
Financial Statements

**CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION /
L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE**

January 31, 2022

FINANCIAL STATEMENTS

**CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION /
L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE**

January 31, 2022

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Independent Auditor's Report

To the Members of Canadian Counselling and Psychotherapy Association/L'association canadienne de counseling et de psychothérapie:

Opinion

We have audited the financial statements of Canadian Counselling and Psychotherapy Association/L'association canadienne de counseling et de psychothérapie (the Association), which comprise the statement of financial position at January 31, 2022, the statements of changes in net assets, revenues and expenses, 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 Association as at January 31, 2022, and its financial performance 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 *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other 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 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 Association'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 Association or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objective is 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. (See Appendix).

Other Matter

The comparative figures presented for 2020 were audited by van Berkom Professional Corporation of Ottawa, Ontario, prior to its merger with Lekadir LLP.

Ottawa, Ontario
June 12, 2022

Lekadir LLP
Chartered Professional Accountants
Licensed Public Accountants

Appendix to Independent Auditor's Report

As part of an audit in accordance with the Canadian 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 Association'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 Association'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 Association to cease to continue as a going concern.

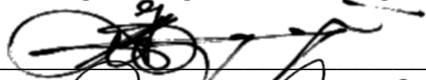
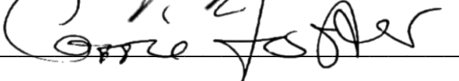
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

STATEMENT OF FINANCIAL POSITION

**CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION /
L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE**

	January 31	
	2022	2021
ASSETS		
CURRENT ASSETS		
Cash	\$ 315,666	\$ 176,948
Investments--Note C	991,844	860,421
Accounts receivable	22,379	16,056
Prepaid expenses	92,121	72,000
Inventory	<u>51,442</u>	<u>50,198</u>
	1,473,452	1,175,623
CAPITAL ASSETS--NOTE D	141,580	215,942
RESTRICTED INVESTMENT--NOTE E	<u>6,992</u>	<u>6,963</u>
	<u>\$ 1,622,024</u>	<u>\$ 1,398,528</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities--Note G	\$ 200,769	\$ 281,102
Deferred revenue--Note H	862,638	734,553
Current portion of deferred lease inducements--Note I	<u>8,883</u>	<u>8,883</u>
	1,072,290	1,024,538
DEFERRED LEASE INDUCEMENTS--NOTE I	<u>45,894</u>	<u>54,777</u>
	<u>1,118,184</u>	<u>1,079,315</u>
NET ASSETS		
Unrestricted	451,236	314,644
Internally restricted - Regional Development Fund	45,612	(2,394)
Externally restricted - Chris Campbell Memorial Bursary Fund	<u>6,992</u>	<u>6,963</u>
	<u>503,840</u>	<u>319,213</u>
	<u>\$ 1,622,024</u>	<u>\$ 1,398,528</u>
COMMITMENTS--NOTE L		

APPROVED ON BEHALF OF THE BOARD:


 _____ Director

 _____ Director

See notes to financial statements

STATEMENT OF CHANGES IN NET ASSETS

**CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION /
L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE**

	<u>Unrestricted</u>	Regional Development <u>Fund</u>	Chris Campbell Memorial Bursary <u>Fund</u>	Year Ended January 31	
				<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 314,644	\$ (2,394)	\$ 6,963	\$ 319,213	\$ 375,360
Excess (deficiency) of revenues over expenses	220,353	(35,755)	-	184,598	(56,181)
Interfund transfers-Note J	(83,761)	83,761	-	-	-
Interest on externally restricted fund	<u>-</u>	<u>-</u>	<u>29</u>	<u>29</u>	<u>35</u>
Balance, end of year	<u>\$ 451,236</u>	<u>\$ 45,612</u>	<u>\$ 6,992</u>	<u>\$ 503,840</u>	<u>\$ 319,214</u>

