

2024-2025 Annual Report



Nova Scotia
Occupational Therapy
Regulator

**The Nova Scotia Occupational Therapy
Regulator acknowledges that we are in
Mi'kma'ki, the ancestral and unceded territory
of Mi'kmaq people.**

We are all treaty people.

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About the Regulator

The Nova Scotia Occupational Therapy Regulator (NSOTR) is the governing body established by the provincial government to regulate the practice of occupational therapy, under the *Regulated Health Professions Act* (RHPA).

The Regulator's mandate is to protect the public interest by:

- setting requirements and standards for licensure and practice
- establishing programs to verify that occupational therapists practice safely and competently
- investigating concerns raised about registrants' practice.

MISSION

To protect the public by ensuring and advancing safe, effective, and ethical occupational therapy practice.

VISION

Public trust in quality Occupational Therapists for Nova Scotians.

VALUES

The Nova Scotia Occupational Therapy Regulator is committed to demonstrating:

Accountability

Respect

Transparency

Leadership

Trust

Fairness

Collaboration

People

BOARD OF DIRECTORS

The Board of Directors oversees and controls the affairs of the Regulator, as required by the *Regulated Health Professions Act* (RHPA). It is comprised of 4 occupational therapists who are registrants of NSOTR and 3 public representatives appointed by government.

Jen Davis, OT, Chair

Jonathan Belbin, OT, Vice Chair

Sarah Teklet, OT, Treasurer

Nicole Boudreau, OT, Secretary (until May 2025)

Phil Veinotte, Public Representative (until Jan 2025)

Tony Boudreau, Public Representative (from May 2025)

Nena Snyder, Public Representative (re-appointed May 2025)

Maria Lasheras, Public Representative

STAFF

NSOTR staff perform regulatory and administrative functions under the direction of the Executive Director/Registrar.

Kevin Wong, OT, Executive Director/Registrar

Josef Méthot, Administrative & Registration Associate

Rachel Avery, OT, Regulatory Program Coordinator

Message from the Board Chair

The 2024/2025 registration year saw some of the biggest changes in the history of the College. The most impactful change this year was the implementation of the Regulated Health Professions Act (RHPA) by the Nova Scotia government. This resulted in the College of Occupational Therapists of Nova Scotia becoming the Nova Scotia Occupational Therapy Regulator (NSOTR). Many additional changes came with the transition, including a new logo and official colours, a change in the titles that occupational therapists can hold, a new website and updating many of our policies to reflect the new name and new requirements under RHPA.

“With almost 800 Occupational Therapists registered to practice in the province, the responsibilities of the Regulator, and the demands placed upon it, continue to grow and evolve.”

The Nova Scotia Occupational Therapy Regulator is responsible for the regulation of the profession and protecting the public by setting standards for practice, ensuring therapists practice safely and competently, and investigating complaints regarding registrants’ practice. With almost 800 occupational therapists registered to practice in Nova Scotia, the responsibilities of the Regulator, and the demands placed upon it, continue to grow and evolve. Kevin Wong, Registrar and Executive Director manages not only the day-to-day operations of the Regulator but also steered the organization through the lengthy and complex process of migration to the RHPA. This work was supported by Josef Méthot, Administration and Registration Associate and Rachel Avery, Regulatory Program Coordinator. We thank Kevin for his dedication and hard work during this complex process as well as Josef and Rachel for their work this year.

There have been changes to the Board this past year. Public member Phil Veinotte ended his time on the Board this winter after serving for several years and professional member Nicole Boudreau also ended her term on the Board this spring, both of whom brought a wealth of experience and valuable perspectives. On behalf of the Board, we thank Phil and Nicole for their work. Public members Maria Lasheras and Nena Snyder (who was recently re-appointed for a second term) continue to make significant contributions to the

work of the Board, bringing the public perspective to the Board discussions. In early May, we welcomed newly appointed public member Tony Boudreau. The Board once again has a full complement of public members along with current professional members Sarah Teklet and Jonathan Belbin. Very soon, the Board will begin the process of filling the professional member opening.

The Board also changed its own structure this year, moving away from a traditional governance model to a Policy Governance model. This transition required significant engagement of the Board to change our policies and how we operate. This change provides the Board the ability to focus more on strategic requirements, rather than focusing on the day to day operations. The responsibility of the day to day operations falls to the Registrar & Executive Director, who is best positioned to manage these decisions.

“I encourage all occupational therapists to consider volunteering with the Regulator; we could not accomplish all that we do without occupational therapists and public members.”

The activities of the Regulator are supported by numerous occupational therapists from across the province, as well as public members, through their volunteer work on various committees. These include the Registration and Licensing, Continuing Competency, Professional Practice, and Professional Conduct, among others committees. On behalf of the Board, I want to thank these volunteers for their important participation on these committees, which are integral to the operations of the Regulator. I encourage all occupational therapists to consider volunteering with the Regulator; we could not accomplish all that we do without occupational therapists and public members.

As we move into the summer months and the warm weather seems to have arrived, I wish everyone a wonderful summer.

Jen Davis, OT Reg. (N.S.)
Board Chair

Message from the Registrar & Executive Director

As we reflect on the 2024-2025 year, it is clear this has been a period of significant transition and transformation for the Regulator. Much of this past year was spent operating under the *Occupational Therapists Act*, as we prepared for our migration to the *Regulated Health Professions Act* (RHPA) on March 31, 2025. This legislative change represents more than a new legal framework—it marks a pivotal moment in modernizing how we regulate to protect the public interest and support safe, effective, and high-quality occupational therapy services for Nova Scotians.

The transition to the RHPA required careful planning and extensive effort throughout 2024-2025. Over the past year, we focused on updating governance structures, revising policies and procedures, and implementing key operational programming. This included the implementation of a revised Continuing Competence Program, supported by new staff dedicated to advancing this critical area of regulatory programming. We also introduced a new database software system to streamline registration, licensing, and regulatory workflows, enhancing efficiency and responsiveness for both registrants and the public.

“The *Regulated Health Professions Act*... marks a pivotal moment in modernizing how we regulate to protect the public interest and support safe, effective and high-quality occupational therapy services for Nova Scotians.”

