BCCOHP | British Columbia College of Oral Health Professionals

Annual Report | April 1, 2025 – March 31, 2026

TRANSFORMATION

As the provincial regulator of oral health professionals and a distributed workforce, BCCOHP's work spans the territories of over 200 distinct First Nations in what is colonially known as British Columbia. We recognize these Nations as rights holders, each with their own governance, laws, cultures and enduring connections to their lands. We also acknowledge First Nations, Métis and Inuit Peoples living away from their home territories, each with distinct histories, rights, cultures and contributions.

The BCCOHP offices 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 xʷməθkʷəy̓ əm (Musqueam), Sḵwx̱wú7mesh (Squamish) and səlilwətaɬ (Tsleil-Waututh) Nations. Our Victoria office sits on the territories of the lək̓ ʷəŋən Peoples, specifically the Songhees and xʷsepsəm (Esquimalt) Nations.

First Nations, Métis and Inuit Peoples continue to be knowledge holders, leaders, caregivers and advocates, and we recognize their ongoing leadership in advancing health and healing amidst the impacts of colonialism and systemic inequity.

We express our deep respect to the original Peoples and their ongoing relationships with the lands and waters where we live and work. Acknowledging the territories and original Peoples of these lands is an important act of respect, but it holds meaning only when accompanied by sustained action.

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 advancing reconciliation through the regulation and delivery of oral health care.

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

Átl'ka7tsem (Howe Sound), located in the territory of the Sḵwx̱wú7mesh (Squamish) and səl̓ilwətaɬ (Tsleil-Waututh) First Nations

TABLE OF CONTENTS

Message from the Registrar/CEO and Board Chair

Transformation is rarely the result of a single initiative. It takes shape out of the cumulative impact of many changes—some highly visible, others supporting behind the scenes. Throughout 2025-26, it was gratifying to see long-term ideas and investments taking tangible forms.

A significant part of our work this year was preparing for the transition to the *Health Professions and Occupations Act* (HPOA). Balancing strategic transformation with legislative readiness required considerable effort across the organization, from the Board to the staff team, as we worked to ensure a seamless transition to a new regulatory framework while continuing to deliver on our long-term goals. Together, these efforts represent the transformation of oral health regulation in British Columbia.

We are confident that the changes underway today will strengthen public protection and position us all for success under the new legislative framework and for years to come.

More than ever, we are aware that we cannot do the work of regulation alone. Special thanks to oral health professionals, Board and committee members, staff, health system partners, patients and the public. We rely on the professionalism, engagement, dedication and partnership of so many.

Sincerely,

Chris Hacker, Registrar/CEO

Carl Roy, Board Chair

After many years of dedicated service, Carl Roy wound down his time as Board Chair at the close of the 2025-26 fiscal year.

Carl first assumed the role in 2019 with the legacy College of Dental Surgeons of BC after previously serving as a public board member for the College. He later became Board Chair of the newly amalgamated BCCOHP. Over the last seven years, Carl provided steady guidance during a time of significant change and transformation in oral health regulation. We thank Carl for his leadership and his unwavering commitment to public protection.

We look forward to continuing this important work under the direction of our new Board Chair, Julie Akeroyd.

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 resolving concerns 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—focusing 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.

Strategic focus

As our 2024-2027 strategic plan nears completion, we have successfully advanced and completed many of our multi-year projects and initiatives.

It is noteworthy that this strategic plan has successfully spanned the legislative transition to the HPOA, and provides the continuity and direction we need to carry our mission forward no matter what changes around us.

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.

BCCOHP's strategic efforts are organized around the following four areas of focus:

Regulatory leadership

Cultural safety and humility

Health equity and anti-discrimination

Modernized regulatory functions

Progress report on our areas of strategic focus

Strategic focus #1: Regulatory leadership

Key successes this year in pursuit of regulatory leadership:

- Successfully prepared for the transition to the HPOA, which came into force at the end of the fiscal year and replaced the *Health Professions Act* as the legislative framework governing health profession regulation in British Columbia.

  In support of this transition, BCCOHP worked to:

  - Develop bylaws under the new legislative framework and conduct consultations with oral health professionals and members of the public to gather feedback and inform their finalization.
  - Implement operational, governance and regulatory changes that were required to support a seamless transition to the HPOA.
  - Engaged with the Health Professions and Occupations Regulatory Oversight Office as it began to take shape in the lead up to the HPOA transition.

  Learn more about the impacts of this transition on page 10 »

- Continued to pursue data-led regulation through our ongoing public and oral health professionals research programs. Together, these studies help us better understand both the needs of the public and the perspectives of those delivering care.
  - 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.
- 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.

We are proud to be at the forefront of a broader movement to reimagine health care regulation—not just in BC but across Canada.

Year in review 2025-26

This year, the Anti-Discrimination, Equity & Reconciliation (ADER) project reached a significant milestone, completing all its deliverables. With the tools and framework now in place, we are ready to move into implementation: deepening our learning and advancing equity, cultural safety and reconciliation across BCCOHP's work.

