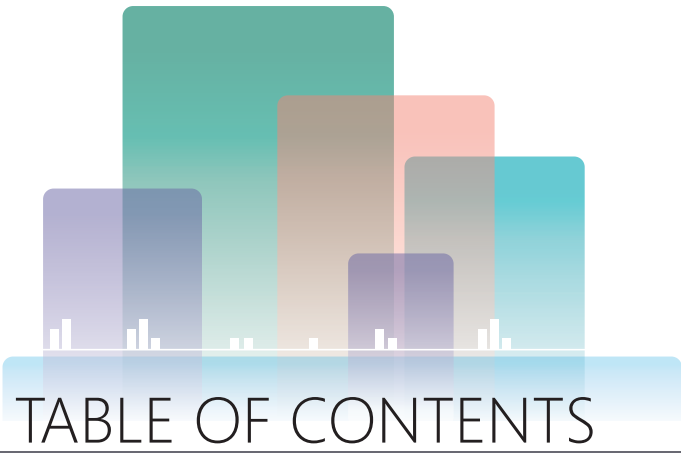




2023/2024 | **Annual
Report**



College of Dental Hygienists
of Saskatchewan



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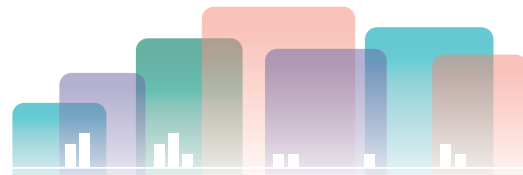
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This report covers the Saskatchewan Dental Hygienists’ Association responsibilities and actions between November 1, 2023 to October 31, 2024

Published March 2025

Introduction



In the November 1, 2023, to October 31, 2024 year, the Saskatchewan Dental Hygienists Association underwent a significant transformation aimed at enhancing our effectiveness and responsibility to regulate the dental hygiene profession in Saskatchewan.

One of the primary strategic priorities identified by Council was to shift from a dual-function organization—serving both as a regulatory body and a professional association—to a single-function entity. This decision is rooted in historical context; the dental hygiene profession became self-regulating in 1997 with the proclamation of the Dental Disciplines Act. Since then, the Saskatchewan Dental Hygienists Association has operated both as a professional association and regulatory body.

However, recent scrutiny prompted a reevaluation of this dual role. The challenges posed by our first disciplinary hearing and the COVID-19 pandemic highlighted the need for a more focused approach. In November 2023, the Council received management’s plan to transition to a single-function organization, which includes three key objectives:

1. **Support the Development of a Separate Professional Association:** Establish a distinct entity dedicated to the professional interests of dental hygienists.
2. **Transition Our Identity:** Shift the Saskatchewan Dental Hygienists Association towards a new identity that aligns with a single mandate, as the College of Dental Hygienists of Saskatchewan.
3. **Enhance Understanding of Functions:** Strengthen awareness of the differences between the roles of a regulatory body and a professional association.

Part One: Support the Development of Professional Association

The first objective under the strategic priority of transitioning to a single function organization focuses on supporting the development of a separate professional association for dental hygienists. This initiative, termed the “Project” was set up by keeping membership engagement at an arm’s length from the regulatory body. We achieved this by hiring a project manager, Kellie Watson, to facilitate engagement and manage deliverables. Transparent communication with members was prioritized through various channels including emails, webinars, paper mailouts, and newsletters. This approach ensured organizational capacity and role clarity to execute the project.

A steering committee composed of eleven dental hygienists from various professional backgrounds and geographic locations within Saskatchewan was established to guide the project manager and assist in decision-making. At the SDHA Summit, held on April 12 & 13th, 2024 at the Glenn Crossmount, a facilitated membership engagement session took place to gather members feedback and provide an update on the project’s progress.

The steering committee and project manager then focused on structural requirements for establishing the new association, starting with selecting a name: the Dental Hygienist Alliance of Saskatchewan (DHAS). Other key tasks included developing a logo, filing articles of incorporation, creating a website, and establishing a social media presence. Another important factor was ensuring the new entities sustainability which guided a constituent agreement with the Canadian Dental Hygienists



Association, allowing the provincial association to leverage national resources while focusing on local matters.

Ultimately, the steering committee and project manager successfully achieved the deliverables necessary for launching the separate professional association, which took place at the end of this reporting year (October 31, 2024). A sincere thank you to Kellie Watson and the steering committee: Abbey Howe-Jezowski, Camille Cousyn, Carynne Dean, Cathy Wright, Chris Gordon, Darrellyn Gaudet, Dean Lefebvre, Devona Saul, Jacey Antonenko, Kelsey Scheck, and Nancy Newby, for their contributions to this important work.

Part Two: Rebranding and Redefining as a Single Function College

The second objective under the strategic priority of transitioning to a single functional organization focused on redefining the identity of the Saskatchewan Dental Hygienists' Association. This involved shifting the organization's name and activities to align with a single regulatory mandate. The transition began with a discovery phase aimed at establishing a name and visual brand that accurately represented a regulatory body.

To formalize this change, a submission was made to the Government of Saskatchewan for a legislative name change, necessitating an amendment to the Dental Disciplines Act. The organization has chosen to operate under the new name, the College of Dental Hygienists of Saskatchewan, while awaiting the legal name change to be processed. This decision was supported by confirmation from the Government of Saskatchewan and other relevant parties to use the College name.



A graphic designer was contracted to create a new visual identity which highlights the organization's role as a regulatory body, the province in which we govern, and the profession we regulate. The repeating lines in the logo represent the regulation of an orderly profession that aligns with best practices and standards. Additionally, the lines and colour draw a connection to Saskatchewan by mirroring the agricultural furrows of the provincial landscape. Finally, the simplified smile shape combined with the letter "d" creates a positive connection to the dental hygiene profession.

