

# Unlocking Our **POTENTIAL**

**BUDGET 2025-26**



**Crown Corporation and  
Agency Business Plans**



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# Art Gallery of Nova Scotia

2025-26 Business Plan



AGNS  
2025-26  
Business Plan

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## Message from the CEO

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In early 2025, the Art Gallery of Nova Scotia (AGNS) released our five-year strategic plan, *Framing the Future*. Together, we are strengthening Nova Scotia's position as a beacon for visual arts on the North Atlantic. At the core of this transformation are the vibrant communities of Nova Scotia, our dedicated supporters, and the visionaries—artists and cultural leaders—who inspire us.

2025-26 marks the first full year of implementing *Framing the Future*, representing a pivotal moment for the AGNS as we work towards realizing the three strategic goals that will establish a stronger gallery, and a stronger Nova Scotia, by 2030.

At the heart of this journey is a commitment to reimagining what it means to be a cultural institution. Over the next five years, your Gallery will spark conversations, ignite imaginations, and make art more accessible than ever before. This transformation would not be possible without the invaluable input and steadfast support of our community, partners, and team. This annual business plan for 2025-26 outlines the steps we will take this year to bring *Framing the Future* to life. It is a bold testament to our shared ambition to create a cultural landmark that enriches lives, celebrates Nova Scotia's unique perspective, and inspires generations to come.

Thank you for joining us on this exciting journey. Together, we will amplify the impact of the visual arts and strengthen the arts sector across Nova Scotia and the North Atlantic. Let's embrace this momentum and reimagine the possibilities of art and culture—at home and beyond.

**Sarah Moore Fillmore** | CEO

## Executive Summary

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Through this plan, the AGNS will become a leading center for contemporary art and cultural exchange where all Nova Scotians feel welcome and at ease. Through carefully curated exhibitions, innovative programs, strategic partnerships, and expanding its Permanent Collection, the AGNS will encourage deep conversations and engagement across the North Atlantic while inviting participation and heightening impact here at home.

To realize this vision, AGNS will concentrate on three strategic goals and associated objectives, grounded in enhanced curatorial practices, strengthened funding, and improved community and partner relations. These goals are:

- 1 Elevate Nova Scotia Through the Visual Arts
- 2 Create a Compelling Impact
- 3 Set a Standard for Sustainable Operations

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To ensure success and proper five-year implementation of the strategic plan, the AGNS has developed a comprehensive list of action items and annual deliverables over the next five years that will allow the team to work towards achieving each objective outlined in the plan. This annual business plan for 2025-26 outlines the work being done this year at the AGNS to achieve the overarching goals and objectives.

## Art Gallery of Nova Scotia

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### Mandate

The Art Gallery of Nova Scotia is a Crown Agency of the government of Nova Scotia, which is mandated, through the *Art Gallery of Nova Scotia Act*, to acquire, preserve, exhibit and interpret the Province's art collection. The Gallery shall be an agency of the Province acting as custodian for the people of Nova Scotia with respect to their collection of visual art. The role shall include access to, collecting, preserving, exhibiting and interpreting works of visual art in a regional, national, and international context relevant to the communities of and in Nova Scotia.

### Mission

The Art Gallery of Nova Scotia seeks to present the most vital and engaging contemporary art from around the world. We will embrace tradition and the past by applying a contemporary viewpoint that addresses relevant issues and challenges perspectives.

### Vision

The Art Gallery of Nova Scotia is an inclusive public gathering place that connects people with art to inspire.





## Business Plan Goal 1 and Objectives

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### 1 Elevate Nova Scotia Through the Visual Arts

With a focus on contemporary art and conversations, the AGNS will become a key hub for artistic discourse across the North Atlantic. The AGNS will focus on developing its collection and exhibition program to showcase global themes from Nova Scotia's uniquely local perspective. This approach will highlight the region's contributions to global art conversations. Through transatlantic partnerships, the Gallery will enhance cultural exchange and broaden its regional and global impact, while also delivering leading art experiences to Nova Scotians, boosting the Gallery's visibility and elevating the Province's cultural profile.

This approach, along with the creation of renewed facilities, will establish the AGNS as a major player in the North Atlantic and will significantly raise Nova Scotia's cultural profile worldwide. To make this goal possible the AGNS will focus on the following objectives over the next five years:

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**OBJECTIVE 1:** Evolve the Permanent Collection to support an engaging exhibition program that connects global themes with Nova Scotia's story.

**OBJECTIVE 2:** Build partnerships across the North Atlantic to expand cultural exchange and increase the visibility of Nova Scotia's art and culture.

**OBJECTIVE 3:** Bring leading national and international artwork, artists, and exhibitions to Nova Scotia.

**OBJECTIVE 4:** Develop an enhanced physical space for the AGNS that stands as a premier centre of excellence in the visual arts.

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In this annual business plan, the AGNS has outlined a series of actions and 2025-26 deliverables that will allow the institution to achieve the objectives above.

The following charts outline the multi-year actions and annual deliverables for 2025-26.

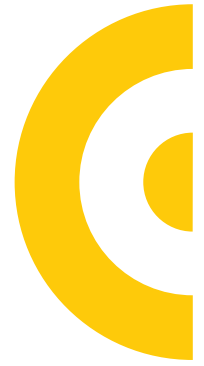


## 1 Elevate Nova Scotia Through the Visual Arts

**1:1** Evolve the Permanent Collection to support an engaging exhibition program that connects global themes with Nova Scotia's story.

