

CANADIAN DENTAL
ASSISTANTS ASSOCIATION



ASSOCIATION CANADIENNE
DES ASSISTANT.E.S DENTAIRE.S

Annual Report



CDAA Accomplishments
June 2016-June 2017



President's Report

It is my pleasure to present the 2016-2017 Canadian Dental Assistants Association (CDA) Annual Report, highlighting our activities over the past year. This year the CDA has worked to bring the perspective of dental assistants in Canada to the forefront nationally and globally.

CDA has continued to focus on our research agenda this year. Not only have we been updating our key position statements but we have also participated in several government consultations. Our CDA-led research project, *Building Capacity in Dental Assisting Research (BCDAR)* continues to be a piece that we are very proud of. It was presented in October 2016 at the Canadian Health Workforce Conference in Ottawa in October 2016 and also at the Journées Dentaires Internationales du Québec (JDIQ) in Montreal in May 2017.

Our joint research project with the Canadian Foundation for Dental Hygiene Research (CFDRHE) and Speech and Audiology Canada continues to evolve and CDA is proud to be a part of this important research.

I am happy to report that CDA is partnering with CDA Oasis with a link on their platform for our newly re-launched e-newsbrief. Our newsbrief reaches approximately 3000 dental assistants weekly and now with the support from the CDA Oasis it will also reach hundreds of dentists.

2016-2017 was also a stellar year for fundraising activities, with over 15,000\$ raised through sponsorship. Thank you very much to our sponsors for their contribution and continued support of the CDA. All of these funds were generated from corporate donations. I am grateful for the support our corporate partners give to CDA as it allows our Association to continue to advance our profession, our research agenda and improve the quality of oral healthcare of Canadians.

I would like to thank the CDA Board of Directors and our Organizational Members for their continued commitment and enthusiasm as CDA continues its work on our research agenda and uniting all dental assistants in Canada. I would also like to thank the CDA Executive Director Stephanie Mullen-Kavanagh and Administrative Assistant Donna Gelineau for their professionalism and dedication to the betterment of CDA 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 72 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 addressing the oral health needs of disabled patients and collectively working towards addressing the consumption of sugar as it relates to both oral health and overall health. 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.

In May 2017, CDAA was invited to participate in the 47th 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 October 2016, the BCDAR was accepted for presentation at the national Canadian Health Workforce Conference in Ottawa. CDAA, alongside the researcher, presented the findings of the report to conference participants representing multi-disciplinary health sectors, government representatives and patient advocacy groups. In addition, the BCDAR was presented during the 47th Journées dentaires internationales du Québec in Montreal to over 300 dental assistants.

2016 also brought new partnerships on the international front for CDAA. Mid-year, CDAA was approached to partner with the Society of British Dental Nurses to become partners in information sharing, exploring common challenges and opportunities and to learn about best practices and overall improvement of the profession. As this relationship continues to evolve and grow, CDAA looks forward to working with the Society of British Dental Nurses far into the future. Due to the positive relationship with the Society of British Dental Nurses, CDAA has reached out to other international dental assisting associations across the Globe to explore further international relationship building opportunities.

Throughout the first and second quarter of 2017, CDAA supported our provincial association in Québec in their efforts to obtain regulated status for dental assistants in their province. CDAA was proud to coordinate the support of our industry partners who rallied and wrote letters of support from each of their unique perspectives, to the Office des professions du Québec. CDAA will continue to assist our Québec association wherever and whenever possible in their pursuit of regulation and it is our hope that this issue will be resolved over the coming months.

After a brief hiatus, CDAA launched a renewed weekly dental assisting e-newsbrief in the first quarter of 2017. The improved newsbrief will reach approximately 3,000 dental assistants each week, incorporating input from the provincial associations, government and industry partners, both domestic and international. In addition, CDAA is excited to partner with CDA Oasis, linking the e-newsbrief to their platform.

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 \$ 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:



Canada's Insurance Connection



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 2016-2017

Michelle Fowler, RDA
President



Tammy Thomson
Vice President and Director representing Québec

Calla Effa
Past President

Judy Oakley
Director representing Nova Scotia

Julien Robichaud
Director representing New Brunswick

Virginia Davidson
Director representing Newfoundland and Labrador

Sina Allegro-Sacco
Director representing Manitoba

CWO Duane Forward
Director representing the Royal Canadian Dental Corps

CDAA Management

Stephanie Mullen-Kavanagh
Executive Director

Donna Gelineau
Administrative Assistant

FROUIN GROUP

INDEPENDENT AUDITOR'S 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, 2016, 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 audit. We conducted our audit 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 audit 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, 2016, 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.



Frouin Group Professional Corporation
Ottawa, Ontario
May 28, 2017

Authorized to practice public accounting by the Chartered Professional Accountants of Ontario

CANADIAN DENTAL ASSISTANTS' ASSOCIATION
AUDITED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2016

	2016	2015
ASSETS		
CURRENT ASSETS		
Cash	\$ 247,407	\$ 296,125
Investments (Notes 2b)	89,077	88,448
Accounts receivable	43,599	31,200
Prepaid expenses	<u>6,295</u>	<u>3,920</u>
	386,378	419,693
PROPERTY AND EQUIPMENT (Notes 2c and 5)	<u>4,844</u>	<u>6,506</u>
TOTAL ASSETS	<u>\$ 391,222</u>	<u>\$ 426,199</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 8,887	\$ 13,137
Government remittances	8,633	2,608
PEIDAA liabilities (Note 4)	1,434	1,434
Deferred income (Note 11)	<u>14,560</u>	<u>22,300</u>
	<u>33,514</u>	<u>39,479</u>
NET ASSETS		
Unrestricted net assets	<u>357,708</u>	<u>386,720</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 391,222</u>	<u>\$ 426,199</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, 2016

