



THE NOVA SCOTIAN SURVEYOR

FALL/WINTER 2023

No. 214



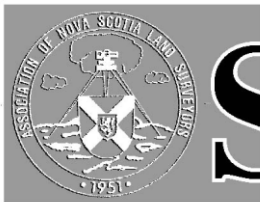
WHAT IS OUR FUTURE?

THE POTENTIAL OF ONE

AP20 AutoPole, the
world's smartest
tilting surveying pole.



Helping you move your business forward has always been at the heart of our work. Now, more than ever, we understand the importance of providing solutions that enable individuals to overcome challenging scenarios and thrive independently.



THE NOVA SCOTIAN SURVEYOR

FALL/WINTER 2023

No. 214

CONTENTS PAGE

President's Report	<i>Raymond Pottier</i>	2
Executive Director's Report ..	<i>Simeon Roberts</i>	3
Membership Updates .		5
Blast from the Past	<i>Vol. 8, No. 14, February 1958 ...</i>	5
New Members		6
Committee Reports		7
Something To Think About ...	<i>The Hitch-Hiker, CISM Journal, Autumn 1992 ..</i>	8
NSCC Open House (AGRG) ...	<i>Simeon Roberts</i>	9
2022 Financial Statement	<i>G&R Chartered Accountants</i>	10
2024 Proposed Budget		23
2023 Annual General Meeting Photos	<i>ANSLs Staff</i>	27

THE NOVA SCOTIAN SURVEYOR

Editor: Simeon I. Roberts
Production: Cathy McInnis, Alexandra Ottenbrite
Cover: What is our Future? Via Website ideas of today's circumstances.
Circulation: Free of charge on our website at: www.ansls.ca.

The Nova Scotian Surveyor is a publication of the Association of Nova Scotia Surveyors.
Address all enquiries to: ANSLs, Unit 209, 800 Windmill Road, Dartmouth, Nova Scotia B3B 1L1 Canada.
Tel: (902) 469-7962 E-mail: admin@ansls.ca

- Advertisement rate per page is \$300 any size in color.
- Views expressed in articles appearing in this publication are those of the author and not necessarily those of the Association.
- Letters to the Editor should be limited to one page.
- Articles or material originating with the Association of Nova Scotia Land Surveyors, or its members, may be reprinted without permission provided that appropriate credit is acknowledged.

PRESIDENT'S REPORT

Raymond V. Pottier, NSLS



It has been my privilege to serve as the President of the Association of Nova Scotia Land Surveyors this past year. My year is nearly done, and it has been an interesting and challenging year both for our Association

generally, and Nova Scotians in particular. We are now just over a year after hurricane Fiona wreaked havoc upon the province in September 2022. In the past number of eight months or so, we've experienced a long dry spring leading to some very destructive wildfires in late May and early June. In July we were set upon by an historic rainfall event that dumped three months worth of rain in a twenty-four-hour period on parts of the province, flooding properties and washing out roads. Then just in case we were encouraged to relax a bit two tropical storms visited the Western part of the province and caused widespread damage along the Atlantic coast.

In the meantime, since my last report, I did manage to travel to the Association on Newfoundland Land Surveyors annual meeting in May and to the Saskatchewan Land Surveyors Association annual meeting where we had informative and productive Presidents Forum discussions. Unfortunately, this year, I was not able to travel to the Association of British Columbia Land Surveyors meeting, the Association of Canada Land Surveyors/Professional Surveyors Canada national meeting, or the Ordre des arpenteurs-géomètres du Québec meeting due to budget constraints. I believe that the Presidents Forum discussions are important to the exchange of ideas amongst the Canadian sister associations and that funding the President's travel is a money well spent.

This year, much of the Executive Director's time and Council's deliberations have centred around our Strategic Plan and moving toward achieving our strategic goals all the while keeping the public interest as one of our core values. Over the past two years, we have made progress on all our goals but still have much work left to do. Traditionally, the incoming President had a few goals that they wanted to achieve and worked with Council to move this agenda forward. With our current strategic plan approved by Council and overseen by the Executive director this will serve to define the Association's agenda and drive Council's frame of reference. We are slowly redefining our role as a regulator whose primary role is to protect the public interest.

I was pleased with the Spring Seminar held at the Delta Hotel in Dartmouth on 2 June 2023. We learned more about our Nova Scotia Coordinate Referencing System and of a new North American Coordinate Referencing System being adopted in the United States and in Canada in the not-too-distant future. There was a presentation by the Surveyor General Branch about tools for accessing the CLSR. A timely discussion was had about Digital Signatures and how they all work. The PRD Manager covered several topics in his presentation, including some observations he had made during his first few months as PRD manager. All timely topics covering our roles and responsibilities as Nova Scotia Land Surveyors to the public.

Thank you for having afforded me the opportunity to serve as President. I encourage you to participate Association activities whether it is as a committee member or by serving a term on Council. Get involved and stand out among your peers.



EXECUTIVE DIRECTORS REPORT

Simeon I. Roberts, B.Sc. (Hons), MA

The Times They Are a-Changin' – Part 2



It's certainly been another challenging year and it's been almost two years since I became your Executive Director. As I mentioned in my report for the 2022 AGM, when I became your Executive Director, I really didn't know what to expect. I faced a steep learning curve. I continue to learn something new each and every day!

As you know, we are an association, but not in the traditional sense of being a non-profit society with no governing act or regulations. With a society, their main role is providing services to members. But we are quite different. We are the regulator and there is a distinct separation between being a regulator and providing member services.

Although a Professional Governance Act (PGA) does not seem imminent here in Nova Scotia – I'm sure it will eventually be here with us. Therefore, I believe there is an onus on us to do whatever we can to address many of the issues being raised related to a PGA, and we have begun this process. It is also clearly linked to the requirements we have under the Fair Registration Practices Act (FRPA) and ensuring our compliance with FRPA has certainly been a priority for us. I'm sure it will continue to be a focus in the year ahead.

Our priority being a regulator is to ensure we are compliant with our Act, Regulations and By-laws, and this has certainly been a focus for your Council and me.

