



**Saskatchewan Dental Therapists
Association**

ANNUAL REPORT

2025-2026

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1. Introduction

The Saskatchewan Dental Therapists Association (SDTA) serves as the regulatory body committed to the excellence and integrity of the dental therapy profession in Saskatchewan. As we transition to a self-regulatory organization, our focus is on enhancing the standards of practice, ensuring public safety, and promoting professional development within the community. We are dedicated to upholding the highest standards of dental care and professional conduct, fostering a robust regulatory environment that supports both practitioners and the communities they serve.

2. Guiding Principles

Vision: Through regulatory excellence, dental therapists uphold the highest quality and safety standards of the dental therapy profession in Saskatchewan.

Mission: Protecting the public through regulation of the dental therapy profession

Values:

Respect for diversity, culture, and individuality

- Promoting an inclusive environment by engaging successfully with a wide variety of individuals and encourages participation and involvement of others.
- Appreciating different opinions, roles, experiences, and backgrounds.

Regulatory accountability and responsibility

- Enhancing the rigour of regulatory guidelines, professional standards, regulations, and principles
- Demonstrating professional integrity regularly and consistently.

Transparency and integrity

- Strongly upholding organizational values and beliefs.
- Disclosing relevant professional information to inform decision making.

Professionalism

- Demonstrating the behaviours and competency that are expected of the profession and the organization.

3. Council

The Council of the Saskatchewan Dental Therapists Association (SDTA) is the governing body that ensures our organization operates with transparency and adheres to the highest standards of professional practice. Comprised of elected current and former dental therapists and public representatives, the Council's role is vital in setting the strategic direction and policies of the SDTA. Through rigorous oversight, the Council maintains the integrity of dental therapy practices, ensuring that all licensed professionals meet the stringent requirements necessary to provide safe, effective, and ethical care to the public. The collaborative work of the Council helps foster a robust environment for professional growth and public health advocacy, crucial for the ongoing development of dental therapy in Saskatchewan.

This annual report presents a summary of the activities of SDTA Council and its committees for the past 12 months.

4. Annual Reports

Officer Reports

4.1. SDTA President

The past year has been marked by significant and historic progress for the SDTA as it advances the transition to the College of Dental Therapists of Saskatchewan (CDTS). Key developments included the formal designation of the Canadian Dental Therapists Association (CDTA) as the profession's advocacy and support organization, as well as the decision to grandfather diploma-based dental therapists as equivalent to degree-prepared dental therapists for regulatory and licensure purposes.

The year also began with a leadership transition. Morgan Snow assumed the role of Executive Director/Registrar on February 1, 2026.

The SDTA has also continued to collaborate with the College of Dentistry in support of partnerships with teaching institutions across Canada to expand satellite dental therapy training sites. Working groups have been set up to advance this work.

The Executive Director/Registrar and I also attended the Saskatchewan Oral Health Professions Forum throughout the year. Discussions focused primarily on the RHPA and the transition to college-based regulation. Criminal Record Checks (CRCs) at the point of initial licensure and registration were also reviewed, including survey findings from 27 regulated bodies. As a result, the SDTA adopted a CRC policy for new registrants, effective in 2026.

I attended Saskatchewan Public Regulatory Advisory Network (SPRAN) meetings throughout the year. Twelve regulatory bodies are taking part in the network pilot. During the year, the initially retained MDR Strategy Group was replaced with a new consultant, and work has continued toward implementation of the Advisory Board.

The vice president and I also attended bi-monthly meetings with the College of Dentistry. These discussions addressed curriculum review, surveys of new graduates and practicum employers, the expansion of satellite training sites, development of a national examination for dental therapists, and the grandfathering of dental therapists, including consideration of gap training modules.

In October, the SDTA passed a unanimous motion to grandfather current diploma-based dental therapists. As a result, no additional mandated training will be needed for these practitioners to maintain registration and licensure. Following review of the legal opinion and identified knowledge gaps, the SDTA decided that risk mitigation was low. The organization will, however, continue to explore optional gap training modules or courses with the College of Dentistry for dental therapists who wish to pursue them.

