

The Saskatchewan Dental Hygienists' Association

Annual Report: 2020-2021

April 2nd, 2022



The Saskatchewan Dental Hygienists' Association Authorities

The Dental Disciplines Act and accompanying Bylaws give the SDHA authority to:

- ◆ Determine who is qualified to practice dental hygiene in Saskatchewan
- ◆ Set and administer standards of practice
- ◆ Investigate and resolve complaints about dental hygienists and administer discipline when necessary
- ◆ Set and administer the Continuing Competency Program
- ◆ Protect the title of 'dental hygienist', 'registered dental hygienist' and/or 'RDH' to be used only by registered members of the SDHA
- ◆ As the regulatory authority, the SDHA requires dental hygienists in Saskatchewan to:
 - ◆ Meet or exceed the standards established for registration and renewal
 - ◆ Meet the requirements for the SDHA Continuing Competency Program
 - ◆ Adhere to current jurisdictional legislation and regulations including Practice Standards, Competencies, The Code of Ethics, Practice Guidelines, and Policies of the SDHA relevant to the profession and practice settings

By meeting these professional expectations, Saskatchewan dental hygienists are well prepared to provide safe, competent and effective oral health services to the people of Saskatchewan.

The Council of the Association aims to create conditions that ensure

1. The public is assured of safe and competent dental hygiene care.
 - 1.1. Registered Dental Hygienists have the information, professional resources, and support for effective practice and professional growth.
 - 1.2. Registered Dental Hygienists represent themselves as professionals.
2. Members of the public seek dental hygiene care.
 - 2.1. More people, especially underserved populations, will have access to dental hygiene care and oral health information.
 - 2.2. The public understands the role of dental hygienists.
 - 2.3. A wide range of private, public, and not-for-profit entities seek the professional expertise and comprehensive services that dental hygienists provide.

The Saskatchewan Dental Hygienists' Association exists so that the public has safe, competent, knowledge based dental hygiene care and expertise that contributes to oral and overall health using cost effective stewardship of resources.

The Practice of Dental Hygiene

The Practice of dental hygiene includes the assessment, diagnosis and treatment of oral health conditions through the provision of therapeutic, educational, and preventive dental hygiene procedures and strategies to promote oral and overall wellness for their clients and communities.

SDHA President Report



Hello, all hygienists of Saskatchewan,

My name is Leanne Huvenaars, and I am the current President of the Saskatchewan Dental Hygienist Association. To say it has been a busy year would be an understatement.

If you follow the SDHA correspondence, you will know that the council has hired Shelby Hamm as the CEO/ Registrar. She is doing very well in the position, and we hope you will thank her for her time, expertise, and commitment. In addition, Catherine Folkerson has been the CEO for the last few years. We hope she enjoyed her time in the position.

We are happy to announce that the provincial government has had the first reading in the house for the proposed amendment to the Dental Disciplines Act. We hope that you too follow the progression of the government's decision.

Council has been working on the bylaw changes needed if this legislation changes, as well as many sub-committees, CEO selection, ownership linkage, nominations, AGM, myofunctional therapy position paper, and many others.

We are happy to see the nominations for the positions on the council that need to be filled. Again, thank Nancy Newby and Brooke Pidwerbsky for their time, and we wish them well. Council currently sits with six council members and one public representative. All participants are engaged and working well with all that SDHA has happened.

Council has met for full board discussions, and amid all the internal changes, the SDHA continues to meet the mandate and goals of the Council given by the authority of the Dental Disciplines Act. The SDHA exists so that the public has a safe, competent dental hygienist providing treatment that contributes to their overall health. The SDHA is mandated by the provincial government, under the Dental Disciplines Act, to carry out its activities and govern its members to serve and protect the public interest. We fulfill this mandate through the regulation of our members. Registration, licensure, practice standards and maintaining a Continuing Competency Program are examples of member regulation.

It has been a pleasure being your president this past year.

