



# COLLEGE *of* DENTAL HYGIENISTS *of* MANITOBA

ANNUAL REPORT | 2023-2024

## **MISSION**

**REGULATING DENTAL HYGIENE  
PRACTICE ENSURING COMPETENT  
AND ETHICAL PROVISION OF CARE  
FOR ALL MANITOBANS**



COLLEGE OF  
DENTAL HYGIENISTS  
OF MANITOBA



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## **Mission**

Regulating dental hygiene practice ensuring competent and ethical provision of care for all Manitobans

## **Vision**

The vision of CDHM is to contribute to the growth of the dental hygiene profession in Manitoba by advancing the profession including increased access to dental hygiene care

## **College of Dental Hygienists of Manitoba**

610-1445 Portage Ave  
Winnipeg, MB R3G 3P4  
cdhm@cdhm.info  
204-219-2678

# VIRTUAL ANNUAL GENERAL MEETING



**Thursday, October 24th, 2024**  
**7:30 pm**

# Chair Report



Council balances its time between ensuring it Governs appropriately by following its chosen governing system (Policy Governance) and with its most important job; that of linking with Manitobans. Over the past year we have worked to listen and then link with Manitoba populations with the intent to increase access to their oral care.

Council's linkage work continues to focus on seniors. A collaboration between Council and the Interlake Regional Health Authority (IRHA) is underway with a goal to better understand the oral health care needs of seniors living in the Interlake Communities.

Council has supported CDHM in the reach to First Nations Communities and with respectful planning dental hygienists are now working in Communities of the Dakota Ojibway Tribal Council and the Southeast Resource Development Council.

Our Governance work, with the help of a Governance Coach, continues as Council regularly reviews and monitors its policies. We also welcomed presenters Faye Tardiff and LaReine Seivewright to Council and spent time developing a well thought out and purposefully created new Land Acknowledgement.

Council has been educating themselves on diversity, equity, inclusion and members have completed the Manitoba Indigenous Cultural Safety Training. (MICST)

We are a College striving to regulate a profession successfully in a province with diverse populations spread across a vast geographical landscape. It is our intent to respect and include all Manitobans in our efforts to bring dental hygiene care to all corners of the province.

What we have achieved over the past year is, in large part, due to the leadership of our Registrar. Thank you to Arlynn and her talented staff for their passion and desire to strive for excellence.

• *Respectfully submitted by Kathleen Reid, CDHM Chair*

## Council ENDS

***The College of Dental Hygienists of Manitoba exists so that people in Manitoba have ethical, competent dental hygiene care with responsible stewardship of resources.***

1. Registered Dental Hygienists (RDHs) provide competent and ethical care to their full scope of practice in all settings.
  - 1.1 RDHs use evidence-informed practice.
2. RDHs have the increased scope of practice, cultural competence, and elimination of setting restrictions to meet the oral hygiene needs of diverse populations in Manitoba.
3. Policymakers and the public are aware of the impact of oral health on overall health.
  - 3.1 RDHs are recognized as primary health care providers.
  - 3.2 RDHs work in collaboration with other health care providers.
  - 3.3 Manitobans are aware of the role and contributions of RDHs in health care.
  - 3.4 Policy makers have the information required to establish policies that enable equitable access to RDH care for underserved populations in Manitoba, including but not limited to seniors and children, indigenous populations, and individuals in rural and remote communities.



# Role of the College

## The Dental Hygienists Act and accompanying Regulation provide direction to:

- Determine who is eligible to practice dental hygiene in Manitoba;
- Protect the title of 'registered dental hygienist,' 'oral hygienist' and/or 'dental hygienist' to be used only by registered members of the College;
- Require registrants to meet or exceed the standards for registration and renewal;
- Ensure that all applicants have successfully written the National Dental Hygiene Certification Exam (NDHCE);
- Require registrants to adhere to current jurisdictional legislation and regulations encompassing: the Practice Standards, the Code of Ethics, the Competencies, Practice Guidelines and Policies of the College related to relevant profession and practice settings;
- Set and administer the Continuing Competency Program (CCP);
- Investigate and resolve complaints regarding dental hygienists.

## Legislated Board & Committees

### The Dental Hygienists Act and accompanying Regulation provide direction to:

#### *Board of Assessors*

Members: Happy Bhullar, Johanna Grant, Casey Neudorf, Melanie Peters, and Heather Sirkovsky

#### *Complaints*

Members: Chandra Shuwers (Chair), Paula Larocque, Cindy Isaac Ploegman, Craig Johnson (Public Rep)

#### *Inquiry*

Members: Lila Jorheim MacInnes (Chair), Suzanne Munroe (Public Rep), Kristin Holt

#### *Continuing Competency*

Members: Alyssa Duszak, Karlene Harder, Suzanne Morin, Tara Rempel, Jennifer Schell, Vanessa Bromley

# College Council

According to our governing legislation and by-laws, the Council will consist of at least nine persons, but no more than 12, who are either members of the College or public representatives. At least one-third of the members of the Council must be public representatives who are appointed to the Council by the Minister of Health.

The Council manages and conducts the business affairs of the College and exercises the rights, powers and privileges of the College in the name and on behalf of the College. Additionally,

it directs, controls and inspires the organization through the careful establishment of broad written policies reflecting the Council's values and perspectives. The CDHM Council operates using a policy governance model, where the Council is responsible for long-term strategy and leadership and the Registrar is responsible for executing the strategy.

