the diversity of the profession.

Several RSW’s were recognized in 2017-18 for their contributions to the social work profession. Ian Shortall received the 2017 CASW Distinguished Service Award for NL, honoring his substantial contributions to the profession, both provincially and nationally, over the course of his 31 years in practice. Shirley Terry was selected as recipient of the 2017 NLASW Pride in the Profession Award. The award recognized and celebrated her dedication to advancing the social work profession in NL and the pride she demonstrates in being a RSW.

Registration trends for the past 14 years were compiled during 2017-18 as part of a project to forecast supply and demand and track trends for the social work profession in NL. Other partners on this project included the Workforce Planning Division of the Department of Health and Community Services and the MUN School of Social Work. This project will continue into the next fiscal year.

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Promote the Knowledge, Skills, and Abilities of Social Workers and the Diversity of Social Work Practice

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Building on work completed during the 2016-17 fiscal year, NLASW continued to advance the integration of social workers into the K-12 education system in the province. A meeting was held with social workers who completed a social work field internship in a school based setting and/or have a connection with the school system in a professional capacity. This meeting provided valuable feedback and recommendations for moving forward. A number of meetings were also held with representatives from the Department of Education to further discuss the role social workers could have in the K-12 system and the intersect with the recommendations from the Premier’s Task Force on Improving Educational Outcomes.

NLASW participated in the Poverty Reduction Summit hosted by the Community Sector Council in March 2017. The objective of the summit was to discuss the new Federal Government of Canada’s Poverty Reduction Strategy.
As part of an engagement session hosted by the provincial government in June 2017, NLASW joined with various stakeholders to explore issues pertaining to the legalization of cannabis and to offer recommendations.

NLASW hosted its annual meeting with long term care social workers in the fall of 2017. The meeting included updates on NLASW practice resources and provided an opportunity for the social workers to inform NLASW’s provincial pre-budget submission.

Organized by Food First NL, a provincial planning forum on food security brought together key stakeholders from around the province. NLASW contributed the social work perspective during the forum.

NLASW has participated in the provincial pre-budget consultation process for over 20 years. Our 2018 submission addressed several priority areas including poverty reduction, seniors care, mental health service delivery and the integration of social work in the K-12 education system, health care delivery and services and supports for children and families.

In follow-up to a letter sent to all Canadian Senators in February 2017, NLASW forwarded an additional letter to NL members of the Senate asking them to support the Repeal of Section 43 of the Criminal Code.

Advocate for Fair and Equitable Access to Health and Social Programs Through a Social Justice Framework

NLASW issued a letter to Minister Hawkins, Department of Advanced Education, Skills and Labour, advocating for the elimination of the claw back of child support payments from income support benefits. The letter highlighted a health in all policies approach to enhance wellness and health outcomes.
25

Years

of

CPE

Conferences, in-person sessions, teleconferences, webinars, webcasts... NLASW has offered CPE in a variety of formats to meet the changing needs of members.

EMBRACING EXCELLENCE
EDUCATIONAL SERIES 2017-18

The NLASW Embracing Excellence Educational Series was designed to promote social work excellence through continuing education.

During 2017-18, CASW provided member provinces and territories with access to webinar technology for the delivery of CPE. As a result, NLASW was able to reach social workers both provincially and nationally using this delivery format. These sessions were also recorded and added to NLASW’s YouTube channel.

A total of 16 CPE sessions were offered by NLASW in 2017-18. This translated to 27 hours of CPE. CASW provided 24.5 hours of CPE that RSW’s were also able to access via webinar technology, bringing the combined total to 51.5 CPE hours.

The following is a breakdown of the 16 sessions offered by NLASW:

Provincial
Offered via provincial teleconference, webinar or webcast format, sessions covered a diverse range of topics. Emotionally focused therapy for couples, compassion fatigue and vicarious trauma, and ethical social work practice with older adults are a few examples of the topics explored. Also included under the provincial umbrella were the annual CPE policy information sessions and joint February webcast with the Association of Registered Nurses NL and College of Licensed Practical Nurses NL.

