

CANADIAN DENTAL
ASSISTANTS ASSOCIATION



ASSOCIATION CANADIENNE
DES ASSISTANT.E.S DENTAIRE.S

Annual Report



CDAA Accomplishments
June 2015-June 2016



President's Report

It is my pleasure to present the 2015-2016 Canadian Dental Assistants' Association (CDAА) annual report. This report highlights our activities at CDAА over the past year.

Despite facing challenges over the past twelve months, CDAА has persevered, never losing sight of our primary goal of supporting and advocating for dental assistants across Canada. This year, CDAА has worked diligently to bring forward the perspective of dental assistants in various fora and to build strong relationships with all provincial jurisdictions across Canada.

CDAА enjoyed a momentous year for research related to dental assisting. For the first time, CDAА reached out to dental assistants to ascertain what key issues dental assistants face in the workplace. The result of this consultation was the Building Capacity in Dental Assisting Research: *The Self Reported Impact of Occupational Health Stressors on the Work-Life of Canadian Dental Assistants*. The results of this research will form the basis of future projects and initiatives in support of dental assistants across the country.

CDAА was extremely proud to partner with our colleagues at the Canadian Foundation for Dental Hygiene Research (CFDHRE) to launch the first ever research grant joint venture! Peer-reviewed by a dedicated team of dental assistants, dental hygienists and audiologists, the \$25,000 grant to evaluate the noise levels in the work environment on dental assistants and dental hygienists hearing and wellness, was awarded to an interdisciplinary team affiliated with the University of Toronto. Both of these research projects will be important contributions to the dental assisting profession and to the oral healthcare of Canadians. CDAА was proud to support this work.

2015-2016 was also a stellar year for fundraising activities, with over \$40,000 raised through donations. Thank you very much to our sponsors for their contribution and continued support of the CDAА. All of these funds were generated from donations from corporate donations. I am grateful for the support our corporate partners give to CDAА as it allows our Association to continue to advance our profession and improve the quality of oral healthcare of Canadians.

I would like to thank the CDAА Board of Directors and our Organizational Members for their continued commitment and enthusiasm as CDAА re-focuses and moves forward with its robust renewal agenda. I would also like to thank the CDAА Executive Director Stephanie Mullen-Kavanagh and Administrative Assistant Donna Gelineau for their professionalism and dedication to implement the changes at CDAА over the past year.

Sincerely,

Michelle Fowler

Introduction

The Canadian Dental Assistants Association (CDAA) has shown a commitment for elevating and supporting the dental assisting profession for the past 71 years. The strengths of the CDAA are grounded in a wide range of skills and strengths of those dental assistants who each day give their expertise, time and effort to strive to advance the profession. Their efforts benefit dental assistants across the country and improve the oral health of Canadians.

CDAA Mission

CDAA's mission is to provide national leadership for the dental assisting profession furthering the interests of its member organizations and advocating on oral health issues having national impact.

CDAA helps to advance the profession and advocate for dental assistants through its three core values:

1. Advocacy and Policy Influence
2. Knowledge and Research, and
3. Capacity Building for our Member Organizations.

CDAA Advocacy

As a member of the Canadian Oral Health Roundtable, CDAA participated in the annual conference where our feedback was requested on an initiative to address raising the awareness of oral health as an integrated component of overall health and the need for children to find a dental home before the age of 1. The work on this initiative continues to evolve and CDAA is proud of the work it has accomplished in support of COHR and look forward to contributing and working alongside our industry partners to address the oral healthcare needs of Canadians.

CDAA participated in the Pacific Dental Conference in Vancouver, British Columbia for the second year in a row, in March 2016. This year, however, was the first time CDAA was provided a trade booth space. CDAA representatives greeted hundreds of dental assistants from all over Canada, imparting information about our association, our benefits, and championing the importance of membership in a professional association at both the provincial and national level. In speaking with the dental assistants in attendance, CDAA asked questions and listened in order to understand issues of primary concern for dental assistants. CDAA also met with our provincial colleagues in British Columbia and Alberta to realize a more formal agreement with these two organizations in order to move concretely towards each of them becoming an Organizational Member of the CDAA in the future.

In Newfoundland, CDAA attended the CDA Atlantic Dental Conference, meeting with representatives of our industry partners and our provincial associations to understand the issues facing the profession in Atlantic Canada and working collaboratively with some of our provincial associations to work together to address these issues.

Working collaboratively with the Saskatchewan Dental Assisting Association, the CDAA developed a submission to the Government of Canada to formally request that the profession of dental assisting be elevated in the National Occupation Classification (NOC) from a level "c" (unskilled worker) to a level "b" (skilled worker). CDAA will continue to move this file forward as it evolves over the course of the coming years in preparation for the Government's review of the NOC.

