



COLLEGE OF
DENTAL HYGIENISTS
OF MANITOBA



COLLEGE OF DENTAL HYGIENISTS OF MANITOBA

2022-2023 ANNUAL REPORT

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



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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

**Wednesday
October 4th,
2023
6:30–7:30 PM**



MESSAGE FROM THE CDHM CHAIRS

The Annual Report is an opportunity for our community of stakeholders to become informed of our successes, challenges, and future.



Carol Hiscock,
Past Chair—Term
completed January 2023

Greetings from Carol Hiscock, Past Chair

I have been the Chair of the Council for 3 and a half years—ample time to learn about the organization, and what motivates the members to offer their support.

In thinking about what we have accomplished together, I realize we have remained steady in our commitment to reach out to the membership throughout the province and focused some of our energies on “good to great” governance.

Disruptors come in many forms. We have been impacted by the pre-covid times, during covid times, and post Covid times—full of regulations, adaptations, contagion, and personal challenges. We know there is an insufficient number of registered dental hygienists in rural and northern areas and communities. We are confronted by the truths in the Truth and Reconciliation report and are both personally and professionally beginning our own work in that space. Equity and diversity issues face us throughout the province.

The report you will read is a very timely reminder that we need to keep our eyes forward and continue to focus on the areas we can make tremendous strides in over the next few

years. My personal appreciation is extended to our Registrar/ Executive Director—Dr. Arlynn Brodie and her staff, and those who have supported me as Chair, and Council in their work. I do wish Kathleen Reid all the best in her role as Interim Chair (and in-coming Chair). **No longer is the future around the corner—it is here and now!**



Kathleen Reid
Interim Chair—Term
effective January 2023

Greetings from Kathleen Reid, Interim Chair

I have been a Council member for 6 years and assumed the role of Interim Chair in March 2023. I wish to thank Carol Hiscock, outgoing Council Chair for her unwavering support of the College over the last 6 years and her steadfast leadership throughout the pandemic.

As a public representative, my learning has evolved over the years to include knowledge around the profession of Dental Hygiene, Equity, Diversity, Inclusion (EDI), Policy Governance, and firsthand experience with Ownership Linkage.

I have gained clarity on the role of dental hygienists as primary health care providers in our health care community. I have come to understand that the term ‘going to get my teeth cleaned’ does not reflect the vast knowledge and skill behind the hands of a dental hygienist.

During my term as Council Chair, I will strive to provide guidance and leadership to navigate through a post pandemic world of oral healthcare challenges in our province that include, but are not limited to, the underserved populations of Manitoba and the Truth and Reconciliation Commission Call to Actions.

Council has embarked on EDI training that will broaden the lens from which it learns in its ongoing journey to understand the impact of Truth and Reconciliation on the profession of dental hygiene.

Efficiency and relevance are two words that come to mind that are central to Council’s capacity when facing the challenges ahead.

CONTINUED ON PAGE 2



MESSAGE FROM THE CDHM CHAIRS • CONTINUED FROM PAGE 1

Council efficiency can be achieved through good Governance. Council is working on improved efficiencies with the support of a Governance Coach and a more engaged Governance Committee. Council members now have more clarity around individual roles and the collective responsibility of Council.

Council can stay relevant by remembering it governs on behalf of ALL Manitobans. Our #1 job is to connect with Manitobans, described as 'Ownership Linkage' in policy governance terminology.

Council's primary means to accomplishing efficiency and relevance is through creating ENDS Policies (organizational results & expectations) that give direction to our Registrar. From our ENDS policies, Council decides how it will connect (link) with Manitobans (owners). Through these connections Council gains an understanding of the oral

health needs of Manitobans, which in turn helps Council further develop/refine its ENDS policies so that they are relevant to our population. I am happy to report that Council recently reviewed and updated its ENDS policies while keeping Manitobans and their challenges top of mind.

