



ANNUAL REPORT

2024–2025

**College of Licensed
Practical Nurses**

Of Newfoundland and Labrador

Contents

Introduction	3
Governance	4
A Message from the Board Chair	5
A Message from the CEO/Registrar.....	6
CLPNNL Board	7
Strategic Priorities.....	8
Quality	9
Quality Assurance Program.....	11
Continuing Competency Program	10
Practice Services.....	11
Licensure	12
PN Program Approval.....	17
Stakeholder Collaboration.....	20
Standards Practice and Code of Ethics	21
Conduct	21
Engagement	24
Financial Statements	26

Introduction

The College of Licensed Practical Nurses of Newfoundland and Labrador (CLPNNL) has the legislated responsibility, in accordance with the Licensed Practical Nurses Act (2005), to regulate the practice of Licensed Practical Nurses (LPNs) in Newfoundland and Labrador.

This report details the regulatory activities undertaken in the April 1, 2024, to March 31, 2025, licensure year to meet the College's legislated responsibility and to support the College's quality framework. The Financial Statements for this period are attached.

Land Acknowledgement

We respectfully acknowledge the land on which we practice as the ancestral homelands of the Beothuk, whose culture has now been erased forever. We also acknowledge the island of Ktaqmkuk (Newfoundland) as the unceded, traditional territory of the Beothuk and the Mi'kmaq. And we acknowledge Labrador as the traditional and ancestral homelands of the Innu of Nitassinan, the Inuit of Nunatsiavut, and the Inuit of NunatuKavut. We recognize all First Peoples who were here before us, those who live with us now, and the seven generations to come. As First Peoples have done since time immemorial, we strive to be responsible stewards of the land and to respect the cultures, ceremonies, and traditions of all who call it home. As we open our hearts and minds to the past, we commit ourselves to working in a spirit of truth and reconciliation to make a better future for all.



Governance



Our Mandate

To regulate the practice of licensed practical nurses in the public interest



Our Vision

Excellence in the regulation of licensed practical nurses



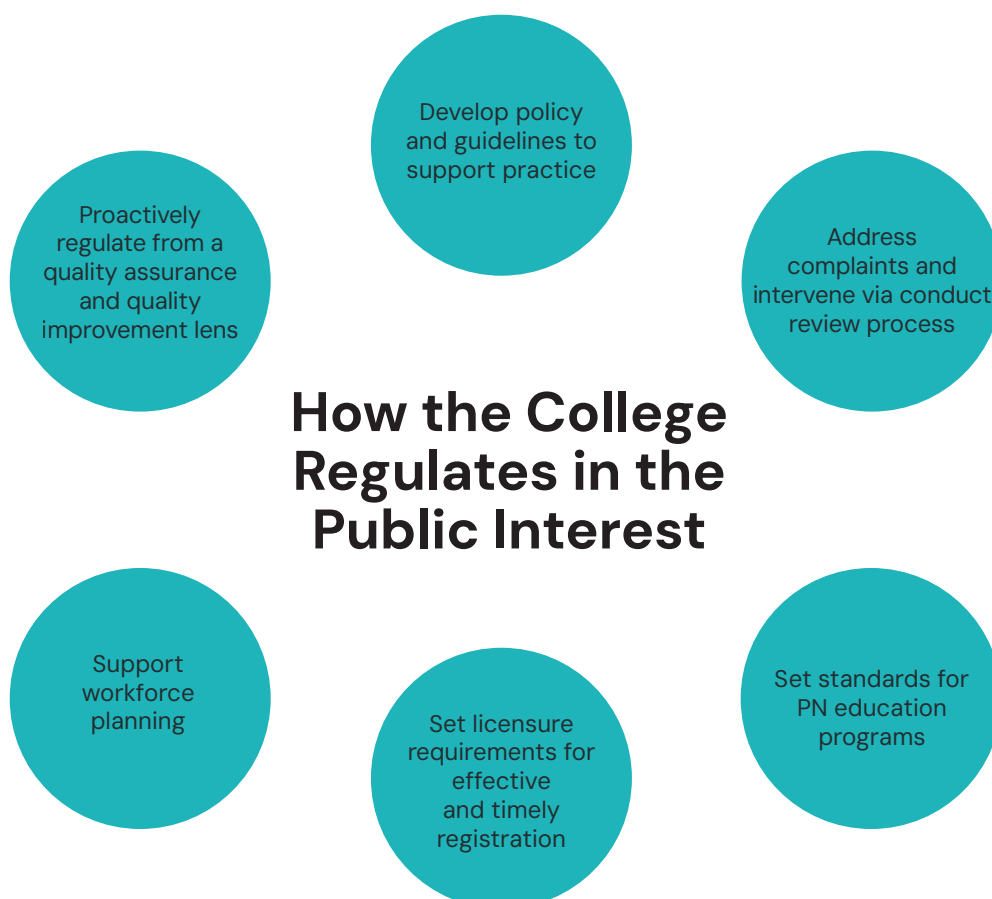
Our Mission

To regulate Newfoundland and Labrador's licensed practical nurses so the public receives safe, competent, and ethical care



Our Values

Fairness | Being inclusive, equitable, just and transparent
Integrity | Being honest, ethical, fair, and responsible
Social Responsibility | Acting in the public interest
Collaboration | Being effective in communicating and relationship building
Agility | Being adaptable and innovative



A Message from the Board Chair



Christopher Janes

As Chair of the Board of the College of Licensed Practical Nurses of Newfoundland and Labrador (CLPNL), it is my privilege to reflect on the achievements and progress of the 2024/2025 licensure year.

A key milestone this year was the successful implementation of the Alinity software platform. This innovative system has brought valuable improvements to our regulatory processes, offering enhanced self-serve functionality for Licensed Practical Nurses (LPNs) across the province. With Alinity, registrants can now efficiently manage their licensure renewals and track their continuing competency education hours with greater ease and independence. The positive feedback received from

our registrants affirms that this investment has significantly improved accessibility, convenience, and overall user experience.

We also continued to participate in the dialogue around the One Nurse Regulator movement, an initiative focused on strengthening consistency and collaboration in nursing regulation within the province. This comes after Bill 87 received Royal Assent in the Provinces' House of Assembly, "AN ACT RESPECTING LICENSED PRACTICAL NURSES, REGISTERED NURSES, REGISTERED PSYCHIATRIC NURSES AND NURSE PRACTITIONERS". CLPNL's and the College of Registered Nurses of Newfoundland and Labrador's involvement in this work demonstrates our commitment to innovative, unified approaches that serve both the public interest and the nursing community.

In addition to welcoming technological advancements, as well as fostering strong collaboration, the Board has been actively engaged in the formation of a One Nurse Regulator Transition Board. This important work lays the foundation for future developments in regulation and governance, ensuring nursing regulation in Newfoundland and Labrador remains responsive, progressive, and well-prepared to meet evolving regulatory demands while continuing to protect the public and regulate the Nursing profession.

I would like to take this opportunity to sincerely thank the current and past Board members for their dedication, leadership, and contributions to the College's ongoing success. Your efforts and insights have shaped the direction of CLPNL in meaningful ways. I would also like to extend my gratitude to the staff of CLPNL, whose expertise, professionalism, and commitment to excellence continue to drive the organization forward. On behalf of the Board, thank you to our registrants, stakeholders, and partners for your continued trust and support.

A Message from the CEO/Registrar



Wanda Wadman

Annual reports are one way for the College to articulate the achievements of the past year and to demonstrate that we are meeting our mandate. This year, we will also report on activities that guide us into the future so that the regulation of practical nurses remains focused on regulating nursing in the public interest.