Work has also continued through the ad hoc committee focused on developing a national examination for dental therapy graduates. There were options explored during the year; however, those reviewed to date have proven cost prohibitive. The committee is now working with an external organization that may be able to provide a solution meeting the SDTA standards.

At the April Council meeting, a unanimous motion was passed to designate the CDTA as the official non-profit organization to assume all SDTA advocacy and support functions. These functions include professional development, errors and omissions insurance, career and professional support, employment opportunities, advocacy, and communication/engagement with the federal government. As a result, the first in-person CDTA AGM was held on April 19, 2026, and a new Board of Directors was elected to begin the work needed to support the CDTA as divestment continues. Congratulations to the new board that includes Cyerra Powder, Lynne-Coulter Watt, Patricia Skalicky, Celeste Derkach, Lynne Lefebvre and Jody Robinson! This is a significant milestone in the establishment of a national organization dedicated to supporting dental therapists.

In April, the SDTA and CDTA hosted a joint conference. The event was successful and marked one of the first practical steps in the 12- to 18-month transition period during which the SDTA will divest its non-regulatory functions. I would like to acknowledge and thank the planning committee: Patricia Skalicky, Mandy Rushfeldt, Pam McKay, Adam Heimbecker, and Jaylynn Parentau.

In my role as President, I represented the SDTA at the GOP 30 Forum virtually, served as a member of the Canadian Oral Health Summit Steering Committee for the June 2026 conference, attended the official opening of the College of Dentistry's new clinical space, and participated in two research surveys.

Trish Gottselig and I also volunteered to serve as surveyors for Accreditation Canada's EQual program. Accreditation Canada will conduct its survey of the College of Dentistry's Dental Therapy Program in fall 2026 and requires surveyors representing the regulatory body. We have both completed orientation and onboarding and will take part in the survey process.

I would like to extend my sincere thanks to all Council members and public representatives for their time, patience, and diligence as the SDTA continues its transition to the CDTA. This period of change has involved both meaningful progress and the sunset of longstanding SDTA activities as non-regulatory functions transfer to the CDTA. I also wish to recognize outgoing Council members Mandy Rushfeldt, Pam McKay, Deanne Sinclair, and Trish Gottselig for their dedicated service on behalf of dental therapists across the province. Special thanks are also extended to Patricia Skalicky for her steadfast and highly effective leadership as Vice-President. The time, care, and commitment shown by these individuals have made a significant contribution to the profession. I also thank the registrants who served on SDTA committees throughout the year.

After 52 years in the dental therapy profession, I am still deeply aware of the tenacity, commitment, and professionalism shown by dental therapists across Saskatchewan and Canada. Dental therapists continue to hold an important and respected role in the future of health care, and I am confident in the profession's continued contribution to improving access to oral health services.

I am grateful for my 2-year term as SDTA President which allowed me to contribute to the future of dental therapy!

Thank you.

Respectfully submitted,
Leslie Topola RDT
SDTA President

4.2. SDTA Vice-President

The 2025–2026 year was marked by significant growth, collaboration, and transition for the Saskatchewan Dental Therapists Association (SDTA). Key priorities focused on professional advocacy, regulatory modernization, educational collaboration, registrant support, conference planning, and continued revitalization of the Canadian Dental Therapists Association (CDTA).

Professional Collaboration & Advocacy

The SDTA continued regular collaboration with the University of Saskatchewan College of Dentistry regarding accreditation, curriculum updates, student practicums, graduate feedback, and development of a national dental therapy examination framework. Discussions also included educational bridging opportunities between diploma and degree programs.

The National Examination Working Group met throughout the year to explore competency-based examination models and national standards for Dental Therapy in Canada. This work represents an important step toward increased consistency, mobility, and professional recognition nationally.

