



CANADIAN FOUNDATION FOR  
**DENTALHYGIENE**  
RESEARCH AND EDUCATION

# Annual Report

CFDHRE Achievements

May 1, 2016 to April 30, 2017



## Introduction

The Canadian Foundation for Dental Hygiene Research and Education (CFDHRE) is Canada's only foundation dedicated exclusively to dental hygiene research and education—a charitable organization led by dental hygienists...for dental hygienists. CFDHRE was formed in 2004 and provides research grants to support Canadian dental hygienists in building the profession's body of knowledge, improving dental hygiene

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**Our mission: "To develop a fund to support dental hygiene research and education in Canada in order to enhance the oral health and well-being of Canadians."**

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education, and developing research-enhanced dental hygiene practice to ensure optimum oral health across the lifespan.



## President's Report

I am pleased to present the 2016–2017 report, which highlights the activities of the Canadian Foundation for Dental Hygiene Research and Education (CFDHRE) over the past fiscal year. CFDHRE's board, together with staff from the Canadian Dental Hygienists Association (CDHA), have been busy planning new fundraising activities to support the foundation in its mission of financing dental hygiene research and education. I invite you to participate in our silent auction, which will be held at CDHA's biennial national conference in Ottawa in October 2017.

Thanks to the generous donations from individuals, corporations, organizations, and CDHA webinars, we raised \$10,275 last year. Webinar proceeds alone totalled \$7,975. I thank the sponsors of our webinars—3M, Colgate, PHILIPS, and Johnson & Johnson—for their support. The balance of funds came from corporate and individual donations, which are highlighted on page 5 of this report. Thank you very much to all of our donors for their generous contributions to CFDHRE.

In 2017, CFDHRE announced the recipients of its \$10,000 research grant. Dr. Carlos Quiñonez and Ms Kamini Kaura will explore oral health in relation to individuals with diabetes. Their research project will make important contributions to the oral health of Canadians, and CFDHRE is proud to support this work.

As always, the foundation could not do its work without the help of many volunteers. Thank you to everyone who contributed their expertise and time to review grant proposals. CFDHRE is honoured to have so many dental hygienists participate in the peer-review process. You will find the names of all our dedicated peer reviewers on page 4 of this report.

I would also like to thank CDHA for its continued administrative support. Thank you to Dr. Joanna Asadoorian, former CFDHRE program director, for her tremendous support. Replacing Joanna is Ms Paula Benbow, CDHA's manager of health policy. The foundation is also indebted to the tireless work of executive director, Ms Ondina Love. Ondina, Paula, and Kristina Paddison provide invaluable assistance in the day-to-day running of CFDHRE, which allows the foundation to support fellow dental hygienists, advance our profession, and ultimately contribute to quality client care and oral health.

Thank you for supporting CFDHRE.

Sincerely,  
Pauline Imai, EdD, RDH



## Grants

Dental hygienists in Canada continue to blaze new trails as researchers and are building knowledge to enhance dental hygiene practice and education and improve oral health outcomes. Dental hygiene research is happening with the support of CFDHRE!

2016–2017 has been another stellar year for Canadian dental hygiene research. The foundation was pleased to announce the recipients of its \$10,000 peer-reviewed grant for an innovative oral health research project. Carlos Quiñonez, DMD, PhD, FRCD(C), and Kamini Kaura, BSc(Hons), RDH, will examine “Self-reported oral health status, diabetes outcomes and health care utilization in a cohort of diabetics in Ontario.” Their study seeks to promote an understanding of the importance of good oral health in the management of chronic disease.

In addition, funding for the joint CFDHRE–Canadian Dental Assistants’ Association research grant is ongoing as the investigators recruit participants for their study, “Evaluation of noise levels in the work environment on dental assistants and dental hygienists hearing and wellness.”

## Peer Review Team Members

CFDHRE recognizes the commitment and dedication of the individuals who have volunteered their time and shared their expertise as members of CFDHRE’s review committee over the past three years.

### 2014 to 2017

- » Leslie Battersby, BSc
- » Ebony Bilawka, MSc
- » Ava Chow, RDH, PhD
- » Ariane Laplante-Lévesque, PhD
- » Salme Lavigne, RDH, PhD
- » Carmen Sheridan, RDA, DipAE, MA
- » Susanne Sunell, EdD
- » Minn Yoon, PhD

## Foundation Updates

In January 2017, Paula Benbow assumed the role of CFDHRE program director, replacing Joanna Asadoorian. The foundation is grateful to Dr. Asadoorian for her more than two years of leadership and dedicated service to CFDHRE.

