



COLLEGE OF
DENTAL HYGIENISTS
OF MANITOBA



**COLLEGE OF
DENTAL
HYGIENISTS OF
MANITOBA**

**2021-2022
ANNUAL REPORT**





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The College of Dental Hygienists of Manitoba exists so every Manitoban will have safe, competent dental hygiene care that maximizes their oral and overall health through a cost-effective stewardship of resources.

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

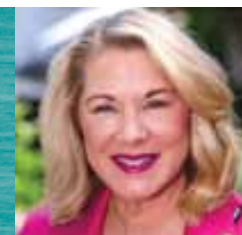
610-1445 Portage Ave
Winnipeg, MB R3G 3P4
cdhm@cdhm.info
204-219-2678



ANNUAL GENERAL MEETING



**Thursday October 20th, 2022
6:30–9:30 PM**



**Keynote speaker:
Kelli
Jaecks**

*Resilience and
Reinvention—
the new R & R*



MESSAGE FROM THE CHAIR

“Cosmic Cliffs” in the Carina Nebula
Credits: NASA, ESA, CSA, and STScI



I WAS TAUGHT THAT ONE OF COUNCIL’S jobs, perhaps one of the most important, is to keep an eye on the future and a head up to scan the horizon. In other words, do not get caught up in the here and now.

But do we do enough of this or too much? In these changing times, how far ahead should we be looking and what should we be looking for? *Back to the Future* was a futuristic yet comedic movie from 1985 starring Michael J Fox, where the future seemed to be imaginable and feasible. Today, it is hard to imagine what the future holds beyond this universe, as many more exist. We were reminded of this in July with the reporting of the scientific discovery of Alcyoneus, the largest known galaxy, 3.5 billion light years away from Earth. In other advances, what was not even considered yesterday and not even a thought, is now being built and tested! Air travel is not merely overseas, but now to the moon!

For CDHM and our profession, we too have a lot of futuristic work to do while maintaining a practical and achievable set of outcomes. It requires strong creative registrants who, working together can see into the future, imagine it changed and be able to adapt to those changes, be they political, economic, sociological, technological, legal or environmental. Being the best in the world has been subsumed into becoming the GOAT.

My appreciation extends to all who join us on these journeys—our astute registrar and her talented staff, the many individuals involved in our committee work, our collaborators, our partners, and all who are associated with CDHM. Some hold our hand to the fire and some pull us forward to the future. It is exciting to look forward to the future of this profession. Let the journey(s) begin!

Carol Hiscock, Council Chair





Role of the College

The Dental Hygienists Act and accompanying Regulations 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;
- Investigate and resolve complaints about dental hygienists and administer discipline where necessary.

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. Addition-

ally, 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. Council policies, however, establish objectives for the College; guide the Council's own conduct and performance; delegate authority to the Registrar; set out a system for monitoring operations and achievement of objectives.

Council ENDS (goals)

1. *The College of Dental Hygienists of Manitoba exists so that every Manitoban has access to safe, competent dental hygiene care and expertise that maximizes their oral and overall health through the reasonable stewardship of resources.*
2. *Every registered dental hygienist provides competent care to their full scope of practice in all settings.*
 - a. *Dental hygienists always use evidence-informed practice.*
 - b. *Dental hygienists always comply with the legislation, Regulations, Practice Guidelines, Practice Standards & Competencies.*
3. *Every Manitoban receives competent, compassionate, and affordable oral health care.*
 - a. *Underserved Manitobans, including but not limited to seniors, children, and individuals in rural and remote communities, have equitable access to this care.*
4. *Other health care professionals recognize, value, and collaborate with dental hygienists in the pursuit of overall health for all Manitobans.*





Committees of Council

Professional Practice

Members: Joan St. Laurent

Ownership Linkage

Members: Lucie Boutet (Co-Chair), Kathleen Reid (Co-Chair) Amanda Bridge, Lezah Evan, Geraldine Spence, Chelsey O'Connor, Carol Hiscock