Sincerely,

Leanne Huvenaars , RDH

Thank You for your contributions
& we wish you well!



Brooke Pidwerbesky
Elected Council Member



Nancy Newby
Elected Council Member

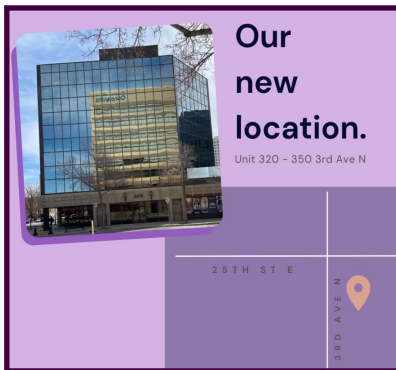


Catherine Folkersen
Chief Executive Officer

SDHA Registrar/CEO Year End Report

November 2020 marked the opening of a another year navigating through the COVID-19 pandemic. Catherine Folkersen was Registrar-CEO at the time and I, Shelby Hamm, shortly accepted an appointment of Registrar in December 2020. Ms. Folkersen and myself continued to work together with the support of our association administrator, Karalee, in efforts to adapt and remain current with the landscape of the pandemic and the needs of this organization. We continue to appreciate the investment in the database management system which has improved our ability to internally and externally report data to appropriate stakeholders and modernize the services we provide to members and applicants. The system has allowed for more regular e-communications with the membership and we continue to see the advancements this system can have on our processes.

On November 6th 2020, the Government of Saskatchewan mandated indoor masking which lead to an update of the SDHA COVID-19 interim protocols which were updated again later in this reporting period on July 11th, 2021. The SDHA Council and staff worked closely with the Government of Saskatchewan COVID-19 Response team, the Network of Interprofessional Regulatory Organizations and the Saskatchewan Oral Health Professions to ensure guidance remained current for the delivery of oral health services.



The SDHA office relocated in January of 2021. The new office space is right sized to our organizational needs and includes a confidential meeting space for members and the public to meet with staff.

Our ability to participate in public outreach remained limited due to COVID 19, we continued to donate oral health supplies to organizations in need, provide virtual presentations to organizations such as Global Gathering Place and participate in important deliberations including Community Water Fluoridation for the City of Regina.

The SDHA continues to anticipate the amendment of the DDA (1997) to removed Section 25 – Limitations on certain authorized practices.

The report requesting the amendment was submitted in 2019 and further correspondence with the Province of Saskatchewan on this amendment request was completed in 2020 and 2021. The Regulatory Bylaws required for this amendment were drafted in this reporting period and continue to undergo consultation with government and stakeholders to ensure the safety of the public is addressed and appropriately regulated.

Three editions of The SDHA Edge newsletter were e-published in November, April and July. During National Dental Hygienists Week the SDHA held Facebook and Instagram contests celebrating the profession. The Association hosted its first virtual conference in March 2020 in collaboration with our Annual General Meeting. At that time we welcomed three new Council members: Tessa Creary, Lisa Pollock and Leanne Huvenaars. Ms Huvenaars became President of the Council at a subsequent meeting.

The fiscal year closed with the announcement of Catherine Folkersen's retirement to which we thank her for her commitment and leadership during her time with the SDHA.

Respectfully submitted,

Shelby Hamm, Registrar/CEO



Governance and the SDHA Council

The SDHA Council manages and regulates the affairs and business of the SDHA, exercises the rights, powers and privileges as established by the Dental Disciplines Act and SDHA Bylaws. The SDHA Council members in 2020-2021 at the beginning of the fiscal year were Leah Wells, Nancy Newby, Karen Ollivier, Kaylen Anholt, Barbara Lacourciere, Brooke Pidwerbesky, Stacie Beadle, public members Ray Sass and Jo Custead. Leanne Huvenaars, Tessa Creary and Lisa Pollock were acclaimed onto Council at the March 2021, AGM. Kaylen Anholt assumed the Presidency mid-year followed by Leanne Huvenaars appointment as president. The SDHA Council operates under the Carver Model of Policy Governance®, whereby the SDHA's ENDS, governance and management policies provide direction to the CEO.

