



NEW BRUNSWICK DENTAL ASSISTANTS' ASSOCIATION

Annual General Meeting
May 28th, 2016 at 10:00 a.m. at the Atlantic Host Hotel in Bathurst, NB

AGENDA

1. **Call to Order**
2. **Roll Call**
3. **Approval of the meeting agenda... Any additions or omissions?**
4. **Approval of the minutes of May 23, 2015**
5. **Executive Reports:**
 - 5.1 President: Marie-Christine Arseneau
 - 5.2 Past President: Pamala Dupuis
 - 5.2.1 2017 Board of Directors
 - 5.3 Vice President: Jean-Marie Christensen
6. **Affiliate Updates:**
 - 6.1 Moncton: Alyssa Eccleston
 - 6.2 Fredericton: Melissa Lagacy
 - 6.3 Saint John: Ronda Marr
 - 6.4 North Shore: Sylvie Fortin Bourque
 - 6.5 USJRV: Vacant
7. **Representative's Report**
 - 7.1 NB Dental Society: Amber Caissie
 - 7.2 CDAA Board Member: Vacant
 - 7.2.1 Resignation and CDAA Representative
 - 7.3 Office Coordinator: Bernice Léger
 - 7.3.1 2015 Audited Financial reports*
 - 7.3.2 Budget 2016-2017
 - 7.3.3 Financial reports
8. **New Business:**
 - 8.1 Mentorship - Shelley Fletcher
 - 8.2 Scholarships
 - 8.3 Next board of directors' meeting in the Fall
 - 8.4 Next year's AGM in Fredericton on May 27th, 2017
 - 8.5 Awards presentation will follow the AGM at approximately 11:30 a.m.
9. **Adjournment**



NEW BRUNSWICK DENTAL ASSISTANTS' ASSOCIATION

Annual General Meeting
May 23rd, 2015 at 10:00 a.m. at the Delta Brunswick Hotel in Saint John, NB

AGENDA

Present:

Pamala Dupuis, President
Marie-Christine Arseneau, Vice President
Jean-Marie Christensen, Moncton Rep.
Marie-Eve Breau, North Shore Rep.
Amber Caissie, NBDS Rep.
Angela Cselenyi, Member at Large
Shelley Fletcher, CDAA Rep.
Ronda Marr, Saint John Rep.

Absent :

Julien Robichaud, College Rep.

1. Call to Order

Pamala Dupuis, President, calls the meeting to order at 10:02 a.m.

2. Roll Call

Sign-in sheet has been circulated and 62 members are present.

3. Approval of the meeting agenda... Any additions or omissions?

Moved by Heather Melvin and seconded by Faye Galbraith to accept the agenda as presented.
MOTION CARRIED.

4. Approval of the minutes of May 10, 2014

Moved by Terri-Leigh Anderson-Nash and seconded by Melissa MacDonald to approve the AGM meeting minutes of the May 10, 2014. **MOTION CARRIED.**

5. Executive Reports:

5.1 President: Pamala Dupuis

Pam reviews the last year and passes on the torch of President to Marie-Christine Arseneau. Pam thanked the board of directors for their support.

5.1.1 40th Anniversary

Pam recalls back in time when dental assistants formed the association. In the past year, the board implemented the mentorship, scholarships, pension plan and more.

She is proud and feels privileged to be part of the association. The 40th anniversary mugs are distributed by the board of directors to the members.

5.1.2 Infection control and guidelines

Members are informed about the Infection control and guidelines in NB. The entire document can be found on the website.

5.1.3 Fee increase

As of June 1, 2015, the membership dues will increase from \$100 to \$135 which will include the malpractice insurance effective February 1, 2016.

The claim question will be added to the renewal form.

5.2 Past President: Amber Caissie

- 5.2.1 2016 Board of Directors – Presented by Amber Caissie.
Past President – Pamala Dupuis
President – Marie-Christine Arseneau
Vice President – Jean-Marie Christensen
Member at Large - Shelley Fletcher
Saint John Rep. - Ronda Marr
North Shore Rep. - Marie-Eve Breau
NBDS Rep.- Amber Caissie
Fredericton Rep. – Melissa MacDonald
CDAA Rep. – Angela Celaya

Moved by Annette Kierstead and seconded by Heather Melvin to accept the board of directors for 2015-2016 as presented. **MOTION CARRIED.**

5.3 Vice President: Marie-Christine Arseneau

Marie-Christine shared a little information about herself to the members as an introduction. She graduated from Oulton College in 2006; organized the last AGM in Tracadie-Sheila and was interested in getting involved in the association at that time.

She looks forward to serving the members.

6. Affiliate Updates:

- 6.1 Moncton: Jean-Marie Christensen (*See appendix A*)
She reviews the local's activities of the last year.

