



# Annual Report 2023 - 24

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## THE NSCDN

The Nova Scotia College of Dietitians and Nutritionists (NSCDN) is the regulatory body for the profession of dietetics in Nova Scotia. In the public interest, the NSCDN regulates dietitians and nutritionists to practice in a safe, ethical and competent manner.

## CORE FUNCTIONS

NSCDN's core functions include protecting and serving the public interest by addressing complaints, registration, continuing competence, and professional practice.

## MISSION

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

## VISION

Trust and excellence in regulation and practice.

## STRATEGIC GOAL STATEMENTS

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

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

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

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

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

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

## ORGANIZATIONAL STRUCTURE

### BOARD OF DIRECTORS



Chair— Carole Thompson, RD

- Chair-elect— Brittnee Zwicker, RD
- Past-chair— Kolten MacDonell, RD
- Treasurer— Erica Reynolds, RD
- Member at large— Jullian MacLean, RD
- Members at large— Lauren Wills, RD
- Public Member— Phil Veinotte
- Public Member— Beverley Patterson
- Public Member— Wanda MacDonald

### STAFF



**Amanda Connors, RD**

Executive Director &  
Registrar



**Nicole MacPherson, RD**

Deputy Registrar  
(Part-time)

**Jennifer Bowser, RD**

Practice Advisor  
(Part-time)

## **CHAIR'S REPORT**

The Nova Scotia College of Dietitians and Nutritionists (NSCDN) has completed its first full year as a College. The College continues to regulate with the primary goal of implementing safeguards and processes for dietetic practice to provide safe, effective, and competent nutrition care to the Nova Scotia public.

Throughout the year, the College collaborated provincially and nationally with other organizations in the health professions regulatory sector. This collegial networking has been exceptionally valuable given the rapidly evolving regulatory and legislative landscape in Nova Scotia. Alongside all other regulated health professional colleges in the province, NSCDN must implement operational and governance changes to comply with new healthcare-focused legislation. Under RPHA (2023), NSCDN is required to transition to a new regulatory model, necessitating revisions to its Bylaws and Regulations, some of which will now be standardized across all Colleges.

The Board is looking forward to changes that will take place in the 2024/25 fiscal year. Through a review of the College Governance Policies and collaboration with other health regulatory bodies in Nova Scotia, the Board explored the transition to a full Policy Governance model. Over the past year, the Board participated in two educational sessions to familiarize themselves with policy governance concepts and processes. Based on these insights, the Board decided to implement the Policy Governance model. The Board looks forward to further education, training, and policy development in the fall of 2024. This transition to Policy Governance will enhance the Board's governance structure, improve organizational succession planning, and further clarify the delineation between Board and operational roles.

In 2024, the Board approved the move of office locations from 380 Bedford Highway to 1597 Bedford Highway in Bedford, NS. This move will begin at the beginning of July and will conclude in September. The College is excited to share an office location with seven other health profession regulators, including the Nova Scotia Regulator of Paramedicine, College of Occupational Therapists of Nova Scotia, Nova Scotia College of Medical Laboratory Technologists, Nova Scotia College of Medical Imaging and Radiation Therapy Professionals, College of Dental Hygienists of Nova Scotia, Denturist Licensing Board of Nova Scotia, and the Nova Scotia Dental Technicians Association.

The College Board welcomed Amanda Connors as the NSCDN Registrar and Executive Director in the winter of 2024. I want to thank the NSCDN staff and volunteers, who have worked diligently and competently during this busy first full year. They have navigated the new waters of regulation within Nova Scotia and have successfully charted a new course to ensure all necessary actions are taken to comply with recent provincial regulatory legislation.

I want to thank the 2023-24 NSCDN Board of Directors for their dedicated and professional work on behalf of the College. This highly functional team consistently engaged in respectful,

challenging discussions to make crucial decisions, ensuring financial sustainability and a robust governance foundation essential to the NSCDN mandate. I want to recognize the contributions of public members Wanda MacDonald, Beverley Patterson, and Phil Veinotte, who were appointed following the 2023 Dietitians Act. Their active participation and willingness to share their knowledge and expertise have been incredibly valuable. The presence of public members strengthens public protection by offering diverse perspectives and ensuring accountability, enabling the Board to make impartial decisions that prioritize the public's best interests.

