



ANNUAL REPORT - 2025

***THE PUBLIC-INTEREST REGULATOR
OF COUNSELLING THERAPY***

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SECTION 1 - OVERVIEW AND GENERAL REMARKS

1.1 Land Acknowledgement

The Nova Scotia College of Counselling Therapists would like to respectfully acknowledge that we do our work in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq People. This territory is covered by the "Treaties of Peace and Friendship" which Mi'kmaq and Wolastoqivik (Maliseet) Peoples first signed with the British Crown in 1725. The treaties did not deal with surrender of lands and resources, but in fact recognized Mi'kmaq and Wolastoqivik (Maliseet) title and established the rules for what was to be an ongoing relationship between Nations. As we strive for respectful partnerships with all the peoples of this beautiful province in search of collective healing and true reconciliation, we also acknowledge the histories, contributions and legacies of the African Nova Scotian people and communities who have been here for over 400 years.

1.2 Message from the Board Chair

As I look back over the past year at the Nova Scotia College of Counselling Therapists (NSCCT), I am pleased to share the progress the College has made in strengthening governance and regulatory practices while protecting the public.

The primary focus of the NSCCT in 2024–2025 was continued preparation for the transition to the *Regulated Health Professions Act (RHPA)*, which is modernizing health profession regulation in Nova Scotia. The NSCCT has been working under the direction of the Department of Health and Wellness to ensure that we have addressed several outstanding issues and provided reassurance that the Board is operating in alignment with the expectations of the Government, the public, and our registrants.

We have engaged in the completion of outstanding financial audits, with expected completion by the end of the calendar year. We continue to review policies and processes in preparation for updates to governing documents that will ensure alignment with the new framework. This includes updating and approving bylaws to support the transition to a competency-based appointment process for board members and developing and approving a board competency matrix and appointment process.

This year, we also welcomed three new Board members—two new public representatives and one registrant member—and improved the efficiency of the complaint process through the work of the Director of Complaints and Professional Conduct. In addition, we have engaged and are working to ensure compliance with the new *Quality Assurance Program for Regulatory Performance (QAPRP)* being implemented by the Department of

Health and Wellness. To support this work, we engaged an external consultant to help ensure we are operating optimally from both governance and operational perspectives.

Moving forward, the NSCCT will continue to grow our registrant base, seek and add new Board members, modernize our practices, improve our systems, and collaborate with partners to ensure the operations of the NSCCT align with regulatory best practices.

Chris Charles, RCT

Chair, Board of Directors

1.3 Message from the Executive Director/Registrar

This year has been one of remarkable growth and transformation for our organization. As a small nonprofit health profession regulator, we have experienced an unprecedented increase in both the scale and complexity of our work. This growth has tested our systems, stretched our capacity, and challenged us to evolve quickly—while remaining steadfast in our commitment to protecting the public and supporting high standards of professional practice.

In response, we have undertaken significant governance reform to strengthen accountability, transparency, and strategic oversight. These reforms are not merely procedural; they reflect our commitment to best practices in modern regulation—anchored in fairness, evidence, and public trust. With the support of the Board and partners, we have developed new frameworks that enhance governance effectiveness, clarify roles and responsibilities, and align our decision-making processes with the principles of good regulatory stewardship.

Operationally, we have invested in systems and policies that improve efficiency and responsiveness. From refining registration and complaints processes to adopting technology that supports a remote-first workforce, our focus has been on building sustainable infrastructure that will serve us well into the future.

This has been a year of both challenge and accomplishment. Our progress is a testament to the dedication of our staff, volunteers, and Board members—each contributing to a shared vision of a regulatory body that is adaptive, transparent, and guided by the public interest.

As we look ahead, we remain committed to continuous improvement and collaboration, ensuring that our governance and operations reflect the highest standards of regulatory excellence.

John Hubert

Executive Director/Registrar

1.4 Legislative Mandate

The Nova Scotia *Counselling Therapists Act*, establishes the College's mandate to,

- Serve and protect the public interest
- Preserve the integrity of the profession
- Maintain public confidence in self-regulation

1.2.1 This mandate is fulfilled by ensuring that:

(i) only fully qualified individuals who have met rigorous academic and clinical practice standards are licensed to practice counselling therapy by the College

(ii) all registrants adhere to recognized Standards of Practice, a prescribed Code of Ethics, and practice to a level described in the Entry-to-Practice Competency Profile

(iii) all registrants meet the requirements for on-going skills maintenance and continuing education

(iv) the public has access to a fair, robust and objective Complaint and Professional Conduct process to investigate complaints against registrants and impose disciplinary measures where appropriate.

1.5 Organizational Values

The attitudes, decisions and behaviour of the Nova Scotia College of Counselling Therapists are characterized and measured *by our commitment to...*

RESPECT... through which we recognize the humanity, dignity and autonomy of others.

ACCOUNTABILITY... through which we take responsibility for our decisions and the action that affect our mission and our stakeholders.

EQUITY, DIVERSITY & INCLUSION... through which all of our endeavours are informed by an awareness that historical injustices continue to echo through the systems of colonial design to create continuing systemic barriers that we wish to identify and eliminate throughout the College's sphere of influence.

TRANSPARENCY & OPENNESS... through which we remain open to constructive ideas and transparent in our processes.

HUMILITY... through which we approach the challenges of regulation with a willingness to listen and understand the voices and perspectives of others and with a recognition of our own cultural biases and shortcomings.

STEWARDSHIP... through which we nurture and protect the reputation and integrity of the profession.

RESPONSIVENESS... through which we respond to new trends in governance and practice through the use of research, evaluation tools and best-practices; in responding to the needs and enquiries of stakeholders we strive to ensure

1.6 Governance Structure

Oversite of NSCCT operations is provided by a board of directors currently consisting of 5 executive members and 3 registrant members each holding a license to practice counselling therapy. Registrant members are selected by the existing board through a competency-based process. The board also includes 3 government-appointed public members. The Executive Director/Registrar sits on the Board as an *ex-officio* and non-voting member. Scheduled meetings of the Board occur 4 time per year. As the only employee of the board the Executive Director/Registrar (EDR) reports directly to the Board as a whole on the implementation of all regulatory functions and operations. Operational/administrative staff are employees of the regulator and report directly to the EDR.

All decisions made in respect to board policy and operational initiatives are informed by guidelines developed to describe how the Regulator maintains its focus on the public interest as it fulfills its responsibilities under the Act and strives to give life to what it means to "serve and protect the public interest." The guidelines can be found [HERE](#).

1.6.1

NSCCT BOARD OF DIRECTORS - AS OF OCTOBER 31, 2025	
Chris Charles, RCT	Chair
Theresa Fraser, RCT	Vice-Chair
Nathan Torti, RCT	Past Chair
Drew McClure, RCT	Treasurer

Lori Slaunwhite, RCT	Secretary
Patricia Arab, RCT-C	Registrant Member
Cynthia Manley	Registrant Member
Vacant	Registrant Member
Alana Baxter	Public Representative
Arvind Babajee	Public Representative
Kelsey Green	Public Representative

1.6.2

OPERATIONAL STAFF	
John Hubert	Executive Director/Registrar
Patience Faubert, JD	Director, Complaints & Professional Conduct
Mary Kate Jollymore	Administrative Coordinator
Susan Dekker-Inkpen [contract]	Admin Assistant (0.4 FTE)
Olivia Doughart [contract]	Admin Support (0.6 FTE)

1.6.3 Committees

The regulatory work of the College is supported by 5 statutory committees with their authority, functions, and composition stipulated in the Counselling Therapists Act and Regulations.

(i) Registration Committee

The Registration Committee curates entry to the profession through oversight of the registration process and related policy development.

REGISTRATION COMMITTEE	
Lisa Dexter, RCT	Chair
Derek Smith, RCT	Registrant Member
Cameron DeBaie	Registrant Member

Alana Baxter	Public Representative

(ii) Registration Appeals Committee

The Registration Appeals Committee considers requests from applicants who seek a review of a decision to deny registration or licensure.

REGISTRATION APPEALS COMMITTEE	
Kim Burton RCT	Chair
Mary Grant, RCT	Registrant Member
Vacant	Public Representative

(iii) Complaints Committee

The Complaints Committee reviews all complaints against registrants, conducts investigations where required, and seeks resolution of complaints that do not warrant a formal disciplinary hearing.

COMPLAINTS COMMITTEE	
Alison Arthur, RCT	Chair
Sue Ward, RCT	Registrant Member
Sukanya Mukherjee, RCT	Registrant Member
Lauren Scott, RCT	Registrant Member
Christina Gentile, RCT	Registrant Member
George Maringapasi, RCT	Registrant Member
Alana Baxter	Public Representative
Kelsey Green	Public Representative

(iv) Professional Conduct Committee

The Professional Conduct Committee conducts formal hearings into allegations referred by the Complaints Committee.

PROFESSIONAL CONDUCT COMMITTEE	
Derek Smith, RCT	Chair
Jennifer Greer, RCT	Registrant Member
Michaela Slipp-Price, RCT-C	Registrant Member
Wayne Maxwell	Community Member
Arvind Babajee	Public Representative

(v) Reinstatement Committee

The Reinstatement Committee considers applications by registrants to have their license reinstated at a future point after revocation by the Professional Conduct Committee.

REINSTATEMENT COMMITTEE -
Comprised of 3 members of the Board assigned as required.

1.7 Quality Assurance Program for Regulatory Performance (QAPRP)

In mid-July 2025 NSCCT began participation in the Quality Assurance Program for Regulatory Performance (QAPRP) established by the Department of Health and Wellness to assess all Nova Scotia health regulators for their compliance with good governance practices, based on a series of standards and expected outcomes. For any areas of non-compliance, an 'Action Plan' and a common deadline will be established before which time each regulator must complete the work for compliance. NSCCT has submitted our initial assessment, areas of non-compliance have been identified, and an action plan created. At the time of this report, we are working with DHW to establish a deadline for completion. The DHW publishes QAPRP results on their website [HERE](#).

1.8 Fair Registration Practices Act

The [Fair Registration Practices Act \(FRPA\) \(PDF\)](#) applies to 47 regulating bodies in Nova Scotia, covering 85 occupations. The Act governs the practices regulatory bodies use to register people who apply to become a registrant of a regulated occupation. Under the Act, registration needs to follow a fair procedure and be transparent, objective, and impartial.

NSCCT complies with the annual reporting requirements of the Fair Registration Practices Act. Our annual FRPA survey report and compliance verification can be found [HERE](#).

1.9 Publication of Notices

NSCCT publishes notices pertaining to proposed bylaws and bylaw amendments, together with notices of public consultations in the [News](#) section of the website.

SECTION 2.0 - REGULATORY ACTIVITIES

2.1 Registration and Licensing

One of the core responsibilities of the Regulator is to safeguard the public by registering and licensing only those applicants who meet the criteria set out in the Act and Regulations.

