



Annual
Report
2023-24

A Strong Foundation for a Bright Future

Newfoundland & Labrador
**College of
Social Workers**

2021-2024 Strategic Plan

VISION Excellence in Social Work

MISSION

NLCSW advances and promotes ethical and professional social work practice in the public interest.

VALUES

Integrity
Respect
Collaboration
Social Justice

Newfoundland & Labrador

College of Social Workers

WHO WE ARE

NLCSW is established by legislation to regulate and advance the practice of social work in Newfoundland and Labrador.

NLCSW VALUES

These values represent the underlying philosophies upon which NLCSW operates and this plan is built:

INTEGRITY: Leading with integrity ensuring actions and processes are clear, impartial, and ethical

RESPECT: Valuing the perspectives and dignity of all people

COLLABORATION: Building purposeful relationships based on mutual respect and cooperation

SOCIAL JUSTICE: Valuing fairness, inclusivity, and equity

STRATEGIC GOALS

REGULATORY LEADERSHIP

- Enhance social work regulation and the registration process through continuous quality review
- Advance the professional conduct review process through ongoing evaluation
- Collaborate with other organizations towards regulatory excellence
- Focus on achieving excellence in regulatory governance

PRACTICE EXCELLENCE

- Provide leadership in the development of practice resources
- Support the continuing competency of social workers
- Promote expertise, diversity, and leadership in social work practice
- Advance the social determinants of health through a social justice framework

STAKEHOLDER ENGAGEMENT

- Promote understanding of social work regulation and NLCSW's role
- Engage in continuous evaluation of communication strategies
- Enhance public engagement
- Collaborate to advance the diversity and scope of social work

