



NOVA SCOTIA COLLEGE OF  
**Dietitians** AND  
**Nutritionists**

# **Annual Report**

## **2024 - 2025**

---

## Contents

About the College .....	3
Strategic Goal Statements .....	4
Organization Structure.....	5
Board of Directors 2024 – 2025 .....	5
Board Committees .....	6
Staff .....	6
Message from the Board Chair & Executive Director/Registrar .....	7
College Committees.....	9
Non-Statutory Committee .....	9
Statutory Committees.....	9
Registration Report .....	12
Applications .....	12
FRPA Compliance.....	12
Professional Conduct .....	13
Continuing Competency Program .....	14
CCP Results Table – 2023 – 2024 .....	14
CCP Results Table - 2024 – 2025 .....	14
Commitment to Regulatory Excellence .....	15
Published Notices for Consultation.....	15
Quality Assurance for Regulator Performance .....	15
Key Operational Highlights.....	15
Equity, Diversity, Inclusion, Reconciliation, and Accessibility (EDIRA).....	15
Audited Financial Statements.....	16

## About the College

Under the Dietitians Act, the NSCDN regulates dietitians and nutritionists practising in Nova Scotia to serve the public interest. It sets standards for training, licensing, and professional conduct, addresses complaints, and promotes the ongoing competence of dietitians and nutritionists for the benefit of Nova Scotians.

### MISSION

In the public interest, NSCDN regulates dietitians and nutritionists to practice in a safe, ethical and competent manner.

### VISION

Trust and excellence in regulation and practice.



# Strategic Goal Statements

## **Strategic Direction 1: Equity Diversity and Inclusion**

- Integrate the principles of equity, diversity, and inclusion into NSCDN Board Governance and Operations.
- Collaborate with others to identify strategic interventions to enhance the cultural safety and competency of operational processes.
- Promote cultural competency as a standard of practice for dietitians and nutritionists in Nova Scotia.

## **Strategic Direction 2: Regulation of Practice**

- Establish a strategy for the board to influence timely proclamation of the Act and the transition to a college.
- Begin development of preceptor competencies.
- Implement continuing competency program following the review of the Network.

## **Strategic Direction 3: Governance Excellence**

- Develop recruitment framework and implement an effective recruitment strategy for NSCDN board.

## Organization Structure

### Board of Directors 2024 – 2025

**Brittnee Zwicker, RD**, Chair

**Lisa deMolitor, RD**, Chair-Elect

**Carole Thompson, RD**, Past-Chair

**Jullian MacLean, RD**, Treasurer

**Nikki O’Melia, RD**, Member at Large

**Lauren Rosser, RD**, Member at Large

**Phil Veinotte**, Public Member (until January 2025)

**Beverley Patterson**, Public Member

**Wanda MacDonald**, Public Member

As required under the Dietitians Act, the Board of Directors governs the affairs of the College. The current Board is composed of nine members, six College registrants who are dietitians and three public representatives appointed by government.

Throughout 2024–2025, the Board engaged in professional development, including three sessions on the Carver Policy Governance model with coach Susan Rawdan and a session on fiduciary responsibilities presented by NSCDN legal counsel Ryan Baxter.

The NSCDN extends its sincere gratitude to Carole Thompson, who completed her term on the Board of Directors in 2024–2025. We thank Carole for her leadership, commitment, and many contributions to the governance of the College. Carole’s service has helped strengthen the Regulator’s ability to protect the public and support the profession of dietetics.

In the next Board year, the Board will transition to the ‘initial’ board due to the upcoming migration to the RHPA legislation from the Dietitians Act. “Initial Board” means the Board of the Regulator continued from the Legacy Board following the date of repeal of the Dietitians Act.

## Board Committees

Risk Committee
Jullian MacLean – Chair
Lisa deMolitor
Nikki O’Melia
Amanda Connors, Staff

The Risk Committee is a joint committee of Board members and the Executive Director, established to support the Board in identifying, assessing, and monitoring risks that may affect the Regulator’s ability to carry out its mandate. The Committee provides oversight of the organization’s risk management framework, including financial, operational, regulatory, reputational, and strategic risks.

