



SDHA

Saskatchewan Dental
Hygienists' Association

ANNUAL REPORT

2022 / 2023

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This report covers the Saskatchewan Dental Hygienists’
Association responsibilities and actions between
November 1, 2022 to October 31, 2023

Published March 2023



SDHA

Saskatchewan Dental Hygienists' Association

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February 14th, 2024

To the Honourable Minister Hindley,

It is my privilege as Council President of the Saskatchewan Dental Hygienists' Association (SDHA) to submit the 2022-2023 Annual Report, covering the registration year of November 1, 2022 to October 31, 2023.

The Annual Report summarizes the responsibilities prescribed to the SDHA in The Dental Disciplines Act, 1997, financial statement of accounts, registrant statistics, and efforts taken to fulfill the public-serving mandate. Furthermore, the Annual Report demonstrates our accountability to the legislature and our respect for the delegated authority we have been bestowed.

It is a pleasure to work with your Ministry in our shared responsibilities to serve the people of Saskatchewan.

Respectfully submitted,

Stacie Beadle, RDH
SDHA Council President

Background

In 1970, the Saskatchewan Dental Hygienists' Association (SDHA) became reality following the approval of an initial constitution and bylaws from the Canadian Dental Hygienists' Association. The profession was regulated by the College of Dental Surgeons of Saskatchewan until *The Dental Disciplines Act (DDA) 1997*, was proclaimed by Government on March 13, 1998. *The Dental Disciplines Act (DDA) 1997*, granted the Saskatchewan Dental Hygienists' Association the authority to self-regulate the profession of dental hygiene.

Role of the SDHA

The The Saskatchewan Dental Hygienists' Association is an incorporated organization that has been given legal authority from the Government of Saskatchewan (*Dental Disciplines Act, 1997*) to regulate the dental hygiene profession in the public interest. This privilege is known as self-regulation.

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

- Determine qualifications, standards and examinations of competency for registration and licensure
- Set the standard of professional conduct, competency and proficiency of registrants
- Investigate and resolve complaints about dental hygienists and administer discipline when necessary
- Determine categories of licensure and privileges of each category
- Set and administer standards of practice
- Govern the recognition of dental hygiene education programs
- Set the requirements for the Continuing Competency Program
- Prescribe minimum liability protection
- Maintain a public register

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: Standards of Practice, Professional Competencies, 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 quality oral health services to the people of Saskatchewan.

Protected Title & Authorized Practices:

Only individuals registered with the Saskatchewan Dental Hygienists' Association may use the protected titles, abbreviations and initials that indicate registration with the SDHA; dental hygienist, registered dental hygienist, DH and/or RDH.

Only individuals registered with the appropriate license can perform authorized practices of the profession, which include:

- communicate an assessment and treatment plan regarding periodontal health
- perform supragingival and subgingival debridement
- perform orthodontic and restorative procedures (consistent with approved education program)
- administer local anaesthesia (consistent with approved education program)
- to expose, process and mount dental radiographs

Entry to Practice Requirements:

The SDHA is charged with the responsibility in determining the qualifications and competency required to be eligible for registration and licensure. In 2020, the SDHA Council approved the reformed Entry-to-Practice Canadian

Competencies for Dental Hygienists published by the Federation of Dental Hygiene Regulators of Canada. The competency profile is currently being implemented by dental hygiene education programs across Canada, accrediting agencies and the national certification examining body.

2023 - 2026 Strategic Plan

Mission

The Saskatchewan Dental Hygienist's Association protects the public through regulation of the dental hygiene profession.

Vision

We are a trusted partner for the public upholding the quality and safety of dental hygiene care provided in Saskatchewan.

Strategic Priority #1

Transition from a Dual to Single Function Organization

As the dental hygiene profession continues to grow, there is a need to ensure that all activities for both regulatory and professional associations are effective in Saskatchewan.

Strategic Priority #2

Continued Excellence in Dental Hygiene Regulation

Regulatory practices in Saskatchewan will be continuously reviewed to ensure alignment with Canadian and international best practices and standards. SDHA maintains agility to update its approach to regulation of the profession over the years.

Strategic Priority #2

Operational Sustainability

SDHA is dedicated to operating with a robust organizational infrastructure aligned with relevant best practices related to governance, finance, human resources, risk management, and collaborative engagement with strategic partners to support its mission and vision.

