



Annual Report

April 2003 to March 2004

May 28, 2004

Honourable Colin Hansen
Ministry of Health Services
Parliament Buildings
Victoria, BC
V8V 1X4

Dear Minister Hansen:

It is my pleasure to present the Annual Report of the College of Denturists of British Columbia to you. The College of Denturists of British Columbia has had another successful year. We look forward to adapting our bylaws to take advantage of the amendments to the Health Professions Act, and wish to thank you and your government for seeking the input of the health professions in this policy initiative.

We respect the privilege of self-regulation and uphold the mandate of the College in all activities.

Sincerely,
Original Signed by

Doug Hengel
Chair of the Board
College of Denturists of British Columbia

Chair's Comments

This is the ninth Annual Report of the College of Denturists of British Columbia. The report, issued pursuant to Section 17(2) of the *Health Professions Act*, on behalf of the Board of the College reflects on the activities of the College from April 1, 2003 through March 31, 2004.

The size of the Registrant base has both benefits and challenges. The success of the College and its programs is directly linked to the dedication and support of Registrants. Sound business management is a cornerstone of our operation. Once again the College completed the year with a surplus.

The recent amendments to the Health Professions Act will necessitate numerous changes. For the first time since the inception of the College, the Board considered the registration and renewal fee structure. Any decision about increasing fees has been postponed until further planning and program development, especially in regards to the structure and implementation of the Quality Assurance program, is completed. Additionally, the Bylaws, policies, Handbook for Registrants and Website require substantial review and redevelopment requiring substantial resources.

The Board reflects with satisfaction on the year this report represents, and looks forward to the continued success of the College of Denturists of British Columbia.

Doug Hengel
Chair of the Board

The Board

Registrants elected two Professional Members to the College Board. The existing Members welcomed Mr. Rod Hughes and Ms. Tricia Thobaben. Mr. Hughes, a Registrant with the College since 1975, practices in Maple Ridge. Ms. Thobaben, recently returned from professional practice in Manitoba, and now practices in Langley.

Board Members

Professional Representatives

Gary Feldman (2002-2005)
Doug Hengel (2001-2004)
Rod Hughes (2003-2006)
Fern MacPherson (2001-2004)
Gary Stewart (2002-2005)
Tricia Thobaben (2003-2006)

Public Representatives

Geri Hinton
Andrea Jones
Hari Varshney

Administrative Staff

John Mayr, Registrar

Stephanie Pontes, Executive Secretary

Committees

Inquiry Committee

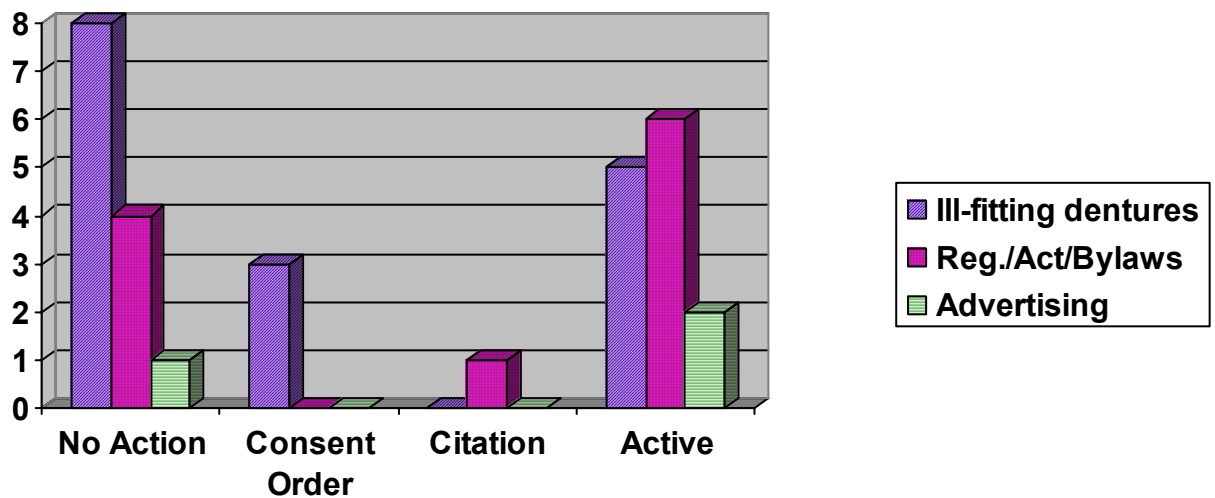
Members: Andrea Jones (Chair and Public Rep.), Gary Feldman (Prof. Rep.), Rod Hughes (Prof. Rep.)