Nominations Committee
Brittnee Zwicker, RD (Board)
Lisa deMolitor, RD (Board)
Tina Witherall, RD
Erica Reynolds, RD
Wanda MacDonald, Public (Board)

The Nominations Committee is responsible for overseeing the selection and recruitment process for new Board members. In carrying out this mandate, the Committee applied established criteria to assess candidate eligibility, ensured adherence to the College’s bylaws and policies.

## Staff

The NSCDN staff perform regulatory and administrative functions under the direction of the Executive Director/Registrar. The Executive Director & Registrar reports directly to the Board.

**Amanda Connors**, RD, Executive Director & Registrar

**Nicole MacPherson**, Deputy Registrar (on leave)

**Monica Rodriguez**, RD, Registration Coordinator (term).

**Rachel Hilts**, RD, Practice Advisor

Inquiries for the College can be forwarded to [info@nsrd.ca](mailto:info@nsrd.ca).

## Message from the Board Chair & Executive Director/Registrar

As we look back on 2024–2025, this year stands out as a time of transition and transformation for the Regulator. The College continued its work under the Dietitians Act while preparing for its migration to the Regulated Health Professions Act (RHPA) on August 20, 2025. This shift represents more than a change in legislation, it marks a significant step forward in modernizing regulation to better protect the public interest and to ensure that Nova Scotians continue to receive safe, effective, and high-quality dietetic services.

Throughout 2024–2025, significant preparation was dedicated to the College’s upcoming transition to the RHPA, requiring careful planning, strengthened governance structures, and updated policies and procedures. Alongside this work, the College advanced several important initiatives, including the launch of a revised Continuing Competence Program, an updated Code of Ethics, a new professional liability insurance requirement, and implemented the vulnerable sector check requirement for current registrants. The College also modernized its operations through the implementation of a redesigned website and a new database system, improving efficiency, transparency, and responsiveness for registrants and the public.

During this period of change, partnerships continue to play a vital role in our work. At the provincial level, the NSCDN continued to work closely with the Nova Scotia Regulated Health Professions Network (NSRHPN), which has been instrumental in supporting health regulators across the province with the implementation of the RHPA and the advancement of shared practice standards and other regulatory requirements. Nationally, the Alliance of Canadian Dietetic Regulatory Bodies served as a collaborative forum where members met regularly to address emerging issues in dietetic regulation. In 2024–2025, one of the Alliance’s key initiatives included engaging a third-party psychometric expert to review the processes and outcomes of the Canadian Dietetic Registration Exam. Together, these collaborative efforts ensure that dietetic regulation remains well positioned to respond to future needs.

This year saw several staffing transitions, including the addition of new team members who have brought valuable perspectives and energy to the organization. We welcomed Rachel Hilts as NSCDN Practice Advisor and Monica Rodriguez as NSCDN Registration Coordinator (term). In May 2025, Deputy Registrar Nicole MacPherson began a one-year leave. The commitment of our Board, committee volunteers, and staff ensured stability and progress, allowing the College to fulfill its regulatory mandate and achieve milestones during a year of transition.

As we move into 2025–2026 and migrate to the RHPA, we enter a pivotal stage in the evolution of our regulatory framework. This migration creates an opportunity to deepen our commitment to public protection, modernize regulatory approaches, and position the organization to respond proactively to emerging challenges in practice and professional expectations. Priorities for the year include implementing the Policy Governance Board structure, advancing the development

of a practice review process, ensuring strong oversight mechanisms, and fostering collaboration across both provincial and national regulatory communities.

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 dietetic regulation in Nova Scotia continues to evolve to meet the highest standards of public protection and professional practice

**Brittnee Zwicker, RD**  
2024-25 Board Chair

**Amanda Connors, RD**  
Registrar & Executive Director



## College Committees

In 2024-25 committee members from all College committees were enrolled in online training modules for regulator committee members. More information about these modules can be found [HERE](#).

### Non-Statutory Committee

Continuing Competency Committee
Tina Witherall, RD, Chair
Anne MacLaughlan, RD
Lisa Gaudet, RD
Janine Dewitt, RD
Clarissa Smith, RD

The Continuing Competency Committee oversees the Continuing Competence Program (CCP) and related initiatives of the Regulator, including supporting the development of CCP requirements and processes. The Committee also serves as the final auditing body for any unsatisfactory CCP submissions following the CCP auditor review process.