Strategic focus #2: Cultural safety and humility

- Established the *Indigenous Oral Health Circle* to bring perspectives and guidance to BCCOHP's work on Indigenous anti-racism and cultural safety. Members include Indigenous oral health professionals, cultural safety and humility educators and experts and members of the public who access oral health care.
- Delivered experiential learning to staff to deepen knowledge and understanding of Indigenous anti-racism, cultural safety and cultural humility.
- Integrated Indigenous protocols into meeting structures. This led to noticeable changes to relationality and connection between those participating.
- Collaborated with other BC health regulators on collaborative consultation with Indigenous Governing Bodies. An Indigenous Governing Body in BC is an authorized entity that acts on behalf of Indigenous Peoples whose rights are recognized and affirmed under Section 35 of the Constitution Act, 1982. Learn more »
- Implemented standards related to culturally safe care for Indigenous patients in BCCOHP's *Standards for the Oral Health Team*. Learn more »

Strategic focus #3: Health equity and anti-discrimination

- Built an internal framework to guide BCCOHP staff in aligning their work with the guiding principles of the HPOA.
- Worked in collaboration with other regulators to establish legal guidance for implementing the guiding principles of the HPOA.
- Developed and implemented standards for anti-discriminatory and equitable care in Principle 3 of BCCOHP's *Standards for the Oral Health Team*.
- Reviewed and updated internal policies and procedures with an equity lens. An equity lens is a framework used to ensure fair distribution of opportunities, power and resources. It prioritizes giving support based on individual and community needs rather than offering everyone the exact same treatment. In our work, applying this lens means actively dismantling systemic barriers disproportionately affecting Indigenous peoples, Black and racialized communities, 2SLGBTQIA+ individuals, and others facing socioeconomic or geographic disadvantages when accessing oral health care.
- Engaged an Indigenous human resources consultant to review and make recommendations on BCCOHP's performance management system and HR policies.

Strategic focus #4: Modernized regulatory functions

We are celebrating the completion of three significant multi-year modernization initiatives this year:

Unified *Standards for the Oral Health Team*

We successfully rolled out the unified *Standards for the Oral Health Team* in mid-2025, which was a significant step in advancing a modern, team-based regulatory framework. Learn more on page 9 of this report »

Modernized Quality Assurance Program

This year, we successfully completed a multi-year strategic initiative to create and implement a single, modernized Quality Assurance Program for all oral health professionals. The program supports ongoing competence throughout an oral health professional's career and establishes a consistent approach across all professions regulated by BCCOHP. Learn more on page 9 of this report »

A single public registry and united online portal

The consolidation of all oral health professional information into a single public register and online portal streamlines processes, improves the user experience for oral health professionals and makes it easier for the public to access information about the those regulated by BCCOHP.

- A single public register: With the addition of dental hygienists to the updated public register, users can now search a single register to find information about all oral health professionals regulated by BCCOHP.
- United online portal: All oral health professionals now have access to a single, secure online portal where they can manage their account and access a broad range of services and functions.

Learn more about our four areas of strategic focus »

Ensuring competence through modernized standards and quality assurance

This year's rollout of unified *Standards for the Oral Health Team* and a modernized Quality Assurance Program strengthen BCCOHP's ability to ensure oral health professionals are supported to practice safely and competently.

Together, these initiatives establish clear expectations for practice and provide a consistent framework to support ongoing competence throughout an oral health professional's career. They also uphold a patient-centred approach to oral health care regulation.

Setting expectations through unified standards

In mid-2025, BCCOHP rolled out the unified *Standards for the Oral Health Team*, establishing consistent minimum expectations for the conduct and competence of oral health professionals in British Columbia.

Learn more about the *Standards for the Oral Health Team* »

Rolling out the *Standards for the Oral Health Team*

To support the use and understanding of the *Standards for the Oral Health Team*, BCCOHP developed a patient poster, videos, an email campaign and more for both oral health professionals and the public.

Click here to learn more »

This poster was designed to help patients understand what to expect from their oral health care team

Supporting safe care through a modernized Quality Assurance Program

The modernized Quality Assurance Program (QAP) was developed through extensive planning, consultation and engagement. In summer 2025, we undertook a broad public consultation on the proposed quality assurance framework.

In late 2025 work was undertaken to sunset the four pre-existing legacy quality assurance programs while development of the new program continued. Launched in April 2026 and aligned with the HPOA, the modernized program establishes a consistent quality assurance framework for all regulated oral health professionals.

Learn more about our modernized Quality Assurance Program »

Transition to the *Health Professions and Occupations Act*

The 2025-26 fiscal year was spent preparing to regulate under the new *Health Professions and Occupations Act* (HPOA), which came fully into force on April 1, 2026.

BCCOHP has been preparing for this transition for some time to be compliant and ensure continuity. As preparation progressed, it became apparent that the requirements of the HPOA align with the modernization path we are already on. During this final stretch of preparations, we focused on:

- Striking an internal HPOA readiness steering committee (comprising board and staff members to provide oversight for the transition)
- Collaborating with other BC health regulators preparing for this legislation
- Drafting and consulting on new bylaws to align with the HPOA

By the end of the fiscal year on March 31, 2026, BCCOHP was ready.