This method of governance requires the Council to establish strategy and provide leadership to the SDHA, while the Registrar-CEO is responsible for executing that strategy and achieving the goals set out by Council. The Council creates policies that:

- Establish short and long term goals (ENDS)
- Guide the Council's own responsibilities, conduct and performance
- Delegate authority to the Registrar-CEO
- Establish a system for monitoring operations and achievement of ENDS.

In 2020-2021 Council held four virtual Council meetings, including a Policy Governance® and operations orientation, one virtual Annual General Meeting several COVID-19 protocol development meetings. The Act and Bylaws establishes the following committees:

- Professional Conduct Committee: This Committee investigates and makes decisions regarding complaints made against members that can be brought to the attention of the SDHA by the public, other oral health professionals, the Registrar.CEO or other members.
- Discipline Committee: If the Professional Conduct Committee determines that professional misconduct has occurred and a disciplinary process is required the complaint is sent to the Discipline Committee.

Regulating the Profession

NATIONAL EXAMINATION

Successful completion of the National Dental Hygiene Certification Examination is required for registration with the SDHA. The examination is offered three times each year in sites across Canada. The SDHA is a voting member on the National Dental Hygiene Certification Board (NDHCB).

CONTINUING COMPETENCE PROGRAM

A mandatory continuing competence program (CCP) is in place whereby each registered member must meet the program requirements as expressed in the CCP Guidelines. A member must earn 50 CCP credits and complete a CPR course in a three-year reporting period. When a member fails to meet the CCP requirements, application for license renewal is denied.

Continuing Competency Committee

The functions of the Continuing Competency Committee include: considering appeals on the approval of continuing competency activities; reviewing PL Tool Submissions; and providing input on other continuing competency related issues that arise. **MEMBERS: Tracy Thompson-Oliver, Candace Leveille and Karla Yarie.**

The SDHA conducts an annual CCP audit to review 10% of dental hygienists' who are completing their reporting period. Their Personal Learning Tool Forms are submitted and reviewed by an auditor.

The audit was completed on a random selection of 22 members in autumn 2021.

- 20 members submissions were excellent
- 2 members submissions required improvement

PROFESSIONAL CONDUCT COMMITTEE

Members of the Professional Conduct Committee elected at the SDHA AGM in March of 2021 were:

- Jennifer Burns
- Deidra Anderson Doll
- Christel Geske
- Ananta Kamboj

DISCIPLINE COMMITTEE

Members of the Discipline Committee elected at the SDHA AGM in March of 2021 were:

- Lori Coben
- Christine Downing
- Tanya Springinatic
- Ray Sass is the public member appointee by Council to this Committee

OROFACIAL MYOFUNCTIONAL THERAPY (OMT) POSITION STATEMENT

The SDHA staff and Council identified the increased need to address the delivery of Orofacial Myofunction Therapy. While the practice was never limited in the province of Saskatchewan there was a need for the SDHA to take position, in July 2021 the following committee was appointed by Council:

- Nancy Newby (chair)
- Shelby Hamm (ex-officio) SDHA staff member
- Nicole Pingert
- Andrea Melnyk
- Lindsay Miller

The OMT Committee reviewed the literature and presented a recommendation to Council in November of 2021.

REGULATED MEMBER STATISTICS

The data below indicates registration numbers in 2020-2021:

- **42** individuals did not renew their dental hygiene license by October 31, 2021 and were removed from the register.
- **18** conditional licences were issued since November 1, 2020. Conditional status refers to someone not entitled to administer Local Anesthetic (LA). Conditional registrants are granted two years from their initial registration date to obtain their LA credential. The Regulatory Bylaws were updated in 2020 due to COVID-19 and this period can be extended by request.
- **49** new dental hygienists registered and licenced with the SDHA between November 2020 and October 2021, compared to 30 the previous fiscal year.