In his address, CLPNNL's Board Chair, Chris Janes spoke to the implementation of the Alinity software platform. Operationally, this regulatory management system has provided a safe and secure registrant database; where we house the important information we obtain and retain related to registrants. The self-serve functions, such as requesting a change of address, updating employer information, and logging

continuing education activities are not only convenient for the LPN, but also enhance the LPNs capacity to meet their professional obligations, which in turn is in the interest of the public.



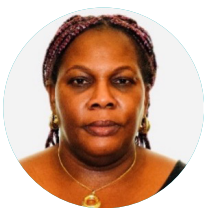






Much work has taken place by the Board and staff to address the important and impending creation of one nursing regulator for the province. The transition to the Newfoundland and Labrador College of Nurses, in response to new provincial legislation, The Nurses Act, 2024, will occur in April 2026. I would like to highlight the important collaboration with the College of Registered Nurses of Newfoundland and Labrador. While we have always collaborated, supported each other, and learned from one another, this year has required a different level of collaboration. I am grateful for the strong and respectful relationship that exists in our nursing family.

This year, the Board updated the College's strategic plan, identifying two broad strategic priorities: Effective Regulation, and Accountable Regulation. In this report, beginning on page 10 you will see the activities undertaken to achieve effective regulation, aligning with the elements of our quality framework. Accountable regulation is demonstrated in our reporting of the disposition of the allegations reported to the College, on page 21.





I would like to thank the Board for their progressive considerations and thoughtful decision making this past year, especially in response to Government's new Nurses Act and the subsequent work to create one nursing regulator. My work is well supported by a competent and passionate staff at CLPNNL.

CLPNNL Board

2024-2025

 Una Davis LPN	 Shawna Haley-Sharpe LPN	 Ngozi Audu LPN	 Patricia Barrett Public Representative	 Sheila Fudge Public Representative
 Lisa Gear LPN	 Chris Janes LPN Chair	 Dawn Lanphear CNS Representative	 Aimee Pennell LPN	

Committees that support the CLPNNL Board

	Quality Assurance Committee		Disciplinary Panel
	Finance Committee		Complaints Authorization Committee

Strategic Priorities

1. Effective Regulation

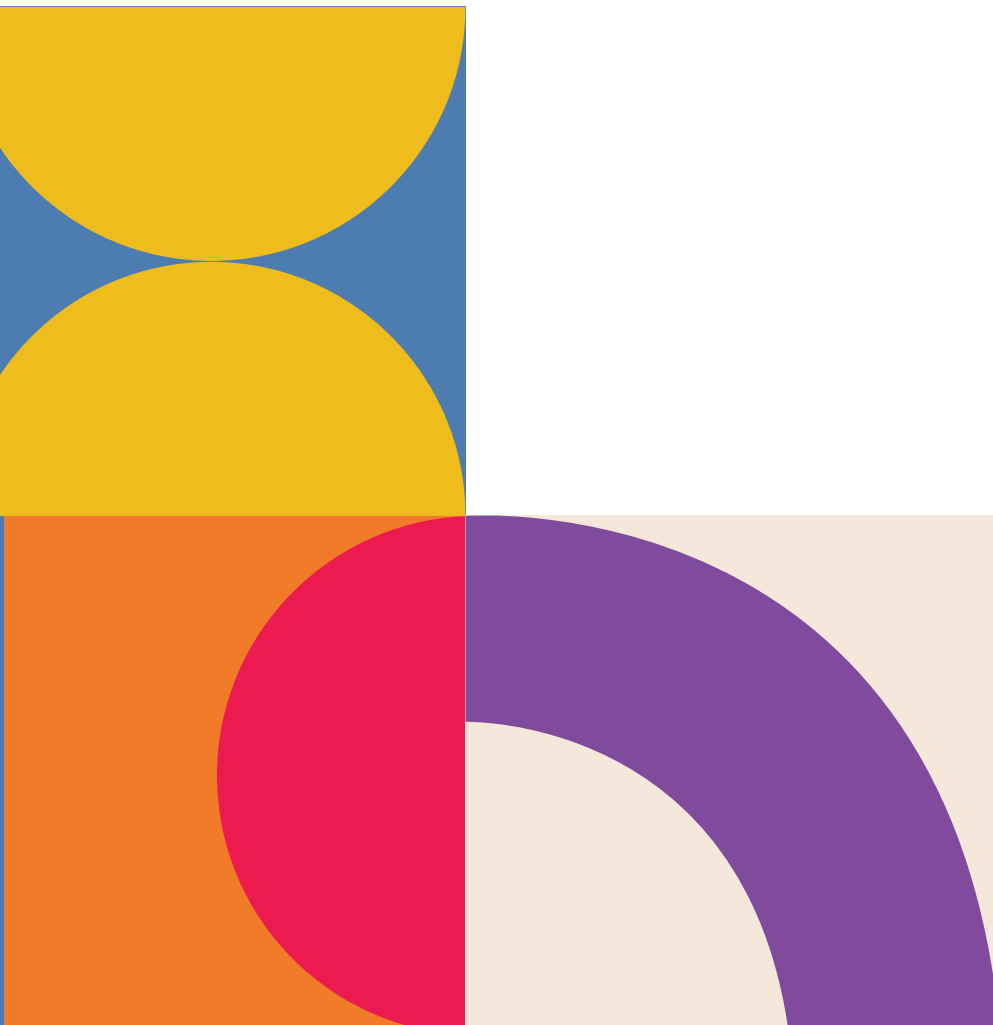
Strategic activities:

- *Work with stakeholders to transition to one nurse regulator*
- *Identify barriers to efficient licensure for qualified and competent applicants*
- *Optimize use of Quality Assurance*
- *Advance understanding of the College's mandate*
- *Collaborate with stakeholders to optimize LPNs competence and capacity to meet the future needs of Newfoundlanders and Labradorians*

2. Accountable Regulation

Strategic activities:

- *Employ best practices in conduct review*
- *Continue to support the profession's capacity to deliver culturally safe care*
- *Conduct annual program approval of practical nursing education*
- *Validate that Entry-Level Competencies (ELCs) align with practice requirements*



Quality

Quality assurance and quality improvement are integral to the public receiving safe, competent, compassionate, and ethical nursing care.

CLPNNL believes that proactive regulation which focuses on promoting good practice and preventing poor practice is essential to effective regulation. By directing efforts upstream, the College aims to proactively prevent and mitigate the risk of harm to the public.

The seven key elements of the framework include: the Standards of Practice and the Code of Ethics; the Quality Assurance Program; the Continuing Competency Program; Practice Services; Licensure; the Practical Nurse (PN) Program Approval; and Stakeholder Collaboration.

Additionally, and outside of the quality framework, CLPNNL is mandated to intervene in and address instances of unacceptable practice. These instances, or allegations, are reported under the Professional Conduct Review (PCR) Process.



Quality Assurance Program

QUALITY
ASSURANCE
PROGRAM



CLPNNL continues to uphold its legislative requirement to maintain a Quality Assurance Committee that operates a quality assurance program for LPNs. This regulatory mechanism enables the College to proactively address a concern regarding LPN practice rather than waiting until the concern becomes more serious and requires referral to the professional conduct review (PCR) process. The PCR Process is reported on page 21.

The Quality Assurance Committee met three (3) times this year, discussing proactive actions that direct CLPNNL staff in relation to education and practice supports. The Quality Assurance Committee identified the CLPNNL Directed Learning activity for 2025-2026.

Following triaging and assessment by the College Registrar, 6 of the 33 allegations against LPNs filed with the Registrar were determined to be quality assurance concerns and referred to the Quality Assurance Program. The Registrar directed that four (4) of the QA concerns be disposed with a quality assurance resolution, and two (2) be filed with a sub-committee of the Quality Assurance Committee for review and decision.