2.1.1

REGISTERED LICENSE HOLDERS - AS OF OCTOBER 31, 2025		994
CATEGORY OF LICENSE		NUMBER
Active Practice - RCT		481
Active Practice - RCT-Candidate		485
Active Practice with Conditions or Restrictions		0
Temporary/Provisional - RCT		0

CATEGORY OF LICENSE	NUMBER
Temporary/Provisional - RCT-Candidate	3
Non-Practicing - RCT	5
Non-Practicing - RCT-Candidate	10

2.1.2

APPLICATIONS RECEIVED - JANUARY 1, 2025 -- OCTOBER 31, 2025	243
TOTAL APPLICATIONS	NUMBER
Approved	227
Denied	1
Withdrawn	0
In-Progress	7

2.1.3

APPLICATIONS PER LICENSE CATEGORY- JANUARY 1, 2025 -- OCTOBER 31, 2025	91
ACTIVE PRACTICE - RCT	NUMBER
Approved	86
Denied	1
Withdrawn	0
In-Progress	4
Total includes 12 license transfers from other provincial/territorial jurisdictions	

2.1.4

APPLICATIONS PER LICENSE CATEGORY- JANUARY 1, 2025 -- OCTOBER 31, 2025	152
ACTIVE PRACTICE - RCT-CANDIDATE	NUMBER
Approved	149
Denied	0
Withdrawn	0
In-Progress	3
Total includes 13 applicants from outside Canada	

2.2 Continuing Competency Program

In order to maintain licensure, registrants are required to provide evidence of thirty-six (36) continuing education credits (CECs) over each three (3) year period that they are licensed.

2.3 Professional Conduct

NSCCT protects clients and the general public through the robust application of the legislated professional conduct process, which investigates complaints received about counselling therapists and imposes remediation or disciplinary measures when required.

2.3.1

UNRESOLVED COMPLAINTS - AS OF JANUARY 1, 2025	
	NUMBER
TOTAL	14
Unresolved Complaints by Category	
Professional Misconduct	12
Conduct Unbecoming the Profession	0
Incompetence	0
Incapacity	2
Status of Unresolved Complaints - as of October 31, 2025	14
Pending Investigation	1
Under Investigation	5
Awaiting Hearing	1
Resolved	7
Outcomes of Resolved Complaints - Note that resolved complaints may have multiple outcomes, thus the total number of outcomes may exceed the number of complaints.	7
Authorized Resignation	0
Caution	0

	NUMBER
Conditions Imposed (including remediation)	0
Consent Reprimand or Reprimand	0
Dismissed (with or without advice/counsel)	3
Fine	0
Informal Resolution Agreement (IRA)	4
License Surrendered	0
Referral to Fitness-to-Practice Committee	1 (interim)
Referral to Alternative Dispute Resolution	0
Restrictions Imposed	0
Consent Revocation or Revocation	0
Settlement Agreement	0
Suspension	2 (interim)
Written Advice/Counsel	0

2.3.2

COMPLAINTS RECIEVED - JANUARY 1, 2025 -- OCTOBER 31, 2025	
	NUMBER
TOTAL	23
Complaints by Category	
Professional Misconduct	18
Conduct Unbecoming the Profession	4
Incompetence	
Incapacity	1
Outcomes of Resolved Complaints - Note that resolved complaints may have multiple	9

	NUMBER
outcomes, thus the total number of outcomes my exceed the number of complaints.	
Authorized Resignation	0
Caution	0
Conditions Imposed (including remediation)	0
Consent Reprimand or Reprimand	0
Dismissed (with or without advice/counsel)	6
Fine	0
Informal Resolution Agreement (IRA)	2
License Surrendered	0
Referral to Fitness-to-Practice Committee	1(interim)
Referral to Alternative Dispute Resolution	0
Restrictions Imposed	0
Consent Revocation or Revocation	0
Settlement Agreement	0
Suspension	0
Written Advice/Counsel	6
Status of Unresolved Complaints - as of October 31, 2025 Note that this number will include unresolved complaints from prior to January 1, 2025 as outlined in 2.3.1 that remain unresolved.	15
Pending Investigation	7
Under Investigation	8
Awaiting Hearing	0

2.3.4 Overview of Licensing Sanctions

There were no licensing sanctions imposed during the current reporting period. Licensing sanctions and professional conduct notices are published on the NSCCT website [HERE](#).

2.4 Practice Review Programs

Current legislation does not provide legislative authority for NSCCT to establish a practice review requirement.

SECTION 3.0 - NOVA SCOTIA REGULATED HEALTH PROFESSIONS NETWORK

3.1 Nova Scotia Regulated Health Professions Network

NSCCT is a member of the Nova Scotia Regulated Health Professions Network ("the Network"). The network facilitates collaboration among regulated health professions to protect the public interest through enhanced regulation. The Network's membership includes 20 regulated health profession regulators in Nova Scotia. Recent Network initiatives can be viewed [HERE](#).

SECTION 4.0 - CONTACT INFORMATION

4.1 CONTACT INFORMATION

Nova Scotia College of Counselling Therapists

207- 1 Kingswood Drive

Hammonds Plains, NS - B4B 0P4

Tel 902-225-7531

Email info@nscct.ca

Website www.nscct.ca

To provide thoughtful feedback on our support services feedback@nscct.ca

To observe a scheduled Board meeting [click here](#)

NSCCT has adopted a 'Remote First' working model which enables staff to do the majority of their work from outside the office. Accordingly, office visits are scheduled by appointment only.



SECTION 5.0 - AUDITED FINANCIAL STATEMENTS

BELOW



October 31, 2025

Nova Scotia College of Counselling Therapists
207-1 Kingswood Drive
Hammonds Plains NS B4B 0P4

Attention: Chris Charles, Board Chair

Dear Chris:

We are enclosing:

- One copy of your audited financial statements of Nova Scotia College of Counselling Therapists for the year ended April 30, 2021.
- One copy of the letter of representation.
- Our year-end journal entries and other relevant working papers are being provided to assist you in updating your accounting system. If you find after inputting our year-end entries that your general ledger does not agree to our closing balances, please contact our office so we may help you rectify the problem.

We have relied on you to provide us with the necessary information in a form sufficiently complete to enable us to prepare the financial statements.

We thank you for the opportunity to be of service to you and trust everything is in order. If you have any questions or concerns, please contact us by email at admin@strongconsulting.ca or call 902-405-0100.

David Strong, CPA, CA
Partner

STRONG & ASSOCIATES CHARTERED PROFESSIONAL ACCOUNTANTS INC.

Encl.

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS
Financial Statements
Year Ended April 30, 2021



NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS

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Year Ended April 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the Members of Nova Scotia College of Counselling Therapists

Disclaimer of Opinion

We were engaged to audit the financial statements of Nova Scotia College of Counselling Therapists (the "College"), which comprise the statement of financial position as at April 30, 2021, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (the "financial statements").

We do not express an opinion on the accompanying financial statements of the College. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

During the course of the audit, we were unable to obtain sufficient appropriate audit evidence regarding the completeness, occurrence, existence, and accuracy of revenues, expenses and liabilities. The College's accounting records were reconstructed primarily from bank statements. Supporting documents such as invoices, receipts, and contracts were not available for audit verification. The not-for-profit nature of the College's operations also involved the receipt of memberships fees for which adequate supporting documentation was not available. Consequently, we were unable to determine whether any adjustments might be necessary in respect of reported statements of revenues and expenditures, changes in net assets and cash flows for the year then ended April 30, 2021.

Other Matter

The financial statements for the year ended April 30, 2020 were audited by another auditor who expressed an unmodified opinion on those financial statements on November 7, 2020.

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 ASNPO, 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.

(continues)

Independent Auditor's Report to the Members of Nova Scotia College of Counselling Therapists
(continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of the College's financial statements in accordance with Canadian generally accepted auditing standards and to issue an auditor's report. However, because of the matters described in the *Basis for Disclaimer* section of our report, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are independent of the College in accordance with 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.

Strong & Associates

Bedford, Nova Scotia
October 27, 2025

Chartered Professional Accountants Inc.

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Statement of Revenues and Expenditures****Year Ended April 30, 2021**

	2021	2020
REVENUES		
Memberships	\$ 178,083	\$ 122,378
Wage subsidy (Note 8)	2,475	205
Interest	2,462	3,305
Workshop fees	-	2,400
	<u>183,020</u>	<u>128,288</u>
EXPENSES		
Salaries and wages	96,106	57,734
Advertising and public relations	16,683	9,423
Rent	14,490	7,875
Professional fees	6,500	16,099
Insurance	2,988	1,140
Amortization	2,143	7,093
Dues, fees and registrations	2,134	802
Telephone	1,083	1,910
Interest and bank charges	232	4,339
Office	215	2,405
Meeting and travel expense	-	7,978
Workshops	-	809
	<u>142,574</u>	<u>117,607</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 40,446</u>	<u>\$ 10,681</u>



NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Statement of Changes in Net Assets****Year Ended April 30, 2021**

	Unrestricted Fund	Internally Restricted Fund	2021	2020
NET ASSETS - BEGINNING OF YEAR	\$ 23,439	\$ 103,305	\$ 126,744	\$ 116,063
EXCESS OF REVENUES OVER EXPENSES	40,446	-	40,446	10,681
TRANSFER TO INTERNALLY RESTRICTED FUND <i>(Note 6)</i>	(53,033)	53,033	-	-
Net assets - end of year	\$ 10,852	\$ 156,338	\$ 167,190	\$ 126,744

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Statement of Financial Position****April 30, 2021**

	2021	2020
ASSETS		
CURRENT		
Cash	\$ 162,886	\$ 73,593
GIC Investments	-	30,475
Prepaid expenses	2,415	8,958
	<u>165,301</u>	<u>113,026</u>
PROPERTY AND EQUIPMENT (Note 3)	5,213	7,355
LONG TERM INVESTMENTS - RESTRICTED (Note 4)	53,033	103,305
INTERNALLY RESTRICTED CASH	<u>103,305</u>	<u>-</u>
	<u>\$ 326,852</u>	<u>\$ 223,686</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 12,937	\$ 7,548
Employee deductions payable	10,870	-
Deferred income (Note 5)	<u>135,855</u>	<u>89,394</u>
	<u>159,662</u>	<u>96,942</u>
NET ASSETS		
Unrestricted fund	10,852	23,439
Internally restricted fund (Note 6)	<u>156,338</u>	<u>103,305</u>
	<u>167,190</u>	<u>126,744</u>
	<u>\$ 326,852</u>	<u>\$ 223,686</u>

ON BEHALF OF THE BOARD

Chris Charles Executive Member

Christopher McIlwaine Executive Member



NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Statement of Cash Flows****Year Ended April 30, 2021**

	2021	2020
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 40,446	\$ 10,681
Item not affecting cash:		
Amortization of property and equipment	2,143	7,093
	<u>42,589</u>	<u>17,774</u>
Changes in non-cash working capital:		
Prepaid expenses	6,543	(6,532)
Accounts payable and accrued liabilities	5,388	(4,219)
Deferred income	46,461	(11,925)
Employee deductions payable	10,870	(2,048)
	<u>69,262</u>	<u>(24,724)</u>
Cash flow from (used by) operating activities	<u>111,851</u>	<u>(6,950)</u>
INVESTING ACTIVITIES		
Purchase of property and equipment	-	(11,500)
Purchase of long term investment- restricted	(1,644)	(3,305)
Proceeds on redemption of long term investments - restricted	51,916	-
Transfer to restricted cash	(103,305)	-
	<u>(53,033)</u>	<u>(14,805)</u>
Cash flow used by investing activities	<u>(53,033)</u>	<u>(14,805)</u>
INCREASE (DECREASE) IN CASH FLOW	58,818	(21,755)
Cash - beginning of year	<u>104,068</u>	<u>125,823</u>
CASH - END OF YEAR	\$ 162,886	\$ 104,068
CASH CONSISTS OF:		
Cash	\$ 162,886	\$ 73,593
GIC Investments	-	30,475
	<u>\$ 162,886</u>	<u>\$ 104,068</u>



NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS

Notes to Financial Statements

Year Ended April 30, 2021

1. PURPOSE OF THE COLLEGE

Nova Scotia College of Counselling Therapists (the "College") is the professional regulatory body for registered Counselling Therapists licensed to practice in Nova Scotia. The College is a non-profit organization exempt from tax under Section 149(1) of the Income Tax Act.