Membership Summary as of October 31, 2021

FULL LICENSE	643
CONDITIONAL LICENSE	25
NON-PRACTICING LICENSE	47

COMPLAINTS & DISCIPLINE

The SDHA manages complaints, investigations and discipline processes in accordance with the Dental Disciplines Act and responds to written complaints about the practice or conduct of regulated members from all sources - members of the public, members of other health professions, employers, and members of the SDHA.

Complaints Information 2020-2021

- Number of new complaints received: 5
- Number of complaints carried forward from previous years: 0
- Number of Hearings: 0

The complaint received this year:

- Two complaints received in regards to professional misconduct
- One complaint received related to competence
- One complaint received related to professionalism
- One complaint received related to social media

The SDHA determined that two (2) complaints received did fall within the purview of the SDHA but did not warrant the involvement of the Professional Conduct Committee. Three (3) complaints were reviewed by the PCC in this reporting period. Two (2) complaints were dismissed and one (1) has been forwarded to the Discipline Committee (DC).

MEETINGS & ACTIVITIES

COVID-19 changed the way organizations conducted their business. Hosting and participating in events meetings were moved to virtual platforms and events in the community to create public awareness about the profession of dental hygiene were curtailed for the most part.

The following is a summary of the Registrar/CEO activities in this fiscal year:

- The Registrar represents the SDHA at the Federation of Dental Hygiene Regulators of Canada (FDHRC) meetings twice annually. During the COVID-19 pandemic these meetings were virtual and increased to monthly meetings.
- The Registrar was the Vice-President of National Dental Hygiene Certification Board and attends 2 national meetings annually and interim teleconference meetings.
- The Registrar is actively involved with the Network of Interprofessional Regulatory Organizations and attends 2 meetings annually.
- The Registrar is a member of the Dental Hygiene Program Advisory Committee (PAC) to SK Polytechnic.
- The SDHA hosted an annual conference in March of 2021, in conjunction with our Annual General Meeting.
- Bi-annually the SDHA hosts a meeting of the Saskatchewan Oral Health Professions, which meet on an addition ad hoc basis due to COVID
- The Registrar is a director on the Saskatchewan Oral Health Coalition.
- The Registrar participates in the Saskatchewan Coalition for Tobacco Reduction.

INDEPENDENT AUDITOR'S REPORT

To the Members of Saskatchewan Dental Hygienists Association

Opinion

We have audited the financial statements of Saskatchewan Dental Hygienists Association (the Association), which comprise the statement of financial position as at October 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at October 31, 2021, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

Other Matter

The financial statements for the year ended October 31, 2020 were prepared by another practitioner and are unaudited.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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

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Independent Auditor's Report to the To the Members of Saskatchewan Dental Hygienists Association
(continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Lingard + Dreger

Chartered Professional Accountants

**Saskatoon, Saskatchewan
February 5, 2022**

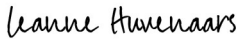


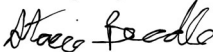
SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION
Statement of Financial Position
As at October 31, 2021

	2021	2020 <i>(Unaudited)</i>
ASSETS		
CURRENT		
Cash	\$ 166,023	\$ 193,271
Short-term investments <i>(Note 5)</i>	722,857	608,322
Prepaid expenses	15,015	18,023
	903,895	819,616
TANGIBLE CAPITAL ASSETS <i>(Note 4)</i>	8,260	8,432
	\$ 912,155	\$ 828,048
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities <i>(Note 6)</i>	\$ 150,629	\$ 143,351
Deferred revenue <i>(Note 7)</i>	387,210	348,050
	537,839	491,401
LONG-TERM DEBT <i>(Note 8)</i>	15,000	30,000
	552,839	521,401
NET ASSETS		
UNRESTRICTED	116,056	63,215
INTERNALLY RESTRICTED <i>(Note 9)</i>	235,000	235,000
INVESTED IN TANGIBLE CAPITAL ASSETS	8,260	8,432
	359,316	306,647
	\$ 912,155	\$ 828,048

