

BCCOHP

British Columbia College of
Oral Health Professionals

Annual Report April 1, 2024 – March 31, 2025

An abstract graphic featuring a series of stylized, overlapping mountain peaks in shades of blue and white on the right side. A river, composed of multiple parallel lines in various shades of blue, teal, and orange, flows from the base of the mountains down towards the bottom left. The river's path curves and widens as it moves. The background is a light blue gradient, and the foreground is a dark blue gradient.

TURNING INSIGHT

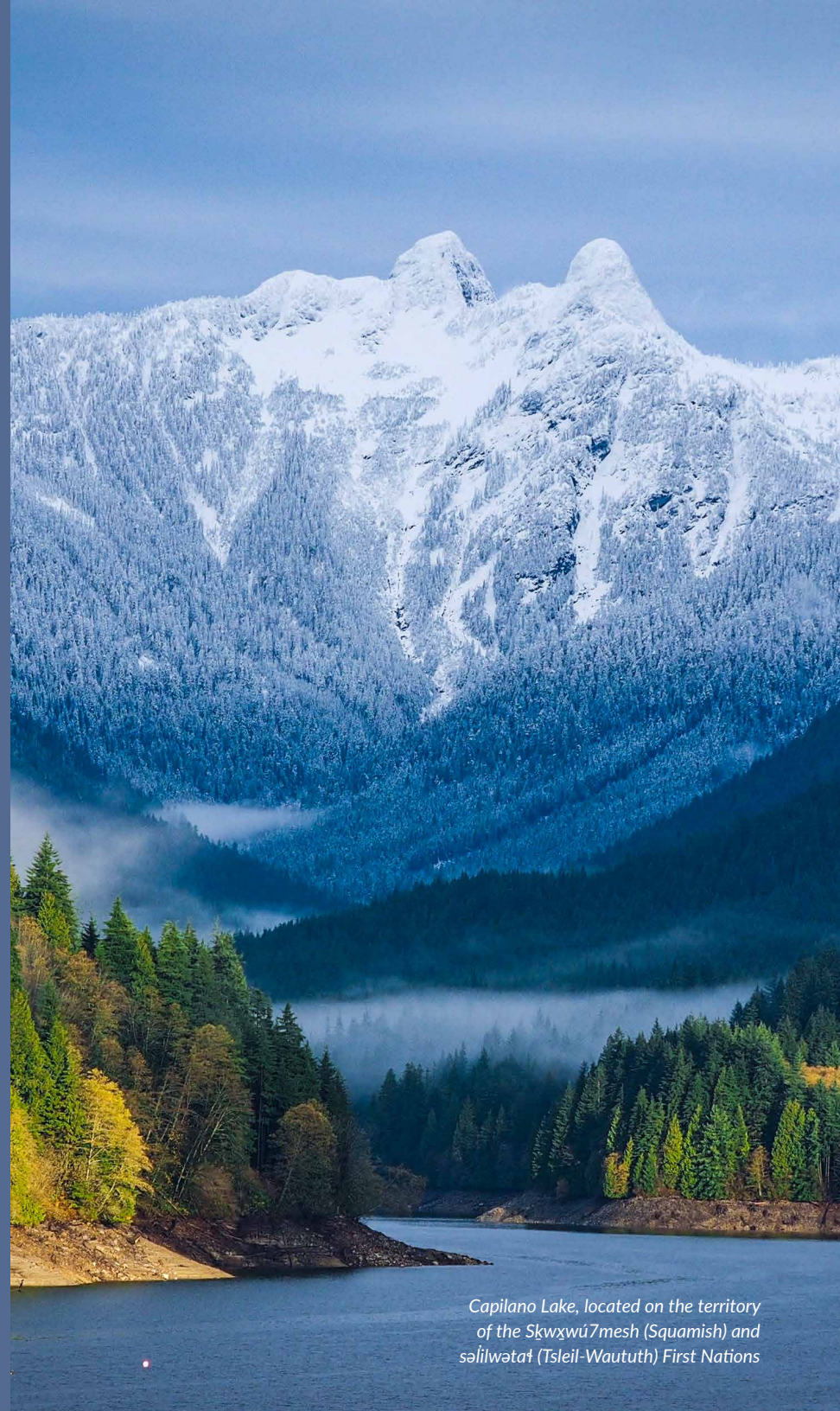
INTO ACTION

The offices of the British Columbia College of Oral Health Professionals (BCCOHP) are located on the traditional, ancestral and unceded territories of several distinct Coast Salish First Nations. Our Vancouver office is on the territories of the xʷməθkʷəy̓əm (Musqueam), Skwxwú7mesh (Squamish) and səliłwətał (Tsleil-Waututh) Nations. Our Victoria office sits on the territories of the ləkʷəŋən Peoples, specifically the Songhees and xʷsepsəm (Esquimalt) Nations. We express our deep respect to these Nations and their ongoing relationships with the lands and waters where we live and work. Acknowledging the territories and original stewards of these lands is an important act of respect, but it holds meaning only when accompanied by sustained action.

As the provincial regulator of oral health professionals, BCCOHP's work spans the territories of over 200 distinct First Nations in what is colonially known as British Columbia. We also recognize the Métis and Inuit Peoples who have made their homes on this land, each with distinct rights, histories, cultures and contributions. First Nations, Métis and Inuit Peoples continue to be knowledge holders, leaders, caregivers and advocates in their communities and we recognize their ongoing leadership in advancing health and healing amidst the impacts of colonialism and systemic inequity.

We understand that our work takes place within systems that have caused, and continue to cause, harm to Indigenous Peoples. This acknowledgment is not a statement of completion, but a call to action. We are committed to upholding Indigenous rights and promoting reconciliation through the regulation and delivery of oral health care. **Learn more about the actions we are taking »**

We carry this responsibility with humility and commitment, knowing that this is lifelong work that must be rooted in accountability, meaningful action and reciprocal relationships.



Capilano Lake, located on the territory of the Skwxwú7mesh (Squamish) and səliłwətał (Tsleil-Waututh) First Nations

TABLE OF CONTENTS

Message from the Registrar/CEO and Board Chair	2
Strategic Plan	4
Year in review	5
Oral health equity	9
Statistics and demographics	11
Responding to complaints.....	17
Board	21
Organizational structure	22
Committees	23

2024-25 audited financial statements are appended to the end of this report.

Message from the Registrar/CEO and Board Chair

2024-25 was a year of acceleration. With our new strategic plan in hand, we moved from planning to doing—and made meaningful progress, fast. After several years of careful integration and forward-looking design, clear priorities, a united team and a shared commitment to the public interest kept us focused as we stepped into this next phase of our development.

Much of our energy went toward removing barriers and untangling complexity inherited from the amalgamation of four legacy regulators. The work of bringing multiple systems, cultures and approaches into alignment is no small task. This year, strategic initiatives took centre stage—not just as ideas but as drivers of real progress across our regulatory functions.

This report captures the result of that push: progress you can see. The pages ahead reflect a team that's moved with intention, guided by insight and determined to build a modern, responsive regulator. We're proud of how far we've come—and eager for what's next.

Thank you to each one of our board and committee members, our staff team, oral health professionals, the public and other health system partners for walking with us as we push forward to create the regulator our communities need.

Sincerely,

A handwritten signature in white ink, appearing to read "Hacker", with a stylized, looping initial.

Chris Hacker, Registrar/CEO

A handwritten signature in white ink, appearing to read "Carl Roy", with a fluid, cursive style.

Carl Roy, Board Chair

There are three main ways that the BC College of Oral Health Professionals protects the public:



By ensuring
that oral health
professionals are
able to practise
competently



By setting
expectations for the
delivery of safe and
patient-centred oral
health care



By investigating
complaints about
oral health
professionals

Strategic Plan 2024-27

BCCOHP is delivering on the promise of modernized professional regulation of the oral health team.

In line with this strategic plan, our work is risk based, data informed and collaborative—and focused on outcomes for patients and the public. Our continued work in integrating our regulatory functions is informed by a commitment to the need for health equity and culturally safe and humble process and care.



VISION

Reimagined oral health care oversight

We draw from a shared legacy and rich diversity of thought to deliver modernized oral health care regulation.



MISSION

Regulatory leadership that collaboratively builds public confidence in the delivery of safe, ethical, team-based oral health care.



VALUES

We put people first

We recognize that the most important resource in delivering our mission is the diversity and knowledge of people.

We do what we say

We are committed to delivering meaningful outcomes for patients and the public, and to being transparent about our work and its impact.

We get it done

We build credibility and trustworthiness through the quality of our regulatory work, while approaching new challenges with openness and curiosity.

We take the long view

Through continuous improvement, we will use our influence to make a positive impact today and in the future.



STRATEGIC FOCUS

BCCOHP has identified areas of focus which underpin the core pillars of our strategic efforts. Our four areas of strategic focus for 2024-27 are detailed on the following pages.

This year began with the rollout of a new 2024-27 Strategic Plan which identifies four areas of strategic focus that are core pillars of our efforts to safeguard the public from harm and discrimination by diligently overseeing safe, competent, ethical and team-based oral health care.

Under the current strategic plan, we are undertaking multi-year projects in the following focus areas:



Each strategic focus includes a number of initiatives that outline actionable steps and key priorities. BCCOHP has been working hard to advance several transformative initiatives over the past year. Each initiative is part of our ongoing commitment to a future for oral health oversight that strengthens public trust, protects the people of British Columbia and supports the professionals we regulate in the provision of safe, effective team-based oral health care.