Although the HPOA brings changes to health regulation at a systemic level, our shared purpose remained true: regulators and professionals alike are accountable to the same public to ensure safe care, ethical practice and better health outcomes.

What it means for the public

While the legislation has changed, the obligations, responsibilities and protections of public interest regulation continue under the HPOA, with added oversight from the superintendent's office to oversee BC's six health regulators.

What it means for professionals

The day-to-day practice of oral health professionals, and how the public is protected through their professionalism, remains consistent. One of the most visible changes is the shift from a registration model to a licensure model. In the months leading up to the in-force date, BCCOHP worked to notify oral health professionals affected by upcoming licence class changes. Beyond that, many of the processes and operational interactions that oral health professionals have with BCCOHP remain largely unchanged.

What it means for BCCOHP

The HPOA brings significant changes to health regulation in BC. As the new act changes the legislative framework under which BCCOHP operates, developing new bylaws to align with it was a priority. The new framework also changes our oversight, Board and committee structures, and has wide-ranging impacts on our operations.

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

This map includes practising registrants and full certified dental assistants.

NORTH

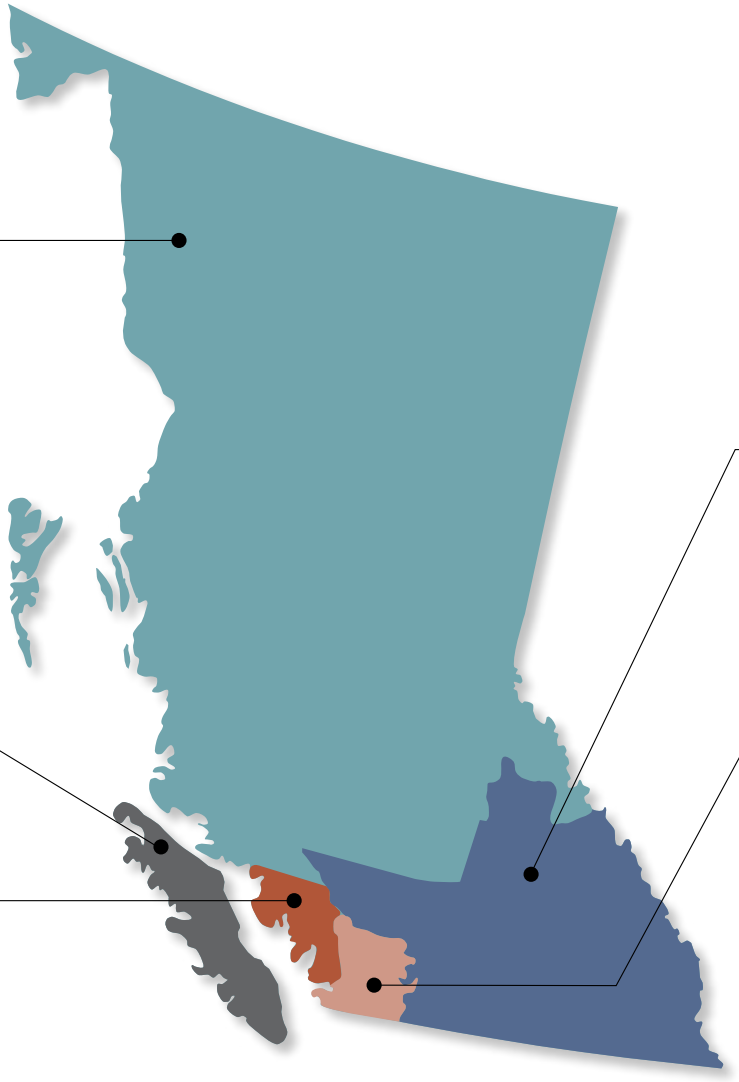
Certified dental assistants – 302
Dental hygienists – 251
Dental technicians – 7
Dental therapists – 1
Dentists – 157
  Those with certification as a certified specialist – 11
Denturists – 21
Moderate sedation facilities* – 7
Deep sedation & general anesthesia facilities* – 6

VANCOUVER ISLAND

Certified dental assistants – 1,131
Dental hygienists – 969
Dental technicians – 36
Dental therapists – 2
Dentists – 607
  Those with certification as a certified specialist – 83
Denturists – 51
Moderate sedation facilities* – 38
Deep sedation & general anesthesia facilities* – 11

VANCOUVER

Certified dental assistants – 2,119
Dental hygienists – 1,674
Dental technicians – 152
Dental therapists – 1
Dentists – 1,995
  Those with certification as a certified specialist – 258
Denturists – 80
Moderate sedation facilities* – 102
Deep sedation & general anesthesia facilities* – 30



OUTSIDE BC

Certified dental assistants – 184
Dental hygienists – 251
Dental technicians – 6
Dentists – 183
  Those with certification as a certified specialist – 33
Denturists – 7

SOUTHERN INTERIOR

Certified dental assistants – 1,047
Dental hygienists – 770
Dental technicians – 29
Dental therapists – 0
Dentists – 536
  Those with certification as a certified specialist – 62
Denturists – 45
Moderate sedation facilities* – 46
Deep sedation & general anesthesia facilities* – 9