Regional
On-site sessions in various regions of the province provided an opportunity to connect with members and offer valuable CPE. Topics including refugee mental health and critical thinking/documentation practices were explored as part of on-site sessions offered in St. John’s. NLASW representatives provided an overview of the Standards for Cultural Competence as part of two sessions offered in western NL and were joined by members of the Qalipu First Nation. These standards were also covered as part of a session offered for social workers in central NL on the topic of Aboriginal social work.

National
During 2017-18, NLASW engaged with students in the Bachelor of Social Work (BSW) degree program at Memorial University through:

- participation in the third annual Pledge of Professionalism Ceremony hosted by the MUN School of Social Work. The ceremony included a commitment to uphold the CASW Code of Ethics from students commencing their field placement.
- an information session for graduating BSW students on the role of NLASW and the registration process.
- an ethics presentation by members of the NLASW Ethics Committee.
- a presentation by members of NLASW’s Promotion of the Profession Committee on the social work profession and the diversity of positions available.
- the release of three editions of the Student Update. This electronic communication provided students with relevant information to keep them informed about the activities of the NLASW and social work practice in NL.
- presentation of the 2017 NLASW Student Award to Heather Croke. This award is presented annually to a graduating student who has demonstrated a high level of practice competence and commitment to the profession. The history of this award extends back to 1970 when it was introduced by the NASW.
NLASW extends a warm thank you to our board, committee members and external representatives for your continued support and commitment throughout 2017-18.

**Board of Directors:**

President: Glenda Webber
President Elect: Henry Kielley
Past President: Mona Romaine Elliott
Executive Member at Large: Nadine Calloway
Board Member at Large: Lesley Bishop
Labrador/Grenfell Representative: Kaila de Boer
Western Representative: Richard Lamb
Central Representative: Cyril McLaughlin
Eastern Representative: Lana Park
Avalon East Representative: Cheryl Mallard
Public Representatives: Geoff Peters, Rebecca Roome, Minnie Ann Piercey, Wanda Legge

**Executive Committee:**

Glenda Webber  Henry Kielley
Mona Romaine Elliott  Nadine Calloway

**Regional Representative Committee:**

Cheryl Mallard (Chair)  Lana Park
Cyril McLaughlin  Richard Lamb
Kaila de Boer

**Registration Committee:**

Lori Hewitt (Chair)  Maxine Paul
Rosemary Lahey  Shirley Terry
Dean Penney  Sarah Hunt

**Quality Assurance Committee:**

Henry Kielley  Wanda Legge
Danny Barrett  Joan Davis-Whelan

**Disciplinary Panel:**

Suzanne Brake (Chair)  Amy Kendall
Valerie Barrington  Vanessa Mercer-Oldford
Martin Batterson  Catherine Barker-Pinsent
Moira Hennessey  Lisa Zigler
Catherine Morris  Chris Hickey

**Ethics Committee:**

Charlene Evans (Chair)  Annette Bridgeman
Genevieve Corbin  Jill Peckford
Sandra Farrell  Simone Pelley
Marlene George  Deena Strang
Mary Sheppard  Neysa Sheppard-Decker
Angela Smith  Lanie Woodfine
Tanya Billard  Stefany Squires
Brenda Lee Woodworth

**Promotion of the Profession Committee:**

Tara Earle  Lisa Lake
Elaine Holden  Sherry Mercer (acting co-chair)
Kim Kelly (acting co-chair)  Angel Compton-Osmond
Deanne O’Brien  Rick Parsons
Chad Perrin  Alisa Baker
Troy Hollett  Stephanie Mealey

**Professional Practice Committee (Health):**

Irene Pack  Sandy Penney
Bruce Loder  Susan MacLeod

**Editorial Committee:**

Deanne O’Brien (Co-editor)
Tracy Blake (on leave)  Erin Daley (on leave)
Tammy Hicks-Young  Natalie Hopkins-Andrews
Simone Pelley  June Kirkland-Smith
Amanda Collier  Wendy Maidment

Newfoundland and Labrador Association of Social Workers
Continuing Education Fund Committee:
Sheri Kennedy (Chair)  Natalie Hopkins-Andrews
Gertie Duggan