The CDHM's mission statement, objectives, governance and management policies provide direction to both Council and staff.

## Congratulations!

Stacey Urban is the recipient of the 2024 CDHM Student Leadership Award.



Council member Lorraine Glassford presents Stacey with the award during the 2024 Grad breakfast

# Committees of Council

## Linkage

### Members:

Lucie Boutet (Co-Chair) • Kathleen Reid (Co-Chair) • Joan Pelletier  
Lezah Evan • Geraldine Spence • Chelsey O'Connor • Carol Hiscock

## Regulated Health Professions Act (RHPA)

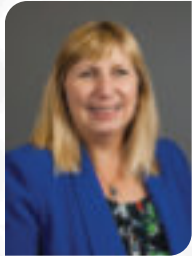
**Members:** Corinne Latozke (Chair) • Karina Hiebert • Charlene Cardinal,  
Laura MacDonald • Felonie Johnson • Lorraine Glassford

## Council Development

**Members:** Saima Klippenstein (Chair) • Kathleen Reid  
Lucie Boutet • Lorraine Glassford



# Council Members



**Kathleen Reid**  
*Chair*



**Lucie Boutet**  
*Co-Vice Chair*



**Saima Klippenstein**  
*Co-Vice Chair*



**Carol Hiscock**  
*Past Chair*



**Harriet Rosenbaum**



**Joan Pelletier**



**Felonie Johnson**



**Corinne Latozke**



**Lorraine Glassford**



## Orientation at Birdtail Sioux First Nation

*(Left to right)*

*Valerie Olivier, Stephanie Zimola  
Alyson Candline, Jodie Harbidge  
Evelyn Pratt*

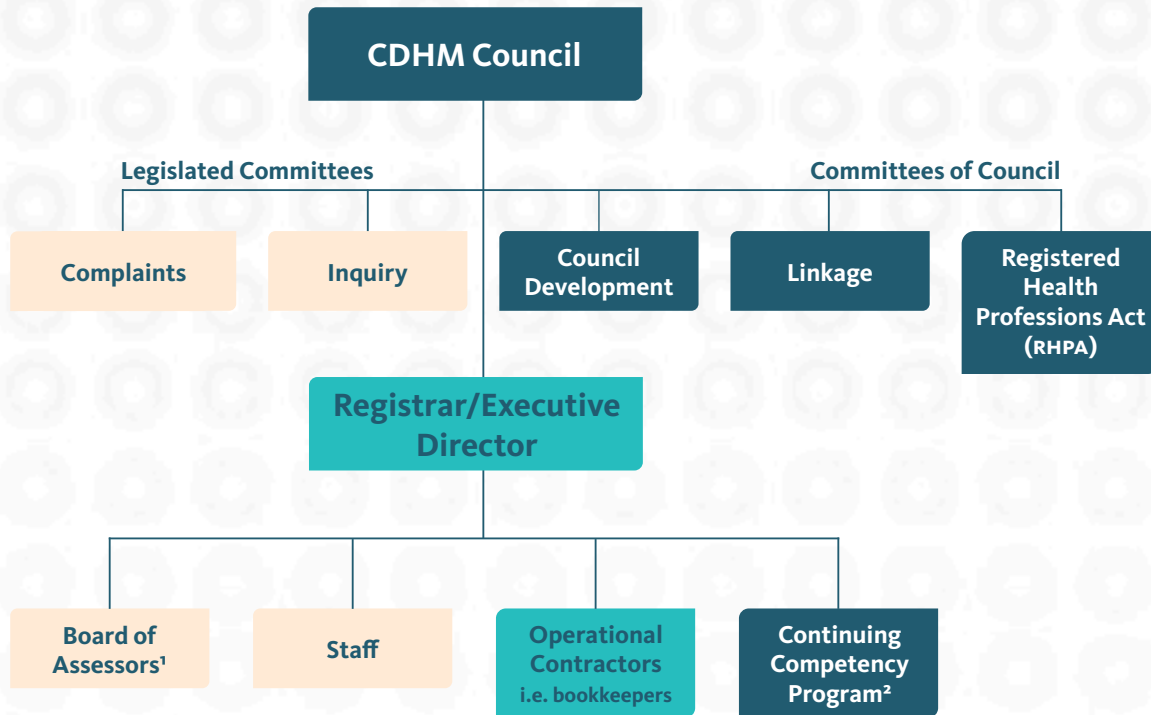
### 2022–2023 CDHM Council Meetings

During the past fiscal year, the  
CDHM Council participated in the  
following eleven meeting dates:

- 2023 • Thursday May 25, 2023 • Friday May 26, 2023
- Monday August 14, 2023 • Monday Sept 25, 2023
- Tuesday Sept 26, 2023 • Wednesday Oct 04, 2023 • Monday Nov 20, 2023
- 2024 • Thursday Jan 11, 2024 • Friday Jan 12, 2024
- Friday March 08, 2024 • Saturday March 9th, 2024

# College of Dental Hygienists of Manitoba

## Organizational Chart



1. Legislated Board—delegated to Registrar by Council (EL 1.10)

2. Legislated Program—committee delegated to Registrar by Council (EL 1.9) • July 2022

### College Staff

College administrative staff is responsible for enacting legislation outlined in the Dental Hygienist's Act and Regulation, including achieving the College's objectives through the application of policies and guidelines established by the Council.