Regulatory & Governance Activities

Significant work was completed related to Continuing Education (CE) and scope-of-practice support for registrants. Updated CE Guidelines were developed, approved by Council in January 2026, distributed to registrants, and posted to the SDTA website. Additional planned resources will include a CE flowchart and scope-of-practice guidance documents to improve clarity and consistency.

Council also approved the grandfathering of diploma-based Dental Therapists, recognizing diploma education as equivalent with identified educational gaps not posing significant risk to the public or profession. Discussions included legal consultation, employer recognition, and exploration of educational bridging pathways.

The SDTA continued participation in discussions related to the Regulated Health Professions Act (RHPA), including meetings with the Ministry of Health and the College of Dental Hygienists of Saskatchewan regarding governance modernization and regulatory transition planning.

Ongoing support was also provided to registrants regarding scope-of-practice interpretation, licensure clarification, continuing education, and professional standards.

Government Relations & Advocacy

Advocacy efforts included correspondence requesting recognition of Dental Therapists as a high-priority profession under Saskatchewan's Rural and Remote Recruitment Incentive Program to help address recruitment and retention challenges impacting access to oral health services in rural and northern communities.

Canadian Dental Therapists Association (CDTA)

A major focus this year was the continued revitalization of the Canadian Dental Therapists Association (CDTA). Key accomplishments included:

- Reactivation of the CDTA as a non-profit organization
- Establishment of financial and banking infrastructure
- Development of membership structures
- Coordination of the first public CDTA AGM in conjunction with the 2026 SDTA/CDTA Conference
- Formation of a new six-member Board of Directors
- Recognition of the CDTA as a partner organization by the Association of Canadian Faculties of Dentistry (ACFD)

As of May 14, 2026, the CDTA had grown to 43 paid members, reflecting increasing national engagement and advocacy momentum.

Conferences & Professional Development

Considerable effort was dedicated to planning and delivery of the 2026 SDTA/CDTA Conference held in Saskatoon from April 17–19, 2026. Planning included speaker coordination, registration, AGM coordination, and volunteer collaboration. The conference demonstrated strong leadership and engagement from Council members and volunteers.

Insurance & Professional Standards

Registrants were provided updated guidance regarding Errors & Omissions (E&O) Insurance requirements following clarification from NFP representatives that individual (not workplace) policies remain mandatory for licensure and professional protection.

Student & Membership Engagement

The SDTA continued supporting future Dental Therapists through presentations to students, promotion of SDTA and CDTA membership, and encouragement of leadership and advocacy involvement.

Recommendations

Based on activities and priorities identified during the reporting year, the following recommendations are proposed:

1. Maintain ongoing collaboration with educational institutions to support curriculum alignment, workforce readiness, and educational bridging opportunities.
2. Continue active participation in RHPA transition planning to ensure Dental Therapy perspectives remain represented.
3. Support continued operational growth and membership development of the CDTA to strengthen national advocacy efforts.
4. Continue exploring equitable and accessible educational bridging opportunities for diploma-trained Dental Therapists.

Closing Remarks

The 2025–2026 year reflected the dedication and collaborative efforts of SDTA Council members, volunteers, registrants, academic partners, and stakeholders. The progress achieved this year has strengthened both the SDTA and CDTA and positioned the profession for continued growth provincially and nationally.

Respectfully submitted,
Patricia Skalicky
SDTA Vice-President

4.3. Executive Director/Registrar

I began in the position near the beginning of 2026 and would like to thank SDTA Council for their continued support and patience throughout my transition into the role of Executive Director/Registrar.

Throughout the year, Council has been extremely supportive while I transitioned into the role and navigated ongoing operational and regulatory matters. I appreciate the willingness of Council members to share their perspectives, provide guidance, and assist with discussions relating to future planning and organizational changes.

Since beginning in the role, a significant portion of the work completed has focused on regulatory modernization, operational improvements, registrant communications, and planning related to the proposed transition to the College of Dental Therapists of Saskatchewan.