Progress report on our areas of strategic focus

Strategic focus #1: Regulatory leadership



We are proud to be part of a broader movement to reimagine healthcare regulation not just in BC—but across Canada. Key successes this year in pursuit of regulatory leadership:

- Finalized and obtained board approval on the final components of our enterprise risk management system:
 - An organizational risk register
 - Risk appetite statements in the categories of finance, human capital, operations, regulation, reputation, public protection, technology and strategy, which support the overall risk appetite statement for the organization
- Continued to operate as a data-led regulator through our research programs, which provide insights from the **public** and **oral health professionals** to inform our regulatory decision making.
- Continued to prepare for the upcoming implementation of the **Health Professions and Occupations Act** (HPOA), which passed in BC's legislature on November 24, 2022. When it comes into force, it will replace the current *Health Professions Act*. In support of this, our internal project team worked throughout 2024-25 to:
 - Collaborate with BC's health regulators on the development of model bylaws that health colleges can then customize to create their own bylaws.
 - Initiate the development of Bylaws for BCCOHP under the new act, in order to be ready when the government announces the in-force date.
- Shared our expertise as a regulatory leader via formal and informal opportunities such as speaking engagements, meeting with other provincial regulators and engaging at the national level.

“As a health regulator, patient safety is at the heart of our work. The creation of BCCOHP has resulted in a more resilient, fit-for-purpose organization and allows a sustained focus on the innovation and new ways of thinking and working required to improve health outcomes for all people who call British Columbia home.”

– Carl Roy, Board Chair and
Chris Hacker, Registrar/CEO

Year in review 2024-25

This year, we defined two dedicated streams to advance distinct but interconnected work by establishing the **Anti-Discrimination, Equity & Reconciliation (ADER)** project. The ADER project is a trauma-informed initiative that aims to prevent harm and discrimination, promote equity in oral health care and uphold Indigenous rights through regulation and care delivery. This work will embed accountability for equity and reconciliation across all regulatory functions.

Strategic focus #2: Cultural safety and humility



Key successes this year in pursuit of upholding Indigenous rights and promoting reconciliation through the regulation and delivery of oral health care:

- Welcomed a new Director, Cultural Safety and Humility to the leadership team at BCCOHP.
- Began making concrete changes to embed Indigenous ways of knowing into day-to-day operations across BCCOHP.
- Began to integrate changes into the complaints process to support more culturally safe and appropriate engagement with Indigenous complainants.
- Created safe and supportive spaces for staff to engage in learning about Indigenous anti-racism, cultural safety and equity—providing opportunities for reflection, dialogue and shared understanding, including a staff-led book club focused on Indigenous authors and lived experiences.

Strategic focus #3: Health equity and anti-discrimination



Key successes this year in our work to prevent harm and discrimination and to create equity in oral health care experience, delivery and outcomes:

- As part of our commitment to health equity, BCCOHP runs a research program to obtain insights from patients and members of the public: the **Voice of the Oral Health Patient**. In 2024-25, we launched an interactive tool that allows users to explore our research insights:
 - **Oral Health Equity Dashboard »**
- Developed a Discrimination Risk Matrix to support trauma-informed, equity-oriented regulatory decision-making and identify when complaints may involve risk of discrimination, bias or systemic harm.
- Planned for demographic data collection aligned with BC's *Anti-Racism Data Act and Human Rights Code*, including early work to collect voluntary Indigenous identity data from complainants and registrants.
- Created an implementation plan for trauma-informed and trauma-responsive practices into regulatory processes, particularly in complaints and investigations, to reduce harm and acknowledge the impact of discrimination, systemic violence and regulatory power.

Strategic focus #4: Modernized regulatory functions



Key successes this year in our work to modernize core regulatory functions in pursuit of patient and public safety:

- Advanced work towards establishing a modernized quality assurance program for all oral health professionals in order to ensure professionals are supported to practice competently throughout their careers.
 - Development of a proposed Quality Assurance Program Framework (this went out for consultation after fiscal year end) and once implemented will establish a single, modernized approach for all oral health professionals in BC.
- Finalizing one modernized set of *Professional Standards for the Oral Health Team* that bring together existing professional expectations into a single, unified framework. The standards are designed to support professional judgement, reflect today's team-based care environments and provide greater clarity for patients and professionals. Milestones met in 2024-25 include:
 - Drafting of a unified set of professional standards (informed by the standards framework and approach put together by the Standards and Guidance Committee the year prior).
 - Public consultation on the draft professional standards.
 - Approval of the final standards by the BCCOHP Board (March 2025).

Looking forward: the *Professional Standards for the Oral Health Team* rolled out in the months following the end of the 2024-25 fiscal year covered by this report. We will be celebrating that milestone in next year's annual report, but invite you to take a peek ahead [here](#) »

- As part of our ongoing work to unify regulatory functions, we have consolidated oral health professional information to improve our public register experience for the public, and the online portal for oral health professionals. Both updates launched on November 12, 2024.
 - A new public register was launched to streamline the search process. Users can now search a single register for certified dental assistants, dental technicians, dental therapists, dentists and denturists, with the dental hygienist register to be integrated in the next phase.
 - A new online portal launched in fall 2024, allowing certified dental assistants, dental technicians, dental therapists, dentists and denturists to complete more services online.

[Learn more about our four areas of strategic focus »](#)

Oral health equity

Using data and engagement to drive equity

At BCCOHP, we believe that understanding who is impacted and how is essential to our role as a health regulator. That's why we've made a relational approach to data collection central to our work.

Driving equity: why data matters

Regulatory bodies cannot protect the public without addressing inequities in access, experience and outcomes. BCCOHP recognizes that anti-discrimination, health equity and cultural safety are not just organizational values—they are regulatory responsibilities.

By collecting and using demographic and experiential data, we can make more informed decisions and better fulfill our promise to protect patients and the public.

Input and outcomes

Last year, we focused on becoming a data-led regulator by deepening our understanding of oral health care experiences through the **Voice of the Oral Health Patient in BC Research Program** and the **Oral Health Professionals Research Study**. Together, these studies help us better understand both the needs of the public and the perspectives of those delivering care. This year, we've continued that work, and started looking more closely at the experiences of those who face barriers to equitable care and outcomes. By understanding where inequities exist, we can take more targeted action to address them. These insights are shared publicly through our dashboards and help ensure our decisions are grounded in evidence and informed by those we are here to protect.

Data gathered through the Voice of the Oral Health Patient in BC Research Program and Oral Health Professionals Research Study helped inform BCCOHP's approach to new professional standards and the development of a modernized quality assurance program. These insights also contributed to the creation of the Oral Health Equity Dashboard detailed on the following page.

With these insights, our goal is to move beyond representation, toward real transformation of the systems that shape care.

Equity isn't just a priority—it's the law

BCCOHP's equity data work is grounded in law. Under the *Health Professions and Occupations Act* and the *BC Human Rights Code*, regulatory bodies have a legal duty to identify and eliminate systemic inequities.

Learn more about our ongoing research efforts, including our Oral Health Professionals Research Study and Voice of the Oral Health Patient in BC research program via our [research and consultations hub »](#)

Oral health equity

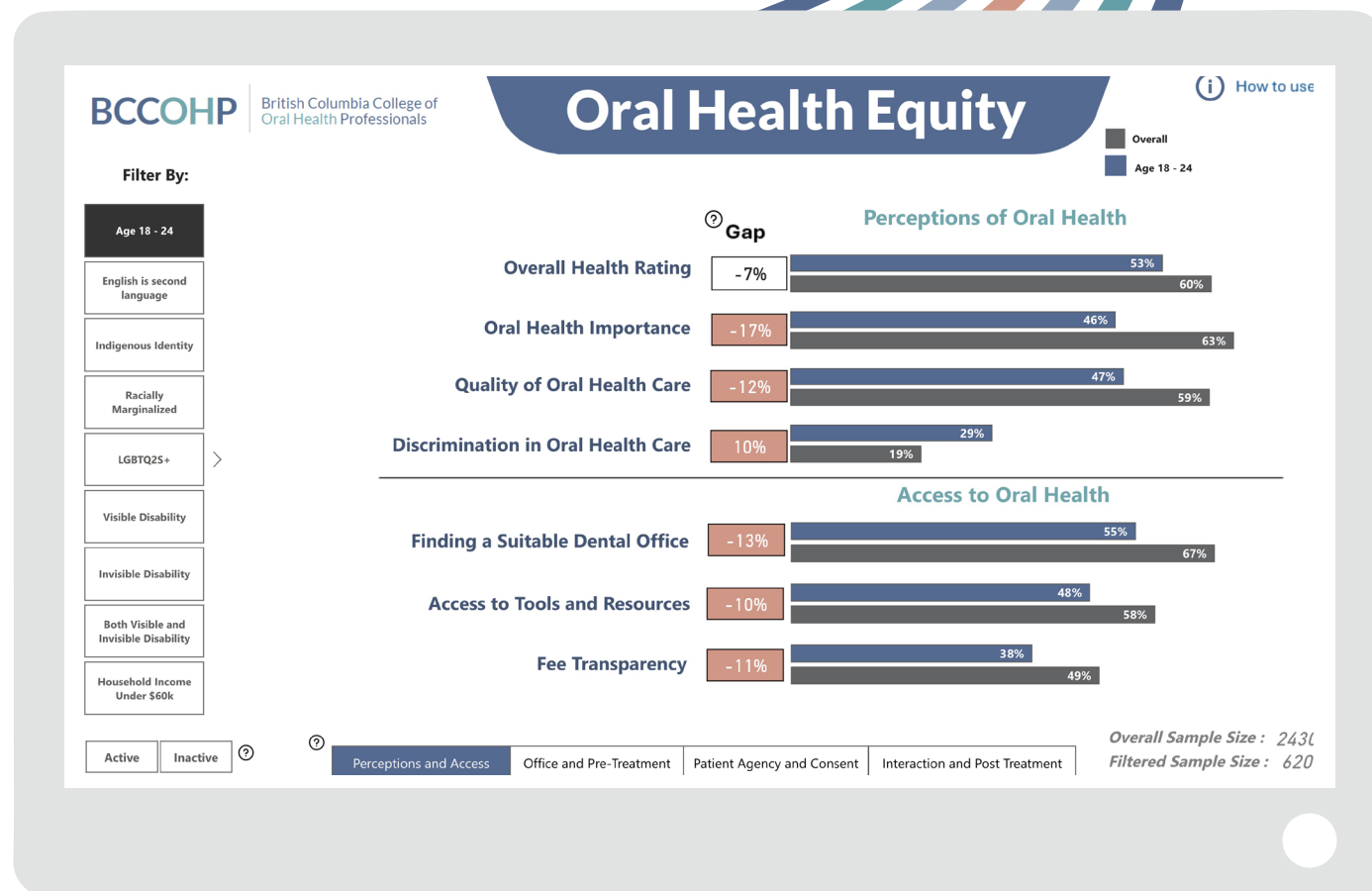
Introducing the Oral Health Equity Dashboard