LEASE COMMITMENTS *(Note 11)*

APPROVED BY THE BOARD

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 Director

DocuSigned by:

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 Director

See notes to the financial statements

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

Statement of Operations

For the Year Ended October 31, 2021

	2021	2020 <i>(Unaudited)</i>
REVENUE		
Licensing revenue	\$ 377,762	\$ 374,176
Advertising	15,550	12,375
Registration fees	12,150	15,325
Continuing education	8,630	2,144
Other income	1,048	595
	415,140	404,615
EXPENSES		
Advertising and promotion	5,275	7,733
Amortization	3,058	5,523
Business taxes, licenses and memberships	816	2,181
Committees	4,825	7,050
Credit card processing fees	9,573	16,084
Equipment rentals	5,605	5,889
General administration	5,652	2,326
Insurance	3,411	2,856
Interest and bank charges	1,113	1,635
Meetings and conventions	11,587	15,830
Memberships	5,705	20,729
Office	28,416	43,511
Professional fees	14,464	7,916
Rental	28,580	34,928
Repairs and maintenance	178	560
Salaries and wages	217,468	204,626
Telephone	4,595	3,823
Training	9,555	8,333
Utilities	798	4,264
	360,674	395,797
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	54,466	8,818
OTHER ITEMS		
Emergency relief fund <i>(Note 10)</i>	(57)	(49,978)
Gain on disposal of tangible capital assets	725	-
Government assistance	-	14,123
Investment income	2,892	7,724
Loss on sale of marketable securities	(5,912)	(26,836)
Unrealized gains on investments	555	6,065
	(1,797)	(48,902)
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES FOR THE YEAR	\$ 52,669	\$ (40,084)

See notes to the financial statements

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION
Statement of Changes in Net Assets
For the Year Ended October 31, 2021

	Unrestricted	Internally Restricted	Invested in Tangible Capital Assets	2021	2020
NET ASSETS -					
BEGINNING OF YEAR	\$ 63,215	\$ 235,000	\$ 8,432	\$ 306,647	\$ 346,731
Excess of revenue over expenses	52,669	-	-	52,669	(40,084)
Transfers	172	-	(172)	-	-
NET ASSETS - END OF YEAR	\$ 116,056	\$ 235,000	\$ 8,260	\$ 359,316	\$ 306,647

See notes to the financial statements

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

Statement of Cash Flows

For the Year Ended October 31, 2021

	2021	2020
OPERATING ACTIVITIES		
Excess (deficiency) of revenue over expenses for the year	\$ 52,669	\$ (40,084)
Items not affecting cash:		
Amortization of tangible capital assets	3,058	5,523
Gain on disposal of tangible capital assets	(725)	-
Loss on disposal of investments	5,912	26,836
Unrealized gains (losses) on marketable securities	(555)	(6,065)
	60,359	(13,790)
Changes in non-cash working capital:		
Prepaid expenses	3,008	2,258
Accounts payable and accrued liabilities	7,278	6,034
Deferred revenue	39,160	6,296
	49,446	14,588
Cash flow from operating activities	109,805	798
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(2,886)	-
Proceeds on disposal of tangible capital assets	725	-
Purchase of investments	(762,000)	(804,232)
Proceeds on disposal of investments	645,000	834,361
Interest reinvested	(2,892)	-
Cash flow from (used by) investing activities	(122,053)	30,129
FINANCING ACTIVITIES		
Proceeds from long-term debt	-	40,000
Repayment of long-term debt	(15,000)	(10,000)
Cash flow from (used by) financing activities	(15,000)	30,000
INCREASE (DECREASE) IN CASH	(27,248)	60,927
CASH - BEGINNING OF YEAR	193,271	132,344
CASH - END OF YEAR	\$ 166,023	\$ 193,271
CASH CONSISTS OF:		
Cash	\$ 166,023	\$ 193,271