Organization Culture

SDHA will display respect for the public, registrants, employees, and volunteers. In addition, to our duty of care and loyalty, we will acknowledge the importance of diversity, equity, and inclusion with a commitment to learning about Reconciliation as it pertains to our learnings and work.

Organization Chart



Council and Committees

Council

On November 1, 2022, Council was comprised of seven elected members and one government appointed public representative. By October 31st, 2023, Council was composed of six elected members and three government appointed public representatives. At the 2023 Annual General Meeting (AGM), elected members Stacie Beadle and Barbara Lacourciere were re-elected for a second term by acclamation. At the first meeting of the Council following the AGM the Council elects Officers to the President and Vice-President roles. Ms. Stacie Beadle and Ms. Lisa Pollock were re-elected for a second term in these roles respectively.

The Council appoints the Registrar as an Officer of the corporation who serves as an ex-officio, non-voting member, at all general, council and council committee meetings. Additionally, the Council appoints members of the Statutory Committees of the SDHA; Professional Conduct Committee (PCC) and Discipline Committee (DC).

The Role of Public Representatives

Public representatives are appointed to the Council by the Lieutenant Governor in Council and have the same powers and responsibilities as elected members, including the right to vote. While all Council members have the responsibility to regulate in the public interest, public representatives give the assurance that the public perspective is heard and present at the council table. In addition to the Council, public representation is legislatively required for the Discipline Committee.



Stacie Beadle
President



Lisa Pollock
Vice-President



Carla Ofstie
Elected Member



Barbara Lacourciere
Elected Member



Tessa Creary
Elected Member



Kayla Bakken
Elected Member



Reola Mathieu
Public Representative



Ken Smith
Public Representative



Rhonda Stang
Public Representative



The Saskatchewan Dental Hygienists' Association would like to express our condolences to the family, friends, and colleagues in the loss of Ms. Berkeley Donkervoort, who was a registered dental hygienist with the SDHA from February 14, 2009, until her sudden passing on June 21, 2023. Rest in peace.

Statutory & Reports Committees

Professional Conduct Committee (PCC): is responsible for carrying out the duties prescribed to it under the Dental Disciplines Act and the SDHA Regulatory Bylaws including investigating and reporting on all complaints. PCC members have a standing appointment of a minimum of one (1) year to a maximum of six (6) years or ten (10) investigations.

Committee Members during the 2022-2023 licensing year:

Deidra Anderson Doll, RDH- Chairperson
Jennifer Burns, RDH
Christle Geske, RDH
Ananta Kamboj, RDH

Discipline Committee (DC): is responsible for the review of matters forwarded by the Professional Conduct Committee and to conduct hearings in determination if the registrant has violated the provisions of the Act or bylaws of the association.

Committee Members during the 2022-2023 licensing year:

Christine Downing, RDH- Chairperson
Tanya Springinatic, RDH
Reola Mathieu, Public Representative (as of June 2023)

Regulatory Committees

Continuing Competency Committee/Audit Committee: A committee comprised of dental hygienists are responsible for the review of Personal Learning Tools (PLTs). This process referred to as the PLT Audit, is the means in which the SDHA audits for compliance with the PLT requirement of the continuing competency program. The PLT is a reflective tool created to enhance the continuing education requirement of dental hygienists. Thirty (30) registrants in the final year of the 2020-2023 reporting period were randomly selected for audit. Twenty-seven (27) submissions were deemed sufficient- of those, three (3) were deemed sufficient after

re-submission. Three (3) selected registrants did not complete the PLT audit requirement, as they are no longer licensed with the SDHA. Efforts have been made to modernize the audit process with the goal of efficiency for both committee members and registrants selected for audit.

It is common for the audit committee to provide constructive feedback following their review. Common themes included; the need to improve legibility and tidiness, a suggestion to cross-reference dates from learning transcript to PLTs before submission, and to include sufficient reflection for activities that are awarded a higher volume of continuing education credit. Registrants that were required to re-submit generally had inadequate amounts of reflection when identifying constraints to implementing the new knowledge or skills.

Complaints Information

The SDHA manages complaints, investigations, and hearings in accordance with the Dental Disciplines Act, SDHA Regulatory Bylaws, and other applicable legislation and policies. No written formal complaints were filed or investigated during this reporting period. The SDHA did receive informal concerns related to; billing/recordkeeping, privacy, informed consent, advertising and professionalism during this reporting period however, the concerns were not followed up by formal complaint to warrant investigation.