While the College of Dental Hygienists of Saskatchewan (CDHS) is now the operational name, the organization remains legally the Saskatchewan Dental Hygienists' Association. This dual identity has led to the use of the term "alliance" for the new association to acknowledge the existing legal name, which may still appear in certain documents. Following the name announcement, the organization launched a new website and documents using the new brand.

Part Three: Discovering the Difference

The third objective under the strategic priority one aims to enhance understanding of the distinct functions of a regulatory body versus a professional association. Throughout this reporting year, the College of Dental Hygienists of Saskatchewan, formerly the Saskatchewan Dental Hygienists' Association, has maintained its commitment to professional association activities while transitioning to its new role.



This intentional continuation of professional association activities allowed time for the establishment of the new association before they were discontinued. Alongside the project and new identity development, the organization hosted a conference, which was attended by over 150 dental hygienists, offered nearly 15 hours of quality continuing education, hosted 13 industry vendors and a networking social. In addition, the organization participated in community outreach projects and National Dental Hygiene Week.

A sunset schedule was created to phase out association activities gradually, ensuring the transition was manageable and well-communicated to registrants. The first significant activity transitioned to the new association was the employment board, which launched on July 1st, 2024. To facilitate understanding of the differing roles (regulatory body and professional association), several webinars were held,

providing information about the responsibilities of each entity. To further communicate the organizational change, presentations were made to inform upcoming graduates attending the Saskatchewan Polytechnic Dental Hygiene program and the incoming students of the University of Saskatchewan, College of Dentistry, Dental Hygiene program.

The reporting year from November 1, 2023, to October 31, 2024 is viewed as a significant transitional period for the organization. Our hope is that as time progresses, the clarity surrounding the roles and responsibilities of both entities will improve. The College has received positive feedback from registrants, members of the public, and government representatives, indicating a supportive atmosphere for this refined focus which aims to establish a trusted profession among the public and a well-supported profession from its new association.

Regulatory Body

The College of Dental Hygienists of Saskatchewan

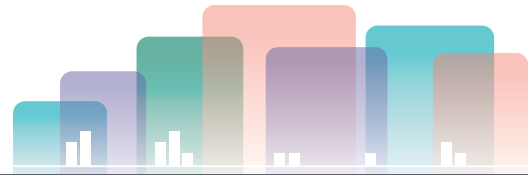
- Protects the Public Interest
- Shared Governance Between the Public and Profession
- Receives and Responds to Practice Complaints
- Develop Standards of Practice, Entry to Practice, and Continuing Competency Program Requirements
- Mandatory Registration and Annual Licence

Professional Association

The Dental Hygienists' Alliance of Saskatchewan

- Supports and Promotes the Profession
- Led by Profession, for the Profession
- Undertakes Advocacy Initiatives
- Offer Professional Development Opportunities and Resources
- Membership Based

About the Council



As of November 1, 2023, the Council was comprised of six elected members and three public representatives. At the Annual General Meeting (AGM), Lisa Pollock and Tessa Creary completed their first three-year term, while Bobbi Jean Levorson and Dawn Van Dresar were newly elected. Carla Ofstie and Stacie Beadle were appointed as President and Vice-President, respectively, for a one-year term.

The Council has oversight of the organization's business and affairs and manages this responsibility by establishing written policies, setting strategic priorities, and by delegating responsibilities to the CEO/R. To enhance efficiency, it uses standing committees: Finance Committee (chaired by Ken Smith), Governance Committee (chaired by Kayla Bakken), and Human Resources (chaired by Carla Ofstie), which were repopulated at the first meeting of the Council following the AGM.

Public representatives, appointed by the Lieutenant Governor, share equal decision-making powers with elected members, ensuring public perspectives are included in governance. In August, the Council was informed of a new public representative and welcomed Ms. Robbie Gamble.

From November 1, 2023, to October 31, 2024, the Council held three regular meetings, a special council meeting, and a hearing for decision regarding a referred application for registration. Additionally, the Council participated in a team-building river cruise and an educational session on regulatory governance.



