



2019 Annual Report

20 Holly Street #200 Toronto ON Canada

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Table of Contents

[Board of Directors 2018-19 1](#)

[Report from the Chair..... 2](#)

[Annual General Meeting 2018 Minutes..... 3](#)

[Treasurer’s Report 12](#)

[Independent Auditor’s Report 13](#)

[Financial Statements 16](#)

[Government Relations Committee Report 25](#)

[CAND Corporate Partners 2019 27](#)

Board of Directors 2018-19

Dr. Lowell Greib, MSc, ND, CISSN

Chair

Huntsville, ON

Dr. Mark Fontes, ND

Vice-Chair

Toronto, ON

Dr. Jatish Kaler, ND

Treasurer

Calgary, AB

Dr. Suzanne Danner, ND

Secretary

Winnipeg, MB

Dr. Parissa Bunin, ND

Fredericton, NB

Dr. Chris Ford, ND

Kimberley, BC

Dr. Adrianna Hanson, ND

Burnaby, BC

Dr. Rigo Kefferputz, ND

Salt Spring Island, BC

Dr. Sandra Murphy, ND

Halifax, NS

Dr. Robyn Prescott, ND

North Vancouver, BC

Dr. Mitchell Zeifman, ND

Toronto, ON

Report from the Chair

Dr. Lowell Greib, MSc, ND, CISSN, CAND Chair

Report to follow.

Annual General Meeting 2018 Minutes

Canadian Association of Naturopathic Doctors

Annual General Meeting

Saturday, June 16, 2018
Westin Calgary, Calgary AB
5:30 pm

Minutes

Prepared by CAND Finance Manager, Heather Fleck

Attendance list as follows:

ND Members In Person:

Arbuckle, Sarah-Dash	Gerbrandt, Lacey	Manuel, Liona
Arrata, Eric	Gill, Julia	Mason-Wood, Michael
Bailey, Kent	Greib, Lowell	Mawji, Nadia
Baker, Michael	Gokavi, Tanya	McKinnon, Amber
Bates, Daralyn	Gowetor, Kimberley	Moledina, Rahim
Benzaid, Firas	Haarsma, Candace	Morgenstern, Shannon
Birdgeneau, Alexa	Hadfield, Kate	Mountain, Richard
Bjorndal, Christina	Hall, Jasmine	Murphy, Sandra
Breckon, Patricia	Hanson, Adrianna	Nakama, Ryan
Bristow, Stephanie	Hanson, Lindsey	Nixon, Tayce-Lee
Brunel, Ludovic	Huska, Colin	Nurani, Ali
Bunzenmeyer, Jennifer	Ingram, Krista	Pearman, Robert
Callaghan, Robyn	Jackson, Tory	Pinter, Hajnalka
Charikar, Ramona	James, Brandy	Provencher, Veronic
Chaumont, Anouk	Kabani, Aliya	Rampersad, Tanya
Chen, Christine	Kaler, Harminder	Rankin, Ceridwen
Clark, Julie	Kaler, Jatish	Rasmussen, Katherine
Cook, Derek	Kawai, Aki	Rawji, Alisha
Cooke, Marnie	Kellington, Lindsay	Riddle, Shawn
Dalen, Corinne	Kent, Sarah	Roy-Poulson, Jytte
Danner, Suzanne	Khangura, Preet	Saunders, Paul
Dawe, Joanne	Kim, Lena	Schafer, Garry
Day, Joanne	Klassen, Jacqui	Schmidt-White, Jenny
de Leon, Madeline	Kodet, Antonin	Schneider, Jason
DeNault, AJ	Kodnar, Linda	Shah, Suhani
Drought, Alison	La, Chi-Hung	Sikorski, Greg
Eriksen, Tamara	Landmann, Jessa	Steinke, Wayne
Ferguson, Leshia	Levesque, Jane	Stokes, Emma
Fontes, Mark	Lewis, Nina	Strasser, Trudy
Forstbauer, Vanessa	Lewis, Ryan	Than, Nyi Nyi
Fujimoto, Jessica	Little, Kimberley	Theriault, Paul
Gaul, Allissa	Lutz, Briana	Theriault, Veronique

Tran, Neil
Trevorrow, Marianne
Trieu, Janet
Urban, Lisa

Van Gaver, Aaron
Vojtisek, David
Wachtler, Marnie
Wales, Patricia

Wang, Frances
Warwick, Timothy
Williamson, Danielle
Yeung, Man-Yee

106 members present.