See notes to financial statements

STATEMENT OF REVENUES AND EXPENSES

**CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION /
L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE**

	Year Ended January 31	
	2022	2021
REVENUES		
Membership fees	\$ 1,424,435	\$ 1,180,150
Certification fees	403,955	378,455
Subscriptions and sale of books	130,785	61,103
Advertising	35,192	30,820
Conference	100,961	-
Continuing education	57,485	34,467
Legal services - Certified members	42,576	39,358
Council on Accreditation of Counsellor Education Programs (CACEP)	5,807	3,509
Royalties	141,784	89,698
Investment income	34,285	24,081
Other	<u>17,759</u>	<u>12,916</u>
	<u>2,395,024</u>	<u>1,854,557</u>
EXPENSES		
Administration and operations - schedule	1,792,821	1,577,493
Publications	70,741	64,585
Advocacy and promotion	45,083	40,394
Conference	88,941	45,312
Continuing education	17,621	10,095
Legal services - Certified members	30,797	43,170
Council on Accreditation of Counsellor Education Programs (CACEP)	<u>10,000</u>	<u>5,000</u>
	<u>2,056,004</u>	<u>1,786,049</u>
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	339,020	68,508
Regional Development Fund - schedule	(35,755)	(49,813)
Special Projects - schedule	(50,614)	(74,876)
Impairment loss--note D	<u>(68,053)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	<u>\$ 184,598</u>	<u>\$ (56,181)</u>

See notes to financial statements

STATEMENT OF CASH FLOWS

**CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION /
L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE**

	Year Ended January 31	
	2022	2021
CASH PROVIDED BY (USED FOR):		
OPERATING		
Excess (deficiency) of revenues over expenses	\$ 184,598	\$ (56,181)
Items not involving cash		
Amortization of capital assets	37,761	37,400
Unrealized gain on investments	(16,531)	(5,397)
Amortization of lease inducements	(8,883)	(8,883)
Impairment loss of capital assets	68,053	-
Change in non-cash operating working capital:		
Accounts receivable	(6,323)	890
Prepaid expenses	(20,121)	5,831
Inventory	(1,244)	(3,827)
Accounts payable and accrued liabilities	(80,333)	20,911
Deferred revenue	<u>128,085</u>	<u>45,641</u>
	<u>285,062</u>	<u>36,385</u>
INVESTING		
Additions to capital assets	(31,452)	(68,561)
Purchase of investments	<u>(114,892)</u>	<u>(39,692)</u>
	<u>(146,344)</u>	<u>(108,253)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	138,718	(71,868)
Cash and cash equivalents at beginning of year	<u>176,949</u>	<u>248,817</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 315,667</u>	<u>\$ 176,949</u>

See notes to financial statements

NOTES TO FINANCIAL STATEMENTS

CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION / L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE

January 31, 2022

NOTE A--NATURE OF ORGANIZATION

The Canadian Counselling and Psychotherapy Association/L'association canadienne de counseling et de psychothérapie (CCPA/ACCP) is a national and bilingual organization dedicated to the enhancement of the counselling and psychotherapy profession in Canada. The Association was incorporated under the *Canada Corporations Act* and continued under the *Canada Not-For-Profit Corporations Act*. The Association is a not-for-profit organization under the *Canadian Income Tax Act* and is exempt from income taxes.

There are sixteen Chapters, which represent either regional groups or special interest groups, supported by the Association. The accounts and operations of these chapters are not included in the Association's financial statements.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations. The Association's significant accounting policies are as follows:

Use of Estimates: Management is required to make estimates and assumptions that affect the reported amount of assets, liabilities, revenues and expenses. Significant items subject to such estimates and assumptions include the estimated useful lives of capital assets and the valuation of allowances for accounts receivable. Actual results could differ from those estimated.

Cash and Cash Equivalents: Cash and cash equivalents consist of unrestricted cash and investments with an initial maturity of three months or less at the time of acquisition.