Carla Ofstie
President



Stacie Beadle
Vice-President



Bobbi Jean Levorson
Elected Member



Dawn Van Dresar
Elected Member



Barbara Lacourciere
Elected Member



Kayla Bakken
Elected Member



Robbie Gamble
Public Representative

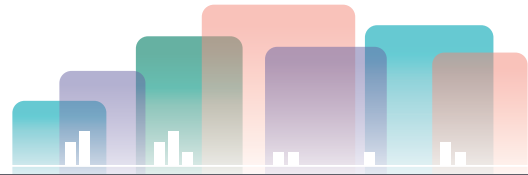


Ken Smith
Public Representative

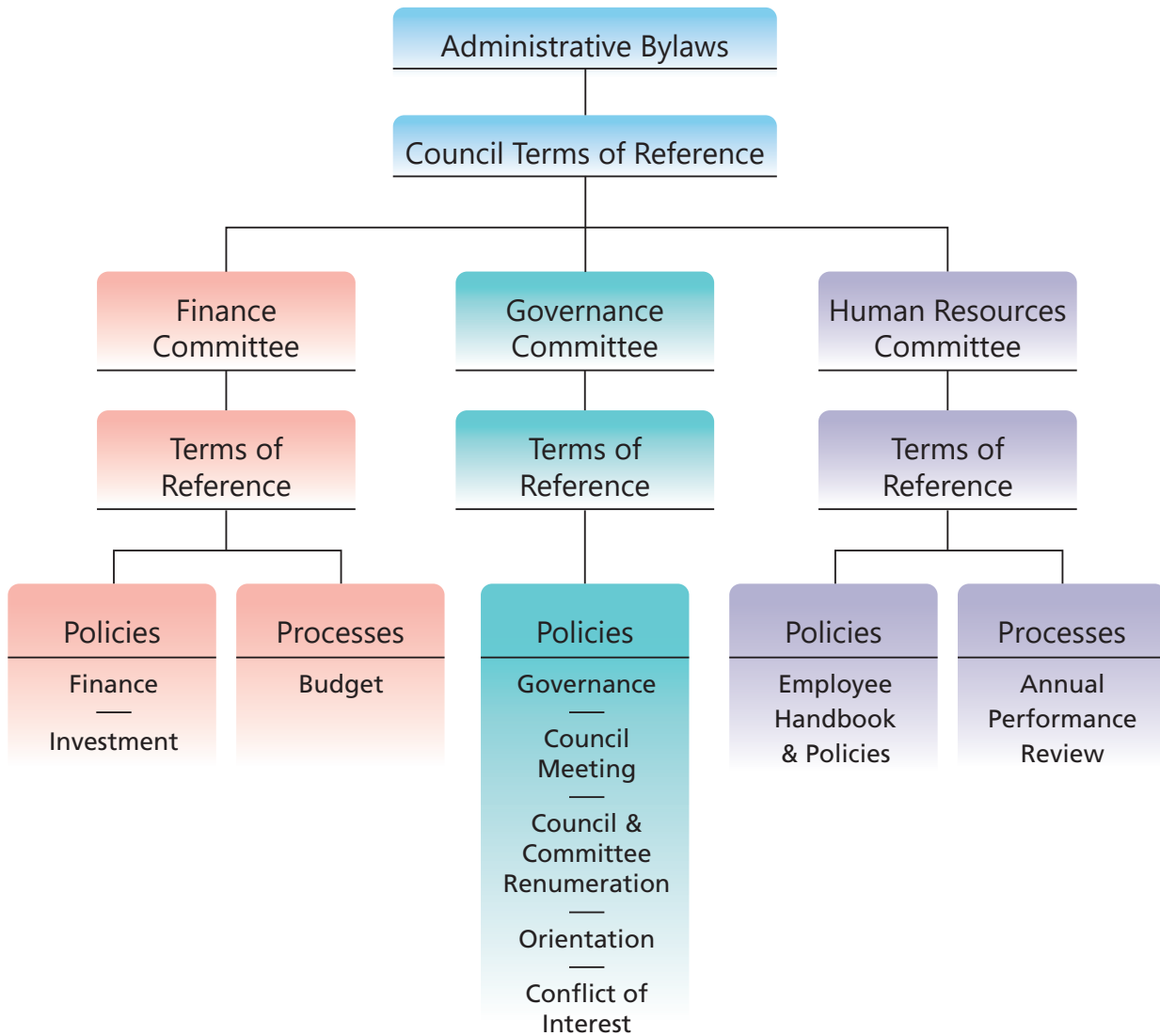


Reola Mathieu
Public Representative

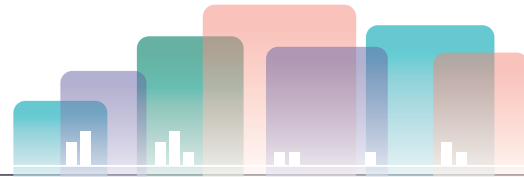
Governance Framework



The Council’s Governance Framework is anchored by the Administrative Bylaws, which are approved by the Council and publicly available on the CDHS website. The Administrative Bylaws govern various aspects such as financial dealings, property management, election processes, and licensing fees. Beneath the Administrative Bylaws are documents that further define the bylaws or outline processes and/or philosophies of the Council. The Council has spent significant time this year reviewing and approving the following Terms of References, policies and processes:



Committee Reports



Standing Council Committees

Governance Committee

The Governance Committee convened four times between November 1, 2023, and October 31, 2024. During this period, two new council members were appointed, one existing member continued their term, and I was the newly appointed chair.

In collaboration with the CEO, the governance committee updated its annual work plan based on insights from the Council's 2023-2024 skills matrix survey, which highlighted a need for enhanced governance education. To address this, an education session titled "Regulatory Governance Foundations," led by Bradley Chisholm from The Regulator's Practice, was organized for all council members on September 7, 2024. This session, conducted in partnership with the Saskatchewan Dental Assistants Association (SDAA), focused on indicators of good regulatory governance, oversight, risk management, and more. Additionally, the Governance Committee reviewed its policy development plan and made recommendations to the Council for revisions to the administrative bylaws.

Respectfully submitted,

Kayla Bakken

Governance Committee Chair

Finance Committee

The Finance Committee held five meetings between November 1, 2023, and October 31, 2024. During this reporting period, the committee welcomed two new committee members while retaining two from the previous year, including myself as chair.

The Finance Committee's primary focus was on the development of the 2024-2025 budget for Council approval and the ongoing review of quarterly financial statements. The committee monitored unanticipated expenditures related to the SDHA Summit, which expanded from a smaller event to a two-day conference to enhance the opportunity for membership engagement. This change resulted in increased costs but also greater revenue for the event. Additionally, the committee observed expenses associated with the Council's decision to engage with a human resources expert and need for legal support in navigating a referred decision for registration and licensure. Ultimately, the committee found that over and under expenditures balanced out, minimally impacting the bottom line, as revenue targets were nearly met, allowing the organization to maintain a healthy financial position. Recognizing its responsibility for risk management, the Finance Committee recommended that the entire Council participate in identifying organizational risks and this work is being planned for the upcoming year.

