

Summary Financial Statements of

**CANADIAN DENTAL
HYGIENISTS' ASSOCIATION**

And Independent Auditor's Report thereon

Year ended April 30, 2025

**KPMG LLP**

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REPORT OF THE INDEPENDENT AUDITOR'S ON THE SUMMARY FINANCIAL STATEMENTS

To the Members of Canadian Dental Hygienists' Association

Opinion

The summary financial statements of Canadian Dental Hygienists' Association (the Entity), which comprise:

- the summary statement of financial position as at April 30, 2025
- 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, 2025 (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 1 in the summary financial statements.

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 Entity'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.

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of the summary financial statements in accordance with the criteria disclosed in Note 1 in the summary financial statements.



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Auditor's' Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are consistent, in all material respects, 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 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Canada

July 31, 2025

CANADIAN DENTAL HYGIENISTS' ASSOCIATION

Summary Statement of Financial Position

April 30, 2025, with comparative information for 2024

	General Fund	Capital Asset Fund	Restricted Funds	2025 Total	2024 Total
Assets					
Current assets:					
Cash	\$ 2,820,098	\$ —	\$ 769,150	\$ 3,589,248	\$ 3,641,485
Short-term investments	430,659	—	—	430,659	251,538
Amounts receivable	130,287	—	—	130,287	188,802
Prepaid expenses	79,428	—	—	79,428	299,582
	3,460,472	—	769,150	4,229,622	4,381,407
Investments	591,140	—	—	591,140	718,230
Tangible capital assets	—	1,135,221	—	1,135,221	1,217,441
	\$ 4,051,612	\$ 1,135,221	\$ 769,150	\$ 5,955,983	\$ 6,317,078
Liabilities and Net Assets					
Current liabilities:					
Accounts payable and accrued liabilities	\$ 252,316	\$ —	—	\$ 252,316	\$ 441,173
Deferred revenue	1,946,896	—	—	1,946,896	2,063,431
	2,199,212	—	—	2,199,212	2,504,604
Net assets:					
General Fund	1,852,400	—	—	1,852,400	1,693,533
Capital Asset Fund	—	1,135,221	—	1,135,221	1,217,441
Restricted Funds	—	—	769,150	769,150	901,500
	1,852,400	1,135,221	769,150	3,756,771	3,812,474
	\$ 4,051,612	\$ 1,135,221	\$ 769,150	\$ 5,955,983	\$ 6,317,078

See accompanying notes to summary financial statements

CANADIAN DENTAL HYGIENISTS' ASSOCIATION

Summary Statement of Operations

Year ended April 30, 2025, with comparative information for 2024

	2025	2024
Revenue:		
Memberships	\$ 4,957,643	\$ 4,743,795
Conferences and events	427,368	136,996
Sponsorships and affinity programs	366,486	370,449
Interest	133,112	144,258
Insurance administration	81,533	83,225
Provincial cost sharing	66,056	56,626
Advertising and subscriptions	64,359	111,362
Professional development	36,796	52,255
	6,133,353	5,698,966
Expenses:		
Salaries and benefits	2,979,779	2,873,917
Insurance	1,229,804	1,155,557
Utilities, printing and office overhead	462,240	465,080
Conferences and events	288,179	129,023
Consultants and outsourcing	251,809	230,137
Travel	204,753	233,235
Subscription/benefit services and memberships	142,617	150,967
Professional fees	139,761	98,567
Bank and credit card charges	139,372	116,847
Amortization of tangible capital assets	101,727	102,782
Advertising	74,364	106,251
Honoraria and per diems	64,313	65,442
Commissions	39,788	55,812
Web site	31,010	32,346
Awards, scholarships and grants	26,703	29,647
Translation	12,837	30,839
	6,189,056	5,876,449
Deficiency of revenue over expenses	\$ (55,703)	\$ (177,483)

See accompanying notes to summary financial statements.

CANADIAN DENTAL HYGIENISTS' ASSOCIATION

Notes to Summary Financial Statements

Year ended April 30, 2025

The Canadian Dental Hygienists' Association (the "Association" "CDHA") 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 Paragraph 149(1)(l) the Income Tax Act (Canada).

The Association 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.

1. Summary financial statements:

The summary financial statements are derived from the complete audited financial statements, prepared in accordance with Canadian accounting standards for not-for-profit organizations, as at and for the year ended April 30, 2025.

The preparation of these summary financial statements requires management to determine the information that needs to be reflected in the summary financial statements so 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 Canadian Dental Hygienists' Association.