ND Members Via Webcast:

Ahlan, Jason
Albas, Janelle
Andrus, Ayla
Botsford, Briana
Cassano, Leyanna
Cen, Helen
Cerf, Nicole
Clements, Lisa
Decker, Michelle
Driedger, Kaylee
Drobot, Jeoff
Edalati, Mandana
Falk, Kaleb
Flock, Kendra
Ford, Chris
Fraser, Janine
Gaucher, Marissa
Georgousis, Alexia
Goto, Susan
Graham, Kathy
Grewal, Jessica
Hall, Courtney
Hatton, David
Hendrickson, Alana

Hennigar, Amanda
Hennigar, Krista
Hnatko, Cynthia
Hunt, Kyley
Iverson, Heather
Jhaj, Ratinder
Kai, Jamuna
Kefferputz, Rigobert
Kemp Studer, Lesley
Khaira, Arashdeep
King, Alison
Koganow, Clayton
Levins, Todd
Lloyd, Iva
Mahadevan, Nirogini
Maloney-Younker, Karen
Manning, David
Masters, Katherine
Maximus, Paul
McCarthy, Lorraine
Mclean, Landon
Min, Ji Woon
Morrison, Kyle
Negahban, Abrar

Nemeth, Brenda
Nowazek, Mike
Ormerod, Lucy
Persaud, Reina
Pirani-Sheriff, Tasneem
Prescott, Heather
Richmond, David
Robinson, Melanie
Roth, Rob
Roth, Sara
Sannerud, Jesse
Shuster, Ruth
Somji, Alysha
Staniek, Candice
Sunderji, Narmeena
Sutherland, Janice
Tanner, Sarah
Tannis, Tracey
Tocher, Rebecca
Vinge, Robin
Walczak, Melisa
Wiebe, Erin
Wong, Aaron
Wong, Jasmine

72 members were present via webcast.

178 ND members were present. Quorum was confirmed.

Proxies were received from the following ND members:

Kaan, Albert ND

Marr, Jason ND

1. Welcome

Dr. Lowell Greib ND, CAND Chair opened the meeting; welcomed the members and provided meeting instructions to the webcast participants. The CAND Annual Report was posted to the members' section of the CAND website for review prior to the meeting and paper copies are available on your tables. Dr. Greib ND confirmed that quorum had been met.

Dr. Greib, ND presented the agenda for the meeting and advised attendees that the meeting will provide an overview of the past year. The business portion of the meeting will be followed by an update on the National Awareness Campaign.

2. Approval of minutes of June 3, 2017 Annual General Meeting

Dr. Greib, ND asked that a member put forward a motion to approve the minutes.

Motion: Dr. Paul Saunders, ND moved that the Minutes of the June 3, 2017 Annual General Meeting be accepted. Dr. Leshia Ferguson, ND seconded. None opposed. None abstained. Motion carried.

3. Report from the Chair

The Chair's Report is included in the Annual Report and provides further information on the significant work done in 2017. The CAND Board members and CAND staff were introduced. Dr. Greib, ND highlighted the following points:

- Your elected Board of Directors, Executive Committee and Canadian Association of Naturopathic Doctors staff work tirelessly to position your organization as the premier and leading national authority on the profession.
- We strive to ensure that your best interests are being conveyed in a diligent, meaningful and accurate manner while helping to foster the growth of Naturopathic Medicine across Canada.
- The CAND Director of Government Relations, your government relations committee, and our Government Relations and Public Relations firm (Hill & Knowlton Strategies) assist the CAND in making strategic and informed decisions when working with the Federal Government and other allied national stakeholders.
- We continue to represent naturopathic doctors in government discussions on important National initiatives such as the opioid crisis, First Nations and Veterans health and Health Canada's Healthy Eating strategy.
- CAND continues to be a resource for Health Canada as demonstrated by invitation to be part of the discussion on Lyme disease as well as regulatory input on Cannabis.
- Our ongoing relationship with the Natural and Non-prescription Health Products Directorate (NNHPD) is steadfast.
- With our members support, we were able to continue The National Awareness Campaign promoting our key messages in 2017. To date, millions of impressions have been made with our targeted demographic of the Canadian population.
- The CAND continues to garner financial support from the provincial/territorial associations to allow this important work to continue. The CAND Board of Directors and staff ensure that this campaign is facilitated in the most efficient and fiscally responsible manner.
- The most important group that the CAND relies on is its members. The CAND needs a strong membership base in order to allow for effectively advocating on Parliament Hill, with the WHO and with provincial/territorial governments when trying to establish regulatory frameworks or to the Canadian population at large.