Respectfully submitted,

Ken Smith

Finance Committee Chair

Human Resources Committee

During the reporting period, I assumed the role of Chair of the Human Resources Committee upon becoming President of the Council. This year, the committee engaged with a human resource expert, Optima HR, to support its primary focus of developing a new CEO/R contract aligned with current policies. Key initiatives included creating a clear job description for the CEO/R position, modernizing employee policies, conducting research on fair market value for the role, and implementing an annual performance review process.



The committee successfully facilitated the annual performance review with this newly adopted framework. All updated elements have been approved by the Council and are currently in the implementation phase. I would like to express my gratitude to the Council for their commitment and involvement in this significant body of work, particularly during a special council meeting convened at our request to ensure timely implementation.

Respectfully submitted,

Carla Ofstie

Human Resources Committee Chair

Statutory Committees

Professional Conduct Committee (PCC)

The PCC is responsible for carrying out the duties prescribed to it under the *Dental Disciplines Act* and Regulatory Bylaws including the investigation and reporting on all complaints.

No activity to report.

Committee Members during the 2023-2024 year:
Deidra Anderson Doll, RDH- Chairperson
Jennifer Burns, RDH
Christle Geske, RDH
Ananta Kamboj, RDH

Discipline Committee (DC)

The DC is responsible for reviewing matters forwarded by the Professional Conduct Committee and conducting hearings to determine if the registrant has violated the provisions of the Act and/or Bylaws.

No activity to report.

Committee Members during the 2023-2024 year:
Christine Downing, RDH- Chairperson
Tanya Springinatic, RDH
Reola Mathieu, Public Representative

Professional Conduct and Discipline Committee members were offered an educational opportunity in May 2024 titled "THE INVESTIGATIVE EDGE: BEST PRACTICES REVEALED" with Bernard & Associates.

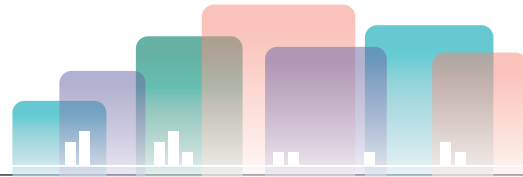
Regulatory Committees

Audit Committee

The Audit Committee, comprised of dental hygienists, is responsible for reviewing and ensuring the successful completion of the Personal Learning Tools (PLT) selected for audit. A total of 29 registrants, representing 10% of the 2021-2024 Continuing Competency reporting period cohort, were randomly selected for the audit. The committee determined that 25 submissions were successfully completed on the first attempt, while two required resubmissions before being deemed successful. Two registrants failed to submit their audits by the October 31, 2024, deadline, and one late submission was received and accepted, albeit with a late fee incurred.

The committee encourages registrants to watch the PLT explainer video and use the correct PLT form on the CDHS website to ensure successful submissions. Additionally, they highlighted the need for consistency between PLT forms and the registrant's learning record found on the registrant portal. Based on registrant and committee feedback management has modified the learning record to include columns for the speakers and sponsors of events.

Complaints Information



During the reporting period, the College of Dental Hygienists of Saskatchewan did not receive any formal written complaints. A notice of concern was received from the public expressing concerns about the billing practices of a dental hygienist. This concern was withdrawn after the complainant was reimbursed the alleged amount overcharged. The College would like to remind registrants of their responsibility to adhere to the billing policy to ensure the integrity of a trusted profession.

Additionally, the College managed the decision of an application for registration and licensure of an individual who had been deferred registration in another jurisdiction. The College of Dental Hygienists of Saskatchewan requires proof of qualifications and **proof of good character** when making an application. Previous disciplinary action may have an impact on this, and it is the responsibility of the applicant/registrant to demonstrate good character and not of the College to determine what is necessary.

Good character is commonly assessed based on three elements: the ability to distinguish right from wrong, the courage to act ethically despite personal consequences, and the capacity to evaluate ethical issues in the context of professional practice.

In this case, the decision of the other jurisdiction was considered, in that it prompted the College to gather further information regarding the individual's good character. However, it did not influence the College's independent decision on the matter. The Council held a hearing to allow the applicant to present their case, ultimately leading to the approval of the application. The College would like to emphasize that maintaining good character is an ongoing responsibility of registrants, especially considering past disciplinary actions.

In Memoriam

The College of Dental Hygienists of Saskatchewan would like to express our sincere condolences to the family, friends, and colleagues for the loss of Ms. Rosario Sexon and Ms. Connie Rustad.



Rosario "Charito/Rose" Sexon

December 26, 1960 - September 24, 2024

Rose initially registered with the SDHA on July 10th, 1997, and maintained licensure until her passing on September 24th, 2024. *"Rose is fondly remembered gifting toothbrushes to family, friends, and strangers alike, and regularly reminding everyone to floss."*

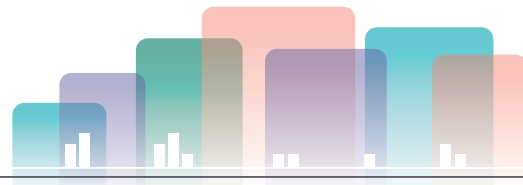


Connie Rustad

June 21, 1966 - July 23, 2024

Connie moved back to Saskatchewan after being registered and licensed in Ontario for over 30 years. She initially registered with the SDHA on March 21, 2021, and maintained licensure until her passing on July 23, 2024. *"Connie enjoyed a successful 32-year career as a Registered Dental Hygienist, building many lasting friendships with patients and colleagues alike."*