MULTI-YEAR STRATEGIC ACTION	2025-26 DELIVERABLES	COMPLETE BY
Create a collection plan that considers deaccessioning and acquisition of works	<ol style="list-style-type: none"> <li>1. Develop policy/procedure for disposition of lower value deaccessions/fundraising gifts.</li> <li>2. Create formal policy defining Art Fundraising Collection.</li> </ol>	Q3
Develop one to three original exhibitions annually from the Permanent Collection	<ol style="list-style-type: none"> <li>1. Open the following Permanent Collection exhibitions in 2025-26:               <ul style="list-style-type: none"> <li>– <i>From One to Many Natures</i> on third floor North (Q1)</li> <li>– H. Rosenberg in the Oyler Gallery (Q1)</li> <li>– <i>Blacklight</i> in the South mezzanine (Q1)</li> <li>– <i>Conversation Threads</i> in Gallery One (Q4)</li> <li>– Refresh to the Manning Gallery (Q4)</li> </ul> </li> <li>2. Finalize Permanent Collection exhibition cycle for the next three years.</li> <li>3. Develop and launch marketing and comms plan for 2025-26 Permanent Collection exhibitions with a focus on owned communication channels.</li> </ol>	Q1-4
Create a \$5,000,000 general acquisition fund to support collection growth	<ol style="list-style-type: none"> <li>1. Develop framework and management plan for acquisition fund that aligns with existing acquisition, disposition, and financial policies; and includes detailed fundraising plan for additional philanthropic support.</li> <li>2. Develop a case for support that considers the collection growth strategy, areas of focus, and impact.</li> <li>3. Secure \$100,000 in initial seed funding.</li> </ol>	Q4





## 1 Elevate Nova Scotia Through the Visual Arts

**1:2** Build partnerships across the North Atlantic to expand cultural exchange and increase the visibility of Nova Scotia's art and culture.

MULTI-YEAR STRATEGIC ACTION	2025-26 DELIVERABLES	COMPLETE BY
Develop and tour one to two exhibitions annually to Canadian and international venues	1. Develop touring package and plan for the exhibition <i>Joan Jonas: Moving Off the Land II</i> .	Q1
	2. Develop an exhibition touring strategy that supports multi-year planning for travelling exhibitions.	Q2
	3. Celebrate the opening of <i>Moving off the Land II</i> through the development of a marketing and communications plan and opening events in Cape Breton.	Q2
Create an exhibition and publication platform that generates opportunities for emerging artists	1. Present an exhibition by emerging artist Séamus Gallagher. 2. Formalize the parameters of a biennial emerging artist program for implementation in 2026-27.	Q1 Q4

**1:3** Bring leading national and international artwork, artists, and exhibitions to Nova Scotia.

MULTI-YEAR STRATEGIC ACTION	2025-26 DELIVERABLES	COMPLETE BY
Engage leading international artists in the development and implementation of a multi-year exhibition plan	1. Open the following exhibitions by leading national and international artists in 2025-26: <ul style="list-style-type: none"> <li>— <i>Sonia Boyce: Feeling Her Way</i> (Q1)</li> <li>— <i>Oluseye: Black Ark</i> (Q2)</li> <li>— <i>Teresa Hubbard / Alexander Birchler: No More Boring Art</i> (Q3)</li> </ul>	Q 1-3
	2. Develop and launch marketing and communication plans for 2025-26 exhibitions that celebrate leading international artists through earned, paid, and owned media.	Q3

## 1 Elevate Nova Scotia Through the Visual Arts

**1:4** Develop an enhanced physical space for the AGNS that stands as a premier centre of excellence in the visual arts.

MULTI-YEAR STRATEGIC ACTION	2025-26 DELIVERABLES	COMPLETE BY
Safeguard the collection by moving to a purpose-built collections management facility that aligns with museum standards	<ol style="list-style-type: none"> <li>1. Update and finalize design brief for a collections storage facility that outlines facility requirements.</li> <li>2. Develop project team and next steps.</li> </ol>	<p>Q1</p> <p>Q3</p>
Complete and update studies related to a new home for the AGNS	<ol style="list-style-type: none"> <li>1. Update existing feasibility studies related to a new purpose-built gallery to better reflect the current environment.</li> <li>2. Complete an updated economic impact study for the AGNS and a new gallery.</li> </ol>	<p>Q1</p> <p>Q2</p>
Continue to explore opportunities for a new gallery facility for the AGNS	<ol style="list-style-type: none"> <li>1. Reconvene government partner team.</li> <li>2. Update feasibility studies to ensure the scope of a new building aligns with the existing and future needs of AGNS.</li> </ol>	<p>Q2</p> <p>Q3</p>
Audit existing facility and develop an action plan to address required upgrades and failing infrastructure	Plan and implement audit of existing facility in conjunction with the updated feasibility studies for a new gallery.	Q2





Installation view of the exhibition *Joan Jonas: Good Night Good Morning*, March 17, 2024 - July 6, 2024. The Museum of Modern Art, New York. Photo: Jonathan Dorado. Digital Image © 2024 The Museum of Modern Art, New York



## Business Plan Goal 2 and Objectives

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### 2 Create a Compelling Impact

To create a compelling impact, the AGNS will enhance the visitor experience with innovative public programs and engaging gallery activities, making art more inviting and accessible. The Gallery will work with others to build a more inclusive art scene with mission-oriented programs that welcome diverse perspectives. By tackling and removing access to obstacles and expanding art education, the Gallery will become more welcoming, attract a wider audience, and increase community involvement. This will enrich the cultural scene across Nova Scotia. To make this goal possible the AGNS will focus on the following objectives over the next five years:

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**OBJECTIVE 1:** Invigorate the visitor experience through new and innovative public programs and activities.

