



THE CANADIAN DENTAL
HYGIENISTS ASSOCIATION
L'ASSOCIATION CANADIENNE
DES HYGIÉNISTES DENTAIRES

A large magnifying glass with a black handle and frame is positioned on the left side of the cover. The lens is focused on a financial statement, which is visible in the background. The statement contains various numbers and text, including '2,854,072', '523,571', '19,219', '286,125', '1,201,245', '4,884,232', and '20,612,852'. The background is a solid teal color.

SUMMARY FINANCIAL STATEMENTS

OF THE CANADIAN DENTAL
HYGIENISTS ASSOCIATION
AND INDEPENDENT AUDITORS'
REPORT THEREON
YEAR ENDED APRIL 30, 2026

THE CANADIAN DENTAL HYGIENISTS' ASSOCIATION
SUMMARY FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2026

Independent Auditors' Report on the Summary Financial Statements
Summary Statement of Financial Position
Summary Statement of Operations
Notes to Summary Financial Statements



INDEPENDENT AUDITORS' REPORT ON THE SUMMARY FINANCIAL STATEMENTS

To the Members of:
The Canadian Dental Hygienists' Association

Opinion

The summary financial statements of The Canadian Dental Hygienists' Association, which comprise the summary statement of financial position as at April 30, 2026, the summary statement of operations for the year then ended, and related notes are derived from the audited financial statements of the Entity as at and for the year ended April 30, 2026 (the "audited financial statements").

In our opinion, the accompanying summary financial statements are consistent, in all material respects, with the audited financial statements, in accordance with the criteria disclosed in Note 2 in the summary financial statements.

Other Matter

The financial statements of The Canadian Dental Hygienists' Association for the year ended April 30, 2025, were audited by another practitioner who expressed an unqualified opinion on those statements on July 31, 2025.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Canadian accounting standards for not-for-profit organizations. Reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the Association's audited financial statements and the auditor's report thereon.

The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

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

Management is responsible for the preparation and fair presentation of the summary financial statements in accordance with the criteria disclosed in Note 2 in the summary financial statements.

Auditors' Responsibilities

Our responsibility is to express an opinion on whether the summary financial statements are consistent, in all material respects, with the audited financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standards 810, Engagements to Report on Summary Financial Statements.

A handwritten signature in black ink that reads "Frouin Group".A faint, light blue watermark of a scale of justice is visible in the background of the lower half of the page.

Frouin Group Professional Corporation
Ottawa, Ontario
August 27, 2026

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

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THE CANADIAN DENTAL HYGIENISTS' ASSOCIATION
SUMMARY STATEMENT OF FINANCIAL POSITION
AS AT APRIL 30, 2026

	General Fund	Capital Asset Fund	Restricted Funds	Total 2026	Total 2025
CURRENT ASSETS					
Cash	\$ 3,154,493	\$ 0	\$ 650,150	\$ 3,804,643	\$ 3,589,248
Short-term investments	178,851	0	0	178,851	430,659
Accounts receivable	94,374	0	0	94,374	280,634
Prepaid expenses	<u>253,601</u>	<u>0</u>	<u>0</u>	<u>253,601</u>	<u>79,428</u>
	3,681,319	0	650,150	4,331,469	4,379,969
INVESTMENTS	891,690	0	0	891,690	591,140
TANGIBLE CAPITAL ASSETS	<u>0</u>	<u>1,044,483</u>	<u>0</u>	<u>1,044,483</u>	<u>1,135,221</u>
TOTAL ASSETS	<u>\$ 4,573,009</u>	<u>\$ 1,044,483</u>	<u>\$ 650,150</u>	<u>\$ 6,267,642</u>	<u>\$ 6,106,330</u>
CURRENT LIABILITIES					
Accounts payable & accrued liabilities	\$ 309,837	\$ 0	\$ 0	\$ 309,837	\$ 269,613
Deferred revenue	<u>2,260,143</u>	<u>0</u>	<u>0</u>	<u>2,260,143</u>	<u>2,079,946</u>
TOTAL LIABILITIES	<u>2,569,980</u>	<u>0</u>	<u>0</u>	<u>2,569,980</u>	<u>2,349,559</u>
NET ASSETS					
General Fund	2,003,029	0	0	2,003,029	1,852,400
Capital Asset Fund	0	1,044,483	0	1,044,483	1,135,221
Restricted Funds	<u>0</u>	<u>0</u>	<u>650,150</u>	<u>650,150</u>	<u>769,150</u>
TOTAL NET ASSETS	<u>2,003,029</u>	<u>1,044,483</u>	<u>650,150</u>	<u>3,697,662</u>	<u>3,756,771</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,573,009</u>	<u>\$ 1,044,483</u>	<u>\$ 650,150</u>	<u>\$ 6,267,642</u>	<u>\$ 6,106,330</u>