This year, BCCOHP launched a new public-facing tool: the **Oral Health Equity Dashboard**. Created using data from the **Voice of the Patient study** with a specific focus on groups experiencing inequity, this dashboard helps identify disparities in access and care across different populations and groups in BC.

It enables us to:

- Track patterns of systemic exclusion
- Highlight areas where oral health care delivery is falling short by proactively identifying discriminatory conduct
- Inform the development of more culturally safe, equitable regulatory practices

The dashboard is one way we are working to better understand and address inequities—particularly those affecting groups who experience poorer health outcomes and systemic barriers in the oral health system. These insights will help BCCOHP monitor progress over time and guide future actions, informed by the people we are here to protect.



This dashboard complements our existing **Voice of the Patient Dashboard**, which continues to capture patient perspectives on safety, inclusion and trust in real time. Together, these tools provide a fuller understanding of the patient experience and where inequities exist.

Statistics and demographics

This map includes practising registrants and full certified dental assistants.

Geographic distribution of oral health professionals and non-hospital dental facilities

NORTH

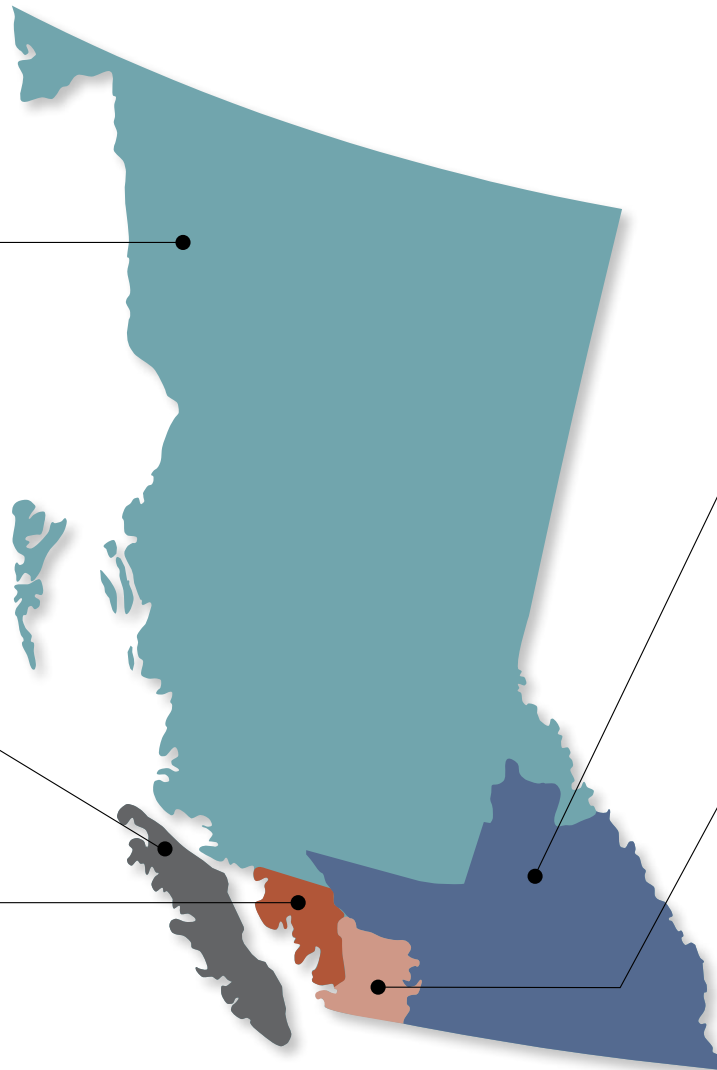
Certified dental assistants – 303
Dental hygienists – 239
Dental technicians – 8
Dental therapists – 1
Dentists – 152
Those with certification as a certified specialist – 12
Denturists – 21
Moderate sedation facilities* – 6
Sedation – deep/GA facilities* – 6

VANCOUVER ISLAND

Certified dental assistants – 1,104
Dental hygienists – 955
Dental technicians – 42
Dental therapists – 3
Dentists – 601
Those with certification as a certified specialist – 74
Denturists – 52
Moderate sedation facilities* – 39
Sedation – deep/GA facilities* – 11

VANCOUVER

Certified dental assistants – 2,062
Dental hygienists – 1,517
Dental technicians – 167
Dental therapists – 0
Dentists – 1,945
Those with certification as a certified specialist – 230
Denturists – 74
Moderate sedation facilities* – 98
Sedation – deep/GA facilities* – 30



OUTSIDE BC

Certified dental assistants – 155
Dental hygienists – 94
Dental technicians – 7
Dentists – 165
Those with certification as a certified specialist – 25
Denturists – 8

SOUTHERN INTERIOR

Certified dental assistants – 1,027
Dental hygienists – 721
Dental technicians – 28
Dental therapists – 0
Dentists – 516
Those with certification as a certified specialist – 61
Denturists – 42
Moderate sedation facilities* – 47
Sedation – deep/GA facilities* – 10

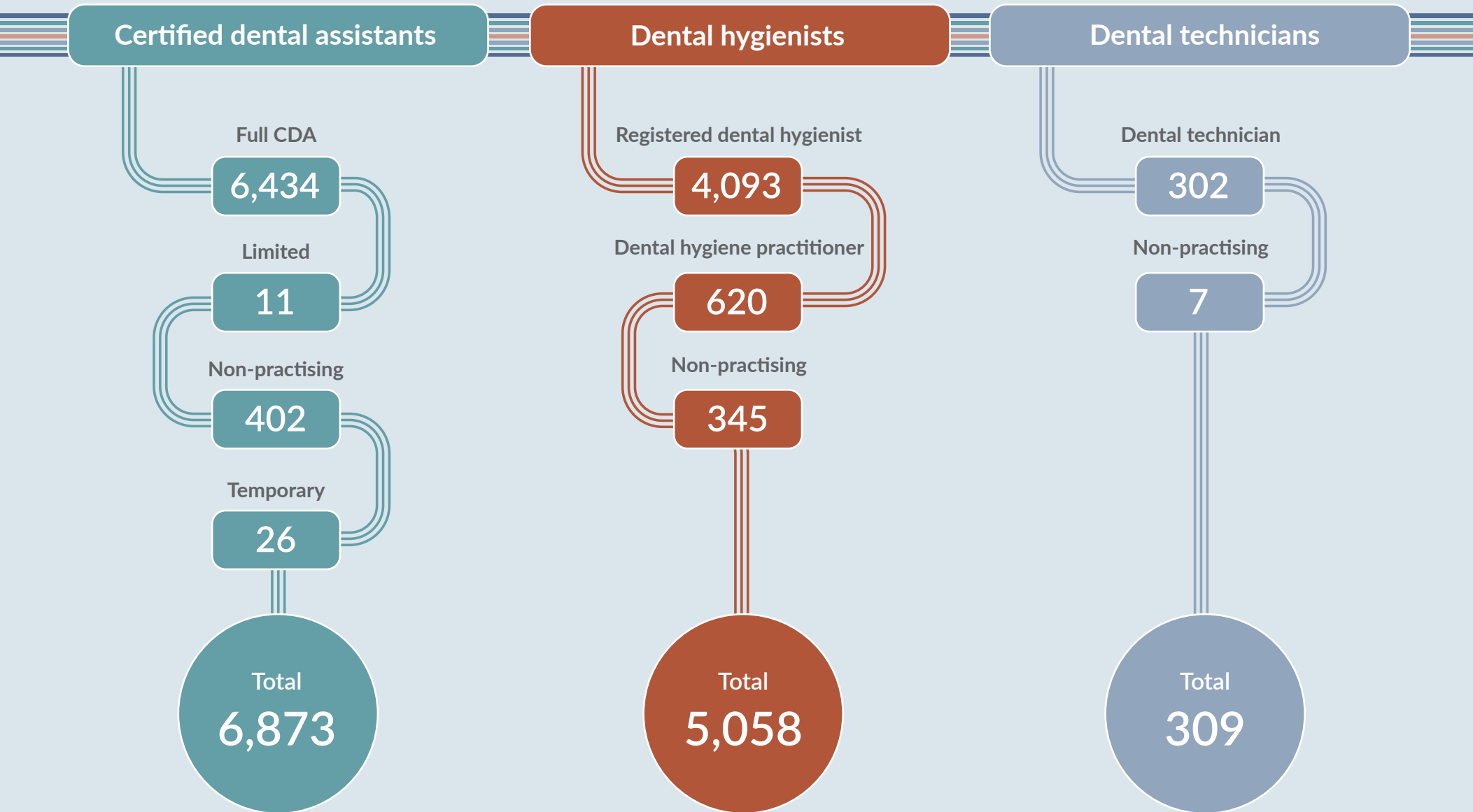
FRASER VALLEY

Certified dental assistants – 1,820
Dental hygienists – 1,187
Dental technicians – 50
Dental therapists – 0
Dentists – 925
Those with certification as a certified specialist – 113
Denturists – 64
Moderate sedation facilities* – 45
Sedation – deep/GA facilities* – 7