We bid goodbye to two Council members. Thank-you to Public Representative, Aruna Hall who was with us for a short time and a fond farewell to Jennifer Miller who has served two 3-year terms on Council. Jennifer has chaired many committees, lending her thoughtful, intelligent, and organized approach to all the work she has done. We will miss her.

CDHM Council and staff will continue to meet challenges head-on, and through good governance we will continue to advance and support the profession of dental hygiene in our province.

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 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



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.

Committees of Council

Professional Practice

Members: Joan St. Laurent

Ownership Linkage

Members: Lucie Boutet (Co-Chair), Kathleen Reid (Co-Chair), Joan St Laurent, 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

Nominations

Members: Jennifer Miller (Chair), Saima Klippenstein

New 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.



Council Members



Kathleen Reid
Interim Chair



Lucie Boutet
Co-Vice Chair



Felonie Johnson



Corinne Latozke



Jennifer Miller



Joan St Laurent



Saima Klippenstein
Co-Vice Chair



Carol Hiscock
Past Chair



Lorraine Glassford

2022–2023 CDHM Council Meetings

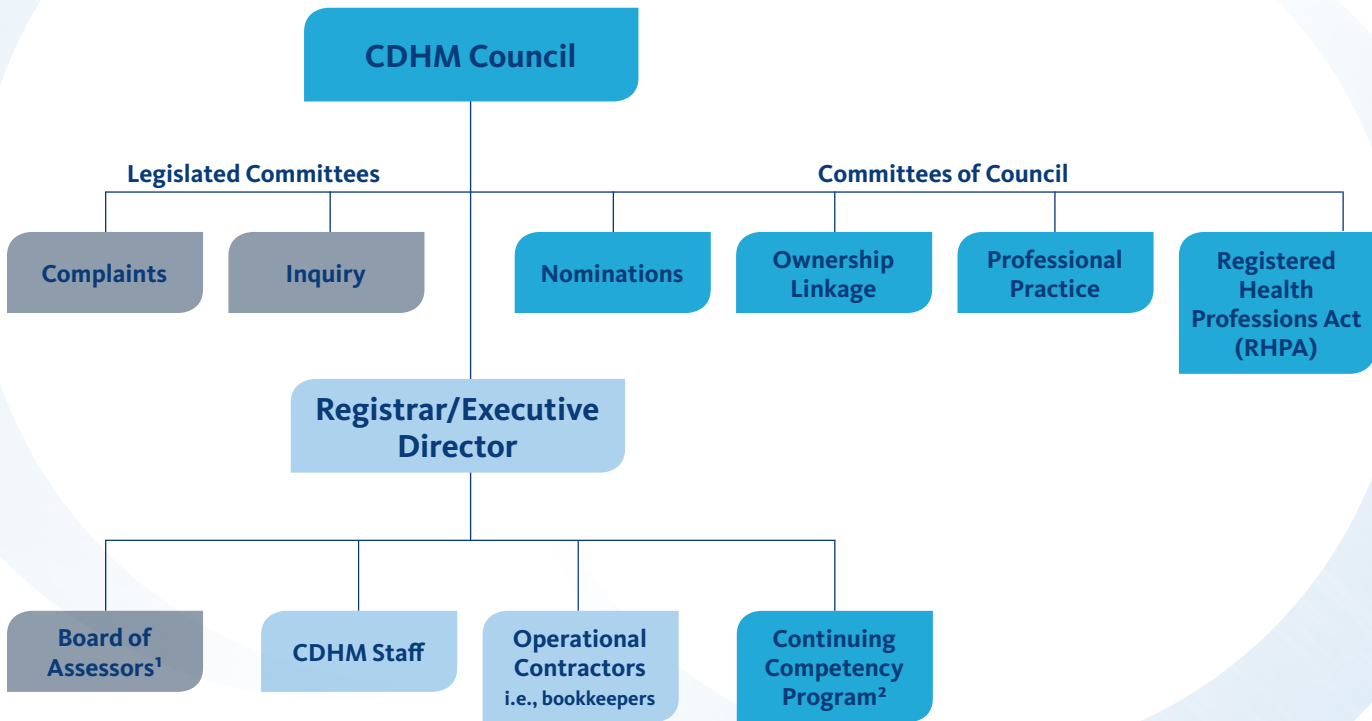
During the past fiscal year, the CDHM Council participated in the following eight meeting dates:

- Friday May 27th, 2022; Saturday May 28th, 2022;
- Monday August 15th, 2022; Friday September 24th, 2022;
- Friday Oct 21st, 2022, Friday November 15th, 2022;
- Saturday November 19th, 2022; Friday January 20th, 2023.