	<u>2016</u>		<u>2015</u>
	Budget (Note 8)	Actual	Actual
REVENUES			
Corporate memberships (Note 6)	\$ 99,435	\$ 106,295	\$ 291,560
Advertising	1,446	428	2,743
Continuing education	0	0	1,449
Program and services	33,400	34,297	39,168
Sponsorships	14,550	15,300	7,290
Other	<u>500</u>	<u>629</u>	<u>1,416</u>
	<u>149,331</u>	<u>156,949</u>	<u>343,626</u>
EXPENSES			
Salaries and benefits	114,690	113,639	110,100
Membership promotions and marketing	10,900	10,996	661
Equipment expense	7,050	3,018	3,906
Board expense	10,292	8,004	12,874
Advocacy	7,000	5,981	3,163
Research	0	0	15,000
Conference	5,335	5,330	9,273
Awards and donations	286	285	1,071
Financial services	2,225	1,776	1,928
Office expenses	8,765	4,389	8,168
Professional fees	25,462	19,619	18,694
Rent (Note 8)	0	5,655	43,767
Membership outreach	1,500	886	3,875
Continuing education	0	0	1,235
Communications	<u>8,500</u>	<u>6,383</u>	<u>7,660</u>
	<u>202,005</u>	<u>185,961</u>	<u>241,375</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES FOR THE YEAR	\$ <u>(52,674)</u>	\$ <u>(29,012)</u>	\$ <u>102,251</u>

(See accompanying Notes to Financial Statements)

CANADIAN DENTAL ASSISTANTS' ASSOCIATION
AUDITED STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>2016</u>	<u>2015</u>
UNRESTRICTED NET ASSETS		
Balance, beginning of year	\$ 386,720	\$ 284,469
Excess (deficiency) of revenues over expenses for the year	<u>(29,012)</u>	<u>102,251</u>
Balance, end of year	<u>\$ 357,708</u>	<u>\$ 386,720</u>

(See accompanying Notes to Financial Statements)

CANADIAN DENTAL ASSISTANTS' ASSOCIATION
AUDITED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>2016</u>	<u>2015</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses for the year	\$ (29,012)	\$ 102,251
Add: Amortization	<u>1,662</u>	<u>2,270</u>
	(27,350)	104,521
Cash flows from current operating items	<u>(20,739)</u>	<u>(26,974)</u>
	<u>(48,089)</u>	<u>77,547</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Disposition (purchase) of property and equipment	0	4,513
Change in investments	<u>(629)</u>	<u>4,391</u>
	<u>(629)</u>	<u>8,904</u>
 NET CHANGE IN CASH	 (48,718)	 86,451
CASH, beginning of year	<u>296,125</u>	<u>209,674</u>
CASH, end of year	<u>\$ 247,407</u>	<u>\$ 296,125</u>
 REPRESENTED BY		
Cash	<u>\$ 247,407</u>	<u>\$ 296,125</u>

(See accompanying Notes to Financial Statements)

CANADIAN DENTAL ASSISTANTS' ASSOCIATION
NOTES TO AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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 engages 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 a guaranteed investment certificate, are recorded at fair value. 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, 2016

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, accounts payable and accrued liabilities. The fair values of these financial instruments approximate their carrying values, unless otherwise stated.

4. 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, 2016

5. CAPITAL ASSETS

	Initial Cost	Accumulated Amortization	Net Book Value	Net Book Value
			<u>2016</u>	<u>2015</u>
Leasehold improvements	\$ 4,633	\$ (4,633)	\$ 0	\$ 0
Computer equipment	4,704	(2,382)	2,322	2,903
Computer software and website development	<u>6,976</u>	<u>(4,454)</u>	<u>2,522</u>	<u>3,603</u>
TOTAL	\$ <u>16,313</u>	\$ <u>(11,469)</u>	\$ <u>4,844</u>	\$ <u>6,506</u>

6. CORPORATE MEMBERSHIPS

	<u>2016</u>	<u>2015</u>
Association des Assistantes Dentaires du Québec	\$ 2,835	\$ 2,625
College of Alberta Dental Assistants	0	187,740
Manitoba Dental Assistants Association	45,640	44,065
New Brunswick Dental Assistants Association	18,410	20,695
Newfoundland Dental Assistants Association	9,625	8,400
Nova Scotia Dental Assistants Association	<u>29,785</u>	<u>28,035</u>
	\$ <u>106,295</u>	\$ <u>291,560</u>

7. 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, 2016

8. RENT EXPENSE

In the prior year, 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. The current year expense consists of rental expense for storage unit, commercial insurance, and head office expenses.

9. COMPARATIVE FIGURES

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

10. 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, 2016

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, 2016

10. 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.

11. Deferred Income

The organization receives income that relates to the subsequent year and records it as deferred income. This income consists of membership fees for member bodies for the subsequent year.

	<u>2016</u>	<u>2015</u>
New Brunswick Dental Assistants Association	13,965	16,240
AADA Volunteers	595	560
2016 Conference Sponsorship	<u>0</u>	<u>5,500</u>
	<u>\$ 14,560</u>	<u>\$ 22,300</u>

12. COMMITMENTS

The Association has committed to a contract with the Double Tree Hilton for hotel accommodations and meals in May of 2017. In the situation that the event is cancelled, the Association would be liable to pay a 25% cancellation fee to a maximum of \$684.

The Association has committed to a contract with the Fairmont Chateau Laurier for hotel accommodations and meals in April of 2017. In the situation that the event is cancelled, the Association would be liable to pay a cancellation fee equal to \$2,475. This cost would be reimbursed in full by the Canadian Dental Assisting Regulatory Authority as it is their meeting. CDAA provides administrative, planning, and logistic support only.