

Atlantic School of Theology
Financial Statements
For the Year Ended March 31, 2025

Atlantic School of Theology
Financial Statements
For the Year Ended March 31, 2025

Contents

Independent Auditor's Report	1 - 3
Financial Statements	
Statement of Financial Position	4
Statement of Changes in Net Assets	5
Statement of Operations	6
Statement of Cash Flows	7
Notes to Financial Statements	8 - 18
Schedule of Expenses	19



Independent Auditor's Report

To the Board of Governors of Atlantic School of Theology

Opinion

We have audited the financial statements of Atlantic School of Theology (the "School"), which comprise the statement of financial position as at March 31, 2025, 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 School as at March 31, 2025, and its financial performance and 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 School 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 School'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 School or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the School'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.

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 School'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 School'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 School 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.

BDO Canada LLP

Chartered Professional Accountants
Halifax, Nova Scotia
June 24, 2025

Atlantic School of Theology Statement of Financial Position

March 31 2025 2024

Assets

Current

Cash (Note 2)	\$ 1,451,042	\$ 1,245,866
Accounts receivable	335,659	263,034
Prepaid expenses	26,873	32,885
	1,813,574	1,541,785

Restricted cash (Note 3)	588,818	2,425,842
Long-term investments (Note 4)	7,764,922	7,347,746
Tangible capital assets (Note 5)	8,616,686	7,360,660
	\$ 18,784,000	\$ 18,676,033

Liabilities and Net Assets

Current


Accounts payable and accrued liabilities (Note 6)	\$ 393,382	\$ 300,879
Deferred revenue	373,343	398,297
	766,725	699,176

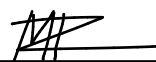
Deferred contributions for capital assets (Note 7)	5,530,290	6,061,783
	6,297,015	6,760,959

Net Assets

Invested in Capital Assets (Note 8)	3,368,110	3,335,421
Restricted for Endowments	6,796,537	6,386,037
Restricted for Facilities Renewal	598,818	562,090
Internally Restricted	1,754,661	1,742,071
Unrestricted deficit	(31,141)	(110,545)
	12,486,985	11,915,074
	\$ 18,784,000	\$ 18,676,033

On behalf of the Board:

 Director

 Director
Maria Pacurar (Jun 26, 2025 11:01 ADT)

**Atlantic School of Theology
Statement of Changes in Net Assets**

For the year ended March 31	Invested in Capital Assets	Restricted for Endowments	Restricted for Facilities Renewal	Internally Restricted	Unrestricted	2025 Total	2024 Total
Balance, beginning of the year	\$ 3,335,421	\$ 6,386,037	\$ 562,090	\$ 1,742,071	\$ (110,545)	\$11,915,074	\$ 11,399,722
Excess of revenues over expenses	32,689	-	-	-	79,404	112,093	296,891
Endowment and restricted contributions	-	150,026	164,491	44,878	-	359,395	233,801
Change in fair value of investments	-	260,474	-	-	-	260,474	92,931
Bursaries and other expenses paid	-	-	-	(32,288)	-	(32,288)	(14,955)
Capital assets purchased (Note 8)	-	-	(127,763)	-	-	(127,763)	(93,316)
Balance, end of the year	\$ 3,368,110	\$ 6,796,537	\$ 598,818	\$ 1,754,661	\$ (31,141)	\$12,486,985	\$ 11,915,074

The accompanying notes are an integral part of these financial statements.

Atlantic School of Theology Statement of Operations

For the year ended March 31 2025 2024

Revenue

Province of Nova Scotia	\$ 1,235,752	\$ 1,211,522
Assessment (Note 9)	704,275	791,054
Tuition	502,850	442,857
Investment income (Note 10)	473,834	643,442
Residence rental	400,691	369,124
Rental income	163,952	181,038
Annual fund	119,004	114,093
United Church of Canada: Education for Church Leadership	70,312	103,134
Miscellaneous	27,260	23,764
Graduation fee	10,300	-

	3,708,230	3,880,028
--	-----------	-----------

Expenses (page 19)

Academic program	1,515,894	1,445,408
Physical plant, residence and facilities	633,732	628,102
Administration	605,823	620,636
Library	369,961	355,000
Advancement office	314,883	318,951
Bursaries	188,533	208,699

	3,628,826	3,576,796
--	-----------	-----------

Excess of revenues over expenses before amortization	79,404	303,232
--	--------	---------

Amortization:

Amortization of capital assets	(648,413)	(478,350)
Amortization of deferred capital contributions	681,102	472,009

	32,689	(6,341)
--	--------	---------

Excess of revenues over expenses	\$ 112,093	\$ 296,891
----------------------------------	------------	------------