Activities:

Receive, review, and resolve complaints in a fair and timely manner.

Assist other Committees with ongoing regulatory compliance.

Complaint Type/Resolution Summary



*NO ACTION includes mediated settlement without formal action by the College.

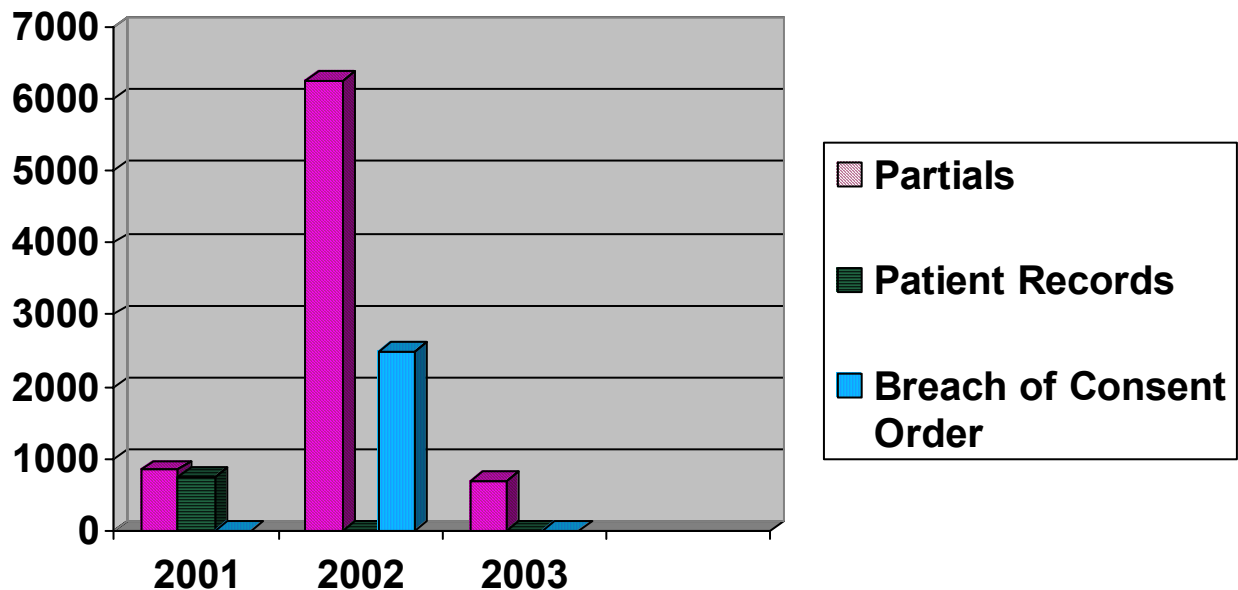
Discipline Committee

Members: Gary Stewart (Chair), Fern MacPherson (Prof. Rep.), Hari Varshney (Public Rep.)

Activities

Completed 1 hearing into the activities of 1 Registrant. The matter was concluded by way of Agreed Statement of Facts. The Committee recognized a substantial reduction in activity and recognizes the work of the administrative staff in communicating issues to Registrants, and the Inquiry Committee for their judicious use of Citations. Most importantly, the Committee recognizes the vast majority of Registrants who practice at the highest levels and abide by the Act, Regulation and Bylaws of the College.

Comparative Table of Fines and Costs: Years 2001-2003



Registration Committee

Members: Gary Stewart (Chair), Fern MacPherson (Prof. Rep.), Hari Varshney (Public Rep.)

