

2018-19

ANNUAL REPORT

PREPARED BY

COMMUNITY
SECTOR COUNCIL
of NOVA SCOTIA



www.csc-ns.ca



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MESSAGE FROM THE BOARD CHAIR & EXECUTIVE DIRECTOR

For the Community Sector Council, this has been a year of development and growth.

It has felt like a roller coaster ride as we've navigated our way through some significant change; a transformation of our financial management systems, the implementation of a new operational platform, and the restructuring and growth of our team. This year our focus turned inward as we strengthened our capacity to be more accountable, effective, and responsive.



We appreciate the patience of our sector, our partners, and our collaborators who not only stuck with us through it all but an additional 1528 of you joined us for the bumpy ride!

The CSCNS is now able to engage and connect with over 3700 organizations across the sector. We are excited by your willingness to share the stories of your successes and are honored by the trust you've shown us in sharing your challenges.



Your engagement and input have grown the CSCNS' ability to identify and act more accurately and confidently on the issues that impact us as a sector. The CSCNS has been advocating for increased investment in data collection, and in the sector's health, sustainability and growth. We've been working with partners to develop technologies, pension and benefit plans, and to design and deliver training that is current and relevant and aligns with the resources of the sector.

A major highlight of 2018-19 was the opportunity our staff and Board had to spend time together in Membertou and Eskasoni learning from Elders and Community Leaders. We sincerely appreciate the wisdom and experience you shared. As individuals and as an organization, we were profoundly impacted by the experience. We look forward to continuing our learning journey.





A special thank you to Clifford Paul for his guidance in applying a two-eyed seeing lens to our Strategic Plan.

At the CSCNS It takes a Village... or in this case a team! Many thanks for the tireless efforts of the staff of Nicole Cammaert, Phil Girvan, Dana Perry, Alexandra Theroux, and Brandie MacCuish for your leadership, dedication, and passion. We welcome to our team, Daren Okafo, Helen Abel, Brenda Lavandier, and Anne Fownes. We are excited to work with you and look forward to the contributions you will make to our organization.

We are very grateful to our Board of Directors for their strategic vision, leadership, time, and support. Your contribution to the CSCNS is invaluable. We look forward to Pat Bradshaw's leadership as our new Chair and are very encouraged by the number of skilled new directors who will be sharing their talents for the benefit of the non-profit sector.



In 2019-2020, the CSCNS will be working to strengthen the story of our sector's impact on Nova Scotia's economy and well-being. We will be surveying the sector to collect Labor Market information and would sincerely appreciate your participation!

In closing, we want to acknowledge the Departments of Labor and Advanced Education, Communities, Culture, and Heritage, and Community Services, not only for your investment but also for your engagement with us on the strategic issues and opportunities facing our sector and for your support in working with us to increase our ability to be more effective.



JAYNE HUNTER

Outgoing Board Chair, CSCNS

ARLENE MACDONALD

Executive Director, CSCNS



CSCNS PROFILE

MISSION

To bring together nonprofit & voluntary organizations to ensure they can effectively meet the needs of Nova Scotia's communities and citizens. The CSCNS works collaboratively to find innovative solutions to emerging and existing sectoral issues.

VISION

Community-based organizations are leaders in building healthy, vibrant, and sustainable communities with active and engaged citizens, in partnership with government and the private sector.

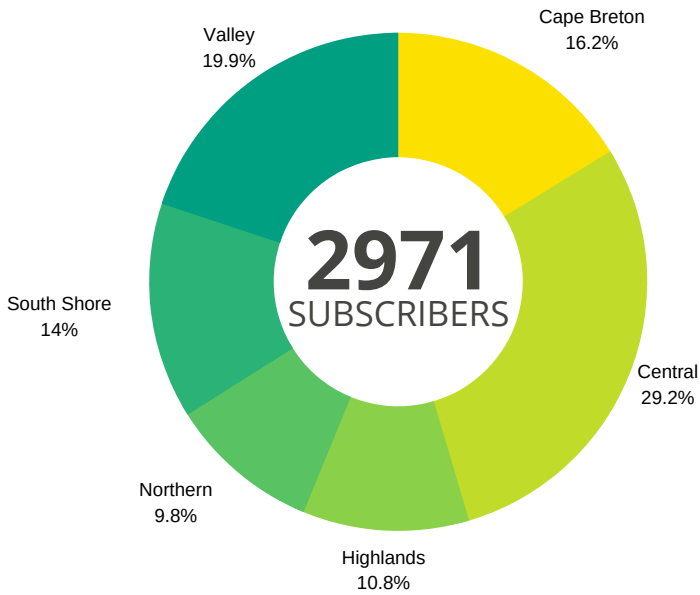
STRATEGIC GOALS

Our Current Priorities include:

- Capacity Building
- Connecting & Convening
- Policy & Voice
- Model Best Practice



NEWSLETTER SUBSCRIBERS



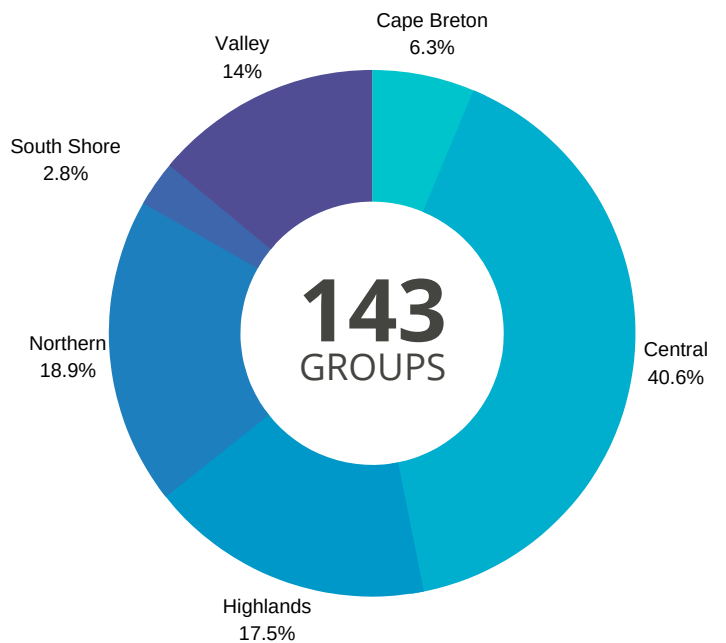
EVENTS



DIGITAL MEDIA PRESENCE



PARTNERSHIPS





OUR TEAM



Executive Director
Arlene MacDonald



Associate Director
Nicole Cammaert



Manager, Learning Programs
Daren Okafo



Operations Coordinator
Alexandra Theroux

REGIONAL CONVENORS



Cape Breton Region
Brenda Lavandier



Central Region
Dana Perry



Highlands Region
Philip Girvan



Northern Region
Brandi MacCuish



South Shore Region
Anne Fownes

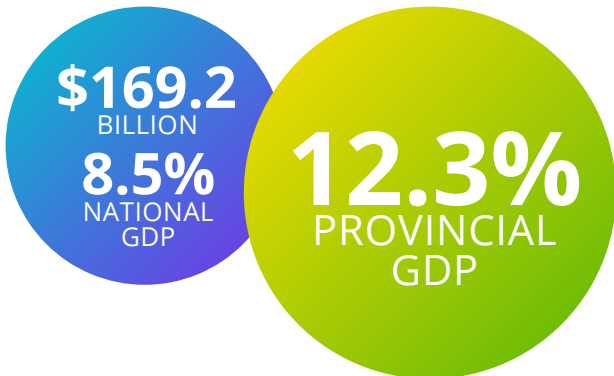


Valley Region
Helen J. Abel

SECTOR PROFILE

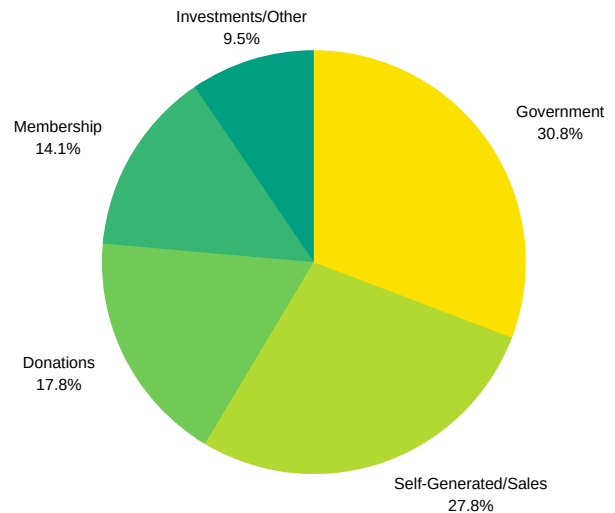
In March 2019, Statistics Canada released a one-time update on the Economic Activity of the Nonprofit Sector in Canada.