Atlantic School of Theology Statement of Cash Flows

For the year ended March 31	2025	2024
Cash flows from operating activities		
Excess of revenues over expenses	\$ 112,093	\$ 296,891
Items not affecting cash:		
Amortization of capital assets	648,413	478,350
Amortization of deferred capital contributions	(681,102)	(472,009)
Change in fair value of investments	(101,355)	(266,994)
	(21,951)	36,238
Changes in non-cash working capital:		
Accounts receivable	(72,624)	264,076
Prepaid expenses	6,012	5,459
Accounts payable and accrued liabilities	92,500	(254,500)
Deferred revenue	(24,953)	34,547
	(21,016)	85,820
Cash flows from investing activities		
Decrease (increase) in restricted cash	1,837,025	1,077,025
Additions to capital assets	(1,776,676)	(1,122,139)
Additions to capital assets from restricted for facilities renewal	(127,763)	(89,708)
	(67,414)	(134,822)
Cash flows from financing activities		
Receipt of deferred capital contributions	(33,500)	137,117
Receipt of restricted funds for facilities renewal contributions	154,491	147,121
Net of receipts and spending from internally restricted funds	12,590	9,527
Receipts of restricted endowments	143,606	62,198
	277,187	355,963
Net increase in cash	188,757	306,961
Cash, beginning of the year	1,245,866	938,905
Cash, end of the year	\$ 1,434,623	\$ 1,245,866

The accompanying notes are an integral part of these financial statements.

Atlantic School of Theology

Notes to Financial Statements

March 31, 2025

1. Significant Accounting Policies

Nature and Purpose of Organization	<p>The School was founded in 1971 and incorporated on June 28, 1974. It operates under the authority of statutes of the Province of Nova Scotia.</p> <p>The School's principal activities include the provision of post graduate courses in theology; courses of instructions for students for the ordained and lay ministries; continuing education; facilities for theological research; library facilities; and administration of residence facilities.</p> <p>On July 1, 2001, the School became affiliated with Saint Mary's University. This affiliation has enabled the two institutions to jointly establish and promote academic programs, to achieve operational efficiencies and to optimize usage of facilities to their mutual advantage.</p> <p>The School is a registered charity and, as such, is exempt from income tax and may issue income tax receipts to donors under Section 149 of the Income Tax Act.</p> <p>The School has been accredited by the Association of Theological Schools (in Canada and the USA) since 1988 and received a seven-year accreditation in 2020.</p>
Basis of Accounting	<p>The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.</p>
Cash and cash equivalents	<p>Cash and cash equivalents include petty cash, cash on deposit, and deposits in money market instruments with maturities of less than three months.</p>
Contributed Services	<p>Volunteers contribute many hours per year to assist the School in carrying out its activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.</p>

Atlantic School of Theology Notes to Financial Statements

March 31, 2025

1. Significant Accounting Policies (continued)

Revenue Recognition

The School follows the deferral method of accounting for contributions.

Operating grants are recognized in the period when received. Operating grants received for expenditures in a future period are reported as deferred income, until the corresponding expenditures are incurred.

Contributions restricted for the purchase of capital assets are deferred and amortized into revenue at a rate corresponding with the amortization rate for related assets. Contributions restricted for the purchase of land is recognized as a direct increase in net assets.

Unrestricted contributions are recognized as revenue when received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Endowment contributions are recognized as direct increases in net assets.

Restricted net investment income is recognized as revenue in the year in which the related expenses are incurred. Restricted net investment income that must be added to the principal amount of resources held for endowment is recognized as a direct increase in net assets. Unrestricted net investment income is recognized as revenue when earned.

Amounts received for tuition are classified as deferred revenue and are recognized at the time when the services are provided and when the amount to be received can be reasonably estimated and collection is reasonably assured.

Rental revenue is recognized on a straight-line basis over the term of the lease agreement.

Atlantic School of Theology Notes to Financial Statements

March 31, 2025

1. Significant Accounting Policies (continued)

Tangible Capital Assets Purchased tangible capital assets are stated at cost less accumulated amortization. Contributed tangible capital assets are recorded at fair value at the date of contribution, unless fair value is not determinable in which case contributed tangible capital assets are recorded at nominal value at the date of contribution. Contributed tangible capital assets are subsequently amortized. Expenditures for repairs and maintenance are expensed as incurred. Betterments that extend the useful life of the tangible capital asset are capitalized.

