



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](mailto: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**



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**NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS**

**Index to Financial Statements**

**Year Ended April 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

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### 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.

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**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*

Chartered Professional Accountants Inc.

Bedford, Nova Scotia  
October 27, 2025

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

	<b>2023</b>	<b>2022</b>
<b>REVENUES</b>		
Memberships	\$ 235,608	\$ 188,935
Interest	205	144
	<u>235,813</u>	<u>189,079</u>
<b>EXPENSES</b>		
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
	<u>191,155</u>	<u>144,333</u>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$ 44,658</b>	<b>\$ 44,746</b>



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

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



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

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

**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, 2023**

	<b>2023</b>	<b>2022</b>
<b>OPERATING ACTIVITIES</b>		
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>
<b>INVESTING ACTIVITIES</b>		
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>
<b>INCREASE IN CASH FLOW</b>	<b>94,608</b>	<b>79,370</b>
Cash - beginning of year	<u>242,256</u>	<u>162,886</u>
<b>CASH - END OF YEAR</b>	<b>\$ 336,864</b>	<b>\$ 242,256</b>



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

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**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.

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**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.

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**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
	<b>\$ 20,831</b>	<b>\$ 18,201</b>	<b>\$ 2,630</b>	<b>\$ 3,700</b>

**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		
<b>Net Income (Loss)</b>			<b>44,658.34</b>					

*Chris Charles*

*Christopher McClure*

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# NOVA SCOTIA COLLEGE OF COUNSELLING THERAPISTS

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

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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*

Chris Charles, Board Chair

*Christopher McClure*

Christopher McClure, Treasurer

October 27, 2025

Date signed

October 27, 2025

Date signed




**Certificate Of Completion**

Envelope Id: 0093FC56-443B-4483-BD4A-CC261BF11B06	Status: Completed
Subject: iFirm: e-Signature - 2023 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: 4.205.243.116


**Record Tracking**

Status: Original	Holder: Strong & Associates Chartered Professional Account	Location: DocuSign
10/28/2025 9:53:42 AM	admin@strongconsulting.ca	

**Signer Events**

Signer Events	Signature	Timestamp
Chris Charles chris.charles@nscct.ca Security Level: .Email ID: b330c7f1-4f61-4937-acac-ac8a4d6f733c 10/29/2025 11:15:59 AM		Sent: 10/28/2025 9:55:19 AM Viewed: 10/29/2025 11:16:01 AM Signed: 10/29/2025 11:16:09 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: 63a62b23-4a5a-4dc4-9004-a9f39ae33d1d 10/29/2025 7:25:04 AM		Sent: 10/28/2025 9:55:19 AM Viewed: 10/29/2025 7:25:11 AM Signed: 10/29/2025 7:25:28 AM
	Signature Adoption: Drawn on Device Using IP Address: 24.138.68.138	

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In Person Signer Events	Signature	Timestamp
<b>Editor Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
<b>Agent Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
<b>Intermediary Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
<b>Certified Delivery Events</b>	<b>Status</b>	<b>Timestamp</b>
<b>Carbon Copy Events</b>	<b>Status</b>	<b>Timestamp</b>
<b>Witness Events</b>	<b>Signature</b>	<b>Timestamp</b>
<b>Notary Events</b>	<b>Signature</b>	<b>Timestamp</b>
<b>Envelope Summary Events</b>	<b>Status</b>	<b>Timestamps</b>
Envelope Sent	Hashed/Encrypted	10/28/2025 9:55:19 AM
Certified Delivered	Security Checked	10/29/2025 7:25:11 AM
Signing Complete	Security Checked	10/29/2025 7:25:28 AM

Envelope Summary Events	Status	Timestamps
Completed	Security Checked	10/29/2025 11:16:09 AM

Payment Events	Status	Timestamps
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**Nova Scotia College of Counselling Ther**