Correspondence

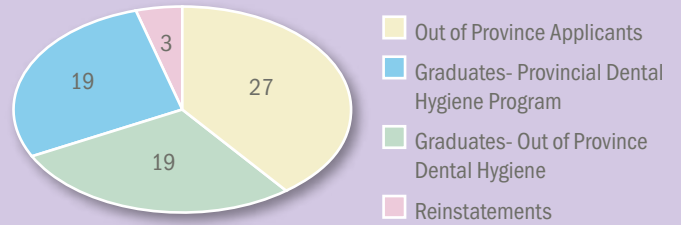
Two issues of the SDHA Edge were published this year. Additionally, a Mini Edge issue was published with the intension of providing a communication with refined focus on organization changes and project updates. The Mini Edge showcased the new mission and vision statements determined by the Council and insight of upcoming activities of the SDHA.

Registration Statistics

SDHA Registrants

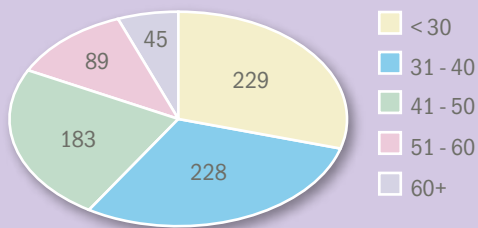
Registrants as of October 31st	2023	2022	2021
Full	678	668	643
Conditional	42	28	25
Non-Practicing	38	39	47
Total	758	735	715

Source of New Applicants

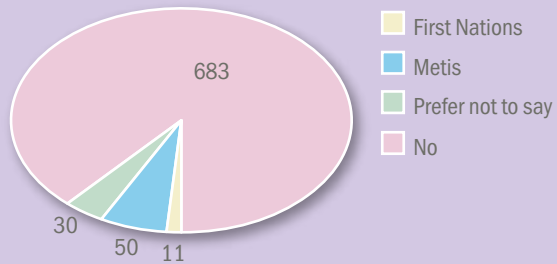


About the Registrants (Data Collected at Licensure Renewal)