Regulated Health Professional Act (RHPA)

Members: Karina Hiebert, Charlene Cardinal, Corinne Latozke, Laura McDonald

Nominations

Members: Ernest Janzen (Chair), Saima Klippenstein

Legislated Boards and Committees

Board of Assessors

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

Complaints

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

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





Council Members



Carol Hiscock—Chair



Saima Klippenstein—Vice-Chair



Corinne Latozke



Jennifer Miller



Joan St Laurent



Lucie Boutet



Ernest Janzen



Kathleen Reid

2021–2022 CDHM Council Meetings

During the past year, the College Council has maintained its meeting schedule and participated in the following virtual and in person meetings:

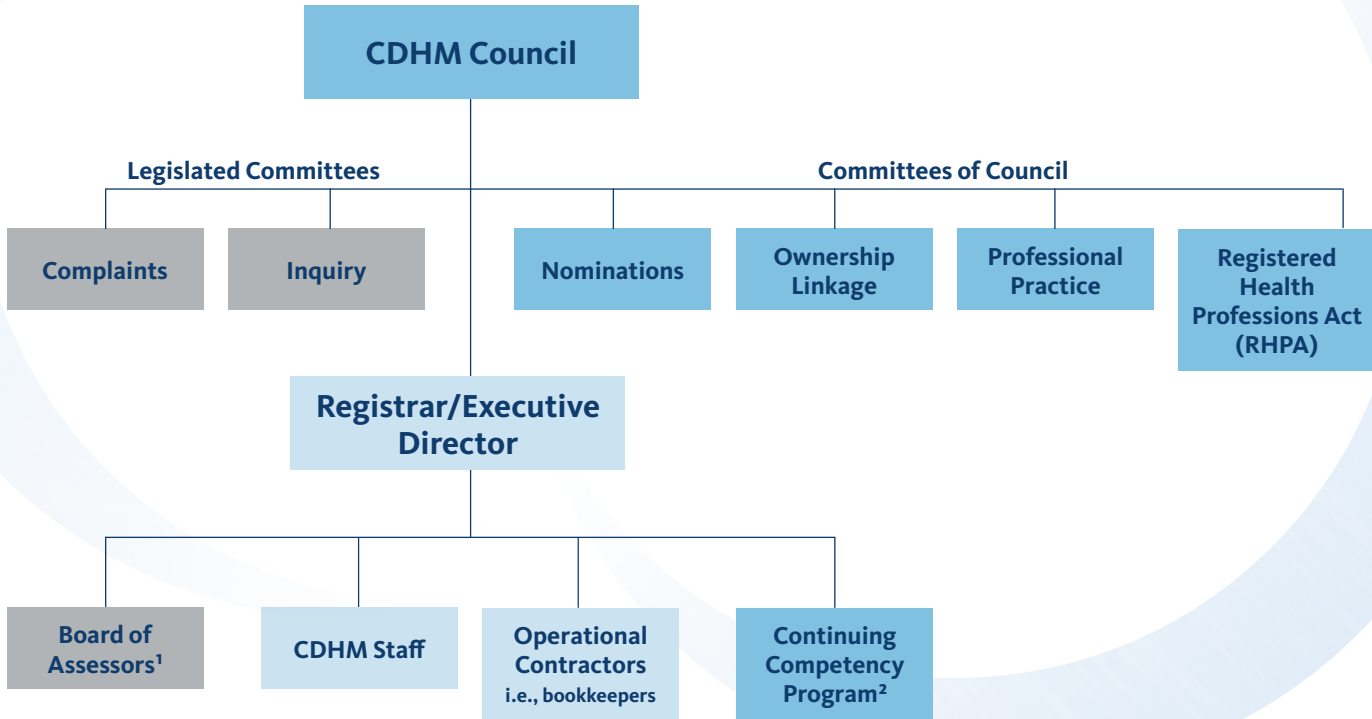
May 15th, 2021; September 10th, 2021;
September 11th, 2021; October 22nd, 2021;
November 26th, 2021; November 27th, 2021;
February 25th, 2022; February 26th, 2022



CDHM University of Manitoba
Student Award recipient
Riya Rai
Congratulations!