Some highlights of the registrarial and administrative work completed this past year include:

- Managed annual licence renewals and registrant communications
- Continued collaboration with the Saskatchewan Ministry of Health regarding the proposed transition to the College of Dental Therapists of Saskatchewan
- Continued discussions and investigative work regarding a future registrant management and online renewal system aimed at improving administrative efficiency, CE tracking, and audit capabilities
- Maintained and updated the public register of fully licensed registrants on the SDTA website
- Organized and tracked conference expenses and worked on budgeting forecasts for future CDTA conferences to help make future planning and budgeting easier and more transparent
- Continued updates and revisions to SDTA forms, templates, policies, procedures, and registrant communications to improve consistency and administrative efficiency
- Collaborated with legal counsel, oral health organizations, educational institutions, and government representatives on matters impacting the profession of dental therapy

Statistics

As of January 22, 2026, SDTA registrant statistics were as follows:

- 196 Full-Practising Licences
- 10 Non-Practising Licences
- 1 Retired
- 7 Unknown/Inactive
- Total Registrants: 214

The SDTA continues to monitor registrant trends, licensing categories, and future operational requirements as the profession and regulatory environment continue to evolve.

Financials

Operational costs continued to increase throughout the fiscal year, particularly in areas relating to legal consultation, insurance, software and technology services, accounting support, conference operations, and regulatory transition planning.

In an effort to continue reviewing operational costs and improve long-term financial sustainability, discussions also began regarding the possibility of meeting with additional auditing firms to compare services and potential audit-related costs moving forward.

Audit

The June 30th 2025 annual audit was conducted by Stark & Marsh CPA LLP. The audited financial statements are included with this annual report.

Looking Forward

This past year laid a great deal of groundwork for future projects, operational improvements, and regulatory transition planning.

I look forward to continuing the work already underway, building relationships with registrants and stakeholders, and supporting Council through the next stages of planning and organizational development. I am grateful for the continued patience, support, and collaboration that has been shown throughout my few months in the role and look forward to what the coming year will bring.

Respectfully submitted,
Morgan Snow
SDTA Executive Director/Registrar

Committee Reports

4.4. Executive Committee

Committee Chairperson: Leslie Topola (President)

Committee Members: Patricia Skalicky (Vice President), Morgan Snow (Executive Director non-voting)

Activities:

- The committee supported planning initiatives related to regulatory transition work and organizational development.
- Ongoing operational matters, governance priorities, and member communications were reviewed throughout the year.

Recommendations:

- Continue strengthening governance and communication processes to support the evolving needs of the association.

Respectfully submitted,
Leslie Topola
Chairperson

4.5. Communications Committee

Committee Chairperson: Cyerra Powder

Invitation remains open to the newly elected SDTA Council members to the **sdtacommunications** platform if they wish to assist in the development of oral health translation to post on social media. Invitation will be sent to add to the canvateams account for those interested.

The National Dental Therapists week campaign with Health Canada was developed to encompass all 6 oral health professions in one broad message.

Created 52nd Annual Saskatchewan Dental Therapists Association conference boards, badges, announcements. Efforts continued throughout the year to create SDTA oral health translation.

Open to future suggestions.

- Continued collaboration with Patricia Salicky on the Saskatchewan Dental Therapists Association Facebook account
- Continue to post on sdtacommunications instagram platform

Respectfully submitted,
Cyerra Powder
Chairperson

4.6. Credentials/Professional Development Grant Committee

Committee Chairperson: Mandy Rushfeldt

Activities:

The Credential's Committee received two applications for the Professional Development Grant. The successful applicant, Ashley White, was awarded \$500.

There have been ongoing communications with Dr. Lipon regarding a training module for Dental Therapist's to administer nitrous oxide. The discussions are in the early stages, with hopes to develop a strategic plan and training put in place.

Respectfully submitted,
Mandy Rushfeldt
Chairperson

4.7. Discipline Committee

Chairpersons: Trish Gottselig

Committee Members: Janis Johnson, Celeste Derkach, Lacey Evanochko and Public Representative Sandy Brown

Activities

- No Discipline cases were brought to this committee in the last year.