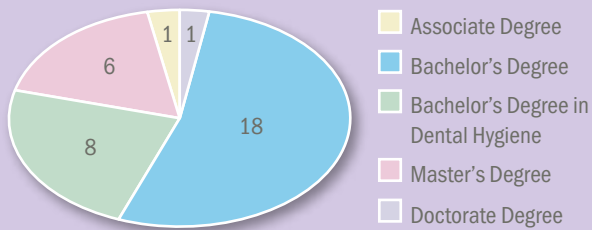
1. Age Range



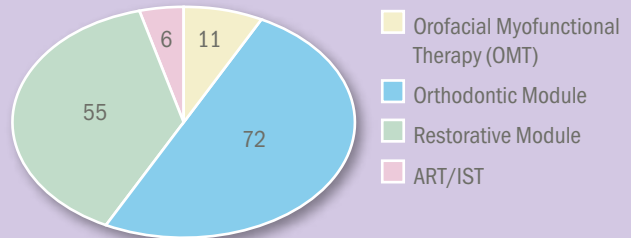
2. Self-Declared Indigenous Status



3. Advanced Education

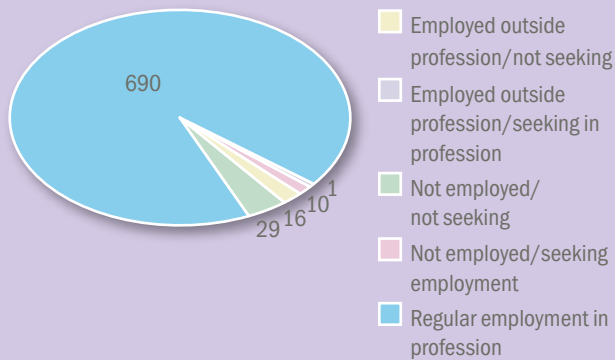


4. Additional Competencies

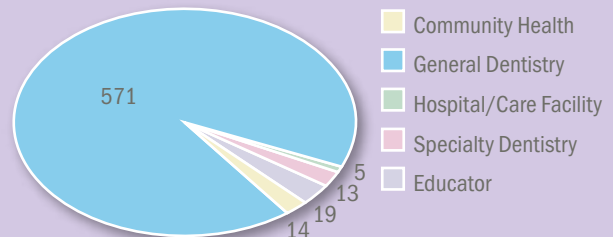


About Employment

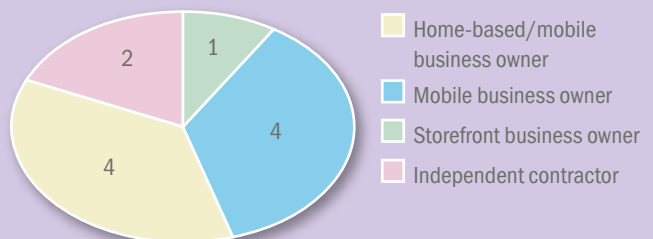
1. Self-Declared Employment Status



2. Practice Setting



3. Independent Practice



President's Report



The Council is responsible for the creation and monitoring of strategic priorities, evaluating and addressing risk, and oversight of the SDHA, all while demonstrating

an unremittent focus on the public interest. In November 2022, the council made an important decision to reform its governance model to align with governance best practice principles. Through the new framework, the council has established the need for three (3) council committees: Finance, Human Resources, and Governance. Terms of reference for these committees were adopted, and we quickly set annual work plans for each committee to complete for the rest of the year.

At the March 2023 Annual General Meeting (AGM), the SDHA council welcomed both myself, Stacie Beadle, and Barbara Lacourciere back for a second term. Following the AGM, we held a meeting to elect Officers of the Council, I was pleased to accept the role as President alongside Lisa Pollock as Vice-President. All regulated health professions in Saskatchewan operate under a shared governance model that is comprised of members of the profession and government appointed public representatives. This ensures decisions made by the council include the public perspective. In

May 2023, the council welcomed three public representatives appointed by the government, Ken Smith, Reola Mathieu, and Rhonda Stang. The appointment of new public representatives meant we said goodbye to the long-standing public representative, Raymond Sass. We are excited to see the value Ken, Reola and Rhonda bring to the SDHA and wish Ray all the best in his next adventure.

During the course of the reporting year, the council participated in a facilitated strategic planning session that set strategic priorities as a pathway for the next three years of work. These include:

1. Transition from a Dual to Single Function Organization: As the dental hygiene profession continues to grow, there is a need to ensure that all activities for both regulatory and professional associations are effective in Saskatchewan.
2. Continued Excellence in Dental Hygiene Regulation: Regulatory practices in

Saskatchewan will be continuously reviewed to ensure alignment with Canadian and international best practices and standards. SDHA maintains agility to update its approach to regulation of the profession over the years

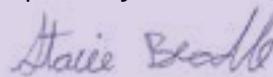
3. Operational Sustainability: the SDHA is dedicated to operating with a robust organizational infrastructure aligned with relevant best practices related to governance, finance, human resources, risk management, and collaborative engagement with strategic partners to support its mission and vision.

The thoughtful decision to transition to a single-function (regulatory) organization is one that undoubtedly will have the greatest impact on registrants of the SDHA. We are committed to ensuring registrants are kept informed of the progress of the activities to achieve this priority. While the daily operations of the organization are delegated to the CEO/ Registrar, the council has the responsibility to oversee many aspects of the SDHA. In June 2023, the SDHA council approved, in principle, the organization to undergo a name change to *The College of Dental Hygienists of Saskatchewan*. This means the organization will be taking the appropriate steps to change its name in the coming year(s).

Serving on the council is a rewarding experience that allows you to contribute to important decisions with like-minded individuals who value the integrity of the dental hygiene profession. We are continuously learning about the landscape of professional regulation, and I highly encourage anyone who wants to learn more to put their name forward at the next election.

It has been my privilege to serve a second term as President of the SDHA Council during the 2022-2023 year.

Respectfully submitted,



Stacie Beadle BA, RDH
Council President



Registrar's Report

The Saskatchewan Dental Hygienists' Association (SDHA) had a variance in registrant statistics during the November 1, 2022 to October 31, 2023 year that mirrored previous

years. On November 1st 2022, we observed a four percent attrition of registrants for reasons including retirement, moving or leaving the profession. By the conclusion of the year, we had a nine percent growth rate from new graduates and dental hygienists relocating to Saskatchewan. These statistics indicate that interest in the profession continues to be steady with some growth. We are hopeful this interest continues, and capacity is built within the industry to support the recently launched Canadian Dental Care Plan (CDCP) to better the oral health of Canadians.