[Continuing Competency Committee Terms of Reference](#)

### Statutory Committees

Registration Committee
Nicole Druhan-McGinn, RD, Chair
Annick Arseneau, RD, Vice Chair
Chelsey Purdy, RD
Jennifer Grant Moore, RD
Christine Brennan, Public Representative

This Registration Committee reviews applications for registration, licensure, or license renewal referred by the Registrar. The Committee determines whether applicants meet the criteria for registration or licensure and whether any conditions or restrictions should be applied to a license.

[Registration Committee Terms of Reference](#)

<b>Registration Appeals Committee</b>
Erica Reynolds, RD – Chair
Francine Galloway, RD – Vice Chair
Audra Gallant, RD
Amanda MacDonald, RD
Mikaela Henderson, RD
Martin Zwicker – Public Representative

The Registration Appeals Committee reviews requests from applicants whose registration or licence applications have been denied, or whose applications have been approved with conditions or restrictions.

#### Registration Appeals Committee Terms of Reference

<b>Complaints Committee</b>
Cindy Muise, RD – Chair
Erica Reynolds, RD – Vice Chair
Shannan Grant, RD
Mikaela Henderson, RD
Francine Galloway, RD
Meaghan Sim, RD
Beverley Patterson – Public Representative

The Complaints Committee reviews and investigates complaints against registrants referred by the Registrar or appealed by the complainant. The Complaints Committee may dismiss a complaint, resolve it with the registrant's consent, or refer it to the Professional Conduct Committee.

#### Complaints Committee Terms of Reference

<b>Professional Conduct Committee</b>
Suzanne Berryman, RD – Chair
Sarah MacDonald, RD – Vice Chair
Audra Gallant, RD
Emily MacDonald, RD
Amanda MacDonald, RD
Kolten MacDonell, RD
Christine Brennan, Public Representative

This Professional Conduct Committee holds hearings on allegations of professional misconduct referred by the Complaints Committee and determines penalties if the registrant is found guilty.

#### Professional Conduct Committee Terms of Reference

Fitness to Practise Committee
Megan Austin, RD – Chair
Suzanne Berryman, RD – Vice Chair
Jennifer Bowser, RD
Sarah MacDonald, RD
Christine Brennan, Public Representative
Martin Zwicker, Public Representative

The Fitness to Practise Committee oversees the Fitness-to-Practise process. Registrants may participate when the Regulator has information indicating they may be unable to practise safely or competently due to incapacity.

[Fitness to Practise Committee Terms of Reference](#)

### **Reinstatement Committee**

This committee reviews applications from current or former registrants seeking reinstatement of their registration or licensure following a revocation or resignation resulting from a regulatory process.

*This committee will be formed on an as-needed basis, in response to organizational requirements.*

[Reinstatement Committee Terms of Reference](#)

## Registration Report

The annual licensing year is from April 1 until March 31. These numbers pertain to the licensing period that concluded on March 31, 2025.

### Applications

Total Application Received	Numbers
<b>Total Applications</b>	<b>62</b>
Approved	61
Denied	0
Withdrawn	1
In-progress	0

Category of Application	Numbers
Candidate license	25
Active Practice License	37

Active Practice Applications	Numbers
Jurisdiction Transfer	17
Re-entry to practice	20

During the 2024–25 licensure year, the College received 62 license applications. This included 25 applications for candidate licenses and 37 applications for active practice licenses. Of the applications for active practice licenses, 17 were due to dietitians transferring from other jurisdictions, and 20 were applications for re-entry to active practice. There were three applications from the previous licensing year identified as ‘in progress’ as of March 31, 2025, and one application was withdrawn by the applicant.

### Licenses Issued

Licensed Issued	Numbers
<b>Total Dietitians</b>	<b>555</b>
Active Practice License	540
Candidate License	15

As of March 31, 2025, the NSCDN had 555 licensed dietitians: 540 holding active practice licenses and 15 holding candidate licenses.