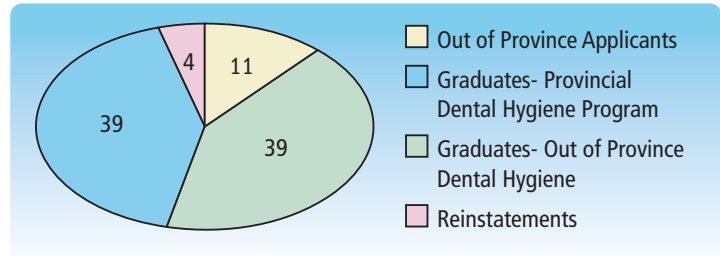
Registration Statistics



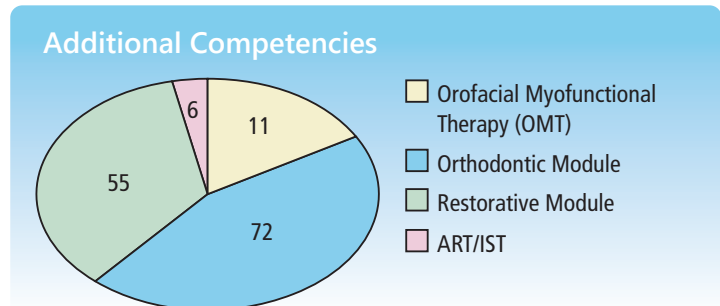
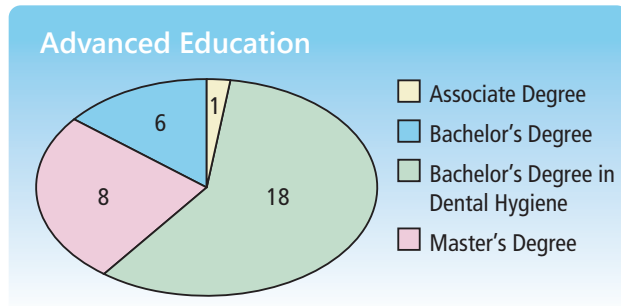
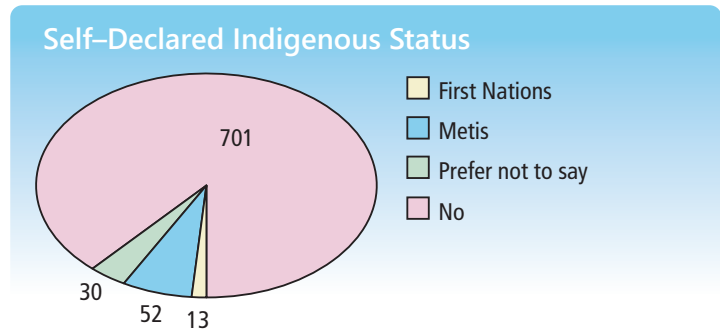
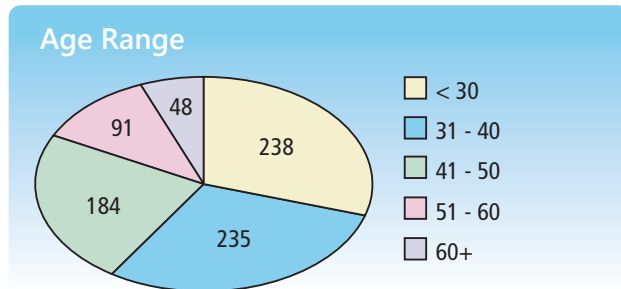
CDHS Registrants

Registrants as of October 31st	2024	2023	2022
Full	712	678	668
Conditional	54	42	28
Non-Practicing	30	38	39
Total	796	758	735

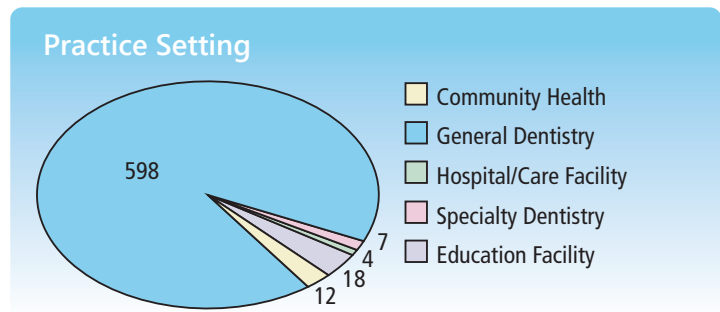
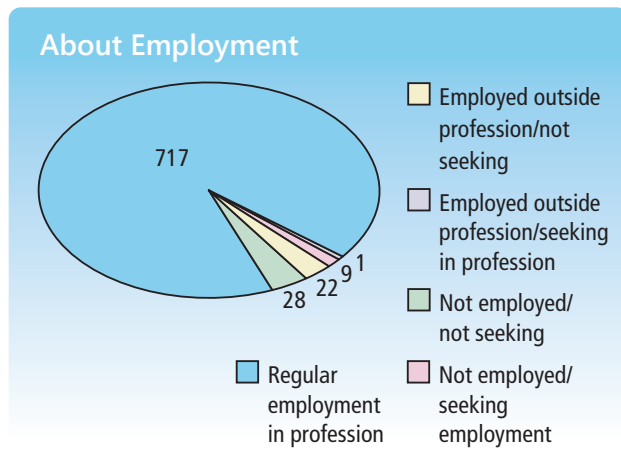
Source of New Applicants