## Fundraising

This year, CFDHRE raised \$10,275 in donations, surpassing its fundraising goal of \$10,000! CFDHRE received \$2,100 in corporate and \$200 in general donations. In addition, CDHA continued its strong support of CFDHRE activities with a donation of \$7,975 from its webinar proceeds. These webinars were sponsored by 3M, Colgate, PHILIPS, and Johnson & Johnson.

As part of its mission, CFDHRE continues to seek out funding support. To that end, over the past year the foundation sent appeal letters to provincial dental hygiene regulatory authorities and associations, and to dental hygiene schools across Canada.

## Donor Appreciation

CFDHRE is grateful to the individuals, organizations, and companies whose generous contributions made our vision a reality this year.

### Innovator (over \$1,000)

- » College of Registered Dental Hygienists of Alberta

### Sustainer (under \$500)

- » Saskatchewan Dental Hygienists' Association
- » Mickey Wener
- » MDHA, in honour of Shauna McGregor
- » Nanos Research, on behalf of an anonymous survey participant

## CFDHRE's Leadership

### Board of Directors



**Pauline Imai**  
*President*  
(2015 – Present)



**Ebony Bilawka**  
*Director*  
(2013 – Present)



**Sue Eckenswiller**  
*Director*  
(2015 – Present)



**Denise Laronde**  
*Director*  
(2013 – Present)



**Fran Richardson**  
*Director*  
(2013 – Present)

### Senior Management



**Ondina Love**  
*Executive Director*



**Joanna Asadoorian**  
*Program Director*  
(until December 31, 2016)



**Paula Benbow**  
*Program Director*  
(as of January 1, 2017)

Financial Statements of

**CANADIAN FOUNDATION  
FOR DENTAL HYGIENE  
RESEARCH AND EDUCATION**

Year ended April 30, 2017



KPMG LLP  
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Canada  
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## INDEPENDENT AUDITORS' REPORT

To the Directors of the Canadian Foundation for Dental Hygiene Research and Education

We have audited the accompanying financial statements of the Canadian Foundation for Dental Hygiene Research and Education, which comprise the statement of financial position as at April 30, 2017, the statement of operations and changes in fund balance for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Canadian Foundation for Dental Hygiene Research and Education as at April 30, 2017 and its results of operations, changes in fund balance and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

*KPMG LLP*

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Chartered Professional Accountants, Licensed Public Accountants

October 22, 2017

Ottawa, Canada

# CANADIAN FOUNDATION FOR DENTAL HYGIENE RESEARCH AND EDUCATION

Statement of Financial Position

April 30, 2017, with comparative information for 2016

	2017	2016
<b>Assets</b>		
Current assets:		
Cash:		
Unrestricted	\$ 24,068	\$ 29,611
Restricted	39,444	57,994
	<u>63,512</u>	<u>87,605</u>
Investments (note 4)	100,888	100,600
Due from Canadian Dental Hygienists Association (note 5)	985	6,367
	<u>\$ 165,385</u>	<u>\$ 194,572</u>

## Liabilities and Fund Balance

Current liabilities:		
Accounts payable and accrued liabilities	\$ 3,703	\$ 2,488
Funds held in trust (note 6)	39,444	57,994
Fund balance	122,238	134,090
Commitments (note 7)		
	<u>\$ 165,385</u>	<u>\$ 194,572</u>

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

# CANADIAN FOUNDATION FOR DENTAL HYGIENE RESEARCH AND EDUCATION

## Statement of Operations and Changes in Fund Balance

Year ended April 30, 2017, with comparative information for 2016

	2017	2016
Revenue:		
Donations:		
Corporate	\$ 28,825	\$ 20,854
General	200	1,313
Fundraising	–	1,260
Interest income	1,138	732
Grant recovery	678	605
	<u>30,841</u>	<u>24,764</u>
Expenses:		
Research grants	41,250	15,000
Fundraising and travel	–	1,749
Professional fees	1,284	1,187
Bank charges	159	172
	<u>42,693</u>	<u>18,108</u>
Excess (deficiency) of revenue over expenses	(11,852)	6,656
Fund balance, beginning of year	134,090	127,434
Fund balance, end of year	<u>\$ 122,238</u>	<u>\$ 134,090</u>

See accompanying notes to financial statements.