Continuing Competency Program

CONTINUING
COMPETENCY
PROGRAM



CLPNNL's Continuing Competency Program (CCP) is a regulatory program and a quality assurance element designed to assist LPNs to maintain and enhance their professional competence every year. This year, LPNs were introduced to a new on-line process for logging their CCP information, which is a requirement for licensure renewal.

One hundred and twenty-eight (128) LPNs were selected for quality monitoring to validate their 2023-2024 submitted CCP activities. One hundred and twenty-three (123) LPNs, or 96%, demonstrated full or partial compliance with their initial submission. Ultimately, one hundred and twenty-seven LPNs, or 99%, demonstrated compliance. One LPN did not complete CCP.

Individuals seeking licensure reinstatement following CCP non-compliance are not eligible for licensure until outstanding CCP requirements are met.

Practice Services

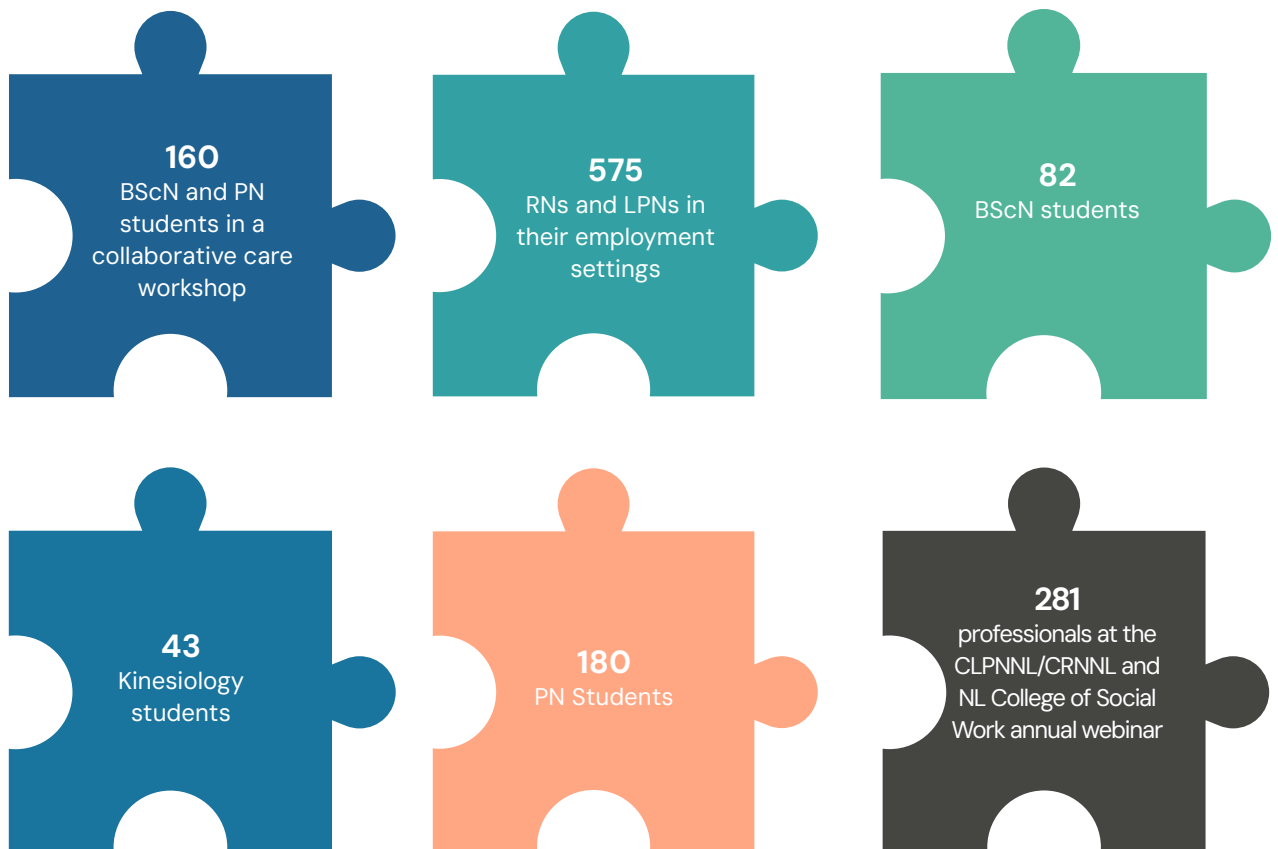


LPNs, employers, and others contact CLPNNL's Practice Consultant for information or clarification on a number of topics.

- This year, CLPNNL provided a 4-part education event for 29 Enrolled Assistant Nurses from Jamaica who were bridging to the PN program.
- Approximately 740 calls and e-mails this year, mostly related to Scope of Practice (450) and Continuing Competency Program (CCP) (290). The increase in contact regarding CCP is related to the new requirement for registrants to log their CCP requirements in their Alinity Member Portal.
- 15 virtual presentations with over 700 attendees
- 113 internationally educated nurses attended CLPNNLs required pre-licensure workshop
- 1 day-long leadership workshop with 37 LPNs attending.

CLPNNL Presents

This year we presented to:



Licensure

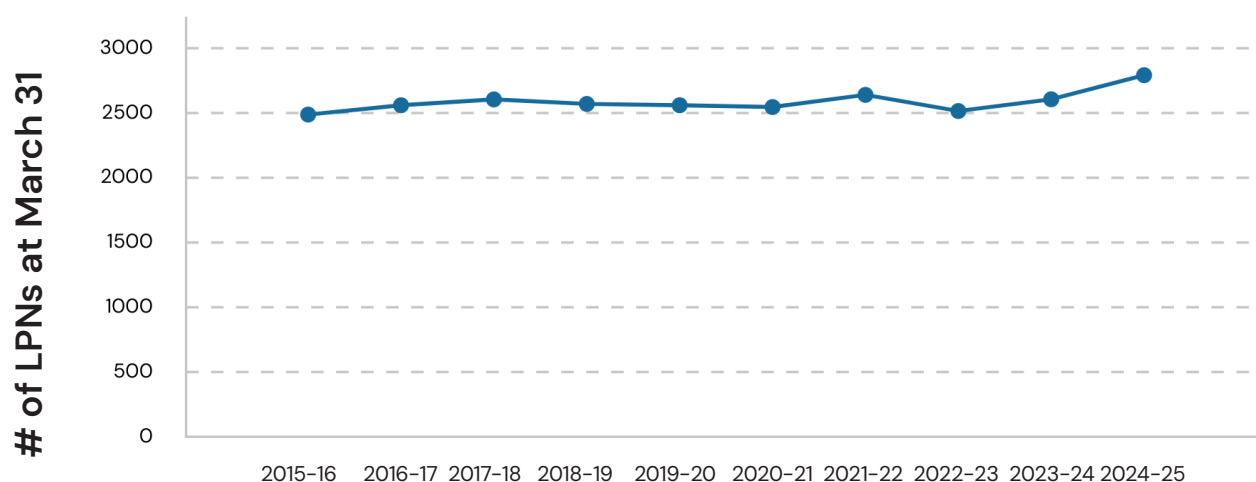
LICENSURE



On April 1, 2024 there were 2364 LPNs licensed with the College, and on March 31, 2025 there were 2792 LPNs licensed with the College.