**Arlynn Brodie**

*Registrar/  
Executive Director*



**Valerie Olivier**

*Deputy  
Registrar*



**Annie Brown**

*Registration and  
Administrative  
Assistant*



# Year in Review

*The past 12 months have been another milestone year for the CDHM. To describe the work accomplished by the College during the year, I will reference the ENDS, which are goals developed by the College Council. It is the job of the Registrar/ED to work towards the accomplishment of the ENDS. Using this lens, the work of the College during the past year is described below according to the relevant END.*

## **END 1. Registered Dental Hygienists (RDHs) provide competent and ethical care to their full scope of practice in all settings.**

To foster competent and ethical care by our registrants, the CDHM continues to work with the University of Manitoba to develop Refresher courses for Advanced Skills and for those who have been away from practice for a number of years and would like to re-enter the profession. The CDHM also completed an update to our Ethics & Jurisprudence module. Additionally, in order to address our legislated setting restrictions, the College wrote to the Ministry of Health requesting an amendment to the settings restrictions to allow dental hygienists to provide care for the First Nation Communities of the Southeast Resource Development Council (SERDC). The request was granted and the SERDC was designated as an oral health program under section 2(1) (c) of the Dental Hygienists Act.

**1.1 RDHs USE EVIDENCE-INFORMED PRACTICE.** The Continuing Competency Program (CCP) was revised this year to provide registrants the opportunity to select from a wide range of learning opportunities. The premise of the new program was based on the professional responsibility of registrants to select Continuing Competency (CC) activities that are evidence informed, which in turn, would inform their practice. In addition, a CCP Guideline was created to provide registrants with a template for submission. To support registrants using best evidence in their practice, the CDHM also updated 9 Interpretation Guidelines and created a new Position Statement during the past year.

## **END 2. RDHs have the increased scope of practice, cultural competence, and elimination of setting restrictions to meet the oral hygiene needs of diverse populations in Manitoba.**

The Reserved Acts, which remain with the government in preparation for transition to the Regulated Health Professions Act (RHPA), include items of increased scope of practice. Over the past year the CDHM has been working on an Indigenous Cultural Safety Module which will be released soon and is a requirement for 2025 registration renewal. Additionally, a letter was sent to Health Minister Asagwara requesting complete removal of the legislated setting restrictions allowing access to dental hygiene care for many previously underserved Manitobans.

## **END 3. Policymakers and the public are aware of the impact of oral health on overall health.**

In response to the new Canadian Dental Care Program (CDCP), CDHM wrote a letter to the Minister outlining how dental hygienists in the Province are in a good position to meet the oral health needs of Manitobans; yet dental hygiene services are restricted due to our outdated legislation. In response, the CDHM is in discussion with the Executive Director of the Health Policy and Planning Division of the Ministry of Health to discuss removal of ALL legislated setting restrictions.

**3.1 RDHs ARE RECOGNIZED AS PRIMARY HEALTH CARE PROVIDERS.** Legislative change has opened access for dental hygienists to work on the First Nation Communities of the DOTC (Dakota Ojibway Tribal Council) and SERDC. Dental hygienists are working onsite in these Communities with other health care providers and are thus recognized as primary health care providers. Additionally, the CDHM, in a letter to the Minister of Health, explained the role of the dental hygienist in the roll out of the new national dental program, noting dental hygienists are on the front-line seeing patients who have previously not been able to afford preventative dental hygiene care.



**3.2 RDHS WORK IN COLLABORATION WITH OTHER HEALTH CARE PROVIDERS.** The CDHM works alongside many other health care providers as an active member of the Manitoba Alliance of Health Regulatory Colleges (MAHRC). As a Board Member and a member of the Finance committee, the Cultural Safety committee and the Governance committee, the CDHM plays an active and collaborative role with other health care providers. The CDHM also collaborates with the Manitoba Dental Association on the Convention Planning committee and the Infection Prevention & Control committee. Additionally, during the past year the College worked with Council members to connect with the Health Services and Community Care team of the Interlake-Eastern Regional Health Authority to discuss a partnership to bring oral health information and services to seniors aging in place in the Interlake region.

**3.3 MANITOBANS ARE AWARE OF THE ROLE AND CONTRIBUTIONS OF RDHS IN HEALTH CARE.** The proposed Interlake partnership is part of a larger initiative to bring the concept of preventative oral health to seniors aging in place in the Interlake. A Briefing Note was sent to the Interlake Senior Leadership Team outlining a proposal for this collaborative initiative. Additionally, the recent legislative changes have enabled a new pathway for oral health knowledge dissemination and care for Indigenous Communities of the DOTC and SERDC.

**3.4 POLICY MAKERS HAVE THE INFORMATION REQUIRED TO ESTABLISH POLICIES THAT ENABLE EQUITABLE ACCESS TO RDH CARE FOR UNDERSERVED POPULATIONS IN MANITOBA, INCLUDING BUT NOT LIMITED TO SENIORS AND CHILDREN, INDIGENOUS POPULATIONS AND INDIVIDUALS IN RURAL AND REMOTE COMMUNITIES.** Through the work of Council and the CDHM the Interlake Leadership will be in position to create policy around oral health for seniors aging in place. The Ministry of Health, specifically the Health Policy and Planning Division, has the information requested to initiate the re-

moval of our current legislative barriers, enabling dental hygienists to provide all Manitobans with access to dental hygiene services.