**Non-hospital dental facilities confirmed for compliance by BCCOHP for the administration of deep sedation and/or general anesthesia (GA). Moderate sedation facilities are identified and assessments are in progress.*

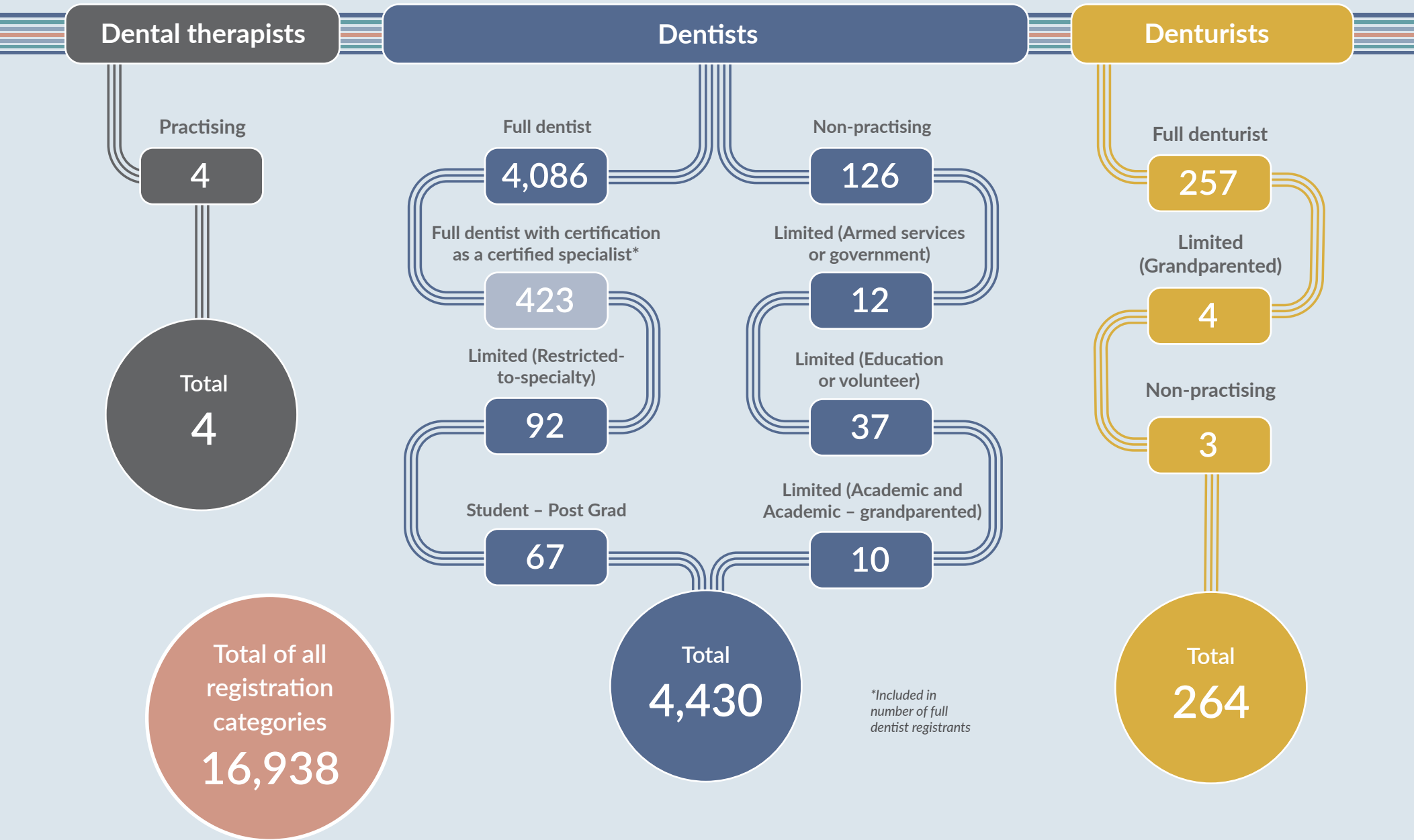
Oral health professional registration categories

As of March 31, 2025



Oral health professional registration categories

As of March 31, 2025



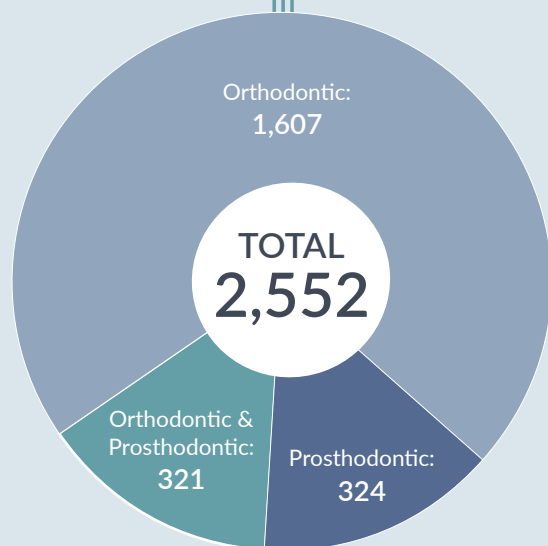
Oral health professional modules and specialties

As of March 31, 2025

Certified dental assistants

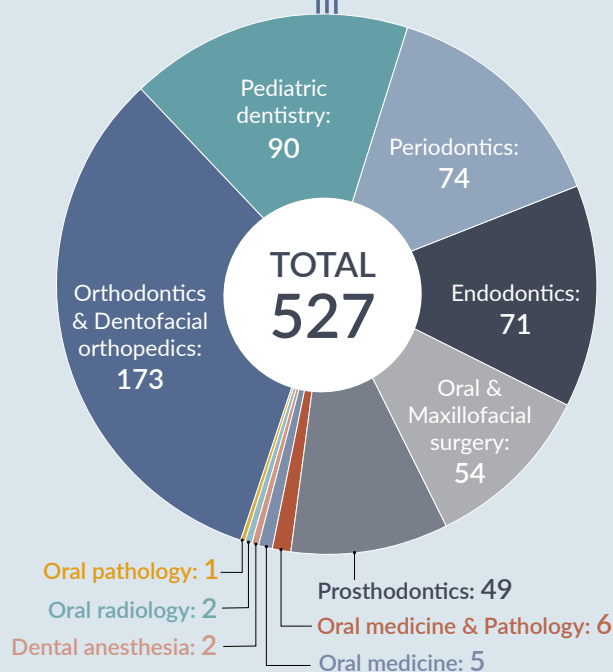
Certified dental assistants who hold:

- Full certification
- Limited certification



Dentists

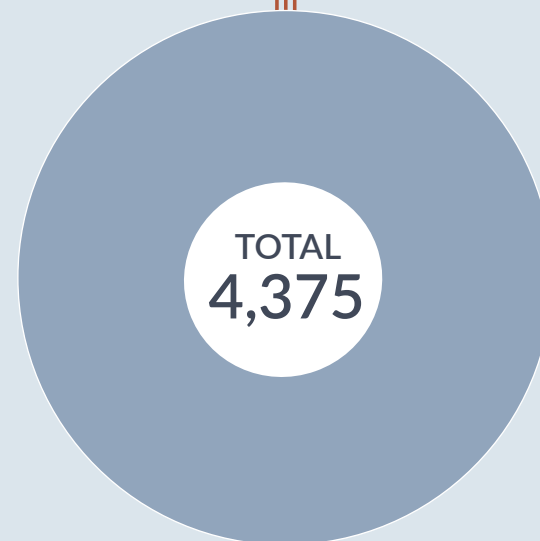
There are a total of **515** Dentists with certification as certified specialists, including **12** with multiple specialties.



Dental hygienists

Dental hygiene registrants and dental hygiene practitioners who hold:

- Certification to administer local anesthesia



Oral health professional demographics

As of March 31, 2025

Certified dental assistants

AGE	Male	Female	TOTAL
30 or under	44	1,374	1,418
31-44	59	2,434	2,493
45-59	18	1,835	1,853
60-74	2	698	700
75+	0	7	7
Total	123	6,348	6,471

Dental hygienists

AGE	Male	Female	TOTAL
30 or under	57	1,052	1,109
31-44	111	2,009	2,120*
45-59	53	1,120	1,173
60-74	12	294	306
75+	0	5	5
Total	233	4,480	4,713

*The gender of one registrant is unknown.