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





Year in Review

The CDHM has had a busy and productive year. Many initiatives and projects were completed despite the ongoing regulatory responsibilities associated with the ever-changing COVID-19 pandemic. While much of the work has been completed by CDHM Council and staff, it is the commitment of many of you, who volunteer your time to the work of the College, that has enabled us to grow and move forward. The updates below provide some examples of the continuing work of the College.

COVID-19

The outbreak of the COVID-19 disease has created a health crisis that continues to impact our professional and personal lives. The long term effects of this disease are still unfolding, from the psychological effects of isolation and decreased socialization to the medical long-haul symptoms that challenge many Manitobans. As healthcare providers, dental hygienists contributed to the overall pandemic effort by continuing to provide care during these difficult and unusual circumstances. As a regulatory college, the CDHM continues to monitor and be aware of the current evidence to guide our practice of dental hygiene in the province. During the past year, 3 revisions, one major and two more minor, were made to the Interim CDHM IPC Guidance document for Dental Hygiene Practice. The changes made to the document were based on current evidence at the time of revision. A total of six versions of the document have been prepared since the onset of the pandemic and future revisions will continue to be created as required.

Regulated Health Professions Act (RHPA)

The RHPA committee, with the help of a policy consultant, submitted documents to the Ministry of Health in the early months of 2022. We await next steps from the Ministry. The RHPA committee met at least bi-monthly during the past year and continue to come together as necessary. The legislative unit that reviews applications for the RHPA recently shared they have expanded their office staff and are creating a new list of regulated professions that will be contacted to move under the RHPA. The CDHM met with Assistant Deputy Minister Avis Grey and Donna Hill, Executive Director, Legislative Unit, Manitoba Health & Seniors Care on April 21st to discuss the status of our application to the RHPA.

Health Equity Module Development

The CDHM has committed to supporting registrants in their anti-racism, cultural safety and humility learning journey. As such, CDHM collaborated with members of the Manitoba Alliance of Health Regulatory Colleges (MAHRC) to create an online learning module for registrants. As healthcare professionals, dental hygienists who engage in meaningful learning such as this, will be in a position to make oral health services more accessible, relevant and safer for disadvantaged and vulnerable populations. This will contribute to positive oral health outcomes and improved public protection. The Health Equity Module will be available for completion in Fall of 2022 and will be a requirement for 2023 registration renewal.





Year in Review, *cont'd*

Continuing Competency Program (CCP)

The evolution of our online competency program saw continued development during the past year. The changes made have been met with positive reviews from registrants. As professionals, dental hygienists are held to a high standard and are, therefore, expected and required to maintain current competency as defined by the Dental Hygienists Act. The CDHM competency program, as a reflective learning opportunity, is an exemplary program viewed often by other regulators as a good example of a relevant, personalized approach to professional development. During the past year a revised and simplified suite of resources was updated to assist registrants in completing their CCP submissions.

Registrant Outreach

During the past year, more than ever, it was important to create opportunities to connect with registrants, whether it be by mailout, the CDHM News, virtual panel events or in person. As a health professional working through a pandemic, to feel connected with your profession and colleagues is important. Over the past 12 months CDHM

sent out a total of 46 mailouts to registrants, communicating timely and important details. Four issues of the CDHM News also provided a seasonal snapshot of the work of the College including registrant-specific information. On April 27th, in response to the work completed by the Council Ownership Linkage committee, the CDHM hosted an 'Oral Health & Seniors' panel discussion with RDH's, and others from senior organizations, to discuss the plight of senior's oral health care in Personal Care Homes (PCHs) and in the community. Over 70 registrants participated in this informative event, resulting in the creation of an additional panel to provide guidance to dental hygienists contemplating providing mobile services to PCH homes.