As your regulatory College, we will continue to work towards increasing access to dental hygiene services through legislative change and continue to support you in the practice of your profession.

• *Respectfully submitted by Arlynn Brodie, Registrar/ED*



# Regulating Dental Hygienists

## Registration

In accordance with the By-laws, the Council must appoint a Board of Assessors (BOA) to consider and decide on applications for registration. Before making a decision, the BOA carefully reviews a dental hygienist’s education, relevant practice experience, and confirms the applicant has met all of the requirements mandated by the Dental Hygienists Act. Additionally, the BOA considers any outstanding investigations, disciplinary actions, or practice restrictions from other jurisdictions to ensure that qualified, competent, and ethical dental hygienists are approved for registration.

Through the review of applications and renewals, the BOA has the ability to place conditions on the registration of dental hygienists. If the BOA does not approve an application for registration or approves an application subject to conditions, it must give notice to the applicant in writing, with reasons for its decisions, and must advise the applicant of the right to appeal its decision to the Council. Examples of conditions that may be placed by the BOA include: specific practice hour requirements, additional continuing competency submissions, and practice review.

Regulated Members	2021/2022	2022/20223	2023/2024
Practicing	794	807	819
Non-Practicing	76	67	69
Temporary	0	0	0
Students			
University of Manitoba Years 2 and 3	51	48	50
Total Number of Registrants	912	919	938

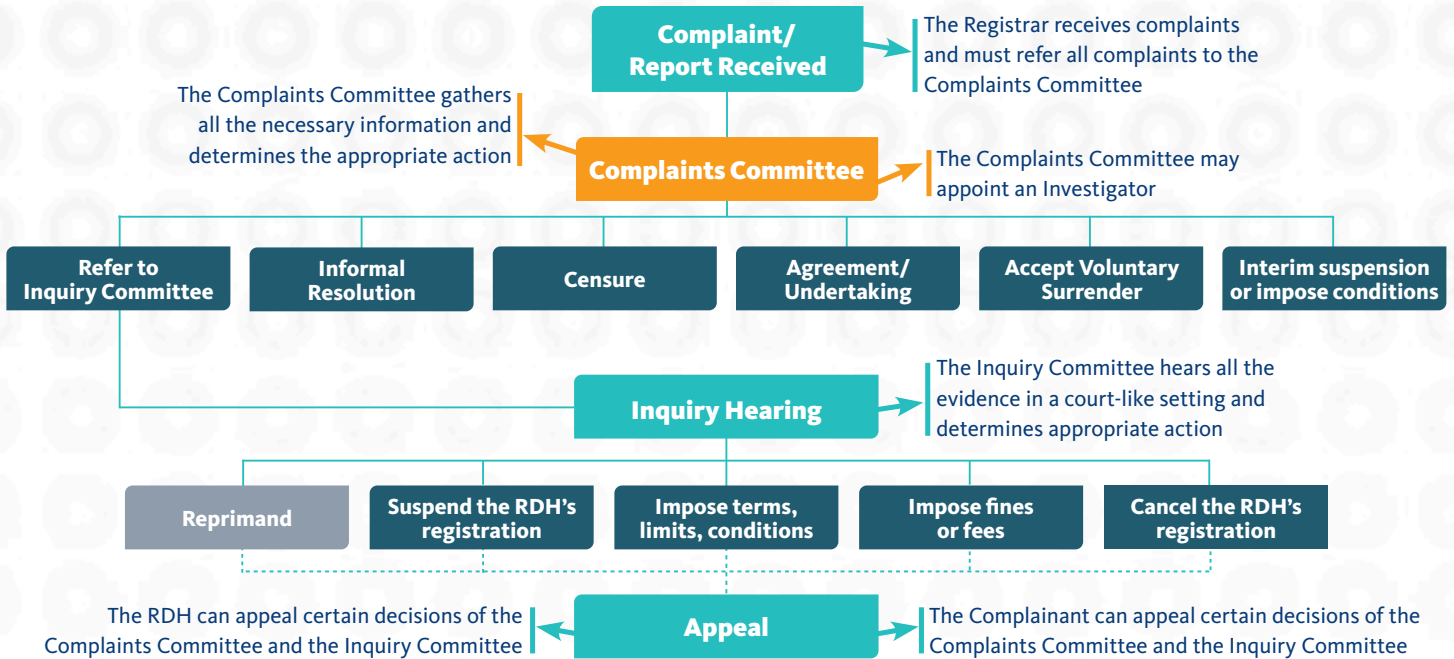
Source of New Applicants	
Out of Province Applicants	26
International Applicants	0
U of M Graduates	22
Temporary	0
Returned from Cancelled Practice	2

Cancelled Registrations	
Voluntary Cancellations	30
Non-Compliance	1

Practice Audits	
Audits	1
Result	
Fit to practice with 3 recommendations	

# CDHM's Complaints Process

In 2023/2024, the Registrar received 2 new complaints related to RDH conduct. The complaints were forwarded to the Complaints Committee to determine the level of risk to the public and the course of action to address the alleged conduct. We strive to conduct this process with fairness and objectivity while maintaining the public's confidence in the profession of Dental Hygiene in our province.