In May 2016, CDAA was invited to participate in the 46th Journées dentaires internationales du Québec. CDAA supported our provincial association at the tradeshow, speaking with dental assistants in Québec, learning of their struggles for regulation, sharing CDAA's progress and upcoming initiatives, and sharing with them the dental-assistant focused research project.

The *Building Capacity in Dental Assisting Research (BCDAR)*, a CDAA-led research project was completed in early 2016 and launched publicly in the first quarter of 2016. In April 2016, the BCDAR was accepted for presentation at the national Canadian Health Workforce Conference in Ottawa in October 2016. CDAA, alongside the researcher, will present the findings of the report to conference participants representing multi-disciplinary health sectors, government representatives and patient advocacy groups.

In March 2016, CDAA was invited to participate in a National Post insert – the first of its kind on oral health – along with our oral health industry partners. CDAA developed key messaging and submitted an editorial article which was published and circulated to over 500,000 subscribers.

CDAA Sponsorship

CDAA, as a not-for-profit association relies exclusively on the support of our Organizational Members and the sponsorships from corporate partners to execute projects and initiatives that support the dental assisting profession and as a result improve the quality of oral healthcare for Canadians.

This year, our affinity partners and corporate sponsors supported CDAA with approximately \$45,000 in sponsorships.

Sponsor Appreciation

CDAA is grateful to the many sponsors that support and believe in the work CDAA does in support of dental assisting across Canada. Their generous sponsorships contribute to the implementation of our strategic plan and to assisting the dental assisting profession across Canada.

This year CDAA wishes to acknowledge the following sponsors:





CDAA Leadership

CDAA recognizes the commitment and dedication of the individuals who volunteer their time and expertise as members of the CDAA Board of Directors.

Board of Directors 2015-2016

Michelle Fowler, RDA
President



Christopher Redekop
Vice President and Director representing Manitoba

Calla Effa
Past President

Tammy Thomson
Director representing Québec

Judy Oakley
Director representing Nova Scotia

Tonya Mugford
Director representing Newfoundland and Labrador

MWO Marilyn Ryan
Director representing the Royal Canadian Dental Corps

CDAA Management

Stephanie Mullen-Kavanagh
Executive Director

Donna Gelineau
Administrative Assistant

Financial Statements of the Canadian Dental Assistants Association

For the year ended December 31, 2015

Independent Auditors' Report

To the Members of: Canadian Dental Assistants' Association

Report on the Financial Statements

We have audited the accompanying financial statements of Canadian Dental Assistants' Association, which comprise the statement of financial position as at December 31, 2015, and the statement 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amount and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audits is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Canadian Dental Assistants' Association as at December 31, 2015, 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.

Licensed Public Accountants

Ottawa, Ontario

CANADIAN DENTAL ASSISTANTS' ASSOCIATION

AUDITED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2015

	2015	2014
ASSETS		
CURRENT ASSETS		
Cash	\$ 296,125	\$ 209,674
Investments (Notes 2b)	88,448	92,839
Accounts receivable	31,200	29,431
Prepaid expenses	3,920	3,990
Loan receivable (Note 4)	<u>0</u>	<u>2,000</u>
	419,693	337,934
PROPERTY AND EQUIPMENT (Notes 2c and 6)	<u>6,506</u>	<u>13,288</u>
TOTAL ASSETS	<u>\$ 426,199</u>	<u>\$ 351,222</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 13,137	\$ 43,775
Government remittances	2,608	4,314
PEIDAA liabilities (Note 5)	1,434	1,434
Deferred income	<u>22,300</u>	<u>17,230</u>
	<u>39,479</u>	<u>66,753</u>
NET ASSETS		
Internally restricted to special projects	0	0
Unrestricted net assets	<u>386,720</u>	<u>284,469</u>
	<u>386,720</u>	<u>284,469</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 426,199</u>	<u>\$ 351,222</u>

APPROVED ON BEHALF OF THE BOARD :

Director _____

Director _____

(See accompanying Notes to Financial Statements)