**OBJECTIVE 2:** Build partnerships that allow diverse communities and artists to create meaningful programs.

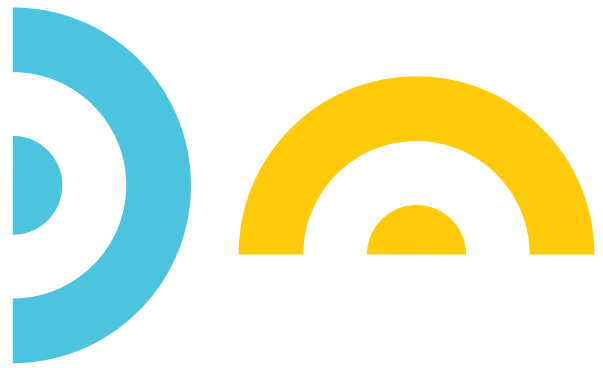
**OBJECTIVE 3:** Improve the overall brand experience by removing barriers to access.

**OBJECTIVE 4:** Expand the Gallery's impact across the province through art education programs.

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In this annual business plan, the AGNS has outlined a series of actions and 2025-26 deliverables that will allow the institution to achieve the objectives above.

The following charts outline the multi-year actions and annual deliverables for 2025-26.

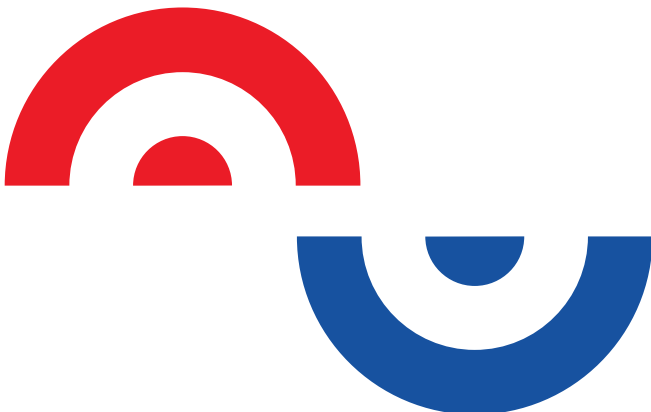


## 2 Create a Compelling Impact

2:1 Invigorate the visitor experience through new and innovative public programs and activities.		
MULTI-YEAR STRATEGIC ACTION	2025-26 DELIVERABLES	COMPLETE BY
Evaluate program offering to ensure alignment with the AGNS goals, vision, and values	Complete a detailed program review of all AGNS programs with consideration of impact, cost benefit, resource requirements, programming gaps, and activation of AGNS goals and objectives.	Q2
Make studio experiences available to visitors during open hours	<ol style="list-style-type: none"> <li>Develop a framework for studio-based activities with consideration of audiences, available resources, and overarching institutional goals and objectives.</li> <li>Deliver existing paid programming, which includes:                             <ul style="list-style-type: none"> <li>Art camps for kids (Q2 &amp; Q4)</li> <li>Painting &amp; Pints (Q1, Q2, Q3, Q4)</li> </ul> </li> </ol>	Q4  Q1-4
Ensure programming is developed to support the exhibitions on view	<ol style="list-style-type: none"> <li>Deliver Creative Minds series and event-based public programs to support the following exhibitions:                             <ul style="list-style-type: none"> <li><i>Séamus Gallagher: OH BABY</i> (Q1)</li> <li><i>Sonia Boyce: Feeling Her Way</i> (Q2)</li> <li><i>Joan Jonas: Moving off the Land II</i> (Q2)</li> <li><i>Oluseye Ogunlesi: Black Ark</i> (Q2)</li> <li>Mi'kamki Artist Spotlight (Q3)</li> <li><i>From One to Many Natures</i> (Q3)</li> </ul> </li> <li>Better align in-school activities with exhibitions, collections, and new acquisitions.</li> <li>Deliver a public program focused on music and connected to community to support themes in the exhibition <i>Sonia Boyce: Feeling Her Way</i>.</li> </ol>	Q1-3  Q3  Q2
Create multi-sensory experiences throughout the Gallery	Introduce facilitators into gallery spaces to create entry into the works on view through discussions, demonstrations, and activities.	Q2

## 2 Create a Compelling Impact

2:1 Invigorate the visitor experience through new and innovative public programs and activities.		
MULTI-YEAR STRATEGIC ACTION	2025-26 DELIVERABLES	COMPLETE BY
Integrate event style offerings to create unique access points for visitors and supporters	1. Develop an institutional event strategy for implementation in 2026-27 that provides new access points to the Gallery, revenue generation, community engagement, and exciting brand building experiences.	Q4
	2. Introduce one new event with a philanthropic component to build new pipeline of donors.	Q3
	3. Develop a concept and implementation plan for a large, biennial fundraising gala event (first event in 2026-27).	Q4
	4. Outline the requirements for five annual stewardship and cultivation events for existing and future supporters starting in 2026-27.	Q4
Focus health and wellness programming to heighten impact	1. Complete Year three of the Artful Afternoon Program commitment.	Q4
	2. Complete commitments related to Autism Arts.	Q1
	3. Following the findings of the program review, develop a framework for focused wellness programming for implementation in 2026-27.	Q4
Formalize the offerings and process related to group visitation	1. Formalize the intake process Gallery-wide for organized group bookings, including initial inquiry, booking, and group orientation.	Q3
	2. Based on the findings of the program review, develop core group offerings for groups of eight or more.	Q4