In 2017, Nonprofits accounted for 8.5% of Canada's GDP



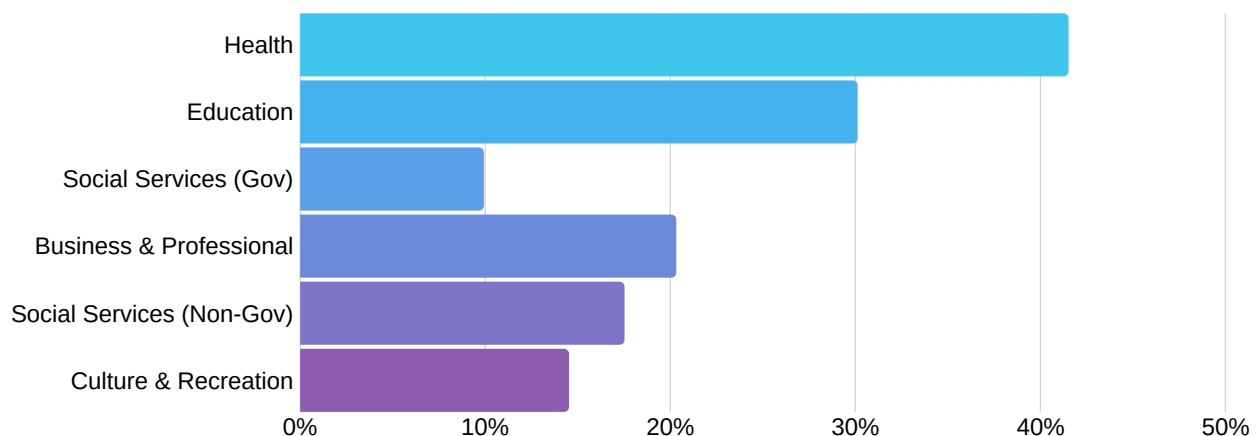
Nova Scotia had the highest provincial rate, with nonprofits accounting for 12.3% of the provincial GDP in 2017.

INCOME SOURCE



Community-Based Nonprofits (2017)

ACTIVITY TYPE (2017)

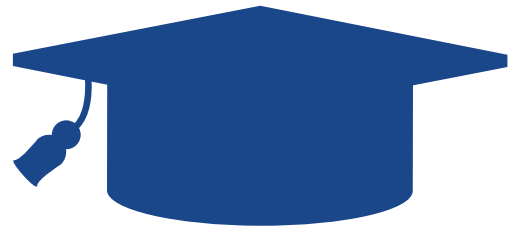


SOURCE: Non-profit institutions and volunteering: Economic contribution, 2007 to 2017 (<https://www150.statcan.gc.ca/n1/daily-quotidien/190305/dq190305a-eng.htm>)

STATE OF THE SECTOR



Women account for 87% of the workforce in Nova Scotia - 10% higher than the national average.



Over 75% of workforce has at least 1 degree.



70% of organizations reported less than 10 paid staff.



Rural organizations face additional challenges in recruitment with a smaller talent pool and rural transportation issues.



Health Benefits are available to about two thirds of the sector's workforce - less than 40% have pension access.

Only 13% of Nonprofits have dedicated HR Staff



SOURCE: Study on Nova Scotia's Nonprofit/Voluntary Labour Force, commissioned by the Federation of Community Organizations & Phoenix Programs for Youth 2010



STRATEGIC GOALS

CSCNS has identified four (4) Strategic Goals with which we guide our work as an organization. Those priorities are: Capacity Building, Connecting & Convening, Policy & Voice, and Model Best Practice.

CAPACITY BUILDING

- Expand the capacity of the sector to meet its labor force needs and to deliver its missions
- Promote the adoption of minimal standards across the sector
- Help to promote and to provide access to innovative capacity-building initiatives.
- Promote and facilitate the use of effective accountability practices and metrics to demonstrate the sector's impact.