- 6.2 Fredericton: Melissa Lagacy (*See appendix B*)
She reviews the local's activities of the last year.

Meetings will be on Tuesdays this fall. Fredericton Symposiums on October 17th, 2015.

- 6.3 Saint John: Ronda Marr
She reviews the local's activities of the last year.

- 6.4 North Shore: Marie-Eve Breau (*See appendix C*)
7 She reviews the local's activities of the last year.

- 6.5 USJRV: Vacant

7. Representative's Report

- 7.1 NB Dental Society: Amber Caissie
Attended all the meetings and the next one is in June in Moncton. The NBDAA and NBDS have a great working relationship.

- 7.2 CDAA Board Member: Shelley Fletcher
Alberta has left the National circle. Stephanie Kavanaugh, the National Director will be working out of a virtual office.

- 7.2.1 On-line courses no longer available
CDAA no longer offers the on-line courses. As a Federation, they no longer cater to individual members.

- 7.2.1 Resignation and CDAA Representative
Shelley's last meeting is in June in Ottawa. Angela **Cselenyi** will become the CDAA representative for 2015-2017.

7.3 Office Coordinator: Bernice Léger

7.3.1 2014 Audited Financial reports

No red flags were raised in the audited financial reports.

7.3.2 Budget 2015-2016

The budget was presented and no adjustments or objections were made. (See appendix D)

7.3.3 Financial reports

The unaudited financial reports were presented. (See appendix E)

7.3.4 Pension Plan enrolment

Bernice tried to encourage members to sign up for the pension plan.

8. New Business:

8.1 Mentorship - Shelley Fletcher

The mentorship is still in progress and should be up and running this Fall

8.2 Scholarships - Julien Robichaud (absent)

Previously mentioned by Pam. 2 - \$500 scholarships will be awarded yearly to students entering a dental assisting program.

8.3 Next board of directors' meeting

The board of directors' meeting will be held this fall in Sussex.