The CDHM once again collaborated with the MDHA and hosted the 'Mix n Mingle' on April 22nd at the RBC Convention Center for 206 registrants. It was a great opportunity to reconnect with colleagues while participating in a networking event with an educational jeopardy theme.

Respectfully submitted,

Arlynn Brodie

Registrar, Executive Director



CDHM's Commitment to Regulatory Advancement

The CDHM takes an active role in supporting change and improvement in legislation, regulation, and policy for the dental hygiene profession both provincially and nationally. Below, is a brief summary of our involvement during the past year.

National

CDHM was represented on the following national committees, task forces or working groups:

On behalf of the Federation of Dental Hygiene Regulators (FDHRC); **A working Group for the Canadian Oral Health Screening Tool for Seniors**; Dr James Taylor, Chief Dental Officer of Canada

CDHA Representative on the **White Paper Project for a National Oral Health Care Plan for Canadian Seniors**

Stakeholder Representative, **Health Standards Organization; Long Term Care Services Standards Development**, National Standards of Canada

On behalf of the FDHRC, membership on the following:

- **Entry to Practice Canadian Competencies Project Steering Committee;**
- **Competencies Implementation Advisory Committee;**
- **Education Advisory Committee, Chair;**
- **Indigenous Cultural Safety & Humility Competency Review Committee**

On behalf of the FDHRC, Commissioner, **Commission on Dental Accreditation of Canada**

Provincial

Committee Member, Manitoba Alliance of Health Regulatory Colleges, **Building Cultural Safety Committee**

Representative on the Manitoba Dental Association; **Infection, Prevention & Control (IPC) Practice Committee** for the creation of a new collaborative Standard Practice IPC Guide

Respectfully submitted,
Arlynn Brodie
Registrar, Executive Director





Regulating Dental Hygienists

Registration

The College has a systematic and comprehensive registration process that must be met prior to the applicant being able to practice the profession of dental hygiene in Manitoba. 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 that she/he has met all of the requirements mandated by the Dental Hygienists Act. As well, the BOA considers any outstanding investigations, disciplinary actions, or practice restrictions from other jurisdictions to ensure that only 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, direct supervision, and additional fines/fees.

REGULATED MEMBERS

	2019/20	2020/21	2021/2022
Practicing	773	773	794
Non practicing	50	76	67
Temporary	1	0	0
Students–University of Manitoba Years 2 & 3	51	50	51
Total Number of Registrants	875	899	912

CONTINUED ON PAGE 10



Regulating Dental Hygienists, *cont'd*

SOURCE OF NEW APPLICANTS IN 2021/2022

Applicants from out of province	30
International	0
Temporary	0
U of M graduates	23

CANCELLED REGISTRATIONS

Voluntary	46
Noncompliance	2

COMPLAINT DATA

Total number of complaints processed between May 1, 2021 & April 30, 2022	8
<i>Included in this number (8)</i>	
Complaints carried over from previous years	3
New complaints	5
Complaint Resolutions	
Complaints completed & dismissed after investigation	2
Cease & desist letter sent	1
Ongoing Complaints	5
Appeals	0





CDHM Committee Reports

Professional Practice

The Professional Practice Committee is responsible for developing professional resource documents for dental hygienists. The purpose of these documents is to explain, enhance, and guide dental hygiene practice in accordance with The Dental Hygienists Act and Regulations. The committee follows a schedule to regularly review, update, and create documents based on current evidence and emerging developments in dental hygiene practice.

During the past year the committee has reviewed and updated Interpretation Guidelines for Dental Radiography, and for Injectable; Non-injectable Oral Anesthetic. Practice Directions were reviewed and updated for Recordkeeping, Cardiopulmonary Resuscitation, Practice Hours Requirement, Education Practice Hours, and Voluntary Practice Hours. These and all other guiding documents are located on the CDHM website.