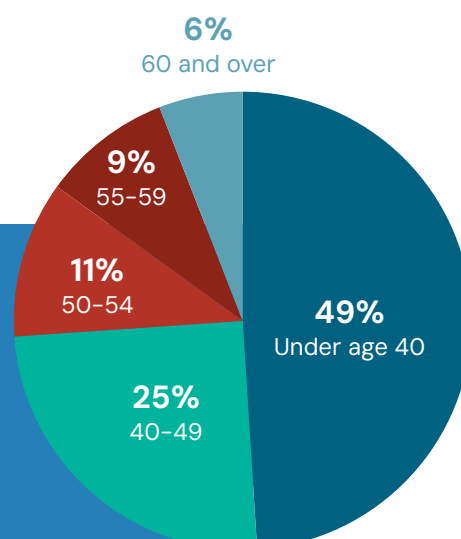
The number of registrants fluctuates throughout the year as LPNs leave and/or return to the province, return to practice after a leave of absence, obtain licensure for the purposes of travel contracts, retire, or choose not to renew their license. The number of graduates from the PN program also influences registration numbers.

Licensure trends over time

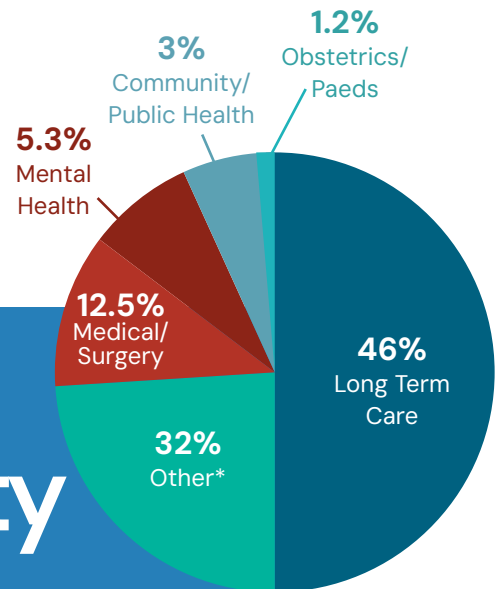


Licensure Year

LPN Age Demographics



Primary Area of Responsibility

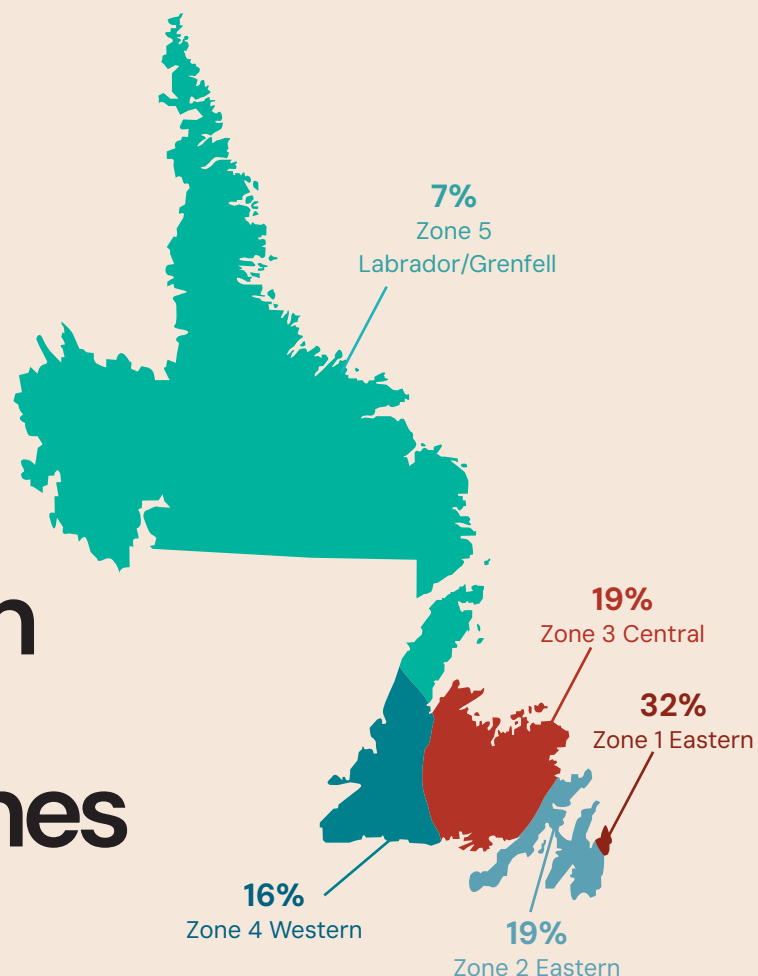


Primary area of responsibility is self identified by LPNs on licensure renewal. The College collects registrant data according to the Canadian Institute for Health Information (CIHI) provided categories and reports this data to CIHI. New CIHI reporting categories may account for this year's increase in "Other". In 2023-24 19% of LPNs selected "other". In 2024-25 32% of LPNs selected "other".

*The Other category includes areas such as Occupational Health, Community Pharmacy, Dermatology clinics, rehabilitation.

LPN Location by CLPNNL Electoral Zones

*6% of registrants outside NL.

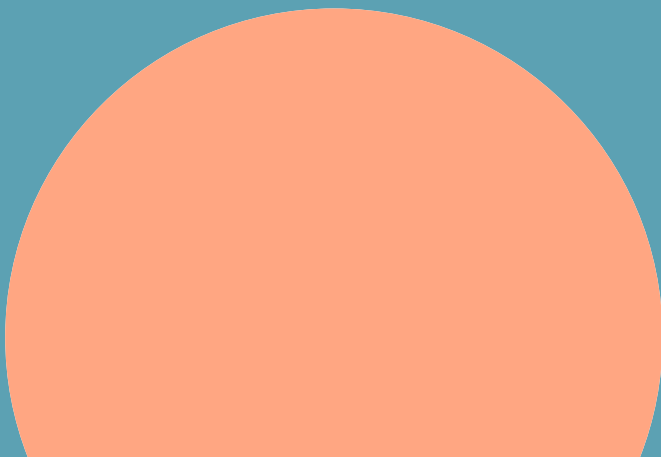


Pathways to Licensure

There are multiple pathways available for applicants to determine eligibility for licensure with CLPNNL and to obtain licensure.

Pathways Include :

- New Graduates from a CLPNNL approved PN program
- Current LPNs from other Canadian jurisdictions
- International applicants (educated outside Canada)
- Former NL practical nurses returning to practice
- Candidates from identified educational programs requiring bridging
- Individuals requiring an emergency temporary license as outlined in the LPN regulations.



Overview of licensure activities this year

New graduate information is reported on page 16.