Communication Facilitators:
Gerald Asivak  Nadine Genge
Justin Clarke  Brenda Gear
Colleen Taylor  Mary Williams
Melissa Bruce  Melissa Abbott
Priscilla Corcoran-Mooney  Jaspen Barker
Doris Burton  Lorenza Reid
Courtney Benoit  Shirley Terry
Cathy Wheeler-Walsh  Sherri Tiller
Ivy Burt  Jessica McCarthy
Kathy Taylor-Rogers

External Representatives:
CASW Representative for NL: Joan Davis-Whelan
CASW Canadian Social Work Journal: Donna Ronan
MUN Graduate Studies: Catherine Morris
INDEPENDENT AUDITOR’S REPORT

To the Members of the
Newfoundland and Labrador Association of Social Workers:

I have audited the accompanying financial statements of the Newfoundland and Labrador Association of Social Workers which comprise the balance sheet as at February 28, 2018 and the statements of changes in net assets, changes in internally restricted reserves, operating revenue and expenditure and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free of material misstatement, whether due to fraud or error.

Auditor’s Responsibility
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 comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements 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 entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion
In my opinion, the financial statements present fairly, in all material respects, the financial position of the Newfoundland and Labrador Association of Social Workers as at February 28, 2018 and its financial performance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Bay Roberts, Newfoundland and Labrador
May 4, 2018

Chartered Professional Accountant
# NEWFOUNDLAND AND LABRADOR ASSOCIATION OF SOCIAL WORKERS

## Balance Sheet

**As at February 28, 2018**

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<tr>
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<th>2018</th>
<th>2017</th>
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<td>Current</td>
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<tr>
<td>Cash</td>
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<td>$1,536,776</td>
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<td><strong>Liabilities</strong></td>
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<tr>
<td>Current</td>
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<td><strong>Total Liabilities and Net Assets</strong></td>
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<td>$1,536,776</td>
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On Behalf of the Board:

- **President**
  - [Signature]
- **Executive Director/Registrar**
  - [Signature]

See accompanying notes to the financial statements
# Statement of Changes in Net Assets

**For the Year Ended February 28, 2018**

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<th>2018</th>
<th>2017</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted Net Assets</td>
<td>Internally Restricted Reserves</td>
</tr>
<tr>
<td>Balance, beginning of year</td>
<td>$ 270,822</td>
<td>$ 568,057</td>
</tr>
<tr>
<td>Excess of revenue over (under) expenditure</td>
<td>60,175</td>
<td>(29,071)</td>
</tr>
<tr>
<td>Allocations to reserves</td>
<td>(60,000)</td>
<td>60,000</td>
</tr>
<tr>
<td>Balance, end of year</td>
<td>$ 270,997</td>
<td>$ 598,986</td>
</tr>
</tbody>
</table>

# Statement of Changes in Internally Restricted Reserves

**For the Year Ended February 28, 2018**

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Disciplinary</td>
<td>Building</td>
</tr>
<tr>
<td>Balance, beginning of year</td>
<td>$ 382,075</td>
<td>$ 65,000</td>
</tr>
<tr>
<td>Revenues</td>
<td>24,500</td>
<td>-</td>
</tr>
<tr>
<td>Expenditures</td>
<td>(53,571)</td>
<td>-</td>
</tr>
<tr>
<td>Allocations to reserve from current year surplus</td>
<td>30,000</td>
<td>-</td>
</tr>
<tr>
<td>Balance, end of year</td>
<td>$ 383,004</td>
<td>$ 65,000</td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements
## Statement of Operating Revenue and Expenditure