FRASER VALLEY

Certified dental assistants – 1,936
Dental hygienists – 1,148
Dental technicians – 43
Dental therapists – 0
Dentists – 964
  Those with certification as a certified specialist – 117
Denturists – 61
Moderate sedation facilities* – 43
Deep sedation & general anesthesia facilities* – 8

**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, 2026

The registration categories below are reported as of March 31, 2026. Note that the day after this reporting period (fiscal year) end, the *Health Professions and Occupations Act* came fully into force in BC, under which BCCOHP transitioned from a registration model to a licensure model. As a result, several registration classes reported on in this section were eliminated/changed beginning April 1, 2026. For example, certified dental assistants are now known as licensed dental assistants, the non-practising and limited classes were discontinued, and other classes were combined. However, they were active registration classes during the 2025–26 fiscal year and are therefore included in this report. Read more about these changes here »

Certified dental assistants

Full CDA
6,706

Limited
9

Non-practising
348

Temporary
4

Total
7,067

Dental hygienists

Registered dental hygienist
4,418

Dental hygiene practitioner
645

Non-practising
321

Total
5,384

Dental technicians

Dental technician
273

Non-practising
10

Total
283

Oral health professional registration categories

As of March 31, 2026

Dental therapists

Practising: 4

Total: 4

Dentists

Full dentist: 4,222

Full dentist with certification as a certified specialist*: 459

Limited (restricted-to-specialty): 105

Student – postgrad: 65

Non-practising: 118

Limited (armed services or government): 9

Limited (education or volunteer): 31

Limited (academic and academic – grandparented): 10

Total: 4,560

*Included in number of full dentist registrants

Denturists

Full denturist: 261

Limited (grandparented): 4

Non-practising: 8

Total: 273

Total of all registration categories: 17,571

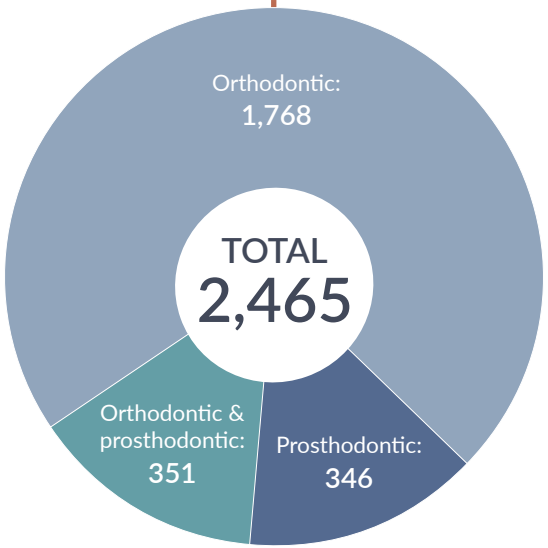
Oral health professional modules and specialties

As of March 31, 2026

Certified dental assistants

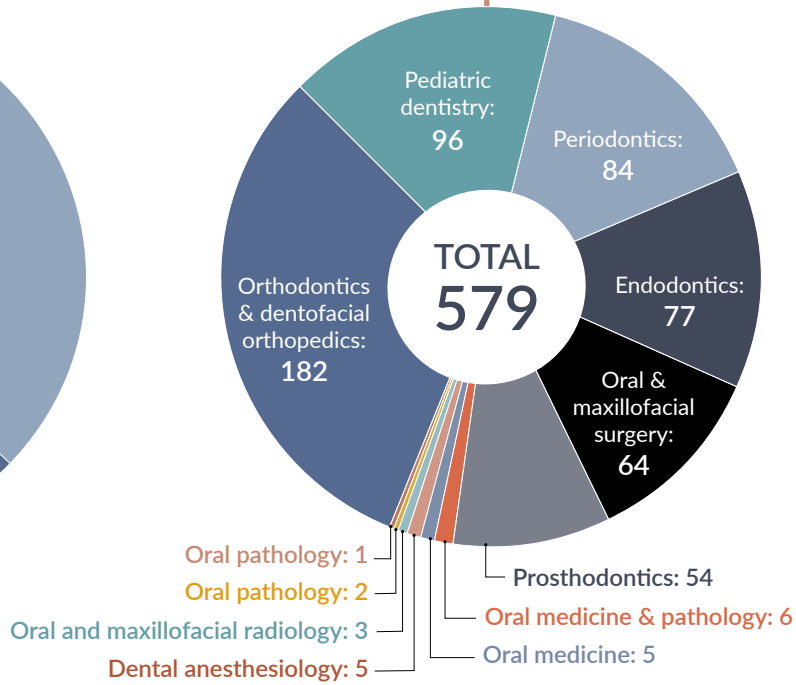
Certified dental assistants who hold:

- Full certification
- Limited certification



Dentists

There are a total of **564** dentists with certification as certified specialists, including **15** 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, 2026