# CANADIAN FOUNDATION FOR DENTAL HYGIENE RESEARCH AND EDUCATION

Notes to Financial Statements

Year ended April 30, 2017

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## 1. Purpose of the Foundation:

The Canadian Foundation for Dental Hygiene Research and Education (the "Foundation"), a not-for-profit organization, was incorporated without share capital under Part II of the *Canada Corporations Act* on April 23, 2002 and began operations in June 2004. Effective December 6, 2013, the Foundation continued their articles of incorporation from the *Canada Corporations Act* to the *Canada Not-for-Profit Corporations Act*. The objectives of the Foundation are to conduct and disseminate research on issues relating to dental hygiene and to undertake public education and the publication of information regarding dental hygiene. The Foundation is a registered charity under paragraph 149(1)(f) of the Income Tax Act (Canada) and as such, is exempt from income tax.

## 2. Significant accounting policies:

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook and include the following significant accounting policies:

### (a) Basis of presentation:

The Foundation follows the deferral method of accounting for contributions for not-for-profit organizations.

### (b) Revenue recognition:

Pledges, donations and recoveries are recognized as revenue when received or receivable when the amount to be received can be reasonably estimated and when collection is reasonably assured.

### (c) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Foundation has not elected to carry any such financial instruments at fair value.

# CANADIAN FOUNDATION FOR DENTAL HYGIENE RESEARCH AND EDUCATION

Notes to Financial Statements (continued)

Year ended April 30, 2017

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## 2. Significant accounting policies (continued):

### (c) Financial instruments (continued):

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Foundation determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Foundation expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

### (d) Expense recognition:

Research grants are expensed as funds are disbursed. Final payments are expensed when recipients have fulfilled all aspects of their work.

### (e) Volunteer services and donated materials:

The Foundation receives the services of volunteers and benefits from contributions of donated materials, the cost of which cannot be reasonably estimated. Therefore, no representation of these expenses has been included in these financial statements.

### (f) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount of capital assets, and assets and obligations related to employee future benefits. Actual results could differ from those estimates.

# CANADIAN FOUNDATION FOR DENTAL HYGIENE RESEARCH AND EDUCATION

Notes to Financial Statements (continued)

Year ended April 30, 2017

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### 3. Statement of cash flows:

A statement of cash flows has not been included as it would not provide additional meaningful information.

### 4. Investments:

Investments are comprised of guaranteed investment certificates with an interest rate of 1.46% and maturity date of September 21, 2017.

### 5. Related party transactions:

The Board of Directors of the Foundation is elected by the Board of Directors of the Canadian Dental Hygienists' Association ("CDHA"). Therefore, the Foundation is considered to be controlled by CDHA.

During the year, the Foundation received, at no cost, the use of office facilities and administrative support provided by the CDHA. Administrative support includes staff support, collecting funds on behalf of the Foundation and disbursement of awards on behalf of the Foundation.

As at April 30, 2017, there is an amount receivable from CDHA of \$985 (2016 - \$6,367).

### 6. Funds held in trust:

The funds held in trust consist of amounts held on behalf of the Canadian Dental Assistants Association (the "Association"). When the Association establishes and obtains charitable registration of a foundation with charitable purposes similar to and including financial support for the education of dental assistants and students, the Foundation will transfer the funds to the new foundation. During the current fiscal year, donations were received on behalf of the Association in the amount of \$200 (2016 - \$1,200). During the current fiscal year, the Foundation withdrew \$18,750 from the funds held in trust into corporate donation revenue.

# CANADIAN FOUNDATION FOR DENTAL HYGIENE RESEARCH AND EDUCATION

Notes to Financial Statements (continued)

Year ended April 30, 2017

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**7. Commitments:**

The Foundation has committed to provide research grants to various institutions in the upcoming fiscal year. The amount committed to be paid in the 2018 fiscal year is \$8,750.

**8. Capital management:**

The Foundation considers its capital to consist of its fund balance. The primary objective of the Foundation is to invest its capital in a manner that will allow it to continue as a going concern and comply with its stated objectives. Capital is invested under the direction of the Board of Directors of the Foundation with the objective of providing a reasonable rate of return, minimizing risk and ensuring adequate liquid investments are on hand for current cash flows requirements. The Foundation is not subject to any externally imposed requirements of its capital.

**9. Financial risks:**

The Foundation does not believe it has significant exposure to interest rate, liquidity, credit and currency risks from its financial instruments.