Amortization based on the estimated useful life of the asset is calculated as follows:

	Method	Rate
Building	Straight-line	40 years
Building improvements	Straight-line	8 years
Computer hardware	Straight-line	3 years
Computer software	Straight-line	3 years
Furniture and equipment	Straight-line	5-20 years
Leasehold improvements	Straight-line	20 years
Library books	Straight-line	10 years
Organ and piano	Straight-line	20 years
Parking lots	Straight-line	20 years

When a tangible capital asset no longer contributes to an School's ability to provide goods and services, or the future economic benefits or service potential of the tangible capital asset is less than its carrying value, the excess of its net carrying amount over its fair value or replacement cost is recognized as an expense in the statement of operations. Any unamortized deferred contribution amount related to the tangible capital asset is recognized in revenue in the statement of operations, provided that all restrictions have been complied with.

When a tangible capital asset is disposed of, the difference between the net proceeds on disposition and the net carrying amount is recognized in the statement of operations. Any unamortized deferred contribution amount related to the tangible capital asset disposed of is recognized in revenue in the statement of operations, provided that all restrictions have been complied with.

Atlantic School of Theology

Notes to Financial Statements

March 31, 2025

1. Significant Accounting Policies (continued)

Fund Accounting	<p>Revenues and expenses related to program delivery and administrative activities are reported in the unrestricted fund.</p> <p>Endowment contributions are reported in the endowment fund. Investment income earned on resources of the endowment fund is reported in the unrestricted fund.</p> <p>Revenues and expenses related to facilities renewal are recognized in the facilities renewal fund.</p> <p>The internally restricted fund consists of funds restricted by the Board of Governors for payment of bursaries and other special projects. Funds are allocated to the fund by reallocating unrestricted contribution.</p>
Financial Instruments	<p>Financial instruments are recorded at fair value at initial recognition.</p> <p>In subsequent periods, equities traded in an active market and derivatives are reported at fair value, with any change in fair value reported in income. All other financial instruments are reported at cost or amortized cost less impairment. Transaction costs on the acquisition, sale or issue of financial instruments are expensed for those items measured at fair value and charged to the financial instrument for those measured at amortized cost.</p> <p>Financial assets are tested for impairment when indicators of impairment exist.</p>
Use of Estimates	<p>The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. The School's estimates include the amortization of tangible capital assets and the amortization of deferred capital contributions for capital assets. Actual results could differ from those estimates.</p>

Atlantic School of Theology Notes to Financial Statements

March 31, 2025

2. Cash

The carrying amounts of cash are comprised of the following:

	<u>2025</u>	<u>2024</u>
Cash	\$ 1,164,819	\$ 1,142,119
Royal Bank of Canada Dominion Securities, Mutual Funds	875,041	2,529,589
Royal Bank of Canada, Guaranteed Investment Certificates, matured in June 2024	-	2,529,589
	<u>2,039,860</u>	<u>6,201,297</u>
At cost:		
Less: restricted cash (Note 3)	<u>(588,818)</u>	<u>(2,425,842)</u>
	<u>\$ 1,451,042</u>	<u>\$ 3,775,455</u>

Atlantic School of Theology Notes to Financial Statements

March 31, 2025

3. Restricted Cash

Restricted cash represents amounts received by the School from the Founding Parties less expenditures incurred. These funds are intended to maintain, adapt and renew facilities to meet the School's evolving circumstances. In 2025, \$127,763 (2024 - \$89,708) was used towards the purchase of capital assets and \$nil (2024 - \$nil) was used towards repairs and maintenance.

During the year ended March 31, 2023, the School received a grant of \$3,000,000 for the renewal of its residence. In 2025, \$1,769,811 (2024 - \$1,109,217) was used towards the renewal project.

	2025	2024
Beginning balance	\$ 2,425,842	\$ 3,502,867
Funds spent	(1,897,574)	(1,198,925)
Interest income earned	60,550	121,900
Ending balance	\$ 588,818	\$ 2,425,842

	2025	2024
Restricted cash from Founding Partners	\$ 588,818	\$ 535,059
Restricted cash from the Province of Nova Scotia	-	1,890,783
	\$ 588,818	\$ 2,425,842

4. Long-term Investments

Long-term investments consist of marketable securities and are measured at fair value. They are classified as long-term as they are restricted for endowments.

