



COLLEGE OF DENTAL  
TECHNICIANS of BRITISH  
COLUMBIA

## College of Dental Technicians of BC Annual Report April 1, 2021 – March 31, 2022

### College Report

On behalf of the Board, I am pleased to present the Annual Report and Audited Financial Statements of the College of Dental Technicians of BC for the fiscal year ended March 31, 2022.

In preparing to write this report, I was struck by how much CDTBC has had to adapt its processes and adjust its expectations of what is “normal” since this time last year. Continuing to regulate a health profession in the context of the changing regulatory environment in BC and the ongoing COVID-19 pandemic, brings both new challenges, and new opportunities.

While many of the Public Health Orders, travel restrictions, and guidelines that were in place a year ago have now been lifted, the COVID-19 virus continues to mutate, and new variants are still being spread throughout the world at a significant rate. This requires us as health profession regulators to be vigilant and ensure that we continue to fulfil our mandate to protect the public, patients, and our healthcare system.

As we move into the new fiscal period, the College office remains closed to the public, CDTBC’s board and Committee meetings are still being held by web conference, and staff work both from home and in-office as needed. We anticipate that this hybrid-model of working will continue for the foreseeable future.

This year, the annual report will be in a much simpler format due to time and resource restraints the College is operating under. As we reported last year, the boards of the four dental regulators have struck a Transition Steering Committee (TSC) to oversee the proposed amalgamation of the colleges into a new, single regulatory organization that will regulate six oral health professions.

While the exact date of the amalgamation has yet to be determined by the BC Government, we anticipate that amalgamation is likely to occur before the end of 2022, and the staff and boards of the four colleges are working diligently toward meeting that timeline.

The CDTBC Board has agreed that the strategic priority for CDTBC now is to ensure the successful transition of the College to a new regulator. Staff will focus most of their time and efforts on the necessary work that needs to be completed for the amalgamation, and board and committee meetings will be held only as necessary to deal with matters that arise to fulfill our regulatory obligations.

As noted last year, the Canadian Alliance of Dental Technology Regulators launched its Credentialing and Assessment Services for Canadian regulators in February 2021 as a standardized way to assess applicants for registration as a Dental Technician against the national Competency Profile for dental technology practice in Canada. This service includes the administration of the new pan-Canadian *Dental Technology Entry-To Practice Assessment (DTETPA)*, which includes both a Knowledge-Based Assessment (KBA), and a Performance-Based Assessment (PBA).

The KBA is a computer based, virtually proctored multiple-choice “examination”, and an in-person multi-station demonstration of an applicant’s skill in meeting entry-to-practice competencies. More information about this process and the assessments can be found on the CADTR website here: [Home - Canadian Alliance of Dental Technology Regulators \(cadtr-acortd.com\)](http://cadtr-acortd.com)

The KBA was offered in both the spring and fall this year, and the PBA was administered in three different Provinces on consecutive weekends in October. Successful applicants are provided with a certificate of completion that can be used in their application for registration in any jurisdiction in Canada.

The following pages contain a summary of statistics and information on registrants, College activities, and the Auditor’s Report and Audited Financial Statements for the year ended March 31, 2022.

One statistic I think is of particular note is the table showing the age demographic of our Dental Technician registrants who now number less than 350 in the entire Province. These figures are alarming as it appears likely that soon there may not be enough licenced Dental Technicians to meet the demand for restorative dental devices and appliance of patients in British Columbia. As the number of registrants nearing retirement age is far greater than the number entering the profession, BC needs to find a way to address this imbalance and stabilize the workforce.

In closing, I would like to thank each of the Board and Committee members for their support and diligence in ensuring the College of Dental Technicians of BC continues to regulate the profession with integrity and excellence in the public interest.

Respectfully submitted by:

Ronald Revell, RDT (NP)  
Registrar / CEO

# College Governance & Organizational Structure – 2021-22

## COLLEGE BOARD (current to May 2, 2022)

### ELECTED MEMBERS

Angus Barrie, RDT (Chair)  
Hooman Janami, RDT  
Min Suk Oh, Assistant  
Neal Russell, RDT  
Amandeep Singh, RDT  
Lih Fen Young, RDT

### APPOINTED MEMBERS

Patricia Dooley (Vice-Chair)  
Rachel Ling  
Dr. Robert F. Whiteley

### COMMITTEES

#### Registration Committee

Angus Barrie, RDT \*  
Patricia Dooley  
Rachel Ling  
Neal Russell, RDT  
Amandeep Singh, RDT

#### Inquiry Committee

Hooman Janami, RDT \*  
Rachel Ling  
Brian Oh  
Robert Whiteley  
Lih Fen Young, RDT