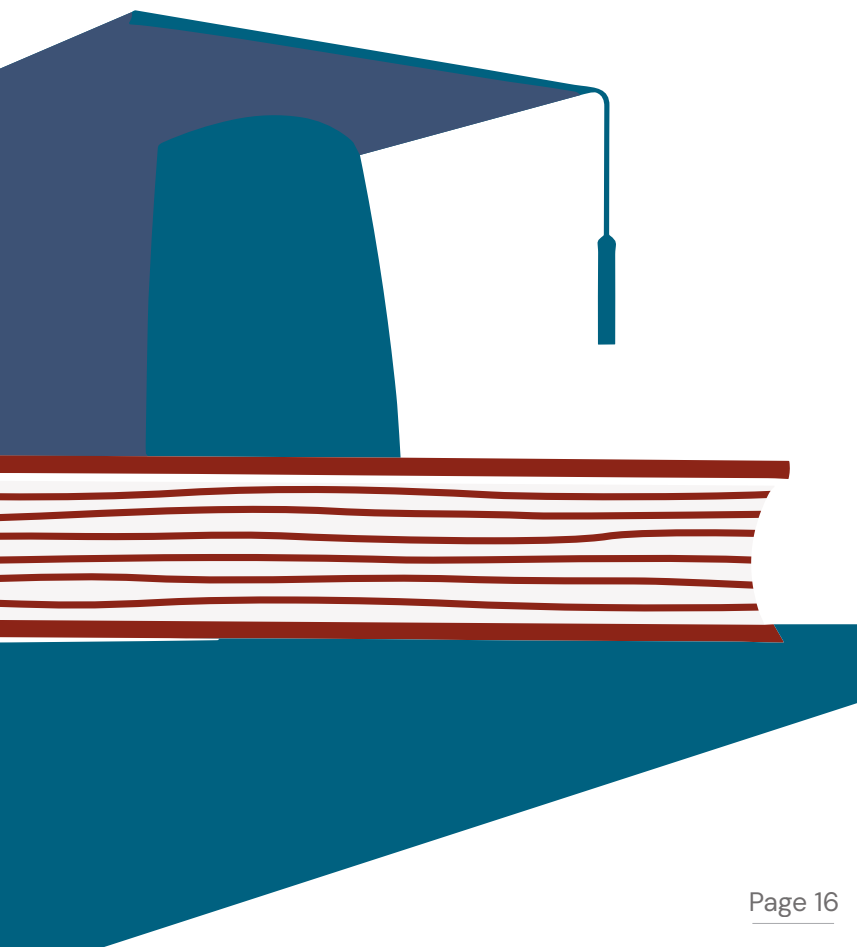
- 117 Canadian applicants were granted temporary licensure eligibility.
- 104 international applicants were assessed and approved to write the CPNRE and gain temporary licensure.
- 180 international applicants are in varying stages of progress with their applications (e.g., awaiting receipt of documentation).
- Top countries where international applicants obtained their nursing education are Pakistan, India, Philippines, Nigeria, Ghana
- 6 individuals successfully completed a Supervised Practice Experience Program (SPEP). SPEP is a regulatory program that is employment focused, and which provides a pathway for qualified individuals to obtain a temporary license in order to achieve the required practice hours for licensure.
- 119 verifications provided
 - LPNs request verification of licensure from CLPNL as part of their application process to another jurisdiction in Canada, or abroad. LPNs may request verification for more than one jurisdiction.
 - 115 for other Canadian provinces or territories
 - 2 for USA
 - 2 for a nursing credential assessment service.



Canadian Practical Nurse Registration Examination (CPNRE)

Candidates	First Exam Writing	2nd Attempt	3rd Attempt
Number Registered	301	15	1
Number Writing	286	15	1
Number Not Writing	15	–	–
Number Passing	261	10	1
Number Unsuccessful	25	5	–
Percent Passing	91%	67%	100%

NL graduates achieved a 1st write pass rate of 97%. IEN applicants achieved a 1st write pass rate of 79%. The increase of 102% over last year in the number of candidates writing the CPNRE is a reflection of the increase in international applicants.



PN Program Approval



The Licensed Practical Nurses Act (2005) gives the CLPNNL the statutory responsibility to set education standards for Licensed Practical Nurses and to evaluate and approve education programs in the province to determine that programs are in compliance with the program approval standards.

Program Approval Report

In April 2024, the Centre for Nursing Studies and the College of the North Atlantic completed a comprehensive submission under the new CLPNNL program approval process (adapted from the CNO February 2021).

- Board approved final Program Approval Report – October 2024.
- Seven-year approval granted to Centre for Nursing Studies and College of the North Atlantic satellite sites.
- Approval contingent on requirements for annual report submissions.

The annual report submissions must address key indicators of program success, such as Canadian Practical Nurse Registration Exam (CPNRE) results, and results of surveys collected from Practical Nursing students and preceptors rating practice readiness.

The annual report results will be reported in CLPNNL's 2025–2026 annual report.

PN Education

The Centre for Nursing Studies (CNS) has been designated by the CLPNNL as the parent institution for delivery of practical nursing education in the province. The CLPNNL grants approval to broker the PN program to various sites of the College of the North Atlantic (CNA) based on a human resource need which is identified in collaboration with employers, and through health human resource planning with the NL Department of Health and Community Services.

In 2024, the PN program was offered at ten (10) sites across the province: one (1) at the Centre for Nursing Studies in St. John's, and at nine (9) College of the North Atlantic sites.

Students who entered the PN program in September 2022 graduated in April 2024.

April 2024 Graduates

Total Graduates: 185

Centre For Nursing studies: 63

Bay St, George: 10

Burin: 8

Carbonear: 27

Clareville: 9

Corner Brook: 11

Gander: 16

Grand Falls-Windsor: 25

Happy Valley-Goose-Bay: 8

St. Anthony: 8



September 2024 Intake

Intake for 2024: 281

Centre For Nursing studies: 95

Bay St, George: 22

Burin: 16

Carbonear: 32

Clareville: 20

Corner Brook: 25

Gander: 25

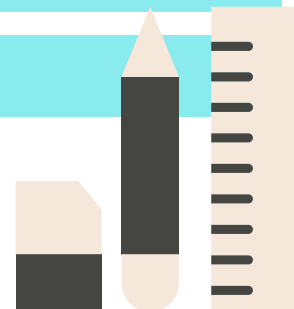
Grand-Falls Windsor: 26

Happy-Valley Goose Bay: 7

St. Anthony: 13

Students who entered the PN program in September 2024 will be eligible for graduation in April 2026.

This year, 29 Enrolled Assistant Nurses from Jamaica completed a bridging process with the Centre for Nursing Studies to achieve practical nurse education equivalency. The bridging included learning modules, classroom and lab components, and clinical placements.



Stakeholder Collaboration

STAKEHOLDER
COLLABORATION



CLPNL publishes PRACTICE e-Journal three-times yearly and delivers it to the e-mail inbox of all LPNs and numerous stakeholders in NL.



312 Subscribers

240% increase over last year

+4 New Videos

5.1K views of CLPNL's Directed Learning Video



1.6k Followers

8% increase over last year

8.7k single page reach

600= average views per page



Standards of Practice and Code of Ethics

CLPNNL continues to provide education sessions to students and LPNs related to the Standards of Practice. The Standards are a focal point in the CLPNNLs Leadership Workshop. This year, the leadership workshop was offered in person in Grand Falls–Windsor, where 37 LPNs in attendance discussed how they demonstrate adherence to the standards in their everyday practice.

At its March 2025 meeting, the CLPNNL Quality Assurance Committee identified the Code of Ethics for Licensed Practical Nurses in Canada (2023) online learning module as the directed (required) learning for all LPNs as part of their continuing competence program for the 2025–2026 licensure year.

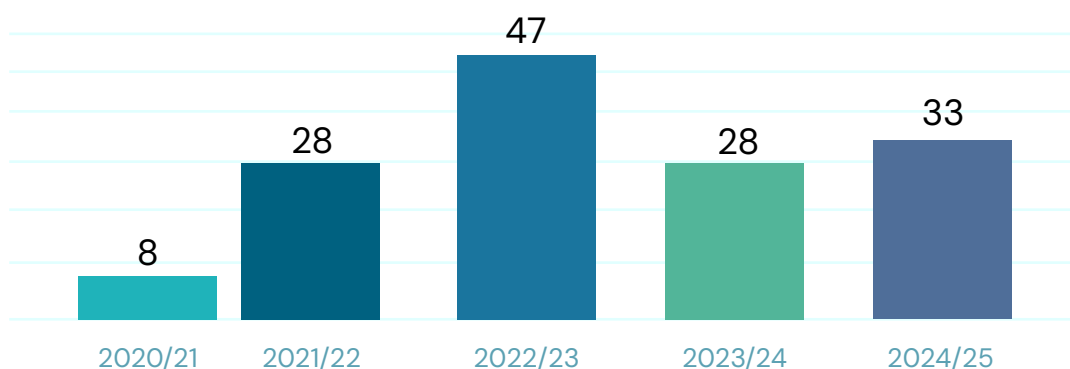
Conduct

Professional Conduct Review

The CLPNNL is committed to resolving allegations against LPNs based on the principles of procedural fairness, transparency and due diligence. Each allegation received by the CLPNNL is taken seriously and reviewed thoroughly to determine the appropriate course of action. The Licensed Practical Nurses Act (2005) and Regulations (2011) outlines the process for addressing unprofessional conduct to protect the public from incompetent or unethical practitioners.