As we look ahead, 2025-2026 will mark our first full operational year under the RHPA. This new chapter brings opportunities to further modernize core regulatory programs, strengthen public protection initiatives, and support occupational therapists in navigating evolving practice standards and expectations. Key priorities include implementing enhanced quality assurance initiatives, ensuring effective oversight, and fostering collaboration within the provincial and national regulatory community. In addition, the launch of the Regulator’s new branding and website in 2025-2026 created a refreshed and modernized public presence, improving accessibility, usability, and transparency for stakeholders.

“As we enter this next chapter, we remain committed to keeping registrants and key partners informed as new initiatives and changes unfold.”

Our partnerships remain critical during this period of change. NSOTR continues to work closely with the Nova Scotia Regulated Health Professions Network (NSRHPPN), which has provided vital guidance to health regulators across the province in implementing the RHPA and advancing work on shared practice standards and other regulatory requirements. At the national level, the Association of Canadian Occupational Therapy Regulatory Organizations (ACOTRO) has made important progress in developing new national eLearning modules to support consistency in occupational therapy practice across Canada and to assist regulators in meeting emerging challenges. These collaborative initiatives ensure that occupational therapy regulation remains forward-thinking and aligned across jurisdictions.

This year also brought staffing transitions and the addition of new staff who bring fresh perspectives and energy to our work. We welcomed Josef Méthot and Rachel Avery to the team. Their work has been pivotal to the operational successes this year. The dedication and resilience of our Board of Directors, committee volunteers, and staff have been instrumental in navigating the workload and milestones of this transitional year.

As we enter this next chapter, we remain committed to keeping registrants and key partners informed as new initiatives and changes unfold. Together, we will ensure that occupational therapy regulation in Nova Scotia continues to evolve to meet the highest standards of public protection and professional practice.

Kevin Wong, OT Reg. (N.S.)
Executive Director & Registrar

Transition to the Regulated Health Professions Act



COLLEGE of OCCUPATIONAL
THERAPISTS of NOVA SCOTIA



Nova Scotia
Occupational Therapy
Regulator

The College of Occupational Therapists of Nova Scotia (COTNS) officially migrated from the Occupational Therapists Act, 1998 to the *Regulated Health Professions Act* (RHPA) on March 31, 2025. This transition brought significant changes for this organization and the profession, including:

- A new legislative framework for the regulation of occupational therapy;
- New reporting and quality assurance requirements for the Regulator;
- A new committee structure for the Regulator; and
- A new name.

The name Nova Scotia Occupational Therapy Regulator (NSOTR) more clearly represents our regulatory role and public protection mandate, in line with best practices for regulatory bodies.

As a part of the transition to the RHPA, the Board developed and passed new Bylaws for NSOTR in April 2025, following consultation.

NSOTR publishes notices regarding proposed Bylaws and Bylaw amendments on our website at nsotr.ca/news.

We actively seek feedback on Bylaw changes from our registrants and the Nova Scotia Regulated Health Professions Network (the “Network”), of which NSOTR is a member.

The Network facilitates collaboration among regulated health professions to protect the public interest through enhanced regulation. The Network’s membership includes 20 regulated health professions in Nova Scotia.



Registration & Licensing

NSOTR establishes and upholds requirements for registration and licensure as an occupational therapist in Nova Scotia. Anyone entering or re-entering the profession must demonstrate they have the qualifications, experience, and character to provide safe and effective care to Nova Scotians.

Over the past year, we prepared significant updates to our Registration and Licensure Policies to be introduced in 2025-2026. These new and updated policies focus on making our application processes more accessible, enhancing public protection, and strengthening regulatory enforcement.

Labour Mobility

NSOTR is committed to reducing barriers and streamlining regulatory processes for occupational therapists licensed elsewhere in Canada. This year, we demonstrated our commitment to facilitating labour mobility by:

- Prioritizing the processing of labour mobility applications wherever possible
- Leading work with Canadian OT regulators to streamline the process of sharing professional registration history between jurisdictions
- Leading work to harmonize Continuing Competency requirements across the 4 Atlantic provinces
- Continuing to waive application fees for Labour Mobility applicants, in line with the *Patient Access to Care Act*