## 2 Create a Compelling Impact

2:2 Build partnerships that allow diverse communities and artists to create meaningful programs.		
MULTI-YEAR STRATEGIC ACTION	2025-26 DELIVERABLES	COMPLETE BY
Offer annual public programming in partnership with artists and collaborators working in Indigenous communities	<ol style="list-style-type: none"> <li>1. Program the <i>(Tea)chings</i> gallery space with the <i>Mi'kma'ki Artists' Spotlight</i> (two shows).</li> <li>2. Work with cultural centers to host a Mi'kmaw language tour.</li> <li>3. Contribute to a hands-on art making activity at an urban Indigenous gathering.</li> </ol>	<p>Q2-4</p> <p>Q2</p> <p>Q4</p>
Collaborate with regional institutions to amplify the work of diverse artists working in Atlantic Canada and beyond	<ol style="list-style-type: none"> <li>1. Present the work of Edward Mitchell Bannister, in partnership with Owens Art Gallery/Mt. Alison University and Black Artists Network of Nova Scotia, opens in Q3.</li> <li>2. Continue partnering with the National Gallery of Canada to celebrate the Sobey Art Award Atlantic Canada Finalist.</li> </ol>	<p>Q3</p> <p>Q3</p>
Work in partnership with community leaders to develop arts programming that amplifies existing community activities that celebrate culture	<ol style="list-style-type: none"> <li>1. Identify key partnership opportunities with local arts and cultural festivals such as Nocturne, Prismatic, Pride, and others and outline opportunities for multi-year offering.</li> <li>2. Host a significant art project during Nocturne 2025.</li> <li>3. Continue partnership with Alliance Française to offer French language tours.</li> </ol>	<p>Q1</p> <p>Q3</p> <p>Q4</p>





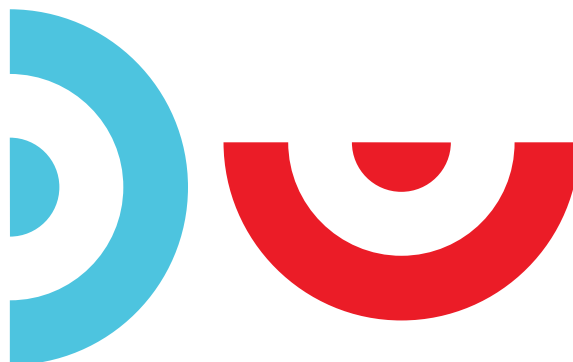
## 2 Create a Compelling Impact

2:3 Improve the overall brand experience by removing barriers to access.		
MULTI-YEAR STRATEGIC ACTION	2025-26 DELIVERABLES	COMPLETE BY
Improve the use of technology and immersive platforms to increase access throughout the Gallery	<ol style="list-style-type: none"> <li>1. Create a taskforce to identify visitor-focused digital activation opportunities that contribute to a broader interpretation plan.</li> <li>2. Identify resources, including infrastructure, needed to roll out the plan.</li> <li>3. Implement a public WIFI option.</li> </ol>	<p>Q3</p> <p>Q4</p> <p>Q4</p>
Extend operational hours	Develop business case to outline benefits, costs, and potential impacts with a clear rationale for expanding evening hours including an outline of a pilot program structure and operational plan for implementation in 2026-27.	Q3
Expand free access options for Nova Scotia residents	Create the detailed framework and project plan for the implementation of enhanced free access for Nova Scotia residents.	Q1
Enhance e-commerce capabilities and systems integration	<ol style="list-style-type: none"> <li>1. Conduct a needs assessment of systems (POS, Accounting System and CRM) and identify new systems or enhancements to existing systems that will improve integration, create efficiencies, streamline operations, and centre the visitor experience.</li> <li>2. Develop a detailed implementation plan for a new system or enhancements to existing systems.</li> </ol>	<p>Q3</p> <p>Q4</p>

## 2 Create a Compelling Impact

**2:4** Expand the Gallery’s impact across the province through art education programming.

MULTI-YEAR STRATEGIC ACTION	2025-26 DELIVERABLES	COMPLETE BY
Contribute to the leadership of P-12 art education within Nova Scotia	Outline the current landscape of art education in Nova Scotia and identify gaps that can be filled through AGNS activities in alignment with the Department of Education and Early Childhood Development.	Q1
Create broader access to artists in-school programs for teachers through enhanced positioning and awareness	<ol style="list-style-type: none"> <li>1. Based on findings from the program evaluation, develop an updated identity for the art education offering to enhance access and understanding for P-12 educators.</li> <li>2. Launch initiatives to increase awareness of AGNS art education programs 2026-27.</li> </ol>	Q3 Q4
Further the reach of the gallery experience through virtual exhibitions and tours	Create a framework for how artist in-schools programs can pilot virtual exhibits and tours.	Q4
Refresh the in-gallery school program to bring more P-12 student groups into the Gallery	Based on findings from the program evaluation and additional market research, develop program plan.	Q3







## Business Plan Goal 3 and Objectives

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### 3 Set a Standard for Sustainable Operations

To set a standard for sustainable operations at the AGNS, the institution will work on expanding its funding sources to ensure long-term financial stability and reduce dependence on any one source of revenue. A critical component to ensuring success is building a diverse and engaged team while collaboratively creating a lively and innovative environment. Inclusive operations will be guided by principles of equity, diversity, inclusion, and accessibility that will make the Gallery more welcoming and reflective of the community it serves. This approach will help the Gallery stay financially and operationally stable while enhancing its reputation as a leading cultural institution that excels in sustainability and inclusivity.