Complaint Data	
Total number of complaints processed between May 1, 2023 & April 30, 2024	2
<b>Included in this number (2)</b>	
Complaints carried over from previous year(s)	1
New complaint(s)	1
<b>Resolutions</b>	
Registrant entered into an agreement/undertaking	0
No further action required	2
Complaints carried forward	0
<b>Appeals</b>	0
<b>Inquiries</b>	0
<b>Sources of Complaints</b>	
Employer	1
Public	1

# CDHM Committee Reports

## Linkage

The Linkage Committee is in the process of re-structuring. The Committee is populated by dental hygienists on Council and from the Community. Previously, this committee would inform Council with Linkage project ideas for Council's approval. Now, the Committee awaits direction from Council, working with Council to finalize details on Linkage projects and then assisting with the delivery of the projects.

Currently, the Committee is anticipating working collaboratively on the Senior's Health Project with the Interlake Regional Health Authority.

• *Respectfully submitted by Lucie Boutet & Kathleen Reid,  
Linkage Committee Co-Chairs*



## Council Development

Over the course of the last year, the Nominations, ad hoc Orientation and Governance committees amalgamated under the newly formed Council Development Committee. The Committee is responsible for ensuring governance continuity with excellence. In addition to Nominations, the Council Development Committee will continue to revise the Council Orientation process including the development of annual ongoing education plans for Council. The Committee is also tasked with the creation of the governance plan from year to year. During 2023-2024, the Council Development Committee oversaw a complete revision of the By-laws which will be presented to the membership at the AGM in October for membership approval.

• *Respectfully submitted by Saima Klippenstein, Co Vice Chair*

## Regulated Health Professions Act (RHPA)

The CDHM has been placed on a list to transition to the RHPA. Currently the Ministry is working on the applications of Colleges that are ahead of us on the list. Colleges currently transitioning are the Physiotherapists, Medical Laboratory Technologists and the Massage Therapists. Next in line are the Chiropractors and then the CDHM. The CDHM has already completed our Reserved Acts and Regulation documents for submission and we are ready whenever we are given the go-ahead.

• *Respectfully submitted by Arlynn Brodie, ex-officio*

# Continuing Competency Program (CCP)

Dental hygienists are expected to participate in lifelong learning to ensure the protection of public health, welfare and safety. The CDHM Competency program assists registrants in meeting this legislated requirement.

For the CCP year ending April 30, 2024, there were 819 practicing registrants. From this number, 760 CCP submissions met CCP expectations after initial review by the Continuing Competency Committee, 58 submissions required feedback or minor

revision, and 1 practicing registrant transferred to the non-practicing register with extenuating circumstances after the deadline.

The Competency program continues to evolve as more professional resources become available and the Competency program outcomes are measured and evaluated.

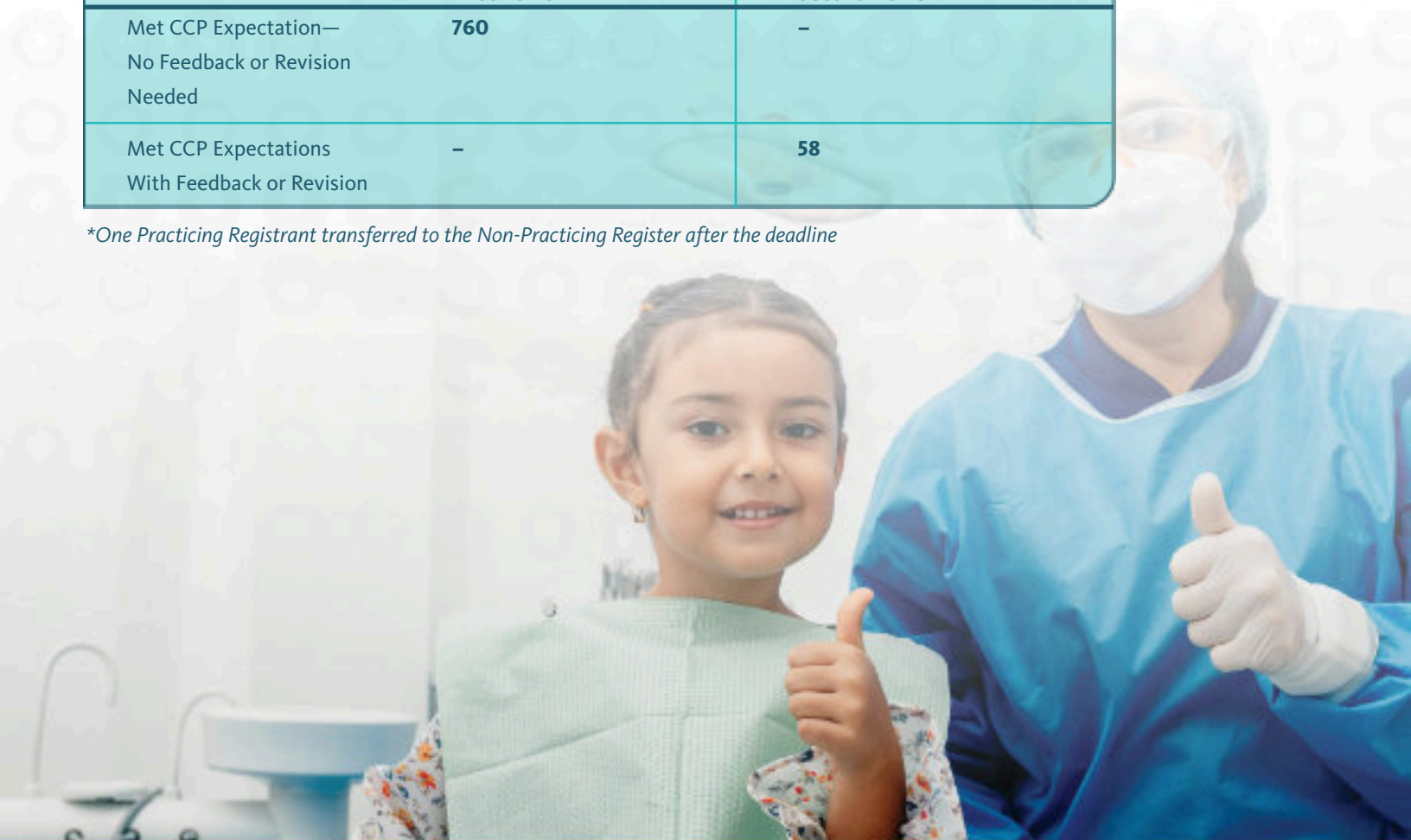
• *Respectfully submitted by Valerie Olivier, Deputy Registrar*