Certified dental assistants

AGE	Male	Female	TOTAL
30 or under	69	1,436	1,505
31-44	73	2,522	2,595
45-59	20	1,855	1,875
60-74	2	737	739
75+	0	7	7
Total	**164**	**6,557**	**6,721**

Dental hygienists

AGE	Male	Female	TOTAL
30 or under	54	1,053	1,107
31-44	127	2,190	2,317
45-59	51	1,194	1,245
60-74	22	366	388
75+	0	6	6
Total	**254**	**4,809**	**5,063**

Dental technicians

AGE	Male	Female	TOTAL
30 or under	1	7	8
31-44	33	21	54
45-59	84	27	111
60-74	81	14	95
75+	5	0	5
Total	**204**	**69**	**273**

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	95	128	223
31-44	858	887	1,745
45-59	914	635	1,549
60-74	572	232	804
75+	108	13	121
Total	**2,547**	**1,895**	**4,442**

Denturists

AGE	Male	Female	TOTAL
30 or under	13	12	25
31-44	50	39	89
45-59	66	31	97
60-74	41	8	49
75+	4	1	5
Total	**174**	**91**	**265**

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, 2026

Practising and non-practising oral health professionals – those who identify as First Nations and/or Métis and Inuit

Class	First Nations	Métis	Inuit	First Nations + Métis	First Nations + Inuit + Métis	TOTAL
Certified dental assistant	123	114	2	4	3	246
Dental hygienist	59	83	0	3	0	145
Dental technician	0	1	0	0	0	1
Dental therapist	1	0	0	0	0	1
Dentist	13	21	0	0	0	34
Denturist	2	4	1	0	0	7
TOTAL	**198**	**223**	**3**	**7**	**3**	**434**

Health professions corporations

A health profession corporation is a company established under the Business Corporations Act and holding a valid permit issued by BCCOHP allowing dentists, dental hygienists and denturists to practice their respective professions. Ownership of a health profession corporation is restricted to dentists, dental hygienists and denturists. They are permitted to practise dentistry, dental hygiene, or denturism exclusively through their designated health profession corporation, provided they hold a valid permit issued by BCCOHP for this purpose.

Dentist permits
4,282

Denturist permits
185

Dental hygienist permits
124

TOTAL
4,591

Responding to complaints

One of the main ways that BCCOHP protects the public is by addressing concerns about oral health professionals.

BCCOHP reviews and assesses all complaints received and conducts formal investigations when concerns about oral health professionals' involving misconduct and competency to deliver safe care are determined.

Under the *Health Professions Act* (HPA), the Inquiry Committee oversaw BCCOHP's investigations process and was responsible for making decisions and resolving investigations that were referred to it. Of note, the 2025-26 fiscal year was the last year of responding to complaints under the HPA framework, as BC transitioned to the *Health Professions and Occupations Act* (HPOA) on April 1, 2026.

Complaints opened

644 complaint files were opened between April 1, 2025, and March 31, 2026. Between December and March, BCCOHP worked to revise its processes to increase efficiency, improve outcomes, and prepare for the transition to the *Health Professions and Occupations Act*.

Complaints resolved

Many complaint files were resolved (closed) by the Inquiry Committee, often with the consent of the oral health professional. In serious cases identified as high risk to patients and the public, the Inquiry Committee directed the file to discipline (see below). 301 complaints were resolved (closed) during the reporting period.

Possible outcomes

Action	Outcome
Closed with no further action *section 33 (6) of the HPA**	Dismissed
	Dismissed with practice advice
Closed with remedial action required *section 36 (1) of the HPA**	Letter of agreement
	Directed education agreement
Citation (notice of hearing) *section 37 of the HPA**	The disciplinary process results in Public hearing or consent order

Investigations referred to Discipline Committee

Under the HPA, a small percentage of investigations resulted in a disciplinary citation, which was a notice that there would be a public hearing regarding the conduct or competence of an oral health professional. When this occurred, panels of the Discipline Committee conducted hearings, made findings, determined the appropriate penalty if the findings were adverse, and issued written reasons for decisions. In most cases, discipline matters were resolved prior to a hearing.

During the reporting period, the Inquiry Committee directed citation on four matters. Two prior citations were resolved by referring the matters to the Registrar as administrative matters under HPOA. One prior citation was rescinded, and one citation was transitioned from BCCOHP over to the Discipline Tribunal in the Health Professions and Occupations Regulatory Oversight Office under the HPOA. The Inquiry Committee also resolved three citations via consent orders during the reporting period.

Additionally, four disciplinary hearings were conducted, three of which concluded (see link to public notices below). One hearing decision remains pending, and one matter is ongoing with the hearing dates scheduled for Fall 2026.

Public notices

Six public notices were published on the BCCOHP website during the reporting period.

View public notices »

**As noted in the introduction, the 2025-26 fiscal year is the last year of operating under the HPA framework.*

Investigations and resolution statistics

April 1, 2025 to March 31, 2026

Files opened and closed

Files opened

644

Files closed

301

- 121 Remedial action taken
- 26 Other
- 5 Referred to discipline
- 149 No further action

Files

785 files were open as of March 31, 2026

Type of oral health professional

Oral health professional*	Opened	Closed
Dentist	567	265
Denturist	45	7
Dental hygienist	21	13
Certified dental assistant	11	9
TOTAL	**644**	**301****

*No files involving dental therapists or dental technicians during this fiscal year.