Dental technicians

AGE	Male	Female	TOTAL
30 or under	5	11	16
31-44	36	21	57
45-59	90	27	117
60-74	87	16	103
75+	9	0	9
Total	227	75	302

Dental therapists

AGE	Male	Female	TOTAL
30 or under	0	0	0
31-44	0	0	0
45-59	1	3	4
60-74	0	0	0
75+	0	0	0
Total	1	3	4

Dentists

AGE	Male	Female	TOTAL
30 or under	94	118	212
31-44	832	840	1,672
45-59	901	606	1,507
60-74	579	219	798
75+	105	10	115
Total	2,511	1,793	4,304

Denturists

AGE	Male	Female	TOTAL
30 or under	13	12	25
31-44	53	39	92
45-59	65	26	91
60-74	40	7	47
75+	5	1	6
Total	176	85	261

This gender information reflects the data collected and maintained in BCCOHP's current databases; however, we acknowledge that it does not reflect and respect the diversity of gender identities.

Oral health professional demographics

As of March 31, 2025

Practising and non-practising oral health professionals—those who identify as Indigenous

Certified dental assistants

220

Dental hygienists

154

Dental technicians

5

Dental therapists

1

Dentists

33

Denturists

7

TOTAL
420

Health professions corporations

A health profession corporation is a company established under the BC Business Corporations Act that allows dentists, dental hygiene practitioners and denturists to practise their respective professions. Only individuals from these professions may own such a corporation. They must hold a valid permit issued by BCCOHP and may only practise dentistry, dental hygiene or denturism through their permitted health profession corporation.

Corporation renewals are linked with registrant annual renewals. Year on year data may be affected by recent changes to the registration process. As a result, the data may not fully reflect the total number of current corporations.

Dentist permits

3,883

Denturist permits

174

Dental hygienist permits

114

TOTAL
4,171

Responding to complaints

BCCOHP is committed to delivering meaningful outcomes for patients and the public, and to being transparent about our work and its impact. One of the main ways that we protect the public is by investigating complaints about oral health professionals.

BCCOHP reviews and assesses every complaint received and investigates those that raise a concern about an oral health professional's conduct or competence.

The two committees that oversee BCCOHP's complaints and discipline process are the Inquiry Committee and the Discipline Committee. Members of the public make up at least one-third of each committee. Decisions about how to investigate and resolve complaints are made by BCCOHP's Inquiry Committee.

Complaint outcomes

Action	Outcome
Closed with no further action required by oral health professional <i>section 33(6) of the HPA</i>	Dismissed
	Dismissed with practice advice
Closed with remedial action required by oral health professional <i>section 36(1) of the HPA</i>	Letter of agreement
	Directed education agreement
Citation (notice of hearing) <i>Section 37 of the HPA</i>	The disciplinary process results in one of: <ul style="list-style-type: none">• Public hearing• Consent order

Complaints opened

The Inquiry Committee opened 495 complaints for investigation.

Complaints resolved

Almost all complaints are resolved (closed) by the Inquiry Committee, many of which are with the consent of the oral health professional. In serious cases identified as high risk to patients and the public, the Inquiry Committee directs the file to discipline (see below).

328 complaints were resolved (closed) by the Inquiry Committee.

Complaints referred to discipline

A small percentage of complaints result in a disciplinary citation, which is a notice that there will be a public hearing regarding the conduct or competence of an oral health professional. Panels of the Discipline Committee conduct hearings, make findings, determine the appropriate penalty if the findings are adverse, and issue written reasons for decisions. In most cases, discipline matters are resolved prior to a hearing.

The Inquiry Committee directed six disciplinary citations involving four registrants, one of which was resolved by way of a consent order under s. 37.1 of the *Health Professions Act (HPA)*. Two discipline hearings were conducted in 2024-25.

Public notices

Four public notices were published on the BCCOHP website through 2024-25.

[View public notices »](#)

Complaint statistics

Complaints opened and closed

Files opened – 495



Files closed – 328



- No further action
184
- Referred to discipline
5
- Remedial action taken
139

Open complaints



Who receives complaints?

Oral health professional	Opened	Closed
Dentist	452	298
Denturist	14	14
Dental hygienist	18	9
Certified dental assistant	11	7
Dental therapist	0	0
Dental technician	0	0
TOTAL	495	328

How long does it take to resolve complaints?

Files closed:



Average age of closed files:

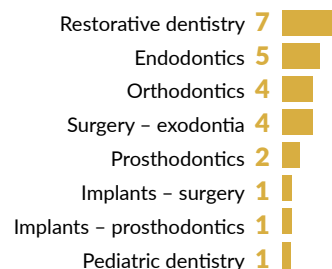
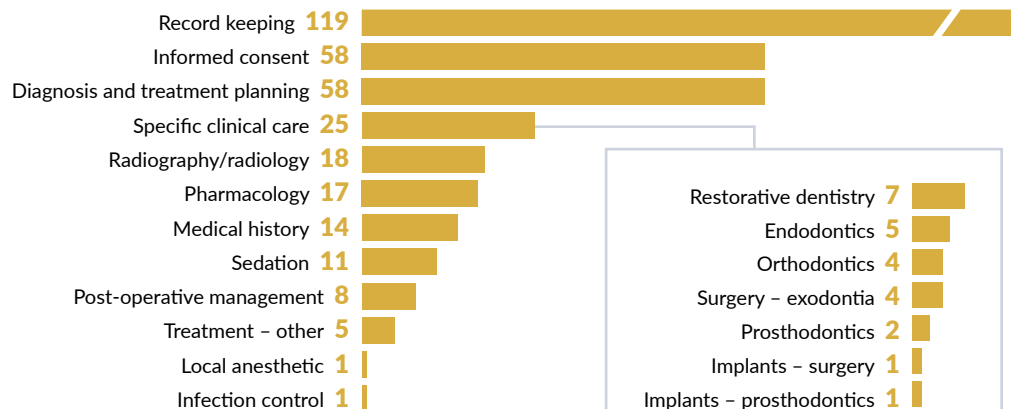


Complaints closed: Concerns by topic

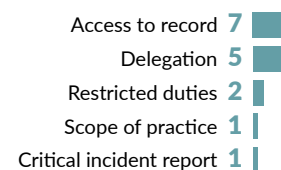
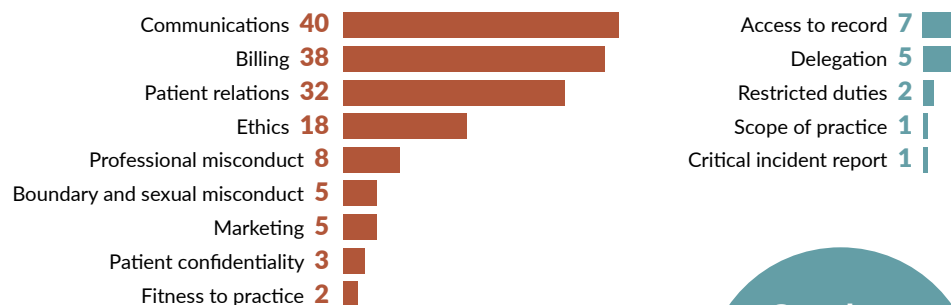
April 1, 2024 to March 31, 2025

Each closed complaint included one or more issues of concern identified in the investigation.

Clinical
335



Conduct
151



Conduct
& Clinical
16

Sexual misconduct and boundary violations

Some of the complaints that we receive are allegations of boundary violations and sexual misconduct towards patients and staff. Boundary violations can include unwanted touching and inappropriate communication.

- 6 new boundary and sexual misconduct complaints opened this year
- 5 boundary and sexual misconduct complaints closed this year
- 18 boundary and sexual misconduct complaints open as of March 31, 2025

Fitness to practise

If an oral health professional experiences a physical or mental health issue that could reasonably affect their capacity to deliver safe patient care, a health file may be opened to assess their ability to practise safely. If necessary, appropriate support and guidance will be provided to help them navigate a pathway towards safe practice.

Health files for April 1, 2024 to March 31, 2025:

- 10 Opened
- 17 Closed
- 17 As of March 31, 2025, there were health files open.

Health Professions Review Board complaint matters

The **Health Professions Review Board (HPRB)** was established by the provincial government to provide an independent review of certain decisions made by BC's health regulators on appeal by the complainant and/or the oral health professional. There are two types of review for complaint matters:

Disposition

Complainants who are dissatisfied about the outcome and/or the investigation of their complaint can apply for a review. The review will look at whether BCCOHP's investigation was adequate, and whether its decision was reasonable.

26 applications for HPRB review relating to complaint outcomes/dispositions.

Timeliness

Either the complainant or oral health professional can ask for a review if BCCOHP is unable to resolve the complaint within the anticipated time period.

11 applications for HPRB review in the delay of investigation completion (timeliness).

HPRB file breakdown

328 complaint decisions reviewable by HPRB

26 applications for HPRB review of complaint file decision

11 delayed investigation applications

2 registration review applications

BCCOHP received the final decisions outlined below from the HPRB with respect to Inquiry Committee matters:

11 HPRB decisions confirming adequate investigations and reasonable decision

0 HPRB decisions of inadequate investigations and unreasonable dispositions; referred back to Inquiry Committee

3 dismissals due to complainant failure to provide submissions

HPRB decisions are available online at www.hprb.gov.bc.ca/decisions.