## Continuing Competency Committee

Number of Practicing Registrants on April 30, 2024 – 819\*

	First Review	Second Review
Met CCP Expectation— No Feedback or Revision Needed	760	–
Met CCP Expectations With Feedback or Revision	–	58

\*One Practicing Registrant transferred to the Non-Practicing Register after the deadline





# COLLEGE *of* DENTAL HYGIENISTS *of* MANITOBA

## INDEX TO FINANCIAL STATEMENTS

*Year Ended April 30, 2024*

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**O&J** OLAFSON & JONES  
CHARTERED PROFESSIONAL ACCOUNTANTS INC.

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## INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

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To the Members of College of Dental Hygienists of Manitoba

We have reviewed the accompanying financial statements of College of Dental Hygienists of Manitoba (the Organization) that comprise the statement of financial position as at April 30, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations (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.

### *Practitioner's Responsibility*

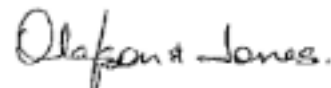
Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

### *Conclusion*

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of College of Dental Hygienists of Manitoba as at April 30, 2024, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

A handwritten signature in black ink that reads "Olafson & Jones".

Winnipeg, Manitoba  
August 14, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS



**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA**  
**Statement of Financial Position**  
**April 30, 2024**

	2024	2023
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 688,341	\$ 626,225
Term deposits (Note 3)	65,927	82,447
Accounts receivable	768	-
Prepaid expenses	4,686	4,597
	<u>759,722</u>	<u>713,269</u>
CAPITAL ASSETS (Note 4)	33,384	39,208
LONG TERM INVESTMENTS (Note 3)	88,983	63,738
	<u>\$ 882,089</u>	<u>\$ 816,215</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 10,226	\$ 4,932
Deferred income (Note 5)	314,910	308,337
	<u>325,136</u>	<u>313,269</u>
<b>NET ASSETS</b>	<u>556,953</u>	<u>502,946</u>
	<u>\$ 882,089</u>	<u>\$ 816,215</u>

LEASE COMMITMENTS (Note 6)

**ON BEHALF OF THE BOARD**

Director

Director

Director

Director

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



**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA**  
**Statement of Operations**  
**Year Ended April 30, 2024**

	2024	2023
<b>REVENUE</b>		
Registration fees	\$ 484,032	\$ 479,080
Application fees	14,400	6,300
Interest	22,414	13,081
Administration fees	2,505	2,865
	<u>523,351</u>	<u>501,326</u>
<b>EXPENSES</b>		
Accounting fees	13,370	9,918
Advertising and promotion	1,483	2,174
Amortization	8,066	9,630
Annual general meeting	1,632	5,742
Bank charges	117	1,570
Council - Legal fees	3,248	7,372
Council & Committees	42,361	40,813
Council & Committees - Honoraria	19,435	24,602
Credit card charges	9,121	8,192
Insurance	774	823
Legal fees	4,803	5,929
Memberships	22,313	15,406
Office	(3,232)	10,024
Professional development	1,570	1,267
Regulated Health Professions Act	-	1,428
Rental	25,346	25,591
Salaries and wages	277,924	239,966
Telephone	2,680	3,144
Travel	10,348	7,761
Website & I.T.	27,985	30,644
	<u>469,344</u>	<u>451,996</u>
<b>EXCESS OF REVENUE OVER EXPENSES</b>	<u>\$ 54,007</u>	<u>\$ 49,330</u>

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

**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA**  
**Statement of Changes in Net Assets**  
**Year Ended April 30, 2024**