The College operates to ensure professionals meet academic, clinical experience, and supervision requirements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Revenue recognition

Nova Scotia College of Counselling Therapists follows the deferral method of accounting for contributions. Contributions are recognized as revenue when they are received or receivable if the amount receivable can be reasonably estimated and collection is reasonably assured.

- Memberships

Revenue from membership fees is recognized proportionately over the fiscal period to which the fees relate.

- Program and Services

Revenue from programs and services is recognized as the program or service is rendered.

Cash and cash equivalents

Cash includes funds held in bank accounts with financial institutions. Cash equivalents are investments in guaranteed investment certificates ("GICs") and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

Fund accounting

Nova Scotia College of Counselling Therapists follows the restricted fund method of accounting for contributions.

The General Fund accounts for the College's revenue and expenses related to the operation and administration activities. This fund reports unrestricted resources.

The Internally Restricted Fund reports only restricted resources that are to be used for legal expenses in excess of those provided for in the annual budget.

Contributed services

Volunteers contribute many hours per year to assist in carrying out the mandate of the College. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

(continues)

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Notes to Financial Statements****Year Ended April 30, 2021****2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****Property and equipment**

Property and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a declining balance basis at the following rates:

Computer equipment	30%
Computer software	100%
Furniture and equipment	20%

The property and equipment is tested for impairment whenever events of changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized in the statements of operation and is measured as the amount by which carrying amount of the property and equipment exceeds its fair value. Government grants are treated as a reduction of property and equipment cost.

Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

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.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

3. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2021 Net book value	2020 Net book value
Computer equipment	\$ 19,031	\$ 14,328	\$ 4,703	\$ 6,718
Computer software	915	915	-	-
Furniture and equipment	885	375	510	637
	\$ 20,831	\$ 15,618	\$ 5,213	\$ 7,355

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Notes to Financial Statements****Year Ended April 30, 2021****4. LONG TERM INVESTMENTS - RESTRICTED**

	Purchase date	Maturity date	Interest rate %	2021	2020
Long Term Non - Redeemable Guaranteed Investment Certificate compounded annual	May 28, 2019	May 28, 2021	2.17	\$ 53,033	\$ 51,389
Guaranteed Investment certificate 9-month special rate	May 27, 2019	May 27, 2020	2.20	-	51,916
				\$ 53,033	\$ 103,305

5. DEFERRED INCOME

The College collects membership dues on a calendar year basis, therefore a portion of the dues remain unused at April 30, 2021 year end. This balance is deferred until utilized by the College.

	2021	2020
Balance, beginning of year	\$ 89,394	\$ 101,319
Amounts received	224,544	110,439
Amount recognized as revenue	(178,083)	(122,364)
Balance end of year	\$ 135,855	\$ 89,394

6. INTER-FUND TRANSFER

During the year \$53,033 of inter-fund transfers from the general fund to the internally restricted fund were made by the board of directors (2020 - \$NIL).

7. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of April 30, 2021.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College is exposed to credit risk from its members. The College has a significant number of members which minimizes concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its receipt of funds from its members and other related sources, and accounts payable and accrued liabilities.

(continues)

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Notes to Financial Statements****Year Ended April 30, 2021**

7. FINANCIAL INSTRUMENTS (continued)

Unless otherwise noted, it is management's opinion that the College is not exposed to significant other price risks arising from these financial instruments.

8. IMPACT OF COVID-19

The outbreak of a novel strain of coronavirus ("COVID-19") was declared a global pandemic by the World Health Organization in March 2020. COVID-19 has severely impacted many economies around the globe. In many countries, including Canada, organizations and businesses were forced to cease or limit operations for long periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

During the year the College experienced operational delays due to social distancing measures put in place by the government. The TWS program was announced by the Federal government in March 2020. Under the TWS program, the College is entitled to receive a subsidy equal to 10% of the remuneration paid from March 18 to June 19, 2020, up to \$1,375 for each eligible employee. During the year, TWS amounted to an \$2,475 (2020 - \$205) reduction in payroll remittance for the College and included in government contributions.

9. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

Nova Scotia College of Counselling Therapists
Year End: April 30, 2021
Adjusting Journal Entries
Date: 5/1/2020 To 4/30/2021

Prepared by	Reviewed by	Partner
DA 10/6/2025	GS 10/17/2025	

5D

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	4/30/2021	Accrued Liabilities	2001	BB		6,500.00		
1	4/30/2021	Accounting Fees	5031	BB	6,500.00			
To record accounting fee accrual.								Factual
					6,500.00	6,500.00		
Net Income (Loss)			40,446.77					

Christopher McClure

Chris Charles

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS

207-1 Kingswood Drive
Hammonds Plains, NS
B4B 0P4

October 27, 2025

Confidential

Strong & Associates Chartered Professional Accountants Inc.
301-1597 Bedford Hwy
Bedford Nova Scotia B4A 1E7

Attention: David Strong, CPA, CA

Dear David

This representation letter is provided in connection with your audit of the financial statements of Nova Scotia College of Counselling Therapists for the year ended April 30, 2021 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We acknowledge that as described in the Basis for Disclaimer of Opinion paragraph of your Independent Auditor's Report, there were various issues with obtaining supporting documents such as invoices, receipts, and contracts needed for audit verification. As a result, it could not be determined whether the financial statements presented fairly. As of the date of this letter, we are unable to obtain the required supporting documents. We understand that due to the significance of these matters, you were unable to obtain sufficient appropriate evidence to provide an unmodified opinion on the financial statements. Accordingly, you issued a disclaimer of opinion, and we accept the reasons for this decision.

Notwithstanding these limitations, we confirm that (to the best of our knowledge and belief):

Financial Statements

We have fulfilled our responsibilities as set out in the terms of the audit engagement dated July 14, 2025 for:

- a) Preparing and fairly presenting the financial statements in accordance with ASNPO;
- b) Providing you with:
 - i) Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:
 - A) Accounting records, supporting data and other relevant documentation,
 - B) Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
 - C) Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
 - ii) Additional information that you have requested from us for the purpose of the audit; and
 - iii) Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
- c. Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and

(continued)

- d. Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

Fraud and Non Compliance

We have disclosed to you:

- a) All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
 - i. Management;
 - ii. Employees who have significant roles in internal control; or
 - iii. Others where the fraud could have a material effect on the financial statements;
- b) All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;
- c) All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;
- d) All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and
- e) The results of our risk assessments regarding possible fraud or error in the financial statements.

Related Parties

We confirm that there were no related-party relationships or transactions that occurred during the period.

Estimates

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with ASNPO. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm that the methods, significant assumptions and the data used by us in making accounting estimates and related financial statement disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement or disclosure that is in accordance with ASNPO.

Subsequent Events

All events subsequent to the date of the financial statements and for which ASNPO requires adjustment or disclosure have been adjusted or disclosed.

Commitments and Contingencies

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

Adjustments

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

Accounting policies

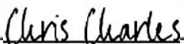

All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.

(continued)

Contractual compliance

We have complied with the terms and conditions of all contractual agreements that could have a material effect, in the event of non-compliance, on the financial statements.

Acknowledged and agreed on behalf of Nova Scotia College of Counselling Therapists by:

 _____ Chris Charles, Board Chair	 _____ Christopher McClure, Treasurer
 _____ October 27, 2025 Date signed	 _____ October 27, 2025 Date signed



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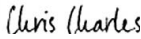
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admin@strongconsulting.ca

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Payment Events	Status	Timestamps

Nova Scotia College of Counselling**Year End: April 30, 2021****Trial Balance by Map Number**