- It is critically important that the CAND Board have a clear understanding of the needs of our members. Therefore, the CAND has commissioned a nationally renowned market research firm to garner data on our members to inform us on the current status of ND practice. The survey will be emailed to members in the next 2 weeks. We ask that all members take the time to complete the survey. With current and accurate membership data, the CAND will be positioned to set appropriate annual strategic objectives and goals for the association.
- As the numbers of NDs continue to increase across Canada, there has never been a more important time for us to stand as a group and speak with similar, cohesive messaging. Your CAND Board recognizes the importance of one cohesive and strong voice and work tirelessly to ensure that we are represented appropriately. Using a fulsome strategic communications plan, your CAND has and continues to represent members with integrity and professionalism.
- We continue to engage with leading communications experts to advise us in effective methodology of engagement with media as well as continuing to lay the groundwork with positive communications which highlight NDs and how we can best serve the Canadian population. The CAND strategic communications plan will be discussed in detail later in the meeting.
- On behalf of the CAND Board and Staff we thank all of you for your continued support.
- Membership charts were reviewed. The Canadian Association of Naturopathic Doctors stays strong with a high overall retention rate. The profession has had a growth rate of 89% over the past decade, however, membership growth has slowed in the last few years due to doctor attrition.
- Your association speaks on behalf of the profession, so those that are not supporting the association are also being represented. We encourage all CAND members to approach colleagues who are not currently a member and inform them of the benefits of membership and encourage them to join both the national association and their provincial/territorial association.
- The CAND thanks Dr. Aaron Van Gaver ND, who has completed his term, for his commitment to the CAND. Dr. Van Gaver, ND will continue to serve with respect to the opioid portfolio.

There were no questions from the audience.

4. Government Relations Report

Dr. Mark Fontes, ND, CAND Vice-Chair and Committee Chair, provided a summary of the key points from the Government Relations report in the Annual Report including:

- The CAND continued its work towards engaging and educating federal decision makers on the benefits of naturopathic medicine and has identified several champions whom have agreed to help advance our government affairs objectives.
- CAND prepared a pre-budget submission highlighting the CAND's policy recommendations on how we can align with government priorities.

- We participated in a number of Health Canada’s consultations including: Canada’s Food Guide, nutrition labelling, the opioid crisis, as well as ongoing participation as a member of the NNHPD technical working group providing input on the proposed self-care regulations and the legalization and regulation of cannabis. The CAND used the consultations on the proposed cannabis regulations as an opportunity to advocate for the broadening of the definition of an authorized health care practitioner under the existing Access to Cannabis for Medical Purposes Regulations to include naturopathic doctors.
- The CAND participated in Health Canada’s consultations on Bill C-45, the Cannabis Act, and attended several in-person Health Canada sessions in Ottawa. We were frustrated that the government did not follow the recommendations of a number of stakeholders, including the CAND, to move the timeline for a review of the Access to Cannabis for Medical Purposes Regulations from five years to two years. It is important to note that this Bill has received 45 amendments from the Senate and is now to be debated in the House of Commons. We continue to be actively engaged.
- We continue to remain focused on Veterans’ and First Nations health. The CAND has outlined its proposal to include care by naturopathic doctors as an option in the spectrum of healthcare services made available to Canadian veterans and First Nations by meeting with several senior departmental officials in Veterans Affairs Canada as well as members of the Standing Committee on Veterans Affairs and senior staff for the Minister of Indigenous Services. The CAND has also engaged several MP’s all of whom have expressed their support of this ask and have offered to help move it forward.
- The CAND continues its’ role in assisting provincial/territorial associations with their regulatory efforts.
- The CAND, along with our media relations firm Hill+Knowlton, closely monitor all media and will respond when appropriate. We have asked federal elected officials in regions where there has been some negative media and found that those media messages have not adversely impacted their perception of the profession.

There were no questions from the audience.

5. Treasurer Report and Appointment of Auditor

Dr. Jatish Kaler, ND, CAND Treasurer, presented the report.

Dr. Jatish Kaler, ND summarized the key points from the Treasurer’s Report in the Annual Report including the audited Financial Statements.

- The Annual Report includes the Treasurer’s report, the Auditor’s Report and complete audited financial statements with notes. The CAND does a full financial audit annually.
- Annual Working budgets are developed by the CAND Board and Staff based on the actual and projected revenues and expenses. Member renewal and retention data is tracked and reviewed as part of our budget planning.
- The National Awareness Campaign continues to be a major component of the CAND budget. In 2017, the CAND provided the funds required to update and purchase digital media as well as covering expenses relating to trademark fees and the campaign tracking survey. These funds were held in reserve by the CAND for this specific project. The CAND portion of the National Awareness Campaign expenses

were \$77,646 and are included in the National Awareness Campaign expense line in the Statement of Operations. Phase 3 of the marketing campaign included TV commercials and digital/social media. The marketing expenses totaled \$199,999 and are also included in the National Awareness Campaign expense line on the Statement of Operations. As the NAC stakeholder contributions totaled \$180,303, there was a marketing funding shortfall of \$19,696. This shortfall from the stakeholder groups was covered by the CAND.