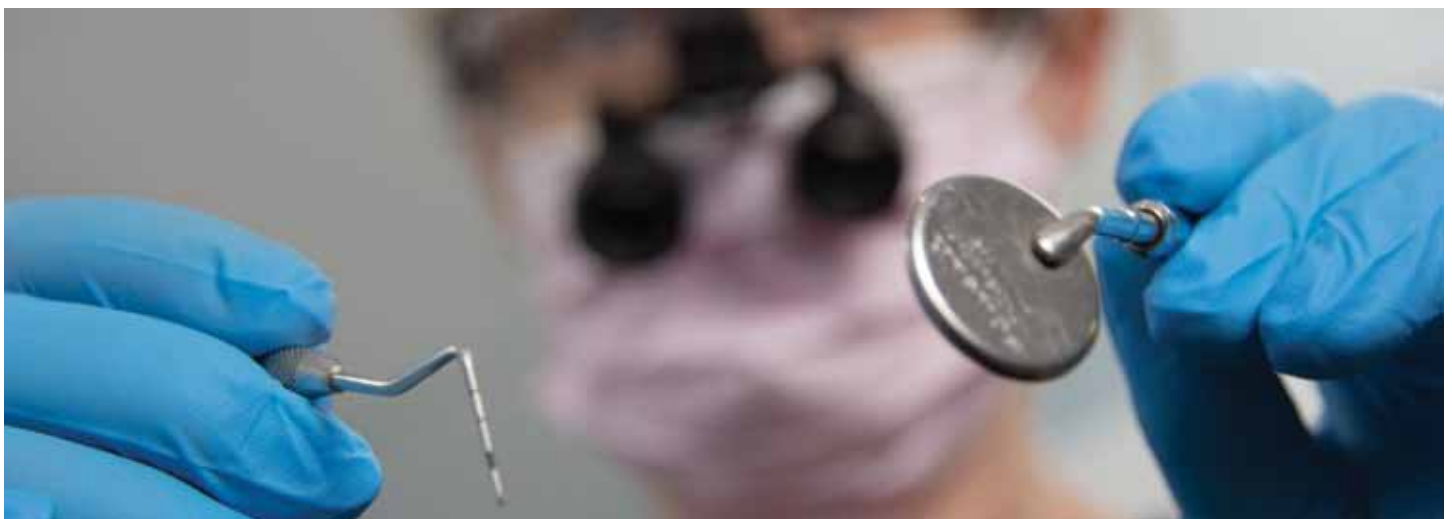


College of Dental Hygienists of Manitoba

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 past year at the CDHM has been one of growth and development. Growth can be defined as consistent growing in size, capacity or value and development refers to a gradual transformation.

The CDHM is growing in size, five years ago there were 758 practicing dental hygienists in Manitoba and now there are 807. Of particular note, however, is how the College has increased its capacity as a Regulatory College during the past year. Building capacity means creating projects such as the Health Equity Module and the Local Anaesthesia Refresher Module. These are initiatives that support both our registrants and the public we serve. Further to these projects, the Orthodontic Refresher Module will be launched soon by the University of Manitoba Continuing Dental Education department. Over the past year the CDHM has also expanded both the number and scope of Practice Directions and clinical Interpretation Guidelines to support registrants in their practice. In June 2022, the College hosted a virtual Mobile Practice Panel to bring together registrants and current mobile practitioners to explore the opportunities for mobile practice. Also, in February of this year the CDHM partnered with the MDHA to host the inaugural Education Day for dental hygienists.