When I headed-up GIS for one of the largest engineering companies in Canada, I was fortunate enough to work on a project in Russia, just after the Soviet Union split up. I worked in Russia on four different occasions and our client was the Russian Mapping Agency – Sojuscarta. One project involved hyper-spectral mapping of watersheds in the Komi Republic, and I spent time in the beautiful city of Saint Petersburg. So, why am I mentioning this? Well, I always hear "that's the way it's always been".... shouldn't we be doing things the same way as before? But things always change.

From an operational perspective, it's important to examine how we are spending our time and on what. There certainly are more things we can be doing differently – so we can be a more effective, efficient and nimble organization.

We are starting to see many of our associations across the country revisiting their legislations and how they do business. Changing the way candidates to their articling, examining the whole registration process, the way they do Practice Review, Professional Development, Continuing Education, and even how AGM's are run. We have also begun a similar process, and I look forward to working with Council and our committees to see how we can become better – not just because it's the way we have always done it.

It's clear that Council has really begun to focus on their governance role. More specifically, it's about leading the strategic planning process, developing policies, and most importantly, providing oversight of the organization as a whole. I'm sure they will continue this focus in the year to come.

Another thing that Council has discussed relates to good governance and what "in the public interest" really means, and how it drives everything we do. So, what does "serve and protect the public interest" really mean? Yes, it's somewhat murky and hard to define and is often taken as self-evident.

(cont'd on next pg)

(cont'd from prev. pg)

Our Act states very clearly that we serve and protect the public interest. This is very important to remember. But I think “serve” is also important because it implies the Association must provide the service as well as protect. From my perspective, we are to:

- *Establish, develop, promote and monitor a Code of Ethics*
Provide guidance to members on ethical dilemmas, best practices and professional responsibilities
- *Establish, develop, promote and monitor a Standards of Practice*
Monitor compliance through systematic practice reviews
Monitor industry changes and advancements and amend or adopt Standards of Practice to stay current with technological changes

High standards ensure that land surveyors possess the necessary skills, knowledge, and qualifications to perform accurate and reliable boundary surveys, which protect the public from potential errors, disputes, and safety risks. They must be achievable and relevant to the public interest.

- *Have clear conflict of interest and code of conduct policies*
- *Ensure the continuing education and professional development of members*
Require members to engage in ongoing professional development activities, such as continuing education courses and workshops
Promote lifelong learning to ensure that land surveyors stay updated with the latest regulations, development bylaws, advancements in technology and industry best practices

This continuous improvement benefits the public by ensuring that surveyors have the knowledge and skills necessary to deliver accurate, compliant and high-quality surveying services while implementing new technologies to improve processes, reliability, quality and timeliness of survey products and services.

- *Implement Practice Review and inspections*
- *Provide licensure policies (Board of Examiners)*
Oversee the licensing and regulation of the profession
Establish criteria for licensing, defining competency requirements, administer licensing exams, evaluate candidates to ensure competency, monitor statutory changes and update the syllabus as required
- *Provide corporate permits to member corporations and ensure unauthorized practice is effectively dealt with*
Monitor and report unauthorized practice; actively promote awareness to curtail overlapping professions from defining the extent of title or interests in land.

On a final note, since the 2022 AGM, the Technical Focus Group (TFG) has attended two meetings on the Coastal Protection Act (CPA). The focus of the TFG has been to provide feedback to Nova Scotia Environment and Climate Change on work to complete the proposed refinements to aspects of the CPA regulations, and the supporting tools and materials required for its implementation. As previously mentioned, (via email sent in April) John Somers has officially retired from the Department and Gordon Smith has taken over this role from John. As you may be aware, implementation of the CPA is not imminent. In fact, the Province has launched a consultation with coastal property owners on how to plan and adapt development along the coastline, in response to climate change.



MEMBERSHIP UPDATES

MEMBERSHIP STATUS

Adam King, NSLS #688, was re-instated his full membership, March 2023

Jethro Gunn, NSLS #696 joined the membership September 2023, employed with DesignPoint Eng. & Surveying,

Adam Fitzgerald, NSLS #697 joined the membership September 2023, employed with DesignPoint Eng. & Surveying,

Christopher Kingston, NSLS # 698 joined the membership September 2023, employed with DeWolfe & Morse Surveying.

CANDIDATE STATUS

Zach d'Entremont is articling with Matt LeBlanc, NSLS #673 since June 2022

Alex MacQuarrie is articling with Dan Gerard, NSLS #619 as of June 2023

Eric Taul joined the membership in September 2023 and is employed with HRM and articling part-time with Curtis Kimball, NSLS #573 and Kyle Harrington, NSLS # 645

Patrick Woolley joined the membership in June 2023 as a Labour Mobility Candidate.

COMPANIES

Nothing new to report

BLAST FROM THE PAST

Volume 8, Number 14, February 1958, Page 4

A Letter to the Editor

Dear Mr. Editor:

Being an interested reader of The Nova Scotian Surveyor ever since its first issue, I wish to take this opportunity to compliment you on an excellent job well done, with the limited help you have received from the membership as a whole.

The paper was first started in November 1954 by the Executive purely on their own initiative, but unanimously endorsed by the Annual Meeting in 1955, its main objective being a link between the Executive and the Society of the one part, and the individual member Land Surveyor of the other. I believe that this has been accomplished, but I feel that we could make it a still more interesting paper. To accomplish this, I would like to make the following suggestions:

1. That a more concerted effort be made to have it published within the prescribed month, and in order to do this, it will be necessary to set a deadline for copy in advance.

2. That each and every member endeavour to contribute something of interest toward its contents.

3. Letters to the Editor, wherein the individual member may pass out bouquets or brickbats, or discuss matters of interest to the Society as a whole.

Many of you have something interesting to offer. It may be of a technical or practical nature; an anecdote; an experience, either practical or amusing; or just an amusing tale. Remember that this is your Paper and without your support, it is impossible for your Editor to obtain suitable material.

The next issue is scheduled for May, so come on all you members who read this, and resolve to contribute towards an increasingly interesting and informative paper, and thus give Mr. Editor a boost that I am sure he will greatly appreciate.