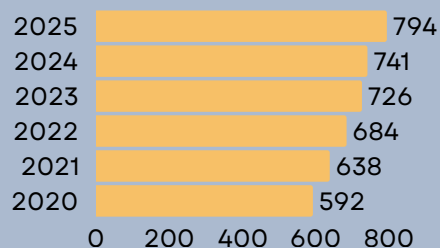
ACTIVE LICENCES

As of March 31, 2025

Practicing: **794**

Conditional: **1**

Total: 795



APPLICATIONS

Apr 1, 2024 - Mar 31, 2025

Approved: **74**

Denied: **0**

Withdrawn: **0**

In Progress (Mar. 31): **5**

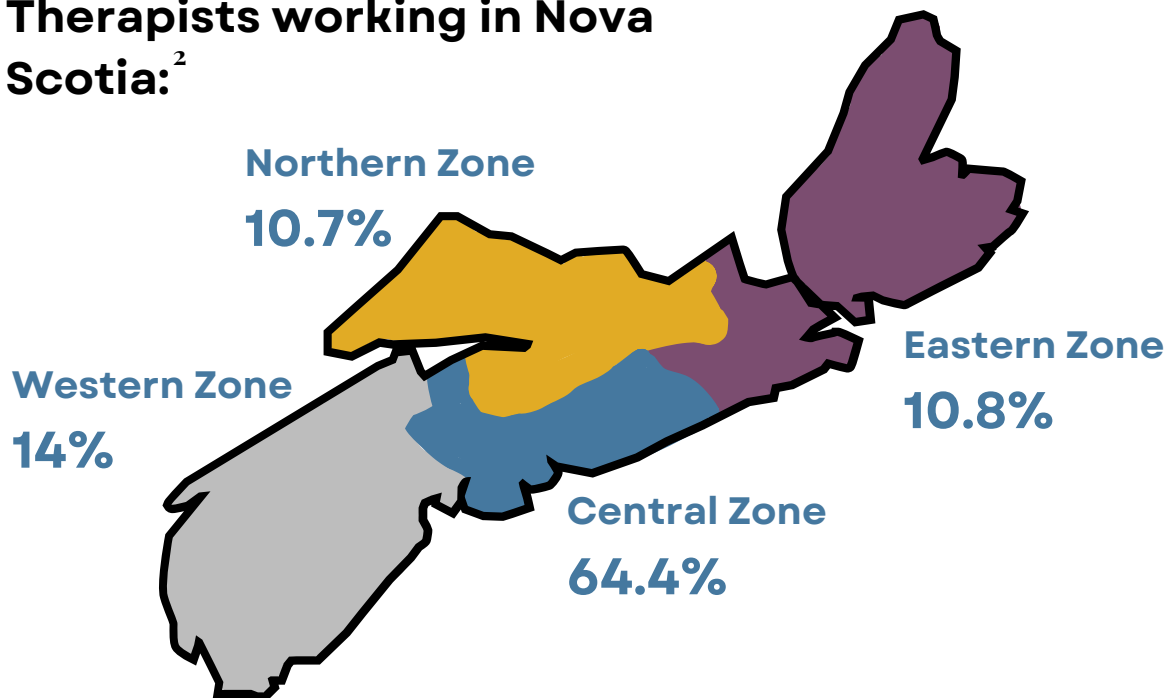
Total: 79

APPEALS & REVIEWS:

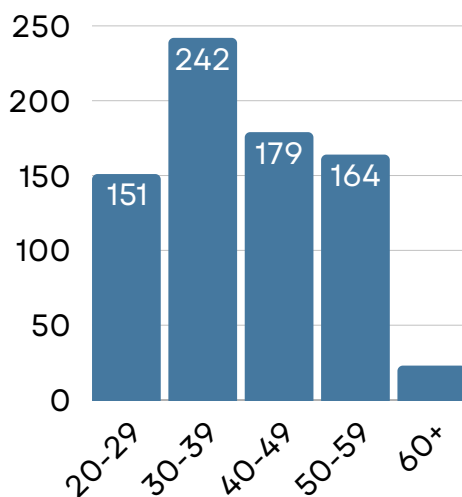
2024-2025 : 0

Profile of Nova Scotia Occupational Therapists¹

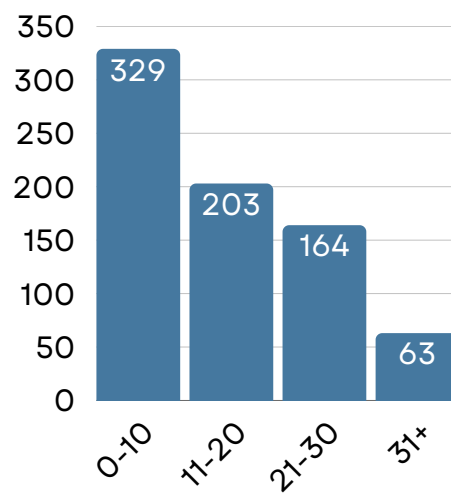
Distribution of Occupational Therapists working in Nova Scotia:²