The dedication of dietitians who serve as board members has been invaluable, notwithstanding their demanding professional commitments. I thank departing dietitian members Kolten MacDonell, Erica Reynolds, and Lauren Wills for their unwavering service. Their contributions have been indispensable to the College, and their absence will be keenly felt. I'd also like to acknowledge Britnee Zwicker and Julian MacLean for as they embark on their new roles on the Board as Chair and Treasurer, respectively. Additionally, we eagerly welcome the nominations of Lisa deMoilter as chair-elect and Lauren Rosser and Nikki O'Melia as Members-at-Large for the 2024-25 board.

I am grateful for the privilege to serve as NSDCN's Board chair. I truly appreciate the ongoing support from fellow Board members, staff, and registrants. I eagerly anticipate continued collaboration in the 2024-25 board year!

**Carole Thompson, RD**  
Chair, NSCDN Board of Directors  
2023-2024

## EXECUTIVE DIRECTOR'S REPORT

Legislative measures and regulations serve as the cornerstone enabling the College to execute its essential regulatory duties. In 2023-24, the Nova Scotia Government initiated legislative changes affecting regulated health professions. As we navigate these regulatory transitions and advancements, the College is dedicated to collaboration, innovation, and upholding regulatory standards.

Through the enactment of the Patient Access to Care Act (PACA) in 2023, regulators are required to process applications within five business days of receiving a complete application through Labour Mobility. Additionally, this legislation requires that application fees are waived for individuals relocating from another provincial jurisdiction.

The Nova Scotia Government introduced the Regulated Health Professions Act (RHPA) in 2023, a common foundations legislation applicable to all regulated health professions in Nova Scotia. Sections 16-22 of the RHPA applied to all health regulatory bodies in Nova Scotia upon proclamation. Once dietetic regulations are proclaimed, the RHPA will replace the Dietitians Act 2009. We anticipate a complete transition to RHPA legislation and regulations by Fall 2025. The College will distribute applicable updates concerning regulatory changes associated with this legislation through email and newsletters.

The NSCDN continues to collaborate with health regulatory bodies in Nova Scotia and provincial dietetic regulatory bodies in Canada. As a result of legislative changes, extensive collaboration has occurred with members of the Nova Scotia Regulated Health Profession Network (the Network). Looking towards the 2024-25 period, ongoing collaboration on various initiatives with Network members is anticipated. One such initiative in development is the creation of a position statement aligning with EDIRA (equity, diversity, inclusion, reconciliation, and accessibility) principles. Nationally, we have engaged in projects through the Alliance of Canadian Dietetic Regulatory Bodies (the Alliance), including the newly drafted Code of Ethics with members of the Alliance. We look forward to engaging in additional collaborative projects with the Alliance throughout the 2024-25 period.

Like the evolving evidence guiding dietetic practice, the College must remain knowledgeable of changing regulatory methods. In 2023/24, the College introduced mandatory criminal record checks with vulnerable sector screening for registration, revisions to regulatory policies, and updates to College Bylaws. The College also saw some staffing changes in the spring of 2024. Nicole MacPherson transitioned from the Registration Coordinator and (interim) Practice Advisor to the Deputy Registrar and we welcomed a part-time Practice Advisor, Jennifer Bowser.

In conclusion, we extend our heartfelt gratitude to the people of Nova Scotia for inspiring our mission as the province's dietetics regulator. We also recognize the invaluable contribution of Nova Scotia's dietitians and our healthcare collaborators in caring for Nova Scotians. Furthermore, we express our deep appreciation to our dedicated staff and volunteers for their unwavering commitment to the College's governance and initiatives. Your contributions greatly enhance the College's impact and support us in fulfilling our regulatory responsibilities.

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

## REGISTRATION REPORT

During the 2023-24 licensure year, the College issued 52 new licenses:

- 28 candidate
- 24 active practice
  - 7 to dietitians transferring from other jurisdictions
  - 17 reinstatements of active practice licenses previously held with NSCDN.

During the year, 73 registrants moved to the non-active roster. Of these, 50 were due to retirement, career change, or a move out of Nova Scotia. Twenty-three registrants moved to the non-active roster due to a leave of absence and are expected to reinstate their licenses in the future.

The non-active roster was created through the proclamation of the Dietitian Act in 2023. In the past, many dietitians remained licensed during a leave of absence. Under the Dietitians Act, many dietitians move to the non-active roster on an employment leave of absence. This transition explains the increase in resignations/non-active roster in the Registrations vs Resignations/Non-Active Table on page 8 of this report.