In May 2023, the SDHA discontinued collection of Canadian Dental Hygienists Association (CDHA) membership dues on behalf of registrants. While the SDHA takes no issue with the Professional Liability Insurance (PLI) policy offered as a benefit with CDHA membership, it was determined necessary for registrants to be sourcing PLI on their own. The primary error made when uploading the Liability Insurance field on the renewal form was when registrants used the CDHA membership card/date instead of the PLI certificate/date. Operationally, we audited 100% of liability policies and found on only two occasions that registrants uploaded an incorrect policy. The SDHA staff were impressed with how well this change was received and express our gratitude for your cooperation.

In June 2023, the council set new strategic priorities for the SDHA. The CEO uses these strategic priorities to set the work plan for the organization over the upcoming three years. While most of the implementation will occur in the upcoming year(s), the planning phase was concluded this reporting period. The Strategic Priority to transition to a single-function (regulatory) organization will be the most apparent to current registrants. We plan to deliver on three objectives in the coming year(s) in the achievement of this priority, which include:

- Support the early development of a separate professional association.
- Transition the SDHA identity to align with a single regulatory mandate.
- Strengthen the understanding of the differing functions of regulatory body and professional association.

As the year ended some activities were already underway. This included the hiring of Project Manager, Kellie Watson, to support the early development of a separate professional association at arm's length from the regulatory body and the establishment of a Steering Committee to guide this work in the 2023-2024 transitional year. Additionally, the council approved, in principle, the organization to undergo a name change to the College of Dental Hygienists of Saskatchewan. Since the organization's name is embedded in legislation, we have made a request with the government for a legislative amendment. This process can be slow, so we have sought approval in operationally changing.

A highlight this reporting year was the return of our first 'in person' conference since the pandemic. The SDHA Conference & AGM was well attended by approximately 220 delegates at the Sheraton Cavalier in Saskatoon on March 24th and 25th, 2023. The conference offered nearly fourteen hours of continuing education, a tradeshow with fifteen exhibitors, a masterclass ultrasonics hands-on opportunity, and the SDHA Annual General Meeting. A post-conference survey reported high satisfaction in all areas of the event from attendees.

Survey results indicated that majority of participants prefer future events be held in Saskatoon, an even split of interest for in-person versus virtual events, and a high interest in joining with other professions for a team-based conference. The SDHA will be hosting another two-day in-person event on April 12th and 13th 2024, at The Glen at Crossmount, just minutes outside of Saskatoon. The SDHA Summit will be focused on the personal and professional well-being of you, the dental hygienist. We hope to see you there!

Finally, I would like to acknowledge the efforts and contributions of volunteers, committee members, the SDHA Council and a dedicated staff committed to this organization. It is through a thoughtful, collaborative, and respectful environment that we achieve such great work!

Respectfully submitted,

Shelby Hamm, RDH
Registrar/CEO

Organization Affiliations

SDHA has affiliations with several other organizations or entities. See the chart below to learn about our affiliations and how they support SDHA in fulfilling its mandate.