The committee extends its thanks and appreciation for the contributions that several dental hygienists have made to the development of these guidelines.

Respectfully submitted:

Valerie Olivier, *ex-officio member*

Ownership Linkage

The Ownership Linkage (OL) Committee struck a task force in conjunction with the Manitoba Dental Hygienists Association to develop a digital resource for school aged children. This committee was formed in response to the findings of an OL oral health survey sent to schools and to dental hygienists.

The ownership linkage committee then decided to focus on another aspect of END 2.2; that being on senior's oral health needs and chose panel discussions as their method of gathering information. Two panel discussions were held, the first one in February of 2022 and the second in April 2022.

Experts were invited to join a panel discussion to talk about the state of oral health among seniors in Manitoba. Both panels were well received resulting in the CDHM registrar using the takeaways from the second panel to develop an Information Session for dental hygienists who may be interested in working in personal care homes.

The OL committee is a diverse group of individuals, consisting of council members and dental hygienists who practice in a variety of settings and identify with different cultural groups. We welcome anyone who is interested in working on this very worthwhile committee.

Respectfully submitted:

Lucie Boutet, Kathleen Reid, *Co-chairs*

Complaints

During the past year, all of the committee members, Paula Larocque, Cindy Isaak-Ploegman, Chandra Shuwera, and Craig Johnson (Public Rep) completed National Certified Investigator; Inspector Training offered by the Council on Licensure, Enforcement; Regulation (CLEAR). The Complaints Committee currently has five active complaints with three requiring external investigators thus far. Two complaints have been resolved during the fiscal year. Click the link for more details: CDHM Complaints Committee, Record of Decisions (cdhm.info/?ddownload=2352)

Respectfully submitted:

Paula Larocque, *Chair*

Nominations

The committee is responsible for collating the applications received and preparing the slate of nominees for election/ appointment at the AGM in October.

Respectfully submitted:

Saima Klippenstein, *Vice-Chair*

CONTINUED ON PAGE 12



CDHM Committee Reports *cont'd*

Continuing Competency Program (CCP)

The CCP Committee is responsible for reviewing annual CCP submissions following professional expectations. As part of the CCP process dental hygienists, as health professionals, are required to self-assess, rely on current evidence to address practice problems and questions, and integrate new knowledge for improving clients' oral health outcomes.

In the past year the committee had two members complete their two terms of service—thank you to Chelsey Pachkowsky

and Paula Larocque for your 6 years of dedicated time and effort. Current members are Alyssa Duszak (3rd year), Karlene Harder (2nd year), Suzanne Morin (2nd year), Vanessa Bromley (1st year), Tara Rempel (1st year), and Jennifer Schell (1st year). The program continues to evolve as more professional resources become available and program outcomes and measures are evaluated.

Respectfully submitted:

Valerie Olivier, Deputy Registrar

CONTINUING COMPETENCY COMMITTEE

Number of Practicing Registrants on April 30, 2021 — 775

	October 1, 2021 Initial screening/review	Requirement Met After 1st Revision	Met after 2nd Revision/Remediation
Met CCP Requirements/ No Revision Needed	695		
Cancelled after April 30, 2021	3		
Required Revision	77		
Complete after 1st Revision		74	
Complete after 2nd Revision/Remediation			3

College Administrative Staff

College administrative staff is responsible for enforcing the Act and achieving the College's objectives through application of policies and guidelines established by the Council.



Arlynn Brodie
Registrar/Executive Director



Valerie Olivier
Deputy Registrar



Annie Brown
Registration & Administrative Assistant





COLLEGE OF DENTAL HYGIENISTS OF MANITOBA

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YEAR ENDED APRIL 30TH, 2022

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18–22



OLAFSON & JONES
CHARTERED PROFESSIONAL ACCOUNTANTS INC.



INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

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, 2022, and the statements of revenues and expenditures, 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, 2022, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

Winnipeg, Manitoba
August 18, 2022

CHARTERED PROFESSIONAL
ACCOUNTANTS





COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
Statement of Financial Position
April 30, 2022

	2022	2021
ASSETS		
CURRENT		
Cash	\$ 642,914	\$ 566,855
Short-term investments (Note 3)	41,977	20,491
Interest receivable	1,101	1,200
Prepaid expenses	4,552	4,592
	690,544	593,138
CAPITAL ASSETS (Note 4)	47,458	45,147
LONG-TERM INVESTMENTS (Note 3)	21,178	41,123
	\$ 759,180	\$ 679,408
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 5,537	\$ 10,144
Deferred revenue (Note 5)	300,027	286,959
	305,564	297,103
NET ASSETS	453,616	382,305
	\$ 759,180	\$ 679,408

APPROVED BY THE DIRECTOR

Director

See notes to financial statements



COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
Statement of Revenues and Expenditures
Year Ended April 30, 2022

	2022	2021
REVENUES		
Registration fees	\$ 455,008	\$ 437,336
Application fees	15,060	25,095
Administration fees	4,650	1,290
Interest	3,595	4,161
	<u>478,313</u>	<u>467,882</u>
EXPENSES		
Accounting fees	9,838	10,668
Advertising and promotion	191	511
Amortization	10,289	10,253
Annual general meeting	4,815	2,920
Bank charges	210	339
Council & Committees	13,268	9,590
Council & Committees - Honoraria	33,604	24,735
Council - Consulting fees	540	1,050
Council - Legal fees	936	13,253
Credit card terminal charges	8,495	11,586
Insurance	755	737
Legal fees (Note 6)	3,881	5,426
Memberships	12,296	8,859
Office	11,560	7,195
Professional development	3,850	536
Regulated Health Professions Act	9,938	38,068
Rent and utilities	26,377	26,377
Salaries and benefits	227,905	209,626
Telephone and internet	1,952	1,788
Travel	2,393	809
Website & I.T.	23,909	28,223
	<u>407,002</u>	<u>412,549</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 71,311</u>	<u>\$ 55,333</u>

See notes to financial statements





COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
Statement of Changes in Net Assets
Year Ended April 30, 2022

	2021 Balance	Excess of revenue over expenses	Purchase of capital assets	2022 Balance
Unrestricted	\$ 217,158	\$ 81,600	\$ (12,600)	\$ 286,158
Operational Reserve Fund	70,000	-	-	70,000
RHPA Reserve Fund	40,000	-	-	40,000
Investment in capital assets	45,147	(10,289)	12,600	47,458
Legal Reserve Fund	10,000	-	-	10,000
	<u>\$ 382,305</u>	<u>\$ 71,311</u>	<u>\$ -</u>	<u>\$ 453,616</u>

	2020 Balance	Excess of revenue over expenses	Purchase of capital assets	2021 Balance
Unrestricted	\$ 159,841	\$ 65,586	\$ (8,269)	\$ 217,158
Operational Reserve Fund	70,000	-	-	70,000
RHPA Reserve Fund	40,000	-	-	40,000
Investment in capital assets	47,131	(10,253)	8,269	45,147
Legal Reserve Fund	10,000	-	-	10,000
	<u>\$ 326,972</u>	<u>\$ 55,333</u>	<u>\$ -</u>	<u>\$ 382,305</u>

COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
Statement of Cash Flows
Year Ended April 30, 2022

	2022	2021
OPERATING ACTIVITIES		
Cash receipts from customers	\$ 491,480	\$ 470,856
Cash paid to suppliers and employees	(401,280)	(417,815)
	<u>90,200</u>	<u>53,041</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(12,600)	(8,269)
Change in investments	(1,541)	(1,614)
	<u>(14,141)</u>	<u>(9,883)</u>
INCREASE IN CASH FLOW	76,059	43,158
Cash and cash equivalents- beginning of year	<u>566,855</u>	<u>523,697</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 642,914	\$ 566,855

See notes to financial statements



COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
Notes to Financial Statements
Year Ended April 30, 2022

1. PURPOSE OF THE ORGANIZATION

The College of Dental Hygienists of Manitoba (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.