Inventory: Inventory is recorded at the lower of cost and net realizable value.

Capital Assets: Capital assets are stated at cost. Amortization is based on the estimated useful lives of the assets and is calculated using the following methods and annual rates:

	<u>Method</u>	<u>Rate</u>
Computers	Declining balance	30%
Computer software	Declining balance	100%
Membership database	Declining balance	33%
Furniture and equipment	Declining balance	20%
Leasehold improvements	Straight-line	10 years

Development Costs: The Association capitalizes development costs when management believes they will generate future economic benefits and that all the criteria for capitalization are met.

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NOTES TO FINANCIAL STATEMENTS

CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION / L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE

January 31, 2022

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Lease Inducements: Lease inducements received by the Association are deferred and amortized as an adjustment to rent expense over the term of the lease on a straight-line basis.

Regional Development Fund: The Regional Development Fund (RDF) was established by the Association to provide funding that encourages and supports the development of the counselling and psychotherapy profession across Canada. The goal of the RDF is to increase the regional capacity and professional development of the counselling and psychotherapy profession in Canada by augmenting and expanding our members' competencies, networks and resources.

Chris Campbell Memorial Bursary Fund: The Chris Campbell Memorial Bursary Fund was established with restricted funds received upon the dissolution of the Atlantic Chapter. Bursaries are to be awarded to residents of Atlantic Canada who meet the established criteria.

Financial Instruments: The Association initially measures its financial assets and financial liabilities at fair value. Certain financial assets and financial liabilities are subsequently measured at amortized cost. Changes in fair value are recognized in the statement of revenues and expenses.

Financial assets measured at amortized cost include cash, accounts receivable, and fixed income investments. Mutual fund investments are measured at fair value. Financial liabilities measured at amortized cost consist of accounts payable and accrued liabilities.

Revenue Recognition: The Association follows the deferral method in accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when they are received or receivable if the amount receivable can be reasonably estimated and its collection is reasonably assured.

Membership fees are recognized as revenue proportionately over the period to which they relate. Fees received in advance of the membership period are deferred. Certification fees are recognized as revenue once the certification has been completed.

Revenues from subscriptions and the sale of books are recognized when the materials have been released to the purchaser. Revenues from events and advertising are recognized when the events and advertising activities have occurred. Continuing education revenues are recognized when the educational webinars are made available. Investment income and royalties are recognized on an accrual basis.

Allocation of Expenses: The Association allocates certain of its general support expenses by identifying the appropriate basis of allocating each component expense and applying that basis consistently each year.

NOTES TO FINANCIAL STATEMENTS

**CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION /
L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE**

January 31, 2022

NOTE C--INVESTMENTS

	<u>2022</u>	<u>2021</u>
<u>Measured at amortized cost:</u>		
Fixed Income Investments	\$ 883,784	\$ 765,764
<u>Measured at fair value:</u>		
Mutual Funds	<u>108,060</u>	<u>94,657</u>
	<u>\$ 991,844</u>	<u>\$ 860,421</u>

The fixed income investments have maturity dates from April 21, 2022 to December 7, 2026 (2021 - from February 16, 2021 to December 27, 2023) and annual interest rates from 1.60% to 3.47% (2021 - from 1.60% to 3.47%).

NOTE D--CAPITAL ASSETS

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	
			<u>2022</u>	<u>2021</u>
Computers	\$ 148,641	\$ 98,130	\$ 50,511	\$ 41,577
Computer software	11,917	11,917	-	553
Membership database	64,900	57,383	7,517	11,220
Data infrastructure under development	-	-	-	62,383
Furniture and equipment	98,539	55,487	43,052	53,141
Leasehold improvements	<u>65,676</u>	<u>25,176</u>	<u>40,500</u>	<u>47,068</u>
	<u>\$ 389,673</u>	<u>\$ 248,093</u>	<u>\$ 141,580</u>	<u>\$ 215,942</u>

Data infrastructure was a membership database being internally developed to replace the membership database that was developed, and is maintained by, an external technology company. During the year the Association was made aware of significant upgrades made to the membership database currently in use. It was determined that these upgrades would meet the growing requirements of the Association, therefore, Management decided to discontinue the development of the internal membership database and move to the upgraded version of the system currently in use. As a result, the full amount of the costs of the data infrastructure under development were written off, resulting in an impairment loss of \$68,053 being recorded in the statement of revenues and expenses.