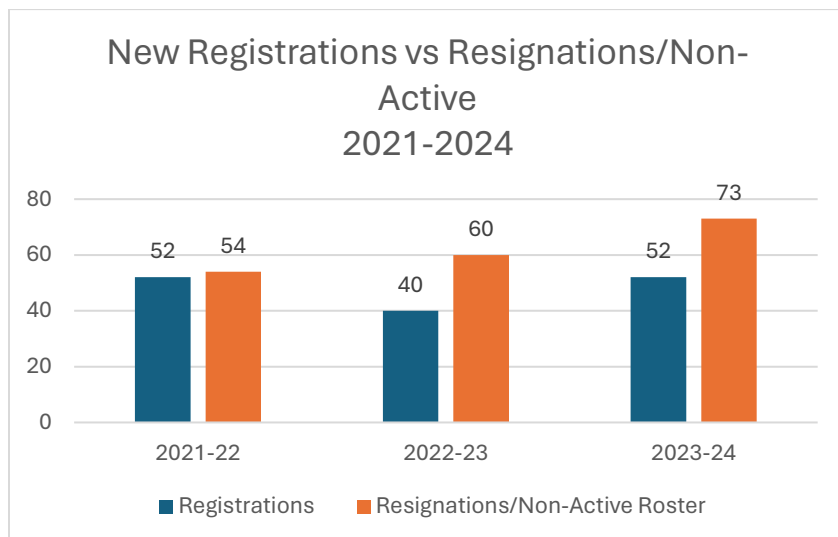
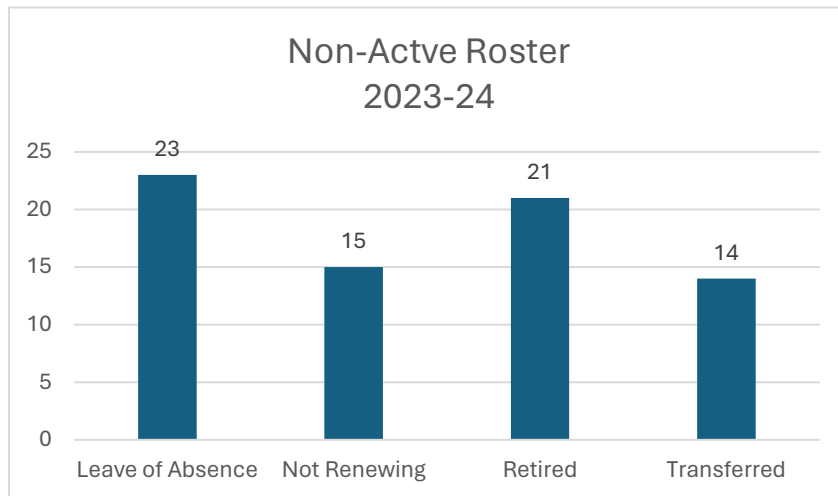
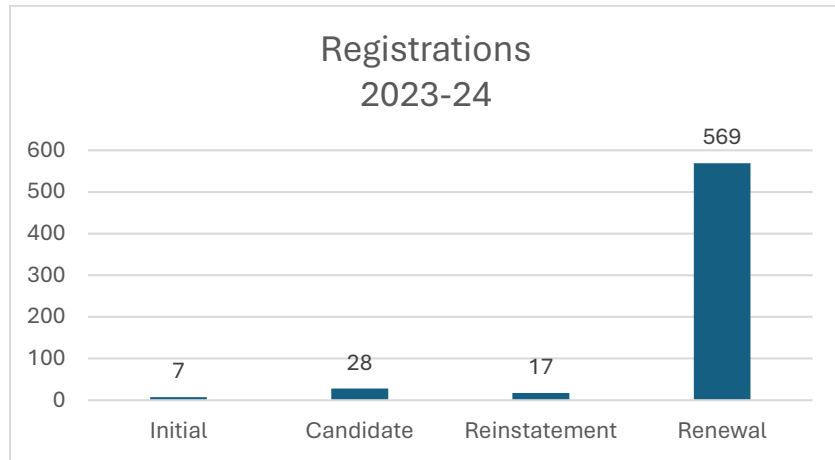
On March 31, 2024, there were 545 active practice licensees and 17 candidate licensees.