- 2017 Deferred revenues include 2018 membership dues and corporate partner fees collected in 2017.
- The audited financial statement and the audited statement of operations ending December 2017 were presented. The National Awareness Campaign stakeholder contributions and expenses are recorded as separate line items. The 2017 Statement of Operations reported revenues of \$928,611 and expenses of \$993,646 which resulted in a deficiency of revenues of \$65,035. This deficiency reflects the CAND expenses for the National Awareness Campaign.
- CAND revenues are stable and the CAND ensures financial stability for the organization by holding a 3 month operating reserve.
- CAND ended 2017 with assets of \$450,000.
- CAND thanks our members and supporters who allow us to continue our work for the profession.
- The Profit and Loss graphs showing income and expenses from 2007 to 2017 were presented. The losses for 2016 and 2017 were predicted losses and it reflects the CAND investment in the National Awareness Campaign. The main difference in the charts is the years that the Health Fusion conference is held.

There were no questions from the audience.

Appointment of Auditor

The CAND is required to perform an annual audit. Kriens-Larose, LLP, Chartered Accountants have been auditing the CAND financials for almost 10 years and they specialize in not-for-profit associations. They provide CAND with a preferred customer rate.

Motion: Dr. Lena Kim, ND moved that Kriens-Larose, LLP, Chartered Accountants, be appointed auditor for the CAND or an auditor as otherwise determined by the CAND Board Executive. Dr. Paul Theriault, ND seconded. None opposed. Three abstained. Motion carried.

6. Nominations Committee Report

Dr. Suzanne Danner, ND, Chair of the Nominations Committee provided the Nominations Committee Report.

The following board members are continuing their term on the CAND board. The board members with their term remaining are:

Dr. Parissa Bunin, ND (NB) – 1 year
Dr. Lowell Greib, ND (ON) – 1 year
Dr. Jatish Kaler, ND (AB) – 1 year
Dr. Mitchell Zeifman, ND (ON) – 1 year

Dr. Suzanne Danner, ND (MB) – 2 years
Dr. Robyn Prescott, ND (BC) – 2 years

One Board Director has completed their current term and is standing for re-election for another three year term in accordance with section 4.05 of the by-laws.

Dr. Mark Fontes, ND (ON)

Three Board Directors were appointed by the CAND Board of Directors to fill three vacant board positions in 2017. The three appointed Board Directors are standing for election for a two year term in accordance with sections 4.04 and 4.05 of the by-laws.

Dr. Chris Ford, ND (BC)
Dr. Adrianna Hanson, ND (BC)
Dr. Sandra Murphy, ND (NS)

In addition to the above, the CAND sent out a call for Nominations on April 16, 2018 in accordance with section 4.03 of the by-laws to fill one vacant Board Director Position. A total of two nominations were received from members at large. The Nominations Committee reviewed the nominations and confirmed that both are members in good standing with the CAND and have the qualifications to be a Board Director.

Dr. Rigobert Kefferputz, ND (BC)
Dr. Jamuna Kailash, ND (ON)

7. Elections

In accordance with sections 4.02, 4.03 and 4.05 we call for the following motions:

Motion: Dr. Pat Wales, ND moved to re-elect current Board Director, Dr. Mark Fontes, ND for a 3 year term. Dr. Paul Saunders, ND seconded. One opposed. One abstained. Motion carried.

Motion: Dr. Richard Mountain, ND moved to formally elect appointed Board Directors Dr. Sandra Murphy, ND, Dr. Adrianna Hanson, ND and Dr. Chris Ford, ND for a two year term. Dr. Leshia Ferguson, ND seconded. None opposed. One abstained. Motion carried.

Election for one board director position. Members to cast their vote for either Dr. Rigobert Kefferputz, ND, or, Dr, Jamuna Kailash ND. Those present at the meeting were asked to complete their ballot form and hand to one of the CAND staff or Board Directors. Members on the webcast were asked to complete the online ballot. Ballots will be tabulated and reported before the end of the meeting.

8. Strategic Communications

Dr. Lowell Greib, ND reviewed the CAND Strategic Communications Plan.

- Communications are a hot topic for both members and the CAND
- Naturopathic medicine has been attacked numerous times by various media outlets
- CAND developed a Strategic Communications Plan to effectively manage media
- CAND has advised members on how to deal with media

- CAND Communications Plan goals are to: shift conversation to neutral or positive stance; support the National Awareness Campaign with clear, fact-based narrative about NDs and NM; focus on actual roles that NDs and NM play via discussions on regulation, training, education; counter misinformation with targeted pro-active communications
- CAND has an issue management approach in place to identify and address issues as they emerge
- Media cycles are usually short (24 hours)
- Process starts with CAND staff and Media Relations firm monitoring media nationally along with the provincial/territorial associations and members who bring any issues to our attention
- Media is assessed: if positive or negative media; evaluate if issue is jurisdictional where issue will be related to the relevant organization (association, regulator or educational college) or national (CAND to address); centralized communication chain (CAND Executive Director and ED/CEO of provincial associations) determine appropriate organization to take lead on issue
- At the CAND the ED contacts the Board Executive and media relations firm; others are advised if story is of national significance so that they know we are taking the lead and ensure consistent messaging
- Media consultants will review and advise on whether to engage and in which manner
- If we engage we develop a strategic and appropriate response, response will come from either ED or media trained ND
- If the issue escalates we will repeat assessment cycle
- Responses are reviewed and assessed to determine if effective
- CAND has followed this process 23 times over the past 12 months
- If you have not seen/heard a response to media issue does not mean we have not done anything – we have reviewed the issue and responded in the appropriate manner – our responses are not always picked up by media - you have been represented.