(See accompanying Notes to Summary Financial Statements)

THE CANADIAN DENTAL HYGIENISTS' ASSOCIATION

SUMMARY STATEMENT OF OPERATIONS

FOR THE YEAR ENDED APRIL 30, 2026

	2026	2025
REVENUES		
Memberships	\$ 5,095,394	\$ 4,957,643
Sponsorships and affinity programs	419,549	366,486
Interest	134,607	133,112
Advertising and sales	106,505	64,359
Insurance administration	84,670	81,533
Provincial cost sharing	73,794	66,056
Conferences and events	52,657	427,368
Professional development	<u>28,652</u>	<u>36,796</u>
	<u>5,995,828</u>	<u>6,133,353</u>
EXPENSES		
Salaries and benefits	3,168,270	2,979,779
Insurance	1,265,187	1,229,804
Utilities, printing and office overhead	466,788	462,240
Consultants and outsourcing	280,280	251,809
Travel	219,237	204,753
Subscription/benefit services and memberships	143,472	142,617
Interest and bank charges	113,755	139,372
Amortization	101,106	101,727
Advertising	72,111	74,364
Honoraria and per diems	64,552	64,313
Conferences and events	54,610	288,179
Awards, scholarships and grants	32,066	26,703
Professional fees	29,459	139,761
Website	29,036	31,010
Translation	15,008	12,837
Commissions	<u>0</u>	<u>39,788</u>
	<u>6,054,937</u>	<u>6,189,056</u>
DEFICIENCY OF REVENUES OVER EXPENSES FOR THE YEAR	\$ <u>(59,109)</u>	\$ <u>(55,703)</u>

(See accompanying Notes to Summary Financial Statements)

THE CANADIAN DENTAL HYGIENISTS' ASSOCIATION
NOTES TO SUMMARY FINANCIAL STATEMENTS
FOR THE YEAR ENDED APRIL 30, 2026

1. ORGANIZATION

The Canadian Dental Hygienists' Association (the "Association" or "CDHA") is a national organization operating programs for the benefit of the dental hygiene profession and the public. The Association serves dental hygienists in supporting their efforts to provide high-quality accessible care to Canadians. As the collective voice of dental hygiene in Canada, the Association contributes to the health of the public by leading the development of national positions and encouraging standards related to dental hygiene practice, education, research and regulation.

The Association was originally incorporated without share capital under Part II of the *Canada Corporations Act*. Effective December 6, 2013, the Association continued their articles of incorporation from the *Canada Corporations Act* to the *Canada Not-for-profit Corporations Act*. The Association is a not-for-profit organization and is exempt from income tax under Section 149(1)(l) of the Canadian Income Tax Act.

2. SUMMARY FINANCIAL STATEMENTS

The summary financial statements are derived from the complete audited financial statements, prepared by management in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), as at and for the year ended April 30, 2026.

The preparation of these summary financial statements requires management to determine the information that needs to be reflected in the summary financial statements do that they are consistent, in all material respects, with or represent a fair summary of the audited financial statements.

These summarized financial statements have been prepared by management using the following criteria:

(a) whether information in the summary financial statements is in agreement with the related information in the complete audited financial statements; and

(b) whether, in all material respects, the summary financial statements contain the information necessary to avoid distorting or obscuring matters disclosed in the related complete audited financial statements, including the notes thereto.

Management determined that the statement of cash flows does not provide additional useful information and as such has not included it as part of the summary financial statements.

The complete audited financial statements of The Canadian Dental Hygienists' Association are available upon request by contacting the Association.