Age Distribution:¹



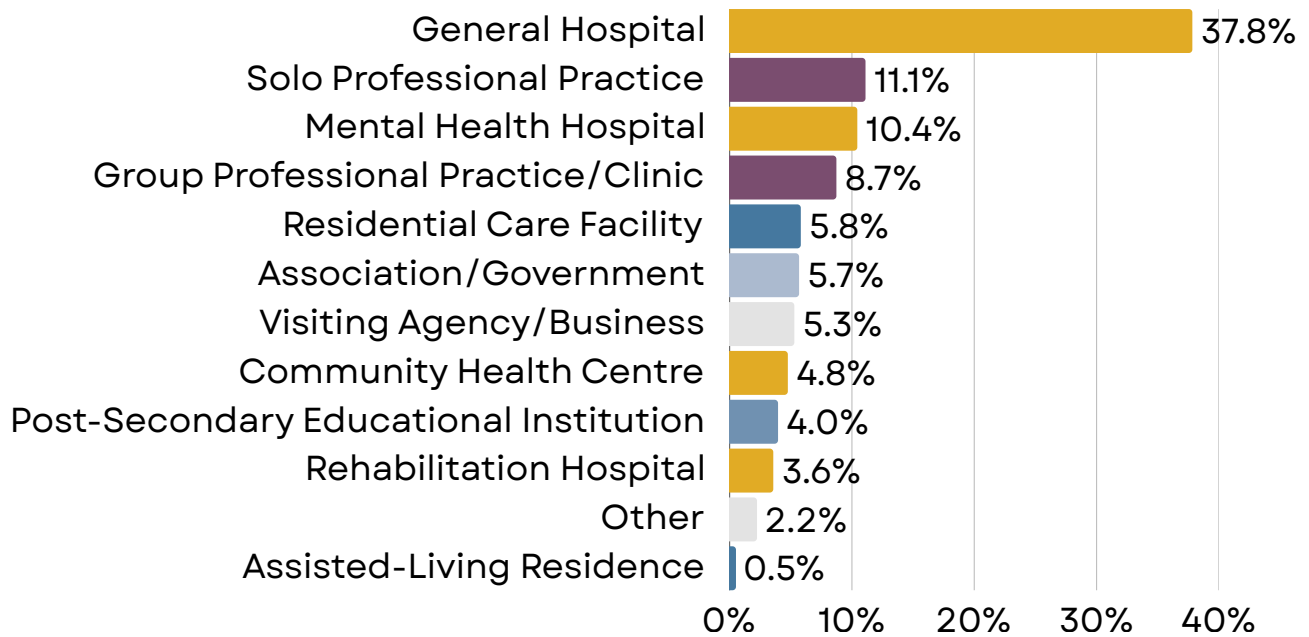
Years Since Graduation:¹



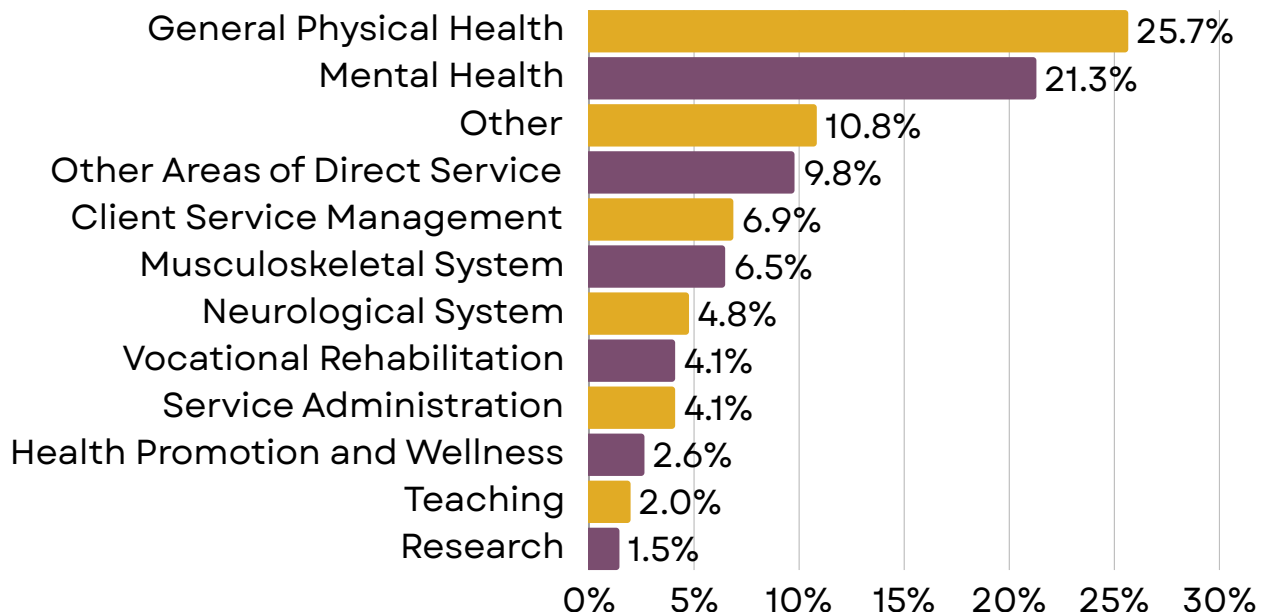
¹ Data pulled from 2024 Canadian Institute of Health Information (CIHI) Report

² Data pulled from June 2024 Department of Health and Wellness Report

Primary Employer Type: ¹



Primary Area of Practice: ¹



¹ Data pulled from 2024 Canadian Institute of Health Information (CIHI) Report

Professional Conduct

NSOTR has the responsibility to address concerns and complaints related to the practice of occupational therapy in Nova Scotia.

NSOTR publishes information in plain language about how to make a complaint and the professional conduct process on our website at nsotr.ca.



COMPLAINT ALLEGATION TYPE SUMMARY

Unresolved Complaints

(unresolved as of April 1, 2024)

Incapacity	2
Professional Misconduct	1

New Complaints

(received between Apr 1, 2024-Mar 31 2025):

Professional Misconduct	5
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COMPLAINT OUTCOMES

Outcome of Resolved Complaints

(Apr 1, 2024-Mar 31, 2025)

Authorize Resignation.....	1
Reprimand.....	1
Dismissed.....	1
Informal Resolution.....	1

Status of Unresolved Complaints

(unresolved as of Apr 1, 2025)

Under Investigation.....	4
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COMPLAINTS RECEIVED BY YEAR (2020-2025)

2024-2025.....	5
2023-2024.....	5
2022-2023.....	4
2021-2022.....	6
2020-2021.....	5

COMPLAINT OUTCOMES* (2020-2025)

Dismissal.....	11
Informal Resolution.....	7
Caution.....	2
Counsel.....	2
Reprimand.....	4
Authorize Resignation.....	1
Unresolved.....	4

*Complaints may have multiple outcomes

2024-2025 Committees

(under the Occupational Therapists Act)

The work of the Regulator is supported by volunteer committees of registrants and public representatives. Until March 31, 2025, NSOTR had five committees:

PROFESSIONAL PRACTICE COMMITTEE

Karen Kendall, OT (Chair)
Sandy Cantwell-Kerr, OT
Sheila Poulton, OT
Angela Stairs, OT
Amanda Forward, OT

Oversaw the Professional Practice programs of the Regulator, including supporting the development and revision of Practice Standards and Practice Guidelines.

CONTINUING COMPETENCE COMMITTEE

Karen Landry, OT (Chair)
Diane Mackenzie, OT
Dorothy Edem, OT
Karen Roberts-Small, OT
Sue Street, OT

Oversaw the Continuing Competence Program (CCP) and initiatives of the Regulator, including supporting the development of CCP requirements and processes.

CREDENTIALS COMMITTEE

Christine Marchessault, OT (Chair)
Christine Bray, OT
Anne Fraser, OT
Sarah Teklet, OT
Myrna King

Upon referral, determined:

- *whether an applicant meets the criteria for registration, licensing, or renewal of a licence, or*
- *whether conditions or restrictions should be imposed on a licence*

INVESTIGATIONS COMMITTEE

Scott Thieu, OT (Chair)
Christine Marchessault, OT
Pauline Cousins, OT
Brian Bailkowski, OT
Margie Brisson (Public Member)
Jim Stewart (Public Member)

Responsible for assessing complaints about an occupational therapist and gathering information during the course of an investigation.

NOMINATIONS COMMITTEE

Jen Davis, OT (Chair)
Maria Lasheras (Public Member)
Kelsey Hunter, OT

Oversaw the selection process for new Board members.

2025-2026 Committees

(under the Regulated Health Professions Act)

The *Regulated Health Professions Act* introduced a new committee structure for all health professional regulators. As required by the RHPA, NSOTR will constitute seven **statutory** committees over the 2025-2026 year. Of these, two replace existing committees:

REGISTRATION AND LICENSING COMMITTEE

Reviews applications for registration and licensure or renewal of a licence upon referral by the Registrar. The Committee determines:

- *whether an applicant meets the criteria for registration, licensing, or renewal of a licence, or*
- *whether conditions or restrictions should be imposed on a licence*

(replaces Credentials Committee)

COMPLAINTS COMMITTEE

Reviews and investigates complaints against registrants upon referral by the Registrar or appeal by the complainant. The Complaints Committee may dismiss a complaint or resolve it with the consent of the registrant, or refer the matter to the Professional Conduct Committee.

(replaces Investigations Committee)

Two other new committees are responsible for functions that were previously handled by the Board or an ad-hoc committee:

PROFESSIONAL CONDUCT COMMITTEE

Conducts hearings into allegations of professional misconduct referred by the Complaints Committee and determines penalties for misconduct if the registrant is found guilty.