Atlantic School of Theology Notes to Financial Statements

March 31, 2025

5. Tangible Capital Assets

	2025		2024	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 3,357,926	\$ -	\$ 3,357,926	\$ -
Building	6,356,277	4,283,925	6,356,277	4,125,014
Building improvement	5,380,040	2,508,861	3,557,145	2,102,181
Library books	1,037,935	1,034,805	1,037,935	1,010,169
Leasehold improvements	886,284	867,346	886,284	866,218
Furniture and equipment	595,996	453,155	595,996	433,468
Computer hardware	627,240	535,806	545,696	504,729
Organ and piano	191,744	184,859	191,744	182,565
Parking lots	80,000	28,000	80,000	24,000
Computer software	25,977	25,976	25,977	25,976
	18,539,419	9,922,733	16,634,980	9,274,320
		\$ 8,616,686		\$ 7,360,660

Computer hardware and building improvements of \$127,763 (2024 - \$89,708) were made using funds restricted for facilities renewal.

The agreement of 2001 provides that, should the School at any time wish to dispose of any or all of the assets formerly owned by Pine Hill, Pine Hill in the first place, followed by the other Founding Parties and Saint Mary's University, shall have the right to re-acquire the assets at the then fair value less the fair value at the time the donation was made. If Pine Hill does not exercise this right and the property is sold, then Pine Hill is entitled to the lesser of the value at the time the assets were donated or the selling price. Should the School cease operations, Pine Hill has a similar right of purchase.

6. Government Remittances

There are no government remittances payable included in accounts payable and accrued liabilities at March 31, 2025 and March 31, 2024.

Atlantic School of Theology Notes to Financial Statements

March 31, 2025

7. Deferred Contributions Related to Capital Assets

Deferred contributions related to capital assets represent the unamortized portion of contributed capital assets and restricted contributions used to purchase capital assets. The changes in the deferred contributions balance for the period are as follows:

	2025	2024
Beginning balance	\$ 6,061,783	\$ 6,311,236
Funded through the facilities renewal fund	127,763	89,708
Contributions received	-	10,948
Interest earned	21,846	121,900
Amortization	(681,102)	(472,009)
Ending balance	\$ 5,530,290	\$ 6,061,783

8. Net Assets invested in Capital Assets

(a) Invested in capital assets is calculated as follows:

	2025	2024
Capital assets	\$ 8,616,686	\$ 7,360,660
Deferred capital contributions	(5,530,290)	(6,061,783)
Addback: Unspent funds	281,714	2,036,544
	\$ 3,368,110	\$ 3,335,421

(b) Change in net assets invested in capital assets is calculated as follows:

Amortization of capital assets	\$ 648,413	\$ 478,350
Amortization of deferred capital contributions	(681,102)	(472,009)
Capital assets acquired	1,897,574	1,202,533
Funded by restricted for facilities renewal	(127,763)	(89,708)
Funded by other grants	(1,769,811)	(1,109,217)
Funded by the School	-	(3,608)
	\$ (32,689)	\$ 6,341

Atlantic School of Theology Notes to Financial Statements

March 31, 2025

9. Assessment Revenue

	2025	2024
Pine Hill	\$ 503,515	\$ 576,398
Archdiocese of Halifax - Yarmouth	113,744	114,052
Anglican Diocese	77,016	90,604
Diocese of Fredericton	10,000	10,000
	\$ 704,275	\$ 791,054

10. Investment Income

Investment income earned is reported as follows:

	2025	2024
Income earned on unrestricted resources	\$ 183,946	\$ 167,749
Income earned on resources held for endowment	188,533	208,699
Change in fair value of investments	361,829	359,925
	734,308	736,373
Change in fair value of endowment fund investments	(260,474)	(92,931)
Total investment income recognized as revenue	\$ 473,834	\$ 643,442

11. Employee Future Benefits

The School has a defined contribution pension plan for faculty and staff. The School contributes 7.20% of salary, while faculty contribute 6% and staff contribute between 3% and 6% of salary. Total employer contributions in the year amounted to \$146,784 (2024 - \$145,751).

Atlantic School of Theology Notes to Financial Statements

March 31, 2025

12. Contingencies

The School participates in a reciprocal exchange of insurance risks in association with fifty-six Canadian universities through the Canadian Universities Reciprocal Insurance Exchange (CURIE). This self-insurance co-operative involves a contractual agreement to share the insurance property and liability risks of member institutions for a term of not less than five years.

The projected cost of claims will be funded through members' premiums based on actuarial projections. As of December 31, 2024, CURIE had a gain/loss of \$7.5 million, of which the School's pro-rated share is approximately 0.04% on an ongoing basis. In addition, CURIE has obtained \$1.14 billion of re-insurance with commercial insurers to cover major property claims in excess of \$5 million per occurrence. In respect of general liability, the limit is \$5 million per occurrence. Re-insurance for general liability coverage in the amount of \$45 million in excess of \$5 million per occurrence is in place. In respect of cyber insurance coverage, the aggregate liability coverage is \$1 million.