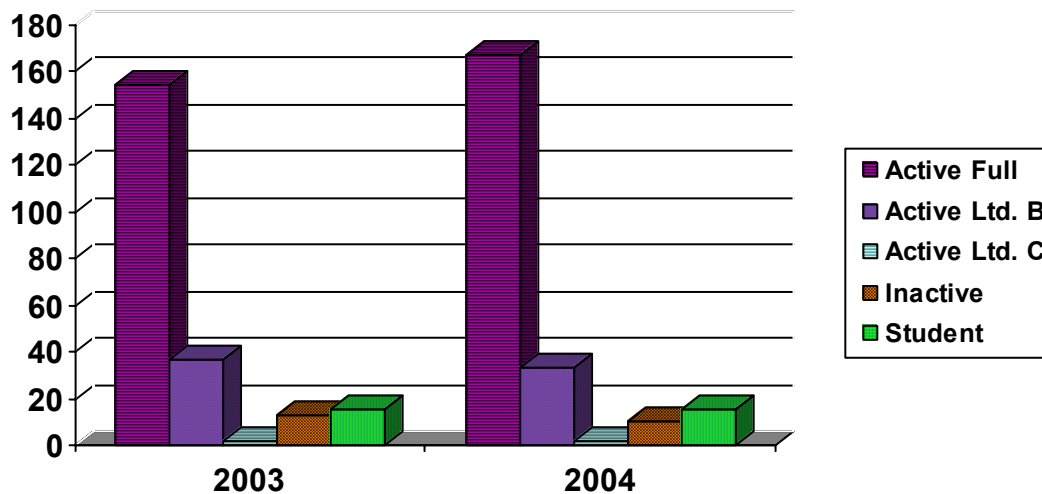
Activities

The Committee continues to advance and develop leading licensure testing initiatives, protocols and procedures. The Committee offers theoretical testing to applicants, internship portfolio review, and Clinical and Objectively structured Clinical Examinations.

Additionally, Registrants may qualify for increased scope of practice by successfully challenging the Advanced Practice Examination for provisions of removable partial dentures and dentures over implants.

The Members fully embrace the Labour Mobility Provisions of the Internal Trade Agreement, and work with other provincial jurisdictions to streamline processes and procedures while maintaining the minimum standards for public protection.

Registration Table



Period Ending March 31, 2003

Active	193
Inactive	13
Student	15

Period Ending March 31, 2004

Active	202
Inactive	10
Student	15

Patient Relations Committee

Members: Fern MacPherson (Chair), Rod Hughes (Prof. Rep.), Andrea Jones (Public Rep.)

Activities:

Review the program to prevent professional misconduct of a sexual nature.

Quality Assurance Committee

Members: Geri Hinton (Chair), Tricia Thobaben (Prof. Rep.), Robb McInnis (Prof. Rep.)

Activities

The QA Committee has begun the process of redefining the College's Quality Assurance Program. There are significant challenges in designing a program that demonstrably leads to improved quality of practice. The Committee will continue in its efforts to design a program that, first and foremost, leads to continuous quality improvement, but is also accessible and recognized by Registrants as being a benefit to professional practice.

The Committee continues to ensure compliance with the program currently in place.

COURSES VIEWED

47

APPROVED

37

NOT APPROVED

10

Executive Committee

Members: D. Hengel (Chair), G. Stewart (Prof. Rep.), A. Jones (Public Rep.)

Activities

The Committee oversees the administration of the finances of the College to ensure usage in an efficient, effective, and responsible manner.

Prepare and monitor the annual budget for the College.

How to Contact the Office:

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New Westminster, BC V3L 3A7

Telephone (604) 515-0533

Web Site www.cd.bc.ca

COLLEGE OF DENTURISTS OF BRITISH COLUMBIA

FINANCIAL STATEMENTS

MARCH 31, 2004

AUDITORS' REPORT

To the Registrants of
College of Denturists of British Columbia

We have audited the balance sheets of the College of Denturists of British Columbia as at March 31, 2004 and 2003 and the statements of operations and changes in fund balances for the years then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2004 and 2003 and the results of its operations and changes in fund balances for the years then ended in accordance with Canadian generally accepted accounting principles.