R. E. Dickie, P.L.S.

CONGRATULATIONS TO OUR NEWEST MEMBERS!

JETHRO D. GUNN, NSLS #696



Jethro grew up in Scotsburn, NS. Graduated high school in 2014, and developed an interest in surveying while looking into post-secondary education options that provided opportunities to work outdoors. Jethro completed 1 year survey technician program at COGS (2015-2016), then decided he would like to make the move to UNB as he was certain at this point, he'd like to become a licensed land surveyor. He graduated from UNB's Geodesy and Geomatics Engineering program in 2021. His surveying experience over the years has been with Dexter Construction in Antigonish, NS; DNR in MacLellans Brook with Callon Dietz in Northern ON; and DesignPoint Engineering in Bedford, NS. Jethro joined DesignPoint in 2020 and articulated under Luke Sarginson, NSLS #675. Jethro moved to Bedford with his partner Lindsay and is happy to finally be a member of the association and looking forward to the future throughout his career. ❖

ADAM T. FITZGERALD, NSLS #697



Adam Grew up in Bridgewater, Nova Scotia and played a variety of sports through high school and graduated in 2015. Adam then graduated from COGS in 2016 in the Survey Technician Program. After graduating from COGS, he then attended 4 years at UNB and obtained a Bachelor of Science in Geomatics Engineering with a Minor in Mathematics in 2021. Adam has worked with Callon Dietz in Ontario while attending UNB in 2018-2019. Adam joined Thompson Conn and articulated with Bryan Conrad, NSLS #679 in 2021. He then finished his article time at DesignPoint with Matt Williams, NSLS #646 in 2023 and is currently employed with that company. Adam is now residing in Dartmouth with his partner Cierra. ❖

CHRISTOPHER M. KINGSTON, NSLS #698



Christopher grew up in Saint John, New Brunswick and graduated from High School in 2013. He decided to pursue Surveying on the promise of working outdoors and seeing remote parts of the province(s). Christopher attended 4 yrs at UNB and graduated with a Bachelor of Science in Geodesy and Geomatics Engineering in 2017. He gained work experience across Canada, working for Midwest Surveys in Saskatchewan/Alberta in 2014-2015, NB Southern Railways in 2016, CBCL Ltd. in 2017, Hughes Surveys and Consultants in Saint John, NB in 2017-2019, and finally with DeWolfe and Morse Surveying in Middleton, NS in 2019 and articulated under Matt LeBlanc, NSLS #673. He currently resides in Digby with his wife and son and is happy to be a member of the association and looks forward to seeing where his career takes him. ❖

COMMITTEE REPORTS

Complaints Committee

Date: September 18, 2023

Below is the list of complaints that the Committee has addressed since the last General Meeting, including the outcome or current status. Each summary of a complaint is simplistic, since most involve more than one allegation.

- 1 Complaint: maintains that the surveyor hadn't complied with our standards of practice. *The Committee believed there was evidence to support a finding of misconduct. The Committee settled the matter under an Informal Resolution. File Closed.*
- 2 Complaint: argues that the surveyor hadn't complied with our standards of practice. *Again the Committee believed there was evidence to support a finding of misconduct. The Committee settled the matter under an Informal Resolution. File Closed.*
- 3 Complaint: reports the entire survey doesn't comply with the standards of practice. *This complaint was forwarded to Hearing.*
- 4 Complaint: asserts that the surveyor had made numerous errors on multiple surveys. *The Committee believed there was evidence to support a finding of misconduct. The Committee settled the matter under an Informal Resolution. File Closed.*
- 5 Complaint: declares the surveyor hadn't followed instructions, has made numerous errors and was rude when presented those errors. *The Committee believed there was evidence to support a finding of misconduct. The Committee settled the matter under an Informal Resolution. File Closed.*
- 6 Complaint: alleges the Surveyor fueled a dispute, didn't follow our standards, was not objective and cost him money in expert & legal opinions. *The complaint was dismissed because the allegations did not constitute misconduct. File Closed.*
- 7 Complaint: asserts that a Surveyor spread a falsehood about the complainant. *The complaint could not be substantiated and was dismissed. File Closed.*
- 8 Complaint: argues that the Surveyor didn't set a sanctioned monument at a lot corner and didn't do the proper research. *The Committee believed there was evidence to support a finding of misconduct. The Committee settled the matter under an Informal Resolution. File Closed.*
- 9 Complaint: asserts that the surveyor had removed survey markers. *The Complainant withdrew the complaint. File Closed.*
- 10 Complaint: alleged the surveyor prepared a fake survey and fake deeds. *The Committee found no evidence to support a finding of misconduct. File Closed.*
- 11 Complaint: alleges that the member's survey was wrong. *The complaint was dismissed because the allegations did not constitute misconduct. File Closed.*
- 12 Complaint: asserts that a Surveyor's survey was wrong. *The complaint was dismissed because the allegations did not constitute misconduct. File Closed.*
- 13 Complaint: argues that the Surveyor copied the boundaries from a previous surveyor and that he didn't investigate the title properly. *The Committee found no evidence to support the complaint. File Closed.*
- 14 Complaint: asserts that the surveyor didn't lay out the deed distance and had moved an iron bar. *The Committee confirmed that the bar wasn't moved and accepts the surveyor's opinion that the call to the road prevailed over the deed distance. File Closed.*

(cont'd on next pg)

(cont'd from prev. pg)

15 Complaint: declares the Surveyor's survey was wrong. *The complaint was dismissed because the allegations did not constitute misconduct.* **File Closed.**

16 Complaint: asserts that the Surveyor's survey was wrong. *The complaint is under discussion.*

There is one active complaint before the Complaints Committee. Most complaints are processed within 6 months, however the Committee had active files for up to a year. If there was wrongdoing, the Surveyor and the Committee may agree on terms in an Informal Resolution that avoids a Hearing, but still provides disciplinary consequences and hopefully guidance in their future practice. Complaints remain active until the conditions are satisfied.