About the Registrants



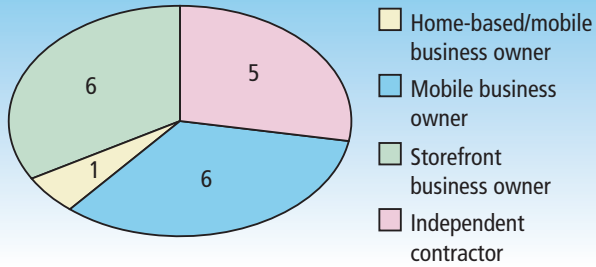
About Registrants Employment



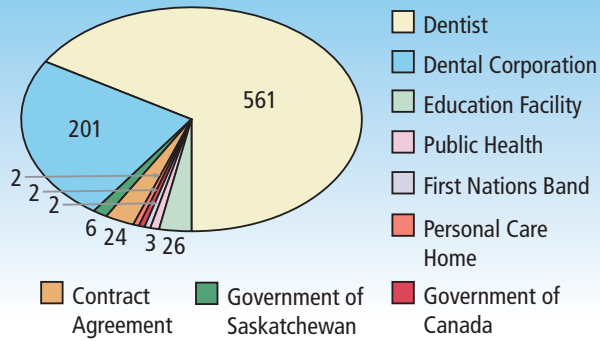


About Registrants Employment *continued*

Practice Owners

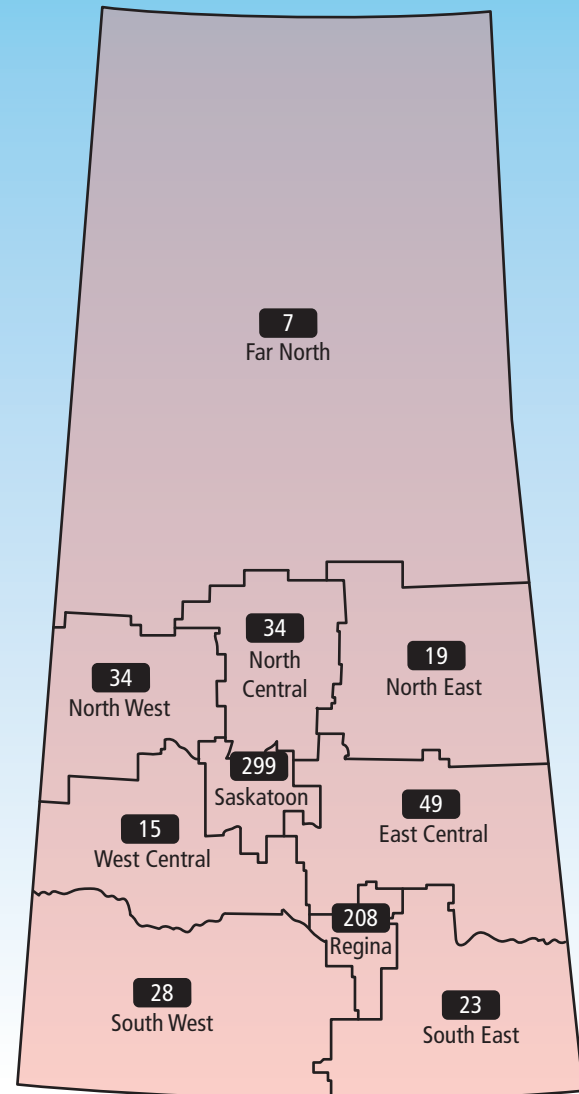


Employer Types



Employment Reporting by Region

This data represents reported employees based on employer location and may include dental hygienists working at multiple locations.



President's Report



Carla Ofstie
President

The College of Dental Hygienists of Saskatchewan (CDHS) Council oversees the organization's operations, develops, and monitors strategic initiatives, and assesses potential risks, all while maintaining an unwavering commitment to public interest. As mandated by the government, the CDHS ensures that Saskatchewan residents have access to safe, competent, and high-quality dental hygiene care through effective regulation of the profession

At the Annual General Meeting (AGM) held in March of 2024, we proudly welcomed two new elected council members: Dawn Van Dresar and Bobbi-Jean Levorson. Following the AGM, the Council convened to elect officers of the Council, with myself, Carla Ofstie, appointed as President and Stacie Beadle as Vice-President.

We extend our sincere gratitude to Lisa Pollock and Tessa Creary for their dedicated service and valuable contributions to the organization during their time on council.

On July 1, 2024, the Saskatchewan Dental Hygienists' Association (SDHA) officially transitioned to its new operational name and identity as the College of Dental Hygienists of Saskatchewan (CDHS). This change reflects the organization's shift to focus solely on regulatory functions, aligning with best practices in professional governance.

As part of this transition, one of our key objectives was to support the initial stages of developing a separate professional association for dental hygienists in Saskatchewan. This new entity will be dedicated to advancing the profession's interests, while the CDHS concentrates on public protection and regulatory oversight.

In August 2024, the College of Dental Hygienists of Saskatchewan (CDHS) welcomed a new government-appointed public representative, Robbie Gamble, to the Council, replacing Rhonda Stang.

The CDHS Council collaborated with a HR Consulting firm to develop comprehensive human resource improvements, including a permanent CEO contract, salary grid, performance assessment tool, and updated employee handbook. These initiatives aim to enhance organizational governance and employee management practices.

Throughout 2024, council members engaged in comprehensive regulatory governance education, deepening their understanding of effective leadership and organizational oversight. This strategic professional development initiative reinforced the CDHS's commitment to maintaining high standards of regulatory practice.

As I conclude my first three-year term on the College of Dental Hygienists of Saskatchewan (CDHS) Council and my inaugural year as President, I am deeply grateful for the support of my fellow Council members and dedicated CDHS staff. The educational opportunities and professional development I have experienced have been invaluable.

The Council role offers a unique opportunity to contribute to the regulation of dental hygiene in Saskatchewan, with a primary focus on serving and protecting the public interest. For those interested in understanding more about Council's responsibilities, I encourage you to reach out and explore this rewarding opportunity to make a meaningful impact on the profession.