To make this goal possible the AGNS will focus on the following objectives over the next five years:

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**OBJECTIVE 1:** Increase and diversify annual funding while reducing dependency on single source funding.

**OBJECTIVE 2:** Cultivate a highly engaged and diverse team.

**OBJECTIVE 3:** Advance Equity, Diversity, Inclusion, and Accessibility (EDIA) initiatives that foster a stronger sense of belonging for Nova Scotians.

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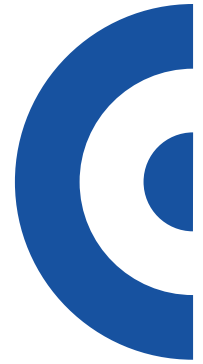
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The following charts outline the multi-year actions and annual deliverables for 2025-26.



### 3 Set a Standard for Sustainable Operations

3:1 Increase and diversify annual funding while reducing dependency on single source funding.		
MULTI-YEAR STRATEGIC ACTION	2025-26 DELIVERABLES	COMPLETE BY
Increase earned revenue from public facing activities	SHOP	
	– Increase shop sales by 12%.	Q4
	– Create a framework to better review shop sales data.	Q2
	– Evaluate and update the inventory strategy and pricing structures.	Q1
	– Enhance marketing efforts that feature the Gallery Shop during peak shopping seasons.	Q4
	ADMISSIONS	
– Review pricing structures to coincide with free access options.	Q4	
– Deliver a brand marketing campaign and collaborate with tourism partners to raise awareness of the AGNS among the tourism market.	Q4	
PROGRAMMING		
– As part of the program review, examine paid programming and align pricing structures with market standards.	Q1	
– Work with tourism and event partners to use AGNS experiences to help in attracting events, conventions, and tourists to Nova Scotia.	Q2	
Raise \$5M annually from philanthropic sources	1. Increase giving through annual fundraising activities including Annual Fall Appeal, regular donor meetings, and individual solicitations for:	Q4
	– Annual Fund Donors (<\$1K) by 10%	
	– Leadership Donors (\$1K+) by 20%	Q2
	– Major Donors (\$25K) by 9%	
	2. Secure lead gift for free access options.	Q2
	3. Convert 18% of existing members to annual donors.	Q3
Establish an MOU for sustainable funding from the Province based on the AGNS mandate	1. Articulation of a funding methodology that aligns with the AGNS mandate.	Q2
	2. Identify operation funding required to deliver on AGNS’s mandate.	Q3



### 3 Set a Standard for Sustainable Operations

#### 3:2 Cultivate a highly engaged and diverse team.

MULTI-YEAR STRATEGIC ACTION	2025-26 DELIVERABLES	COMPLETE BY
Strengthen the AGNS workforce by attracting and retaining top talent	<ol style="list-style-type: none"> <li>1. Implement Workforce Planning Process to determine skill sets, headcount, and structure needed to achieve goals.</li> <li>2. Build talent pipeline for critical roles within AGNS and develop key partnerships to help fill challenging vacancies.</li> <li>3. Develop Management Compensation Framework for government approval</li> </ol>	Q1 Q2 Q4
Develop a formal learning and development strategy that embraces inclusion, life-long learning, and professional growth	<ol style="list-style-type: none"> <li>1. Review the performance appraisal process and provide recommendations for enhancement.</li> <li>2. Conduct a corporate needs analysis on learning and development and establish formal leadership competencies and coaching framework.</li> <li>3. Conduct succession planning and develop targeted development plans for successors of critical roles.</li> </ol>	
Empower and celebrate employees through an engaged, safe, and inclusive workplace	Launch second annual employee engagement survey and assess effectiveness of program based on changes in the score.	Q3
Build the framework that fosters development and professional growth in a creative environment	<ol style="list-style-type: none"> <li>1. Review organizational design and functional areas.</li> <li>2. Prepare for upcoming collective bargaining.</li> <li>3. Develop AGNS specific systems and processes to support HR practices and policies.</li> <li>4. Introduce project management software to increase efficiency.</li> </ol>	Q1

### 3 Set a Standard for Sustainable Operations

3:3 Advance Equity, Diversity, Inclusion, and Accessibility (EDIA) initiatives that foster a stronger sense of belonging for Nova Scotians.		
MULTI-YEAR STRATEGIC ACTION	2025-26 DELIVERABLES	COMPLETE BY
Identify immediate and long-term needs related to equity and inclusion	Work with EDI consultant to assess EDI landscape to enhance the opportunities at AGNS.	Q4
Finalize and implement accessibility plan	1. Expand Accessibility Advisory Committee.	Q1
	2. Conduct accessibility audit as outlined in plan. Develop report with findings and recommendations.	Q3
	3. By March 31, update 3-year Accessibly Plan, including steps to implement audit recommendations.	Q4