(previously performed by an ad-hoc Hearing Committee)

REGISTRATION AND LICENSING REVIEW COMMITTEE

Considers requests for review by an applicant for registration and licensure or renewal of a licence when their application was

- *denied*
- *approved an application but with conditions or restrictions*

(requests for review were previously considered by the Board)

Finally, there are three new statutory committees which are responsible for specific processes outlined in the RHPA. These committees have a supporting role to our professional conduct and quality assurance programs. They perform functions which did not exist under the old Act or were previously handled by other committees:

PRACTICE REVIEW COMMITTEE

Upon referral of the Registrar or another committee, conducts formal reviews of a registrant's practice when the Regulator has information that suggests systematic or other issues with a registrant's practice.

REINSTATEMENT COMMITTEE

Reviews applications by a registrant or former registrant for reinstatement of their registration or licensure following a revocation or resignation of registration or licensure as a result of a regulatory process.

FITNESS-TO-PRACTISE COMMITTEE

Administers the Fitness-to-Practise process. Registrants can agree to participate the Fitness-to-Practise process if the Regulator has information that suggests they are unable to practice safely or competently due to incapacity.

As well, the following three **standing** committees are continued and/or re-named under the new NSOTR Bylaws:

CONTINUING COMPETENCE COMMITTEE

(continued from COTNS)

PROFESSIONAL PRACTICE COMMITTEE

(continued from COTNS)

APPOINTMENTS COMMITTEE

(previously the Nominations Committee)

Jen Davis, OT (Chair)
Tony Boudreau (Public Member)
Maria Lasheras (Public Member)

Oversees the selection process for new Board and Committee members, recommending candidates who best meet the Regulator's goal of diverse and representative governance in the public interest.

Ensuring Quality Regulation

Quality Assurance for Regulator Performance

NSOTR is committed to fair, accessible, and efficient regulatory processes. In the upcoming year, we will participate in the Nova Scotia Department of Health and Wellness' Quality Assurance Program for Regulator Performance, which provides an assessment of health regulators across a set of governance, regulatory and organizational standards.

Operational Changes

Here are some of the ways that the Regulator improved our services to applicants, registrants, and members of the public in 2024-2025:

- Migrated to a new, modern regulatory management database and online application software
- Launched a modernized Public Registry of Occupational Therapists
- Looking forward to the launch of our new website in 2025-2026, we revised website content, forms, and standards to meet “plain language” standards and accessibility best practices

Equity, Diversity, Inclusion, Reconciliation, and Accessibility (EDIRA)

In 2024-2025, the Regulator continued to demonstrate our commitment to EDIRA in our regulatory work and in the occupational therapy profession. Highlights of our work in this area included:

- New initiatives to engage with racialized and Indigenous registrants
- Laying the groundwork for new consultative committees and recruitment policies for Board and Committee membership
- Collection of voluntary racialized group and Indigenous self-identity data from registrants

Collecting indigenous identity data will support the Regulator's ongoing response to Truth and Reconciliation Commission Call to Action 23, which calls on the government to increase the number of Indigenous health-care professionals and ensure their retention in Indigenous communities.

Professional Practice

NSOTR creates standards and guidelines that set minimum requirements for how occupational therapists should practice. These standards support professional and quality practice by describing expectations for safe, ethical, competent practice.

Development and Review of Standards

NSOTR's standards and guidelines undergo regular review and updates by the Professional Practice Committee. The Committee and NSOTR staff continued work throughout 2024-2025 to review and update all current practice standards and guidelines, and develop new standards as needed. Highlights of this work include:

- In January 2025, NSOTR released new *Standards for the Prevention of Sexual Misconduct*, as required by the RHPA General Regulations.
- Updates to the *Guide to Supervised Practice* are complete, and the document will be released in June 2025.
- Work has continued on the new *Standards for Psychotherapy*, which are projected to be implemented in 2025, following consultation with registrants and regulatory partners.

Revisions to most standards and guidelines are projected to be completed in the 2025-2026 year.

Practice Support Resource

In January 2025, NSOTR introduced the Regulatory Program Coordinator role. This role offers support to registrants with any professional practice questions or inquiries they have related to the standards, guidelines, legislation, and other regulatory requirements.

Most Common Themes of Practice Inquiries

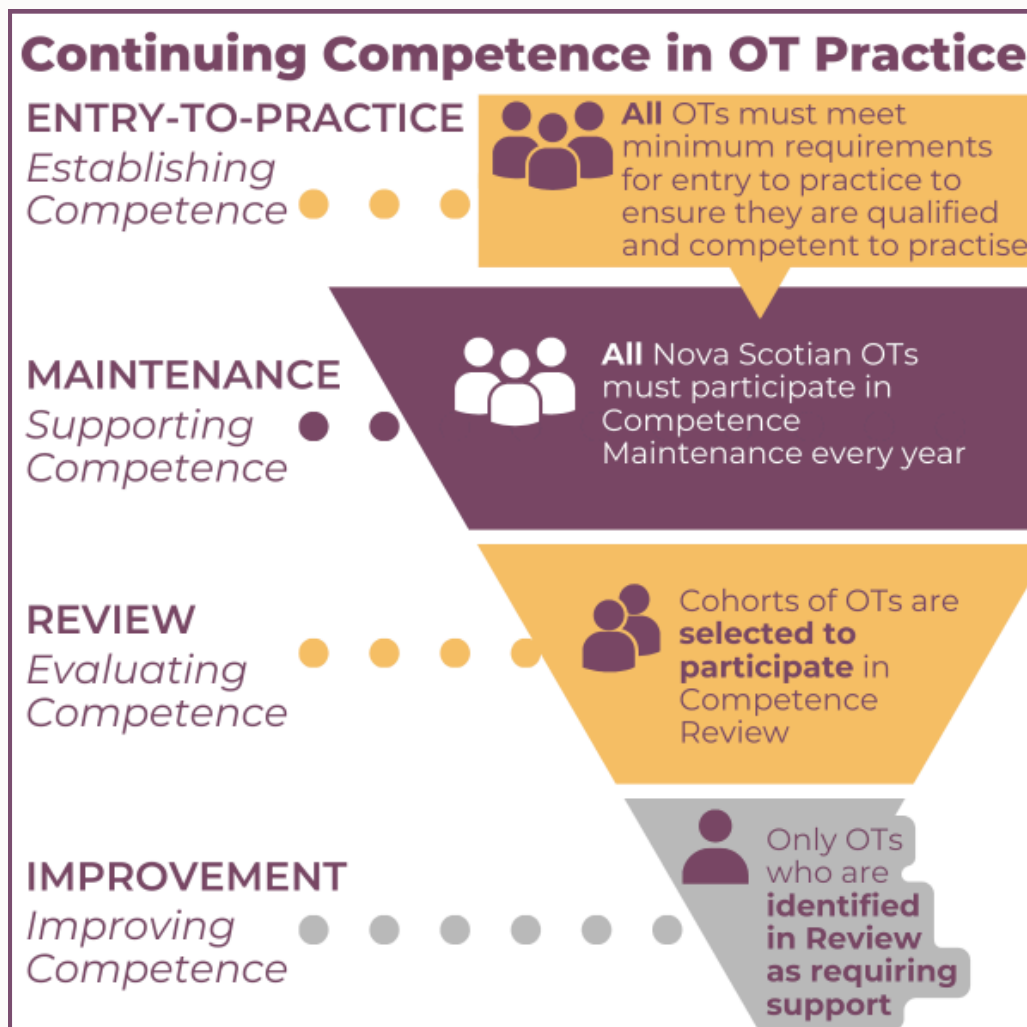
(Jan-Apr 2025)