**This total includes seven unclassified files.

How long does it take to resolve files?

Average age of closed files:

480 days (~15.7 months)

Investigations closed: Concerns by topic

April 1, 2025 to March 31, 2026

Each closed investigation file included one or more issues identified in the investigation.

Clinical 128

- Specific clinical care 38
- Pharmacology 23
- Sedation 21
- Medical history 16
- Radiography/radiology 12
- Operative 6
- Infection control and prevention 2
- Local anaesthetic 2
- Treatment 2
- Occlusal adjustment 1
- Oral surgery 1
- Prescribing 1
- Periodontal surgery 1
- Periodontal treatment records 1
- Treatment prosthetics 1

- Prosthodontic 9
- Endodontics 8
- Post-operative management 8
- Periodontics 7
- Implants – surgery 2
- Exodontia 2
- Orthodontics 1
- Pediatric dentistry 1

Conduct/ pre-clinical 337

- Record keeping 104
- Informed consent 63
- Diagnosis and treatment planning 51
- Patient dismissal protocol 30
- Billing & informed consent – financial 27
- Communication 20
- Ethical conduct 11
- Licensing 7
- Marketing 5
- Professional misconduct 5
- Staff relations 5
- Patient confidentiality 4
- Criminal charges 3
- Boundary concerns 1
- Discrimination 1

- Access to records 6
- Delegation 3
- Scope of practice 2
- Critical Incident Report 1
- Restricted duties 1

Conduct/ pre-clinical & Clinical 13

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.

- **5** new boundary and sexual misconduct complaints opened this year
- **9** boundary and sexual misconduct complaints closed this year
- **14** boundary and sexual misconduct complaints open as of March 31, 2026

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, 2025 to March 31, 2026:

- **18** opened
- **14** closed
- **42** **open as of March 31, 2026**

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.

15 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.

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

HPRB file breakdown

275 complaint decisions reviewable by HPRB

15 applications for HPRB review of complaint file decision

3 delayed investigation applications

0 registration review applications

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

10 HPRB decisions confirming adequate investigations and reasonable decision

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

0 dismissals due to complainant failure to provide submissions

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

How we operate

BCCOHP's Board, committees and staff work together to deliver on BCCOHP's mandate.

2025-26 Board

Public members

Carl Roy BOARD CHAIR

Julie Akeroyd

Pat Dooley

Marion Erickson

Rachel Ling

Shirley Ross

Oral health professional members

Tianna Armstrong
(CERTIFIED DENTAL ASSISTANT)

Elizabeth Cavin
(DENTAL HYGIENIST)

Dr. Andrew Irwin
(DENTIST)

Hooman Janami
(DENTAL TECHNICIAN)

Dr. Lina Jung
(DENTIST)

Amandeep Singh
(DENTURIST)

Staff

BCCOHP staff manage the organization's day-to-day operations and help turn the Board's strategic direction into action.

Drawing on expertise from a range of disciplines, the staff team delivers the regulatory programs, services and functions that support our mandate and strategic priorities, while keeping patient and public protection at the centre.

Regulatory committees

BCCOHP's 2025-26 committees are grouped into three categories: regulatory, professional standards and Board. Our committees comprise members of the public and oral health professionals, and offer a diverse range of perspectives, experience, knowledge and skills.

The membership lists below and on the following pages reflect individuals who served on committees during the 2025-26 fiscal year.

BCCOHP's committee structure changed on April 1, 2026, following the provincial government's implementation of the *Health Professions and Occupations Act* (HPOA). Thank you to all outgoing members for your insights and service on our committees. **Learn more about our new committee structure »**

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
- Stefanie 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 W. Elliott, Dentist (Vice Chair)
- Dr. Nariman Amiri, Dentist
- Dr. Christiane Armstrong (DVM), Public Member
- Leslie Battersby, Dental Hygienist
- Denise Beerwald, Dental Hygienist
- Dr. Anthony N. Bellusci, Dentist
- Dr. Preet S. Bhatti, Dentist
- Dr. Stephen Bray, Dentist
- Teresa Budd, Public Member
- Sabrina Desrochers, CDA
- Charanpreet (Charn) Dhami, Dental Hygienist
- Dr. Georgina Georgeson, Dentist
- Dr. Ahmed T. Hieawy, Dentist
- Howard Kushner, Public Member
- Carson Law, Denturist
- Danielle Mitchell, 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. Jonathan Suzuki, Dentist
- John Taylor-Wilson, Public Member
- Marg Vandenberg, Public Member
- Dr. Linda Xing, Dentist

Regulatory committees

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
- Tersia Fagan, Public Member
- Daniela Michel, Dental Hygienist
- Pardis Mosanen-Mozaffari, CDA
- Dr. Adam Pite, Dentist
- Moe Sarwari, Denturist
- Tamera Servizi, Dental Hygienist
- Dr. Grant Sklar (PharmD), Public Member
- Dr. Andrea Smilski (PhD), Public Member
- Jeffrey Summers, Public Member
- Mandie Williams, CDA
- Cindy Xu, Dental Hygienist