## Proposed Financial Plan 2025-26

	2024-25 BUDGET	2024-25 FORECAST	2025-26 BUDGET	INCREASE (DECREASE) TO FORECAST	
				\$	%
<b>REVENUE</b>					
Operating	3,580,500	2,873,458	3,395,000	521,542	18.2%
Development	424,000	1,235,000	2,282,000	1,047,000	84.8%
Education	202,000	176,581	125,000	(51,581)	-29.2%
Public Programming	70,000	62,885	61,000	(1,885)	-3.0%
Programming	433,000	–	–	–	–
Subtotal	4,709,500	4,347,924	5,996,000	1,515,076	32.2%
Gallery Shop/Wholesale	600,000	576,000	756,000	180,000	31.3%
Acquisitions	3,000	22,000	5,000	(17,000)	-77.3%
Endowment	160,000	438,533	225,000	(213,533)	-48.7%
Total Revenue	5,472,500	5,384,457	6,982,000	1,464,543	26.8%
<b>EXPENDITURES</b>					
Human Resources	3,086,000	3,172,086	3,706,168	534,082	16.8%
Administration	356,500	546,480	571,600	25,120	4.6%
Building Operations	41,000	21,000	192,000	171,000	814.3%
Development	105,000	101,500	140,200	38,700	38.1%
Communications & Marketing	286,000	259,897	360,365	100,468	38.7%
Visitor Experience	61,000	55,000	61,500	6,500	11.8%
Public Programs	121,000	95,050	164,400	69,350	73.0%
Programming	30,000	40,000	45,300	5,300	13.3%
Exhibitions	370,000	340,552	537,157	196,605	57.7%
Collections Management	260,000	315,916	330,100	14,184	4.5%
Education Programs	209,000	175,840	110,700	(65,140)	-37.0%
Subtotal	4,925,500	5,123,321	6,352,490	1,096,169	22.3%
Western Branch	96,000	22,500	–	(22,500)	-100.0%
Gallery Shop/Wholesale	352,000	335,979	429,510	93,531	27.8%
Acquisitions	25,000	40,220	125,000	84,780	210.8%
Endowment	45,000	50,000	60,000	10,000	20.0%
Total Expenditures	5,443,500	5,572,020	6,967,000	1,261,980	23.2%
Amortization of Tangible Capital Assets	29,000	25,437	15,000	(10,437)	-36.0%
Annual Surplus (Deficit)	–	(213,000)	–	213,000	–



 ART GALLERY  
OF NOVA SCOTIA

1723 Hollis Street, Halifax  
Nova Scotia B3J 3C8 [agns.ca](http://agns.ca)



**2025-2026**

**Business Plan**

## Message from the Minister

As the newly appointed Minister responsible for Build Nova Scotia (Build NS), it is my pleasure to present its annual business plan. Since the inception of Build NS two short years ago, it has reduced duplication, refocused on strategic infrastructure, and improved accountability. Build Nova Scotia is working hard to ensure we are prepared for the challenges faced not only today, but by future generations. Nova Scotia is experiencing an exciting period of growth and investment. The hallmarks of Build NS are collaboration, agility, and flexibility. This extends to all of our partners and departments across government. Our government has a bold and strategic vision for our growing province, delivering on projects that make life better for Nova Scotians.

Over the coming year, I am confident Build NS will continue to make a tangible difference in the lives of Nova Scotians through continuing the development of strategic infrastructure to unlock economic potential for Nova Scotia.

The Honourable Fred Tilley  
Minister of Public Works

## Message from the CEO

As the inaugural President & Chief Executive Officer for Build NS, it is my pleasure to present the annual business plan for the corporation. Two years on in this role, I have the privilege to see daily, the hard work, dedication and problem-solving abilities of the integrated team. Externally, we have had tremendous successes and milestones to celebrate across our project portfolio. Internally, we have continued to drive change, collaboration, innovation, and strategy to ensure we are delivering for Nova Scotians. I, along with my team, take tremendous pride in coming into work every day knowing our projects will, and are making a real difference in the lives and livelihoods of Nova Scotians across the province.

Together, we are taking a new and innovative approach to the management, oversight, and use of strategic infrastructure and lands that promote economic and population growth that helps deliver sustainable prosperity for our communities. Strategic infrastructure is critical to the province's future and to Nova Scotians. In healthcare redevelopment, we are focused on delivering key assets, both in Cape Breton and in HRM. Connectivity infrastructure across the province will continue to be improved as we wind down the Internet for Nova Scotia Initiative and feel the effects of the rapid delivery of the Cellular for Nova Scotia Initiative. Together these connectivity projects help improve safety and get Nova Scotians connected. We are remediating mines, dams, dealing with abandoned boats, and have a plan to clean up Boat Harbour and return it to its natural state as a tidal estuary. Focusing on housing, we will undertake an ambitious and critical project to deliver 242 units of much needed public housing. On the waterfront we are managing, operating, and activating strategic assets across some of the most iconic destinations in Nova Scotia, year-round.

To support the government's commitment to growing the province, strategically, we are hard at work delivering the infrastructure needed to support growth, foster innovation, and create a sense of belonging, strategically.