Prepared by	Reviewed by	Partner
DA 10/6/2025	GS 10/17/2025	

MAPTR

Account	Prelim	Adj's	Reclass	Rep	Rep 04/20	Amount	Chg	%Chg
1002 Savings	10.00	0.00	0.00	10.00	0.00	10.00	0	
1065 Scotiabank Basic Plus	0.00	0.00	1,715.72	1,715.72	0.00	1,715.72	0	
1101 Cash	166,176.44	0.00	(5,021.06)	161,155.38	73,593.13	87,562.25	119	
1200 CUA Shares	5.00	0.00	0.00	5.00	0.00	5.00	0	
111.1000 Cash and short term de	166,191.44	0.00	(3,305.34)	162,886.10	73,593.13	89,292.97	121	
1210 Investments	0.00	0.00	0.00	0.00	30,475.47	(30,475.47)	(100)	
113.1180 Marketable securities	0.00	0.00	0.00	0.00	30,475.47	(30,475.47)	(100)	
1400 Prepaid Exp	0.00	0.00	0.00	0.00	6,543.37	(6,543.37)	(100)	
1401 Lease Deposit	2,415.00	0.00	0.00	2,415.00	2,415.00	0.00	0	
128.1484 Prepaid expenses	2,415.00	0.00	0.00	2,415.00	8,958.37	(6,543.37)	(73)	
1701 Computer Equip	4,603.90	0.00	0.00	4,603.90	4,603.90	0.00	0	
1702 Website	14,427.27	0.00	0.00	14,427.27	14,427.27	0.00	0	
157.1774.01 Computer equipmer	19,031.17	0.00	0.00	19,031.17	19,031.17	0.00	0	
1703 Computer Software	915.10	0.00	0.00	915.10	915.10	0.00	0	
157.1774.02 Computer software	915.10	0.00	0.00	915.10	915.10	0.00	0	
1711 Accum Dep. Computer Equip	(3,925.95)	0.00	0.00	(3,925.95)	(3,635.55)	(290.40)	8	
1712 Accum Dep. Website	(10,402.27)	0.00	0.00	(10,402.27)	(8,677.27)	(1,725.00)	20	
158.1775.01 Computer equipmer	(14,328.22)	0.00	0.00	(14,328.22)	(12,312.82)	(2,015.40)	16	
1713 Accum Dep. Software	(915.10)	0.00	0.00	(915.10)	(915.10)	0.00	0	
158.1775.02 Computer software	(915.10)	0.00	0.00	(915.10)	(915.10)	0.00	0	
1600 Office Furniture & Equip	885.47	0.00	0.00	885.47	885.47	0.00	0	
157.1787 Furniture and fixtures	885.47	0.00	0.00	885.47	885.47	0.00	0	
1610 Accum Dep. Furn & Equip	(375.40)	0.00	0.00	(375.40)	(247.94)	(127.46)	51	
158.1788 Furniture and fixtures -	(375.40)	0.00	0.00	(375.40)	(247.94)	(127.46)	51	
1001 Restricted Funds	100,000.00	0.00	3,305.34	103,305.34	0.00	103,305.34	0	
1201 Restricted GIC	53,032.52	0.00	0.00	53,032.52	103,305.34	(50,272.82)	(49)	
131.2300 Long term Investments	153,032.52	0.00	3,305.34	156,337.86	103,305.34	53,032.52	51	
2000 A/P	(5,152.00)	0.00	0.00	(5,152.00)	(196.50)	(4,955.50)	2522	
2001 Accrued Liabilities	0.00	(6,500.00)	0.00	(6,500.00)	(6,767.50)	267.50	(4)	
2010 Visa Payable	(518.69)	0.00	0.00	(518.69)	(586.76)	68.07	(12)	
2301 Vacation Payable	(766.24)	0.00	0.00	(766.24)	0.00	(766.24)	0	
215.2620 Accounts payable and	(6,436.93)	(6,500.00)	0.00	(12,936.93)	(7,550.76)	(5,386.17)	71	
2201 EI Payable	(1,250.27)	0.00	0.00	(1,250.27)	0.00	(1,250.27)	0	
2202 CPP Payable	(2,355.86)	0.00	0.00	(2,355.86)	0.00	(2,355.86)	0	
2203 Federal Inc Tax Payable	(7,263.53)	0.00	0.00	(7,263.53)	0.00	(7,263.53)	0	
215.2627 Employee deductions &	(10,869.66)	0.00	0.00	(10,869.66)	0.00	(10,869.66)	0	
2100 Deferred Revenue	(135,855.19)	0.00	0.00	(135,855.19)	(89,394.00)	(46,461.19)	52	
218.2770 Deferred Income/Rever	(135,855.19)	0.00	0.00	(135,855.19)	(89,394.00)	(46,461.19)	52	

10/31/2025

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Page 1

Nova Scotia College of Counselling
Year End: April 30, 2021
Trial Balance by Map Number

Prepared by	Reviewed by	Partner
DA 10/6/2025	GS 10/17/2025	

MAPTR-1

Account	Prelim	Adj's	Reclass	Rep	Rep 04/20	Amount Chg	%Chg
3000 R/E Previous	(126,743.43)	0.00	0.00	(126,743.43)	(116,062.71)	(10,680.72)	9
274.3660 Retained earnings (Def	(126,743.43)	0.00	0.00	(126,743.43)	(116,062.71)	(10,680.72)	9
4100 Membership RCT, RCT-C	0.00	0.00	0.00	0.00	(118,889.91)	118,889.91	(100)
4101 Revenue from within the Fisca	(88,688.85)	0.00	0.00	(88,688.85)	0.00	(88,688.85)	0
4102 Revenue from Previous YE un	(89,394.00)	0.00	0.00	(89,394.00)	0.00	(89,394.00)	0
4200 Application Fees	0.00	0.00	0.00	0.00	(2,180.00)	2,180.00	(100)
4400 Membership Affiliates	0.00	0.00	0.00	0.00	(619.00)	619.00	(100)
4500 Late Fees	0.00	0.00	0.00	0.00	(675.00)	675.00	(100)
4900 Other Income	0.00	0.00	0.00	0.00	(13.84)	13.84	(100)
311.8000 Trade sales	(178,082.85)	0.00	0.00	(178,082.85)	(122,377.75)	(55,705.10)	46
4960 Workshop	0.00	0.00	0.00	0.00	(2,400.00)	2,400.00	(100)
311.8000.01 Other trade sales #1	0.00	0.00	0.00	0.00	(2,400.00)	2,400.00	(100)
4800 Interest Income	(2,461.71)	0.00	0.00	(2,461.71)	(3,305.34)	843.63	(26)
311.8000.02 Other trade sales #2	(2,461.71)	0.00	0.00	(2,461.71)	(3,305.34)	843.63	(26)
4901 Temp Wage Subsidy	(2,475.22)	0.00	0.00	(2,475.22)	(205.18)	(2,270.04)	106
311.8000.03 Other trade sales #3	(2,475.22)	0.00	0.00	(2,475.22)	(205.18)	(2,270.04)	106
5061 Web Services	16,682.59	0.00	0.00	16,682.59	8,991.37	7,691.22	86
5064 Public Relations	0.00	0.00	0.00	0.00	431.25	(431.25)	(100)
511.8520 Advertising and promo	16,682.59	0.00	0.00	16,682.59	9,422.62	7,259.97	77
5090 Amort Expense	2,142.80	0.00	0.00	2,142.80	7,092.95	(4,950.15)	(70)
521.8670 Amortization of tangibl	2,142.80	0.00	0.00	2,142.80	7,092.95	(4,950.15)	(70)
5190 Insurance	2,988.19	0.00	0.00	2,988.19	1,139.78	1,848.41	162
523.8690 Insurance	2,988.19	0.00	0.00	2,988.19	1,139.78	1,848.41	162
5100 Bank Charges	231.68	0.00	0.00	231.68	1,417.18	(1,185.50)	(84)
5101 Interest Expense	0.00	0.00	0.00	0.00	22.18	(22.18)	(100)
5110 Credit Card Fees	0.00	0.00	0.00	0.00	2,899.55	(2,899.55)	(100)
525.8710 Interest and bank charg	231.68	0.00	0.00	231.68	4,338.91	(4,107.23)	(95)
5063 Regulatory Network	2,134.00	0.00	0.00	2,134.00	802.17	1,331.83	166
527.8760 Business taxes, licens	2,134.00	0.00	0.00	2,134.00	802.17	1,331.83	166
5120 Office Supplies	215.23	0.00	0.00	215.23	2,029.76	(1,814.53)	(89)
5121 Postage	0.00	0.00	0.00	0.00	375.55	(375.55)	(100)
529.8810 Office	215.23	0.00	0.00	215.23	2,405.31	(2,190.08)	(91)
5030 Legal Fees	0.00	0.00	0.00	0.00	9,081.81	(9,081.81)	(100)
5031 Accounting Fees	0.00	6,500.00	0.00	6,500.00	7,017.50	(517.50)	(7)
531.8860 Professional fees	0.00	6,500.00	0.00	6,500.00	16,099.31	(9,599.31)	(60)
5150 Rent	14,490.00	0.00	0.00	14,490.00	7,875.20	6,614.80	84
533.8910 Rental	14,490.00	0.00	0.00	14,490.00	7,875.20	6,614.80	84

Nova Scotia College of Counselling
Year End: April 30, 2021
Trial Balance by Map Number

Prepared by	Reviewed by	Partner
DA 10/6/2025	GS 10/17/2025	

MAPTR-2

Account	Prelim	Adj's	Reclass	Rep	Rep 04/20	Amount Chg	%Chg
5001 Wages - Registrar	56,547.11	0.00	0.00	56,547.11	44,582.66	11,964.45	27
5002 Wages - Admin Assistant	26,284.42	0.00	0.00	26,284.42	4,909.50	21,374.92	435
5003 Wages - Bookkeeper	5,317.50	0.00	0.00	5,317.50	4,805.81	511.69	11
5004 EI Expense	1,692.06	0.00	0.00	1,692.06	1,111.90	580.16	52
5005 CPP Expense	6,264.88	0.00	0.00	6,264.88	2,323.89	3,940.99	170
537.9060 Salaries and wages	96,105.97	0.00	0.00	96,105.97	57,733.76	38,372.21	66
5160 Telephone	1,082.55	0.00	0.00	1,082.55	1,909.97	(827.42)	(43)
547.9225 Telephone	1,082.55	0.00	0.00	1,082.55	1,909.97	(827.42)	(43)
5180 AGM Expense	0.00	0.00	0.00	0.00	2,140.53	(2,140.53)	(100)
5200 Travel - Board and Committee	0.00	0.00	0.00	0.00	4,635.73	(4,635.73)	(100)
5201 Chair Conference	0.00	0.00	0.00	0.00	1,202.10	(1,202.10)	(100)
581.9270.06 Meeting expenses	0.00	0.00	0.00	0.00	7,978.36	(7,978.36)	(100)
5202 Workshops	0.00	0.00	0.00	0.00	809.21	(809.21)	(100)
581.9270.07 Operating expense i	0.00	0.00	0.00	0.00	809.21	(809.21)	(100)
	0.00	0.00	0.00	0.00	0.00	0.00	0
Net Income (Loss)	46,946.77			40,446.77	10,680.72	29,766.05	279

Certificate Of Completion

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Subject: iFirm: e-Signature - 2021 Audit Package for Nova Scotia College of Counselling Therapists	
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11/1/2025 7:50:08 AM	Using IP Address: [REDACTED]	

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In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

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Carbon Copy Events

Status

Timestamp

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

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Certified Delivered	Security Checked	11/1/2025 7:50:15 AM
Signing Complete	Security Checked	11/1/2025 7:51:56 AM

Envelope Summary Events	Status	Timestamps
Completed	Security Checked	11/1/2025 7:51:56 AM
Payment Events	Status	Timestamps



October 31, 2025

Nova Scotia College of Counselling Therapists
207-1 Kingswood Drive
Hammonds Plains NS B4B 0P4

Attention: Chris Charles, Board Chair

Dear Chris:

We are enclosing:

- One copy of your audited financial statements of Nova Scotia College of Counselling Therapists for the year ended April 30, 2022.
- One copy of the letter of representation.
- Our year-end journal entries and other relevant working papers are being provided to assist you in updating your accounting system. If you find after inputting our year-end entries that your general ledger does not agree to our closing balances, please contact our office so we may help you rectify the problem.

We have relied on you to provide us with the necessary information in a form sufficiently complete to enable us to prepare the financial statements.

We thank you for the opportunity to be of service to you and trust everything is in order. If you have any questions or concerns, please contact us by email at admin@strongconsulting.ca or call 902-405-0100.

David Strong, CPA, CA
Partner

STRONG & ASSOCIATES CHARTERED PROFESSIONAL ACCOUNTANTS INC.

Encl.