#### Finance Committee

Emily Chan \*  
Patricia Dooley  
Hooman Janami, RDT

#### Quality Assurance Committee

Rachel Ling \*  
Amandeep Singh, RDT  
Lih Fen Young, RDT

#### Discipline Committee

Angus Barrie, RDT  
Patricia Dooley  
*3 RDTs as needed*

\* Indicates Committee Chair

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## College Staff

Ronald Revell, RDT (NP)

Registrar / CEO

Susan Still

Manager, Finance & Registration

## Annual Report Statistics – 2021- 2022

### Number of Registrants on March 31, 2022

**Total Number of Registrants – 769** (34 fewer than previous year)

#### Registrants by Registration Class

Registered Dental Technicians	325
Non-practicing Dental Technicians	4
Dental Technician Assistants	427
Dental Technician Students	13

#### Registered Dental Technician Demographics (as of December 31, 2022)

Age Range	24 & Under	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60-64	65-69	70 & Over
Year of Birth	1998 or later	1997-1993	1992-1988	1987-1983	1982-1978	1977-1973	1972-1968	1967-1963	1962-1958	1957-1953	1952 or earlier
Number of RDTs	2	2	6	20	35	26	56	58	60	33	31
% of Total	0.6%	0.6%	1.8%	6.1%	10.6%	7.9%	17%	17.6%	18.2%	10%	9.4%

**Total Number of RDTs = 329**

**Auditor's Report & Audited Financial Statements**

**March 31, 2022**

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**COLLEGE OF DENTAL TECHNICIANS OF BRITISH COLUMBIA**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

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## INDEPENDENT AUDITORS' REPORT

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To the Members of College of Dental Technicians of British Columbia

### Opinion

We have audited the financial statements of College of Dental Technicians of British Columbia (the "College"), which comprise the statement of financial position as at March 31, 2022, and the statements of changes in net assets, revenues and expenses 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 College as at March 31, 2022, and the results of its operations and 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the College in accordance with 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 the 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 College'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 College or to cease operations, or has no realistic alternative but to do so.

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

### Auditors' Responsibilities 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 auditors' 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.

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## INDEPENDENT AUDITORS' REPORT

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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 College'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 College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, 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.

*Manning Elliott LLP*

Chartered Professional Accountants  
Vancouver, British Columbia  
August 12, 2022



**COLLEGE OF DENTAL TECHNICIANS OF BRITISH COLUMBIA**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT MARCH 31, 2022**

	2022	2021
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 818,335	\$ 832,217
Term deposits	214,553	208,753
Prepaid expenses	-	5,251
	<b>1,032,888</b>	1,046,221
RESTRICTED CASH (Note 5)	162,718	160,047
CAPITAL ASSETS (Note 3)	12,211	17,444
	<b>\$ 1,207,817</b>	<b>\$ 1,223,712</b>
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 5,826	\$ 11,126
Deferred revenue (Note 4)	387,852	406,797
	<b>393,678</b>	417,923
<b>NET ASSETS</b>		
INVESTED IN CAPITAL ASSETS	12,211	17,444
DISCIPLINE LEGAL RESERVE (Note 5)	162,718	160,047
UNRESTRICTED	639,210	628,298
	<b>814,139</b>	805,789
	<b>\$ 1,207,817</b>	<b>\$ 1,223,712</b>

COMMITMENT (Note 6)

SUBSEQUENT EVENT (Note 7)

**Approved by the Board:**

\_\_\_\_\_ Director

\_\_\_\_\_ Director

**COLLEGE OF DENTAL TECHNICIANS OF BRITISH COLUMBIA**  
**STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

	Invested in Capital Assets	Discipline Legal Reserve (Note 5)	Unrestricted	2022	2021
NET ASSETS - BEGINNING OF YEAR	\$ 17,444	\$ 160,047	\$ 628,298	\$ 805,789	\$ 711,683
Excess of revenues over expenses for the year	-	2,671	5,679	8,350	94,106
Amortization of capital assets	(5,233)	-	5,233	-	-
NET ASSETS - END OF YEAR	\$ 12,211	\$ 162,718	\$ 639,210	\$ 814,139	\$ 805,789