David Benoit  
President & Chief Executive Officer

## Pillars & Priorities

### Healthcare Infrastructure

The Healthcare Infrastructure Projects Division of Build NS is responsible for delivering the largest infrastructure builds in Nova Scotia's history, overseeing both the Halifax Infirmity Expansion Project Acute Care Tower and the Cape Breton Healthcare Redevelopment program. The team works with a range of government partners to plan and deliver these critical projects.

#### *More, Faster: The Action for Health Build*

This initiative is focused on the development of new healthcare facilities and programs within the Central Zone Health Sciences network. Reflecting the needs of our growing population—both across the province and within Halifax Regional Municipality— the program will deliver better results, sooner. It will enable services to be relocated from aging facilities like the Victoria General Hospital and Dickson Centre to new, state-of-the-art buildings and renovated program spaces.

Benefits of the plan include adding more beds, more emergency departments, and more operating rooms. The plan will get people out of the Victoria General Hospital as quickly as possible, minimize disruption to care, and utilize concurrent construction techniques to optimize delivery speed.

The Halifax Infirmity Expansion Project (HIEP) is at the foundation of the *More, Faster: The Action for Health Build*. The P3 project achieved Financial Close in February 2025 and construction is underway.

#### *Cape Breton Healthcare Redevelopment*

This Program is focused on building, reorganizing, and strengthening health services in Cape Breton Regional Municipality, to support health providers and care closer to home. The associated projects will better meet the needs of individuals, families, and communities now and for future generations. Modern and innovative solutions will support the delivery of quality health care services planned across Cape Breton, with ongoing work in Northside, Cape Breton Regional Hospital and New Waterford. All the Cape Breton projects are in various phases of design and construction.

#### **Expected Outcomes:**

- The 2025-26 objectives of the Healthcare Infrastructure Division are to continue to drive delivery of the Healthcare Redevelopment projects that have been strategically planned to improve Healthcare Services throughout the province.

### Telecommunications Infrastructure

#### *Internet for Nova Scotia*

On behalf of the Nova Scotia Internet Funding Trust, the Internet for Nova Scotia Initiative surpassed its goal to provide high-speed access to 95% of homes and businesses. To date, there is 99% coverage with access to citizens continuing. With the Satellite Internet Service Rebate Program, access is effectively 100%. The rebate program helps cover the one-time costs of set-up for satellite service to any underserved home or business that cannot be reached with a feasible solution or do not have access to high-speed while awaiting completion of an active project area.

## *Cellular for Nova Scotia*

Through the Cellular for Nova Scotia Program, the government has invested \$70 million to improve cellular network access to unserved areas of Nova Scotia focused on civic addresses and primary roadways. Investing in cellular infrastructure is vital for all Nova Scotians, particularly in rural areas, as it improves connectivity for safety, healthcare, education, social services, emergency communication, remote work, and mental health support. The Cellular for Nova Scotia Program helps to ensure equitable access to these critical resources while supporting a modern, connected province. Through Build NS, the Province has taken an active role in advocating for the customers and our citizens in terms of service level, price and competition. While regulated by the Federal Government, the Province's interventions have been accepted positively.

### ***Expected Outcomes:***

- Build NS will deliver the Internet for Nova Scotia Initiative to substantial completion and work with the Nova Scotia Internet Funding Trust to wrap up the program.
- Build NS will update the Cellular Network Access gap study and will host a series of regional town hall events to share updates on the Cellular for Nova Scotia Program and the Internet for Nova Scotia Initiative.
- Build NS will continue to work actively with our partners to deliver cellular expansion for Nova Scotians.

## **Land, Asset and Environmental Management**

The Province has made significant investments in strategic infrastructure throughout Nova Scotia to improve local economies, clean up and restore local ecosystems, and invest in strategic community improvements. Today, Build NS is responsible for commercial parks in Liverpool, Sydney, and Trenton; Open Hearth recreational park in Sydney; the Bedford, Dartmouth, Halifax, and Lunenburg waterfronts; critical infrastructure and property in Peggy's Cove, and several other significant infrastructure assets across the province, including wharves and dams.

### *Property Management and Operations*

Property management entails the acquisition and long-term planning of strategic infrastructure assets, the redevelopment and repurposing of properties, the management of various lease types and arrangements, and the strategic sale of property. Build NS operates high-profile lands as part of our portfolio which require ongoing operations for inspections and routine maintenance, safety and security, groundskeeping, facilities bookings, tenant management, and related operations.

### *Corporate Land Inventory Program*

Build NS and the Department of Public Works are developing an inventory of property owned by the Province of Nova Scotia and building a user-friendly online mapping application to view provincial properties and related information. The application will make it easier to track the status and ownership of properties, and any other relevant information. The online application will leverage the Province's existing Nova Scotia Geospatial Infrastructure, which has the capacity to host and publish geospatial (map-based) data, services and applications for provincial government clients.

### *Provincial Dams Program*

The Province of Nova Scotia owns more than 50 dams and other water-control structures. Build NS has accessed federal funding to conduct risk assessments on 22 of these structures over the past two years. Build NS continues to work with other departments and agencies to develop safety plans for dams and water control structures to mitigate against risks from severe weather events, such as flooding or breaches.

#### *Williams Lake Dam Replacement*

The Province, through Build NS, is replacing this aging dam. This will help ensure the safety of people living in the area, protect their properties, and the ecosystem. The new dam will be built to environmental standards that will support protection of the lake's ecosystem and regulate water levels for the enjoyment and safety of users and property owners. The work will be carried out between June and October over the next three years to limit the impact on aquatic life.