The following illustration shows a historical comparison of the last five licensure years in terms of the number of allegations filed per year.

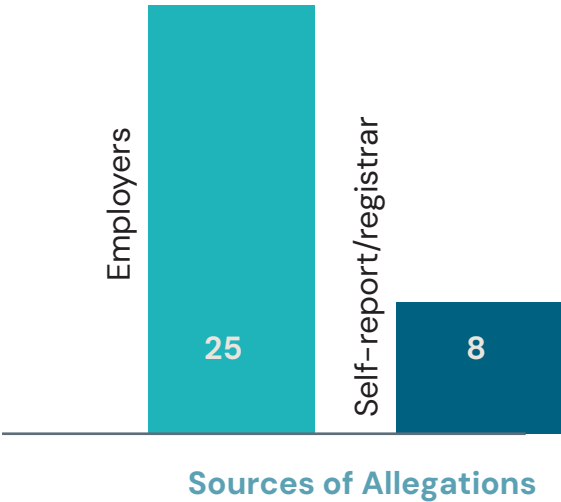
Allegations Since 2020



In the past 5 years allegations against LPNs in NL represent approximately 1% of the total membership each year, except for 2020–2021. This year we are on track to follow the same trajectory as other non–pandemic years. The allegations remain complex.

There were 33 files reviewed by the Registrar (against 30 currently licensed Registrants). The Registrar triages matters using CLPNNL’s risk assessment tool to determine what matters stay in a PCR stream, and what potential matters could be better addressed with a Quality Assurance resolution.

Twenty– five (25) allegations were submitted by employers, and eight (8) self–reports from LPNs. 3 of these reports were related to working without a valid license after April 1, 2024, and five (5) were self–reports of a conviction under the Criminal Code of Canada.



The self–reported concerns were addressed by the CLPNNL Register as part of her responsibilities outlined in Section 15 (2) of the Licensed Practical Nurses Act (2005),

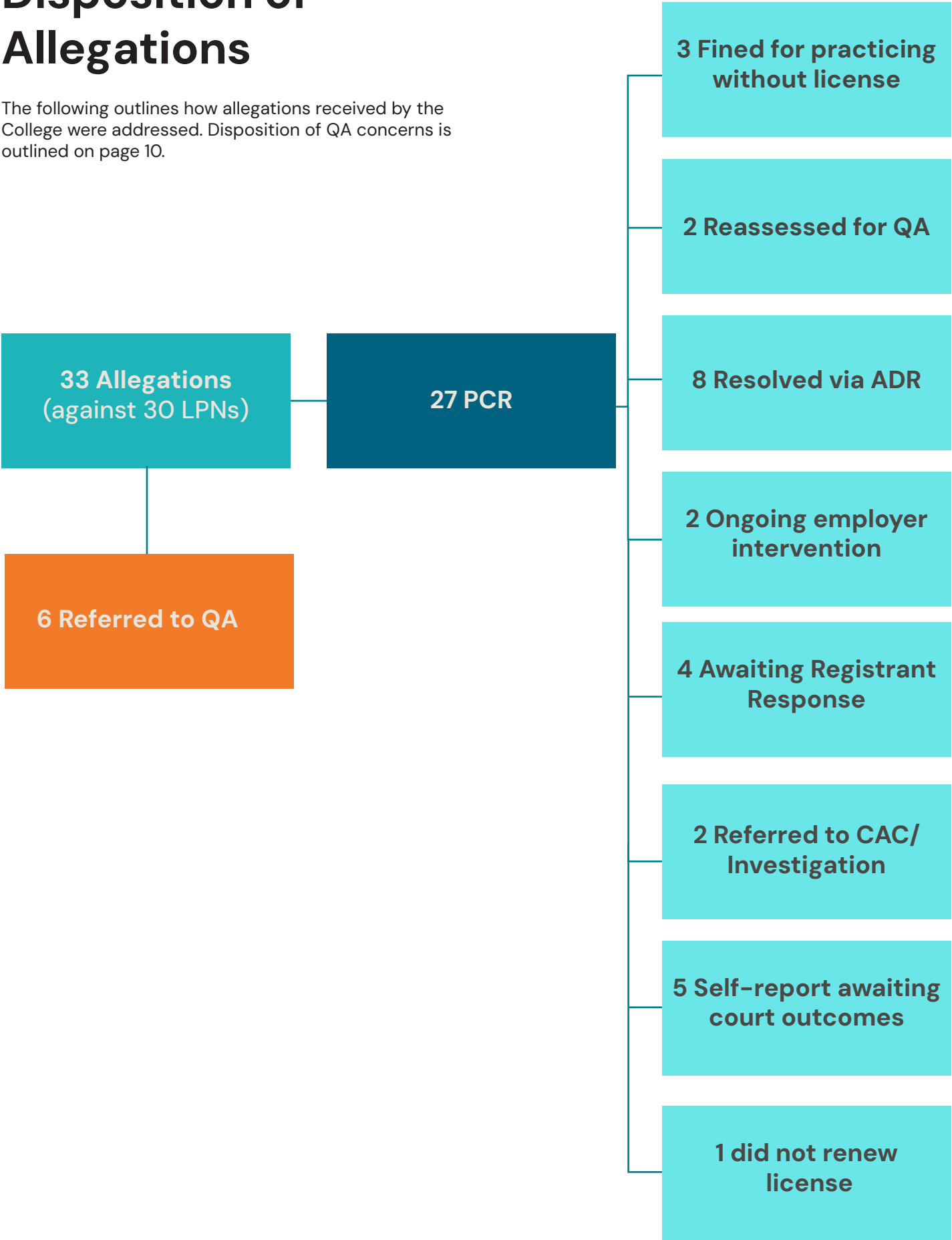
“The registrar may on his or her own motion make an allegation and file it, and the allegation shall have the same effect as an allegation referred to in subsection (1).”

Complexity of Allegations

Although the categories of allegations organize conduct into 4 groups (Professional Misconduct, Professional Incompetence, Conduct Unbecoming and Incapacity), CLPNNL recognizes that the boundaries of the categories often blend and blur as LPNs who are being reported for breaches of nursing standards and ethics are found to have multiple infractions in one allegation. This is a growing trend in regulation as the complexity of conduct review increases. Therefore, it is important to highlight that even though there are 4 specific categories of unacceptable conduct for LPNs as outlined in the Licensed Practical Nurses Act (2005), often one situation can encompass two or more practice issues.

Disposition of Allegations

The following outlines how allegations received by the College were addressed. Disposition of QA concerns is outlined on page 10.



Engagement

The CLPNNL engages with other groups and organizations in carrying out its mandate to regulate the practice of licensed practical nurses in the public interest.