See notes to the financial statements

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

Notes to the Financial Statements

For the Year Ended October 31, 2021

1. DESCRIPTION OF BUSINESS

Saskatchewan Dental Hygienists Association (the "Association") is a regulatory body over Registered Dental Hygienists in the province of Saskatchewan and is mandated by the provincial government, under the *Dental Disciplines Act*, to carry out its activities and govern 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 and include the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents consist of balances with banks and short-term investments with maturities of three months or less.

Tangible capital assets

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

Equipment	20%	declining balance method
Computer equipment	45%	declining balance method
Leasehold improvements	5 years	straight-line method

Revenue recognition

The Association follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred, or restrictions are met. Unspent amounts are included in deferred contributions. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

The Association's licensing year runs from November to October. Licensing fees are recognized in the period that the related member services are expensed. Licensing fees received in advance are recognized as deferred revenue.

Advertising, continuing education and other revenue are recognized in the period that the related member services are expensed. Conference fees are recognized as revenue when the conference is held.

Investment income is recognized as revenue when earned. Interest revenue is recognized as earned on a time proportion basis.

Financial instruments

The Association initially measures its financial assets and financial liabilities at fair value. It subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in the statements of operations in the period occurred.

Financial assets are subsequently measured at amortized cost include cash. Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities and deferred revenue. The fair value of the cash, accounts payable and accrued liabilities approximates their carrying value due to their short-term nature.

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SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

Notes to the Financial Statements

For the Year Ended October 31, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income taxes

The Association qualifies as a tax exempt organization under section 149 of the *Income Tax Act* and accordingly no provision for income taxes is recorded.

Use of estimates

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.

Significant estimates include, but are not limited to, the determination of the useful life of tangible capital assets, the valuation of deferred contributions and revenue, and accruals for certain revenues and expenses.

Contributions in-kind

Contributions in-kind are recorded at fair value for goods or services used in the normal course of operations that would otherwise have been purchased.

3. PRIOR PERIOD ERROR

During the current year it was determined that the financial statements for the year ended October 31, 2020 were materially misstated as follows:

- The Association had been recording its short-term investments at cost instead of fair market value. The correction of this error has been applied retrospectively.

The impact of this restatement on the 2020 comparative figures, as previously reported, is as follows:

	Previously stated	Adjustment	Restated
Short-term investments, as at October 31, 2020	\$ 602,257	\$ 6,065	\$ 608,322
Unrealized gains on investments, for the year ended October 31, 2020	-	6,065	6,065
Net assets, as at October 31, 2020	300,582	6,065	306,647

4. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Computer equipment	\$ 16,599	\$ 13,811	\$ 2,788	\$ 1,907
Furniture and fixtures	40,090	34,618	5,472	6,118
Leasehold improvements	12,167	12,167	-	407
	\$ 68,856	\$ 60,596	\$ 8,260	\$ 8,432

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION
Notes to the Financial Statements
For the Year Ended October 31, 2021

5. INVESTMENTS

	Maturity	2021	Yield	2020
Short-term investments				
Term deposits	<1 year	\$ 210,318	0.4% - 0.55%	\$ -
Mutual funds (cost - \$505,918, 2020 - \$602,257)		512,539		608,322
		\$ 722,857		\$ 608,322

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2021	2020
CDHA payable	\$ 139,417	\$ 136,660
Trade payables	4,525	355
Accrued liabilities	3,330	2,376
Vacation payable	2,358	3,760
VISA payable	999	200
	\$ 150,629	\$ 143,351