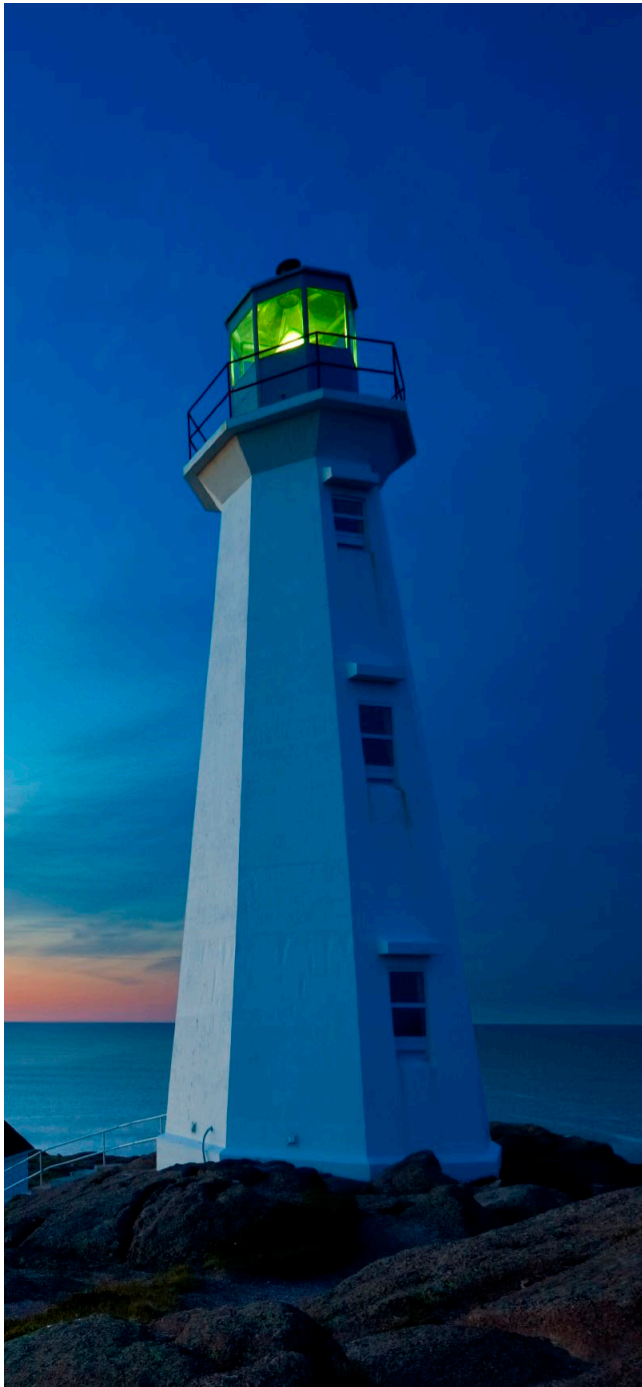


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MESSAGE FROM THE BOARD CHAIR & EXECUTIVE DIRECTOR/REGISTRAR

We are pleased to present the annual report for the Newfoundland and Labrador College of Social Workers (NLCSW) for 2023-24.

The lighthouse has been a prominent structure along the coastline of this province for centuries. When one considers its symbolism, words such as protection, guidance, and dependability come to mind. This symbolism aligns well with NLCSW's public protection mandate and resulted in the lighthouse being chosen as the primary image for the launch of NLCSW's new website in 2023. As detailed in the pages that follow, the website was one of many activities, accomplishments and milestones that occurred over the past fiscal year.

As we look back over the past year, we reflect on the collaborations, partnerships, and incredible working relationships which were key to helping advance NLCSW's vision of **Excellence in Social Work**. We will remain forever grateful to NLCSW's long-term Executive Director and Registrar, Lisa Crockwell, who announced her retirement in January 2024. Over the past 25 years, Lisa provided exceptional leadership, leaving NLCSW well-positioned to meet the opportunities and challenges ahead.

As a profession, social workers use their knowledge, skills, and abilities to enhance individual and collective well-being. As the profession continues to grow in Newfoundland and Labrador, NLCSW remains committed to advancing a common vision of excellence, recognizing that our combined efforts make a difference to people of this province.



A handwritten signature in blue ink that reads "Nadine Calloway".