In addition to building capacity in-house at the CDHM, the College continues to be engaged with our provincial health-care colleagues as a board member of the newly established Manitoba Alliance of Health Regulatory Colleges. Nationally, the CDHM is represented on many Federation of Dental Hygiene Regulator (FDHRC) committees, including representing

the FDHRC as a stakeholder for the Federal Dental Program. These projects and initiatives contribute to our overall growth and recognition as a regulatory College, providing organizational value for our registrants and all Manitobans.

In addition to the College's substantive growth, the College continues to develop, gradually transforming a number of our operational processes, such as digitizing our paper-based application system, including the digitization of existing registration files. Also, based on your feedback and regulatory trends in continuing competency, the CDHM has created a new competency program that functions entirely online. Over the past year the CDHM has also responded to the requirements of Bill 36 and the Fair Registration Practice Office (FRPO), to streamline the process for mobility applicants (applicants from other Canadian jurisdictions) and internationally trained applicants seeking registration with the CDHM.

Other transformative developments this past year have come from the Minister of Health. The first was the announcement that the CDHM was placed on the next list of five professions to transition to the Regulated Health Professions Act (RHPA). While the CDHM has yet to be 'called' to submit, we are ready with our documents already prepared. The second was the announcement by the Minister of Health designating the First Nation communities of the Dakota Ojibway Tribal Council as an oral health program under section 2(1) (c) of the Dental Hygienists Act.

As a regulatory College we will continue to work towards growth and development, to better serve all Manitobans and you, the registrants.