NOTE E--RESTRICTED INVESTMENT

The restricted investment consists of funds to be used for the Chris Campbell Memorial Bursary and consists of a fixed income investment (GIC).

NOTES TO FINANCIAL STATEMENTS

**CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION /
L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE**

January 31, 2022

NOTE F--CORPORATE CREDIT CARDS

The Association has corporate credit cards with a total credit limit of \$50,000. As at year-end, the balance outstanding on the corporate credit cards was \$3,005 (2021 - \$1,914), which was paid, when due, subsequent to the year-end.

NOTE G--ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Included in accounts payable and accrued liabilities as at January 31, 2022 are government remittances payable of \$22,416 (2021 - \$19,580) relating to Harmonized Sales Tax, which was paid, when due, subsequent to the year-end.

NOTE H--DEFERRED REVENUE

	<u>2022</u>	<u>2021</u>
Balance at beginning of year	\$ 734,553	\$ 688,912
Less: amounts recognized as revenue in the year	(734,553)	(595,123)
Less: amounts repaid/payable	-	(76,744)
Plus: amounts received/receivable for future years	<u>862,638</u>	<u>717,508</u>
Balance at end of year	\$ <u>862,638</u>	\$ <u>734,553</u>
Membership fees received in advance	\$ 847,488	\$ 715,003
Translation services	14,198	2,505
Conferences	<u>952</u>	<u>17,045</u>
	\$ <u>862,638</u>	\$ <u>734,553</u>

NOTE I--DEFERRED LEASE INDUCEMENT

The deferred lease inducement represents the reimbursement by the landlord of certain expenditures for leasehold improvements made by the Association and rent-free periods and graduated rental increases as inducement to enter into a long-term lease. These inducements are amortized on a straight-line basis as a reduction of rental expense over the term of the lease.

	<u>2022</u>	<u>2021</u>
Deferred lease inducement	\$ 54,777	\$ 63,660
Less current portion	<u>8,883</u>	<u>8,883</u>
	\$ <u>45,894</u>	\$ <u>54,777</u>

NOTE J--REGIONAL DEVELOPMENT FUND

During the year \$83,761 (2021 - \$6,830) was transferred from Unrestricted Net Assets to the internally restricted Regional Development fund.

**CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION /
L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE**

January 31, 2022

NOTE K--FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments. The following analysis provides a measure of the Association's risk exposure as at January 31, 2022. There has been no change in risk exposures from the prior year.

Credit Risk: Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Association's accounts receivables include small balances from a few members. Credit risk is assessed as low.

Liquidity Risk: Liquidity risk is the risk that the Association will encounter difficulty in meeting obligations associated with financial liabilities. The Association is not exposed to significant liquidity risk.

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.

- Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Association is not exposed to significant currency 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 Association manages its investments based on its cash flow needs with a view of optimizing its interest income. The effective interest rate on its investments is 2.2% (2021 - 2.3%). There has been no change to the risk exposures from 2021.
- Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Association is not exposed to significant other price risk.

NOTES TO FINANCIAL STATEMENTS

CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION / L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE

January 31, 2022

NOTE L--COMMITMENTS

The Association has leased office premises and equipment for terms expiring in various years to 2028. Future minimum lease payments, including share of operating costs, are as follows:

2023	\$ 100,308
2024	100,308
2025	101,844
2026	101,844
2027	104,915
Thereafter	<u>116,802</u>
	<u>\$ 626,021</u>

NOTE M--COVID-19

On March 11, 2020, the World Health Organization declared the coronavirus (COVID-19) a global pandemic. The COVID-19 outbreak has caused significant human suffering and loss of life and has negatively impacted the world economic state. A series of public health and emergency measures have been put in place to combat the spread of the virus.