WORKSHOP TOPICS DELIVERED:

- Board Governance
- Charity Fundamentals
- Community-Engaged Research
- Compassion Resilience
- Corporate Sponsorship
- Defining Community
- Financial Risk Management
- Financial Sustainability
- Grant Writing
- Lead & Navigate Change

14
WORKSHOPS
& EVENTS

185
REGISTRANTS

CONNECTING & CONVENING

- Connect the sector to opportunities and to other sectors
- Connect and convene the sector in face-to-face and virtual settings to consult on sector priorities
- Promote, foster, and facilitate collaborative initiatives and partnerships.
- Promote the exchange of skills and expertise within the sector



WORKSHOP TOPICS DELIVERED:

- 211-Nova Scotia (Services)
- DCS Programs & Services
- GoodGoods
- Legal Info Society of NS
- VolunteerNS

STAFF COMMUNITY CONNECTIONS

- Cape Breton Minor Hockey Association
- Atlantic Coastal Action Program (ACAP)
- Halifax Community Health Board
- Adult Learning Association of Cape Breton County
- Cape Breton Local Immigration Partnership Council
- VON Board of Directors
- NAROLO Board (Global Internet Policy Development)
- Rural Communities Foundation
- Internet Society of Canada
- Antigonish Emergency Fuel Fund
- All-Of-Us Society for Art Presentation
- Antigonish Town & County Community Health Board
- Sustainable Antigonish Leadership Team
- MentorPlus Program
- Glass Slipper Organization - New Glasgow
- Annapolis Ventures (CBDC)

STRATEGIC GOALS



STRATEGIC GOALS

POLICY & VOICE

- Develop and promote core messaging on priority issues of the sector.
- Undertake and disseminate research on the sector's role and impact.
- Develop and promote CSC's role as a key steward and voice for the sector.
- Consult with the sector regarding policy, regulatory, and legislative changes
- Work with policy makers on policies relevant to the sector
- Improve awareness of the extent of the Sector's contributions to Nova Scotia's economy and well-being

WORKSHOP TOPICS DELIVERED:

- Accessibility Act
- CCPA's Recent Living Wage Report
- Domestic Violence leave
- Impact of the Cannabis Act on HR Issues

6
WORKSHOPS
& EVENTS

128
REGISTRANTS

ADVOCATING FOR A REGULATORY AND INVESTMENT ECOSYSTEM THAT SUPPORTS THE HEALTH, SUSTAINABILITY, AND INNOVATION OF NOVA SCOTIA'S NOTFOPROFIT SECTOR:

- Presenting to the Special Senate Committee on the Charitable Sector
- Participating in the National Charities Day on the Hill
- Meeting with Statistics Canada
- Keeping MPs, MLAs, and Municipal Councillors informed.
- Presenting to Government
- Consulting with Municipalities, Community Health Boards, Foundations, and other investors and partners to the Sector
- Responding to National consultations on policies and regulations impacting the Sector.

MODEL BEST PRACTICE

- Develop and implement sound financial practices for CSCNS.
- Identify and develop mission-related, revenue-generating strategies for CSCNS.
- Apply a two-eyed seeing lens to the programs, policies, and practices of the CSCNS
- Implement HR practices to increase retention of employees
- Share best practices with the Sector



WORKSHOP TOPICS DELIVERED:

- Cross Culturally Competent Workplace
- KAIROS Blanket Exercise
- Leveraging Technology
- Organizational Branding
- Pensions & Benefits
- Social Enterprise
- HR Management
- Social Media
- Systems Change
- Values Based Leadership

INTERNAL BEST PRACTICE WORK

- Cloud Accounting Systems Implementation
- CRM Implementation
- Decolonization Learning Journey



OUR GOVERNANCE



Jayne Hunter
Board Chair



Kathryn Gamache
Board Secretary



David Jaques
Board Treasurer



Alfred Burgesson
Member-At-Large



Chris Goo-goo
Member-At-Large



Pat Bradshaw
Member-At-Large



Phil Davison
Member-At-Large



Tim Crooks
Member-At-Large

FINANCIAL SUMMARY

Audited financial statements for the 2018-2019 fiscal year are available by request

THANK YOU FOR YOUR SUPPORT

Thank you to the Government of Nova Scotia; Departments of Communities Culture & Heritage (CCH), Community Services (DCS), and Labour and Advanced Education (LAE) for your ongoing support of our mission.