Recommendations

- I want to thank my committee members for volunteering to be on this committee. Now, when there does not appear to be a case coming towards this committee, I recommend the Discipline Committee take the time to adapt its present format to being required by our new Regulatory Bylaws and that of the Regulated Health Profession Act. I recommend that it be part of the agenda for the new Chairperson to begin these deliberations in the fall of 2026. The new regulations may not have been passed through Parliament yet, however proactive will usurp reactive.

Respectfully submitted,
Trish Gottselig
Chairperson

4.8. Professional Conduct Committee

Chairpersons: Lynne Lefebvre

Committee Members: Jennifer Pituley, Adam Heimbecker, Stephanie Steinley

Public Representative: Olena Chernoussenko

The Professional Conduct Committee (PCC) worked toward the resolution of one complaint this year. Following investigation, no findings of professional misconduct were identified, however, concerns related to patient autonomy were noted. The matter did not need to be forwarded to the Discipline Committee.

With that in mind, our goals for the upcoming year are to eliminate any complaints and concerns coming forward about our members. We want to strongly encourage all members to be diligent in diagnosis, case presentation, documentation, and communication to allow patients to make informed decisions about their care. This routine but essential part of daily practice ensures patients remain safe, informed, and comfortable while in our care.

The PCC feels members must be conscious of the fact that they hold a respected, professional position in their respective communities and must reflect this in their actions and daily lives. Let us all strive to ensure that Dental Therapy maintains a positive image in our communities and among our fellow dental colleagues.

"A formal written complaint must be submitted using the [SDTA COMPLAINT REPORT](#) form.

Once a written complaint is received, the Professional Conduct Committee has a duty to review the matter and determine whether an investigation is warranted.

Please note the following:

- *Complaints cannot be submitted anonymously*
- *Complaints submitted to the SDTA must involve a Dental Therapist; however, they may be submitted by any individual"*

Becoming the Chair of the PCC has been very fulfilling as it has given me the opportunity to give back to my profession while also expanding my knowledge of the Dental Therapy profession.

I would like to recognize the work of the committee members. Their commitment to carrying out PCC responsibilities is greatly appreciated and plays an important role in supporting both myself and the work of the committee.

Respectfully submitted,
Lynne Lefebvre
Chairperson

4.9. Continuing Education Committee

In 2026, the continuing education committee organized a joint SDTA/CDTA annual conference in April that was held at the Sheraton Cavalier in Saskatoon. This will be the last year that the SDTA is involved in the planning phase as we transition to the College of Dental Therapists of Saskatchewan over the next year.

Speakers at the conference were Dr. Ali Arsalan, Dr. Sheri McKinstry, Dr. Abe Khalegi, Dr. Sanjukta Mohanta, Dr. Scott Thompson and Samantha Ekanayake. This year one speaker was sponsored and all other presenters refused a fee or honorarium; gift cards were provided as thank you's. There were several sponsors for the conference which truly made it a successful event.

The theme was a Night in Nashville and it was an honour to have a band provide entertainment that included a fellow dental therapist!

Thank you to the planning committee that included Patricia Skalicky, Mandy Rushfeldt, Pam McKay, Jaylynn Parenteau, Adam Heimbecker and Leslie Topola.

Recommendations:

- For 2027, continuing education/conference planning transition to the CDTA.
- 2027 CDTA to be held during the conference.
- Locations remain as Sask. cities with airports to accommodate dental therapists from all parts of Canada to attend.