Glenn Crews, Chair



Governance Committee

The Governance Committee was relatively quiet until late in the year. Our Vice-President noticed there were several instances of gender specific languages in our By-Laws, and the Governance Committee was tasked with preparing two motions to amend the By-Laws, to be presented at the Annual Meeting for the consideration of the membership.

Council also wanted to clarify and update the conditions required to lift a suspension imposed under Section 36(7) of the By-Laws, so the committee prepared a motion to amend Section 36(8) of the By-Laws to address those concerns.

The Governance Committee is also presenting a motion forwarded to Council by a member. The motion seeks to amend Section 31(2) and Section 33(3) of the By-Laws, so Retired Members with more than 30 years as an active member would not be required to pay dues.

Raymond V. Pottier, Chair

Reinstatement Committee

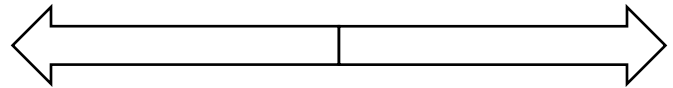
A Retired Member of the Association of Nova Scotia Land Surveyors (ANSLS) made application to be reinstated as an Active Member.

The Reinstatement Committee was tasked with reviewing the application and to convene a Reinstatement Proceeding to decide whether the applicant should be reinstated and what conditions would apply to the reinstatement.

A Reinstatement Committee Meeting was held on August 29th, 2023 to inform the committee members of their responsibility under the Land Surveyors Regulations, and to set a date for the Reinstatement Proceeding.

On September 6th, 2023, the committee held a Reinstatement Proceeding which was open to the applicant as well as to the public. One Life member of the ANSLS did attend the Reinstatement Proceeding. All documents provided by the applicant and the Executive Director, as requested by the committee, were reviewed. The committee reached a decision to reinstate the Retired Member and the decision was forwarded to Council.

Raymond V. Pottier, Chair



SOMETHING TO THINK ABOUT

THE HITCH-HIKER

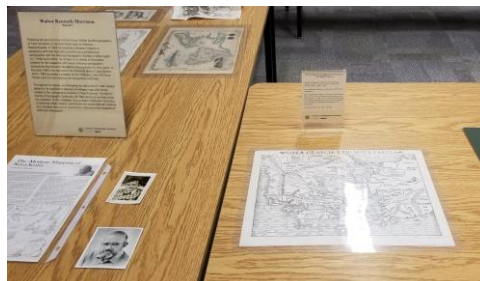
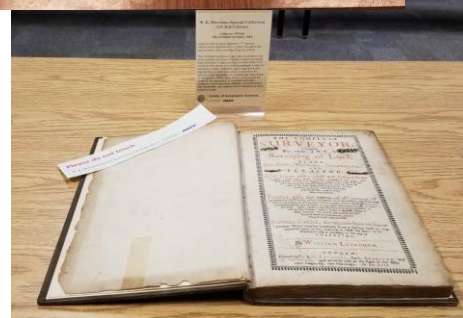
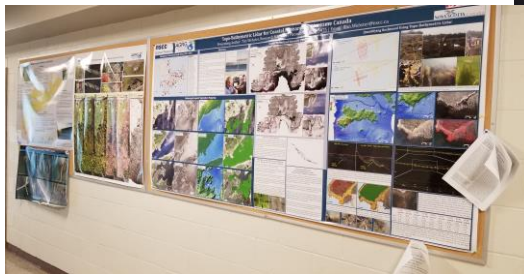
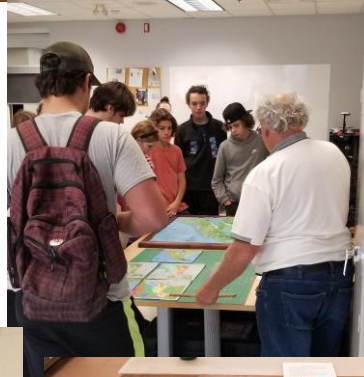
With his thumb a hitch-hiker says: "You furnish the gas, car, attend to the repairs and upkeep, supply the insurance and I'll ride with you. but if you have an accident, I'll sue you for the damages." It sounds pretty one-sided, but one wonders how many hitch-hikers there are in many organizations. Many members seem to say "You go to the meetings, serve on boards and committees, do the paper work, study the issues, contact the legislators and take care of the things that need doing and I'll go along for the ride. If things don't suit my fancy, I will complain, criticize and probably get out and hitch-hike with another group."

Hitch-hiker or driver ...
Which one are you?

CISM Journal, Autumn 1992 ■

NSCC OPEN HOUSE

Centre of Geographic Sciences/Middleton (AGRG)
October 19, 2023



The Association of Nova Scotia Land Surveyors

Financial Statements

December 31, 2022

The Association of Nova Scotia Land Surveyors

December 31, 2022

CONTENTS

	<u>Page</u>
Financial Statements	
Independent Practitioner's Review Engagement Report	1
Balance Sheet	2
Statement of Operations and Accumulated Operating Surplus	3
Statement of Cash Flows	4
Notes to the Financial Statements	5 - 7
Schedules A, B & C	8 - 10

Independent Practitioner's Review Engagement Report

To the Shareholders
The Association of Nova Scotia Land Surveyors

We have reviewed the accompanying financial statements of The Association of Nova Scotia Land Surveyors that comprise the balance sheet as at December 31, 2022 and the statements of operations and accumulated operating surplus, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures and evaluating the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of The Association of Nova Scotia Land Surveyors as at December 31, 2022, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

G&R Chartered Professional Accountants
Licensed Public Accountants

Dartmouth, Nova Scotia
October 11, 2023


The Association of Nova Scotia Land Surveyors

Balance Sheet

December 31, 2022

	Note	2022 \$	2021 \$
Assets			
Current Assets			
Cash		930,435	927,404
Accounts receivable		55,852	46,801
HST receivable		13,675	7,370
Total Current Assets		999,962	981,575
Computer, net of accumulated amortization of \$1329 (in 2022 \$404)		2,243	196
Total Assets		1,002,205	981,771
Liabilities and Shareholders' Equity			
Current Liabilities			
Accounts payable and accrued liabilities		39,098	25,312
Employee deductions payable		11,363	16,749
Deferred revenue		104,737	58,539
Total Current Liabilities		155,198	100,600
Net Assets			
Accumulated operating surplus		847,007	881,171
Total Liabilities and Net Assets		1,002,205	981,771