8.4 Next year's AGM location and date – May 28, 2016 in Bathurst

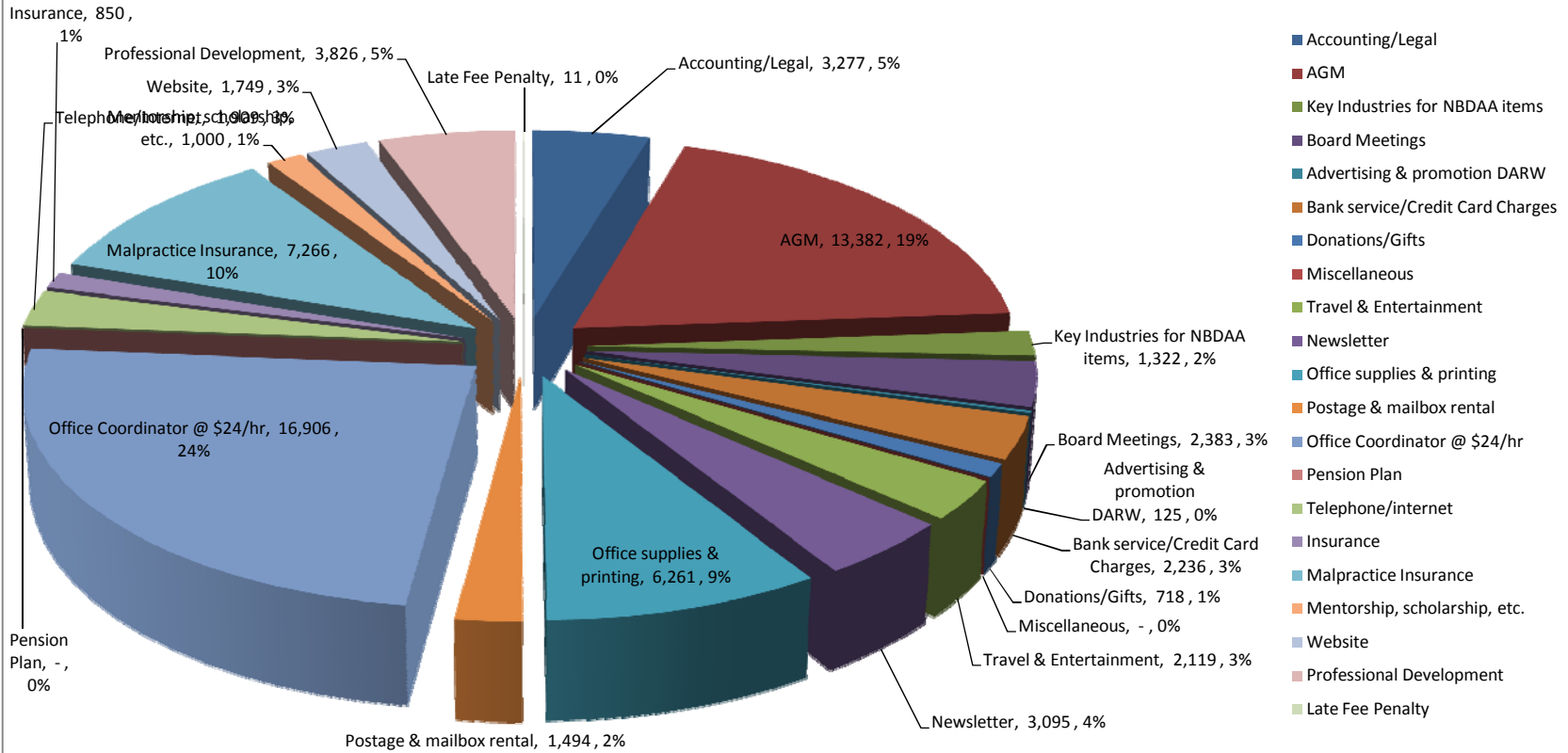
9. Adjournment

Moved to adjourn the meeting at 11: 23 a.m.

NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION
PROPOSED BUDGET
MARCH 1, 2016 TO FEBRUARY 28, 2017

Line	A	B	C	D
	<u>2016-2017</u>	<u>Actual as of February 29, 2016</u>	<u>2015-2016</u>	<u>Budget Difference</u>
REVENUE				
1	Regular membership 491 x \$81.00 = \$39,771		\$47,310	-\$ 7,539
2	Student membership 31 x 45.00 = \$1,395		\$2,160	-\$ 765
3	Inactive membership 25 x 45.00 = \$1,125	45,658	\$1,575	-\$ 450
4	Membership renewal late fee \$1,500	1,715	666	\$ 834
5	Malpractice Insurance \$7,336	7,252		\$ 7,336
6	Interest Revenue 643	643		\$ 643
7	NBDS Grant 4000	4,000	4000	\$ -
8	AGM revenue 10,000	8,505	17,500	-\$ 7,500
9	Continuing education 5000	4,985	2770	\$ 2,230
10	Miscellaneous Revenue 1000	670	1000	\$ -
11	TOTAL REVENUE <u>\$71,770</u>	\$ 73,428	\$76,981	\$ (5,211)
EXPENSES				
13	Accounting/Legal 3,300	3,277	3,000	\$ 300
14	AGM 12,500	13,382	17,500	-\$ 5,000
15	Key Industries for NBDAA items 2,500	1,322	2,500	\$ -
16	Board Meetings 1,250	2,383	1,250	\$ -
17	Advertising & promotion DARW 2,000	125	2,000	\$ -
18	Bank service/Credit Card Charges 2,200	2,236	1,650	\$ 550
19	Donations/Gifts 1,000	718	1,000	\$ -
20	Miscellaneous 200		200	\$ -
21	Travel & Entertainment 3,500	2,119	3,500	\$ -
22	Newsletter 5,800	3,095	5,800	\$ -
23	Office supplies & printing 6,300	6,261	5,000	\$ 1,300
24	Postage & mailbox rental 1,500	1,494	1,500	\$ -
25	Office Coordinator @ \$24/hr 740 20,000	16,906	20,700	-\$ 700
26	Pension Plan			\$ -
27	Telephone/internet 1,850	1,909	1,850	\$ -
28	Insurance 850	850	850	\$ -
29	Malpractice Insurance 7,336	7,266	6,972	\$ 364
30	Mentorship, scholarship, etc. 3,000	1,000	3,000	\$ -
31	Website 1,500	1,749	1,900	-\$ 400
32	Professional Development 5,000	3,826	3,400	\$ 1,600
34	Late Fee Penalty 125	11	125	\$ -
35	TOTAL EXPENSES <u>\$ 81,711</u>	\$ 69,928	\$ 83,697	\$ (1,986)
36	Net profit (loss) <u>\$ (9,941)</u>	\$ 3,500	\$ (6,716)	\$ (3,225)

NBDAA Expenses 2015-2016



**NEW BRUNSWICK DENTAL ASSISTANTS
ASSOCIATION INC.**

**Financial Statements
Year Ended February 28, 2015**

NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION INC.
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Year Ended February 28, 2015

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BRUCE WOOD & CO.

**CHARTERED PROFESSIONAL ACCOUNTANTS
CHARTERED ACCOUNTANTS
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TEL 506-858-9663 FAX 506-858-9665**

INDEPENDENT AUDITOR'S REPORT

To the Members of New Brunswick Dental Assistants Association Inc.