These include:

- Advisory Committee on Nursing Administration (ACNA)
- Canadian Council for Practical Nurse Regulators (CCPNR)
- Canadian Council of Registered Nurse Regulators (CCRNRR)
- Canadian Institute for Health Information (CIHI)
- Canadian Network of Agencies for Regulation (CNAR)
- Canadian Nurse Regulators Collaborative (CNRC)
- Centre for Nursing Studies (CNS)
- College of the North Atlantic (CNA)
- College of Registered Nurses of Newfoundland and Labrador (CRNNL)
- Council on Licensure, Enforcement and Regulation (CLEAR)
- Measure Learning
- National Council of State Boards of Nursing (NCSBN)
- National Nursing Assessment Service (NNAS)
- Newfoundland and Labrador Council of Health Professionals (NLCHP)
- Newfoundland and Labrador Department of Health and Community Services
- Newfoundland and Labrador Health Regulators Network (NLHRN)
- Newfoundland and Labrador Department of Immigration, Population Growth and skills
- NL Health Services

CLPNNL Committees

Complaints Authorization Committee

Dawn Lanphear | Chair, Parent Institute Representative
Patricia Barrett | Vice-Chair, Public Representative
Ngozi Audu | LPN
Una Davis | LPN
Christopher Janes | LPN
Sheila Fudge | Alternate, Public Representative

Disciplinary Panel

Darryl F. Benson | Public Representative
Carmen Doyle | Public Representative
Gail Hogan | Public Representative
Julie Ball | LPN
Jackie Caravan | LPN
Jennifer Corcoran | LPN
Rod Hayward | LPN
Natasha LeBlanc | LPN
Christopher Matthews | LPN
Juliet Pottinger | LPN
Colleen Rideout | LPN
Gerald Smith | LPN
Rola Smith | LPN
Denise Woolridge | LPN

Finance Committee

Charlene Cooper | LPN
Ashley Heath | LPN
Dawn Lanphear | Board Representative
Aimee Pennell | Board Representative
Carl Perham | LPN
Desiree Francis | CLPNNL Accounting Clerk (non-voting member)
Wanda Wadman | CLPNNL Chief Executive Officer/Registrar (non-voting member)

Quality Assurance Committee

Tanjit Kaur | LPN – Chair (until March 2025)
Ryan Abbott | LPN (as of September 2024)
Natasha Butt | LPN (as of March 2025)
Scott Carroll | LPN (until September 2024)
Megan Harris Edwards | LPN
Claudine Hennessey | LPN
Sarah Hewitt | LPN
Jackie Jones | LPN
Sue Loder | LPN
Olivia Patey | LPN
Karl Perham | LPN
Dawn Warren | LPN
Chris Murphy | Public Representative
Janine O'Malley | Public Representative
Dena Lake | CLPNNL
Wanda Squires | CLPNNL
Siobhainn Lewis | CLPNNL

Staff

Meet the CLPNNL Team

Wanda Wadman | CEO / Registrar
Dena Lake | Deputy Registrar
Wanda Squires | Practice Consultant
Siobhainn Lewis | Policy Consultant
Glenda Hayward | Registration Officer
Desiree Francis | Accounting Clerk
Diksha Pandya | Office Clerk

Financial Statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Financial Statements

Year Ended March 31, 2025

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Index to Financial Statements
Year Ended March 31, 2025

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 10
Statement of Internally Restricted Revenues and Expenditures - Education Fund <i>(Schedule 1)</i>	11
Statement of Internally Restricted Revenues and Expenditures - Discipline Fund <i>(Schedule 2)</i>	12
Statement of Internally Restricted Revenues and Expenditures - Technology Fund <i>(Schedule 3)</i>	13

INDEPENDENT AUDITOR'S REPORT

To the Members of College of Licensed Practical Nurses of NL

Opinion

I have audited the financial statements of College of Licensed Practical Nurses of NL (the "Organization"), which comprise the statement of financial position as at March 31, 2025, and the statements of revenues and expenditures, 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 March 31, 2025, 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.

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 College of Licensed Practical Nurses of NL *(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 28, 2025



Brian T. Scammell Professional Corporation
Chartered Professional Accountant

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Financial Position
March 31, 2025

	2025	2024
ASSETS		
CURRENT		
Cash and short term investments	\$ 499,459	\$ 292,025
Accounts receivable	460	5,444
Interest receivable	2,245	292
Prepaid expenses	38,994	34,969
	541,158	332,730
TERM DEPOSITS (Note 3)	1,550,401	1,666,445
CAPITAL ASSETS (Note 4)	1,266,356	1,305,601
	\$ 3,357,915	\$ 3,304,776
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 44,645	\$ 33,230
Harmonized sales tax payable	137,587	86,335
Accrued vacation pay	112,880	144,237
Membership fees received in advance (Note 6)	808,998	801,600
	1,104,110	1,065,402
NET ASSETS		
General Fund	1,760,142	1,604,161
Contingency Fund	350,000	300,000
Education Fund (Schedule 1)	6,686	6,386
Discipline Fund (Schedule 2)	107,250	171,970
Technology Fund (Schedule 3)	29,727	156,857
	2,253,805	2,239,374
	\$ 3,357,915	\$ 3,304,776

ON BEHALF OF THE BOARD

Director

Director

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Revenues and Expenditures - General Fund
Year Ended March 31, 2025

	2025	2024
REVENUES		
Membership fees	\$ 942,394	\$ 861,958
Examinations	177,921	120,550
Assessments	95,277	46,006
Interest	53,450	33,842
Other	32,273	20,600
	1,301,315	1,082,956
EXPENDITURES		
Salaries and benefits	605,791	587,141
Examinations	132,085	68,415
Travel and meetings	54,826	57,906
Amortization	49,581	51,892
Insurance	45,864	40,504
Licence fees for membership registration software	29,269	-
Municipal taxes	26,432	26,327
Memberships	24,736	24,330
Repairs and maintenance	20,729	10,064
Interest and bank charges	20,310	20,607
IT support	19,646	23,182
Utilities	15,991	13,941
Office	9,717	10,405
Special projects	8,396	4,700
Accounting and audit	7,712	7,367
Legal	5,550	1,913
Seminars and workshops	5,454	9,779
Miscellaneous	2,554	5,078
Bad debts	1,540	-
Newsletter	1,453	1,770
Public relations	1,298	-
Nursing week	100	635
	1,089,034	965,956
EXCESS OF REVENUES OVER EXPENDITURES FROM OPERATIONS	212,281	117,000
OTHER INCOME		
Rental income	38,400	38,400
EXCESS OF REVENUES OVER EXPENDITURES	\$ 250,681	\$ 155,400

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Changes in Net Assets
Year Ended March 31, 2025

	General Fund	Discipline Fund (Schedule 2)	Education Fund (Schedule 1)	Contingency Fund	Technology Fund (Schedule 3)	2025 Total	2024 Total
NET ASSETS - BEGINNING OF YEAR	\$ 1,604,161	\$ 171,970	\$ 6,386	\$ 300,000	\$ 156,857	\$ 2,239,374	\$ 2,271,661
Excess of revenues over expenditures (expenditures over revenue)	250,681	(104,720)	(4,400)	-	(127,130)	14,431	(32,287)
Transfer to restricted funds	(94,700)	40,000	4,700	50,000	-	-	-
NET ASSETS - END OF YEAR	\$ 1,760,142	\$ 107,250	\$ 6,686	\$ 350,000	\$ 29,727	\$ 2,253,805	\$ 2,239,374

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL**Statement of Cash Flows****Year Ended March 31, 2025**

	2025	2024
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenditures	\$ 14,431	\$ (32,287)
Item not affecting cash:		
Amortization of capital assets	49,581	51,892
	64,012	19,605
Changes in non-cash working capital:		
Accounts receivable	4,984	(3,421)
Interest receivable	(1,953)	307
Accounts payable and accrued liabilities	11,415	14,063
Membership fees received in advance	7,398	34,075
Prepaid expenses	(4,025)	794
Harmonized sales tax payable	51,252	83,726
Accrued vacation pay	(31,357)	7,636
	37,714	137,180
Cash flow from operating activities	101,726	156,785
INVESTING ACTIVITIES		
Purchase of capital assets	(10,336)	(960)
Proceeds from sale of term deposits	416,044	900,000
Purchase of term deposits	(300,000)	(1,266,445)
Cash flow from (used by) investing activities	105,708	(367,405)
INCREASE (DECREASE) IN CASH FLOW	207,434	(210,620)
Cash - beginning of year	292,025	502,645
CASH - END OF YEAR	\$ 499,459	\$ 292,025

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Notes to Financial Statements

Year Ended March 31, 2025

1. PURPOSE OF THE ORGANIZATION

College of Licensed Practical Nurses of Newfoundland and Labrador ("CLPNL", "College", or the "Organization") is a not-for-profit organization incorporated under the Licensed Practical Nurses Act of the Province of Newfoundland and Labrador, whose mandate is to regulate the practice of licensed practical nursing in Newfoundland and Labrador. The CLPNL is exempt from income taxes under the Income Tax Act due to its not-for-profit nature.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Fund accounting

College of Licensed Practical Nurses of NL follows the restricted fund method of accounting for contributions.