SIGNED ON BEHALF OF THE MEMBERS


Executive Director

The Association of Nova Scotia Land Surveyors

Statement of Operations and Accumulated Operating Surplus

For the Year Ended December 31, 2022

	2022	2021
	\$	\$
Revenue (schedule A)		
Membership dues	194,150	209,259
Survey review	115,035	118,525
General operations	56,608	37,674
Other operations	840	780
Gain on disposl of land and building	-	428,570
Total revenue	366,633	794,808
Operating expenses		
Administration (schedule B)	316,454	256,019
Committees (schedule C)	5,884	80
Grants, levies and awards (schedule C)	43,469	42,168
Miscellaneous (schedule C)	7,648	1,750
Office accommodations (schedule C)	27,342	19,892
Total expenses	400,797	319,909
Operating surplus (deficit) for the year	(34,164)	474,899
Accumulated operating surplus - beginning of year	881,171	406,272
Accumulated operating surplus - end of year	847,007	881,171

The Association of Nova Scotia Land Surveyors

Statement of Cash Flows

For the Year Ended December 31, 2022

	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating surplus (deficit) for the year	(34,164)	474,899
Adjustments to operating surplus not involving cash - amortization	925	239
Gain on disposal of land and building	-	(428,570)
Increase in accounts receivable	(9,051)	(32,878)
Decrease in accounts payable	2,095	34,100
Increase (Decrease) in deferred revenue	46,198	(26,976)
TOTAL CASH FLOWS FROM OPERATING ACTIVITIES	6,003	20,814
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of computer	(2,972)	-
Proceeds from sale of property	-	500,000
INCREASE IN CASH	3,031	520,814
CASH - BEGINNING OF YEAR	927,404	406,590
CASH - END OF YEAR	930,435	927,404

The Association of Nova Scotia Land Surveyors

Notes to the Financial Statements

For the Year Ended December 31, 2022

The Association of Nova Scotia Land Surveyors (the Association) was incorporated as a professional organization under the Land Surveyors Act of Nova Scotia to establish and maintain standards of the profession.

1. Significant Accounting Policies

Basis of Accounting

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFO) and include the following significant accounting policies:

Financial Instruments

The financial assets and liabilities are initially recorded at fair value. The Association subsequently measures all its financial assets and financial liabilities at cost or amortized cost. Changes in fair value are recognized in net income.

Financial assets measured at cost include cash and accounts receivable. Financial liabilities measured at cost include accounts payable and amounts owing to government.

Cash

The Association defines cash as the amount of cash on hand and cash on deposit net of cheques that are issued and outstanding at the end of the year.

Building and Computer

Building and computer are recorded at cost. Amortization is calculated using the declining balance method at the annual rate of 4% for building, 55% for computer.

In the year of acquisition, amortization is calculated at one-half of the annual rate.

Long Term Investments

The Association's investments, consist entirely of guaranteed investment certificates that are quoted in an active market and are initially and subsequently measured and recorded at their fair value, determined on the basis of market value. Changes in fair value are recognized in income in the period incurred. Transaction costs that are directly attributable to the acquisition of these investments are recognized in net income in the period incurred. Realized and unrealized gains and losses on investments are reported in the statement of earnings.

Impairment of Long-lived Assets

Property subject to amortization is tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset exceeds the sum of the projected future net cash flows resulting from its use and eventual disposition. The impairment loss, if any is measured as the amount by which the carrying amount of the asset exceeds its fair value. To December 31, 2022, no impairment losses have been recorded.

The Association of Nova Scotia Land Surveyors

Notes to the Financial Statements

For the Year Ended December 31, 2022

1. Significant Accounting Policies continued

Income Taxes

The Association is a not-for-profit organization, as described in Section(1)(1) of the *Income Tax Act*, and therefore exempt from income taxes.

Revenue Recognition

Revenue is recorded and recognized in the period that it is due and considered collectible.

Contributed Services

The Association would not be able to carry out its activities without the services of many volunteers who donate a considerable number of hours. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

Statement of Cash Flows

The Association prepares the statement of cash flows on a net cash basis and reports the cash flows from operating and financing activities using the indirect method.

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 effect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as at December 31, 2022 and the reported amounts of revenues and expenses for the year then ended. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

2. Financial Instruments

The significant financial risks to which the Association is exposed are, interest rate risk, liquidity risk, and credit risk.

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 Association's primary objective is to ensure the security of principal amounts while achieving a satisfactory return. The Association does not use derivative financial instruments to alter the effects of this risk.

Liquidity Risk

Liquidity risk is the risk that the Association will encounter difficulty in meeting its obligations associated with financial liabilities. The Association is exposed to liquidity risk arising primarily from accounts payable and amounts due to the government. The Association's approach to managing liquidity is to ensure that it always has sufficient cash flows and cash on hand to meet its operating obligations.

The Association of Nova Scotia Land Surveyors

Notes to the Financial Statements

For the Year Ended December 31, 2022

Credit Risk

Financial instruments that potentially subject the Association to credit risk consist of cash and cash equivalents and accounts receivable. The Association uses reputable institutions for cash and believes the risk of loss to be remote. The Association estimates an allowance for doubtful accounts for accounts receivable. As at December 31, 2022 and December 31, 2021 no allowance for doubtful accounts for accounts receivable was recorded. The Association does not believe it faces significant credit risk exposure. The fair values of items that meet the definition of financial instruments approximate their carrying values. Any credit losses are provided for the financial statements and consistently have been within management's expectations.