7. DEFERRED REVENUE

	2021	2020
Deferred revenue, beginning of year	\$ 348,050	\$ 339,482
<i>Licensing fees received during the year:</i>		
Licensing - Conditional	12,000	18,700
Licensing - Full	356,400	310,750
Licensing - Non-practicing	18,810	18,600
Less: Amounts recognized as licensing revenue	(348,050)	(339,482)
	\$ 387,210	\$ 348,050

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

Notes to the Financial Statements

For the Year Ended October 31, 2021

8. LONG-TERM DEBT

	2021	2020
Canada Emergency Business Account (CEBA) loan administered by Royal Bank of Canada. The loan is non-interest bearing without fixed terms of repayment until December 31, 2023. The loan is secured by the Government of Canada through the CEBA program. Total CEBA funds advanced were \$40,000. If the loan is repaid prior to December 31, 2023 then 25% of the loan (\$10,000) will be forgiven. If the loan is not repaid prior to December 31, 2023 then the remaining balance is then converted to a 3-year term loan at an interest rate of 5% per annum.	\$ 15,000	\$ 30,000
Amounts payable within one year	-	-
	\$ 15,000	\$ 30,000

Estimated principal repayments due in each of the next five years are approximately:

2024	<u>\$ 15,000</u>
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9. INTERNALLY RESTRICTED NET ASSETS

In 2002 the Association established a \$50,000 legal contingency fund. The fund was increased to \$100,000 in 2018. This is reflected in the financial statements as internally restricted.

In 2006 the Association established an \$80,000 emergency reserve fund. The fund was increased to \$110,000 in 2019. This is reflected in the financial statements as internally restricted.

In 2018 the Association established a \$25,000 Registrar search fund to be used if the Association needs to recruit and train a new Registrar. This is reflected in the financial statements as internally restricted.

10. EMERGENCY COVID-19 RELIEF FUND

During the 2020 year end, the Association approved a one-time expenditure to allow its members to apply to the Association for pandemic relief funds. The members were offered relief of 19% of their licensing fees paid.

11. LEASE COMMITMENTS

Office lease

The Association is committed under a lease agreement for its premises at Unit 320, 350 - 3rd Avenue North, Saskatoon, Saskatchewan. The agreement expires on April 30, 2028 with required minimum annual lease payments as follows:

2022	\$ 27,908
2023	27,908
2024	27,908
2025	27,908
2026	27,908
Thereafter	41,863
	<u>\$ 181,403</u>

SASKATCHEWAN DENTAL HYGIENISTS ASSOCIATION

Notes to the Financial Statements

For the Year Ended October 31, 2021

12. COVID-19

On March 11, 2020, COVID-19 was declared a pandemic by the World Health Organization. This has resulted in significant economic uncertainty and financial markets have experienced considerable volatility in response to the development of the COVID-19 pandemic. The COVID-19 pandemic has caused business disruption to the Association through mandated and voluntary cancellations of conferences. While the operations of the Association have not been significantly impacted by the pandemic, the situation is dynamic and the ultimate duration and magnitude of the potential impact on future results is currently undeterminable.

13. FINANCIAL INSTRUMENTS

The Association as part of its operations carries a number of financial instruments. It is management's opinion that the Association is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

Market risk

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

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 Association manages exposure through its normal operating and financing activities. The Association is exposed to interest rate risk primarily through its investment in term deposits.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Association is exposed to other price risk through its investment in mutual funds.

14. COMPARATIVE FIGURES

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

SDHA Council Members: 2020-2021

President — Kaylen Anholt (June 2020 - October 2021)

1st Vice President— Nancy Newby

2nd Vice-President — Karen Ollivier

Councillor — Stacie Beadle (June 2020)

Councillor— Barbara Lacourciere (June 2020)

Councillor— Brooke Pidwerbesky (June 2020)

Public Rep — Raymond Sass

Public Rep — Vaccant

SK Polytechnic Rep — Sharman Woynarski

CDHA Rep - Leanne Huvenaars



SDHA

Saskatchewan Dental
Hygienists' Association

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