“DAVIDSON & COMPANY”

Vancouver, Canada

Chartered Accountants

April 15, 2004

A Member of SC INTERNATIONAL

COLLEGE OF DENTURISTS OF BRITISH COLUMBIA
BALANCE SHEETS
AS AT MARCH 31

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	2004			2003	
	General Fund	Capital Fund	Discipline Surcharge Fund	Total	Total
ASSETS					
Current					
Cash	\$ 66,177	\$ -	\$ 11,487	\$ 77,664	\$ 64,091
Term deposits	113,497	-	128,273	241,770	231,262
Interest receivable	2,644	-	4,410	7,054	4,450
Other receivables	-	-	699	699	900
Prepaid expenses	<u>7,871</u>	<u>-</u>	<u>-</u>	<u>7,871</u>	<u>6,231</u>
	190,189	-	144,869	335,058	306,934
Equipment (Note 3)	<u>-</u>	<u>17,057</u>	<u>-</u>	<u>17,057</u>	<u>20,784</u>
	\$ 190,189	\$ 17,057	\$ 144,869	\$ 352,115	\$ 327,718
LIABILITIES AND FUND BALANCES					
Current					
Accounts payable	\$ 10,299	\$ -	\$ 502	\$ 10,801	\$ 13,651
Deferred revenue (Note 4)	<u>49,879</u>	<u>-</u>	<u>-</u>	<u>49,879</u>	<u>55,400</u>
	<u>60,178</u>	<u>-</u>	<u>502</u>	<u>60,680</u>	<u>69,051</u>
Discipline fund surcharge (Note 5)	<u>-</u>	<u>-</u>	<u>112,829</u>	<u>112,829</u>	<u>109,057</u>
Fund Balances					
Invested in capital assets	-	17,057	-	17,057	20,784
Internally restricted	-	-	31,538	31,538	23,860
Unrestricted	<u>130,011</u>	<u>-</u>	<u>-</u>	<u>130,011</u>	<u>104,966</u>
	<u>130,011</u>	<u>17,057</u>	<u>31,538</u>	<u>178,606</u>	<u>149,610</u>
	\$ 190,189	\$ 17,057	\$ 144,869	\$ 352,115	\$ 327,718

Nature of operations (Note 1)

Commitment (Note 9)

On behalf of the Board:

"Doug Hengel" Director "Andrea Jones" Director

The accompanying notes are an integral part of these financial statements.

COLLEGE OF DENTURISTS OF BRITISH COLUMBIA
STATEMENTS OF OPERATIONS AND CHANGES IN FUND BALANCES
YEAR ENDED MARCH 31

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	2004			2003	
	General Fund	Capital Fund	Discipline Surcharge Fund	Total	Total
REVENUE					
License and registration fees	\$ 163,883	\$ -	\$ -	\$ 163,883	\$ 161,492
Examination fees	19,702	-	-	19,702	13,875
Fines and discipline assessments	-	-	1,699	1,699	11,350
Interest income	4,313	-	6,181	10,494	9,903
Other income	617	-	-	617	101
	<u>188,515</u>	<u>-</u>	<u>7,880</u>	<u>196,395</u>	<u>196,721</u>
EXPENSES					
Amortization	-	6,407	-	6,407	8,589
Audit and legal	4,176	-	129	4,305	27,570
Board expenses	12,161	-	-	12,161	12,678
Committee expenses	3,206	-	-	3,206	1,739
Communications	1,831	-	-	1,831	3,064
Discipline investigation costs	-	-	73	73	621
Examination costs	16,676	-	-	16,676	11,742
Office and miscellaneous	10,699	-	-	10,699	12,612
Professional development	1,545	-	-	1,545	1,819
Rent	12,780	-	-	12,780	12,780
Salaries and benefits	93,425	-	-	93,425	92,904
Telephone	3,636	-	-	3,636	3,612
Utilities	655	-	-	655	1,346
	<u>160,790</u>	<u>6,407</u>	<u>202</u>	<u>167,399</u>	<u>191,076</u>
Excess (deficiency) of revenue over expenses	27,725	(6,407)	7,678	28,996	5,645
Fund balances, beginning of year	104,966	20,784	23,860	149,610	143,965
Interfund transfers (Note 6)	<u>(2,680)</u>	<u>2,680</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	\$ 130,011	\$ 17,057	\$ 31,538	\$ 178,606	\$ 149,610