Several new policies relating to registration were developed and implemented this year. These include:

- Upgrading After a Second Failure of the CDRE
- Initial Registration – Graduated from an Accredited Education Program
- Good Character Requirement OR Past Offences, Findings and Conduct
- Non-Active Roster
- Registration Through Labour Mobility
- Application Timeline
- Registrations and Licensing Application Appeals
- Assessing Currency for Applicants
- Eligibility for Registration without an Accredited Degree or Practicum.



## REGISTRATION STATISTICS



## COMMITTEE REPORTS

### CONTINUING COMPETENCY COMMITTEE

Members: Tina Witherall (Chair), Jan Palmer, Anne MacLaughlan, Lisa Gaudet, and Nicole MacPherson (ex-officio, staff)

CCP Results Table – 2022/23

Score Categories	Audit Results
Acceptable - Well done	66 (53%)
Acceptable – Satisfactory	34 (27%)
Unacceptable	24 (19%) *
Total Audits	124
<b>Unsuccessful Audits (24 CCPs) *</b>	
Successful resubmission	14 (58%)
Unsuccessful resubmission	1 (4%)
Retirement	3 (13%)
No resubmission	6 (25%)
Unsuccessful in 2022/23	7 (6% of total CCPs)

Throughout the 2023/24 fiscal year, the Committee held four meetings. These gatherings focused on examining CCP audits from the 2022/23 licensing cycle, specifically those scoring 50% or lower by CCP auditors. Additionally, the Committee undertook a comprehensive review and update of both the CCP and the CCP Policy Manual. Operating independently under the leadership of the Chair and with support from staff, the Committee looks forward to welcoming new members in the 2024/25 fiscal year.

### REGISTRATION COMMITTEE

Members: Nicole Durham-McGinn (Chair), Teresa Flynn, Daphne Lordly, Chelesy Purdy, Janelle Butcher, Jennifer Grant Moore, Annick Arseneau, Christine Brennan (public member), Amanda Connors (ex-officio, staff), and Nicole MacPherson (ex-officio, staff)

During the 2023/24 year, the Registration Committee met on four occasions, and their work involved:

- contributing to the development and revision of College registration policies, and
- reviewing atypical applications based on referrals from the Registrar.

## REGISTRATION APPEAL COMMITTEE

Members: Pam Soley-Wheatley (chair), Connie Foote, Public member (vacant)

The College did not receive registration appeals in the 2023/24 licensing year.

## COMPLAINTS COMMITTEE

Members: Cindy Muise (chair), Monica Rodriguez, Pam Soley-Wheatley, Sarah Campbell-Bligh, Shannan Grant, public member (vacant)

The College did not receive complaints in the 2023/24 licensing year.



**NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS**  
**Financial Statements**  
**Year Ended March 31, 2024**

**NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS**

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**Year Ended March 31, 2024**

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**INDEPENDENT AUDITOR'S REPORT**

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To the Members of Nova Scotia College of Dietitians and Nutritionists

*Opinion*

We have audited the financial statements of Nova Scotia College of Dietitians and Nutritionists (the "College"), which comprise the statement of financial position as at March 31, 2024, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the College as at March 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

*Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the College in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

*Responsibilities of Management and Those Charged with Governance for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the College's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the College or to cease operations, or has no realistic alternative but to do so.

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

*Auditor's Responsibilities for the Audit of the Financial Statements*

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

*(continues)*

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the College's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the College to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



Halifax, Nova Scotia  
July 23, 2024

CHARTERED PROFESSIONAL ACCOUNTANTS

NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS

Statement of Financial Position

March 31, 2024

	2024	2023
<b>ASSETS</b>		
<b>CURRENT</b>		
Cash	\$ 370,416	\$ 292,591
Guaranteed investment certificates (Note 4)	141,730	126,316
Accounts receivable	3,478	-
Prepaid expenses	6,526	5,067
	<u>\$ 522,150</u>	<u>\$ 423,974</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 16,104	\$ 24,042
Dues and fees received in advance (Note 5)	327,432	220,978
	<u>343,536</u>	<u>245,020</u>
<b>NET ASSETS</b>	<u>178,614</u>	<u>178,954</u>
	<u>\$ 522,150</u>	<u>\$ 423,974</u>