The General Fund accounts for the Organization's program delivery and administrative activities. This fund reports unrestricted resources.

The Discipline Fund reports only internally restricted resources that are to be used for discipline purposes.

The Education Fund reports only internally restricted resources for the continuing education for licensed practical nurses.

The Contingency Fund reports only internally restricted resources that are to be used to support significant and/or unforeseen events.

The Technology Fund reports only internally restricted resources that are to be used to support and upgrade information technology.

Cash and short term investments

Short-term debt securities purchased with maturity of three months or less to are classified as cash equivalents.

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.

Financial assets measured at amortized cost include cash, accounts receivable, interest receivable and term deposits.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities, membership fees received in advance and accrued vacation pay.

(continues)

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Notes to Financial Statements

Year Ended March 31, 2025

2. SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Capital assets

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

Buildings	4%
Computer equipment	30%
Furniture and fixtures	20%

The Organization regularly reviews its capital assets to eliminate obsolete items. Government grants are treated as a reduction of capital assets cost.

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

Vacation pay

Accumulated vacation pay is accounted for on an accrual basis.

Revenue recognition

Revenues are recognized using the deferral basis of accounting whereby externally restricted contributions are deferred and recognized as revenue in the period which the related expenditure is incurred. Unrestricted contributions are recognized as revenue in the period received.

Membership fees are recognized as revenue proportionately over the fiscal period to which they relate.

Examination fees are recognized as revenue when the exam is held.

Interest is recognized as earned

Contributed services

Volunteers contribute a significant amount of their time each year. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements

Costs associated with cloud computing arrangements

All costs associated with the implementation of CLPNL's regulatory management software and ongoing licence fees are expensed in the year incurred.

Use of accounting estimates

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 financial statements and the reported amounts of revenue and expenses during the reporting periods. Actual results could differ from those estimates

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Notes to Financial Statements

Year Ended March 31, 2025

3. TERM DEPOSITS

Term deposits

Term deposits, interest rate of 4.30%, matures March 31, 2028	\$	200,401	\$	208,624
Term deposits, interest rate of 4.65%, matures March 28, 2030		300,000		300,000
Term deposits, interest rate of 4.50%, matures March 28, 2032		300,000		300,000
Term deposits, interest rate of 3.25%, matures March 28 2026		50,000		250,000
Term deposits, interest rate of 2.25%, matured during the year		-		400,000
Term deposits, interest rate of 3.90%, matures on March 31, 2028		200,000		207,821
Term deposit, interest rate of 3.85%, matures March 27, 2026		200,000		-
Term deposits, interest rate of 2.75%, matures March 27, 2026		200,000		-
Term deposit, interest rate of 4.30%, October 24, 2025		100,000		-
		-		-
		-		-
		-		-
	\$	1,550,401	\$	1,666,445

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2025 Net book value	2024 Net book value
Buildings	\$ 1,499,040	\$ 511,233	\$ 987,807	\$ 1,028,965
Land	242,264	-	242,264	242,264
Furniture and fixtures	152,435	129,292	23,143	24,807
Computer equipment	72,574	59,432	13,142	9,523
Online registration	19,470	19,470	-	42
	\$ 1,985,783	\$ 719,427	\$ 1,266,356	\$ 1,305,601

5. CREDIT FACILITY

The Organization has a credit facility with Newfoundland and Labrador Credit Union Limited which includes an approved operating line that can be drawn upon to a maximum of \$350,000. This line of credit bears interest at prime plus 1.75% and expires August 31, 2025. This line of credit is secured by real property and a general security agreement. At March 31, 2024, the amount owing, which is due on demand, was \$0.

6. MEMBERSHIP FEES RECEIVED IN ADVANCE

	2025	2024
Balance, April 1	\$ 801,600	\$ 767,525
Less amount recognized as revenue during the year	(801,600)	(767,525)
Plus amount received for the subsequent year	808,998	801,600
Balance, March 31	\$ 808,998	\$ 801,600

COLLEGE OF LICENSED PRACTICAL NURSES OF NL

Notes to Financial Statements

Year Ended March 31, 2025

7. FINANCIAL INSTRUMENTS

The Organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Organization's risk exposure and concentration as of March 31, 2025.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Organization is exposed to credit risk from its members. An allowance for doubtful accounts is established based upon factors surrounding the credit risk of specific accounts, historical trends and other information. The Organization has a significant number of members which minimizes concentration of credit risk.

(b) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to this risk mainly in respect of its receipt of funds from its members and other related sources and accounts payable

(c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency rate risk, interest rate risk and other price risk. The Organization is mainly exposed to interest rate risk.

(d) Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Organization manages exposure through its normal operating and financing activities. The Organization is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

8. CONTRACTUAL OBLIGATIONS

The College of Licensed Practical Nurses of Newfoundland and Labrador has entered into a software subscription agreement for its regulatory management software. The current agreement, unless terminated earlier pursuant to the Agreement's express provisions, expires December 31, 2025.

Contractual obligation repayment schedule:

2026	\$ <u>26,393</u>
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9. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

10. SUBSEQUENT EVENTS

The College of Licensed Practical Nurses of Newfoundland and Labrador (CLPNNL) and the College of Registered Nurses of Newfoundland and Labrador (CRNNL) announced on April 7, 2025 their decision to officially merge to form a single regulatory body: the NL College of Nurses. This historic unification creates the largest health care regulator in Newfoundland and Labrador, overseeing more than 10,000 Nurse Practitioners, Registered Nurses, Licensed Practical Nurses, and Registered Psychiatric Nurses across the Province of Newfoundland and Labrador. The formation of the NL College of Nurses will be effective as of April 15th, 2026.

COLLEGE OF LICENSED PRACTICAL NURSES OF NL
Statement of Internally Restricted Revenues and Expenditures - Education Fund
Year Ended March 31, 2025

(Schedule 1)

	2025	2024
EXPENDITURES		
Award of Excellence	\$ 4,400	\$ 1,800
EXCESS OF EXPENDITURES OVER REVENUE	\$ (4,400)	\$ (1,800)

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL**Statement of Internally Restricted Revenues and Expenditures - Discipline Fund** (Schedule 2)
Year Ended March 31, 2025

	2025	2024
EXPENDITURES		
Discipline - Legal	\$ 69,290	\$ 73,593
Discipline - Travel	1,893	2,061
Discipline - Miscellaneous	17,544	233
Discipline - Hearing Expenses	15,993	-
EXCESS OF EXPENDITURES OVER REVENUE	\$ (104,720)	\$ (75,887)

See notes to financial statements

COLLEGE OF LICENSED PRACTICAL NURSES OF NL**Statement of Internally Restricted Revenues and Expenditures - Technology Fund (Schedule 3)****Year Ended March 31, 2025**

	2025	2024
REVENUES	\$ -	\$ -
EXPENDITURES		
Implementation costs for regulatory management software	127,130	110,000
EXCESS OF EXPENDITURES OVER REVENUE	\$ (127,130)	\$ (110,000)

See notes to financial statements