Public members



Carl Roy BOARD CHAIR



Patricia (Pat) Dooley



Julie Akeroyd



Rachel Ling



Marion Erickson



Shirley Ross

Oral health professional members



Dr. Lina Jung
REGISTRANT BOARD MEMBER
(DENTIST)



Elizabeth (Lise) Cavin
REGISTRANT BOARD MEMBER
(DENTAL HYGIENIST)



Amandeep Singh
REGISTRANT BOARD MEMBER
(DENTURIST)



Kim Trottier
REGISTRANT BOARD MEMBER
(DENTAL THERAPIST)



Cathy Larson
CERTIFIED DENTAL ASSISTANT
BOARD MEMBER



Hooman Janami
REGISTRANT BOARD MEMBER
(DENTAL TECHNICIAN)

Organizational structure

The areas of accountability listed below outline BCCOHP's organizational structure through 2024-25. We've been working to modernize how we regulate—and that's meant evolving how we're structured to establish clearly defined accountabilities that overlap and flow from individual staff members outward through leadership, to the Registrar/CEO, the Board, the Ministry of Health, and ultimately, to the public.

PUBLIC

MINISTRY OF HEALTH

BOARD AND COMMITTEES

REGISTRAR/CEO

Led by the Registrar/CEO, BCCOHP's staff team manages the organization's daily operational activities according to the strategic direction set by the college's board.

Core functions

Regulation

- Registration & Certification
- Professional Conduct, Competence & Fitness
- Professional Practice (Quality Assurance and Professional Advisors)
- Sedation, General Anesthesia & Non-hospital Surgical Facilities

[Learn more about our organizational structure and leadership »](#)

Support functions

Communications & Engagement

Finance, IT & Operations

Legal Services

Policy, Planning & People

- Policy, Transformation & Change
- People & Culture
- Project Management Office
- Cultural Safety & Humility

BCCOHP's committees are established by the Board and filled by the Nomination and Appointment Committee. Currently at BCCOHP, we have 10 committees organized into three types: regulatory, professional standards and Board committees.*

Committee membership includes public members and oral health professionals. Our committees are comprised of individuals who reflect the importance of diversity, gender equality, professional experience, knowledge and skill.

**Note that this committee structure will change when the provincial government repeals the Health Professions Act (HPA) and replaces it with the Health Professions and Occupations Act (HPOA).*

Discipline

Complaint matters that cannot be resolved at the Inquiry Committee stage result in a referral to the Discipline Committee for disciplinary action, including a notice of a public hearing under the *Health Professions Act*.

Members

- Dr. Suzanne Carlisle, Dentist (Chair)
- Carol Williams, Public Member (Vice-Chair)
- Jennifer Aarestad, Dental Hygienist
- Maria Dulce C. Cuenca, Public Member
- Samantha R. Flint, CDA
- Dr. Anita Gadzinska-Myers, Dentist
- Isabelle Gauthier, Denturist
- Dr. David Y. Khang, Dentist
- Dr. Alexander A. Lieblich, Dentist
- Dr. Karen Lin, Dentist
- Dr. Brendan Matthews (DVM), Public Member
- Christopher McIntosh, Public Member
- Emerald Murphy, Public Member
- Mandana Namazi, Public Member
- Dr. Divya Swarup, Dentist
- Dr. Anshika Taneja, Dentist
- Amanda Wagman, Dental Hygienist
- Stephanie Wong, Public Member

Inquiry

The Inquiry Committee oversees investigations and the consent resolution of complaints in accordance with the *Health Professions Act*.

Members

- Dr. Jonathan Adams, Dentist (Chair)
- Dr. Robert Elliott, Dentist (Vice-Chair)
- Dr. Nariman Amiri, Dentist
- Denise Beerwald, Dental Hygienist
- Dr. Anthony Bellusci, Dentist
- Dr. Preet Bhatti, Dentist
- Sabrina Desrochers, CDA
- Charanpreet (Charn) Dhami, Dental Hygienist
- Dr. Georgina Georgeson, Dentist
- Dr. Ahmed Hieawy, Dentist
- Howard Kushner, Public Member
- Carson Law, Denturist
- Kathleen Marino, Public Member
- Seth McDonough, Public Member
- Michael MacDougall, Public Member
- Thelma O'Grady, Public Member
- Dr. Leah Phillips, PhD, Public Member
- Monica Racz, CDA
- Carol Roberts, Public Member
- Dr. Najwan Stephan-Tozy, Dentist
- Dr. Jonathan Suzuki, Dentist
- John Taylor-Wilson, Public Member
- Marg Vandenberg, Public Member
- Skylar Wiersma-Deardoff, Dental Hygienist
- Alfred Woo, Public Member
- Dr. Linda Xing, Dentist

Quality Assurance

The Quality Assurance Committee is responsible for developing, administering and maintaining the program that promotes continuing competence for oral health professionals.

Members

- Brett Collins, Public Member (Chair)
- Angus Barrie, Dental Technician
- Dr. Nathalie Butler, Dentist
- Ruth Lunn, Dental Hygienist
- Daniela Michel, Dental Hygienist
- Pardis Mosanen-Mozaffari, CDA
- Dr. Adam Pite, Dentist
- Moe Sarwari, Denturist
- Grant Sklar (PharmD), Public Member
- Tamera Servizi, Dental Hygienist
- Ranjit Sundur, Public Member
- Dr. David Vogt (PhD), Public Member
- Mandie Williams, CDA
- Naiying Xue, Public Member

Registration

The Registration Committee is responsible for granting registration and certification. The committee reviews and monitors the policies, procedures and provisions for registration and certification in the best interest of the public and decides whether to approve or deny non-routine applications for initial registration, annual renewal and reinstatement.

Members

- Sofia Crosby-Coulson, CDA (Chair)
- Dr. Stephanie Bortolussi, Dentist
- Nimi Braich, Public Member
- Susan Graham, Public Member
- Dr. Zul Kanji (EdD), Dental Hygienist
- Stacy MacAulay, Denturist
- Jade MacDonald, Dental Hygienist
- Roberta Mowatt, CDA
- Sherry Priebe, Dental Hygienist
- Nehal Sawvad, Public Member
- Dr. Rojin Schmitt, Dentist
- Dr. Farah Shroff (PhD), Public Member
- Charlene Thiessen, CDA
- Dr. Janice Wong (DVM), Public Member

Sedation and General Anesthesia

The Sedation and General Anesthesia Committee is responsible for assessing registrants' and dental facilities' compliance with sedation and general anesthesia standards, as well as authorizing registrants to administer moderate sedation, deep sedation and/or general anesthesia.

Members

- Dr. Kerim Ozcan, Dentist (Oral Surgeon) (Chair)
- Dr. Robert Marciniak, Dentist (Dentist Anesthesiologist) (Vice Chair)
- Dr. Mathew Baretich (PhD, Biomedical Engineer), Public Member
- Dr. Dean Burrill (MD, Anesthesiologist), Public Member
- Dr. Godwin Cheung, Dentist (Oral Surgeon)
- Dr. Kanu Grewal, Dentist (Pediatric Dentist)
- Dr. Eleanor Reimer (MD, Anesthesiologist), Public Member
- Dr. Peter Stefanuto, Dentist (Oral Surgeon)
- Dr. Gordon Wong, Dentist (Oral Surgeon)
- Leon Xu (P.Eng., Biomedical Engineer), Public Member
- Dr. Sepehr Zahedi, Dentist (Dentist Anesthesiologist)

Patient-Centred Care

The Patient-Centred Care Committee establishes a patient relations program to seek to prevent professional misconduct, reviews standards and guidance from the patient perspective, and develops and oversees public interest initiatives.

Members

- Brad Daisley, Public Member (Chair)
- Jessy Dame, Public Member
- Dr. Alisa Edmond, Dentist
- Chelsea Mitchell, Dental Hygienist
- Dr. Irena Mota, Dentist
- Dr. Roxana Rahmanian (MD), Public Member
- Cynthia Shore, Public Member
- Shelly Sorensen, Dental Hygienist
- Dr. Kartik Suri, Dentist
- Alison Thomas, Public Member

Standards and Guidance

The Standards and Guidance Committee develop, manage and review BCCOHP's standards and guidance documents, and establish working groups to develop and revise documents based on subject matter.

Members

- Dr. Robert Whiteley (PhD), Public Member (Chair)
- Merissa Bonev, Dental Hygienist
- Christine Chore, Dental Hygienist
- B. Lynn Dowsley, Public Member
- Ann English, Public Member
- Dr. Mark Fogelman, Dentist
- Dr. Lauren Milchman, Dentist
- Dr. Yvette Ringham-Cowan (PhD), Public Member
- Eugene Shmitsman, Denturist

Nomination and Appointment

The Nomination and Appointment Committee determines the required knowledge, skills, expertise and diversity required for committee members. The goal of the committee is to recommend members with the required skills, knowledge and experience to make decision-making at the College more streamlined and effective.

Members

- Sabina Reitzik, CDA (Chair)
- Dr. Chris Callen, Dentist
- Melanie Crombie, Public Member
- Brenda Currie, Dental Hygienist
- Jo Kang, Public Member
- Cathy Larson, CDA, Board Member
- Rachel Ling, Public Member, Board Member

Finance, Audit and Risk

The Finance, Audit and Risk Committee's mandate is to assist the Board in fulfilling its obligations and oversight responsibilities relating to financial planning and reporting, the audit process, internal control systems and risk management.