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS
Financial Statements
Year Ended April 30, 2022



NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS

Index to Financial Statements

Year Ended April 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the Members of Nova Scotia College of Counselling Therapists

Disclaimer of Opinion

We were engaged to audit the financial statements of Nova Scotia College of Counselling Therapists (the "College"), which comprise the statement of financial position as at April 30, 2022, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (the "financial statements").

We do not express an opinion on the accompanying financial statements of the College. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

During the course of the audit, we were unable to obtain sufficient appropriate audit evidence regarding the completeness, occurrence, existence, and accuracy of revenues, expenses and liabilities. The College's accounting records were reconstructed primarily from bank statements. Supporting documents such as invoices, receipts, and contracts were not available for audit verification. The not-for-profit nature of the College's operations also involved the receipt of memberships fees for which adequate supporting documentation was not available. Consequently, we were unable to determine whether any adjustments might be necessary in respect of reported statements of revenues and expenditures, changes in net assets and cash flows for the year then ended April 30, 2022.

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 ASNPO, 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.

(continues)

Strong & Associates Chartered Professional Accountants Inc.
Suite R301, 1597 Bedford Highway, Bedford, Nova Scotia B4A 1E7

902.405.0100 admin@strongconsulting.ca www.strongandassociatescpa.ca

Independent Auditor's Report to the Members of Nova Scotia College of Counselling Therapists
(continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of the College's financial statements in accordance with Canadian generally accepted auditing standards and to issue an auditor's report. However, because of the matters described in the *Basis for Disclaimer* section of our report, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are independent of the College in accordance with 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.

Strong & Associates

Bedford, Nova Scotia
October 27, 2025

Chartered Professional Accountants Inc.

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Statement of Revenues and Expenditures****Year Ended April 30, 2022**

	2022	2021
REVENUES		
Memberships	\$ 188,935	\$ 178,083
Interest	144	2,462
Wage subsidy (<i>Note 7</i>)	-	2,475
	189,079	183,020
EXPENSES		
Salaries and wages	65,958	96,106
Professional fees	28,823	6,500
Advertising and public relations	26,436	16,683
Rent	14,835	14,490
Insurance	2,653	2,988
Due, fees and registrations	2,514	2,134
Amortization	1,513	2,143
Telephone	1,231	1,083
Interest and bank charges	370	232
Office	-	215
	144,333	142,574
EXCESS OF REVENUES OVER EXPENSES	\$ 44,746	\$ 40,446



NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Statement of Changes in Net Assets****Year Ended April 30, 2022**

	Unrestricted Fund	Internally Restricted Fund	2022	2021
NET ASSETS - BEGINNING OF YEAR	\$ 10,852	\$ 156,338	\$ 167,190	\$ 126,744
EXCESS OF REVENUES OVER EXPENSES	44,746	-	44,746	40,446
Net assets - end of year	\$ 55,598	\$ 156,338	\$ 211,936	\$ 167,190



NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Statement of Financial Position****April 30, 2022**

	2022	2021
ASSETS		
CURRENT		
Cash	\$ 242,256	\$ 162,886
Prepaid expenses	2,415	2,415
	<u>244,671</u>	<u>165,301</u>
PROPERTY AND EQUIPMENT (Note 3)	3,700	5,213
LONG TERM INVESTMENTS - RESTRICTED	-	53,033
INTERNALLY RESTRICTED CASH	<u>156,338</u>	<u>103,305</u>
	<u>\$ 404,709</u>	<u>\$ 326,852</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 13,767	\$ 12,937
Employee deductions payable	10,870	10,870
Deferred income (Note 4)	<u>168,136</u>	<u>135,855</u>
	<u>192,773</u>	<u>159,662</u>
NET ASSETS		
Unrestricted fund	55,598	10,852
Internally restricted fund (Note 5)	<u>156,338</u>	<u>156,338</u>
	<u>211,936</u>	<u>167,190</u>
	<u>\$ 404,709</u>	<u>\$ 326,852</u>

ON BEHALF OF THE BOARD

Chris Charles Executive Member

Christopher McLure Executive Member



NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Statement of Cash Flows****Year Ended April 30, 2022**

	2022	2021
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 44,746	\$ 40,446
Item not affecting cash:		
Amortization of property and equipment	<u>1,513</u>	<u>2,143</u>
	<u>46,259</u>	<u>42,589</u>
Changes in non-cash working capital:		
Prepaid expenses	-	6,543
Accounts payable and accrued liabilities	830	5,388
Employee deductions payable	-	10,870
Deferred income	<u>32,281</u>	<u>46,461</u>
	<u>33,111</u>	<u>69,262</u>
Cash flow from operating activities	<u>79,370</u>	<u>111,851</u>
INVESTING ACTIVITIES		
Purchase of long term investment- restricted	-	(1,644)
Proceeds on redemption of long term investments - restricted	53,033	51,916
Transfer to restricted cash	<u>(53,033)</u>	<u>(103,305)</u>
Cash flow used by investing activities	<u>-</u>	<u>(53,033)</u>
INCREASE IN CASH FLOW	79,370	58,818
Cash - beginning of year	<u>162,886</u>	<u>104,068</u>
CASH - END OF YEAR	\$ 242,256	\$ 162,886

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS

Notes to Financial Statements

Year Ended April 30, 2022

1. PURPOSE OF THE COLLEGE

Nova Scotia College of Counselling Therapists (the "College") is the professional regulatory body for registered Counselling Therapists licensed to practice in Nova Scotia. The College is a non-profit organization exempt from tax under Section 149(1) of the Income Tax Act.

The College operates to ensure professionals meet academic, clinical experience, and supervision requirements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

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

Revenue recognition

Nova Scotia College of Counselling Therapists follows the deferral method of accounting for contributions. Contributions are recognized as revenue when they are received or receivable if the amount receivable can be reasonably estimated and collection is reasonably assured.

- Memberships

Revenue from membership fees is recognized proportionately over the fiscal period to which the fees relate.

- Program and Services

Revenue from program and services is recognized as the program or service is rendered.

Cash and cash equivalents

Cash includes funds held in bank accounts with financial institutions. Cash equivalents are investments in guaranteed investment certificates ("GICs") and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

Fund accounting

Nova Scotia College of Counselling Therapists follows the restricted fund method of accounting for contributions.

The General Fund accounts for the College's revenue and expenses related to the operation and administration activities. This fund reports unrestricted resources.

The Internally Restricted Fund reports only restricted resources that are to be used for legal expenses in excess of those provided for in the annual budget.

Contributed services

Volunteers contribute many hours per year to assist in carrying out the mandate of the College. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

(continues)

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Notes to Financial Statements****Year Ended April 30, 2022****2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****Property and equipment**

Property and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a declining balance basis at the following rates:

Computer equipment	30%
Computer software	100%
Furniture and equipment	20%

The property and equipment is tested for impairment whenever events of changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized in the statements of operation and is measured as the amount by which carrying amount of the property and equipment exceeds its fair value. Government grants are treated as a reduction of property and equipment cost.

Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

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.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

3. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2022 Net book value	2021 Net book value
Computer equipment	\$ 19,946	\$ 16,654	\$ 3,292	\$ 4,703
Furniture and equipment	885	477	408	510
	\$ 20,831	\$ 17,131	\$ 3,700	\$ 5,213

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Notes to Financial Statements****Year Ended April 30, 2022****4. DEFERRED INCOME**

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 135,855	\$ 89,394
Amounts received	221,216	224,544
Amount recognized as revenue	<u>(188,935)</u>	<u>(178,083)</u>
Balance end of year	<u>\$ 168,136</u>	<u>\$ 135,855</u>

5. INTER-FUND TRANSFER

During the year, no inter-fund transfers from the general fund to the internally restricted fund were made by the board of directors (2021 - \$53,033).

6. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of April 30, 2022.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College is exposed to credit risk from its members. The College has a significant number of members which minimizes concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its receipt of funds from its members and other related sources, and accounts payable and accrued liabilities.

Unless otherwise noted, it is management's opinion that the College is not exposed to significant other price risks arising from these financial instruments.

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Notes to Financial Statements****Year Ended April 30, 2022**

7. IMPACT OF COVID-19

The outbreak of a novel strain of coronavirus ("COVID-19") was declared a global pandemic by the World Health Organization in March 2020. COVID-19 has severely impacted many economies around the globe. In many countries, including Canada, organizations and businesses were forced to cease or limit operations for long periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets have also experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

During the year the College experienced operational delays due to social distancing measures put in place by the government. The TWS program was announced by the Federal government in March 2020. Under the TWS program, the College is entitled to receive a subsidy equal to 10% of the remuneration paid from March 18 to June 19, 2020, up to \$1,375 for each eligible employee. During the year, TWS amounted to an \$NIL (2021 - \$2,475) reduction in payroll remittance for the College and included in government contributions.

Nova Scotia College of Counselling Therapists
Year End: April 30, 2022
Adjusting Journal Entries
Date: 5/1/2021 To 4/30/2022

Prepared by	Reviewed by	Partner
DA 10/14/2025	GS 10/18/2025	

5D

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	4/30/2022	Accrued Liabilities	2001	TT		6,500.00		
1	4/30/2022	R/E Previous	3000	TT	6,500.00			
To reconcile opening retained earnings and record 2021 audit journal entries.								
2	4/30/2022	Accrued Liabilities	2001	BB		6,500.00		
2	4/30/2022	Accounting Fees	5031	BB	6,500.00			
To record accounting fee accrual.								
					13,000.00	13,000.00		
Net Income (Loss)			44,746.29					

Christopher McClure

Chris Charles

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS

207-1 Kingswood Drive
Hammonds Plains, NS
B4B 0P4

October 27, 2025

Confidential

Strong & Associates Chartered Professional Accountants Inc.
301-1597 Bedford Hwy
Bedford Nova Scotia B4A 1E7

Attention: David Strong, CPA, CA

Dear David:

This representation letter is provided in connection with your audit of the financial statements of Nova Scotia College of Counselling Therapists for the year ended April 30, 2022 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We acknowledge that as described in the Basis for Disclaimer of Opinion paragraph of your Independent Auditor's Report, there were various issues with obtaining supporting documents such as invoices, receipts, and contracts needed for audit verification. As a result, it could not be determined whether the financial statements presented fairly. As of the date of this letter, we are unable to obtain the required supporting documents. We understand that due to the significance of these matters, you were unable to obtain sufficient appropriate evidence to provide an unmodified opinion on the financial statements. Accordingly, you issued a disclaimer of opinion, and we accept the reasons for this decision.