Transfers to Non-Active	Numbers
<b>Total licenses transferred</b>	<b>51</b>
Leave of absence	20
Other	31

During the year, 51 registrants were moved to the non-active roster. Of these, 31 were due to retirement, a career change, or relocation outside of Nova Scotia. The remaining 20 registrants took a leave of absence and are expected to reinstate their licenses in the future.

### FRPA Compliance

The NSCDN is fully compliant with the 2008 Fair Registrations Practices Act (FRPA). The report from the 2024 FRPA Review can be accessed on the Nova Scotia Government website at this [link](#).

## Professional Conduct

Between April 1, 2024, and March 31, 2025, the NSCDN received one complaint alleging professional misconduct. The complaint was reviewed and subsequently dismissed.

	Type of Complaint	Outcome of complaint Resolved by March 31, 2025															
New complaints received in 2024	Professional conduct	Conduct unbecoming	Incompetence	Incapacity	Withdrawn	Dismissed	Dismissed with advice	Counsel	Consent reprimand	Caution	Reprimand	Authorized resignation	Fines	Informal resolution	License surrendered	Referral to fitness to practice	Referral to professional conduct
	Restriction imposed	Consent conditions or restrictions	Imposed conditions or restrictions	Settlement agreement	Revocation of registration or the ability to register	Revocation of license or the ability to license	Ordered medical treatment or counselling	Ordered suspension									
	<					<											
1																	

## Continuing Competency Program

This Continuing Competency Program (CCP) functions as a mechanism to ensure that dietitians consistently engage in continuing education that pertains to their dietetic practice. Its primary objectives are to enhance skills, uphold professional practice standards, and provide reassurance to the public regarding the competence of practitioners.

Aligned with the vision, mission, and values of the NSCDN, the CCP serves as a regulatory instrument to aid dietitians in maintaining their competence in dietetic practice. The CCP does not determine whether a dietitian is competent; it serves as a proactive means to ensure ongoing competence, promoting safe, ethical, and proficient practice through lifelong learning.

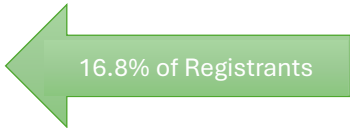
The CCP requires that dietitians conduct self-assessments against practice standards, develop and execute personalized learning plans, and assess how learning activities impact their individual practice. This structured approach ensures that each dietitian formally reflects on their practice at least once a year. Additionally, the CCP includes a Jurisprudence Quiz, a quiz encompassing legislation, regulations, standards, or policies governing dietetic practice in Nova Scotia.

Each year, NSCDN audits at least 15% of all learning plan submissions. Audits are chosen partly at random and partly by reviewing all submissions to see if any need extra clarification or follow-up. The results presented reflect the learning plan audit outcomes following the re-submission period for submissions initially deemed unacceptable. Registrants with learning plans deemed unacceptable are required to submit an acceptable learning plan during their next renewal period to have their license renewed. More details regarding the NSCDN CCP program can be found [HERE](#).

The 2024–2025 annual report includes data from both the 2023–2024 and 2024–2025 years, reflecting the timing of the report’s publication and the completion of the 2024–2025 learning plan audit process.

### Learning Plan Results Table – 2023 – 2024


Score Categories	Audit Results
<b>Total Audits</b>	<b>97</b>
Acceptable	96
Unsatisfactory	1



16.8% of Registrants

### Learning Plan Results Table - 2024 – 2025

Score Categories	Audit Results
<b>Total Audits</b>	<b>90</b>
Acceptable	86
Unsatisfactory	4



16.5% of Registrants

## Regulatory Excellence: Key Highlights

### Published Notices for Consultation

The NSCDN publishes notices pertaining to proposed bylaws and bylaw amendments on its website, under '[News](#)'. This year, the regulator sought feedback on the following drafted documents:

- Position Statement for Dual Licensure
- Bylaws - Nova Scotia Regulator of Dietetics
- Standards for Ordering Bloodwork
- Sexual Misconduct and Sexual Abuse Standard

### Quality Assurance for Regulator Performance

The NSCDN is committed to fair, accessible, and efficient regulatory processes. Under the incoming Regulated Health Professions Act, regulatory bodies are now required to participate in the Department of Health and Wellness' Quality Assurance for Regulator Performance program, which assesses health regulators against governance, regulatory, and organizational standards. The NSCDN is preparing to submit the required information for this requirement early in the next licensing year.