Management considered the impact of COVID-19 in its assessment of the Association's ability to continue as a going concern when preparing the financial statements. In assessing whether the going concern assumption is appropriate, Management took into account all available information about the future, which is at least, but not limited to, twelve months from the date of the statement of financial position.

Management has concluded that there are no material uncertainties related to events or conditions that may cause significant doubt upon the Association's ability to continue as a going concern for a reasonable period of time after the date of the approval of these financial statements. However, significant judgment was involved in the assessment. The Association's ability to continue as a going concern relies on their ability to adjust operations in a rapidly changing environment.

The duration and impact of COVID-19 are unknown at this time. The related financial impact, if any, to the Association, cannot be reasonably estimated at this time.

NOTE N--COMPARATIVE FIGURES

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year's financial statements.

SCHEDULE OF EXPENSES

**CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION /
L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE**

	Year Ended January 31	
	2022	2021
Administration and Operations		
Amortization of capital assets	\$ 37,761	\$ 37,400
Bad debts	-	162
Bank and credit card charges	61,858	75,097
Committees	17,051	16,631
Communications	24,632	29,283
Donations	750	5,100
Executive and board	33,040	43,397
Insurance	24,000	23,424
Office equipment and maintenance	41,059	41,093
Office supplies	9,235	11,845
Postage	17,302	16,362
Professional fees	50,562	34,904
Rent	84,445	92,373
Salaries and benefits	1,360,572	1,140,087
Translation	<u>30,554</u>	<u>10,335</u>
	<u>\$ 1,792,821</u>	<u>\$ 1,577,493</u>
Regional Development Fund		
Ethics Casebook	\$ 13,000	\$ -
Family Therapist	10,000	-
Member Services Audit	9,540	-
IAC World Mapping Project	-	20,000
QC Third Party Billing	-	16,100
Other	<u>3,215</u>	<u>13,713</u>
	<u>\$ 35,755</u>	<u>\$ 49,813</u>
Special Projects		
Governance	\$ 13,320	\$ -
Mentorship	9,103	-
Third party billing	7,382	9,291
Advocacy Special Projects	6,274	5,272
Legislative Support	5,295	9,232
AODA Compliance - Website	5,040	-
Transition pilot	-	36,050
Pheed Loop Project	-	5,450
Other	<u>4,200</u>	<u>9,581</u>
	<u>\$ 50,614</u>	<u>\$ 74,876</u>

SCHEDULE OF EXPENSES FOR OPERATIONS BY CATEGORY

**CANADIAN COUNSELLING AND PSYCHOTHERAPY ASSOCIATION /
L'ASSOCIATION CANADIENNE DE COUNSELING ET DE PSYCHOTHÉRAPIE**

	Year Ended January 31	
	2022	2021
Advocacy and promotion	\$ 45,083	\$ 40,394
Amortization of capital assets	37,761	37,400
Bad debts	-	162
Bank and credit card charges	61,858	75,097
Committees	17,051	16,631
Communications	24,632	29,283
Conferences and meetings	98,941	50,312
Contracted services	119,159	117,850
Donations	750	5,100
Executive and board	33,040	43,397
Insurance	24,000	23,424
Office equipment and maintenance	41,059	41,093
Office supplies	9,235	11,845
Postage	17,302	16,362
Professional fees	50,562	34,904
Rent	84,445	92,373
Salaries and benefits	1,360,572	1,140,087
Translation	<u>30,554</u>	<u>10,335</u>
	<u>\$ 2,056,004</u>	<u>\$ 1,786,049</u>