The Association of Nova Scotia Land Surveyors

For the Year Ended December 31, 2022

Schedule of Revenue

Schedule A

	2022 \$	2021 \$
Membership Dues		
Regular	185,195	200,709
Retired	4,575	4,350
Student	4,380	4,200
Total membership dues revenue	194,150	209,259
Survey Review		
SRD plan	98,670	99,450
SLC number	12,445	13,105
Other SRD revenue	3,920	5,970
Total survey review revenue	115,035	118,525
General Operations		
Certificates of authorization	8,200	9,757
Convention receipts	16,900	10,932
Interest income	4,427	677
Miscellaneous	2,131	3,668
Nova Scotian Surveyor	600	2,400
Seminars	24,350	10,240
Total general operations revenue	56,608	37,674
Other Operations		
Service charges	840	780
Total revenue	366,633	366,238

The Association of Nova Scotia Land Surveyors

For the Year Ended December 31, 2022

Schedule of Expenses

Schedule B

	2022	2021
	\$	\$
Administration		
Accounting service	7,996	3,885
Advertising	1,475	241
Amortization	925	239
Benefits - medical, dental and RRSP	8,862	6,468
CPP, EI and workers' compensation	10,539	7,916
Council meetings	1,492	134
Executive director expenses	2,093	429
Executive expenses	216	-
General meeting - convention	41,478	11,304
Legal services	12,835	15,996
Nova Scotian Surveyor	1,076	1,284
Office supplies	10,181	14,677
Postage	60	688
President's travel	13,812	-
Professional dues and fees	200	5,450
Salary - Administrators	62,603	64,888
Salary - Executive director	75,915	50,430
SRD Manager contract	49,000	67,500
SRD Manager expense	834	2,044
Seminars	10,820	-
Staff training and education	35	-
Telephone, fax and internet	4,007	1,667
Zone meetings	-	779
Total administration expenses	316,454	256,019

The Association of Nova Scotia Land Surveyors

For the Year Ended December 31, 2022

Schedule of Expenses

Schedule C

	2022 \$	2021 \$
Committees		
Complaints	5,272	80
Public awareness	612	-
Total committees expense	5,884	80
Grants, Levies and Awards		
C.B.E.P.S. levy	6,856	5,555
C.O.G.S. awards	2,500	2,500
Professional Surveyors Canada	34,113	34,113
Total grants, levies and awards expense	43,469	42,168
Miscellaneous		
Courier	296	168
Donation - memorials	1,572	-
GANS expense	75	-
Interest and bank charges	2,268	1,577
Penalties and interest	2,583	-
Other miscellaneous expenses	854	5
Total miscellaneous expenses	7,648	1,750
Office Accommodations		
Building maintenance	-	280
Cleaning	-	300
Insurance	3,936	5,310
Rent	22,799	7,151
Taxes	-	2,654
Utilities	607	4,197
Total office accommodations expense	27,342	19,892



Discover the best drones for your mapping mission

Cansel now offers DJI intelligent drones for surveying and field inspection. Take off confidently and conduct an aerial visualization mission of any complex environment with the industry's most advanced UAVs.

dji ENTERPRISE



Digitize 3D assets like never before with GeoCue's drone LiDAR system and software

Equip your drones with GeoCue's LiDAR/Camera systems created for geospatial professionals. Easily automate the generation of true 3D coloured point clouds, oblique imagery, and orthophotos from a single drone flight.

 **GEOCUE**



www.cansel.ca
1.888.222.6735

Association of Nova Scotia Land Surveyors
2024 Budget (Proposed)
Prepared October 2023

		2024 Budget (proposed)	2023 Projected	2023 Actual to 09-30-2023	2023 Budget
<u>REVENUE</u>					
ADMINISTRATION REVENUE					
Member Dues	(130@\$1,900)	\$247,000.00	\$202,537.50	\$202,537.50	\$209,550.00
Retired Dues	(36@150)	\$5,400.00	\$5,100.00	\$5,100.00	\$5,700.00
Associate Dues	(3@200)	\$600.00	\$500.00	\$500.00	\$0.00
Candidate Dues	(27@200)	\$5,400.00	\$5,025.00	\$5,025.00	\$5,850.00
<u>Total Dues</u>		<u>\$258,400.00</u>	<u>\$213,162.50</u>	<u>\$213,162.50</u>	<u>\$221,100.00</u>
Dues Service Charges		\$800.00	\$780.00	\$780.00	\$800.00
Cert of Authorization/Corporate Permit	(49@\$400)	\$19,600.00	\$9,800.00	\$9,800.00	\$9,800.00
Nova Scotian Surveyor		\$1,200.00	\$1,200.00	\$1,200.00	\$2,400.00
Convention Revenue		\$18,500.00	\$17,960.00	\$0.00	\$18,500.00
Seminar Revenue		\$30,000.00	\$29,700.00	\$12,000.00	\$25,000.00
Hearing Committee Revenue		\$0.00	\$0.00	\$0.00	\$0.00
Interest Earned		\$500.00	\$8,046.83	\$8,046.83	\$150.00
Investments		\$30,000.00	\$20,000.00	\$0.00	\$30,000.00
MCE Penalty		\$0.00	\$0.00	\$0.00	\$0.00
Other Admin Revenue		\$1,500.00	\$0.00	\$0.00	\$1,500.00
SRD Admin Revenue (Admin Rev)		\$0.00	\$0.00	\$0.00	\$0.00
GANS Administration Revenue		\$0.00	\$0.00	\$0.00	\$0.00
Rental Income		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL ADMINISTRATION REVENUE		<u>\$360,500.00</u>	<u>\$300,649.33</u>	<u>\$244,989.33</u>	<u>\$309,250.00</u>
PRD REVENUE					
PRD Numbers	(SLC's \$10@)	\$15,830.00	\$19,790.00	\$11,925.00	\$26,600.00
PRD Plan	(\$35@)	\$96,040.00	\$91,470.00	\$62,360.00	\$90,000.00
Other PRD Revenue	(extra lots \$5@)	\$3,755.00	\$4,695.00	\$3,435.00	\$5,000.00
TOTAL PRD REVENUE		<u>\$115,625.00</u>	<u>\$115,955.00</u>	<u>\$77,720.00</u>	<u>\$121,600.00</u>
TOTAL REVENUE		<u>\$476,125.00</u>	<u>\$416,604.33</u>	<u>\$322,709.33</u>	<u>\$430,850.00</u>
<u>EXPENSES</u>					
OFFICE ADMINISTRATION					
Accounting Services		\$3,900.00	\$3,900.00	\$0.00	\$3,900.00
Sage Multi-use licence		\$1,615.00	\$1,415.00	\$1,415.00	\$1,345.00
Advertising		\$1,575.00	\$1,475.00	\$0.00	\$1,200.00