Respectfully submitted, Arlynn Brodie, Registrar, Executive Director

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



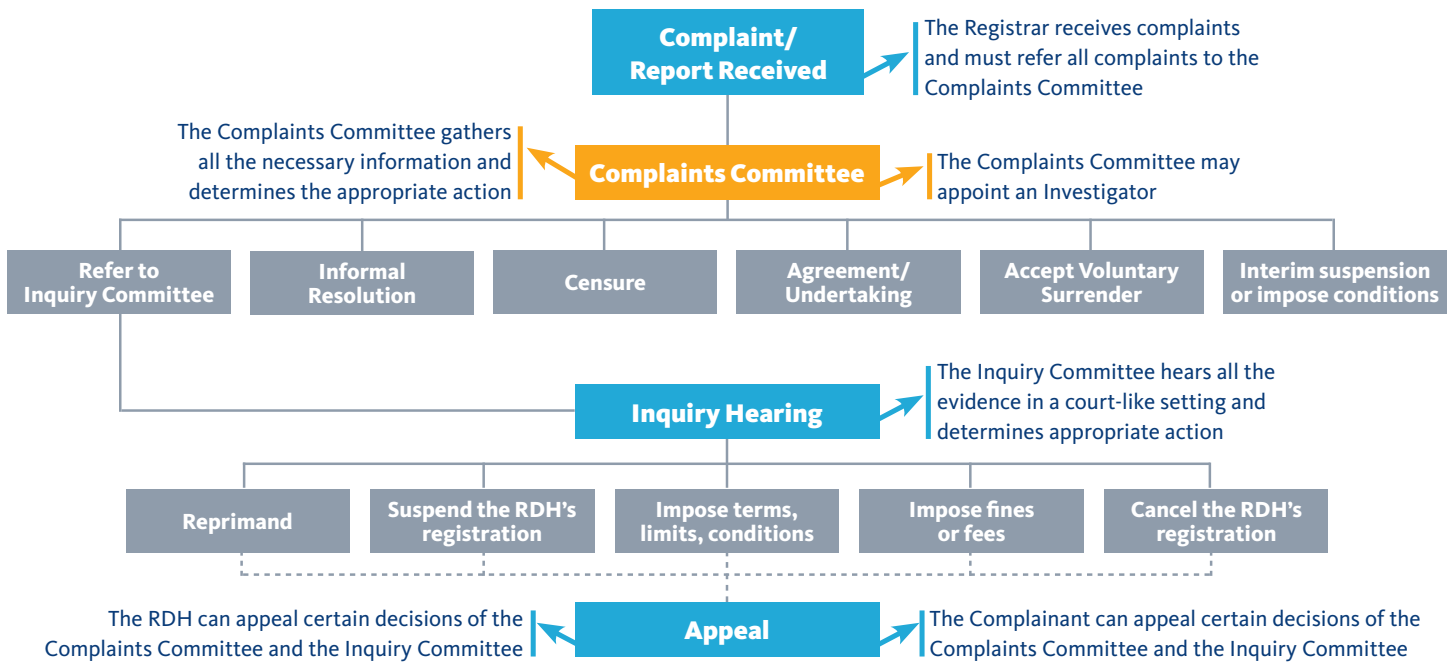
Valerie Olivier
Deputy Registrar



Annie Brown
Registration &
Administrative Assistant

The CDHM's Complaints Process

In 2022/2023, 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, 2022 & April 30, 2023.....	6
Included in this number (6)	
Complaints carried over from previous years.....	4
New complaints.....	2
Resolutions	
Registrant entered into an agreement/undertaking.....	1
No further action required.....	3
Complaints carried forward.....	2
Appeals	none
Inquiries	none
Sources of Complaints	
Employer.....	2
Public.....	3
Registrar Referral.....	1

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

	2020/21	2021/2022	2022/23
Practicing	773	794	807
Non practicing	76	67	64
Temporary	0	0	0
Students–University of Manitoba Years 2 & 3	50	51	48
Total Number of Registrants	899	912	919

SOURCE OF NEW APPLICANTS IN 2022/2023

Out of Province Applicants	27
International Applicants	1
U of M graduates	24
Temporary	0
Returned from Cancelled Practice	1

CANCELLED REGISTRATIONS

Voluntary Cancellations	42
Cancellations by non-compliance	1



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 created several new documents for guiding dental hygiene practice. New Practice Directions include Infection Prevention Control for Mobile Delivery of Services, Provision of Virtual Services, and Interprofessional Collaborative Care. New Interpretation Guidelines include Oral Cancer Screening Education and Orofacial Myofunctional Therapy (OMT). These and all other guiding documents are available 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, Deputy Registrar

Ownership Linkage

Under the guidance of a Governance Coach this past year, Council has gained much needed insight into Ownership Linkage and its importance. Because Council governs on behalf of everyone in the province, it makes sense that Council's no.1 job is connecting with Manitobans. In Policy Governance terms, we call that Ownership Linkage; the owners are Manitobans, and the linkage is about connecting. In the upcoming year the CDHM Council will be taking on a more active role in Ownership Linkage. Instead of the Ownership Linkage Committee reporting to Council, the Council will now actively guide the Committee's work. Both the Committee and Council will continue to work on the

current project, which is connecting with seniors who live in rural Manitoba. Connecting with seniors will include a variety of approaches including phone surveys, Facebook group surveys and personal one-on-one interviews. Council and the OL Committee have chosen to focus their efforts on gathering information on how seniors access oral health from their communities and the concerns they may have around their own oral health.

Geographic diversity exists in our membership on both the Council and the OL Committee. The public reps and dental hygienists who sit on Council and the OL Committee reside in different communities in our province, including northern Manitoba. This diverse representation of the province benefits our efforts to connect with ALL Manitobans. In the coming year, the Council and Ownership Linkage Committee look forward to presentations from professionals on current trends and topics in Manitoba related to oral healthcare in our province.

Respectfully submitted: Kathleen Reid, Lucie Boutet, Co-chairs

Nominations *(Transitioning to the Council Development Committee in 2023/2024)*

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

Regulated Health Professions Act (RHPA)

While the transition of all Manitoba's regulated health professions to the Regulated Health Professions Act is slow, on September 13 th , 2022, the Minister of Health, Audrey Gordon announced the next 5 Colleges to make the transition. Dental Hygienists are number two on the list! The Ministry is still working through applications from the first group of 5 Colleges, but the CDHM has completed our Reserved Acts and Regulation documents and we are ready whenever we are given the go-ahead.