Notwithstanding these limitations we confirm that (to the best of our knowledge and belief):

Financial Statements

We have fulfilled our responsibilities as set out in the terms of the audit engagement dated July 14, 2025 for:

- a) Preparing and fairly presenting the financial statements in accordance with ASNPO;
- b) Providing you with:
 - i) Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:
 - A) Accounting records, supporting data and other relevant documentation,
 - B) Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
 - C) Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
 - ii) Additional information that you have requested from us for the purpose of the audit; and
 - iii) Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
- c. Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and

(continued)

- d. Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

Fraud and Non Compliance

We have disclosed to you:

- a) All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
 - i. Management;
 - ii. Employees who have significant roles in internal control; or
 - iii. Others where the fraud could have a material effect on the financial statements;
- b) All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;
- c) All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;
- d) All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and
- e) The results of our risk assessments regarding possible fraud or error in the financial statements.

Related Parties

We confirm that there were no related-party relationships or transactions that occurred during the period.

Estimates

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with ASNPO. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm that the methods, significant assumptions and the data used by us in making accounting estimates and related financial statement disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement or disclosure that is in accordance with ASNPO.

Subsequent Events

All events subsequent to the date of the financial statements and for which ASNPO requires adjustment or disclosure have been adjusted or disclosed.

Commitments and Contingencies

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

Adjustments

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

Accounting policies

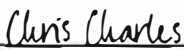

All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.

(continued)

Contractual compliance

We have complied with the terms and conditions of all contractual agreements that could have a material effect, in the event of non-compliance, on the financial statements.

Acknowledged and agreed on behalf of Nova Scotia College of Counselling Therapists by:

 _____ Chris Charles, Board Chair	 _____ Christopher McClure, Treasurer
<u>October 27, 2025</u> Date signed	<u>October 27, 2025</u> Date signed



Certificate Of Completion

Envelope Id: [REDACTED]

Status: Completed

Subject: iFirm: e-Signature - 2022 Management Rep Letter for Nova Scotia College of Counselling Therapists

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Strong & Associates Chartered Professional Account

AutoNav: Enabled

admin@strongconsulting.ca

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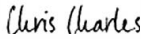
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Location: DocuSign


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Account

admin@strongconsulting.ca

Signer Events	Signature	Timestamp
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Not Offered via Docusign

Drew McClure		Sent: 10/28/2025 9:53:07 AM
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Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
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Envelope Summary Events	Status	Timestamps
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Payment Events	Status	Timestamps

Nova Scotia College of Counselling Therapists**Year End: April 30, 2022****Trial Balance by Map Number**

Prepared by	Reviewed by	Partner
DA 10/14/2025	GS 10/18/2025	

MAPTR

Account	Prelim	Adj's	Reclass	Rep	Rep 04/21	%Chg
1002 Savings	106,062.00	0.00	0.00	106,062.00	10.00	*****
1065 Scotiabank Basic Plus	0.00	0.00	0.00	0.00	1,715.72	(100)
1101 Cash	239,412.29	0.00	(103,305.34)	136,106.95	161,155.38	(16)
1200 CUA Shares	5.00	0.00	0.00	5.00	5.00	0
1250 Accounts receivable	0.00	0.00	81.75	81.75	0.00	0
111.1000 Cash and short term depos	345,479.29	0.00	(103,223.59)	242,255.70	162,886.10	49
1401 Lease Deposit	2,415.00	0.00	0.00	2,415.00	2,415.00	0
128.1484 Prepaid expenses	2,415.00	0.00	0.00	2,415.00	2,415.00	0
1701 Computer Equip	4,603.90	0.00	0.00	4,603.90	4,603.90	0
1702 Website	14,427.27	0.00	0.00	14,427.27	14,427.27	0
1703 Computer Software	915.10	0.00	0.00	915.10	915.10	0
157.1774.01 Computer equipment	19,946.27	0.00	0.00	19,946.27	19,946.27	0
1711 Accum Dep. Computer Equip	(4,129.23)	0.00	0.00	(4,129.23)	(3,925.95)	5
1712 Accum Dep. Website	(11,609.77)	0.00	0.00	(11,609.77)	(10,402.27)	12
1713 Accum Dep. Software	(915.10)	0.00	0.00	(915.10)	(915.10)	0
158.1775.01 Computer equipment - a	(16,654.10)	0.00	0.00	(16,654.10)	(15,243.32)	9
1600 Office Furniture & Equip	885.47	0.00	0.00	885.47	885.47	0
157.1787 Furniture and fixtures	885.47	0.00	0.00	885.47	885.47	0
1610 Accum Dep. Furn & Equip	(477.32)	0.00	0.00	(477.32)	(375.40)	27
158.1788 Furniture and fixtures - acc	(477.32)	0.00	0.00	(477.32)	(375.40)	27
1001 Restricted Funds	0.00	0.00	103,305.34	103,305.34	103,305.34	0
1201 Restricted GIC	53,114.27	0.00	(81.75)	53,032.52	53,032.52	0
131.2300 Long term Investments	53,114.27	0.00	103,223.59	156,337.86	156,337.86	0
2000 A/P	0.00	0.00	0.00	0.00	(5,152.00)	(100)
2001 Accrued Liabilities	0.00	(13,000.00)	0.00	(13,000.00)	(6,500.00)	100
2010 Visa Payable	0.00	0.00	0.00	0.00	(518.69)	(100)
2301 Vacation Payable	(766.24)	0.00	0.00	(766.24)	(766.24)	0
215.2620 Accounts payable and accr	(766.24)	(13,000.00)	0.00	(13,766.24)	(12,936.93)	6
2201 EI Payable	(1,250.27)	0.00	0.00	(1,250.27)	(1,250.27)	0
2202 CPP Payable	(2,355.86)	0.00	0.00	(2,355.86)	(2,355.86)	0
2203 Federal Inc Tax Payable	(7,263.53)	0.00	0.00	(7,263.53)	(7,263.53)	0
215.2627 Employee deductions paya	(10,869.66)	0.00	0.00	(10,869.66)	(10,869.66)	0
2100 Deferred Revenue	(168,136.49)	0.00	0.00	(168,136.49)	(135,855.19)	24
218.2770 Deferred Income/Revenue	(168,136.49)	0.00	0.00	(168,136.49)	(135,855.19)	24
3000 R/E Previous	(173,690.20)	6,500.00	0.00	(167,190.20)	(126,743.43)	32

10/31/2025

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Page 1

Nova Scotia College of Counselling Therapists

Year End: April 30, 2022

Trial Balance by Map Number

Prepared by	Reviewed by	Partner
DA 10/14/2025	GS 10/18/2025	

MAPTR-1

Account	Prelim	Adj's	Reclass	Rep	Rep 04/21	%Chg
274.3660 Retained earnings (Deficit)	(173,690.20)	6,500.00	0.00	(167,190.20)	(126,743.43)	32
4101 Revenue from within the Fiscal	(53,079.45)	0.00	0.00	(53,079.45)	(88,688.85)	(40)
4102 Revenue from Previous YE unearned	(135,855.19)	0.00	0.00	(135,855.19)	(89,394.00)	52
311.8000 Trade sales	(188,934.64)	0.00	0.00	(188,934.64)	(178,082.85)	6
4800 Interest Income	(143.75)	0.00	0.00	(143.75)	(2,461.71)	(94)
311.8000.02 Other trade sales #2	(143.75)	0.00	0.00	(143.75)	(2,461.71)	(94)
4901 Temp Wage Subsidy	0.00	0.00	0.00	0.00	(2,475.22)	(100)
311.8000.03 Other trade sales #3	0.00	0.00	0.00	0.00	(2,475.22)	(100)
5061 Web Services	26,436.36	0.00	0.00	26,436.36	16,682.59	58
511.8520 Advertising and promotion	26,436.36	0.00	0.00	26,436.36	16,682.59	58
5090 Amort Expense	1,512.70	0.00	0.00	1,512.70	2,142.80	(29)
521.8670 Amortization of tangible as	1,512.70	0.00	0.00	1,512.70	2,142.80	(29)
5190 Insurance	2,652.66	0.00	0.00	2,652.66	2,988.19	(11)
523.8690 Insurance	2,652.66	0.00	0.00	2,652.66	2,988.19	(11)
5100 Bank Charges	370.22	0.00	0.00	370.22	231.68	60
525.8710 Interest and bank charges	370.22	0.00	0.00	370.22	231.68	60
5063 Regulatory Network	2,514.44	0.00	0.00	2,514.44	2,134.00	18
527.8760 Business taxes, licenses and	2,514.44	0.00	0.00	2,514.44	2,134.00	18
5120 Office Supplies	0.00	0.00	0.00	0.00	215.23	(100)
529.8810 Office	0.00	0.00	0.00	0.00	215.23	(100)
5030 Legal Fees	22,322.60	0.00	0.00	22,322.60	0.00	0
5031 Accounting Fees	0.00	6,500.00	0.00	6,500.00	6,500.00	0
531.8860 Professional fees	22,322.60	6,500.00	0.00	28,822.60	6,500.00	343
5150 Rent	14,835.00	0.00	0.00	14,835.00	14,490.00	2
533.8910 Rental	14,835.00	0.00	0.00	14,835.00	14,490.00	2
5001 Wages - Registrar	0.00	0.00	0.00	0.00	56,547.11	(100)
5002 Wages - Admin Assistant	0.00	0.00	0.00	0.00	26,284.42	(100)
5003 Wages - Bookkeeper	0.00	0.00	0.00	0.00	5,317.50	(100)
5004 EI Expense	0.00	0.00	0.00	0.00	1,692.06	(100)
5005 CPP Expense	0.00	0.00	0.00	0.00	6,264.88	(100)
5006 Wages	65,957.56	0.00	0.00	65,957.56	0.00	0
537.9060 Salaries and wages	65,957.56	0.00	0.00	65,957.56	96,105.97	(31)

Nova Scotia College of Counselling Therapists
Year End: April 30, 2022
Trial Balance by Map Number

Prepared by	Reviewed by	Partner
DA 10/14/2025	GS 10/18/2025	

MAPTR-2

Account	Prelim	Adj's	Reclass	Rep	Rep 04/21	%Chg
5160 Telephone	1,230.56	0.00	0.00	1,230.56	1,082.55	14
547.9225 Telephone	1,230.56	0.00	0.00	1,230.56	1,082.55	14
	0.00	0.00	0.00	0.00	0.00	0
Net Income (Loss)	51,246.29			44,746.29	40,446.77	11

Certificate Of Completion

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Subject: iFirm: e-Signature - 2022 Audit Package for Nova Scotia College of Counselling Therapists	
Source Envelope:	
Document Pages: 22	Signatures: 4
Certificate Pages: 2	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Strong & Associates Chartered Professional Account
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	admin@strongconsulting.ca
	IP Address [REDACTED]

Record Tracking

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10/31/2025 11:52:47 AM	admin@strongconsulting.ca	

Signer Events

Signer Events	Signature	Timestamp
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10/31/2025 12:45:37 PM	Using IP Address: [REDACTED]	

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In Person Signer Events

Signature

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Editor Delivery Events

Status

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Agent Delivery Events

Status

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Intermediary Delivery Events

Status

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Certified Delivery Events

Status

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Carbon Copy Events

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Witness Events

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Notary Events

Signature

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Envelope Summary Events

Status

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Signing Complete	Security Checked	11/1/2025 7:52:32 AM

Envelope Summary Events	Status	Timestamps
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Payment Events	Status	Timestamps



October 31, 2025

Nova Scotia College of Counselling Therapists
207-1 Kingswood Drive
Hammonds Plains NS B4B 0P4

Attention: Chris Charles, Board Chair

Dear Chris:

We are enclosing:

- One copy of your audited financial statements of Nova Scotia College of Counselling Therapists for the year ended April 30, 2023.
- One copy of the letter of representation.
- Our year-end journal entries and other relevant working papers are being provided to assist you in updating your accounting system. If you find after inputting our year-end entries that your general ledger does not agree to our closing balances, please contact our office so we may help you rectify the problem.