9. Election Results

Dr. Suzanne Danner reported the following results.

Nominee:	In-Person Votes	On-line Votes	Total Votes
Dr. Jamuna Kailash ND	28	31	59
Dr. Rigobert Kefferputz, ND	58	25	93
Spoiled Ballots	5		5
Total Votes Cast:	91	56	157

Dr. Suzanne Danner, ND thanks both of the nominees for putting their name forward for nomination and we are looking forward to working with Dr. Kefferputz.

10. Adjournment

There being no further business Dr. Greib, ND asked for a motion to adjourn the meeting.

Motion: Dr. Paul Saunders, ND moved that the meeting be adjourned at 6:25 pm. Motion carried.

An update on the National Awareness Campaign was provided following the CAND Annual General Meeting and the meeting concluded at 6:50 pm

Treasurer's Report

Dr. Jatish Kaler, ND, Treasurer

As a federally incorporated not-for-profit organization under the new Canada Not-For-Profit Corporations Act, the CAND is required to perform a full financial audit each year. The CAND has been conducting annual financial audits for more than 15 years as part the Associations' fiscal responsibility and accountability to members even though a financial audit was not legally required. The 2018 audited financial statements are presented in this year's Annual Report and have been posted on the Members Only section of the CAND website.

Each year, the CAND Board and staff develop a working budget based on the actual and projected revenues and expenses for the CAND programs for the year. As membership retention is an important factor in the continuing health of the association, the CAND tracks member renewal and retention data and this data is reviewed as part of our budget planning. As of December 2018, the CAND had 2054 professional members.

The CAND's key initiative continued to be the National Awareness Campaign (NAC). In 2018, the CAND provided the funds required to update and purchase digital media as well as covering expenses relating to trademarking the tagline and rod of Asclepius image. A portion of these expenses were paid from funds held in reserve by the CAND for this specific project. The CAND portion of the NAC expenses were \$48,764 and are included in the NAC expense line in the Statement of Operations. The profession's stakeholders agreed to continue to commit funding towards the marketing of the NAC. Phase 4 of the marketing campaign was tailored based on the funding received (digital/social media). The NAC Stakeholders portion of the expenses totaled \$125,250 and they are included in the NAC expense line on the Statement of Operations. As the NAC stakeholder contributions totaled \$183,015, there was a marketing funding surplus of \$57,765. A portion of this surplus (\$17,440) was applied to the CAND portion of 2018 NAC expenses to cover expenses paid by CAND in 2018 and partially recovers funds from previous stakeholder funding shortfalls. The remainder of the surplus will be applied to 2019 NAC expenses.

Deferred revenues include 2019 membership dues and Corporate Partners fees collected in 2018 as well as National Awareness Campaign stakeholder 2019 contributions income collected in 2018.

The CAND Statement of Operations for the year ended December 31, 2018 indicates total revenues of \$932,249 and total expenses of \$929,273 resulting in a surplus of revenues over expenses of \$2,976. The CAND board ensures the organization's stability and long-term financial health by maintaining at least a 3-month operating reserve. As per the Statement of Financial Position, the CAND had unrestricted net assets of \$452,758 as at December 31, 2018. The CAND has approximately \$40,874 remaining in the reserve for the National Awareness Campaign program in 2019.

We thank our professional members, corporate partners and the provincial/territorial stakeholders for their continued support of the CAND. The revenue generated supports the association's office operations and allows us to serve our members through the National Awareness Campaign, our government and public relations work, membership programs and other initiatives.

Canadian Naturopathic Foundation

The CAND continued to provide administrative support for the CNF during 2018.

Independent Auditor's Report

To the Members of the Canadian Association of Naturopathic Doctors Report on the Financial Statements

Opinion

We have audited the financial statements of The Canadian Association of Naturopathic Doctors, which comprise the statement of financial position as at December 31, 2018, and the statements of operations and changes in net assets and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Canadian Association of Naturopathic Doctors as at December 31, 2018, and the results of its operations and its cash flows for the year then ended, in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of The Canadian Association of Naturopathic Doctors in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards 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 from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our 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.

INDEPENDENT AUDITORS' REPORT (Continued)

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

- 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 our 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 Association'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 Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association 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.

We 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 we identify during our audit.