The Organization was incorporated under The Dental Hygienists Act of Manitoba. As a not-for-profit organization, the College is exempt from tax under the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are investments in treasury bills and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

Basis of presentation

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

Revenue recognition

The Organization follows the deferral method of accounting for revenues. Member registration fees are recognized in the year to which they relate on a pro rata basis. Accordingly, member fees for the subsequent fiscal year are deferred and recognized as revenue in the applicable year. All other revenue, including application fees, is recognized as revenue of the fund in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Interest is recognized as revenue when earned.

Capital assets

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

Computer software	20%	diminishing balance method
Equipment	20%	diminishing 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)

See notes to financial statements





COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
Notes to Financial Statements
Year Ended April 30, 2022

2. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Financial instruments policy

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

The Organization's financial instruments consist of cash, accounts receivable, short-term investments, and accounts payable and accrued liabilities.

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 the reported amounts of revenue and expenses. The main estimates include estimated useful lives of tangible capital assets, impairment of long-lived assets, accrued liabilities, employee future benefits, and disclosure of contingencies.

Fund accounting

College of Dental Hygienists of Manitoba 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 and restricted operating grants.

The Capital Asset Fund reports the assets, liabilities, revenues and expenses related to Organization's tangible capital assets.

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).

Donated services

The work of the College is dependent on the voluntary service contributed by many members. Donated services are not recognized in the financial statements because of the difficulty in determining their fair value.

3. INVESTMENTS

	<u>2022</u>	<u>2021</u>
<u>Short Term Investments</u>		
14000 GIC 12-23M	\$ 20,881	\$ 20,491
14100 GIC 36-47M	21,096	-
	<u>\$ 41,977</u>	<u>\$ 20,491</u>

See notes to financial statements



COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
Notes to Financial Statements
Year Ended April 30, 2022

3. INVESTMENTS (continued)

	2022	2021
<u>Long Term Investments</u>		
14100 GIC 36-47M	\$ -	\$ 20,541
14200 GIC 60-66M	21,178	20,582
	<u>\$ 21,178</u>	<u>\$ 41,123</u>

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value
Computer equipment	\$ 118,243	\$ 74,013	\$ 44,230
Furniture and equipment	32,308	29,080	3,228
	<u>\$ 150,551</u>	<u>\$ 103,093</u>	<u>\$ 47,458</u>
			2021
	Cost	Accumulated amortization	Net book value
Computer equipment	\$ 105,643	\$ 64,531	\$ 41,112
Furniture and equipment	32,308	28,273	4,035
	<u>\$ 137,951</u>	<u>\$ 92,804</u>	<u>\$ 45,147</u>

5. DEFERRED REVENUE

	2022	2021
Balance, beginning of year	\$ 286,959	\$ 284,043
Prior year accrual reversed	(286,959)	(284,043)
Amount received during the year	455,008	437,336
Amount recognized as revenue	(154,981)	(150,377)
	<u>\$ 300,027</u>	<u>\$ 286,959</u>

See notes to financial statements





COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
Notes to Financial Statements
Year Ended April 30, 2022

6. LEGAL FEES

	2022	2021
Co-location and lease negotiation	\$ -	\$ 308
General matters	3,881	5,118
	<u>\$ 3,881</u>	<u>\$ 5,426</u>

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 April 30, 2022.

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 customers. In order to reduce its credit risk, the organization reviews a new customer's credit history before extending credit and conducts regular reviews of its existing customers' credit performance. 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 customers which minimizes concentration of credit risk.

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.

Fair Value

CDHM's cash, accounts payable and accrued liabilities are short term financial instruments whose fair value approximates their carrying values.