1. Record Keeping
2. Scope of Practice
3. Support Personnel
4. Psychotherapy
5. Virtual Care

Continuing Competence

The Continuing Competence Committee is responsible for developing, implementing, maintaining, and evaluating the Continuing Competence Program (CCP). The CCP ensures and verifies that registrants have the knowledge, skills, judgment, and values to provide quality service to the public.

Over 2024-2025, the Committee developed and implemented significant and transformational changes to all three sections of the CCP: Maintenance, Review, and Improvement. In particular, the revised CCP includes a modern, evidence-based, and comprehensive competency assessment process which allows NSOTR to both ensure quality practice and support registrants in identifying areas for improvement.



Competence Maintenance

In preparation for the upcoming 2025/2026 renewal period, the Professional Development Plan (PDP) is now completed through NSOTR's Online Portal. This will make submitting and monitoring the required annual learning goals and activities easier for both registrants and NSOTR staff.



Competence Review

The RHPA requires each healthcare professional regulator to conduct competency assessments as part of their Continuing Competence Program. Accordingly, NSOTR has introduced a new virtual peer behaviour-based assessment which takes a detailed look at a registrant's practice to ensure that they are meeting the expectations for competent practice. It is designed to be specific to the registrant's practice and assesses clinical interactions as well as regulatory responsibilities.

Registrants are selected for participation in Competence Review using a risk-based selection (RBSA), which allows the Regulator to focus resources on those registrants with more risk indicators in their practice. While registrants with more indicators are more likely to be selected for Competence Review, registrants with none or few indicators may also be selected.

Competence Improvement

If a registrant is identified during Competence Review as requiring support in one or more areas, they may be assigned mandatory learning activities specific to their learning needs with a timeline for completion.

Looking Ahead to 2025-2026

The first cohort of registrants is anticipated to complete the Competence Review assessment process in the early months of the 2025-2026 year, with cohorts being selected multiple times annually. We look forward to sharing the results of the initial cohorts in our next Annual Report!

In the meantime, NSOTR will keep registrants informed of any changes and revisions to the CCP as we work to ensure the program remains relevant, effective, and up-to-date.

Audited Financial Statements

NOVA SCOTIA OCCUPATIONAL THERAPY REGULATOR FINANCIAL STATEMENTS

MARCH 31, 2025

NOVA SCOTIA OCCUPATIONAL THERAPY REGULATOR
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MARCH 31, 2025

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INDEPENDENT AUDITORS' REPORT

To the Members of:
Nova Scotia Occupational Therapy Regulator

Opinion

We have audited the financial statements of **Nova Scotia Occupational Therapy Regulator** ("the Regulator"), which comprise the statement of financial position as at March 31, 2025 and the statements of operations, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Regulator as at March 31, 2025, and results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Regulator in accordance with the 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Regulator'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 Regulator or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Regulator's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Regulator's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Regulator's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Regulator to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Dartmouth, Nova Scotia
June 5, 2025



Chartered Professional Accountants

**NOVA SCOTIA OCCUPATIONAL THERAPY REGULATOR
STATEMENT OF OPERATIONS - UNRESTRICTED FUND
FOR THE YEAR ENDED MARCH 31, 2025**

4

	2025	2024
	\$	\$
REVENUES		
Membership fees	427,110	376,375
Interest income	27,278	26,002
Other	15,578	-
Administrative charges	<u>9,212</u>	<u>12,315</u>
	<u>479,178</u>	<u>414,692</u>
OPERATING EXPENSES		
Administration	129,785	43,502
Amortization	2,727	293
Board and committees	30,656	22,361
Collaborative partnerships	13,442	11,864
Continuing competency	-	4,000
Investigations	15,908	29,462
Occupancy	23,195	25,315
Professional fees	47,749	57,545
Public and member engagement	9,024	955
Salaries and wages	<u>188,223</u>	<u>171,020</u>
	<u>460,709</u>	<u>366,317</u>
EXCESS OF REVENUES OVER EXPENSES	<u><u>18,469</u></u>	<u><u>48,375</u></u>

NOVA SCOTIA OCCUPATIONAL THERAPY REGULATOR
STATEMENT OF CHANGES IN NET ASSETS
AS AT MARCH 31, 2025

	OPERATING RESERVE FUND	CONTINUING COMPETENCY FUND	HEARING FUND	SPECIAL PROJECTS FUND	UNRESTRICTED FUND	Total 2025	Total 2024
	\$	\$	\$	\$	\$	\$	\$
Balance, beginning of year	44,372	119,300	237,000	176,869	81,377	658,918	610,543
Excess (deficiency) of revenues over expenses	-	(4,067)	-	-	18,469	14,402	48,375
Interfund transfers (Note 2)	-	-	-	48,375	(48,375)	-	-
Balance, end of year	<u>44,372</u>	<u>115,233</u>	<u>237,000</u>	<u>225,244</u>	<u>51,471</u>	<u>673,320</u>	<u>658,918</u>