Sincerely,

Carla Ofstie, BSc, RDH
Council President

Registrar's Report



Shelby Hamm, RDH
Registrar/CEO

The College experienced a year of notable developments and change. Remaining consistent are the registrant statistics: as of November 1, 2023, we recorded a 4.76% attrition rate attributed to non-renewals due to various reasons including retirement, relocation, and transition out of the profession. Conversely, a growth rate of 10.56% by year's end (October 31, 2024), driven primarily by new graduates, relocations to Saskatchewan, and reinstatements. The statistics reveal a marked increase in new graduate applicants from out-of-province educational programs seeking registration and licensure within Saskatchewan. In response to this need, the University of Saskatchewan, College of Dentistry, announced the launch of a new Dental Hygiene education program, where we anticipate that graduates will emerge after completing the three year curriculum.

In January 2024, we were alerted by the British Columbia police regarding an individual potentially misrepresenting themselves as a dental hygienist in Saskatchewan. This individual had been charged in British Columbia and had relocated to our province. In response, we coordinated with the College of Dental Surgeons of Saskatchewan and Saskatchewan Dental Assistants Association to inform oral health professionals of the situation and encourage vigilance regarding this matter.

In July 2024, we made significant strides by publishing a professional liability insurance policy, reinforcing our commitment to allow dental hygienists the flexibility to select insurance vendors, provided their policies meet our established requirements. We conducted a thorough audit of all submitted professional liability insurance policies, confirming that 100% of registrants opted for the policy offered through the Canadian Dental Hygienists Association (CDHA).

In July, we officially began operating under our new name, the College of Dental Hygienists of Saskatchewan (CDHS). This transition included launching a new website, updating legacy documents, and retiring certain policies previously associated with the Saskatchewan Dental Hygienists' Association. Throughout the year, we continued to support association activities, collaborating with our project manager and steering committee to facilitate the development of a new entity to take on these functions.

As we continue to embrace our regulatory mandate, we are proud of the progress made in developing the Dental Hygienists Alliance of Saskatchewan (DHAS). We anticipate a fruitful partnership with DHAS, as both organizations now clearly understand their distinct purposes and responsibilities.

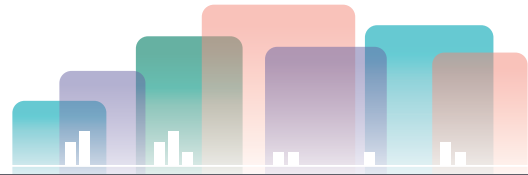
This year's achievements would not have been possible without the unwavering dedication and contributions of our staff, particularly Alyssa Boyer, Deputy Registrar, and the CDHS Council and committees.

We look forward to building on this momentum in the coming year.

Respectfully submitted,

Shelby Hamm, RDH
CEO/ Registrar
College of Dental Hygienists of Saskatchewan

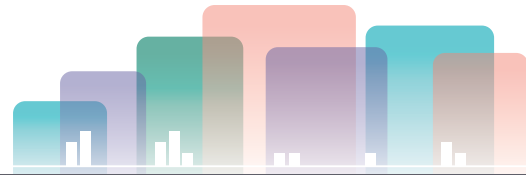
Affiliations



The College of Dental Hygienists of Saskatchewan operates within a collaborative ecosystem of various partners and organizations. By collaborating with these affiliates, the CDHS is supported in their work to ensure public protection and effectively regulate the dental hygiene profession in Saskatchewan.



Independent Practitioner's Review Engagement Report



To the Members of the College of Dental Hygienists of Saskatchewan

We have reviewed the accompanying financial statements of the College of Dental Hygienists of Saskatchewan, formerly Saskatchewan Dental Hygienists Association, (the College) that comprise the statement of financial position as at October 31, 2024, and the statements of operations, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

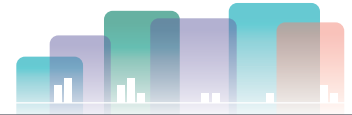
The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

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 Saskatchewan as at October 31, 2024, 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 1, 2025

Chartered Professional Accountants



Statement of Financial Position - As at October 31, 2024 (Unaudited)

	2024	2023
ASSETS		
Current		
Cash	\$ 155,348	\$ 401,583
Short-term investments (Note 3)	812,982	525,654
Prepaid expenses	15,448	15,986
	<u>983,778</u>	<u>943,223</u>
TANGIBLE CAPITAL ASSETS (Note 4)	<u>3,949</u>	<u>5,486</u>
	<u>\$ 987,727</u>	<u>\$ 948,709</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities (Note 5)	\$ 16,201	\$ 23,817
Deferred revenue (Note 6)	437,310	419,440
	<u>453,511</u>	<u>\$ 443,257</u>
NET ASSETS		
UNRESTRICTED	\$ 295,267	\$ 264,966
INTERNALLY RESTRICTED (Note 7)	235,000	235,000
INVESTED IN TANGIBLE CAPITAL ASSETS	<u>3,949</u>	<u>5,486</u>
	<u>534,216</u>	<u>505,452</u>
	<u>\$ 987,727</u>	<u>\$ 948,709</u>
LEASE COMMITMENTS (Note 9)		



Statement of Operations - For the Year Ended October 31, 2024 (Unaudited)

2024

2023

REVENUE

Licensing revenue	\$ 461,190	\$ 434,835
Advertising	10,625	16,640
Registration fees	21,400	17,350
Continuing education	38,230	50,262
	<u>\$ 531,445</u>	<u>\$ 519,087</u>

EXPENSES

Advertising and promotion	\$ 3,080	\$ 9,276
Amortization	1,537	1,939
Committees	5,788	22,420
Credit card processing fees	9,586	8,693
Equipment rentals	6,230	4,702
General administration	–	1,750
Insurance	3,780	3,780
Interest and bank charges	552	1,062
Meetings and conventions	68,393	73,363
Memberships	12,445	7,527
Dental Hygienists Alliance of Saskatchewan Inc. (Note 8)	74,390	12,213
Office	23,824	16,867
Professional fees	73,139	23,911
Rental	34,123	34,443
Salaries and wages	212,851	213,378
Telephone	3,610	5,190
Training	2,326	2,958
	<u>\$ 535,654</u>	<u>\$ 443,472</u>