**COLLEGE OF DENTAL TECHNICIANS OF BRITISH COLUMBIA**  
**STATEMENT OF REVENUES AND EXPENSES**  
**FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
<b>REVENUES</b>		
License and registration fees	\$ 424,288	\$ 445,441
Interest	9,431	9,368
Fines and hearing fees	2,460	3,300
Other	1,067	-
	<b>437,246</b>	<b>458,109</b>
<b>EXPENSES</b>		
Salaries and benefits	234,323	215,200
Rent	55,024	46,445
Repairs and maintenance	44,119	38,417
Consulting	39,732	-
Legal and accounting	11,944	9,629
Bank charges and credit card processing	9,919	11,220
Staff and member	6,350	7,704
Board and committee meetings	6,293	8,481
Insurance	6,193	4,844
Amortization of capital assets	5,233	7,476
Office supplies	3,305	3,512
Telephone, fax and internet	2,440	3,161
Registrar	1,529	60
Registrant communications	1,268	3,089
Benefits administration and WCB	620	193
Liaison activities	604	3,468
Resource materials	-	604
Awards and scholarships	-	500
	<b>428,896</b>	<b>364,003</b>
<b>EXCESS OF REVENUES OVER EXPENSES FOR THE YEAR</b>	<b>\$ 8,350</b>	<b>\$ 94,106</b>

**COLLEGE OF DENTAL TECHNICIANS OF BRITISH COLUMBIA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

	2022	2021
<b>OPERATING ACTIVITIES</b>		
Cash receipts from members	\$ 418,301	\$ 433,200
Cash paid to suppliers and employees	(433,143)	(367,974)
Interest and other amounts received	9,431	9,368
	<b>(5,411)</b>	74,594
<b>FINANCING ACTIVITIES</b>		
(Purchase) redemption of term deposits	(5,800)	96,656
Increase in restricted cash	(2,671)	(2,671)
	<b>(8,471)</b>	93,985
<b>(DECREASE) INCREASE IN CASH DURING THE YEAR</b>	<b>(13,882)</b>	168,579
<b>CASH - BEGINNING OF YEAR</b>	<b>832,217</b>	663,638
<b>CASH - END OF YEAR</b>	<b>\$ 818,335</b>	\$ 832,217

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**COLLEGE OF DENTAL TECHNICIANS OF BRITISH COLUMBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

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PURPOSE OF THE COLLEGE

Effective December 7, 1995, the practice of Dental Technology became a designated Health Profession, regulated by the College of Dental Technicians of British Columbia (the "College"), under the authority of the Health Professions Act and the Dental Technician Regulations. The College is a not-for-profit organization under the Income Tax Act (Canada) and, as such, is exempt from income taxes.

The College establishes, monitors and enforces standards of education, qualifications and practice for dental technicians, issues practicing certificates, conducts certificate inspections and, where necessary, suspends or cancels certificates.

The COVID-19 health pandemic has had a significant impact on social and economic activity through the restrictions put in place by various levels of government regarding travel, business operations and isolation/quarantine orders. The College continues to monitor its operations and assess the impact COVID-19 will have on its operating activities and will make any necessary adjustments to maintain its financial position.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") under Part III of the CPA Handbook – Accounting. Financial statements prepared in accordance with ASNPO are also in accordance with Canadian generally accepted accounting principles ("GAAP").

These financial statements have, in management's opinion, been prepared within reasonable limits of materiality using the significant accounting policies noted below:

(a) Cash

Cash consists of funds held on deposit.

(b) Capital assets

Capital assets are recorded at historical cost and amortized over their estimated useful lives applying the declining balance method at the following annual rates:

Computer equipment	30%
Computer software	30%

The College monitors the recoverability of capital assets based on their long-term service potential. When a capital asset no longer has any long-term service potential to the College, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of revenues and expenses. Write-downs recognized under this policy are not reversed.

(c) Revenue recognition

The College follows the deferral method of accounting for revenue. License and registration fees are recognized as revenue throughout the license year or when an individual becomes eligible for registration during the year. When a member has not paid their annual dues by March 31, that individual is removed from the register and must pay a reinstatement fee in addition to the regular fee. This policy results in revenue being recorded only when the reinstatement fee is paid.

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**COLLEGE OF DENTAL TECHNICIANS OF BRITISH COLUMBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

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1. SIGNIFICANT ACCOUNTING POLICIES (*continued*)

(d) Deferred revenue

Deferred revenue includes license and registration fees and other amounts received in the current period relating to the following license year.

(e) Deferred contributions

Deferred contributions for the purchase of capital assets that will be amortized are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets.

(f) Discipline legal reserve

This reserve is to be used to pay the costs, including legal expenses, related to the disciplinary actions undertaken by the College. In 1997, the College Board resolved to transfer \$25,000 per year into the reserve up to a maximum of \$100,000. The Board further resolved that the reserve be invested in a Guaranteed Investment Certificate with all interest earned on the investment to be retained in the reserve. During 2001, College contributions to the reserve resulted in a balance of \$100,000 and as such, no further contributions will be made to the reserve unless the balance is drawn down to pay approved costs.