NOVA SCOTIA OCCUPATIONAL THERAPY REGULATOR
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2025

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	2025	2024
	\$	\$
ASSETS		
CURRENT		
Cash	160,127	255,239
Accounts receivable	-	3,565
Investments (Note 3)	441,768	292,255
Prepays	<u>6,761</u>	<u>8,157</u>
	608,656	559,216
INVESTMENTS (Note 3)	144,118	204,086
CAPITAL ASSETS (Note 4)	12,562	2,341
INTANGIBLE ASSETS (Note 5)	<u>36,656</u>	<u>-</u>
	<u><u>801,992</u></u>	<u><u>765,643</u></u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 6)	67,592	53,880
Deferred revenue	<u>61,080</u>	<u>52,845</u>
	<u>128,672</u>	<u>106,725</u>
NET ASSETS		
OPERATING RESERVE FUND	44,372	44,372
CONTINUING COMPETENCY FUND	115,233	119,300
HEARING FUND	237,000	237,000
SPECIAL PROJECTS FUND	225,244	176,869
UNRESTRICTED FUND	<u>51,471</u>	<u>81,377</u>
	<u>673,320</u>	<u>658,918</u>
	<u><u>801,992</u></u>	<u><u>765,643</u></u>

COMMITMENTS (Note 7)

Approved by the Board



Director

NOVA SCOTIA OCCUPATIONAL THERAPY REGULATOR
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2025

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	2025	2024
	\$	\$
CASH PROVIDED BY (USED FOR):		
OPERATING		
Excess of revenues over expenses	14,402	48,375
Items not affecting cash		
Amortization	<u>2,727</u>	<u>293</u>
	17,129	48,668
Changes in non-cash working capital items		
Accounts receivable	3,565	(3,565)
Prepays	1,396	1,764
Accounts payable and accrued liabilities	13,712	27,076
Deferred revenue	<u>8,235</u>	<u>6,295</u>
	<u>44,037</u>	<u>80,238</u>
INVESTING		
Acquisition of investments	(388,837)	(236,625)
Proceeds on disposition of investments	299,292	125,811
Acquisition of capital assets	(12,948)	(2,634)
Acquisition of intangible assets	<u>(36,656)</u>	<u>-</u>
	<u>(139,149)</u>	<u>(113,448)</u>
CHANGE IN CASH	(95,112)	(33,210)
CASH - beginning of year	<u>255,239</u>	<u>288,449</u>
CASH - end of year	<u>160,127</u>	<u>255,239</u>

1. OPERATIONS

Nova Scotia Occupational Therapy Regulator ("the Regulator") is a governing body established by the provincial government to regulate the practice of Occupational Therapy in Nova Scotia in accordance with the Occupational Therapists Act. The Regulator is a not-for-profit organization.

On March 31, 2025, the authorizing legislation for the regulation of occupational therapists in Nova Scotia changed from the Occupational Therapists Act to the Regulated Health Professions Act. The resulting new regulations required a name change from the College of Occupational Therapists of Nova Scotia to the Nova Scotia Occupational Therapy Regulator.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

Fund accounting

The Board has established several internally restricted funds which include the Operating Reserve Fund, Continuing Competency Fund, Hearing Fund and Special Projects Fund.

Operating Reserve Fund

The purpose of the Operating Reserve Fund is to reserve funds to cover operating expenses. A portion of net assets at year end is agreed upon by the board and allocated to this fund. During the year, the Board approved a transfer of the prior year's excess of revenues over expenses to the Special Projects Fund.

Continuing Competency Fund

The purpose of the Continuing Competency Fund is to provide funds for specified education and learning activities for the members. A portion of net assets at year end is agreed upon by the board and allocated to this fund.

Hearing Fund

The purpose of the Hearing Fund is to provide funds for legal matters. A minimum balance of \$200,000 is maintained for this fund. If the balance falls below the established minimum, a portion of net assets is transferred to the Hearing Fund at year end.

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund accounting (continued)

Special Projects Fund

The purpose of the Special Projects Fund is to provide funds for agreed upon projects necessary for the College. A portion of net assets at year end is agreed upon by the board and allocated to this fund.

Unrestricted Fund

The Unrestricted Fund is used for the College's day-to-day ongoing activities. Membership fees are collected annually and are unrestricted. This fund includes the assets, liabilities, revenues and expenses other than those related to the Operating Reserve Fund, Continuing Competency Fund, Hearing Fund and Special Projects Fund.

Cash

Cash consists of cash on hand and bank balances held with a financial institution.

Revenue recognition

Revenues from membership fees, administrative charges and other revenue are recorded when the services are rendered, the price is fixed or determinable and collection is reasonably assured. Membership fees received in advance of the membership year to which they relate are recorded as deferred revenue. Revenues from investments are recognized as they are earned over time.

Capital assets

Capital assets are recorded at cost. Amortization is provided for using the following rates and methods over the estimated useful lives as follows:

Computers	3 years	Straight-line
Furniture and equipment	5 years	Straight-line

Amortization is prorated on a monthly basis in the year of acquisition.

Intangible assets

Intangible assets are accounted for at cost. Amortization is provided for using the following rates and methods over their estimated useful lives as follows:

Quality assurance competency assessment license	10 years	Straight-line
Website	5 years	Straight-line

Amortization is prorated on a monthly basis in the year of acquisition.

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income taxes

The Regulator is a non-profit organization under Section 149.1 (1) of the Income Tax Act, and, as such, is exempt from income taxes. Accordingly, no provision has been made in the accounts for income taxes.

Financial instruments

Measurement of financial instruments

The Regulator initially measures its financial assets and financial liabilities at fair value.

The Regulator subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments which are measured at fair value. Changes in fair value are recognized in excess of revenues over expenses.

Financial assets measured at amortized cost include cash.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write down is recognized in the excess of revenues over expenses. Any previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of reversal is recognized in excess of revenues over expenses.

Use of estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Estimates are used when accounting for items and matters such as allowance for doubtful accounts, useful lives of capital assets and intangible assets and certain accrued liabilities. Actual results could differ from those estimates.

NOVA SCOTIA OCCUPATIONAL THERAPY REGULATOR
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

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3. INVESTMENTS

Investments are purchased and held in accordance with the College's policies specifying the quality of investments and limiting the amount of market risk exposure.