SASKATCHEWAN DENTAL THERAPISTS ASSOCIATION
FINANCIAL STATEMENTS
JUNE 30, 2025

SASKATCHEWAN DENTAL THERAPISTS ASSOCIATION

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JUNE 30, 2025

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INDEPENDENT AUDITOR'S REPORT

To the Directors of Saskatchewan Dental Therapists Association:

Opinion

We have audited the financial statements of Saskatchewan Dental Therapists Association, which comprise the statement of financial position as at June 30, 2025, and the statements of operations and net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at June 30, 2025, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our statements auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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CPA LLP
Chartered Professional Accountants

STATEMENT OF FINANCIAL POSITION

As at June 30, 2025

	<u>2025</u>	<u>2024</u>
ASSETS		
Current		
Cash	\$ 110,926	\$ 171,342
Accounts receivable - Note 2	2,890	2,667
Prepaid expenses	<u>1,251</u>	<u>553</u>
	<u>115,067</u>	<u>174,562</u>
Investments - Note 3	<u>205,000</u>	<u>85,213</u>
Capital - Note 4	<u>1,635</u>	<u>723</u>
	<u>\$ 321,702</u>	<u>\$ 260,498</u>
LIABILITIES AND NET ASSETS		
Current		
Accounts payable	\$ 4,401	\$ 5,216
Payroll remittances payable	<u>2,469</u>	<u>1,476</u>
	<u>6,870</u>	<u>6,692</u>
Net assets	<u>314,832</u>	<u>253,806</u>
	<u>\$ 321,702</u>	<u>\$ 260,498</u>
Approved on behalf of the Board		
_____ Director	_____ Director	

STATEMENT OF OPERATIONS AND NET ASSETS
For the year ended June 30, 2025

	<u>2025</u>	<u>2024</u>
Revenue		
Licenses - practicing	\$ 183,692	\$ 81,550
Convention - Schedule 1	25,830	66,523
Interest	6,316	4,515
Licences - non-practicing	2,000	1,500
Reinstatement fees	750	750
Grant revenue	57	1,016
Affiliation fees	-	330
Other income	-	45
	<u>218,645</u>	<u>156,229</u>
Expenses		
Administrative expenses - Schedule 2	121,123	113,015
Amortization	747	587
Community oral health	2,777	1,477
Continuing education	5,500	7,848
Convention - Schedule 1	22,230	66,811
Insurance	2,962	1,090
Interest and bank charges	497	471
Office rent	3,787	3,840
Promotions	-	1,659
Reunions	-	473
	<u>159,623</u>	<u>197,271</u>
Income (loss) from operations	<u>59,022</u>	<u>(41,042)</u>
Other income (expenses)		
Loss on disposal of assets	(1,177)	(834)
Unrealized gain on investments	3,181	6,365
	<u>2,004</u>	<u>5,531</u>
Excess (deficiency) of revenues over expenses	61,026	(35,511)
Net assets, beginning of year	<u>253,806</u>	<u>289,317</u>
Net assets, end of year	<u>\$ 314,832</u>	<u>\$ 253,806</u>

STATEMENT OF CASH FLOWS
For the year ended June 30, 2025

	<u>2025</u>	<u>2024</u>
Cash provided by (used in) operations		
Excess (deficiency) of revenues over expenses	\$ 61,026	\$ (35,511)
Add (deduct) items not requiring an outlay of cash		
Amortization	747	587
Loss on disposal of assets	1,177	834
Unrealized gain (loss) on investments	(3,181)	(6,366)
Net changes in current assets and/or liabilities		
Accounts receivable	(223)	(1,376)
Inventory	-	1,892
Prepaid expenses	(698)	727
Accounts payable	(815)	470
Payroll remittances payable	<u>993</u>	<u>228</u>
	<u>59,026</u>	<u>(38,515)</u>
Cash provided by (used in) investing activities		
Long-term investments acquired	(200,000)	-
Proceeds on disposal of long-term investments	83,394	-
Capital assets acquired	<u>(2,836)</u>	<u>-</u>
	<u>(119,442)</u>	<u>-</u>
Net decrease in cash	(60,416)	(38,515)
Cash, beginning of year	<u>171,342</u>	<u>209,857</u>
Cash, end of year	<u>\$ 110,926</u>	<u>\$ 171,342</u>

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

Saskatchewan Dental Therapists Association (the "organization") is a professional association of dental therapists and has been incorporated under the Dental Disciplines Act of Saskatchewan and is accordingly exempt from income tax.