KRIENS~LAROSE, LLP
Chartered Professional Accountants
Licensed Public Accountants

Toronto, Canada
April 17, 2019

THE CANADIAN ASSOCIATION OF NATUROPATHIC DOCTORS
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2018

	2018	2017
	\$	\$
ASSETS		
CURRENT		
Cash	629,284	637,670
Accounts receivable	12,483	45,586
Investments (Note 2)	1,000	1,000
Prepaid expenses	30,405	25,536
Government remittances receivable	2,609	14,396
	675,781	724,188
EQUIPMENT (Note 3)	1,986	4,044
	677,767	728,232

APPROVED ON BEHALF OF THE BOARD OF DIRECTORS:



Dr. Lowell Greib ND, Chair



Dr. Jatish Kaler ND, Treasurer

THE CANADIAN ASSOCIATION OF NATUROPATHIC DOCTORS
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2018

	2018	2017
	\$	\$
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	37,056	31,308
Deferred revenue (Note 4)	187,953	247,142
	225,009	278,450
NET ASSETS		
Unrestricted net assets	452,758	449,782
	677,767	728,232

THE CANADIAN ASSOCIATION OF NATUROPATHIC DOCTORS
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2018

	2018	2017
	\$	\$
REVENUES		
Membership fees	661,011	676,418
National Awareness Campaign stakeholder contributions	183,015	180,303
Publications	54,211	43,036
Product endorsement	22,513	20,906
Interest and sundry	8,109	4,620
Program fees	3,390	3,328
	932,249	928,611
EXPENSES		
Wages and benefits	291,724	321,475
National Awareness Campaign	174,014	277,645
Professional fees	171,171	114,590
Rent	66,987	66,353
Meals and travel	61,266	60,423
Office and general	38,740	35,269
Publications	37,389	25,839
Visa fees	23,250	23,741
Board of Directors	18,000	18,000
Telephone and internet	16,981	11,522
Conferences	9,036	10,059
Printing	5,074	5,003
Contribution	4,000	3,500
Insurance	3,543	3,543
Repairs	3,520	1,126
Website	2,073	11,881
Amortization	2,058	3,162
Public education	384	400
Bad debts	63	115
	929,273	993,646
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FOR THE YEAR	2,976	(65,035)
NET ASSETS, BEGINNING OF YEAR	449,782	514,817
NET ASSETS, END OF YEAR	452,758	449,782

See accompanying notes to the financial statements

THE CANADIAN ASSOCIATION OF NATUROPATHIC DOCTORS
STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED DECEMBER 31, 2018

	2018	2017
	\$	\$
CASH WAS PROVIDED BY (USED IN):		
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from membership fees	672,107	701,275
Cash receipts from publications	54,211	27,462
Cash receipts for National Awareness Campaign	145,833	217,885
Interest received	8,109	4,620
Other cash receipts	25,903	24,234
Cash paid to suppliers and employees	(914,549)	(1,073,336)
	(8,386)	(97,860)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of equipment	-	(2,350)
Change in cash	(8,386)	(100,210)
Cash, beginning of year	637,670	737,880
Cash, end of year	629,284	637,670

See accompanying notes to the financial statements

PURPOSE OF THE ORGANIZATION

The Association is the professional Association for Naturopathic Doctors in Canada. The Association is incorporated under the laws of Canada as a not-for-profit organization without share capital. The vision of the Association is to be a strong voice in Canadian healthcare and to ensure the optimal health of Canadians through the active promotion of the art and science of naturopathic medicine and the advancement of its practice.

The Association is a not-for-profit entity under the Income Tax Act (Canada) and as such, is exempt from the payment of income taxes under section 149(1)(l) of the Income Tax Act (Canada).

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Handbook and include the following significant accounting policies:

Financial Instruments

The Association initially measures its financial assets and financial liabilities at fair value. The Association subsequently measures all its financial assets and liabilities at amortized cost. Changes in fair value are recognized in the statement of operations.

The financial assets measured at amortized cost include cash and accounts receivable. Financial liabilities measured at amortized cost include accounts payable.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand and fixed income investments with maturities of less than 90 days.

Equipment and Amortization

Equipment is stated at acquisition cost. Amortization is provided on a straight-line basis at the following annual rates:

Computer equipment	5 years
Furniture and fixtures	5 years

Where equipment no longer has any long-term service potential to the Association, the excess of their net carrying amount over any residual value is recognized as an expense in the statement of operations.

Continued...

THE CANADIAN ASSOCIATION OF NATUROPATHIC DOCTORS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Prepaid Expenses

Prepaid expenses are recorded for goods and services to be received in the next fiscal year, which were paid for in the current fiscal year.

Revenue Recognition

The Association follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured.

Membership Fees

Annual membership fees are recognized as revenue when invoiced except for those fees pertaining to the following fiscal year, which are recorded as deferred revenue.

Other Revenues

National awareness contributions, publications, product endorsement, sundry, and program fees are recognized as revenue when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured. Fees received in advance of the year of service are recorded as deferred revenue.