Salaries

Salary - Executive Director	(5% COL)	\$83,439.72	\$79,466.40	\$59,599.80	\$79,466.40
Salary - Administrative Assistant	(5% COL)	\$40,742.52	\$38,802.40	\$29,101.80	\$38,802.40
Salary - PRD Assistant (PT)	(5% COL)	\$29,989.33	\$28,561.27	\$21,420.96	\$28,561.27
Salary Administrators		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL SALARIES		<u>\$154,171.57</u>	<u>\$146,830.07</u>	<u>\$110,122.56</u>	<u>\$146,830.07</u>

SRD Operating Expenses

Salary - SRD Manager Contract		\$0.00	\$0.00	\$0.00	\$0.00
SRD Bad Debt Expenses		\$0.00	\$0.00	\$0.00	\$0.00
SRD Manager's Expenses		\$0.00	\$0.00	\$0.00	\$0.00
Independent Contractor - Practice Review		\$76,440.00	\$75,460.00	\$50,306.67	\$75,460.00
TOTAL SRD/PRD EXPENSES		<u>\$76,440.00</u>	<u>\$75,460.00</u>	<u>\$50,306.67</u>	<u>\$75,460.00</u>

Benefits

Benefits - CPP		\$7,300.00	\$7,100.00	\$6,793.53	\$7,100.00
Benefits - EI		\$3,200.00	\$3,000.00	\$2,704.33	\$3,000.00
Benefits - Life Insurance		\$0.00	\$0.00	\$0.00	\$0.00
Benefits - Medical & Dental		\$8,000.00	\$5,000.00	\$3,330.00	\$5,000.00
Benefits - RRSP	(see note 15)	\$4,500.00	\$4,500.00	\$3,375.00	\$4,500.00
Benefits - Workers' Compensation		\$525.00	\$0.00	\$0.00	\$525.00
Sub-Total; CPP, EI & Workers Comp		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL BENEFITS		<u>\$23,525.00</u>	<u>\$19,600.00</u>	<u>\$16,202.86</u>	<u>\$20,125.00</u>

Other Expenses

Amortization		\$0.00	\$0.00	\$0.00	\$0.00
Bad Debt Expenses (Admin)		\$0.00	\$0.00	\$0.00	\$0.00
Convention & Annual Meeting Expense	(see note 2)	\$25,000.00	\$20,174.32	\$999.01	\$25,000.00
Council		\$750.00	\$12.44	\$12.44	\$750.00
Depreciation		\$0.00	\$0.00	\$0.00	\$0.00
Equipment Rental & Maintenance	(see note 4)	\$400.00	\$0.00	\$0.00	\$400.00
Executive Director Expenses		\$3,200.00	\$3,000.00	\$2,703.77	\$1,500.00
Executive Director - cell phone		\$600.00	\$600.00	\$0.00	\$600.00
Executive Expense	(see note 5)	\$400.00	\$0.00	\$0.00	\$400.00
Legal Services		\$15,000.00	\$10,000.00	\$0.00	\$10,000.00
Nova Scotian Surveyor		\$900.00	\$900.00	\$0.00	\$900.00
Office		\$4,900.00	\$3,000.00	\$2,862.51	\$4,900.00
Office & Computer Equipment		\$2,500.00	\$0.00	\$0.00	\$2,000.00
Postage		\$750.00	\$750.00	\$0.00	\$0.00
President's Travel	(see note 6)	\$20,000.00	\$20,000.00	\$15,030.73	\$20,000.00
Printing		\$250.00	\$0.00	\$0.00	\$250.00
Professional Dues & Fees		\$4,125.00	\$0.00	\$0.00	\$4,125.00
Seminars		\$9,500.00	\$9,432.17	\$7,722.17	\$8,000.00

Staff Training	\$500.00	\$0.00	\$0.00	\$500.00
IT (Telephone, Fax, Internet, etc.)	\$0.00	\$4,331.85	\$3,290.70	\$0.00
Internet - Eastlink	\$1,400.00	\$0.00	\$0.00	\$1,259.40
nGenuity	\$3,000.00	\$0.00	\$0.00	\$2,578.20
BitDefender	\$100.00	\$0.00	\$0.00	\$78.25
GoToMeeting	\$300.00	\$0.00	\$0.00	\$260.00
Newsletter - Constant Contact	\$200.00	\$0.00	\$0.00	\$156.00
Website Modernization	\$25,000.00	\$0.00	\$0.00	\$15,299.00
Website Annual Maintenance	\$800.00	\$0.00	\$0.00	\$699.00
Zone Meetings	\$500.00	\$500.00	\$0.00	\$500.00
TOTAL OTHER EXPENSES	<u>\$120,075.00</u>	<u>\$72,700.78</u>	<u>\$32,621.33</u>	<u>\$100,154.85</u>

TOTAL OFFICE ADMINISTRATION	<u>\$304,861.57</u>	<u>\$245,920.85</u>	<u>\$160,361.75</u>	<u>\$273,554.92</u>
------------------------------------	----------------------------	----------------------------	----------------------------	----------------------------

COMMITTEES

Administrative Review Committee	\$150.00	\$0.00	\$0.00	\$150.00
Complaints Committee	\$5,000.00	\$0.00	\$138.80	\$5,000.00
Continuing Education Committee	\$150.00	\$0.00	\$0.00	\$150.00
Hearing Committee (see note 1)	\$0.00	\$0.00	\$0.00	\$0.00
Governance Committee	\$150.00	\$0.00	\$0.00	\$150.00
Other Committees	\$150.00	\$0.00	\$0.00	\$150.00
Public Awareness Committee	\$5,000.00	\$500.00	\$68.25	\$5,000.00
Practice Review Committee	\$150.00	\$0.00	\$0.00	\$150.00
Strategic Planning Committee	\$0.00	\$0.00	\$0.00	\$0.00
Environmental Committee	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL COMMITTEES	<u>\$10,750.00</u>	<u>\$500.00</u>	<u>\$207.05</u>	<u>\$10,750.00</u>