Name of Affiliation	Description	How this supports our mandate.
Federation of Dental Hygiene Regulators of Canada (FDHRC)	<p>The FDHRC is a federation of organizations which have a statutory responsibility to regulate the profession of dental hygiene within their respective provinces.</p> <p>The mission is to provide national leadership in dental hygiene regulation for the protection of the public.</p>	The FDHRC offers the following programs and services required by the SDHA, National Dental Hygiene Certification Board Exam, Equivalency assessment for qualifications of dental hygienists and graduates from non-accredited dental hygiene programs, Canadian Performance Exam in Dental Hygiene and the establishment of Entry-to-Practice Canadian Competencies for Dental Hygienists.
Commission on Dental Accreditation of Canada (CDAC)	CDAC is the body responsible for accrediting dental hygiene education programs in Canada.	The SDHA recognizes dental hygiene programs that have met the accreditation requirements of CDAC.
Canadian Dental Hygienists Association (CDHA)	CDHA exists so that its members are able to provide quality preventative and therapeutic oral health care as well as health promotion for all persons living in Canada.	CDHA is the provider of professional liability insurance to registrants of the SDHA.
Saskatchewan Polytechnic Dental Hygiene Program	Provincial Education Institution	The SDHA sits on the Program Advisory Committee for the provincial dental hygiene program. This allows the SDHA to stay informed on program changes and trends in education delivery.
Network of Interprofessional Regulatory Organizations (NIRO)	A network of health regulators committed to collaboration, networking and education shared among regulators in health professions in Saskatchewan.	<p>Enhances the effectiveness and improves public protection efforts made by the SDHA.</p> <p>Allows for sharing of processes to support a consistent and fair regulatory system in Saskatchewan.</p>
Saskatchewan Oral Health Professions Forum (SOHP-F)	A forum comprised of equal representation of oral health professionals.	<p>Allows for information sharing among oral health regulators.</p> <p>Creates opportunities for collaborative projects and resolutions between the oral health professions.</p>
Saskatchewan Oral Health Coalition	A charitable organization that serves as a collaborative, interdisciplinary group addressing the needs of vulnerable populations to improve oral health for the people of Saskatchewan.	<p>Collaborative approach to addressing access to care in oral health care.</p> <p>Creates opportunities for interprofessional relationships with organization, groups or people with a similar vision.</p>



To the Members of Saskatchewan Dental Hygienists Association

We have reviewed the accompanying financial statements of Saskatchewan Dental Hygienists Association (the Association) that comprise the statement of financial position as at October 31, 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, 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 Saskatchewan Dental Hygienists Association as at October 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

**Saskatoon, Saskatchewan
February 5, 2024**

A handwritten signature in black ink that reads "Lingard + Dreger".

Chartered Professional Accountants

SASKATCHEWAN DENTAL HYGIENISTS' ASSOCIATION

Statement of Financial Position As at October 31, 2023 (Unaudited)

	2023	2022
ASSETS		
Current		
Cash	\$ 401,583	\$ 368,757
Short-term investments (Note 4)	525,654	481,418
Prepaid expenses	<u>15,986</u>	<u>16,381</u>
	943,223	866,556
TANGIBLE CAPITAL ASSETS (Note 3)	5,486	6,367
LONG-TERM INVESTMENTS (Note 4)	<u>-</u>	<u>121,290</u>
	<u>\$ 948,709</u>	<u>\$ 994,213</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities (Note 5)	\$ 23,817	\$ 181,601
Deferred revenue (Note 6)	<u>419,440</u>	<u>399,570</u>
	<u>\$ 443,257</u>	<u>\$ 581,171</u>
NET ASSETS		
UNRESTRICTED	\$ 264,966	\$ 171,675
INTERNALLY RESTRICTED (Note 7)	235,000	235,000
INVESTED IN TANGIBLE CAPITAL ASSETS	<u>5,486</u>	<u>6,367</u>
	505,452	413,042
	<u>\$ 948,709</u>	<u>\$ 994,213</u>
LEASE COMMITMENTS (Note 8)		

SASKATCHEWAN DENTAL HYGIENISTS' ASSOCIATION

Statement of Operations For the Year Ended October 31, 2023 (Unaudited)

	2023	2022
REVENUE		
Licensing revenue	\$ 434,835	\$ 422,520
Advertising	16,640	15,575
Registration fees	17,350	16,000
Continuing education	50,262	8,160
Other income	-	2,000
	<u>\$ 519,087</u>	<u>\$ 464,255</u>
EXPENSES		
Advertising and promotion	\$ 9,276	\$ 9,776
Amortization	1,939	2,432
Committees	22,420	37,701
Credit card processing fees	8,693	7,958
Equipment rentals	4,702	4,716
General administration	1,750	2,741
Insurance	3,780	3,639
Interest and bank charges	1,062	537
Meetings and conventions	74,689	24,626
Memberships	7,527	6,682
Office	17,789	17,513
Professional fees	26,327	32,028
Rental	34,443	33,800
Salaries and wages	220,927	211,983
Telephone	5,190	5,036
Training	2,958	3,051
	<u>443,472</u>	<u>404,219</u>
EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS	<u>\$ 75,615</u>	<u>\$ 60,036</u>
OTHER INCOME		
Investment income	\$ 16,795	\$ 15,937
Loss on sale of marketable securities	-	(22,247)
	<u>16,795</u>	<u>(6,310)</u>
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR	<u>\$ 92,410</u>	<u>\$ 53,726</u>