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COMMUNITY SECTOR COUNCIL OF NOVA SCOTIA

FINANCIAL STATEMENTS

MARCH 31, 2019

**COMMUNITY SECTOR COUNCIL OF NOVA SCOTIA
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MARCH 31, 2019**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of:
Community Sector Council of Nova Scotia

Opinion

We have audited the financial statements of **Community Sector Council of Nova Scotia** ("the Council"), which comprise the statement of financial position as at March 31, 2019 and the statements of operations and change 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 Council as at March 31, 2019, and results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Council 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 Council'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 Council or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council'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 Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Council 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.

Baker Tilly Nova Scotia Inc

Dartmouth, Nova Scotia
August 15, 2019

**Chartered Professional Accountants
Licensed Public Accountants**

COMMUNITY SECTOR COUNCIL OF NOVA SCOTIA
STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2019

4

	2019	2018
	\$	\$
REVENUES		
Government grants (Note 6)	482,785	233,727
Consulting	37,146	96,558
Customized learning	14,594	5,171
Sponsorship	-	36,150
Membership fees	600	2,023
Conference	300	113,015
Other	37	5,258
	<u>535,462</u>	<u>491,902</u>
EXPENSES		
Amortization	871	357
Bad debts	2,676	-
Consulting	-	32,947
Customized learning	27,811	22,729
Dues and fees	1,608	1,097
Insurance	1,035	798
Interest and bank charges	2,860	426
Marketing and promotion	2,071	18,495
Meetings	451	1,773
Office	6,738	19,376
Professional fees	35,235	17,504
Salaries and wages	370,265	337,096
Training	30,179	21,883
Travel	13,789	13,316
Utilities	5,307	2,475
Website	2,690	4,463
	<u>503,586</u>	<u>494,735</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	31,876	(2,833)
NET ASSETS - beginning of year	<u>71,566</u>	<u>74,399</u>
NET ASSETS - end of year	<u>103,442</u>	<u>71,566</u>

HST recoverable	3,154	2,352
Prepays	—	<u>2,927</u>
	211,288	105,840
CAPITAL ASSETS (Note 3)	—	<u>870</u>
	<u>211,288</u>	<u>106,710</u>
CURRENT		
	LIABILITIES	
Accounts payable and accrued liabilities (Note 4)	29,245	35,144
Deferred revenue (Note 5)	<u>78,601</u>	—
	<u>107,846</u>	<u>35,144</u>
	NET ASSETS	
UNRESTRICTED	<u>103,442</u>	<u>71,566</u>
	<u>211,288</u>	<u>106,710</u>

Approved by the Board

P. Bradshaw Chair

[Signature] Treasurer

**COMMUNITY SECTOR COUNCIL OF NOVA SCOTIA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2019**

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	2019	2018
	\$	\$
CASH PROVIDED BY (USED FOR):		
OPERATING		
Excess (deficiency) of revenues over expenses	31,876	(2,833)
Item not affecting cash		
Amortization	<u>871</u>	<u>357</u>
	32,747	(2,476)
Changes in non-cash working capital items		
Accounts receivable	15,730	(20,273)
HST recoverable	(801)	6,360
Prepays	2,927	(2,126)
Accounts payable and accrued liabilities	(5,901)	17,222
Deferred revenue	<u>78,601</u>	<u>(19,285)</u>
	<u>123,303</u>	<u>(20,578)</u>
INVESTING		
Acquisition of capital assets	<u>-</u>	<u>(706)</u>
CHANGE IN CASH	123,303	(21,284)
CASH - beginning of year	<u>76,261</u>	<u>97,545</u>
CASH - end of year	<u><u>199,564</u></u>	<u><u>76,261</u></u>

1. OPERATIONS

Community Sector Council of Nova Scotia ("the Council"), operates to find innovative solutions to challenges in the non-profit sector. With funds provided by the Nova Scotia Departments of Labour and Advanced Education, Community Services, and Communities, Culture and Heritage, the Council's mandate is to develop organizational capacity within the non-profit sector.

The Council is incorporated under the Societies Act of the Province of Nova Scotia, and is a not-for-profit within the meaning of the Income Tax Act 149.1(1) and is exempt from income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

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

Cash

Cash consists of bank balances held with financial institutions.

Capital assets

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

Computer equipment	55%	Diminishing balance
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One half year's amortization is taken in the year of acquisition.