GRANTS, LEVIES & AWARDS

CBEPS Levy (see note 14)	\$8,952.12	\$9,046.50	\$9,046.50	\$6,897.30
PSC Levy (see note 7)	\$33,615.00	\$31,125.00	\$31,125.00	\$31,623.00
PSC Directors' & Officers ins Policy	\$1,650.00	\$1,494.70	\$1,494.70	\$1,600.00
ACLS GeoEd provider	\$200.00	\$200.00	\$200.00	\$200.00
COGS Awards (see note 3)	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
TOTAL GRANTS, LEVIES & AWARDS	<u>\$46,917.12</u>	<u>\$44,366.20</u>	<u>\$44,366.20</u>	<u>\$42,820.30</u>

BOARDS OF EXAMINERS

Canadian Board (CBEPS)	\$0.00	\$0.00	\$0.00	\$0.00
Exams	\$150.00	-\$200.00	-\$200.00	-\$450.00
NS Board of Examiners	\$0.00	\$0.00	\$0.00	\$250.00
TOTAL BOARDS OF EXAMINERS	<u>\$150.00</u>	<u>-\$200.00</u>	<u>-\$200.00</u>	<u>-\$200.00</u>

OFFICE ACCOMMODATION

Building Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
Cleaning	\$0.00	\$0.00	\$0.00	\$0.00
Insurance	\$2,000.00	\$1,718.90	\$1,718.90	\$2,217.00
Office Lease (Rent @ 800 Windmill)	\$27,643.86	\$26,231.40	\$18,654.12	\$24,872.04
Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Utilities	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL OFFICE ACCOMMODATION	<u>\$29,643.86</u>	<u>\$27,950.30</u>	<u>\$20,373.02</u>	<u>\$27,089.04</u>

MISCELLANEOUS

Courier	\$700.00	\$700.00	\$611.61	\$100.00
Donation - Memorials	\$300.00	\$300.00	\$300.00	\$300.00
GANS (see note 8)	\$75.00	\$75.00	\$75.00	\$75.00
Interest & Bank Charges	\$1,850.00	\$1,850.00	\$1,740.98	\$1,250.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
Penalties & Interest	\$100.00	\$236.36	\$236.36	\$100.00
Miscellaneous Expenses	\$250.00	\$0.00	\$0.00	\$250.00
Corrections	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL MISCELLANEOUS	<u>\$3,275.00</u>	<u>\$3,161.36</u>	<u>\$2,963.95</u>	<u>\$2,075.00</u>
TOTAL EXPENSES	<u>\$472,037.55</u>	<u>\$397,158.71</u>	<u>\$278,378.64</u>	<u>\$431,549.26</u>
SURPLUS/(DEFICIT)	<u>\$4,087.45</u>	<u>\$19,445.62</u>	<u>\$44,330.69</u>	<u>-\$699.26</u>

NOTES:

- 1 If a member is found guilty by the Discipline Committee, costs are as per sections 49 of the Regulations of September 10, 2013.
- 2 In addition to the budgeted convention revenue, \$50 of each member's dues is attributed toward the payment of convention expenses.
- 3 This is for four awards: Survey Technician (STN) & Geomatics Engineering Technologist (GET) students at COGS via NSCC Foundation.
- 4 Equipment & maintenance contract for photocopier.
- 5 Executive expenses are for travel, meals, accommodations, etc. incurred by the President, Vice-President and Past President within the province of Nova Scotia to attend zone meetings, executive meetings etc; or for travel out-of-province with council's approval.
- 6 President's travel is for out-of-province travel of the President or their designate to attend meetings of other associations.
- 7 The budget for the PSC levy is based on \$250.00 (or yearly value from PSC) per active and practicing life member in 2022.
- 8 GANS dues for Executive Director.
- 14 Fee paid based on number of active members and candidate members to CBEPS.
- 15 The Assoc. currently match RRSP up to \$1500 per employee annually. No existing life insurance for ANSLs staff.

2023 AGM PHOTOS



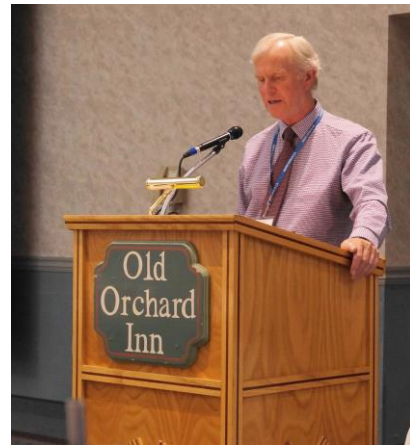
Executive Director
Brian Munday, ALS



ANSLS President
Raymond Pottier, NSLS



Practice Review Manager/Past President
Andy DeCoste, NSLS



Executive Director
Simeon Roberts



2023-2024 COGS STUDENT
Kevin Lombard, NSLS/COGS Instructor
ANSLS President Raymond Pottier

SWEARING IN NEW PRESIDENT 2023-2024



Swearing New President
Geoffrey C. Dick, NSLS



Piping in Delegates



Passing on Nova Scotia Tartans



President Raymond Pottier accepting gift
From New President Geoff Dick

EXHIBITORS/ICE BREAKER



MORASSE



**LEAVE YOUR
MARK
IN THE FUTURE**

**FOR ALL YOUR GEODESIC AND
SURVEY MARKERS NEEDS**

- federal, provincial, legal, cemetery
- stations, survey nails
- witness plaques, lot marking, accessories
- photogrammetry target, drone target

ONE ADDRESS CARRY IT ALL :

J.P. MORASSE INC.

1321, MARIE-VICTORIN, LEVIS QC G7A 4G4

Tel.: 418.831.3811

1 800 463.6866

Fax: 418.831.7827

1 800 463.8138

www.morasse.com

morasse@morasse.com