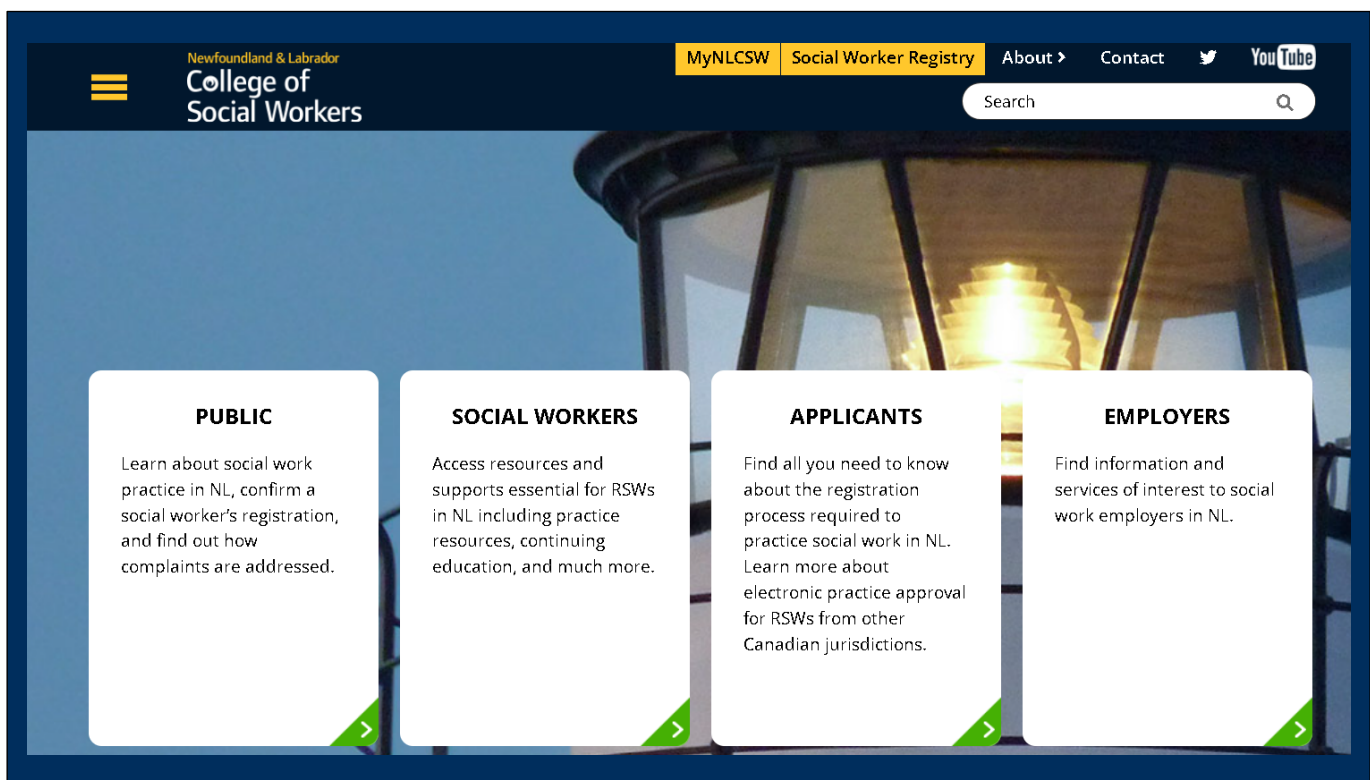
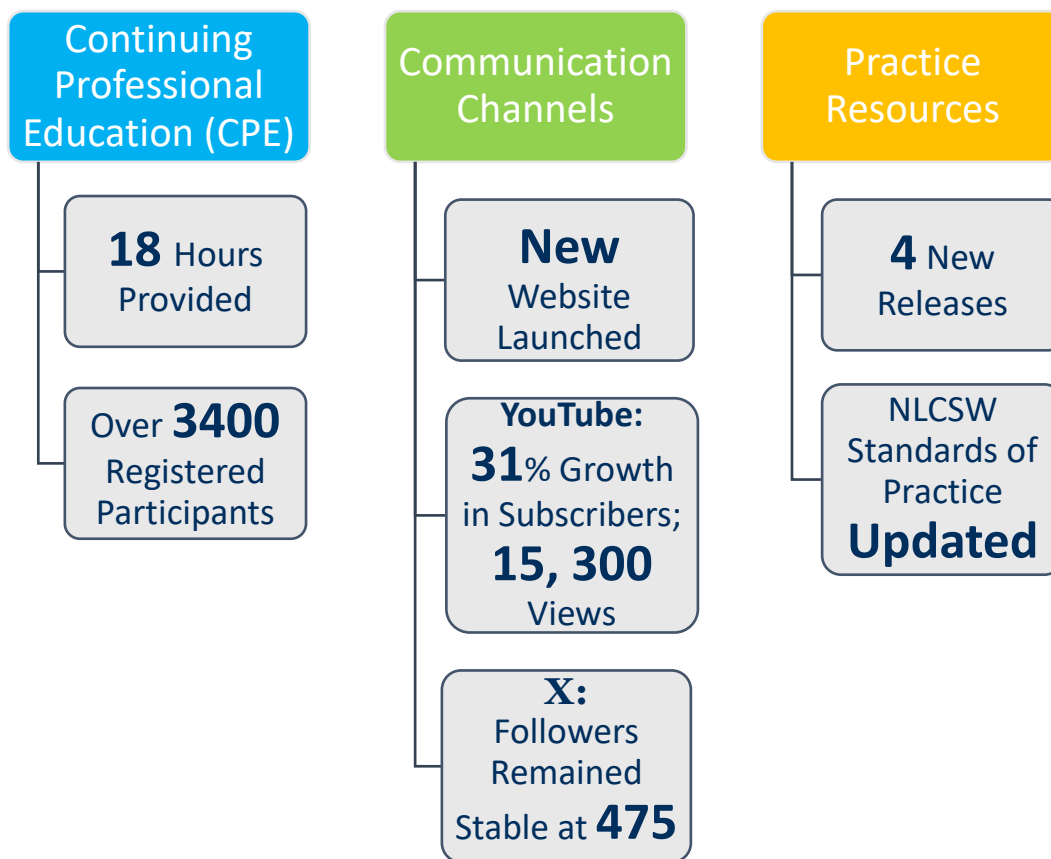
Nadine Calloway
MHS, BSW, RSW
NLCSW Chair



A handwritten signature in blue ink that reads "Phil O'Neil".