Revenue recognition

The Council uses the deferral method to record contributions.

Government grants are received for specific purposes and are recognized as revenue when the related expenses are incurred.

Customized learning and training fees revenue are recognized when services have been provided and collection is reasonably assured.

Membership fees revenue is recognized in the period it is received.

All other revenues are recognized when amounts are determinable and when collection is reasonably assured.

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Contributed goods and services

Contributed materials and services are recognized in the financial statements when their fair value can be reasonably determined and they are used in the normal course of the Council's operations and would otherwise have been purchased.

The Council benefits from donated services in the form of volunteer time for various programs and objectives of the Council. Due to the difficulty of determining their fair value, these contributed services are not recognized in these financial statements.

Use of estimates

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

Financial instruments

Measurement of financial instruments

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

The Council subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivable.

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

**COMMUNITY SECTOR COUNCIL OF NOVA SCOTIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial instruments (Continued)

Impairment

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

3. CAPITAL ASSETS

	Cost	Accumulated Amortization	Net 2019	Net 2018
	\$	\$	\$	\$
Computer equipment	<u>2,557</u>	<u>2,557</u>	<u>-</u>	<u>870</u>

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2019	2018
	\$	\$
Trade payables	13,420	24,619
Accrued liabilities	11,725	10,525
Government remittances	<u>4,100</u>	<u>-</u>
	<u>29,245</u>	<u>35,144</u>

5. DEFERRED REVENUE

	2019	2018
	\$	\$
Nova Scotia Department of Labour and Advanced Education	10,175	-
Nova Scotia Department of Communities, Culture and Heritage	43,426	-
Nova Scotia Department of Community Services	<u>25,000</u>	<u>-</u>
	<u>78,601</u>	<u>-</u>

**COMMUNITY SECTOR COUNCIL OF NOVA SCOTIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2019**

10

5. DEFERRED REVENUE (Continued)

Changes in deferred revenue are as follows:

	2019	2018
	\$	\$
Balance - beginning of year	-	-
Amount recognized as revenue	(482,785)	-
Amounts received related to future periods	<u>561,386</u>	<u>-</u>
	<u><u>78,601</u></u>	<u><u>-</u></u>

6. GOVERNMENT GRANTS

During the year, the following government assistance was received:

- a) Funding of \$188,926 from the Nova Scotia Department of Labour and Advanced Education related to the Sector Council Program. The revenue recognized in the period related to this project was \$178,751 (2018 - \$190,727). The remaining balance of \$10,175 is included in deferred revenue.
- b) Funding of \$115,000 from the Nova Scotia Department of Community Services related to the Corporate Agreement Management Transition project. The revenue recognized in the period related to this project was \$90,000 (2018 - \$43,000). The remaining balance of \$25,000 is included in deferred revenue.
- c) Funding of \$257,460 from the Nova Scotia Department of Communities, Culture and Heritage related to sustaining operations. The revenue recognized in the period related to this project was \$214,034 (2018 - \$NIL). The remaining balance of \$43,426 is included in deferred revenue

7. ECONOMIC DEPENDENCE

The Council is financially dependent upon the continued funding from the Province of Nova Scotia.

8. FINANCIAL INSTRUMENTS

Risks and concentrations

The Council is exposed to various risks through its financial instruments. The following analysis provides a measure of the Council's risk exposure and concentrations at March 31, 2019.

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

8. FINANCIAL INSTRUMENTS (Continued)

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Financial instruments that potentially subject the Council to concentrations of credit risk consist of cash and accounts receivable. The Council deposits its cash in a reputable financial institutions and therefore believes the risk of loss to be remote. The Council is exposed to credit risk from accounts receivable. The Council believes this credit risk is minimized as the balance is due from various non-profit organizations and the Canada Revenue Agency.

Liquidity risk

Liquidity risk is the risk that the Council will encounter difficulty in meeting obligations associated with financial liabilities. The Council is exposed to this risk mainly in respect of its accounts payable and accrued liabilities. As disclosed in Note 6, the Council will continue to receive funding from the Nova Scotia Department of Labour and Advanced Education and therefore does have a mitigating factor against its liquidity risk.

9. COMPARATIVE FIGURES

Certain figures presented for comparative purposes have been reclassified to conform with the financial statement presentation adopted for the current year.