	2023 Balance	Excess of revenue over expenses	Purchase of capital assets	Transfers	2024 Balance
Unrestricted	\$ 228,738	\$ 62,073	\$ (2,242)	\$ -	\$ 288,569
Legal Reserve Fund	100,000	-	-	-	100,000
Operational Reserve Fund	75,000	-	-	-	75,000
RHPA Reserve Fund	50,000	-	-	-	50,000
Investment in capital assets	39,208	(8,066)	2,242	-	33,384
Special Projects Fund	10,000	-	-	-	10,000
	<b>\$ 502,946</b>	<b>\$ 54,007</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 556,953</b>

	2022 Balance	Excess of revenue over expenses	Purchase of capital assets	Transfers	2023 Balance
Unrestricted	\$ 236,158	\$ 58,960	\$ (1,380)	\$ (65,000)	\$ 228,738
Legal Reserve Fund	35,000	-	-	65,000	100,000
Operational Reserve Fund	75,000	-	-	-	75,000
RHPA Reserve Fund	50,000	-	-	-	50,000
Investment in capital assets	47,458	(9,630)	1,380	-	39,208
Special Projects Fund	10,000	-	-	-	10,000
	<b>\$ 453,616</b>	<b>\$ 49,330</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 502,946</b>

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

**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA**  
**Statement of Cash Flows**  
**Year Ended April 30, 2024**

	2024	2023
<b>OPERATING ACTIVITIES</b>		
Cash receipts	\$ 529,156	\$ 509,636
Cash paid	(456,073)	(443,016)
	<u>73,083</u>	<u>66,620</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of capital assets	(2,242)	(1,380)
Change in term deposit	(8,725)	(81,929)
	<u>(10,967)</u>	<u>(83,309)</u>
<b>INCREASE (DECREASE) IN CASH FLOW</b>	<b>62,116</b>	<b>(16,689)</b>
<b>CASH - BEGINNING OF YEAR</b>	<b>626,225</b>	<b>642,914</b>
<b>CASH - END OF YEAR</b>	<b>\$ 688,341</b>	<b>\$ 626,225</b>

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



**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA**  
**Notes to Financial Statements**  
**Year Ended April 30, 2024**

1. PURPOSE OF THE ORGANIZATION

College of Dental Hygienists of Manitoba (the "Organization") is a not-for-profit organization of Manitoba. As a registered charity the Organization is exempt from the payment of income tax under Subsection 149(1) of the Income Tax Act.

The Organization is the self-regulating body for the profession in Manitoba. The Organization provides services to its membership and governs its members in a manner that serves and protects the public interest.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Cash

Cash includes balances with banks. Cash that is subject to restrictions that prevent its use for operating purposes is included in the respective restricted fund.

Investments

Short term investments, which consist primarily of commercial paper with original maturities at date of purchase beyond three months and less than twelve months, are carried at amortized cost.

Capital assets

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

Computer equipment	20%	declining balance method
Equipment	20%	declining balance method
Leasehold improvements	20%	straight-line method

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

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

Impairment of long lived assets

The Organization tests for impairment whenever events or changes in circumstances indicate that the carrying amount of the assets may not be recoverable. Recoverability is assessed by comparing the carrying amount to the projected future net cash flows the long-lived assets are expected to generate through their direct use and eventual disposition. When a test for impairment indicates that the carrying amount of an asset is not recoverable, an impairment loss is recognized to the extent the carrying value exceeds its fair value.

*(continues)*

**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA**  
**Notes to Financial Statements**  
**Year Ended April 30, 2024**

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

Fund accounting

The General Fund accounts for the organization's program delivery and administrative activities. This fund reports unrestricted resources and restricted operating grants.

The Capital Fund reports the assets, liabilities, revenues, and expenses related to College of Dental Hygienists of Manitoba's capital assets and building improvements campaign.

The Operational Contingency Reserve fund represents an amount restricted to mitigate fluctuations in revenue and cash flow and provide for unexpected and non-recurring expenses that may arise.

The RHPA Reserve Fund is an amount restricted for the cost of compliance and training related to the Regulated Health Professions Act (RHPA).

The Legal Reserve Fund is an amount restricted for the costs of potential legal matters that could occur involving the Organization due to application and registration.

Revenue recognition

College of Dental Hygienists of Manitoba follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. 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. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Registration and application fees received are recognized as revenue in the period corresponding to the registration year to which they relate.

Contributed services

The operations of the organization depend on both the contribution of time by volunteers and donated materials from various sources. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

Measurement uncertainty

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

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.

**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA**  
**Notes to Financial Statements**  
**Year Ended April 30, 2024**

**3. TERM DEPOSIT**

	2024	2023
<b>Current</b>		
<u>Guaranteed Investment Certificates</u>		
Matures June 20, 2024, interest bearing at 4.60% per annum (**)	\$ 42,940	\$ 41,122
Matures June 19, 2024, interest bearing at 2.90% per annum (*)	22,987	-
Matures June 20, 2023, interest bearing at 3.85% per annum	-	41,325
Total current deposits	<u>65,927</u>	<u>82,447</u>
<b>Long term</b>		
<u>Guaranteed Investment Certificates</u>		
Matures June 20, 2025, interest bearing at 3.85% per annum	45,904	-
Matures June 20, 2026, interest bearing at 4.05% per annum	43,079	41,398
Matures June 19, 2024, interest bearing at 2.90% per annum	-	22,340
Total long-term deposit	<u>88,983</u>	<u>63,738</u>
Total term deposit	<u>\$ 154,910</u>	<u>\$ 146,185</u>

(\*) Subsequent to year-end, the Guaranteed Investment Certificate was renewed with maturity date of June 19, 2026.