ON BEHALF OF THE BOARD

\_\_\_\_\_ Director

\_\_\_\_\_ Director



**NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS**

**Statement of Revenues and Expenditures**

**Year Ended March 31, 2024**

	<b>2024</b>	<b>2023</b>
<b>REVENUE</b>		
Registration and application fees	\$ 246,800	\$ 256,395
Exam fees	15,600	17,400
Interest income	10,245	372
Miscellaneous	6,135	200
	<u>278,780</u>	<u>274,367</u>
<b>EXPENDITURES</b>		
Accounting fees	12,609	5,290
Alliance	3,030	3,224
Board expenses	13,245	10,805
Committees	500	700
Communications	26,799	30,590
Consulting fees	431	3,450
Exam cost sharing	15,600	20,400
Legal fees	22,773	16,731
Miscellaneous	9,206	3,853
Occupancy	14,906	18,182
Salaries and wages	160,021	164,572
	<u>279,120</u>	<u>277,797</u>
<b>DEFICIENCY OF REVENUE OVER EXPENDITURES</b>	<b>\$ (340)</b>	<b>\$ (3,430)</b>

**NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS**

**Statement of Changes in Net Assets**

**Year Ended March 31, 2024**

	<b>2024</b>	<b>2023</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>\$ 178,954</b>	<b>\$ 182,384</b>
Deficiency of revenue over expenditures	<u>(340)</u>	<u>(3,430)</u>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 178,614</b>	<b>\$ 178,954</b>

**NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS**

**Statement of Cash Flows  
Year Ended March 31, 2024**

	2024	2023
<b>OPERATING ACTIVITIES</b>		
Deficiency of revenue over expenditures	\$ (340)	\$ (3,430)
Changes in non-cash working capital:		
Accounts receivable	(3,478)	-
Accounts payable and accrued liabilities	(7,938)	(5,066)
Dues and fees received in advance	106,454	13,169
Prepaid expenses	(1,459)	(2,919)
	<u>93,579</u>	<u>5,184</u>
Cash flow from operating activities	<u>93,239</u>	<u>1,754</u>
<b>INVESTING ACTIVITY</b>		
Guaranteed investment certificates	<u>(15,414)</u>	<u>(372)</u>
<b>INCREASE IN CASH FLOW</b>	<b>77,825</b>	<b>1,382</b>
Cash - beginning of year	<u>292,591</u>	<u>291,209</u>
<b>CASH - END OF YEAR</b>	<b>\$ 370,416</b>	<b>\$ 292,591</b>

# NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS

## Notes to Financial Statements

Year Ended March 31, 2024

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### 1. NATURE OF OPERATIONS

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

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

#### Financial instruments

Financial instruments are recorded at fair value when acquired or issued, except for transactions with related parties which are recorded at the exchange amount. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

#### Cash and cash equivalents

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

#### Revenue recognition

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

#### Contributed services

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

#### Capital assets

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

#### Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates. The most significant accounting estimates in these financial statements include accrued liabilities.

# NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS

## Notes to Financial Statements

Year Ended March 31, 2024

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### 3. FINANCIAL INSTRUMENTS

The College is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The Association's financial instruments consist of cash, guaranteed investment certificates, and accounts payable and accrued liabilities. The following analysis provides information about the College's risk exposure and concentration as of March 31, 2024.

#### Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Association is exposed to credit risk from members. The Association has a significant number of members which minimizes concentration of credit risk.

#### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect of its receipt of funds from its members and accounts payable.

#### Market risk

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

#### Interest rate risk

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

### 4. GUARANTEED INVESTMENT CERTIFICATES

Cashable investments, which consist of guaranteed investment certificates, maturing or redeemable at various dates not exceeding 60 months, at interest rates of 0.50% to 6.05% (2023 - 0.50% to 4.50%), are recorded at principal value plus accrued interest.

### 5. REVENUE RECEIVED IN ADVANCE

Membership dues and exam fees received in advance consists of receipts relating to fees paid for the 2025 fiscal year.

### 6. RELATED PARTY TRANSACTIONS

During the year the College paid honorariums to board members totaling \$4,350. Amounts are recorded at the exchange amount.

### 7. SUBSEQUENT EVENTS

Subsequent to March 31, 2024 the College entered into a five year lease agreement commencing August 1, 2024 in relation to a new premises. Annual minimum lease payments for the first two years will be \$5,610, and will increase to \$5,961 for years three to five.

**NOVA SCOTIA COLLEGE OF DIETITIANS AND NUTRITIONISTS**

**Notes to Financial Statements**

**Year Ended March 31, 2024**

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**8. COMPARATIVE FIGURES**

Some of the comparative figures have been reclassified to conform to the current year's presentation.