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
- Melanie Braker, Dental Therapist
- Susan Graham, Public Member
- Dr. Zul Kanji (EdD), Dental Hygienist
- Stacey MacAulay, Denturist
- Jade Macdonald, Dental Hygienist
- Roberta Mowatt, CDA
- Sherry Priebe, Dental Hygienist
- Nehal Sawvad, Public Member
- Dr. Rojin Schmitt, Dentist
- Dr. Farah Shroff (MD), 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. Gordon Wong, Dentist (Oral Surgeon) (Chair)
- Dr. Sepehr Zahedi, Dentist (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. Robert Marciniak, Dentist (Anesthetist)
- Dr. Kerim Ozcan, Dentist (Oral Surgeon)
- Dr. Eleanor Reimer (MD, Anesthesiologist), Public Member
- Dr. Peter Stefanuto, Dentist (Oral Surgeon)
- Leon Xu (P. Eng.) (Biomedical Engineer), Public Member

Professional standards committees

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)
- Dr. Fatemeh Basij, Dentist
- Dr. Alisa Edmond, Dentist
- Andrea Fulkerson, Dental Hygienist
- Dr. Roxana Rahmanian (MD), Public Member
- Karen Schmidt, CDA
- Cynthia Shore, Public Member
- Shelly Sorensen, Dental Hygienist
- Alison Thomas, Public Member
- Naiying Xue, 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
- Dr. Mark Fogelman, Dentist
- Ian Gault, Public Member
- Ryan McCarthy, Public Member
- Dr. Lauren Milchman, Dentist
- Jessica Richards-Roesch, Public Member
- Eugene Shmitsman, Denturist

Board committees

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

- Rachel Ling, Public Member, Board Member (Chair)
- Melanie Crombie, Public Member
- Brenda Currie, Dental Hygienist
- Jo Kang, Public Member
- Hina Mehdi, CDA
- Kim Trottier, Dental Therapist

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
- Tanis Stoltz, 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
- Guangbin Yan, Public Member

Consolidated financial statements

Year ended March 31, 2026

Independent auditor's report to the Board

KPMG LLP
777 Dunsmuir Street, 11th floor
Vancouver, BC V7Y 1K3
Canada
Tel 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, 2026
- 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, 2026, 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 "***Auditor's 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.

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.

Auditor's 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 the 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.

Independent auditor's report to the Board

- 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

June 17, 2026

Consolidated statement of financial position

March 31, 2026, with comparative information for 2025

	2026	2025
Assets		
Current assets:		
Cash and cash equivalents	$ 5,084,036	$ 15,821,107
Short-term investments (note 3)	7,000,000	5,734,551
Accounts receivable	441,706	80,742
Prepaid expenses and deposits	453,233	428,304
	12,978,975	22,064,704
Capital assets (note 4)	5,185,973	5,466,885
Intangible assets and deferred charges (note 5)	1,091,070	575,812
Long-term investments (note 3)	6,000,000	-
	$ 25,256,018	$ 28,107,401
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities (note 7)	$ 1,263,604	$ 1,278,421
Due to other professional bodies (note 6)	-	51,788
Deferred revenue	11,847,517	11,191,521
	13,111,121	12,521,730
Net assets:		
Unrestricted (note 2(c))	12,144,897	15,585,671
Contingency (note 9)		
Subsequent event (note 12)		
	$ 25,256,018	$ 28,107,401

See accompanying notes to consolidated financial statements.

Board Chair

Board Member

Consolidated statement of operations

Year ended March 31, 2026, with comparative information for 2025

	2026	2025
Revenues:		
Certification and registration fees	$ 11,750,563	$ 11,104,475
Application fees	1,157,843	1,060,131
Interest and miscellaneous	510,454	861,964
Rental - Joint Venture income	368,725	501,288
Permit and renewal fees, facility assessment and other	1,090,781	944,415
	14,878,366	14,472,273
Expenses:		
Salaries and benefits	11,253,261	10,513,137
General and administrative (note 8)	2,215,366	1,978,387
Consulting fees	1,701,268	883,552
Building occupancy - Joint Venture expense	472,578	469,747
Committees and working groups	377,631	303,157
Honorarium/annual retainers	307,246	313,715
Meetings and travel	275,895	466,316
Professional fees	876,567	213,634
Amortization of Joint Venture deferred charges	50,143	35,554
Amortization of capital assets	408,938	430,495
Health Professions Act enforcement expenses	401,705	252,926
Health and monitoring expenses	22,031	27,038
	18,362,629	15,887,658
Deficiency of revenues over expenses	$ (3,484,263)	$ (1,415,385)

See accompanying notes to consolidated financial statements.

Consolidated statement of changes in net assets

Year ended March 31, 2026, with comparative information for 2025

	2026	2025
Net assets, beginning of year	$ 15,585,671	$ 16,959,935
Deficiency of revenues over expenses	(3,484,263)	(1,415,385)
Capital adjustment for Joint Venture	43,489	41,121
Net assets, end of year	$ 12,144,897	$ 15,585,671

See accompanying notes to consolidated financial statements.