Respectfully submitted: Arlynn Brodie ex-officio

Continuing Competency Program (CCP)

The CCP Committee is responsible for reviewing the annual submissions of all practicing registrants. As health professionals, dental hygienists are expected to self-assess learning needs, rely on current evidence to address practice questions, and reflect on and integrate new knowledge for improving clients' oral health outcomes.

Current committee members include Alyssa Duszak (4th year), Karlene Harder (3rd year), Suzanne Morin (3rd year), Jennifer Schell (2nd year), Tara Rempel (2nd year), and Vanessa Bromley (2nd year). The program continues to evolve in an effort to meet the ongoing professional expectations of our registrants and the public.

Respectfully submitted: Valerie Olivier, Deputy Registrar

Continuing Competency Committee

Number of Practicing Registrants on April 30, 2022 – 789

	Requirements Met After Initial Screening	Requirements Met After Revision
Met CCP Requirements/ No Revision Needed	749	
Required Revision	40	
Completed 1st Revision		40





COLLEGE OF DENTAL HYGIENISTS OF MANITOBA

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Year Ended April 30, 2023

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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, 2023, 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, 2023, and the results of its operations and its cash flows for the year then ended in accordance with ASNPO.

Winnipeg, Manitoba
August 14, 2023

CHARTERED PROFESSIONAL ACCOUNTANTS



COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
Statement of Financial Position
April 30, 2023


	2023	2022
ASSETS		
CURRENT		
Cash	\$ 626,225	\$ 642,914
Term deposits (Note 3)	82,447	64,256
Prepaid expenses	4,597	4,552
	<u>713,269</u>	<u>711,722</u>
LONG TERM DEPOSITS (Note 3)	63,738	-
CAPITAL ASSETS (Note 4)	39,208	47,458
	<u>\$ 816,215</u>	<u>\$ 759,180</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 4,932	\$ 5,537
Deferred income (Note 5)	308,337	300,027
	<u>313,269</u>	<u>305,564</u>
NET ASSETS	<u>502,946</u>	<u>453,616</u>
	<u>\$ 816,215</u>	<u>\$ 759,180</u>

LEASE COMMITMENTS (Note 6)

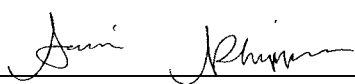
ON BEHALF OF THE BOARD



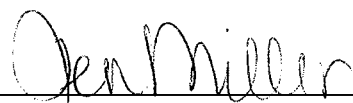
Chair/Interim Chair



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, 2023

	2023	2022
REVENUE		
Registration fees (Note 5)	\$ 479,080	\$ 455,008
Interest	13,081	3,595
Application fees	6,300	15,060
Administration fees	2,865	4,650
	<u>501,326</u>	<u>478,313</u>
EXPENSES		
Accounting fees	9,918	9,838
Advertising and promotion	2,174	191
Amortization	9,630	10,289
Annual general meeting	5,742	4,815
Bank charges	1,570	210
Consulting fees	-	540
Council & Committees	40,813	13,268
Council & Committees - Honoraria	24,602	33,604
Credit card charges	8,192	8,495
Insurance	823	755
Legal fees	5,929	3,881
Management fees	7,372	936
Memberships	15,406	12,296
Office	10,024	11,560
Regulated Health Professions Act	1,428	9,938
Rental	25,591	26,377
Salaries and wages	239,966	227,905
Telephone	3,144	1,952
Training	1,267	3,850
Travel	7,761	2,393
Website & I.T.	30,644	23,909
	<u>451,996</u>	<u>407,002</u>
EXCESS OF REVENUE OVER EXPENSES	<u>\$ 49,330</u>	<u>\$ 71,311</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, 2023