For the Year Ended February 28, 2018

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Registration fees</td>
<td>$620,721</td>
<td>$612,030</td>
</tr>
<tr>
<td>Investment income</td>
<td>5,984</td>
<td>7,397</td>
</tr>
<tr>
<td>Miscellaneous (Note 4)</td>
<td>12,435</td>
<td>12,073</td>
</tr>
<tr>
<td>Social Work Month</td>
<td>1,270</td>
<td>4,426</td>
</tr>
<tr>
<td><strong>Total Revenue</strong></td>
<td>$640,410</td>
<td>$635,926</td>
</tr>
<tr>
<td><strong>Expenditure</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Advertising</td>
<td>479</td>
<td>4,324</td>
</tr>
<tr>
<td>Amortization</td>
<td>7,972</td>
<td>10,183</td>
</tr>
<tr>
<td>Consultant fees</td>
<td>2,120</td>
<td>21,584</td>
</tr>
<tr>
<td>Heat and light</td>
<td>3,389</td>
<td>3,100</td>
</tr>
<tr>
<td>Information technology maintenance</td>
<td>20,174</td>
<td>-</td>
</tr>
<tr>
<td>Insurance</td>
<td>5,513</td>
<td>4,990</td>
</tr>
<tr>
<td>Interest and bank charges</td>
<td>8,042</td>
<td>7,514</td>
</tr>
<tr>
<td>Legal fees</td>
<td>4,711</td>
<td>3,375</td>
</tr>
<tr>
<td>Maintenance</td>
<td>5,157</td>
<td>10,656</td>
</tr>
<tr>
<td>Memberships, licenses and fees</td>
<td>56,302</td>
<td>58,019</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>1,951</td>
<td>844</td>
</tr>
<tr>
<td>Municipal tax</td>
<td>9,346</td>
<td>9,503</td>
</tr>
<tr>
<td>Office supplies</td>
<td>6,388</td>
<td>7,331</td>
</tr>
<tr>
<td>Photocopying</td>
<td>10,949</td>
<td>9,083</td>
</tr>
<tr>
<td>Postage</td>
<td>5,720</td>
<td>7,999</td>
</tr>
<tr>
<td>Professional development and training</td>
<td>7,240</td>
<td>6,304</td>
</tr>
<tr>
<td>Professional fees</td>
<td>8,202</td>
<td>7,263</td>
</tr>
<tr>
<td>Salaries and employee benefits</td>
<td>385,737</td>
<td>373,725</td>
</tr>
<tr>
<td>Social Work Month</td>
<td>3,403</td>
<td>3,795</td>
</tr>
<tr>
<td>Telephone</td>
<td>9,776</td>
<td>9,882</td>
</tr>
<tr>
<td>Travel and meetings</td>
<td>17,664</td>
<td>18,567</td>
</tr>
<tr>
<td><strong>Total Expenditure</strong></td>
<td>$580,235</td>
<td>$578,041</td>
</tr>
<tr>
<td><strong>Excess of revenue over expenditure for the year</strong></td>
<td>$60,175</td>
<td>$57,885</td>
</tr>
</tbody>
</table>

See accompanying notes to the financial statements
# NEWFOUNDLAND AND LABRADOR ASSOCIATION OF SOCIAL WORKERS

## Cash Flow Statement

For the Year Ended February 28, 2018

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash provided from (used in)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Operating activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Excess of revenue over (under) expenditure for the year</td>
<td>$60,175</td>
<td>$57,885</td>
</tr>
<tr>
<td>Items not involving cash:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amortization</td>
<td>7,972</td>
<td>10,183</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>68,147</td>
<td>68,068</td>
</tr>
<tr>
<td><strong>Changes in non-cash working capital items:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>-</td>
<td>2,488</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>(148)</td>
<td>(273)</td>
</tr>
<tr>
<td>Accounts payable and accruals</td>
<td>18,897</td>
<td>5,980</td>
</tr>
<tr>
<td>Statutory remittances payable</td>
<td>1,146</td>
<td>1,159</td>
</tr>
<tr>
<td>Prepaid registration fees</td>
<td>7,668</td>
<td>12,369</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>95,710</td>
<td>89,791</td>
</tr>
<tr>
<td><strong>Investing activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of capital assets</td>
<td>-</td>
<td>(16,717)</td>
</tr>
<tr>
<td>Decrease in investments</td>
<td>3,254</td>
<td>148,912</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>3,254</td>
<td>132,195</td>
</tr>
<tr>
<td><strong>Financing activities:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Increase in accrued employee severance</td>
<td>2,037</td>
<td>2,037</td>
</tr>
<tr>
<td>Revenues credited to reserve funds</td>
<td>24,500</td>
<td>-</td>
</tr>
<tr>
<td>Expenses charged to reserve funds</td>
<td>(53,571)</td>
<td>(135,430)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>(27,034)</td>
<td>(133,393)</td>
</tr>
<tr>
<td><strong>Net increase in cash and cash equivalents</strong></td>
<td>71,930</td>
<td>88,593</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents, beginning of year</strong></td>
<td>650,400</td>
<td>561,807</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents, end of year</strong></td>
<td>$722,330</td>
<td>$650,400</td>
</tr>
</tbody>
</table>