Phil O'Neil
MSW, RSW
NLCSW Executive Director/Registrar

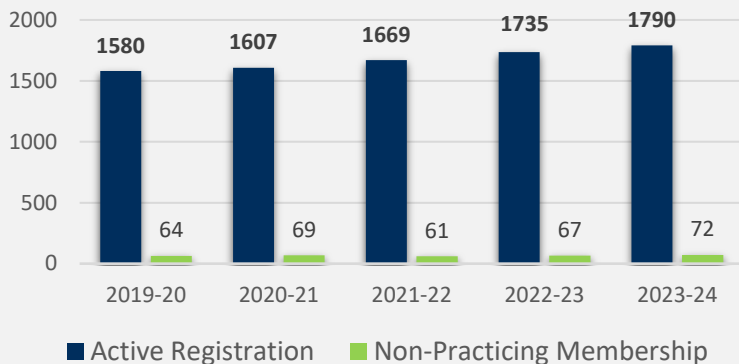
2023-24 HIGHLIGHTS



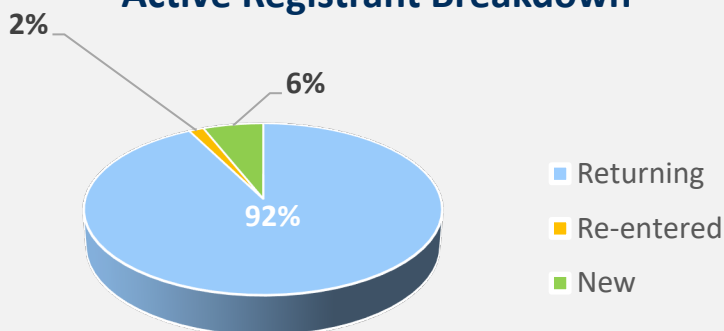
NLCSW's new website was officially launched on December 12, 2023, with streamlined content and dedicated menus for the public, social workers, applicants and social work employers.

2023-24 REGISTRANT PROFILE

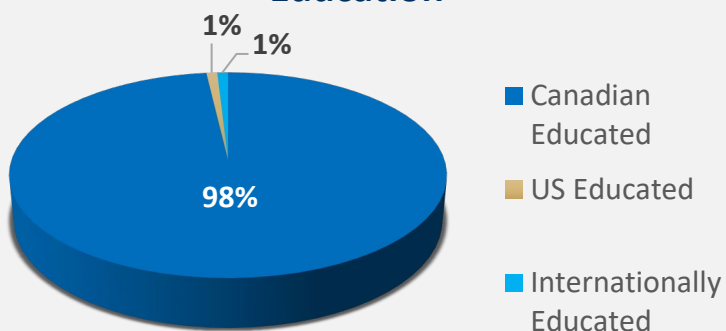
Number of Active Registrants & Non-Practicing Members



Active Registrant Breakdown



Breakdown of New Registrants by Education



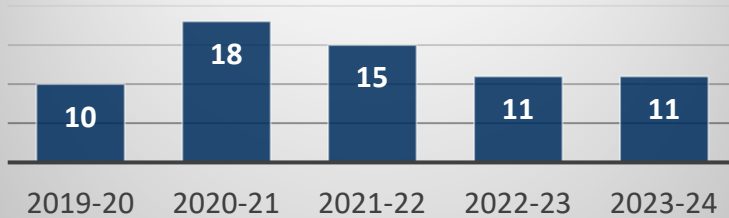
Registration Year	Net Growth in Registrants
2019-20	1.8
2020-21	1.6
2021-22	3.9
2022-23	4.0
2023-24	3.2