CANADIAN DENTAL ASSISTANTS' ASSOCIATION

AUDITED STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>2015</u>		<u>2014</u>
	Budget (Note 8)	Actual	Actual
REVENUES			
Corporate memberships (note 7)	\$ 283,455	\$ 291,560	\$ 283,520
Advertising	2,300	2,743	2,160
Continuing education	850	1,449	12,205
Program and services	31,200	39,168	58,905
Sponsorships	9,500	7,290	12,105
Other	<u>350</u>	<u>1,416</u>	<u>893</u>
	<u>327,655</u>	<u>343,626</u>	<u>369,788</u>
EXPENSES			
Salaries and benefits	112,025	110,100	108,358
Membership promotions and marketing	1,200	661	16,209
Equipment expense	7,050	3,906	5,310
Board expense	28,200	12,874	22,057
Advocacy	8,000	3,163	1,489
Research	17,500	15,000	46,118
Conference	16,500	9,273	15,058
Awards and donations	1,500	1,071	4,532
Financial services	2,775	1,928	2,186
Office expenses	14,525	8,168	3,606
Professional fees	27,000	18,694	41,123
Leasehold termination fee (Note 9)	29,250	43,767	25,990
Membership outreach	11,900	3,875	4,314
Continuing education	3,000	1,235	3,442
Communications	<u>12,600</u>	<u>7,660</u>	<u>7,870</u>
	<u>293,025</u>	<u>241,375</u>	<u>307,662</u>
NET PROFIT (LOSS) FOR THE YEAR	<u>\$ 34,630</u>	<u>\$ 102,251</u>	<u>\$ 62,126</u>

(See accompanying Notes to Financial Statements)



CANADIAN DENTAL ASSISTANTS' ASSOCIATION
AUDITED STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>2015</u>	<u>2014</u>
UNRESTRICTED NET ASSETS		
Balance, beginning of year	284,469	182,343
Net profit (loss) for the year	102,251	62,126
Transfer to internally restricted to national occupational analysis	0	(6,118)
National occupational analysis research expenses	<u>0</u>	<u>46,118</u>
Balance, end of year	\$ <u>386,720</u>	\$ <u>284,469</u>
 INTERNALLY RESTRICTED TO SPECIAL PROJECTS FUND		
Balance, beginning of year	\$ 0	\$ 40,000
Transfer to unrestricted net assets (Note 11)	0	6,118
National Occupational Analysis Research expenses	<u>0</u>	<u>(46,118)</u>
Balance, end of year	\$ <u>0</u>	\$ <u>0</u>

(See accompanying Notes to Financial Statements)



CANADIAN DENTAL ASSISTANTS' ASSOCIATION

AUDITED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income (loss) for the year	\$ 102,251	\$ 62,126
Add: Amortization	<u>2,270</u>	<u>1,544</u>
	104,521	63,670
Cash flows from current operating items	<u>(26,974)</u>	<u>(8,395)</u>
	<u>77,547</u>	<u>55,275</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Disposition (purchase) of property and equipment	4,513	(2,943)
Change in investments	<u>4,391</u>	<u>(18)</u>
	<u>8,904</u>	<u>(2,961)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
NET CHANGE IN CASH AND EQUIVALENTS		
	86,451	52,314
CASH AND EQUIVALENTS, beginning of year	<u>209,674</u>	<u>157,360</u>
CASH AND EQUIVALENTS, end of year	\$ <u>296,125</u>	\$ <u>209,674</u>
REPRESENTED BY		
Cash	\$ <u>296,125</u>	\$ <u>209,674</u>

(See accompanying Notes to Financial Statements)

FROUIN
GROUP

CANADIAN DENTAL ASSISTANTS' ASSOCIATION

NOTES TO AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

1. ORGANIZATION

The Canadian Dental Assistants' Association was incorporated without share capital under Part II of the Canada Corporations Act. The Association is a not-for-profit organization engaged in the enhancement and advancement of the dental assistants' profession across Canada. The Association is exempt from income tax under section 149 of the Income Tax Act.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

a. 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. Unrestricted contributions are recognized as revenue when earned.

Membership fees are recognized over the period of services. Conference and continuing education revenues are recognized when earned.

b. Investments

Investments, which consist of guaranteed investment certificates, are recorded at fair value. Fair values are determined by reference to published price quotations in an active market at year-end. Changes in fair value are recorded as a part of investment income.

c. Capital Assets and Amortization

Capital assets are stated at cost, net of accumulated amortization. Amortization is provided at the rates and on the basis as set out below:

<u>Assets</u>	<u>Rate</u>	<u>Basis</u>
Leasehold Improvements	5 years	Straight line
Computer equipment	30%	Declining balance
Computer software and website development	100%	Declining balance
Office equipment	20%	Declining balance

One-half of the above rates are recorded in the year of acquisition.

CANADIAN DENTAL ASSISTANTS' ASSOCIATION

NOTES TO AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

2. SIGNIFICANT ACCOUNTING POLICIES (continued)

d. Contributed Materials and Services

The Association receives the services of many volunteers, the cost of which cannot be reasonably estimated. Therefore, no representation of this expenditure has been included in these financial statements.

