



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	\$ 40,446	\$ 10,681

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	<u>2,415</u>	<u>8,958</u>
	165,301	113,026
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>
	\$ 326,852	\$ 223,686
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>
	159,662	96,942
NET ASSETS		
Unrestricted fund	10,852	23,439
Internally restricted fund (Note 6)	<u>156,338</u>	<u>103,305</u>
	167,190	126,744
	\$ 326,852	\$ 223,686

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, 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 McLure

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



Certificate Of Completion

Envelope Id: 27AFC006-D1B6-4E2C-9A24-6DCB43C36E9E	Status: Completed
Subject: iFirm: e-Signature - 2021 Management Rep Letter for Nova Scotia College of Counselling Therapists	
Source Envelope:	
Document Pages: 3	Signatures: 2
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: 20.116.64.17

Record Tracking

Status: Original	Holder: Strong & Associates Chartered Professional Account	Location: DocuSign
10/28/2025 9:52:05 AM	admin@strongconsulting.ca	

Signer Events

Signer Events	Signature	Timestamp
Chris Charles chris.charles@nscct.ca Security Level: .Email ID: 6f1addba-a20c-4f9d-b5d0-8a28b255d2cc 10/29/2025 11:15:08 AM		Sent: 10/28/2025 9:52:28 AM Viewed: 10/29/2025 11:15:10 AM Signed: 10/29/2025 11:15:24 AM
	Signature Adoption: Pre-selected Style Using IP Address: 47.55.116.150	

Electronic Record and Signature Disclosure:
Not Offered via Docusign

Drew McClure drew@cedarwoodpsychology.ca Security Level: .Email ID: c5fdb7d0-b23e-4a38-861e-456bb5beeddf 10/29/2025 7:22:27 AM		Sent: 10/28/2025 9:52:28 AM Viewed: 10/29/2025 7:22:35 AM Signed: 10/29/2025 7:23:56 AM
	Signature Adoption: Drawn on Device Using IP Address: 24.138.68.138	

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
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	10/28/2025 9:52:28 AM
Certified Delivered	Security Checked	10/29/2025 7:22:35 AM
Signing Complete	Security Checked	10/29/2025 7:23:56 AM

Envelope Summary Events	Status	Timestamps
Completed	Security Checked	10/29/2025 11:15:24 AM

Payment Events	Status	Timestamps
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Nova Scotia College of Counseling

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	

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 char	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	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

Envelope Id: 3A905751-46E5-4D83-9402-0203F6C40ABA
 Subject: iFirm: e-Signature - 2021 Audit Package for Nova Scotia College of Counselling Therapists
 Source Envelope:
 Document Pages: 22 Signatures: 4
 Certificate Pages: 2 Initials: 0
 AutoNav: Enabled
 Envelopeld Stamping: Enabled
 Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Status: Completed
 Envelope Originator:
 Strong & Associates Chartered Professional Account
 admin@strongconsulting.ca
 IP Address: 20.116.64.17

Record Tracking

Status: Original
 10/31/2025 11:51:14 AM
 Holder: Strong & Associates Chartered Professional Account
 Location: DocuSign
 admin@strongconsulting.ca

Signer Events

Chris Charles
 chris.charles@nscct.ca

Signature

Timestamp

Sent: 10/31/2025 11:52:23 AM
 Viewed: 10/31/2025 12:32:20 PM
 Signed: 10/31/2025 12:45:12 PM

Security Level:
 .Email
 ID: 47f043b7-8632-45b6-9ed4-6487b1262839
 10/31/2025 12:32:18 PM

Signature Adoption: Pre-selected Style
 Using IP Address: 47.55.116.150

Electronic Record and Signature Disclosure:
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Christopher McClure
 drew@cedarwoodpsychology.ca

Sent: 10/31/2025 11:52:23 AM
 Viewed: 11/1/2025 7:50:15 AM
 Signed: 11/1/2025 7:51:56 AM

Security Level:
 .Email
 ID: ef8712a1-3c5f-4796-8e38-5a43b96dfdd9
 11/1/2025 7:50:08 AM

Signature Adoption: Pre-selected Style
 Using IP Address: 24.138.68.138

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

Carbon Copy Events

Status

Timestamp

Witness Events

Signature

Timestamp

Notary Events

Signature

Timestamp

Envelope Summary Events

Status

Timestamps

Envelope Sent	Hashed/Encrypted	10/31/2025 11:52:23 AM
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
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