(\*\*) Subsequent to year-end, the Guaranteed Investment Certificate was renewed with maturity date of June 19, 2026.

**4. CAPITAL ASSETS**

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Computer equipment	\$ 41,350	\$ 30,199	\$ 11,151	\$ 13,938
Computer software	78,274	60,123	18,151	22,688
Furniture and fixtures	34,548	30,466	4,082	2,582
	<u>\$ 154,172</u>	<u>\$ 120,788</u>	<u>\$ 33,384</u>	<u>\$ 39,208</u>

**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA**  
**Notes to Financial Statements**  
**Year Ended April 30, 2024**

**5. DEFERRED REVENUE**

	<u>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 308,337	\$ 300,027
Amount received during the year	479,875	487,390
Amount recognized as revenue	<u>(473,302)</u>	<u>(479,080)</u>
	<b>\$ 314,910</b>	<b>\$ 308,337</b>

**6. LEASE COMMITMENTS**

The Organization has a long term lease with respect to its premises. The lease contains renewal options and provides for payment of utilities, property taxes and maintenance costs. Future minimum lease payments as at April 30, 2024, are as follows:

2025	\$ 25,178
2026	26,752
2027	28,326
2028	29,374
2029	30,424
Thereafter	<u>15,212</u>
	<b>\$ 155,266</b>

**7. FINANCIAL INSTRUMENTS**

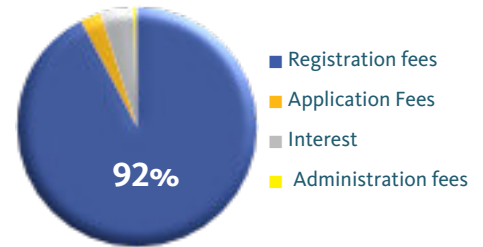
The Organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks.

Unless otherwise noted, it is management's opinion that the Organization is not exposed to significant other price risks arising from these financial instruments.

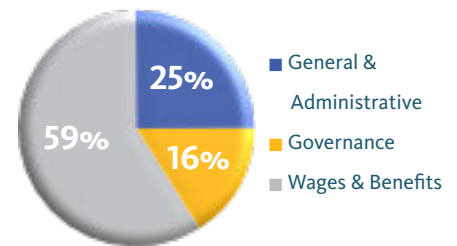
**COLLEGE OF DENTAL HYGIENISTS OF MANITOBA**  
**Statement of Operations**  
**Year Ended April 30, 2024**

	<b>2024</b>	<b>2023</b>
<b>REVENUES</b>		
Registration fees.....	\$484,032	\$479,080
Application fees.....	14,400	6,300
Interest.....	22,414	2,865
Administration fees.....	2,505	13,081
	<b>\$523,351</b>	<b>\$501,326</b>
<b>EXPENSES</b>		
Accounting fees.....	13,370	9,918
Advertising and promotion.....	1,483	2,174
Amortization.....	8,066	9,630
Annual general meeting.....	1,632	5,742
Bank charges.....	117	1,570
Council & Committees.....	42,361	40,813
Council & Committees – Honoraria.....	19,435	24,602
Council – Consulting fees.....	0	0
Council – Legal fees.....	3,248	7,372
Credit card terminal charges.....	9,121	8,192
Insurance.....	774	823
Legal fees.....	4,803	5,929
Memberships.....	22,313	15,406
Office.....	-3,232	10,024
Professional development.....	1,570	1,267
Regulated Health Professions Act.....	-	1,428
Rent and utilities.....	25,346	25,591
Salaries and benefits.....	277,924	239,966
Telephone and internet.....	2,680	3,144
Travel.....	10,348	7,761
Website & I.T.....	27,985	30,644
	<b>469,344</b>	<b>451,996</b>
<b>EXCESS OF REVENUES</b>		
<b>OVER EXPENSES</b>	<b>\$54,007</b>	<b>\$49,330</b>

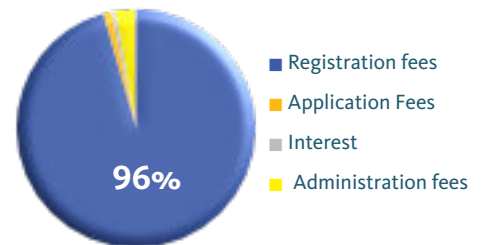
**CDHM Revenue by segment – 2024**



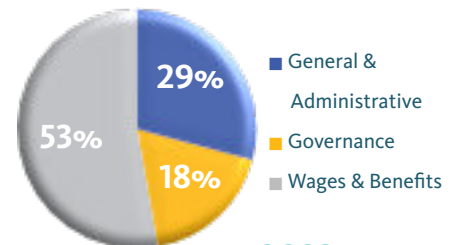
**CDHM Expenses by segment – 2024**



**CDHM Revenue by segment – 2023**



**CDHM Expenses by segment – 2023**



	<b>2023</b>	<b>2022</b>
General & Administrative.....	\$117,255	\$129,623
Governance.....	\$74,165	\$82,407
Wages & benefits.....	\$277,924	\$239,966