Investment Income

Realized investment income are recognized as revenue when earned. Unrealized gains and losses are recognized as revenue in the period in which they arise.

Donated Property and Services

During the year, voluntary services were provided. Because these services are not normally purchased by the Association, and because of the difficulty of determining their fair value, donated services are not recognized in these statements.

Use of Estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations 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 reporting date and the reported amounts of revenues and expenses for the reporting period. Actual results could differ from these estimates. These estimates are reviewed periodically and adjustments are made, as appropriate, in the statement of operations in the year they become known.

Continued...

THE CANADIAN ASSOCIATION OF NATUROPATHIC DOCTORS
NOTES TO THE FINANCIAL STATEMENTS
 DECEMBER 31, 2018

2. INVESTMENTS

	2018 \$	2017 \$
Trec Solarshare Co-operative solarshare bond, 5%, matures August 3, 2022.	1,000	1,000
	1,000	1,000

3. EQUIPMENT

	2018		2017	
	Cost \$	Accumulated amortization \$	Cost \$	Accumulated amortization \$
Computer equipment	41,916	39,930	41,916	37,872
Furniture and fixtures	7,174	7,174	7,174	7,174
	49,090	47,104	49,090	45,046
Net Book Value	1,986		4,040	

Continued...

THE CANADIAN ASSOCIATION OF NATUROPATHIC DOCTORS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2018

4. DEFERRED REVENUE

Deferred revenue consists of the following:

	2018	2017
	\$	\$
Membership fees	187,553	209,560
National awareness campaign contributions	400	37,582
	<hr/>	<hr/>
	187,953	247,142

5. RELATED PARTY TRANSACTION

Fees of \$9,294 (2017: \$15,560) for services rendered were paid in the fiscal year to an individual related to the Executive Director of the Association. The services were approved by the Board of Directors and were provided in the normal course of business.

6. COMMITMENTS

Office Lease

The Association is committed to minimum rentals under a long-term lease for premises for the period February 1, 2019 to January 31, 2024. Minimum rental commitments remaining under this lease approximate \$169,000 as follows:

2019	\$29,000
2020	\$32,000
2021	\$35,000
2022	\$35,000
2023	\$35,000
2024	\$3,000

The Association is also responsible for its share of operating costs, which are estimated at \$36,000 for 2019.

Continued...

7. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments. The following presents the Association's risk exposures and concentrations at December 31, 2018.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Association's credit risk would occur with their accounts receivable. Actual exposure to credit losses has been minimal in prior years. The allowance for doubtful accounts is \$0 (2017: \$0).

Liquidity Risk

Liquidity risk is the risk the Association will encounter difficulties in meeting obligations associated with financial liabilities. The Association is exposed to liquidity risk mainly in respect of its accounts payable. The Association expects to meet these obligations as they come due by generating sufficient cash flows from operations, and from unrestricted net assets. There has been no change in the risk assessment from the prior period.

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 risks: currency risk, interest rate risk and other price risk.

Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Association is not exposed to foreign currency risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Association has a low interest rate risk.

Other Price Risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Association is not exposed to other price risk.

Government Relations Committee Report

By: *Dr. Mark Fontes, ND, Committee Chair*
Shawn O'Reilly, Director of Government Relations
Michelle McLean, Hill + Knowlton Strategies

Each year the CAND works with its Government Relations experts Hill + Knowlton (H + K), to develop a strategic plan outlining our "Asks" of the federal government on behalf of the profession guided by key areas of focus identified by the government. Our "Asks" of the current government:

1) Working to improve Veterans Health Outcomes

The CAND is seeking to work with the federal government, specifically Veterans Affairs Canada, to assist in improving care currently provided to veterans and their beneficiaries. Presently, naturopathic care coverage is limited for veterans, therefore naturopathic care is an additional cost for those seeking a more natural approach. Veterans are increasingly facing recurring health problems such as post-traumatic stress disorder (PTSD), anxiety, sleep disturbances, opioid dependencies, and chronic pain.

The CAND continues to engage the government in an effort to encourage them to include care by qualified naturopathic doctors as an option in the spectrum of healthcare services made available to all Canadian veterans. Over the past year, the CAND has met with several senior departmental officials in Veterans Affairs Canada as well as members of the Standing Committee on Veterans Affairs. The CAND has also engaged several MP's all of whom have expressed their support of this ask and have offered to help move it forward.

2) Naturopathic Care for Chronic Health Conditions

Many chronic diseases are, for the most part, preventable with simple behavioral changes, such as physical activity and diet. The CAND continues to communicate to government that naturopathic doctors play a key role in managing chronic illness and work with patients to effectively address pain, mobility, digestive and weight or dietary issues commonly associated with chronic disease. The CAND wishes to discuss the increased involvement of naturopathic doctors in the government's work in the area of chronic disease management and ongoing engagement with the Public Health Agency of Canada on Lyme disease is a promising step forward.