**Year End: April 30, 2023**

**Trial Balance by Map Number**

<b>Prepared by</b>	<b>Reviewed by</b>	<b>Partner</b>
DA 10/15/2025	GS 10/20/2025	

**MAPTR**

<b>Account</b>	<b>Prelim</b>	<b>Adj's</b>	<b>Reclass</b>	<b>Rep</b>	<b>Rep 04/22</b>	<b>%Chg</b>
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
<b>111.1000 Cash and short term depos</b>	<b>440,087.29</b>	<b>0.00</b>	<b>(103,223.59)</b>	<b>336,863.70</b>	<b>242,255.70</b>	<b>39</b>
1401 Lease Deposit	2,415.00	0.00	0.00	2,415.00	2,415.00	0
<b>128.1484 Prepaid expenses</b>	<b>2,415.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,415.00</b>	<b>2,415.00</b>	<b>0</b>
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
<b>157.1774.01 Computer equipment</b>	<b>19,946.27</b>	<b>0.00</b>	<b>0.00</b>	<b>19,946.27</b>	<b>19,946.27</b>	<b>0</b>
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
<b>158.1775.01 Computer equipment - a</b>	<b>(17,641.65)</b>	<b>0.00</b>	<b>0.00</b>	<b>(17,641.65)</b>	<b>(16,654.10)</b>	<b>6</b>
1600 Office Furniture & Equip	885.47	0.00	0.00	885.47	885.47	0
<b>157.1787 Furniture and fixtures</b>	<b>885.47</b>	<b>0.00</b>	<b>0.00</b>	<b>885.47</b>	<b>885.47</b>	<b>0</b>
1610 Accum Dep. Furn & Equip	(558.86)	0.00	0.00	(558.86)	(477.32)	17
<b>158.1788 Furniture and fixtures - acc</b>	<b>(558.86)</b>	<b>0.00</b>	<b>0.00</b>	<b>(558.86)</b>	<b>(477.32)</b>	<b>17</b>
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
<b>131.2300 Long term Investments</b>	<b>53,114.27</b>	<b>0.00</b>	<b>103,223.59</b>	<b>156,337.86</b>	<b>156,337.86</b>	<b>0</b>
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
<b>215.2620 Accounts payable and accr</b>	<b>(766.24)</b>	<b>(19,500.00)</b>	<b>0.00</b>	<b>(20,266.24)</b>	<b>(13,766.24)</b>	<b>47</b>
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
<b>215.2627 Employee deductions paya</b>	<b>(10,869.66)</b>	<b>0.00</b>	<b>0.00</b>	<b>(10,869.66)</b>	<b>(10,869.66)</b>	<b>0</b>
2100 Deferred Revenue	(210,517.06)	0.00	0.00	(210,517.06)	(168,136.49)	25
<b>218.2770 Deferred Income/Revenue</b>	<b>(210,517.06)</b>	<b>0.00</b>	<b>0.00</b>	<b>(210,517.06)</b>	<b>(168,136.49)</b>	<b>25</b>
3000 R/E Previous	(224,936.49)	13,000.00	0.00	(211,936.49)	(167,190.20)	27
<b>274.3660 Retained earnings (Deficit)</b>	<b>(224,936.49)</b>	<b>13,000.00</b>	<b>0.00</b>	<b>(211,936.49)</b>	<b>(167,190.20)</b>	<b>27</b>
4101 Revenue from within the Fiscal	(67,471.60)	0.00	0.00	(67,471.60)	(53,079.45)	27

**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
<b>311.8000 Trade sales</b>	<b>(235,608.09)</b>	<b>0.00</b>	<b>0.00</b>	<b>(235,608.09)</b>	<b>(188,934.64)</b>	<b>25</b>
4800 Interest Income	(205.47)	0.00	0.00	(205.47)	(143.75)	43
<b>311.8000.02 Other trade sales #2</b>	<b>(205.47)</b>	<b>0.00</b>	<b>0.00</b>	<b>(205.47)</b>	<b>(143.75)</b>	<b>43</b>
5061 Web Services	25,384.37	0.00	0.00	25,384.37	26,436.36	(4)
<b>511.8520 Advertising and promotion</b>	<b>25,384.37</b>	<b>0.00</b>	<b>0.00</b>	<b>25,384.37</b>	<b>26,436.36</b>	<b>(4)</b>
5090 Amort Expense	1,069.08	0.00	0.00	1,069.08	1,512.70	(29)
<b>521.8670 Amortization of tangible as</b>	<b>1,069.08</b>	<b>0.00</b>	<b>0.00</b>	<b>1,069.08</b>	<b>1,512.70</b>	<b>(29)</b>
5190 Insurance	5,483.87	0.00	0.00	5,483.87	2,652.66	107
<b>523.8690 Insurance</b>	<b>5,483.87</b>	<b>0.00</b>	<b>0.00</b>	<b>5,483.87</b>	<b>2,652.66</b>	<b>107</b>
5100 Bank Charges	323.53	0.00	0.00	323.53	370.22	(13)
<b>525.8710 Interest and bank charges</b>	<b>323.53</b>	<b>0.00</b>	<b>0.00</b>	<b>323.53</b>	<b>370.22</b>	<b>(13)</b>
5063 Regulatory Network	9,223.11	0.00	0.00	9,223.11	2,514.44	267
<b>527.8760 Business taxes, licenses ar</b>	<b>9,223.11</b>	<b>0.00</b>	<b>0.00</b>	<b>9,223.11</b>	<b>2,514.44</b>	<b>267</b>
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
<b>531.8860 Professional fees</b>	<b>22,463.24</b>	<b>6,500.00</b>	<b>0.00</b>	<b>28,963.24</b>	<b>28,822.60</b>	<b>0</b>
5150 Rent	15,870.00	0.00	0.00	15,870.00	14,835.00	7
<b>533.8910 Rental</b>	<b>15,870.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,870.00</b>	<b>14,835.00</b>	<b>7</b>
5006 Wages	103,977.06	0.00	0.00	103,977.06	65,957.56	58
<b>537.9060 Salaries and wages</b>	<b>103,977.06</b>	<b>0.00</b>	<b>0.00</b>	<b>103,977.06</b>	<b>65,957.56</b>	<b>58</b>
5160 Telephone	860.96	0.00	0.00	860.96	1,230.56	(30)
<b>547.9225 Telephone</b>	<b>860.96</b>	<b>0.00</b>	<b>0.00</b>	<b>860.96</b>	<b>1,230.56</b>	<b>(30)</b>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>
<b>Net Income (Loss)</b>	<b>51,158.34</b>			<b>44,658.34</b>	<b>44,746.29</b>	

## Certificate Of Completion

Envelope Id: 399BAB87-9D91-4A62-AE66-CCB6852AA884

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Envelope Originator:

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Strong & Associates Chartered Professional Account

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admin@strongconsulting.ca

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10/31/2025 12:12:12 PM

Account

admin@strongconsulting.ca

## Signer Events

### Signature

### Timestamp

Chris Charles

chris.charles@nscct.ca

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Christopher McClure

drew@cedarwoodpsychology.ca

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ID: 3ac4da74-3783-49aa-bfbb-d8f78be47b88

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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

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### Timestamp

## Envelope Summary Events

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