Members

- Julie Guenkel CPA, Public Member (Chair)
- Julie Akeroyd, Public Member, Board Member
- Lisa Kong, CPA, Public Member
- Melanie Maracle, Public Member
- Jennifer Robb, CPA/MBA, Public Member

Governance and Human Resources

The Governance and Human Resources Committee is responsible for reviewing BCCOHP policies on governance and human resources and making recommendations to the Board for the development of the same. They are also responsible for the evaluation and improvement of the function and performance of the Board and board members and job performance of the registrar.

Members

- Pat Dooley, Public Member, Board Member (Chair)
- Russell Banzet, Public Member
- Barb Hambly, Public Member
- Sandra Morrison, Public Member
- Shirley Ross, Public Member, Board Member
- Guangbin Yan, Public Member



British Columbia College of
Oral Health Professionals

Financial statements

Year ended March 31, 2025



Consolidated Financial Statements of

**BRITISH COLUMBIA COLLEGE OF
ORAL HEALTH PROFESSIONALS**

And Independent Auditor's Report thereon

Year ended March 31, 2025



KPMG LLP
PO Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada
Telephone (604) 691-3000
Fax (604) 691-3031

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of British Columbia College of Oral Health Professionals

Opinion

We have audited the consolidated financial statements of British Columbia College of Oral Health Professionals (the "College"), which comprise:

- the consolidated statement of financial position as at March 31, 2025
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the College as at March 31, 2025, and its consolidated results of operations and its consolidated 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 auditor's report.

We are independent of the College 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.

Other Matter - Comparative Information

The financial statements for the year ended March 31, 2024 were audited by another auditor who expressed an unmodified opinion on those financial statements on July 25, 2024.



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 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 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 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 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.
- 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants

Vancouver, Canada
July 24, 2025

BRITISH COLUMBIA COLLEGE OF ORAL HEALTH PROFESSIONALS

Consolidated Statement of Financial Position

March 31, 2025, with comparative information for 2024

	2025	2024
Assets		
Current assets:		
Cash and cash equivalents	\$ 15,821,107	\$ 14,328,665
Short-term investments (note 3)	5,734,551	8,034,365
Accounts receivable	80,742	233,372
Prepaid expenses and deposits	428,304	479,828
	22,064,704	23,076,230
Capital assets (note 4)	5,466,885	5,669,288
Intangible assets and deferred charges (note 5)	575,812	12,837
	\$ 28,107,401	\$ 28,758,355


Liabilities and Net Assets


Current liabilities:		
Accounts payable and accrued liabilities (note 7)	\$ 1,278,421	\$ 1,164,858
Due to other professional bodies (note 6)	51,788	47,244
Deferred revenue	11,191,521	10,586,318
	12,521,730	11,798,420
Net assets:		
Unrestricted (note 2(c))	15,585,671	6,945,448
Invested in capital assets	-	5,669,288
Internally restricted	-	4,345,199
	15,585,671	16,959,935

Contingency (note 9)

	\$ 28,107,401	\$ 28,758,355
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See accompanying notes to consolidated financial statements.


Board Chair


Board Member

BRITISH COLUMBIA COLLEGE OF ORAL HEALTH PROFESSIONALS

Consolidated Statement of Operations

Year ended March 31, 2025, with comparative information for 2024

	2025	2024
Revenues:		
Certification and registration fees	\$ 11,104,475	\$ 10,791,229
Application fees	1,060,131	941,817
Interest and miscellaneous	861,964	838,718
Rental - Joint Venture income	501,288	637,684
Permit and renewal fees, facility assessment and other	944,415	590,509
	14,472,273	13,799,957
Expenses:		
Salaries and benefits	10,513,137	9,446,954
General and administrative (note 8)	1,978,387	1,728,530
Consulting fees	883,552	415,738
Building occupancy - Joint Venture expense	469,747	524,582
Committees and working groups	303,157	408,298
Honorarium/annual retainers	313,715	284,760
Meetings and travel	466,316	261,400
Professional fees	213,634	250,485
Loss on disposal of assets	-	2,119
Amortization of Joint Venture deferred charges	35,554	7,790
Amortization of capital assets	430,495	371,900
Health Professions Act enforcement expenses	252,926	225,854
Health and monitoring expenses	27,038	32,545
	15,887,658	13,960,955
Deficiency of revenues over expenses	\$ (1,415,385)	\$ (160,998)

See accompanying notes to consolidated financial statements.

BRITISH COLUMBIA COLLEGE OF ORAL HEALTH PROFESSIONALS

Consolidated Statement of Changes in Net Assets

Year ended March 31, 2025, with comparative information for 2024

	Invested in capital assets	Internally restricted	Unrestricted (note 2(c))	2025 Total	2024 Total
Net assets, beginning of year	\$ 5,669,288	\$ 4,345,199	\$ 6,945,448	\$ 16,959,935	\$ 17,014,176
Deficiency of revenues over expenses	-	-	(1,415,385)	(1,415,385)	(160,998)
Interfund transfers (note 2(c))	(5,669,288)	(4,345,199)	10,014,487	-	-
Capital adjustment for Joint Venture	-	-	41,121	41,121	106,757
Net assets, end of year	\$ -	\$ -	\$ 15,585,671	\$ 15,585,671	\$ 16,959,935

See accompanying notes to consolidated financial statements.

BRITISH COLUMBIA COLLEGE OF ORAL HEALTH PROFESSIONALS

Consolidated Statement of Cash Flows

Year ended March 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operating activities:		
Deficiency of revenues over expenses	\$ (1,415,385)	\$ (160,998)
Items not involving cash:		
Amortization of capital assets	430,495	371,900
Amortization of deferred charges	35,554	7,790
Unrealized loss (gain) on short-term investments	51,932	(238,272)
Loss on disposal of capital assets	-	2,119
	(897,404)	(17,461)
Changes in non-cash working capital:		
Accounts receivable	152,630	(26,021)
Prepaid expenses and deposits	51,524	(144,208)
Deferred charges	(69,029)	(5,021)
Accounts payable and accrued liabilities	113,563	274,182
Due to other professional bodies	4,544	(170,558)
Deferred revenue	605,203	468,169
	(38,969)	379,082
Investing activities:		
Sale of investments, net	2,247,882	1,401,528
Purchase of capital assets	(228,092)	(168,372)
Purchase of intangible assets	(529,500)	-
Capital adjustment for Joint Venture	41,121	106,757
	1,531,411	1,339,913
Increase in cash and cash equivalents	1,492,442	1,718,995
Cash and cash equivalents, beginning of year	14,328,665	12,609,670
Cash and cash equivalents, end of year	\$ 15,821,107	\$ 14,328,665

See accompanying notes to consolidated financial statements

BRITISH COLUMBIA COLLEGE OF ORAL HEALTH PROFESSIONALS

Notes to Consolidated Financial Statements

Year ended March 31, 2025

1. Nature of operations:

British Columbia College of Oral Health Professionals (the "College") was formed to serve the public by regulating oral health professionals, including certified dental assistants, dental hygienists, dental technicians, dental therapists, dentists, and denturists. The College protects the public by ensuring that oral health professionals are able to practice competently, by setting expectations for the delivery of safe and patient-centred oral health care and by investigating complaints about oral health professionals.

The College is a not-for-profit organization established under the Health Professions Act and is exempt from income taxes under section 149(1)(c) of the Income Tax Act (Canada).

2. Significant accounting policies:

The consolidated financial statements of the College were prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") and include the following significant accounting policies:

(a) College Place Joint Venture (the "Joint Venture"):

The College accounts for its 70% interest in the Joint Venture by proportionately consolidating the Joint Venture in these consolidated financial statements. All transactions between the College and the Joint Venture are eliminated on consolidation.

(b) Revenue recognition:

The College follows the deferral method of accounting for contributions. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Contributions subject to external restrictions, if any, are recognized as revenue in the year in which the related expenses are incurred. Contributions restricted for the purchase of capital assets, if any, are deferred and amortized into revenue on the same basis that the capital assets are amortized.

(i) Certification and registration fees are recognized as revenue in the fiscal year to which they relate. Deferred revenue represents such amounts received in advance of the year to which they relate.

(ii) Application fees are recognized as revenue when payment is received.

(iii) Permit and renewal fees, facility assessment, and other revenues include Health Profession Corporate permit and renewal fees, facility assessment fees, administration, and reinstatement fees. Health Profession Corporate permit and renewal fees are recognized in the fiscal year to which they relate. Facility assessment and other revenues are recognized as revenue when services have been rendered.

BRITISH COLUMBIA COLLEGE OF ORAL HEALTH PROFESSIONALS

Notes to Consolidated Financial Statements

Year ended March 31, 2025

2. Significant accounting policies (continued):

(b) Revenue recognition (continued):

(iv) Rents earned through the College's 70% interest in the Joint Venture on a month-to-month basis are recognized as they become due. Rents from leases with rent steps are accounted for on a straight-line basis over the term of the lease. The difference between the contractual amounts due and the straight-line rental revenue recognized is recorded in accounts receivable or deferred revenue.

(v) Interest revenue is recognized based on the passage of time according to the terms of the instrument giving rise to the revenue.