A CLOSER LOOK AT THE NUMBERS

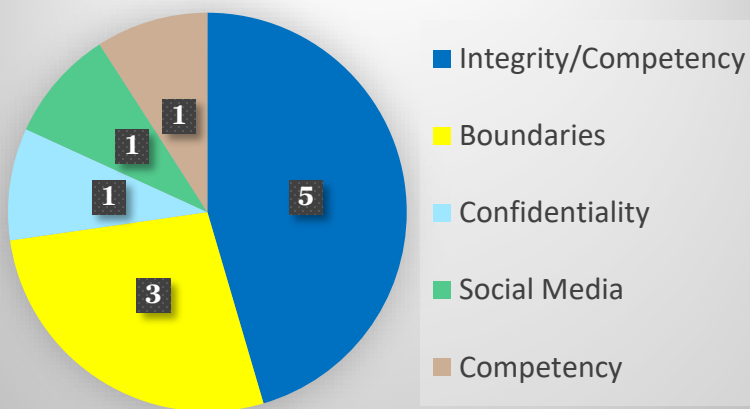
The upward growth in registrants continued in 2023-24, a trend that has been consistent since 1992. A closer look at the 2023-24 registrants revealed 92% of active licenses were issued to RSWs renewing from the previous year. Of the new registrants and those re-entering following a lapse, re-entry provisions applied to 5 individuals, requiring successful completion of the Association of Social Work Boards exam as a condition of active registration. The vast majority of new registrants were educated in Canada. Of the 98% of Canadian educated registrants, 66% were NL educated with 32% educated in other Canadian provinces.

2023-24 PROFESSIONAL CONDUCT REVIEW (PCR) PROFILE

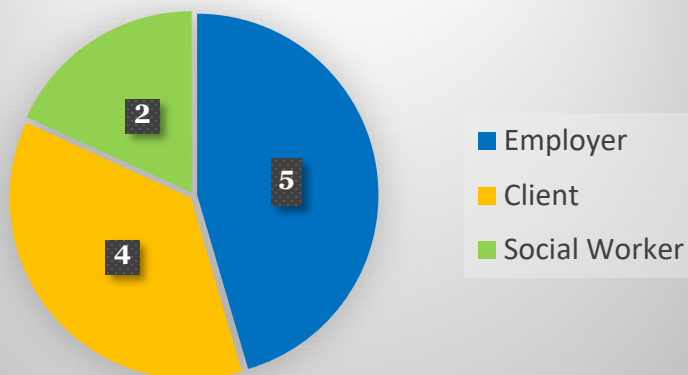
5 Year Trend
Number of Allegations
■ # of Allegations



Types of Allegations



Sources of Allegations



PCR ACTIVITIES

- Ongoing training remained a focus during the year. This included:
 - Investigator training in the PEACE model of investigative interviewing.
 - Disciplinary Panel training regarding decision making/writing and the process for contested hearings.
 - Board member training in advance of the March 1, 2024, implementation of the new Canadian Association of Social Workers (CASW) Code of Ethics.
 - Employer training regarding PCR processes.
- An information sharing forum was established with other provincial health regulators to discuss and share knowledge regarding PCR policies, processes, challenges and trends.
- Exit surveys for respondents and complainants continued. Information gathered helped inform the PCR process.