Consolidated statement of cash flows

Year ended March 31, 2026, with comparative information for 2025

	2026	2025
Cash provided by (used in):		
Operating activities:		
Deficiency of revenues over expenses	$ (3,484,263)	$ (1,415,385)
Items not involving cash:		
Amortization of capital assets	408,938	430,495
Amortization of deferred charges	50,143	35,554
Unrealized loss on short-term investments	-	51,932
	(3,025,182)	(897,404)
Changes in non-cash working capital:		
Accounts receivable	(360,964)	152,630
Prepaid expenses and deposits	(24,929)	51,524
Deferred charges	(46,408)	(69,029)
Accounts payable and accrued liabilities	(14,817)	113,563
Due to other professional bodies	(51,788)	4,544
Deferred revenue	655,996	605,203
	(2,868,092)	(38,969)
Financing activities:		
Capital adjustment for Joint Venture	43,489	41,121
Investing activities:		
Sale (purchase) of investments, net	(7,265,449)	2,247,882
Purchase of capital assets	(128,026)	(228,092)
Purchase of intangible assets	(518,993)	(529,500)
	(7,912,468)	1,490,290
Increase (decrease) in cash and cash equivalents	(10,737,071)	1,492,442
Cash and cash equivalents, beginning of year	15,821,107	14,328,665
Cash and cash equivalents, end of year	$ 5,084,036	$ 15,821,107

See accompanying notes to consolidated financial statements

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.

Year ended March 31, 2026

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.

(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) Investments:

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

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.

Year ended March 31, 2026

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.

3. Investments:

	2026	2025
Guaranteed investment certificates	$ 13,000,000	$ 4,804,637
Canadian other investments	-	929,914
Total investments	$ 13,000,000	$ 5,734,551
Short-term investments	$ 7,000,000	$ 5,734,551
Long-term investments	6,000,000	-
Total investments	$ 13,000,000	$ 5,734,551

The cost of the investments at year end is $13,000,000 (2025 - $5,532,661).

Guaranteed investment certificates held by the College have effective interest rates of 3.10% to 3.56% (2025 - 4.25% to 5.00%) per annum and mature between July 2026 and August 2027 (2025 – April 2025 to August 2025).

For the year ended March 31, 2026, the total unrealized loss on fair value changes of the College's investments was nil (2025 - $51,932).

4. Capital assets:

			2026	2025
	Cost	Accumulated depreciation	Net book value	Net book value
Land	$ 2,249,961	$ -	$ 2,249,961	$ 2,249,961
Buildings	5,828,312	4,149,941	1,678,371	1,857,817
Office renovations	1,892,417	1,823,945	68,472	93,737
Office furniture and equipment	4,309,067	3,119,898	1,189,169	1,259,260
Computer equipment	215,958	215,958	-	6,110
	$ 14,495,715	$ 9,309,742	$ 5,185,973	$ 5,466,885

The College has determined there are no indications of impairment.

5. Intangible assets and deferred charges:

The total of $1,091,070 (2025 - $575,812) includes intangible assets of $1,048,493 (2025 - $529,500), comprised of $886,493 (2025 - $367,500) related to the design and development of the Modernized Quality Assurance (QA) program and $162,000 (2025 - $162,000) related to bylaw drafting costs. The intangible assets were not yet in use during fiscal 2026 and have not yet been subject to amortization. The remaining balance of $42,577 (2025 - $46,312) represents other deferred charges related to the College Place Joint Venture.

Year ended March 31, 2026

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 $60,623 (2025 - $61,984).

8. General and administrative expenses:

	2026	2025
Office	$ 797,107	$ 850,989
Electronic transaction costs	348,295	314,275
Printing and publications	56,266	67,204
Staff development	304,730	224,158
Equipment repairs and maintenance	27,181	36,644
IT support and services	661,753	460,256
Miscellaneous	20,034	24,861
	$ 2,215,366	$ 1,978,387

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.

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.

Year ended March 31, 2026

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 investments. The risk associated with cash and cash equivalents and investments is minimized as cash and cash equivalents and 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 investments.

(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.

There has been no change to the risk exposures from 2025.

12. Subsequent event:

On November 27, 2023, the Province of British Columbia (the "Province") enacted the Health Professions and Occupations Act ("HPOA"). Under the HPOA, regulatory colleges will be re-established as government reporting entities ("GREs") effective April 1, 2026. As a result, the College will become subject to the financial reporting framework applicable to GREs, including the requirement to prepare financial statements in accordance with Section 23.1 of the Budget Transparency and Accountability Act of the Province supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and to be consolidated into the Province's summary financial statements.

Find us on social media

LinkedIn

YouTube

BCCOHP

British Columbia College of Oral Health Professionals

Mailing address
110 - 1765 8th Ave W
Vancouver, BC V6J 5C6

Phone: 672.202.0448
Toll free: 1.888.202.0448

www.oralhealthbc.ca