1. Significant accounting policies

(a) Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations.

(b) Measurement of financial instruments

The organization initially measures its financial assets and financial liabilities at fair value, except for certain related party transactions, which are measured at the applicable carrying or exchange amount. Unless otherwise noted, the organization subsequently measures all of its financial assets and financial liabilities at cost or amortized cost.

Financial assets measured at amortized cost on a straight-line basis include cash and accounts receivable. Financial liabilities measured at amortized cost on a straight-line basis include accounts payable.

Investments are measured at amortized cost.

(c) Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is claimed using the declining balance method at the following annual rates:

Office equipment 20%

Computer equipment 55%

(d) Revenue recognition

The organization follows the deferred method of accounting for contributions. License fees are recorded as income in the year they are received. Other revenues such as convention income (net of expenses), grant revenue, affiliation and reinstatement fees are also recorded as income in the year they are received.

(e) Use of estimates

The preparation of the 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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period then ended. Actual results could differ from those estimates.

Significant areas requiring the use of estimates relate to useful lives of capital assets.

(f) Impairment of long-lived assets

A long-lived asset is tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

2. Accounts receivable

Accounts receivable are from interest accrued on GICs \$2,890 (2024 - \$2,667 is a reimbursement from Canadian Dental Therapists Association and accrued interest on the GIC).

3. Investments

	<u>2025</u>	<u>2024</u>
Manulife Guaranteed Investment Fund (GIF)	\$ -	\$ 80,213
RBC Guaranteed Investment Certificate (GIC)	5,000	5,000
RBC Guaranteed Investment Certificate (GIC)	200,000	-
	<u>\$ 205,000</u>	<u>\$ 85,213</u>

4. Capital assets

	<u>2025</u>	<u>2024</u>
Cost	Accumulated amortization	Net book value
Office equipment	\$ 666	\$ 421
Computer equipment	3,500	2,110
	<u>\$ 4,166</u>	<u>\$ 2,531</u>
		<u>\$ 245</u>
		<u>\$ 306</u>
		<u>1390</u>
		<u>417</u>
		<u>\$ 723</u>

5. Financial instruments

The organization is exposed to various risks through its financial instruments. The following comments help describe the nature of these risks as of June 30, 2025:

(a) Credit risk

As defined by the CPA Canada Handbook, "[credit] risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation." The organization's is not exposed to significant credit risk.

(b) Interest rate risk

As defined by the CPA Canada Handbook, "[interest] rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates." The organization is not exposed to significant interest rate risk.

(c) Market risk

As defined by the CPA Canada Handbook, "[market] risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk." The organization is not exposed to any significant market risk.

SCHEDULES TO FINANCIAL STATEMENTS
For the year ended June 30, 2025

SCHEDULE 1**CONVENTION**

Registration fees	\$ 13,150	\$ 32,660
Donations	12,480	16,443
Booth revenue	200	1,200
Scientific registrations	-	8,250
Extra	<u>-</u>	<u>7,970</u>
	<u>25,830</u>	<u>66,523</u>
Expenses		
Bank charges	38	162
Decorations	-	4,986
Entertainment	5,418	4,648
Hall rent, meals and refreshments	14,977	52,947
Prizes	<u>1,797</u>	<u>4,068</u>
	<u>22,230</u>	<u>66,811</u>
Net earnings (loss)	<u>\$ 3,600</u>	<u>\$ (288)</u>

Administrative expenses**Schedule 2**

Accommodations	\$ 1,075	\$ 2,945
Audit	10,299	10,677
Business meals	458	2,540
Contracted services	200	17,212
Honorarium	1,050	3,150
Legal	8,417	1,797
Memberships and licences	195	1,063
Office supplies	6,871	7,167
Postage and printing	1,371	343
Telephone	2,259	1,205
Travel	6,570	16,278
Wages	<u>82,358</u>	<u>48,638</u>
	<u>\$ 121,123</u>	<u>\$ 113,015</u>