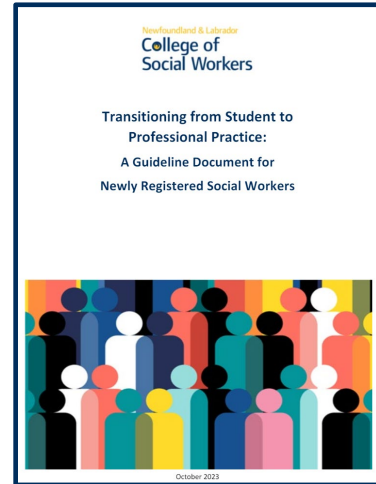
2023-24 KEY ACTIVITIES

REGULATORY LEADERSHIP

- Recognizing an agreement between the National Indigenous Accreditation Board (NIAB) and the Canadian Association for Social Work Education (CASWE), NLCSW's education requirements for applicants educated in Canada were updated to include social work degrees from educational programs accredited by the NIAB.
- NLCSW's Quality Assurance Committee implemented professional liability insurance audits for social workers engaged in private practice. The first audit was conducted in November, with the committee reporting 100% compliance.
- NLCSW continued to advance the clinical regulation in private practice model proposed in 2022-23. As part of this process, a transition plan outlining key areas for consideration was developed.
- NLCSW engaged in ongoing consultations and discussions with provincial government, regulatory bodies and community partners to address workforce challenges and emerging trends in social work regulation.

PRACTICE EXCELLENCE

- NLCSW'S library of practice resources continued to expand with new editions of the [Ethical Compass](#), [Documentation Matters](#), and [Practice Matters](#) released. A new guideline document provided important information for newly registered social workers. [NLCSW's Standards of Practice](#) were updated in advance of the March 1, 2024, implementation of the new [CASW Code of Ethics](#).
- Supporting the continuing competency of social workers remained a focus in 2023-24 with 18 CPE hours offered to over 3400 registered participants. [NLCSW's YouTube channel](#) subscribers and views continued to increase as webinar offerings were added to the channel.
- NLCSW continued to provide consultation and feedback to registrants on ethical issues. The main themes of the 54 consultations focused on private practice, confidentiality and disclosure, and conflicts of interest.



2023-24 KEY ACTIVITIES

STAKEHOLDER ENGAGEMENT

- NLCSW initiated the establishment of a formal network of colleagues with other Atlantic Canadian social work regulatory bodies. Comprised of colleagues whose positions are focused on policy and practice, the network will provide a forum to maintain ongoing connections, identify joint projects, and discuss common issues impacting social work practice.
- As a member of the CASW Communications Advisory Group, NLCSW worked with CASW and other federation partners on national communication strategies including the 2023-24 national Social Work Month campaign.
- NLCSW worked with other provincial health regulators to explore the establishment of a joint public advisory committee.
- Regular electronic updates were issued to NLCSW registrants, social work employers, and students throughout the year, ensuring these key stakeholders remained engaged and informed.
- The continued advancement of NLCSW's public protection mandate was an overarching theme in the design of the new website. The website features menus for primary users, including a dedicated menu for the public. NLCSW's commitment to a positive energy footprint was also an important part of the design process, which resulted in the selection of an eco-friendly web hosting service.



Social Work Month Poster 2023



**Appendix A:
Financial
Statements**

**Year Ended
February 29,
2024**

NEWFOUNDLAND AND LABRADOR COLLEGE OF SOCIAL WORKERS

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Year Ended February 29, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Members of Newfoundland and Labrador College of Social Workers

Opinion

I have audited the financial statements of Newfoundland and Labrador College of Social Workers (the "Organization"), which comprise the statement of financial position as at February 29, 2024, and the statements of revenues and expenses, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at February 29, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Organization in accordance with ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other Matter

The financial statements for the year ended February 28, 2023 were audited by another auditor who expressed an unmodified opinion on those financial statements on May 5, 2023.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

(continues)

Independent Auditor's Report to the Members of Newfoundland and Labrador College of Social Workers
(continued)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