We have relied on you to provide us with the necessary information in a form sufficiently complete to enable us to prepare the financial statements.

We thank you for the opportunity to be of service to you and trust everything is in order. If you have any questions or concerns, please contact us by email at admin@strongconsulting.ca or call 902-405-0100.

David Strong, CPA, CA
Partner

STRONG & ASSOCIATES CHARTERED PROFESSIONAL ACCOUNTANTS INC.

Encl.

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS
Financial Statements
Year Ended April 30, 2023



NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS
Index to Financial Statements
Year Ended April 30, 2023

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Statement of Revenues and Expenditures	3
Statement of Changes in Net Assets	4
Statement of Financial Position	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 9





INDEPENDENT AUDITOR'S REPORT

To the Members of Nova Scotia College of Counselling Therapists

Disclaimer of Opinion

We were engaged to audit the financial statements of Nova Scotia College of Counselling Therapists (the "College"), which comprise the statement of financial position as at April 30, 2023, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (the "financial statements").

We do not express an opinion on the accompanying financial statements of the College. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

During the course of the audit, we were unable to obtain sufficient appropriate audit evidence regarding the completeness, occurrence, existence, and accuracy of revenues, expenses and liabilities. The College's accounting records were reconstructed primarily from bank statements. Supporting documents such as invoices, receipts, and contracts were not available for audit verification. The not-for-profit nature of the College's operations also involved the receipt of memberships fees for which adequate supporting documentation was not available. Consequently, we were unable to determine whether any adjustments might be necessary in respect of reported statements of revenues and expenditures, changes in net assets and cash flows for the year then ended April 30, 2023.

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 ASNPO, 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.

(continues)

Independent Auditor's Report to the Members of Nova Scotia College of Counselling Therapists
(continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our responsibility is to conduct an audit of the College's financial statements in accordance with Canadian generally accepted auditing standards and to issue an auditor's report. However, because of the matters described in the *Basis for Disclaimer* section of our report, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are independent of the College in accordance with 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.

Strong & Associates

Bedford, Nova Scotia
October 27, 2025

Chartered Professional Accountants Inc.

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Statement of Revenues and Expenditures****Year Ended April 30, 2023**

	2023	2022
REVENUES		
Memberships	\$ 235,608	\$ 188,935
Interest	205	144
	235,813	189,079
EXPENSES		
Salaries and wages	103,977	65,958
Professional fees	28,963	28,823
Advertising and public relations	25,384	26,436
Rent	15,870	14,835
Due, fees and registrations	9,223	2,514
Insurance	5,484	2,653
Amortization	1,069	1,513
Telephone	861	1,231
Interest and bank charges	324	370
	191,155	144,333
EXCESS OF REVENUES OVER EXPENSES	\$ 44,658	\$ 44,746



NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Statement of Changes in Net Assets****Year Ended April 30, 2023**

	Unrestricted Fund	Internally Restricted Fund	2023	2022
NET ASSETS - BEGINNING OF YEAR	\$ 55,598	\$ 156,338	\$ 211,936	\$ 167,190
EXCESS OF REVENUES OVER EXPENSES	44,658	-	44,658	44,746
Net assets - end of year	\$ 100,256	\$ 156,338	\$ 256,594	\$ 211,936



NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Statement of Financial Position****April 30, 2023**

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 336,864	\$ 242,256
Prepaid expenses	<u>2,415</u>	<u>2,415</u>
	339,279	244,671
PROPERTY AND EQUIPMENT (Note 3)	2,630	3,700
INTERNALLY RESTRICTED CASH	<u>156,338</u>	<u>156,338</u>
	<u>\$ 498,247</u>	<u>\$ 404,709</u>
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable and accrued liabilities	\$ 20,266	\$ 13,767
Employee deductions payable	10,870	10,870
Deferred income (Note 4)	<u>210,517</u>	<u>168,136</u>
	241,653	192,773
NET ASSETS		
Unrestricted fund	100,256	55,598
Internally restricted fund (Note 5)	<u>156,338</u>	<u>156,338</u>
	256,594	211,936
	<u>\$ 498,247</u>	<u>\$ 404,709</u>

ON BEHALF OF THE BOARD

Chris Charles Executive Member

Christopher McClure Executive Member



NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Statement of Cash Flows****Year Ended April 30, 2023**

	2023	2022
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 44,658	\$ 44,746
Item not affecting cash:		
Amortization of property and equipment	1,069	1,513
	<u>45,727</u>	<u>46,259</u>
Changes in non-cash working capital:		
Accounts payable and accrued liabilities	6,500	830
Deferred income	42,381	32,281
	<u>48,881</u>	<u>33,111</u>
Cash flow from operating activities	<u>94,608</u>	<u>79,370</u>
INVESTING ACTIVITIES		
Proceeds on redemption of long term investments - restricted	-	53,033
Transfer to restricted cash	-	(53,033)
Cash flow from investing activities	<u>-</u>	<u>-</u>
INCREASE IN CASH FLOW	94,608	79,370
Cash - beginning of year	<u>242,256</u>	<u>162,886</u>
CASH - END OF YEAR	\$ 336,864	\$ 242,256

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Notes to Financial Statements****Year Ended April 30, 2023**

1. PURPOSE OF THE COLLEGE

Nova Scotia College of Counselling Therapists (the "College") is the professional regulatory body for registered Counselling Therapists licensed to practice in Nova Scotia. The College is a non-profit organization exempt from tax under Section 149(1) of the Income Tax Act.

The College operates to ensure professionals meet academic, clinical experience, and supervision requirements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**Basis of presentation**

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

Revenue recognition

Nova Scotia College of Counselling Therapists follows the restricted fund method of accounting for contributions.

- Memberships

Revenue from membership fees is recognized proportionately over the fiscal period to which the fees relate.

- Program and Services

Revenue from program and services is recognized as the program or service is rendered.

Cash and cash equivalents

Cash includes funds held in bank accounts with financial institutions. Cash equivalents are investments in guaranteed investment certificates ("GICs") and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

Fund accounting

Nova Scotia College of Counselling Therapists follows the restricted fund method of accounting for contributions.

The General Fund accounts for the College's revenue and expenses related to the operation and administration activities. This fund reports unrestricted resources.

The Internally Restricted Fund reports only restricted resources that are to be used for legal expenses in excess of those provided for in the annual budget.

Contributed services

Volunteers contribute many hours per year to assist in carrying out the mandate of the College. The fair value of donated materials and services cannot be reasonably determined and are therefore not reflected in these financial statements.

(continues)

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Notes to Financial Statements****Year Ended April 30, 2023****2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****Property and equipment**

Property and equipment is stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a declining balance basis at the following rates:

Computer equipment	30%
Computer software	100%
Furniture and equipment	20%

The property and equipment is tested for impairment whenever events of changes in circumstances indicate that its carrying amount may not be recoverable. An impairment loss is recognized in the statements of operation and is measured as the amount by which carrying amount of the property and equipment exceeds its fair value. Government grants are treated as a reduction of property and equipment cost.

Property and equipment acquired during the year but not placed into use are not amortized until they are placed into use.

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.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

3. PROPERTY AND EQUIPMENT

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Computer equipment	\$ 19,946	\$ 17,642	\$ 2,304	\$ 3,292
Furniture and fixtures	885	559	326	408
	\$ 20,831	\$ 18,201	\$ 2,630	\$ 3,700

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**Notes to Financial Statements****Year Ended April 30, 2023****4. DEFERRED INCOME**

	<u>2023</u>	<u>2022</u>
Balance, beginning of year	\$ 168,136	\$ 135,855
Amounts received	277,989	221,216
Amount recognized as revenue	<u>(235,608)</u>	<u>(188,935)</u>
Balance end of year	<u>\$ 210,517</u>	<u>\$ 168,136</u>

5. INTER-FUND TRANSFER

During the year no inter-fund transfers from the general fund to the internally restricted fund were made by the board of directors (2022- \$NIL).

6. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the College's risk exposure and concentration as of April 30, 2023.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The College is exposed to credit risk from its members. The College has a significant number of members which minimizes concentration of credit risk.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The College is exposed to this risk mainly in respect of its receipt of funds from its members and other related sources, and accounts payable and accrued liabilities.

Unless otherwise noted, it is management's opinion that the College is not exposed to significant other price risks arising from these financial instruments.

Nova Scotia College of Counselling Therapists
Year End: April 30, 2023
Adjusting Journal Entries
Date: 5/1/2022 To 4/30/2023

Prepared by	Reviewed by	Partner
DA 10/15/2025	GS 10/20/2025	

5D

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	4/30/2023	Accrued Liabilities	2001	TT		13,000.00		
1	4/30/2023	R/E Previous	3000	TT	13,000.00			
To reconcile opening retained earnings.								
2	4/30/2023	Accrued Liabilities	2001	BB		6,500.00		
2	4/30/2023	Accounting Fees	5031	BB	6,500.00			
To record accounting fee accrual.								
					19,500.00	19,500.00		
Net Income (Loss)			44,658.34					

Chris Charles

Christopher McClure

NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS

207-1 Kingswood Drive
Hammonds Plains, NS
B4B 0P4

October 27, 2025

Confidential

Strong & Associates Chartered Professional Accountants Inc.
301-1597 Bedford Hwy
Bedford Nova Scotia B4A 1E7

Attention: David Strong, CPA, CA

Dear David:

This representation letter is provided in connection with your audit of the financial statements of Nova Scotia College of Counselling Therapists for the year ended April 30, 2023 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We acknowledge that as described in the Basis for Disclaimer of Opinion paragraph of your Independent Auditor's Report, there were various issues with obtaining supporting documents such as invoices, receipts, and contracts needed for audit verification. As a result, it could not be determined whether the financial statements presented fairly. As of the date of this letter, we are unable to obtain the required supporting documents. We understand that due to the significance of these matters, you were unable to obtain sufficient appropriate evidence to provide an unmodified opinion on the financial statements. Accordingly, you issued a disclaimer of opinion, and we accept the reasons for this decision.