3) Medicinal Cannabis

The CAND was pleased to see in the successful passage of the Cannabis Act that the definition of "practitioner" in section 8 of the Act included any practitioner who is entitled by their province to prescribe prescription drugs. This will allow Naturopathic Doctors in British Columbia and Ontario to prescribe drugs containing cannabis upon approval by their respective Health Ministry and Regulator.

4) Prescribing Authority

The CAND continues to advocate that the government should remove the barrier that prevents Provinces and Territories from choosing to allow naturopathic doctors to prescribe and administer selected drugs containing legally controlled substances, to ensure the optimal treatment of patients.

Overview of the CANDs work with the Federal Government in 2018/19

The past year has been a busy one for the Canadian Association of Naturopathic Doctors' (CAND) public affairs efforts. In addition to engaging and educating federal decision makers on the benefits of naturopathic medicine, the CAND was also actively monitoring and responding to multiple media stories and inquiries.

In addition to preparing a pre-budget submission which highlighted the CAND's policy recommendations on how we can align with government priorities, we also participated in Health

Canada's consultations on the legalization and regulation of cannabis and more recently on cannabis edibles, concentrates and topicals. The CAND wrote to Minister Petitpas Taylor to celebrate the passage of the Cannabis Act. As one of the few healthcare professions with a comprehensive understanding of the clinical indications, interactions, toxicology and research into the use of cannabis, the CAND used this opportunity to commend the Minister on broadening the scope of the definition of "practitioner" in section 8 to include any practitioner who is entitled by their province to prescribe a prescription drugs, and to point out the contradiction with section 14 which did not include NDs in the list of practitioners able to recommend cannabis for medical purposes. Section 8 will allow Naturopathic Doctors in British Columbia and Ontario to prescribe drugs containing cannabis upon approval by their Health Ministries and regulatory colleges.

As the CAND remains focused on veterans' health, particularly as the House of Commons Standing Committee on Veterans Affairs prepares a report on their study of medical cannabis and veterans' well-being, the association continues to explore ways to highlight the value of naturopathic care when treating PTSD, anxiety, sleep disturbances, opioid dependencies, and chronic pain. The CAND has socialized their proposal to include care by licensed naturopathic doctors as an option in the spectrum of healthcare services made available to Canadian veterans with several federal elected officials, as well as to indigenous peoples, many of whom were very receptive to the proposal.

The CAND had successful engagements with federal elected officials in 2018/19 and government members continue to be supportive of the CAND. To ensure that MPs of all parties are confident in pursuing policies that are friendly to naturopathic doctors, the CAND will be providing election kits to members so they are well prepared to engage their local Members and candidates in the lead up to the federal election.

Government Relations Activities Highlights:

1. Cannabis Act Regulations – advocacy regarding the definition of practitioner
2. Pre-Budget Submission - August 2018
3. Engagement with MP Garnet Genius, who is asking the Health Committee to study the benefits of natural and alternative approaches to health
4. Meeting with Kathryn Nowers, Director of Policy to Minister of Health- advocacy regarding addition of NDs to list of practitioners who can recommend Cannabis for medical purposes
5. Submission to Health Canada's Consultation on Cannabis Edibles, Extracts and Topicals
6. CAND task force recommendations reflected in Canada's new Food Guide released in January

Finally, as more and more Canadians actively seek a more proactive and natural approach to their health the CAND continues to see public challenges and criticisms from naysayers, many of which have been picked up by national media outlets. The CAND has closely monitored these media stories and has responded in accordance with our established Communications Strategy and the advice of our experts at H + K. To counteract the criticism from the naysayers and to ensure the public is aware of some of the innovative work being done by NDs, the CAND is working with H + K on a series of articles which spotlight the collaborative approach of Naturopathic Doctors with conventional medicine.

Next Steps

Looking ahead, the CAND will be preparing for the upcoming federal election, and specifically, as noted above, creating a campaign toolkit for members that are interested in engaging their local candidates. We intend to circulate this toolkit to members in July.

The CAND would like to acknowledge and thank the following Naturopathic Doctors for their work with the Government Relations Committee this past year: Dr. Mark Fontes, ND, Dr. Lowell Greib, ND, Dr. Paul Saunders, ND, Dr. Sandra Murphy, ND, Dr. Iva Lloyd, ND, Dr. Chris Spooner, ND, Dr. Colleen McQuarrie, ND and Dr. Andrew Krause, ND.

CAND Corporate Partners 2019

PLATINUM LEVEL

Atrium Innovations

Bioforce Canada

Rocky Mountain Analytical

GOLD LEVEL

Promedics Nutraceutical

St. Francis Herb Farm

SILVER LEVEL

Bio Lonreco

CanPrev/Cyto-Matrix

Homeocan Inc.

TruBalance Healthcare

Thorne Research

TD Insurance

BRONZE LEVEL

Bona Dea Ltd

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