St. John's, NL
May 24, 2024



Brian T. Scammell Professional Corporation
Chartered Professional Accountant

NEWFOUNDLAND AND LABRADOR COLLEGE OF SOCIAL WORKERS

Statement of Financial Position

February 29, 2024

	2024	2023
ASSETS		
CURRENT		
Cash	\$ 653,178	\$ 581,591
Term deposits	1,198,571	1,104,325
Prepaid expenses	5,382	16,187
	1,857,131	1,702,103
CAPITAL ASSETS (Note 3)	192,068	199,077
	\$ 2,049,199	\$ 1,901,180
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 89,437	\$ 81,734
Employee deductions payable	20,300	13,273
Prepaid registration fees	740,609	702,597
	850,346	797,604
ACCRUED EMPLOYEE SEVERANCE (Note 4)	53,700	52,650
	904,046	850,254
NET ASSETS		
Unrestricted fund	295,688	295,688
Internally restricted funds	849,465	755,238
	1,145,153	1,050,926
	\$ 2,049,199	\$ 1,901,180

ON BEHALF OF THE BOARD

 Director

 Director

See notes to financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF SOCIAL WORKERS

Statement of Revenues and Expenditures

Year Ended February 29, 2024

	2024	2023
REVENUES		
Registration fees	\$ 724,217	\$ 704,014
Interest	60,940	25,038
Miscellaneous (<i>Note 5</i>)	33,150	22,700
	818,307	751,752
EXPENSES		
Salaries and wages	489,838	472,016
Business taxes, licenses and memberships	64,836	62,056
Information technology maintenance	42,915	24,062
Travel and meetings	20,440	16,265
Professional fees	19,083	8,539
Interest and bank charges	13,737	12,472
Municipal taxes	9,965	9,899
Telephone	7,341	8,497
Amortization	7,009	8,645
Maintenance	6,699	7,706
Insurance	6,612	6,653
Consulting fees	6,427	1,200
Legal fees	5,936	5,701
Professional development and training	5,118	2,517
Heat and light	3,453	3,561
Office	2,912	2,584
Office supplies	2,639	5,227
Miscellaneous	1,697	968
	716,657	658,568
EXCESS OF REVENUES OVER EXPENSES	\$ 101,650	\$ 93,184

See notes to financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF SOCIAL WORKERS

Statement of Changes in Net Assets

For the year ended February 29, 2024

	2024		2023	
	Internally			
	Unrestricted	Restricted		
	Fund	Funds	Total	Total
NET ASSETS, BEGINNING OF YEAR	295,688	755,238	1,050,926	973,133
Excess of revenues over expenses	101,650	(7,423)	94,227	77,793
Allocations to reserves	(101,650)	101,650	-	-
NET ASSETS, END OF YEAR	\$ 295,688	\$ 849,465	\$ 1,145,153	\$ 1,050,926

Statement of Changes in Internally Restricted Reserves

For the year ended February 29, 2024

	2024		2023	
	General			
	Disciplinary	Building	Contingency	
				Total
NET ASSETS, BEGINNING OF YEAR	421,897	70,341	263,000	755,238
Revenues	8,833	-	-	8,833
Expenses	(16,256)	-	-	(16,256)
Allocations to reserve from current year's surplus	25,000	61,650	15,000	101,650
NET ASSETS, END OF YEAR	\$ 439,474	\$ 131,991	\$ 278,000	\$ 849,465

See notes to financial statements.

NEWFOUNDLAND AND LABRADOR COLLEGE OF SOCIAL WORKERS

Statement of Cash Flows Year Ended February 29, 2024

	2024	2023
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 101,650	\$ 93,184
Items not affecting cash:		
Amortization of capital assets	7,009	8,645
Accrued employee severance	1,050	-
	109,709	101,829
Changes in non-cash working capital:		
Accounts payable and accrued liabilities	7,702	5,840
Prepaid registration fees	38,012	25,649
Prepaid expenses	10,805	(11,211)
Employee deductions payable	7,027	264
	63,546	20,542
Cash flow from operating activities	173,255	122,371
INVESTING ACTIVITIES		
Purchase of capital assets	-	(18,992)
Increase in investments	(94,245)	(201,647)
Cash flow used by investing activities	(94,245)	(220,639)
FINANCING ACTIVITIES		
Discipline revenues credited to reserve funds	8,833	7,087
Discipline expenses charged to reserve funds	(16,256)	(22,478)
Cash flow used by financing activities	(7,423)	(15,391)
INCREASE (DECREASE) IN CASH FLOW	71,587	(113,659)
Cash - beginning of year	581,591	695,250
CASH - END OF YEAR	\$ 653,178	\$ 581,591
CASH FLOWS SUPPLEMENTARY INFORMATION		
Interest received	\$ (56,844)	\$ (23,391)
Interest paid	\$ 13,737	\$ 12,472