### Key Operational Highlights

In 2024–2025, the Regulator incorporated enhancements applicable to the public, registrants and applicants. Key regulatory improvements included preparations for the August 20, 2025, migration to the Regulated Health Professions Act (RHPA), the transition to a modern regulatory management database and online application platform, and the launch of a modernized Public Registry of Dietitians. Website content, forms, and standards were also updated to align with plain language and accessibility best practices.

The Regulator implemented several important initiatives, including an updated Code of Ethics; a modernized Continuing Competency Program incorporating a mandatory self-assessment component; a professional liability insurance requirement specifying that coverage must be in the registrant's name; and a vulnerable sector check for all registrants during the 2025 renewal period. Additional updates included a dual licensure position statement for registrants licensed in multiple health professions, a revised language proficiency policy, and the introduction of a mandatory Sexual Abuse and Sexual Misconduct policy.

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

In 2024–2025, the Regulator advanced its commitment to EDIRA by improving Board and committee selection to encourage participation from Indigenous and other equity-deserving groups. The NSCDN collaborated with the A-Team to develop the EDIRA position statement and began collecting voluntary information on registrants' cultural background and Indigenous self-identification to support Call to Action 23 and better understand the demographics of the dietetics profession in Nova Scotia.

# **Audited Financial Statements**



**NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS**  
**Financial Statements**  
**Year Ended March 31, 2025**

**NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS**

**Index to Financial Statements**

**Year Ended March 31, 2025**

---

	Page
<b>INDEPENDENT AUDITOR'S REPORT</b>	1 - 2
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position	3
Statement of Revenues and Expenditures	4
Statement of Changes in Net Assets	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 9

---

**INDEPENDENT AUDITOR'S REPORT**

---

To the Members of Nova Scotia College of Dietitians and Nutritionists

*Opinion*

We have audited the financial statements of Nova Scotia College of Dietitians and Nutritionists (the "College"), which comprise the statement of financial position as at March 31, 2025, 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.

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

*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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. 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. 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 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.

*Auditor's 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 auditor's 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.

(continues)

Independent Auditor's Report to the Members of Nova Scotia College of Dietitians and Nutritionists  
(continued)

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 College'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 College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the College 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.



Halifax, Nova Scotia  
October 1, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS

# NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS

## Statement of Financial Position

March 31, 2025

	2025	2024
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 482,235	\$ 370,416
Guaranteed investment certificates (Note 4)	5,426	141,730
Accounts receivable	3,440	3,478
Prepaid expenses	9,542	6,526
	<u>\$ 500,643</u>	<u>\$ 522,150</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 14,528	\$ 16,104
Dues and fees received in advance (Note 5)	341,226	327,432
	<u>355,754</u>	<u>343,536</u>
<b>NET ASSETS</b>	<u>144,889</u>	<u>178,614</u>
	<u>\$ 500,643</u>	<u>\$ 522,150</u>

**LEASE COMMITMENTS** (Note 7)

**ON BEHALF OF THE BOARD**

Jullian MacLean Director

\_\_\_\_\_  
Director

**NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS**

**Statement of Revenues and Expenditures**

**Year Ended March 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>REVENUE</b>		
Registration and application fees	\$ 361,363	\$ 246,800
Exam fees	20,400	15,600
Interest income	7,189	10,245
Miscellaneous	2,400	6,135
	<u>391,352</u>	<u>278,780</u>
<b>EXPENDITURES</b>		
Accounting fees	12,164	12,609
Alliance	3,241	3,030
Board expenses (Note 6)	16,207	13,245
Committees	450	500
Communications	29,500	26,799
Consulting fees	10,651	431
Database transition	81,794	-
Exam cost sharing	20,400	15,600
Legal fees	23,586	22,773
Miscellaneous	14,883	9,206
Occupancy	17,813	14,906
Salaries and wages	194,388	160,021
	<u>425,077</u>	<u>279,120</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURES</b>	\$ (33,725)	\$ (340)

**NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS**

**Statement of Changes in Net Assets**

**Year Ended March 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 178,614</b>	<b>\$ 178,954</b>
Deficiency of revenue over expenditures	<u>(33,725)</u>	<u>(340)</u>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 144,889</b>	<b>\$ 178,614</b>

**NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS**

**Statement of Cash Flows**

**Year Ended March 31, 2025**

	<b>2025</b>	<b>2024</b>
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenue over expenditures	\$ (33,725)	\$ (340)
Changes in non-cash working capital:		
Accounts receivable	38	(3,478)
Accounts payable and accrued liabilities	(1,576)	(7,938)
Dues and fees received in advance	13,794	106,454
Prepaid expenses	(3,016)	(1,459)
	<u>9,240</u>	<u>93,579</u>
Cash flow from (used by) operating activities	<u>(24,485)</u>	<u>93,239</u>
<b>INVESTING ACTIVITY</b>		
Guaranteed investment certificates	<u>136,304</u>	<u>(15,414)</u>
<b>INCREASE IN CASH FLOW</b>	<b>111,819</b>	<b>77,825</b>
Cash - beginning of year	<u>370,416</u>	<u>292,591</u>
<b>CASH - END OF YEAR</b>	<b>\$ 482,235</b>	<b>\$ 370,416</b>



# NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS

## Notes to Financial Statements

Year Ended March 31, 2025

---

### 1. NATURE OF OPERATIONS

Nova Scotia College of Dietitians and Nutritionists (the "College"), is a not-for-profit organization, created under the laws of Nova Scotia, whose primary purpose is to regulate dietetic practice in the interest of Nova Scotians. The Association is exempt from income taxes as a not-for-profit organization pursuant to paragraph 149(1)(l) of the Income Tax Act (Canada).

### 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).

#### Financial instruments

Financial instruments are recorded at fair value when acquired or issued, except for transactions with related parties which are recorded at the exchange amount. 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.

#### Cash and cash equivalents

Cash includes cash on hand and deposits within Canadian financial institutions, net of outstanding transactions.

#### Revenue recognition

Membership dues, exam fees, application fees and interest income are recognized as revenue in the fiscal year to which the payments apply.

#### Contributed services

There are a significant amount of hours donated by directors which aid in administering the various programs and activities undertaken by the Association. Contributed hours of directors are not recognized in the financial statements due to the difficulty in determining the fair market value of their services.

#### Capital assets

Capital assets are stated at cost less accumulated amortization and are amortized over their estimated useful lives on a declining balance basis. All assets are fully amortized with no additions during the year.

#### 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. The most significant accounting estimates in these financial statements include accrued liabilities.

**3. 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 Association's financial instruments consist of cash, guaranteed investment certificates, and accounts payable and accrued liabilities. The following analysis provides information about the College's risk exposure and concentration as of March 31, 2025.

**Credit risk**

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is exposed to credit risk from members. The Association 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 Association is exposed to this risk mainly in respect of its receipt of funds from its members and accounts payable.

**Market risk**

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Association is mainly exposed to interest rate risk.

**Interest rate risk**

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Association manages exposure through its normal operating and financing activities. The Association is exposed to interest rate risk primarily through its guaranteed investment certificates.

**4. GUARANTEED INVESTMENT CERTIFICATES**

Cashable investment, which consists of a guaranteed investment certificate, maturing on July 26, 2025, at an interest rate of 4.90% (2024 - 0.50% to 6.05%), recorded at principal value plus accrued interest.

**5. REVENUE RECEIVED IN ADVANCE**

Membership dues and exam fees received in advance consists of receipts relating to fees paid for the 2026 fiscal year.

**6. RELATED PARTY TRANSACTIONS**

During the year the College paid honorariums to board members totaling \$4,425. Amounts are recorded at the exchange amount.

**NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS**

**Notes to Financial Statements**

**Year Ended March 31, 2025**

---

**7. LEASE COMMITMENTS**

The College has a long term lease with respect to its premises. Future minimum lease payments as at year end are as follows:

2026	\$	12,964
2027		13,198
2028		13,315
2029		13,315
2030		4,438
		<hr/>
	\$	<u>57,230</u>