The value of in-kind services performed on behalf of the Association or goods received by the Association are recorded at fair value.

e. Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

3. FINANCIAL INSTRUMENTS

The Association's financial instruments consist of cash, investments, accounts receivable, loan receivable, accounts payable and accrued liabilities. The fair values of these financial instruments approximate their carrying values, unless otherwise stated.

4. LOAN RECEIVABLE

The loan is due from a provincial association, is non-interest-bearing and was received during the 2015 fiscal year.

5. PEIDAA LIABILITIES

The Association is holding funds in trust for Prince Edward Island Dental Assistants' Association (PEIDAA). The PEIDAA had closed down due to lack of volunteers. The Association is holding a deposit of \$1,434 from PEIDAA in trust until the PEIDAA is able to re-open. These trust funds are held in the general operating bank account of the Association.

CANADIAN DENTAL ASSISTANTS' ASSOCIATION
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2015

6. CAPITAL ASSETS

	Initial Cost	Accumulated Amortization	Net Book Value	Net Book Value
			<u>2015</u>	<u>2014</u>
Leasehold improvements	\$ 4,633	\$ (4,633)	\$ 0	\$ 4,513
Computer equipment	4,704	(1,801)	2,903	3,627
Computer software and website development	<u>6,976</u>	<u>(3,373)</u>	<u>3,603</u>	<u>5,148</u>
TOTAL	\$ <u>16,313</u>	\$ <u>(9,807)</u>	\$ <u>6,506</u>	\$ <u>13,288</u>

The current book value of assets owned is \$6,506; The initial cost of \$16,313 listed above represents the costs of the assets at time of purchase and is not reflective of the current value.

7. CORPORATE MEMBERSHIPS

	<u>2015</u>	<u>2014</u>
Association des Assistantes Dentaires du Québec	\$ 2,625	\$ 2,415
College of Alberta Dental Assistants	187,740	183,995
Manitoba Dental Assistants Association	44,065	45,850
New Brunswick Dental Assistants Association	20,695	16,545
Newfoundland Dental Assistants Association	8,400	7,415
Nova Scotia Dental Assistants Association	<u>28,035</u>	<u>27,300</u>
	\$ <u>291,560</u>	\$ <u>283,520</u>

8. BUDGET INFORMATION

The budget figures presented for comparison purposes are unaudited and are those approved by the Board of Directors. They have been reclassified to conform with the financial statement presentations.

CANADIAN DENTAL ASSISTANTS' ASSOCIATION

NOTES TO AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

9. LEASEHOLD TERMINATION FEE

On March 31, 2015, the Association elected to terminate its lease agreement at 110 Clarence Street as of September 30, 2015. Due to the early termination of the lease agreement, the Association was required to pay an early termination penalty of \$14,248.80 which is comprised of the unamortized portion of the leasehold improvements and real estate commission fees, as per the lease agreement.

10. COMPARATIVE FIGURES

The prior year comparative figures have been reclassified to conform to this year's presentation.

11. INTERNALLY RESTRICTED FUNDS

In 2013, the board approved transferring \$40,000 to net assets internally restricted for special projects. The funds were used for the National Occupational Analysis project in 2014. Costs incurred for the National Occupational Analysis project totaled \$46,118.

12. ECONOMIC DEPENDENCY

The Corporation derives a major portion of its revenue from membership. Subsequent to the yearend, the Association was notified that a provincial body had plans to cease its connection with the Association, resulting in a drop in membership fees for the 2016 and subsequent fiscal years. The Association believes that it will be able to continue operations despite losing the provincial member.

13. FINANCIAL RISK MANAGEMENT POLICY

Canadian Dental Assistants' Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the risks at December 31, 2015

a) Credit risk

Credit risk associated with short-term investments is minimized by investing these assets in GICs. An ongoing review is performed to evaluate changes in the status of investments under the organization's investment policy.

CANADIAN DENTAL ASSISTANTS' ASSOCIATION

NOTES TO AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2015

13. FINANCIAL RISK MANAGEMENT POLICY (continued)

b) Currency risk

The organization's functional currency is the Canadian dollar. The organization does enter into foreign currency transactions but does not use foreign exchange forward contracts.

c) Liquidity risk

The organization manages its liquidity risk by regularly monitoring forecasted and actual cash flow and financial liability maturities, and by holding assets that can be readily converted into cash. Accounts payable are normally paid within 30 days.

d) Interest rate risk

The organization is exposed to interest rate risk with regards to its cash and short-term investments. The organization has no interest-bearing liability. Fluctuations in market rates of interest on cash do not have a significant impact on the organization's results of operations. GICs have a low interest rate risk due to their short-term nature. Therefore, this risk does not have a significant impact.

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