SASKATCHEWAN DENTAL HYGIENISTS' ASSOCIATION

Statement of Changes in Net Assets For the Year Ended October 31, 2023 (Unaudited)

	Unrestricted	Internally restricted	Invested in Tangible Capital Assets	2023	2022
NET ASSETS					
BEGINNING OF YEAR	\$ 171,675	235,000	6,367	413,042	359,316
Excess of revenue over expenses	92,410	-	-	92,410	53,726
Interfund transfers	881	-	(881)	-	-
END OF YEAR	<u>264,966</u>	<u>235,000</u>	<u>5,486</u>	<u>505,452</u>	<u>413,042</u>

SASKATCHEWAN DENTAL HYGIENISTS' ASSOCIATION

Statement of Cash Flows For the Year Ended October 31, 2023 (Unaudited)

	2023	2022
OPERATING ACTIVITIES		
Excess of revenue over expenses for the year	\$ 92,410	\$ 53,726
Items not affecting cash:		
Amortization of tangible capital assets	1,939	2,432
Loss on disposal of investments	-	22,247
	<u>\$ 94,349</u>	<u>\$ 78,405</u>
Changes in non-cash working capital:		
Prepaid expenses	\$ 395	\$ (1,366)
Accounts payable and accrued liabilities	(157,785)	30,971
Deferred revenue	19,870	12,360
	<u>\$ (137,520)</u>	<u>\$ 41,965</u>
Cash flow from operating activities	<u>(43,171)</u>	<u>120,370</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	\$ (1,057)	\$ (540)
Purchase of investments	(400,000)	(669,849)
Proceeds on disposal of investments	480,079	771,867
Interest reinvested	(3,025)	(4,114)
Cash flow from (used by) investing activities	<u>\$ 75,997</u>	<u>\$ 97,364</u>
FINANCING ACTIVITIES		
Repayment of long-term debt	-	(15,000)
INCREASE (DECREASE) IN CASH	\$ 32,826	202,734
CASH - BEGINNING OF YEAR	368,757	166,023
CASH - END OF YEAR	<u>\$ 401,583</u>	<u>368,757</u>
CASH CONSISTS OF:		
Cash	<u>\$ 401,583</u>	<u>368,757</u>

Notes to the Financial Statements
Year Ended October 31, 2023
(Unaudited)

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.

**Notes to the Financial Statements
For the Year Ended October 31, 2023
(Unaudited)**

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. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Computer equipment	\$ 17,885	16,125	1,760	1,710
Furniture and fixtures	40,401	36,675	3,726	4,657
	<u>\$ 58,286</u>	<u>52,800</u>	<u>5,486</u>	<u>6,367</u>

4. INVESTMENTS

	Maturity	2023	Yield	2022
Short-term investments				
Term deposits	<1 year	\$ 525,654	2.25% - 4.50%	481,418
Long-term investments				
Term deposits	>1 year	-	-	121,290
		<u>525,654</u>		<u>602,708</u>

Notes to the Financial Statements
Year Ended October 31, 2023
(Unaudited)

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
CDHA payable	\$ -	\$ 159,592
Trade payables	6,732	11,946
Wages payable	9,418	-
Accrued liabilities	3,663	3,663
VISA payable	4,004	6,400
	<u>\$ 23,817</u>	<u>\$ 181,601</u>

6. DEFERRED REVENUE

	2023	2022
Deferred revenue, beginning of year	\$ 399,570	\$ 387,210
<i>Licensing fees received during the year:</i>		
Licensing - Conditional	19,800	16,200
Licensing - Full	378,600	367,200
Licensing - Non-practicing	19,140	16,170
Licensing - Late fees	1,900	-
Less: Amounts recognized as licensing revenue	<u>(399,570)</u>	<u>(387,210)</u>
	<u>\$ 419,440</u>	<u>\$ 399,570</u>

7. 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.

8. 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:

2024	\$ 27,908
2025	27,908
2026	27,908
2027	27,908
2028	<u>13,954</u>
	<u>\$ 125,586</u>

**Notes to the Financial Statements
For the Year Ended October 31, 2023
(Unaudited)**

9. 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.