See notes to financial statements

NEWFOUNDLAND AND LABRADOR COLLEGE OF SOCIAL WORKERS

Notes to Financial Statements

Year Ended February 29, 2024

1. PURPOSE OF THE ORGANIZATION

The Newfoundland and Labrador Association of Social Workers (NLASW) 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*. Effective September 30, 2020, amendments to the *Social Workers Act* resulted in a name change, from NLASW to the Newfoundland and Labrador College of Social Workers (NLCSW). The *Social Workers Act* continues to give the College 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. The College is a not-for-profit organization exempt from income tax by virtue of Subsection 149(1) of the Income Tax Act of Canada.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Cash and cash equivalents

The organization's cash and cash equivalents are comprised of cash deposits with a Canadian financial institution.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred. The financial instruments measured at amortized cost include cash, term deposits, accounts payable and employee deductions payable.

Investments

Investments consist of guaranteed investment certificates issued by a Canadian financial institution with a maturity date less than one year and are recorded at cost plus accrued interest unless otherwise indicated.

Capital assets

Capital assets are stated at cost less accumulated amortization and are amortized over their estimated useful lives on a declining balance basis at the following rates and methods:

Buildings	5% declining balance method
Computer hardware	30% declining balance method
Furniture and fixtures	20% declining balance method

The Organization regularly reviews its capital assets to eliminate obsolete items.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Net assets

- a) Internally restricted net assets are funds which have been designated for a specific purpose by the organization's Board of Directors. 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.

(continues)

NEWFOUNDLAND AND LABRADOR COLLEGE OF SOCIAL WORKERS

Notes to Financial Statements

Year Ended February 29, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

- b) Unrestricted net assets comprise the excess of revenue over expenses accumulated by the organization each year, not of transfers, and are available for general purposes.

Revenue recognition

Registration fees

Registration fees are due by the end of February of each year and are recognized as revenue on the first day in the subsequent fiscal year.

Interest income

Interest income is recognised as interest accrued on a time basis by reference to the principal outstanding and to the effective interest rate applicable. The effective interest rate applicable is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Miscellaneous

Revenues are recognized when there is clear proof that an arrangement exists, amounts are fixed or can be determined and collectability is reasonably assured.

Contributed services

The contribution of time by volunteers who serve on the Board of Directors and on various committees cannot be reasonably measured and are therefore not reflected in these financial statements.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. The estimated life of capital assets is the most significant item that involves the use of estimates.

3. CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Land	\$ 125,500	\$ -	\$ 125,500	\$ 125,500
Buildings	127,409	73,346	54,063	56,909
Furniture and equipment	61,573	54,875	6,698	8,373
Computer hardware	89,650	83,843	5,807	8,295
	\$ 404,132	\$ 212,064	\$ 192,068	\$ 199,077

4. ACCRUED EMPLOYEE SEVERANCE

The College accounts for employee severance using the accrual basis of accounting. Severance is payable to qualified employees based on the College's policies and employment contracts.

NEWFOUNDLAND AND LABRADOR COLLEGE OF SOCIAL WORKERS

Notes to Financial Statements

Year Ended February 29, 2024

5. MISCELLANEOUS INCOME

	2024	2023
Application Fees Revenue	\$ 14,050	\$ 6,950
Electronic Practice Revenue	12,450	10,900
Late Fees Revenue	4,800	3,200
Private Practice Roster Revenue	1,650	1,450
Miscellaneous Revenue	200	200
	\$ 33,150	\$ 22,700

6. FINANCIAL RISK MANAGEMENT

The College 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 29, 2024, all relevant sources of risk exposure are considered negligible.