Cash and cash equivalents consist of cash in bank

See accompanying notes to the financial statements
The Newfoundland and Labrador Association of Social Workers (the ‘Association’) was created on September 1, 1993, with the proclamation of the Social Workers Association Act by the Legislature of the Province of Newfoundland and Labrador. New legislation governing the practice of social work was proclaimed on March 31, 2011. The new Act Respecting the Practice of Social Work (short title Social Workers Act) replaces the previous Social Workers Association Act. This Act continues to give the Association authority to regulate the practice of social work in the province and to govern the profession in accordance with the legislation. The liability of the membership is limited.

1. Significant Accounting Policies

Basis of presentation
These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles.

Capital assets
Capital assets are recorded at cost. Amortization on assets is calculated using the declining balance method at the rates indicated in note 2.

Financial instruments
The Association initially measures its financial assets and financial liabilities at fair value. It subsequently measures all of its financial assets and financial liabilities at amortized cost. Amortized cost is the amount at which a financial instrument is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between that initial amount and the maturity amount, and minus any reduction for impairment. The financial assets and liabilities measured at amortized cost include cash, accounts receivable and accounts payable and accruals.

Internally restricted reserves
Reserves are allocated from operating surpluses to provide for future expenses in relation to disciplinary costs, building expenses and general unforeseen contingencies. The Board of Directors will determine the amount to be allocated to the reserves on an annual basis. Actual expenses will be charged against the reserves.

Investments
Investments consist of guaranteed investment certificates and are recorded at market value unless otherwise indicated.
1. Significant Accounting Policies (Continued)

Measurement Uncertainty
The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates. Estimated life of capital assets is the most significant item that involves the use of estimates.

Revenue recognition
The Association follows the deferral method of accounting for revenues. Registration fees due on February 28th of each year are recognized as revenue in the subsequent year. Other sources of revenue are recognized upon the collection of cash.

2. Capital Assets

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cost</td>
<td>Amortization</td>
</tr>
<tr>
<td>Land</td>
<td>$125,500</td>
<td>$</td>
</tr>
<tr>
<td>Building - 5%</td>
<td>108,417</td>
<td>58,188</td>
</tr>
<tr>
<td>Furniture and equipment - 20%</td>
<td>44,235</td>
<td>39,475</td>
</tr>
<tr>
<td>Computer hardware - 30%</td>
<td>66,130</td>
<td>56,475</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$344,282</strong></td>
<td><strong>$154,138</strong></td>
</tr>
</tbody>
</table>

3. Accrued Employee Severance

The Association accounts for employee severance using the accrual basis of accounting. Severance is payable to qualified employees based on the Association’s polices and employment contracts.
4. Miscellaneous Revenue

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application Fees</td>
<td>$5,650</td>
<td>$4,600</td>
</tr>
<tr>
<td>Discipline Judgement</td>
<td>-</td>
<td>1,500</td>
</tr>
<tr>
<td>Late Fees</td>
<td>4,350</td>
<td>2,550</td>
</tr>
<tr>
<td>Private Practice Fees</td>
<td>1,300</td>
<td>1,200</td>
</tr>
<tr>
<td>Promotional Materials</td>
<td>1,000</td>
<td>2,088</td>
</tr>
<tr>
<td>and Sundry</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Membership</td>
<td>135</td>
<td>135</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$12,435</strong></td>
<td><strong>$12,073</strong></td>
</tr>
</tbody>
</table>

5. Financial Risk Management

The Association is potentially exposed to various risks through its financial instruments. The Board of Directors has overall responsibility for the oversight of these risks and reviews the organization’s policies on an ongoing basis to ensure that these risks are appropriately managed. As of February 28, 2018, all relevant sources of risk exposure are considered negligible.

6. Comparative Figures

Certain comparative figures have been reclassified to conform to the current year’s financial statement presentation.