The accompanying notes are an integral part of these financial statements.

1. NATURE OF OPERATIONS

The College of Denturists of British Columbia was established on December 8, 1995 under the provisions of the Health Professions Act. The College is responsible for licensing and regulating denturists and the practice of denturism within British Columbia. The College is responsible for preparing and mounting the examinations required by all registrants, and for investigating and responding to complaints by members or by the public.

The College is a not-for-profit organization and is not subject to income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

Restricted fund method

The general fund accounts for general operations.

The unamortized cost of equipment is reported in the capital fund.

The discipline surcharge fund reports the special assessments levied against all registrants. The College restricts the use of these funds to paying the costs of disciplinary hearings. Income earned by the investments in this fund are retained within the fund.

Revenue recognition

The annual license and registration fees are recognized as revenue for the year in which the fees are levied. Fees received in advance are recorded as deferred revenue, with the exception of examination and application fees which are recognized as revenue when received.

Contributed services

Volunteers contribute to the activities of the College. As a result of the difficulty in determining the fair value of contributed services, they are not recognized in the financial statements.

Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the year. Actual results could differ from these estimates.

Equipment

Equipment is recorded at cost less accumulated amortization. Amortization is provided for annually using the declining balance method as follows:

Computer equipment	30%
Computer software	100%
Office furniture and equipment	20%

The College amortizes at one half the annual rate in the year of acquisition.

3. EQUIPMENT

	2004			2003		
	Cost	Accumulated Amortization	Net Book Value	Cost	Accumulated Amortization	Net Book Value
Computer equipment	\$ 18,854	\$ 9,638	\$ 9,216	\$ 16,492	\$ 6,194	\$ 10,298
Computer software	8,385	8,226	159	8,066	7,183	883
Office furniture and equipment	<u>18,774</u>	<u>11,092</u>	<u>7,682</u>	<u>18,774</u>	<u>9,171</u>	<u>9,603</u>
	\$ 46,013	\$ 28,956	\$ 17,057	\$ 43,332	\$ 22,548	\$ 20,784

4. DEFERRED REVENUE

Deferred revenue consists of license and registration fees received in advance for the 2005 fiscal year.

5. DISCIPLINE FUND SURCHARGE

The discipline fund surcharge represents amounts assessed against registrants to maintain a balance of available funds of not less than \$100,000. The fund is used exclusively for the costs related to disciplinary hearings. The surcharge amounts are unsecured and are repayable, without interest, to registrants when they withdraw from the College.

6. INTERFUND TRANSFERS AND INTERNALLY RESTRICTED NET ASSETS

Interfund transfers of \$2,680 (2003 - \$4,407) represent amounts transferred from the General Fund to the Capital fund to finance equipment acquisitions.

Investment income earned on the discipline fund surcharge assessments is internally restricted, and may only be used to cover the costs of disciplinary hearings.

7. STATEMENT OF CASH FLOWS

A statement of cash flows has not been prepared, as in the opinion of management this information is provided within the financial statements.

8. FINANCIAL INSTRUMENTS

The College's financial instruments consist of cash, term deposits, interest receivable, other receivables and accounts payable. Unless otherwise noted, it is management's opinion that the College is not exposed to significant interest, currency or credit risk arising from these financial instruments. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.

9. COMMITMENT

The College leases its office premises under an operating lease and is committed to future minimum annual lease payments as follows:

2005	\$ 12,780
2006	12,780
2007	<u>11,715</u>
	<u>\$ 37,275</u>