(c) Unrestricted net assets:

Effective March 31, 2025, the College's Board of Directors removed all internal restrictions. This change was made to simplify financial reporting and enhance clarity for stakeholders. This resulted in the transfer of previously internally restricted net assets to unrestricted net assets within the Statement of Changes in Net Assets. The change had no impact on total net assets or excess of revenues over expenditures.

(d) Cash and cash equivalents:

Cash and cash equivalents include investment savings accounts and term deposits with a maturity period of three months or less from the date of acquisition or those that are cashable at any time.

(e) Short-term investments:

Short-term investments consist of guaranteed investment certificates carried at amortized cost plus accrued interest, and marketable securities, money market mutual funds, and fixed income investments carried at fair value.

(f) Capital assets and intangible assets:

Capital assets and intangible assets are recorded at historical cost less accumulated amortization. Amortization is provided on the basis of estimated useful lives at the following annual rates:

British Columbia College of Oral Health Professionals:

Building	25 years straight-line
Office renovations	10 years straight-line
Office furniture and equipment	10 years straight-line
Computer equipment	3 years straight-line
Intangible assets - Quality Assurance Program	3 years straight-line

BRITISH COLUMBIA COLLEGE OF ORAL HEALTH PROFESSIONALS

Notes to Consolidated Financial Statements

Year ended March 31, 2025

2. Significant accounting policies (continued):

(f) Capital assets and intangible assets (continued):

College Place Joint Venture:

Building	25 years straight-line
Office furniture and equipment	10 - 20% declining balance

(g) Impairment of long-lived assets:

Capital assets and intangible assets subject to amortization are tested for impairment whenever events or changes in circumstances indicate that their carrying amount may not be recoverable.

When a capital asset or intangible asset no longer fully or partially contributes to the College's ability to provide services, the excess of its carrying amount over its fair value or replacement cost is recognized as an expense in the consolidated statement of operations.

(h) Use of estimates:

The preparation of these consolidated financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Estimates include the useful lives and impairment of capital assets, accrual of liabilities, and recoverability of accounts receivable. While management believes these estimates are reasonable, actual results could differ from those estimates and could impact future results of operations and/or cash flows.

(i) Deferred charges:

Commission costs relating to the leasing of the Joint Venture's rental units and tenant inducements are amortized over the terms of the leases to which they relate.

(j) Financial instruments:

The College initially measures 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 financial liabilities at amortized cost, except for investments in equity instruments, money market mutual funds and fixed income investments that are quoted in an active market.

BRITISH COLUMBIA COLLEGE OF ORAL HEALTH PROFESSIONALS

Notes to Consolidated Financial Statements

Year ended March 31, 2025

2. Significant accounting policies (continued):

(j) Financial instruments (continued):

Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of any write-down would be recognized in the consolidated statement of operations. In the event a previously recognized impairment loss should be reversed, the amount of the reversal is recognized in the consolidated statement of operations provided it is not greater than the original amount prior to write-down.

For any financial instrument that is measured at amortized cost, the instrument's cost is adjusted by the transaction costs that are directly attributable to their origination, issuance, or assumption. These transaction costs are amortized into operations on a straight-line basis over the term of the instrument. All other transaction costs are recognized in operations in the period incurred.

Financial assets measured at amortized cost include cash and cash equivalents, guaranteed investment certificates and accounts receivable.

Financial assets measured at fair value include other short-term investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities and due to other professional bodies.

(k) Related party transactions:

Monetary related party transactions and non-monetary related party transactions that have commercial substance are measured at the exchange amount when they are in the normal course of business, except when the transaction is an exchange of a product or property held for sale in the normal course of operations. Where the transaction is not in the normal course of operations, it is measured at the exchange amount when there is a substantive change in the ownership of the item transferred and there is independent evidence of the exchange amount.

All other related party transactions are measured at the carrying amount.

BRITISH COLUMBIA COLLEGE OF ORAL HEALTH PROFESSIONALS

Notes to Consolidated Financial Statements

Year ended March 31, 2025

3. Short-term investments:

	2025	2024
Guaranteed investment certificates	\$ 4,804,637	\$ 5,811,550
Money market funds	-	1,579,278
Canadian equity	-	360,281
Foreign equity	-	188,339
Canadian other investments	929,914	11,044
Foreign other investments	-	83,873
	<u>\$ 5,734,551</u>	<u>\$ 8,034,365</u>

The cost of the investments at year end is \$5,532,661 (2024 - \$7,788,615).

Guaranteed investment certificates held by the College have effective interest rates of 4.25% to 5.00% (2024 - 2.00% to 5.61%) per annum and mature between April 2025 and August 2025.

For the year ended March 31, 2025, the total unrealized loss on fair value changes of the College's investments was \$51,932 (2024 - gain of \$238,272). This amount has been recorded in interest and miscellaneous revenue.

4. Capital assets:

			2025	2024
	Cost	Accumulated depreciation	Net book value	Net book value
Land	\$ 2,249,961	\$ -	\$ 2,249,961	\$ 2,249,961
Buildings	5,828,312	3,970,495	1,857,817	2,032,999
Office renovations	1,892,417	1,798,680	93,737	125,434
Office furniture and equipment	4,181,041	2,921,781	1,259,260	1,257,576
Computer equipment	215,959	209,849	6,110	3,318
	<u>\$ 14,367,690</u>	<u>\$ 8,900,805</u>	<u>\$ 5,466,885</u>	<u>\$ 5,669,288</u>

The College has determined there are no indications of impairment.

BRITISH COLUMBIA COLLEGE OF ORAL HEALTH PROFESSIONALS

Notes to Consolidated Financial Statements

Year ended March 31, 2025

5. Intangible assets and deferred charges:

The total of \$575,812 (2024 - \$12,837) includes intangible assets of \$529,500 (2024 - nil), comprised of \$367,500 (2024 - nil) related to the design and development of the Modernized Quality Assurance (QA) program and \$162,000 (2024 - nil) related to related bylaw drafting costs. The intangible assets were not yet in use during fiscal 2025 and have not yet been subject to amortization. The remaining balance of \$46,312 (2024 - \$12,837) represents other deferred charges related to the College Place Joint Venture.

6. Due to other professional bodies:

The amounts due to other professional bodies represents grants payable to the Canadian Dental Regulatory Authorities Federation and the Commission on Dental Accreditation of Canada in furtherance of national initiatives in support of the College's regulatory mandate. These amounts are unsecured, non-interest-bearing and remitted to these professional bodies once per year.

7. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable for indirect taxes and payroll related taxes totaling \$61,984 (2024 - \$74,286).

8. General and administrative expenses:

	2025	2024
Office	\$ 850,989	\$ 842,992
Electronic transaction costs	314,275	286,091
Printing and publications	67,204	123,380
Staff development	224,158	97,141
Equipment repairs and maintenance	36,644	48,722
IT support and services	460,256	308,588
Miscellaneous	24,861	21,616
	\$ 1,978,387	\$ 1,728,530

9. Contingency:

A notice of civil claim against the College was filed in February 2022. The claim seeks a determination regarding whether the plaintiff has a beneficial interest in the property located at 1765 West 8 Avenue. At the current stage, the likelihood of any loss is not determinable.

The College has been named as the defendant in certain lawsuits. If the College is unsuccessful in defending against any of these claims, sufficient liability insurance is in place to cover any resulting legal obligations. When it is anticipated that the College will ultimately incur a liability and the amount can be reasonably estimated, a provision would be recorded in the financial statements.

BRITISH COLUMBIA COLLEGE OF ORAL HEALTH PROFESSIONALS

Notes to Consolidated Financial Statements

Year ended March 31, 2025

10. College Place Joint Venture:

The College Place Joint Venture was formed to own and operate the property situated at 1765 West 8 Avenue. The title to this property is held in trust by 1765 West 8 Avenue Holdings Ltd. The Joint Venture provides premises for the College and the other 30% investor, the College of Pharmacists of British Columbia ("CPBC"). The Joint Venture also rents space in the building to third parties.

The cash requirements of the Joint Venture are met through cash calls as required from the College and CPBC. Excess cash is distributed to the College and CPBC as cash flows permit.

11. Financial instruments:

(a) Credit risk:

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 College's financial assets that are exposed to credit risk consist of cash and cash equivalents, accounts receivable, and short-term investments. The risk associated with cash and cash equivalents and short-term investments is minimized as cash and cash equivalents and short-term investments are placed with major financial institutions and an insured credit union. The risk associated with accounts receivable is minimal.

(b) Interest rate risk:

The College is not exposed to significant interest rate risk due to the short-term nature of its financial assets and liabilities.

(c) Liquidity risk:

Liquidity risk is the risk that the College will encounter difficulty in meeting obligations associated with financial liabilities.

The College is exposed to this risk mainly in respect of its accounts payable, accrued liabilities, and due to other professional bodies. Cash flow from operations provides a substantial portion of the College's cash requirements. Additional cash requirements are provided by the College's reserves.

(d) Currency risk:

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. The College is not exposed to significant currency risk.

BRITISH COLUMBIA COLLEGE OF ORAL HEALTH PROFESSIONALS

Notes to Consolidated Financial Statements

Year ended March 31, 2025

11. Financial instruments (continued):

(e) Other price risk:

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to 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 subject to other price risk through its publicly traded instruments and fixed income investments recorded at fair value. The College monitors and limits concentration levels of its investments.

12. Comparative information:

Certain comparative figures were reclassified to conform to the presentation adopted in the current year.

Questions? Get in touch
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