(g) Use of estimates

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions about future events that affect the reported amounts of assets, liabilities, revenues and expenses as at the end of or during the reporting period. Management believes that the estimates used are reasonable and prudent, however, actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the determination of the useful lives of assets for calculating amortization, measurement of deferred revenue, and the amounts recorded as accrued liabilities.

(h) Financial instruments

Measurement

The College's financial instruments consist of cash, term deposits, restricted cash, and accounts payable.

The College initially measures all of its financial assets and liabilities at fair value, except for certain non-arm's length transactions. The College subsequently measures all of its financial assets and liabilities at amortized cost.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of any write-down that is determined is recognized in the statement of revenues and expenses. A previously recognized impairment loss may be reversed to the extent of any improvement, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of revenues and expenses in the period in which it is determined.

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**COLLEGE OF DENTAL TECHNICIANS OF BRITISH COLUMBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

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1. SIGNIFICANT ACCOUNTING POLICIES (*continued*)

(h) Financial instruments (*continued*)

Transaction costs

The College recognizes its transaction costs in income in the period incurred. However, financial instruments that will not be subsequently measured at fair value are adjusted by the transaction costs that are directly attributable to their origination, issuance or assumption.

2. FINANCIAL INSTRUMENTS RISKS

The College's financial instruments are described in Note 1(h). In management's opinion, the College is not exposed to significant credit, liquidity, market, currency, interest rate and other price risks arising from these financial instruments. In addition, the College is not exposed to any material concentrations of risk and there has been no significant change in risk exposures from the prior year.

Credit risk

Credit risk is the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The College's financial asset that is exposed to credit risk is cash. The risk is minimized to the extent that it is primarily placed with financial institutions.

Although the COVID-19 health pandemic has impacted many organizations, based on the nature of the College's operations, management has determined the College's credit risk to be minimal and will continue to monitor cash collections to mitigate any potential credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its receipt of funds from registrants and other related sources in order to meet its obligations associated with its accounts payable. The College mitigates its exposure to liquidity risk by ensuring that it documents when authorized payments become due and monitors its cash balances and cash flows generated from operations against its anticipated, committed and contemplated outflows.

Although the COVID-19 health pandemic has impacted many organizations, based on the nature of the College's operations, management has determined the College's liquidity risk to be minimal and will continue to monitor cash collections to mitigate any potential liquidity risk.

Market risk

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.

Currency risk

Currency risk is the risk that the fair value or future cash year end flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The College is not exposed to currency risk as all operations and financial instruments are conducted and denominated in Canadian dollars.

**COLLEGE OF DENTAL TECHNICIANS OF BRITISH COLUMBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

2. FINANCIAL INSTRUMENTS RISKS *(continued)*

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in interest rates. The College is exposed to interest rate risk through its term deposits. The College mitigates risk by investing in fixed rate term deposits with minimal risk.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The College is not exposed to other price risk.

3. CAPITAL ASSETS

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Computer equipment	\$ 20,386	\$ 17,500	\$ 2,886	\$ 4,123
Computer software	150,334	141,009	9,325	13,321
	\$ 170,720	\$ 158,509	\$ 12,211	\$ 17,444

4. DEFERRED REVENUE

Deferred revenue is comprised of the following amounts relating to the subsequent fiscal year:

	2022	2021
License and registration fees	\$ 387,852	\$ 406,797

5. DISCIPLINE LEGAL RESERVE

Restricted cash represents amounts for the discipline legal reserve as explained in Note 1(f).

The revenue allocated to the reserve during the current year is comprised of interest income of \$2,671 (2021 - \$2,671).



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**COLLEGE OF DENTAL TECHNICIANS OF BRITISH COLUMBIA**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MARCH 31, 2022**

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6. COMMITMENT

The College is under a premises lease agreement that expires in October 2023.

The anticipated minimum lease payments, excluding operating costs, over the next two years are as follows:

2023	\$	72,312
2024		<u>33,902</u>
	\$	<u>106,214</u>

7. SUBSEQUENT EVENT

The Board of the College is pursuing amalgamation with three other regulators, the College of Dental Hygienists of British Columbia, the College of Dental Surgeons of British Columbia and the College of Denturists of British Columbia, with the intent of forming a single regulator for oral health professionals, in alignment with the Government of British Columbia's recommendations for modernizing the health profession regulatory system. The Ministry has proposed that the new college will be named the British Columbia College of Oral Health Professionals, and the amalgamation is anticipated to take effect on September 1, 2022.