	2022 Balance	Excess of revenue over expenses	Purchase of capital assets	Transfers (Note 7)	2023 Balance
Unrestricted	\$ 236,485	\$ 58,960	\$ (1,381)	\$ (65,000)	\$ 229,064
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	47,131	(9,630)	1,381	-	38,882
Special Projects Fund	10,000	-	-	-	10,000
	\$ 453,616	\$ 49,330	\$ -	\$ -	\$ 502,946

	2021 Balance	Excess of revenue over expenses	Purchase of capital assets	Transfers	2022 Balance
Unrestricted	\$ 217,158	\$ 81,600	\$ (12,273)	\$ (50,000)	\$ 236,485
Legal Reserve Fund	-	-	-	35,000	35,000
Operational Reserve Fund	70,000	-	-	5,000	75,000
RHPA Reserve Fund	40,000	-	-	10,000	50,000
Investment in capital assets	45,147	(10,289)	12,273	-	47,131
Special Projects Fund	10,000	-	-	-	10,000
	\$ 382,305	\$ 71,311	\$ -	\$ -	\$ 453,616

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, 2023

	2023	2022
OPERATING ACTIVITIES		
Cash receipts	\$ 509,636	\$ 491,480
Cash paid	<u>(443,016)</u>	<u>(401,280)</u>
	<u>66,620</u>	<u>90,200</u>
INVESTING ACTIVITIES		
Purchase of capital assets	(1,380)	(12,600)
Change in term deposit	<u>(81,929)</u>	<u>(1,541)</u>
	<u>(83,309)</u>	<u>(14,141)</u>
INCREASE (DECREASE) IN CASH FLOW	(16,689)	76,059
Cash - beginning of year	<u>642,914</u>	<u>566,855</u>
CASH - END OF YEAR	<u>\$ 626,225</u>	<u>\$ 642,914</u>

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, 2023

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, 2023

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

Fund accounting

College of Dental Hygienists of Manitoba follows the deferral 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 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

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.

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, 2023

3. TERM DEPOSIT

	2023	2022
Current		
<u>Guaranteed Investment Certificates</u>		
Matures June 20, 2023, interest bearing at 3.25% per annum (*)	\$ 41,122	\$ 21,060
Matures June 20, 2023, interest bearing at 3.85% per annum (**)	41,325	-
Matures June 20, 2022, interest bearing at 2.90% per annum	-	21,656
Matures July 20, 2022, interest bearing at 2.70% per annum	-	21,540
	82,447	64,256
Total current deposits		
(*) Subsequent to year-end, the Guaranteed Investment Certificate was renewed with an interest rate of 4.60% per annum and a maturity date of June 20, 2024.		
(**) Subsequent to year-end, the Guaranteed Investment Certificate was renewed with an interest rate of 3.85% per annum and a maturity date of June 20, 2025.		
Long term		
<u>Guaranteed Investment Certificates</u>		
Matures June 20, 2026, interest bearing at 4.05% per annum	41,398	-
Matures June 19, 2024, interest bearing at 2.90% per annum	22,340	-
	63,738	-
Total long-term deposit		
Total term deposit	\$ 146,185	\$ 64,256

4. CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Computer equipment	\$ 41,350	\$ 27,412	\$ 13,938	\$ 15,870
Computer software	78,274	55,586	22,688	28,360
Furniture and fixtures	32,308	29,726	2,582	3,228
	\$ 151,932	\$ 112,724	\$ 39,208	\$ 47,458



COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
Notes to Financial Statements
Year Ended April 30, 2023

5. DEFERRED REVENUE

	2023	2022
Balance, beginning of year	\$ 300,027	\$ 286,959
Amount received during the year	487,390	468,076
Amount recognized as revenue	(479,080)	(455,008)
	<u>\$ 308,337</u>	<u>\$ 300,027</u>

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, 2023, are as follows:

2024	\$ 28,775
2025	28,775
2026	30,574
2027	32,372
2028	33,571
Thereafter	<u>52,155</u>
	<u>\$ 206,222</u>

7. TRANSFERS

The Board of Directors has approved specific policies to determine the use of the Unrestricted Fund. On March 27, 2022, the Board agreed to transfer \$65,000 from Unrestricted Fund to Legal Reserve Fund.