8. 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, 2022, are as follows:

2023	\$ 73,537
2024	76,734
2025	76,734
2026	81,530
2027	86,326
	<u>\$ 394,861</u>

9. COVID-19

In the prior fiscal year, the COVID-19 virus became prevalent in the Province of Manitoba resulting in the federal and provincial governments taking action to combat the virus. With restrictions reducing in 2021. Management is of the opinion that the organization will be able to continue as a going concern with the assistance from the Government. If restrictions on operations continue and Government assistance drastically changes, the organization's ability to continue as a going concern is unknown.

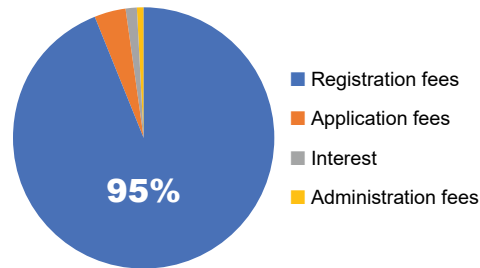
See notes to financial statements



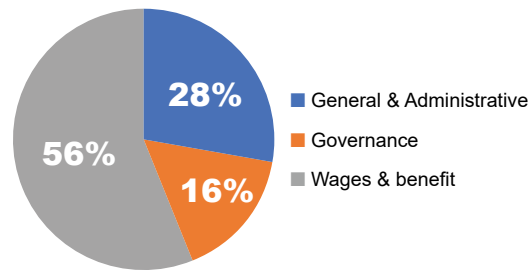
COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
Notes to Financial Statements
Year Ended April 30, 2022

	2022	2021
REVENUES		
Registration fees	\$455,008	\$437,336
Application fees	15,060	25,095
Interest	4,650	4,161
Administration fees	3,595	1,290
	\$478,313	\$467,882
EXPENSES		
Accounting fees	9,838	10,668
Advertising and promotion	191	511
Amortization	10,289	10,253
Annual general meeting	4,815	2,920
Bank charges	210	339
Council & Committees	13,268	9,590
Council & Committees—Honoraria	33,604	24,735
Council—Consulting fees	540	1,050
Council—Legal fees	936	13,253
Credit card terminal charges	8,495	11,586
Insurance	755	737
Legal fees	3,881	5,426
Memberships	12,296	8,859
Office	11,560	7,195
Professional development	3,850	536
Regulated Health Professions Act	9,938	38,068
Rent and utilities	26,377	26,377
Salaries and benefits	227,905	209,626
Telephone and internet	1,952	1,788
Travel	2,393	809
Website & I.T.	23,909	28,223
	407,002	412,549
EXCESS OF REVENUES OVER EXPENSES	\$71,311	\$55,333

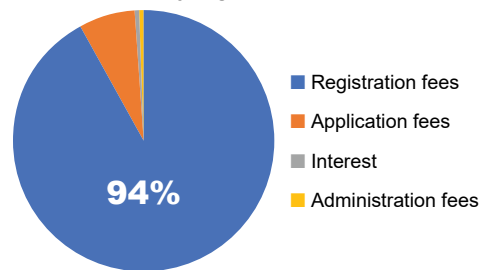
CDHM Revenue by segment—2021



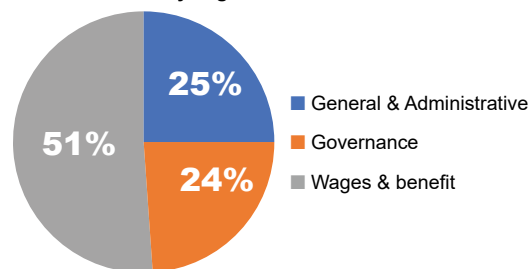
CDHM Expenses by segment—2021



CDHM Revenue by segment—2020



CDHM Revenue by segment—2020



	2021	2020
General & Administrative	\$ 112,316	\$ 104,641
Governance	\$ 66,781	\$ 98,282
Wages & benefits	\$ 227,905	\$ 209,626