EXCESS OF REVENUE OVER EXPENSES FROM OPERATIONS

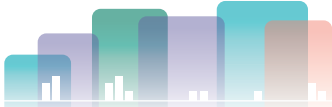
\$ (4,209) \$ 75,615

OTHER INCOME

Investment income	32,973	16,795
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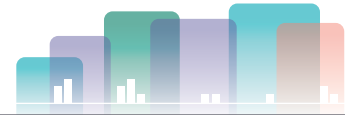
EXCESS OF REVENUE OVER EXPENSES FOR THE YEAR

\$ 28,764 \$ 92,410



Statement of Changes in Net Assets - For the Year Ended October 31, 2024 (Unaudited)

	Unrestricted	Internally restricted	Invested in Tangible Capital Assets	2024	2023
NET ASSETS					
BEGINNING OF YEAR	\$ 264,966	235,000	5,486	505,452	413,042
Excess of revenue over expenses	28,764	–	–	28,764	92,410
Interfund transfers	1,537	–	(1,537)	–	–
END OF YEAR	\$ <u>295,267</u>	<u>235,000</u>	<u>3,949</u>	<u>534,216</u>	<u>505,452</u>



Statement of Cash Flows - For the Year Ended October 31, 2024 (Unaudited)

	2024	2023
OPERATING ACTIVITIES		
Excess of revenue over expenses for the year	\$ 28,764	\$ 92,410
Item not affecting cash:		
Amortization of tangible capital assets	<u>1,537</u>	<u>1,939</u>
	<u>30,301</u>	<u>94,349</u>
Changes in non-cash working capital:		
Accounts payable and accrued liabilities	(7,616)	(157,785)
Deferred revenue	17,870	19,870
Prepaid expenses	<u>538</u>	<u>395</u>
	<u>10,792</u>	<u>(137,520)</u>
Cash flow from (used by) operating activities	<u>41,093</u>	<u>(43,171)</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets	-	(1,057)
Purchase of investments	(800,000)	(400,000)
Proceeds on disposal of investments	545,645	480,079
Interest reinvested	<u>(32,973)</u>	<u>(3,025)</u>
Cash flow from (used by) investing activities	<u>(287,328)</u>	<u>75,997</u>
INCREASE (DECREASE) IN CASH	(246,235)	32,826
CASH - BEGINNING OF YEAR	401,583	368,757
CASH - END OF YEAR	\$ 155,348	\$ 401,583
CASH CONSISTS OF:		
Cash	<u>\$ 155,348</u>	<u>\$ 401,583</u>



Notes to the Financial Statements - For the Year Ended October 31, 2024 (Unaudited)

1. DESCRIPTION OF BUSINESS

The College of Dental Hygienists of Saskatchewan (the College), formerly Saskatchewan Dental Hygienists 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

Revenue recognition

The College 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 College’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 College 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, 2024 (Unaudited)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income taxes

The College 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. INVESTMENTS

	Maturity	2024	Yield	2023
Short-term investments				
Term deposits	<1 year	\$ <u>812,982</u>	3.10% - 4.50%	<u>525,654</u>
		\$ <u>812,982</u>		<u>525,654</u>

4. TANGIBLE CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Computer equipment	\$ 17,885	16,917	<u>968</u>	1,760
Furniture and fixtures	<u>40,401</u>	<u>37,420</u>	<u>2,981</u>	<u>3,726</u>
	\$ <u>58,286</u>	<u>54,337</u>	<u>3,949</u>	<u>5,486</u>



Notes to the Financial Statements - For the Year Ended October 31, 2024 (Unaudited)

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024	2023
Trade payables	\$ 6,044	\$ 6,732
Wages payable	–	9,418
Accrued liabilities	5,550	3,663
VISA payable	4,607	4,004
	<u>\$ 16,201</u>	<u>\$ 23,817</u>

6. DEFERRED REVENUE

	2024	2023
Deferred revenue, beginning of year	\$ 419,440	\$ 399,570
Licensing fees received during the year:		
Licensing - Conditional	22,200	19,800
Licensing - Full	396,000	378,600
Licensing - Non-practicing	15,510	19,140
Licensing - Late fees	3,600	1,900
Less: Amounts recognized as licensing revenue	<u>(419,440)</u>	<u>(399,570)</u>
	<u>\$ 437,310</u>	<u>\$ 419,440</u>

7. INTERNALLY RESTRICTED NET ASSETS

In 2002 the College 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 College 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 College established a \$25,000 Registrar search fund to be used if the College needs to recruit and train a new Registrar. This is reflected in the financial statements as internally restricted.

8. DENTAL HYGIENISTS ALLIANCE OF SASKATCHEWAN INC.

During the current year the College undertook a project aimed at developing a separate professional association to operate independently from the College. In current year the Dental Hygienists Alliance of Saskatchewan Inc. was incorporated for this purpose.

The College has incurred costs to facilitate the incorporation of the Dental Hygienists Alliance of Saskatchewan Inc. these costs will not be reimbursed to the College and have accordingly been shown as expenses in the year incurred.



Notes to the Financial Statements - For the Year Ended October 31, 2024 (Unaudited)

9. LEASE COMMITMENTS

Office lease

The College 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:

2025	\$	27,908
2026		27,908
2027		27,908
2028		13,954
		<u>\$ 97,678</u>

10. FINANCIAL INSTRUMENTS

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

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

11. COMPARATIVE FIGURES

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