8. 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.

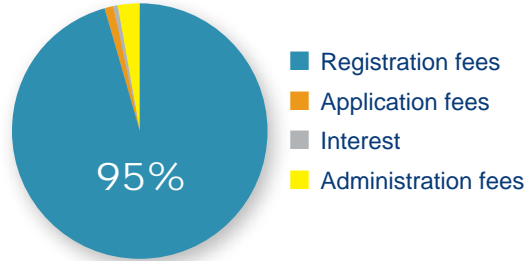
9. COMPARATIVE FIGURES

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

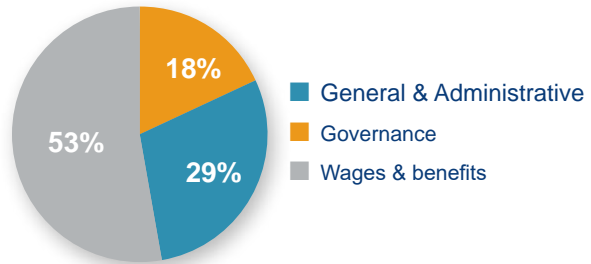
COLLEGE OF DENTAL HYGIENISTS OF MANITOBA
Statement of Operations
Year Ended April 30, 2023

	2023	2022
REVENUES		
Registration fees	\$479,080	\$455,008
Application fees	6,300	15,060
Interest	2,865	4,650
Administration fees	13,081	3,595
	\$501,326	\$478,313
EXPENSES		
Accounting fees	9,918	9,838
Advertising and promotion	2,174	191
Amortization	9,630	10,289
Annual general meeting	5,742	4,815
Bank charges	1,570	210
Council & Committees	40,813	13,268
Council & Committees–Honoraria	24,602	33,604
Council–Consulting fees	0	540
Council–Legal fees	7,372	936
Credit card terminal charges	8,192	8,495
Insurance	823	755
Legal fees	5,929	3,881
Memberships	15,406	12,296
Office	10,024	11,560
Professional development	1,267	3,850
Regulated Health Professions Act	1,428	9,938
Rent and utilities	25,591	26,377
Salaries and benefits	239,966	227,905
Telephone and internet	3,144	1,952
Travel	7,761	2,393
Website & I.T.	30,644	23,909
	451,996	407,002
EXCESS OF REVENUES OVER EXPENSES	\$49,330	\$71,311

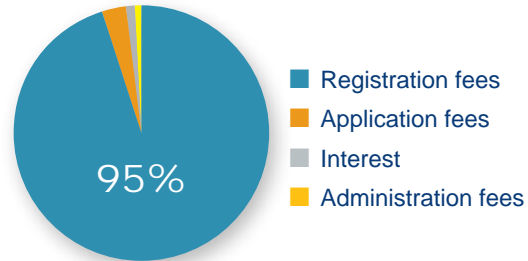
CDHM Revenue by segment – 2023



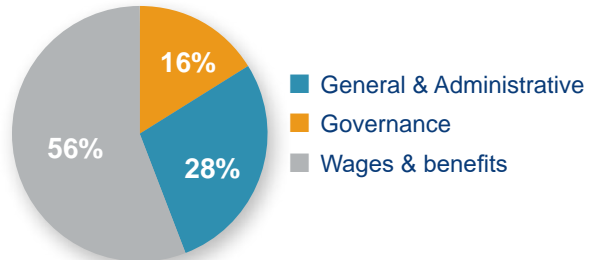
CDHM Expenses by segment – 2023



CDHM Revenue by segment – 2022



CDHM Expenses by segment – 2022



	2023	2022
General & Administrative	\$129,623	\$112,316
Governance	\$82,407	\$66,781
Wages & benefits	\$239,966	\$227,905