Fixed Income - held to maturity	Maturity Date	2025	2024
		\$	\$
Bank of Nova Scotia, 1.64%, GIC	June 2025	64,877	63,830
Bank of Nova Scotia, 4.80%, GIC	June 2025	207,864	-
Bank of Nova Scotia, 2.25%, GIC	February 2026	68,485	-
Bank of Nova Scotia, 3.60%, GIC	February 2026	100,542	-
Bank of Nova Scotia, 4.50%, GIC	June 2026	45,210	43,264
Bank of Nova Scotia, 1.45%, GIC	June 2026	71,494	70,472
Bank of Nova Scotia, 3.37%, GIC	June 2027	27,414	26,520
Matured GIC's		<u>-</u>	<u>292,255</u>
		585,886	496,341
Less current portion		<u>441,768</u>	<u>292,255</u>
		<u>144,118</u>	<u>204,086</u>

4. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2025	Net 2024
	\$	\$	\$	\$
Computers	4,716	1,390	3,326	2,341
Furniture and equipment	<u>10,866</u>	<u>1,630</u>	<u>9,236</u>	<u>-</u>
	<u>15,582</u>	<u>3,020</u>	<u>12,562</u>	<u>2,341</u>

5. INTANGIBLE ASSETS

	Cost	Accumulated Amortization	Net 2025	Net 2024
	\$	\$	\$	\$
Quality assurance competency assessment license	33,900	-	33,900	-
Website	<u>2,756</u>	<u>-</u>	<u>2,756</u>	<u>-</u>
	<u>36,656</u>	<u>-</u>	<u>36,656</u>	<u>-</u>

NOVA SCOTIA OCCUPATIONAL THERAPY REGULATOR
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2025

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5. INTANGIBLE ASSETS (Continued)

No amortization has been recorded on the website as is it under development at year end.
 No amortization has been recorded on the quality assurance competency assessment license as it was purchased on March 31, 2025.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2025	2024
	\$	\$
Trade payables	49,550	46,317
Accrued liabilities	18,042	5,327
Government remittances	<u>-</u>	<u>2,236</u>
	<u>67,592</u>	<u>53,880</u>

7. COMMITMENTS

During the year ended March 31, 2024, the Regulator signed an agreement for software implementation with Software Groups Inc. At March 31, 2025, the implementation was not 100% complete and the remaining commitment to complete is approximately \$11,500, inclusive of HST.

The Regulator has entered into a sublease agreement for office space commencing August 1, 2024 and ending July 30, 2029. The future minimum lease payments for the next 5 years are as follows:

	\$
2026	9,350
2027	9,740
2028	9,935
2029	9,935
2030	3,312

The Regulator has also entered into an agreement for the development of a website and logo design with Monolith Digital. The total amount per the agreement is \$14,175, inclusive of HST, and is expected to be completed during the year ending March 31, 2026.

8. FINANCIAL INSTRUMENTS

Risks and concentrations

The Regulator is exposed to various risks through its financial instruments. The following analysis provides a measure of the Regulator's risk exposure and concentrations at March 31, 2025.

It is management's opinion that the Regulator is not exposed to significant currency or other price risks from its financial instruments. The risks arising on financial instruments are limited to the following:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Financial instruments that potentially subject the Regulator to concentrations of credit risk consist of cash and investments.

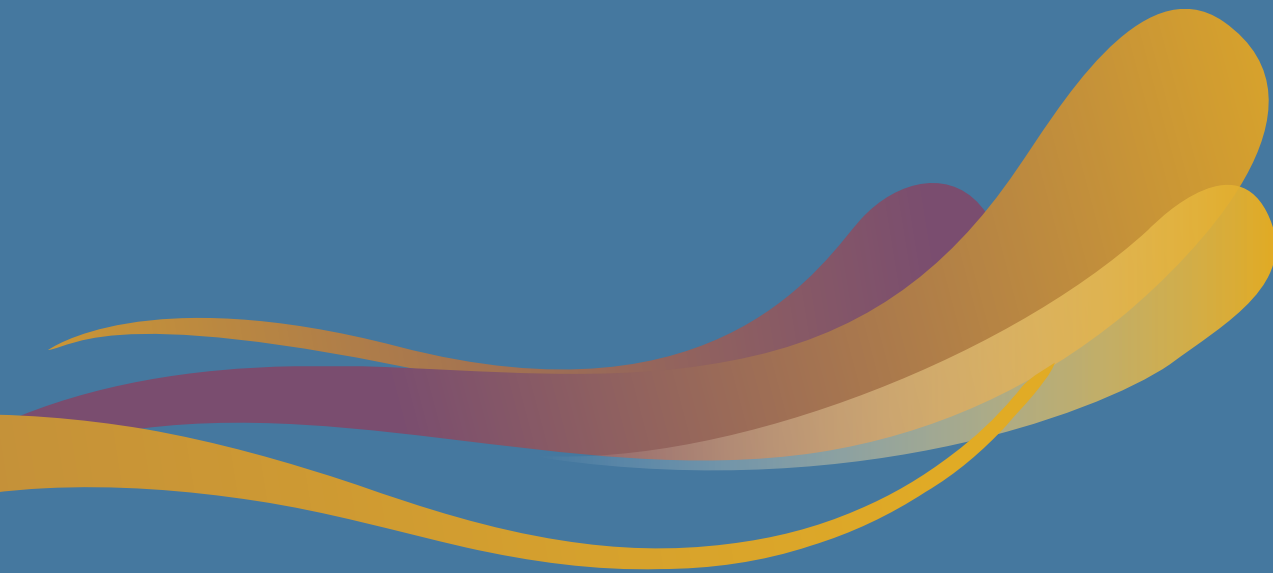
The Regulator deposits its cash in and purchases investments from a reputable financial institution and therefore believes the risk of loss to be remote.

Liquidity risk

Liquidity risk is the risk that the Regulator will encounter difficulty in meeting obligations associated with financial liabilities. The Regulator is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. The Regulator has sufficient working capital to fund operations and fulfil obligations as they become due.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Regulator is exposed to interest rate price risk as investments in GIC's bear interest at a fixed interest rate.



Nova Scotia Occupational Therapy Regulator

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