In the event premiums are not sufficient to cover claim settlements, the member universities would be subject to an assessment in proportion to their participation.

13. Financial Instruments

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. The School is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The School's financial instruments that are exposed to concentrations of credit risk relate primarily to its accounts and contributions receivable.

The School is also exposed to credit risk arising from all of its bank accounts being held at one financial institution and deposits are only insured up to \$100,000.

The risk has remained unchanged from the prior year.

Liquidity risk

Liquidity risk is the risk that the School will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk includes the risk that, as a result of operational liquidity requirements, the School will not have sufficient funds to settle a transaction on the due date; will be forced to sell financial assets at a value, which is less than what they are worth; or may be unable to settle or recover a financial asset. The School is exposed to this risk mainly in respect of its accounts payable.

The risk has decreased from the prior year due to a decrease in the accounts payable balance.

Atlantic School of Theology Notes to Financial Statements

March 31, 2025

13. Financial Instruments (continued)

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 School is exposed to interest rate risk on its fixed financial instruments. Fixed-interest instruments subject the School to a fair value risk.

The School is exposed to changes in interest rates related to its investments in marketable securities. The School's primary objective is to ensure the security of principal amounts invested and provide for a high degree of liquidity, while achieving a satisfactory return.

The School mitigates interest rate risk on investments by diversifying the durations of the fixed-income investments that are held at a given time.

The risk has remained unchanged from the prior year.

14. Comparative figures

Certain comparative figures have been reclassified to conform with the current financial statement presentation.

Atlantic School of Theology Schedule of Expenses

For the year ended March 31	2025	2024
Academic program		
Salaries and employee benefits	\$ 1,372,479	\$ 1,384,553
Other expenses	143,416	60,855
	\$ 1,515,895	\$ 1,445,408
Physical plant, residence and facilities		
Salaries and employee benefits	\$ 244,444	\$ 227,685
Utilities	220,147	194,927
Repairs and maintenance	88,630	118,250
Insurance	42,128	49,355
Other expenses	38,383	37,885
	\$ 633,732	\$ 628,102
Administration		
Salaries and employee benefits	\$ 468,805	\$ 431,650
Professional fees	35,149	58,872
Professional memberships	27,918	28,310
Other operating expenses	73,951	101,804
	\$ 605,823	\$ 620,636
Library		
Salaries and employee benefits	\$ 317,574	\$ 300,920
Other operating expenses	52,387	54,080
	\$ 369,961	\$ 355,000
Advancement office		
Salaries and employee benefits	\$ 280,578	\$ 282,594
Other operating expenses	34,305	36,357
	\$ 314,883	\$ 318,951











2025 Atlantic School of Theology - final FS

Final Audit Report

2025-06-27

Created:	2025-06-26
By:	Beth Pyesmany (beth.pyesmany@astheology.ns.ca)
Status:	Signed
Transaction ID:	CBJCHBCAABAAampRSwYGh_VAbB0Ld8_kZ1CS1Vbnfb-L

"2025 Atlantic School of Theology - final FS" History

-  Document digitally presigned by Brownrigg, Sherri (sbrownrigg@bdo.ca)
2025-06-24 - 4:29:29 PM GMT- IP address: 140.184.2.243
-  Document created by Beth Pyesmany (beth.pyesmany@astheology.ns.ca)
2025-06-26 - 1:59:34 PM GMT- IP address: 140.184.2.243
-  Document emailed to Maria P (maria.pacurar@dal.ca) for signature
2025-06-26 - 2:00:26 PM GMT
-  Email viewed by Maria P (maria.pacurar@dal.ca)
2025-06-26 - 2:01:09 PM GMT- IP address: 104.47.75.190
-  Signer Maria P (maria.pacurar@dal.ca) entered name at signing as Maria Pacurar
2025-06-26 - 2:01:34 PM GMT- IP address: 71.7.204.6
-  Document e-signed by Maria Pacurar (maria.pacurar@dal.ca)
Signature Date: 2025-06-26 - 2:01:36 PM GMT - Time Source: server- IP address: 71.7.204.6
-  Document emailed to Linda Yates (lindayatesalive@icloud.com) for signature
2025-06-26 - 2:01:38 PM GMT
-  Email viewed by Linda Yates (lindayatesalive@icloud.com)
2025-06-27 - 4:42:27 PM GMT- IP address: 104.28.15.125
-  Document e-signed by Linda Yates (lindayatesalive@icloud.com)
Signature Date: 2025-06-27 - 4:42:57 PM GMT - Time Source: server- IP address: 24.137.102.28
-  Agreement completed.
2025-06-27 - 4:42:57 PM GMT