We have audited the accompanying financial statements of New Brunswick Dental Assistants Association Inc., which comprise the statement of financial position as at February 28, 2015 and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and 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.

Auditor's 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 the auditor's 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, the auditor considers 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 qualified audit opinion.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Association derives revenue from memberships, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Association and we were not able to determine whether any adjustments might be necessary to contributions, excess of revenues over expenses, current assets and net assets.

(continues)

Independent Auditor's Report to the Members of New Brunswick Dental Assistants Association Inc.
(continued)

Qualified Opinion

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the contributions referred to in the preceding paragraph, the financial statements present fairly, in all material respects, the financial position of New Brunswick Dental Assistants Association Inc. as at February 28, 2015 and the results of its operations and its cash flows for the year then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.

Bruce Wood & Co.

CHARTERED PROFESSIONAL ACCOUNTANTS
Moncton, New Brunswick
September 19, 2015

NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION INC.
Statement of Financial Position
February 28, 2015

	2015	2014
Assets		
Current		
Cash	\$ 55,379	\$ 61,097
Term deposits	61,757	61,206
Accounts receivable	140	-
Prepaid expenses	13,370	13,185
	130,646	135,488
Capital assets	528	528
	\$ 131,174	\$ 136,016
Liabilities and Net Assets		
Current		
Accounts payable and accrued liabilities	\$ 15,839	\$ 12,676
Deferred income	34,338	33,602
	50,177	46,278
Net Assets		
Invested in capital assets	528	528
Unrestricted	80,469	89,210
	80,997	89,738
	\$ 131,174	\$ 136,016

ON BEHALF OF THE BOARD

Director

Director

See accompanying notes to financial statements

NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION INC.
Statement of Revenues and Expenditures
Year Ended February 28, 2015

	2015	2014
Revenue		
Memberships	\$ 58,130	\$ 58,736
AGM revenue	25,642	-
N.B. Dental Society	4,000	4,000
Professional development	2,769	4,326
Other income	1,608	1,145
	92,149	68,207
Expenses		
Advertising and promotion	1,460	1,073
Donations and gifts	1,261	1,078
Administration	13,696	9,565
Newsletter	5,768	3,752
National and local per capita dues	21,074	21,830
AGM expenses	30,757	3,460
Professional fees	3,466	3,814
Wages and benefits	15,579	11,507
Professional development	3,323	6,880
Travel and meetings	4,506	6,053
	100,890	69,012
Deficiency of revenue over expenses	\$ (8,741)	\$ (805)

NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION INC.
Statement of Changes in Net Assets
Year Ended February 28, 2015

	Invested in capital assets	Unrestricted	2015	2014
Net assets - beginning of year	\$ 528	\$ 89,210	\$ 89,738	\$ 90,542
Excess (deficiency) of revenue over expenses	-	(8,741)	(8,741)	(805)
Net assets - end of year	\$ 528	\$ 80,469	\$ 80,997	\$ 89,737

NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION INC.
Statement of Cash Flows
Year Ended February 28, 2015

	2015	2014
Operating activities		
Deficiency of revenue over expenses	\$ (8,741)	\$ (805)
Changes in non-cash working capital:		
Accounts receivable	(140)	-
Accounts payable and accrued liabilities	3,163	(1,325)
Deferred income	736	(1,173)
Prepaid expenses	(185)	(19)
	3,574	(2,517)
Decrease in cash flow	(5,167)	(3,322)
Cash - beginning of year	122,303	125,625
Cash - end of year	\$ 117,136	\$ 122,303
Cash consists of:		
Cash	\$ 55,379	\$ 61,097
Term deposits	61,757	61,206
	\$ 117,136	\$ 122,303

NEW BRUNSWICK DENTAL ASSISTANTS ASSOCIATION INC.

Notes to Financial Statements

Year Ended February 28, 2015

1. Description of business

New Brunswick Dental Assistants Association Inc. is incorporated under the Companies Act of the Province of New Brunswick. Its principal activity is to provide communication and educational opportunities for dental assistants in New Brunswick.

2. Significant accounting policies

Revenue recognition

The Corporation recognizes membership revenue over the period covered by the membership, once the membership has been paid for. Other revenue is recognized as it is received.

Contributed services

Due to the difficulty in measuring and determining the fair market value of contributed services, such as volunteer time, the Corporation does not recognize these services in the financial statements.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations 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 amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

3. Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (GAAP).

4. Income tax status

The Corporation is registered as a Non-profit organization with Canada Revenue Agency and accordingly is exempt from income taxes provided certain requirements of the Income Tax Act are met.

5. Financial instruments

It is management's opinion that no significant credit, liquidity, or market risk arises from the use of financial instruments.