Notwithstanding these limitations we confirm that (to the best of our knowledge and belief):

Financial Statements

We have fulfilled our responsibilities as set out in the terms of the audit engagement dated July 14, 2025 for:

- a) Preparing and fairly presenting the financial statements in accordance with ASNPO;
- b) Providing you with:
 - i) Access to all information of which we are aware that is relevant to the preparation of the financial statements, such as:
 - A) Accounting records, supporting data and other relevant documentation,
 - B) Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
 - C) Information on any other matters, of which we are aware, that is relevant to the preparation of the financial statements;
 - ii. Additional information that you have requested from us for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
- c. Ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements; and

(continued)

- d. Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

Fraud and Non Compliance

We have disclosed to you:

- a) All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's financial statements involving:
 - i. Management;
 - ii. Employees who have significant roles in internal control; or
 - iii. Others where the fraud could have a material effect on the financial statements;
- b) All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;
- c) All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the financial statements;
- d) All known, actual, or possible litigation and claims that should be considered when preparing the financial statements; and
- e) The results of our risk assessments regarding possible fraud or error in the financial statements.

Related Parties

We confirm that there were no related-party relationships or transactions that occurred during the period.

Estimates

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the financial statements in accordance with ASNPO. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm that the methods, significant assumptions and the data used by us in making accounting estimates and related financial statement disclosures, including those measured at fair value, are appropriate to achieve recognition, measurement or disclosure that is in accordance with ASNPO.

Subsequent Events

All events subsequent to the date of the financial statements and for which ASNPO requires adjustment or disclosure have been adjusted or disclosed.

Commitments and Contingencies

There are no commitments, contingent liabilities/assets or guarantees (written or oral) that should be disclosed in the financial statements. This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the financial statements.

Adjustments

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

Accounting policies



All significant accounting policies are disclosed in the financial statements and are consistent with those used in the previous period.

(continued)

Contractual compliance

We have complied with the terms and conditions of all contractual agreements that could have a material effect, in the event of non-compliance, on the financial statements.

Acknowledged and agreed on behalf of Nova Scotia College of Counselling Therapists by:

	
Chris Charles, Board Chair	Christopher McClure, Treasurer
October 27, 2025	October 27, 2025
Date signed	Date signed



Certificate Of Completion

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Signatures: 2

Envelope Originator:

Certificate Pages: 2

Initials: 0

Strong & Associates Chartered Professional Account

AutoNav: Enabled

admin@strongconsulting.ca

Envelopeld Stamping: Enabled

IP Address: [REDACTED]

Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Record Tracking

Status: Original

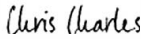
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Location: DocuSign


10/28/2025 9:53:42 AM

Account

admin@strongconsulting.ca

Signer Events	Signature	Timestamp
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Electronic Record and Signature Disclosure:
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Electronic Record and Signature Disclosure:
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In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
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Docusign Envelope ID: [REDACTED]

Envelope Summary Events	Status	Timestamps
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Payment Events	Status	Timestamps

Nova Scotia College of Counselling Therapists**Year End: April 30, 2023****Trial Balance by Map Number**

Prepared by	Reviewed by	Partner
DA 10/15/2025	GS 10/20/2025	

MAPTR

Account	Prelim	Adj's	Reclass	Rep	Rep 04/22	% Chg
1002 Savings	106,267.47	0.00	0.00	106,267.47	106,062.00	0
1101 Cash	333,814.82	0.00	(103,305.34)	230,509.48	136,106.95	69
1200 CUA Shares	5.00	0.00	0.00	5.00	5.00	0
1250 Accounts receivable	0.00	0.00	81.75	81.75	81.75	0
111.1000 Cash and short term depos	440,087.29	0.00	(103,223.59)	336,863.70	242,255.70	39
1401 Lease Deposit	2,415.00	0.00	0.00	2,415.00	2,415.00	0
128.1484 Prepaid expenses	2,415.00	0.00	0.00	2,415.00	2,415.00	0
1701 Computer Equip	4,603.90	0.00	0.00	4,603.90	4,603.90	0
1702 Website	14,427.27	0.00	0.00	14,427.27	14,427.27	0
1703 Computer Software	915.10	0.00	0.00	915.10	915.10	0
157.1774.01 Computer equipment	19,946.27	0.00	0.00	19,946.27	19,946.27	0
1711 Accum Dep. Computer Equip	(4,271.53)	0.00	0.00	(4,271.53)	(4,129.23)	3
1712 Accum Dep. Website	(12,455.02)	0.00	0.00	(12,455.02)	(11,609.77)	7
1713 Accum Dep. Software	(915.10)	0.00	0.00	(915.10)	(915.10)	0
158.1775.01 Computer equipment - a	(17,641.65)	0.00	0.00	(17,641.65)	(16,654.10)	6
1600 Office Furniture & Equip	885.47	0.00	0.00	885.47	885.47	0
157.1787 Furniture and fixtures	885.47	0.00	0.00	885.47	885.47	0
1610 Accum Dep. Furn & Equip	(558.86)	0.00	0.00	(558.86)	(477.32)	17
158.1788 Furniture and fixtures - acc	(558.86)	0.00	0.00	(558.86)	(477.32)	17
1001 Restricted Funds	0.00	0.00	103,305.34	103,305.34	103,305.34	0
1201 Restricted GIC	53,114.27	0.00	(81.75)	53,032.52	53,032.52	0
131.2300 Long term Investments	53,114.27	0.00	103,223.59	156,337.86	156,337.86	0
2001 Accrued Liabilities	0.00	(19,500.00)	0.00	(19,500.00)	(13,000.00)	50
2301 Vacation Payable	(766.24)	0.00	0.00	(766.24)	(766.24)	0
215.2620 Accounts payable and accr	(766.24)	(19,500.00)	0.00	(20,266.24)	(13,766.24)	47
2201 EI Payable	(1,250.27)	0.00	0.00	(1,250.27)	(1,250.27)	0
2202 CPP Payable	(2,355.86)	0.00	0.00	(2,355.86)	(2,355.86)	0
2203 Federal Inc Tax Payable	(7,263.53)	0.00	0.00	(7,263.53)	(7,263.53)	0
215.2627 Employee deductions payabl	(10,869.66)	0.00	0.00	(10,869.66)	(10,869.66)	0
2100 Deferred Revenue	(210,517.06)	0.00	0.00	(210,517.06)	(168,136.49)	25
218.2770 Deferred Income/Revenue	(210,517.06)	0.00	0.00	(210,517.06)	(168,136.49)	25
3000 R/E Previous	(224,936.49)	13,000.00	0.00	(211,936.49)	(167,190.20)	27
274.3660 Retained earnings (Deficit)	(224,936.49)	13,000.00	0.00	(211,936.49)	(167,190.20)	27
4101 Revenue from within the Fiscal	(67,471.60)	0.00	0.00	(67,471.60)	(53,079.45)	27

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Nova Scotia College of Counselling Therapists

Year End: April 30, 2023

Trial Balance by Map Number

Prepared by	Reviewed by	Partner
DA 10/15/2025	GS 10/20/2025	

MAPTR-1

Account	Prelim	Adj's	Reclass	Rep	Rep 04/22	%Chg
4102 Revenue from Previous YE unearned	(168,136.49)	0.00	0.00	(168,136.49)	(135,855.19)	24
311.8000 Trade sales	(235,608.09)	0.00	0.00	(235,608.09)	(188,934.64)	25
4800 Interest Income	(205.47)	0.00	0.00	(205.47)	(143.75)	43
311.8000.02 Other trade sales #2	(205.47)	0.00	0.00	(205.47)	(143.75)	43
5061 Web Services	25,384.37	0.00	0.00	25,384.37	26,436.36	(4)
511.8520 Advertising and promotion	25,384.37	0.00	0.00	25,384.37	26,436.36	(4)
5090 Amort Expense	1,069.08	0.00	0.00	1,069.08	1,512.70	(29)
521.8670 Amortization of tangible as	1,069.08	0.00	0.00	1,069.08	1,512.70	(29)
5190 Insurance	5,483.87	0.00	0.00	5,483.87	2,652.66	107
523.8690 Insurance	5,483.87	0.00	0.00	5,483.87	2,652.66	107
5100 Bank Charges	323.53	0.00	0.00	323.53	370.22	(13)
525.8710 Interest and bank charges	323.53	0.00	0.00	323.53	370.22	(13)
5063 Regulatory Network	9,223.11	0.00	0.00	9,223.11	2,514.44	267
527.8760 Business taxes, licenses ar	9,223.11	0.00	0.00	9,223.11	2,514.44	267
5030 Legal Fees	22,463.24	0.00	0.00	22,463.24	22,322.60	1
5031 Accounting Fees	0.00	6,500.00	0.00	6,500.00	6,500.00	0
531.8860 Professional fees	22,463.24	6,500.00	0.00	28,963.24	28,822.60	0
5150 Rent	15,870.00	0.00	0.00	15,870.00	14,835.00	7
533.8910 Rental	15,870.00	0.00	0.00	15,870.00	14,835.00	7
5006 Wages	103,977.06	0.00	0.00	103,977.06	65,957.56	58
537.9060 Salaries and wages	103,977.06	0.00	0.00	103,977.06	65,957.56	58
5160 Telephone	860.96	0.00	0.00	860.96	1,230.56	(30)
547.9225 Telephone	860.96	0.00	0.00	860.96	1,230.56	(30)
	0.00	0.00	0.00	0.00	0.00	0
Net Income (Loss)	51,158.34			44,658.34	44,746.29	

Certificate Of Completion

Envelope Id: [REDACTED]	Status: Completed
Subject: iFirm: e-Signature - 2023 Audit Package for Nova Scotia College of Counselling Therapists	
Source Envelope:	
Document Pages: 20	Signatures: 4
Certificate Pages: 2	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Strong & Associates Chartered Professional Account
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	admin@strongconsulting.ca
	IP Address [REDACTED]

Record Tracking

Status: Original	Holder: Strong & Associates Chartered Professional Account	Location: DocuSign
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Signer Events

Signer Events	Signature	Timestamp
Chris Charles		Sent: 10/31/2025 12:12:55 PM
[REDACTED]		Viewed: 10/31/2025 12:47:37 PM
Security Level:		Signed: 10/31/2025 12:47:57 PM
.Email		
ID: [REDACTED]	Signature Adoption: Pre-selected Style	
10/31/2025 12:47:36 PM	Using IP Address [REDACTED]	

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Christopher McClure		Sent: 10/31/2025 12:12:55 PM
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Security Level:		Signed: 11/1/2025 7:53:12 AM
.Email		
ID: [REDACTED]	Signature Adoption: Pre-selected Style	
11/1/2025 7:52:43 AM	Using IP Address: [REDACTED]	

Electronic Record and Signature Disclosure:
Not Offered via DocuSign

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

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Timestamp

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent	Hashed/Encrypted	10/31/2025 12:12:55 PM
Certified Delivered	Security Checked	11/1/2025 7:52:52 AM
Signing Complete	Security Checked	11/1/2025 7:53:12 AM

Envelope Summary Events	Status	Timestamps
Completed	Security Checked	11/1/2025 7:53:12 AM
Payment Events	Status	Timestamps