#### *Environmental Analysis, Remediation, Monitoring and Maintenance*

The Environmental Remediation Program at Build NS plays a pivotal role in our operations, focusing on crucial environmental management and restoration, overseeing contamination levels, operating wastewater treatment facilities, and leading environmental cleanup projects.

The program encompasses building demolition projects and contributes to the protection of Nova Scotia's coastline by participating in Transport Canada's Abandoned Boat Program, aimed at removing abandoned and derelict vessels.

Our responsibilities extend to operating wastewater treatment facilities in Boat Harbour and Sydney and managing contamination levels in surface and groundwater. We ensure prompt corrective action when necessary to maintain ecological balance.

Furthermore, our program provides extensive contract and project management services, especially in coordinating between departmental stakeholders and regulators for front-line environmental cleanup. Our contracts follow stringent public procurement practices, reflecting our commitment to transparency and efficiency.

#### *Dartmouth Cove*

Build NS holds several former industrial properties within the Dartmouth Cove area. These properties have significant development potential for housing and other public benefit. We will continue to progress the environmental remediation and progress development opportunities for this area.

#### *Boat Harbour Remediation Project*

The Boat Harbour Remediation Project is being undertaken to clean up Boat Harbour and restore it to a tidal estuary. The plans include consolidating the contaminated material in a containment cell that has been previously used to store Boat Harbour sludge. The federal Environmental Assessment approval was received in January 2025, and Build NS is assessing the conditions of approval and planning next steps.

#### **Expected Outcomes:**

- In 2025-26, Build NS will continue to work closely with Pictou Landing First Nation, residents, federal and provincial regulators, technical advisors, and scientists to address

issues. The goal is to begin procurement in 2025, subject to any further approvals required.

### **Community and Rural Infrastructure Development**

Nova Scotia's communities have ideas and vision for what will help them grow and thrive through the delivery of strategic infrastructure. To create and leverage public spaces to increase visitation, support local businesses, and bring communities together.

#### **Expected Outcomes:**

- Build NS will continue to collaborate with partners to support the planning and design of community-led strategic infrastructure projects, and identify new eligible projects with a focus on rural communities.

### **Corporate Transformation and Development**

Significant work has been undertaken to support the integration and development of a corporate framework and structure for Build NS, including the development of a Corporate Vision and Mission, as well as efforts around systems integration and efficiency including information technology systems, finance systems, and corporate policies and processes. This work takes dedicated focus and once complete, will allow for increased efficiency and coordination with government departments on project delivery.

A strategic plan will be developed to achieve the vision of Build NS, further catalyse potential in alignment with Government priorities, and support sustainability of the corporation.

#### **Expected Outcomes:**

- In 2025-2026, Build NS will develop a Strategic Plan.
- Build NS will continue to focus on corporation development in the key areas defined above.

### **Build NS Accessibility Plan 2024-2027**

Build NS is committed to ensuring accessible properties, operations, and workplaces. The accessibility plan outlines commitments and actions for Build NS: Built Environment, Employment, Goods and Services, and Information and Communication. Build NS will conduct an annual review to update the accessibility plan and conduct a comprehensive review every 3 years to ensure the plan continues to align with the *Nova Scotia Accessibility Act* and our mandate.

## Financial Summary

<b>Build Nova Scotia Operating Budget 2025-26</b>			
	<b>Budget 2024-25</b>	<b>Forecast 2024-25</b>	<b>Budget 2025-26</b>
<b>REVENUES</b>			
Provincial Grants	\$39,129,000	\$33,450,000	\$49,008,000
Commercial Property Revenue	5,832,000	5,496,000	5,000,000
Project Recoveries	12,631,000	10,338,000	13,314,000
Interest and other income	125,000	345,000	300,000
	<b>57,717,000</b>	<b>49,629,000</b>	<b>67,622,000</b>
<b>EXPENSES</b>			
Commercial Property Operations	7,104,000	7,106,600	7,500,000
Recoverable Project expenses	10,995,855	9,382,250	12,263,000
Project expenses	16,500,000	9,143,000	25,685,000
Health expenses	17,525,000	19,243,000	16,505,000
Corporate expenses	5,431,145	4,725,150	5,489,000
	<b>57,556,000</b>	<b>49,600,000</b>	<b>67,442,000</b>
<b>ANNUAL SURPLUS / (DEFICIT) - OPERATIONS</b>	<b>161,000</b>	<b>29,000</b>	<b>180,000</b>
<b>OTHER ITEMS</b>			
Provincial capital grant revenue	1,873,000	6,045,000	1,450,000
Accretion expense	-	-	-
Amortization	(4,202,000)	(4,015,000)	(5,222,000)
PSSP retirement health benefit expense	(110,000)	(110,000)	(110,000)
	<b>(2,439,000)</b>	<b>1,920,000</b>	<b>(3,882,000)</b>
<b>ANNUAL SURPLUS / (DEFICIT)</b>	<b>(\$2,278,000)</b>	<b>\$1,949,000</b>	<b>(\$3,702,000)</b>



# 2025-26 Business Plan

# Message from the Chair of the Board and CEO

Halifax Harbour Bridges (HHB) is preparing for an extraordinary year of transition and transformation as we adjust to the removal of tolling on our bridges. This unprecedented change brings both opportunities and challenges, but it does not alter our mission: providing safe, efficient, and reliable cross-harbour transportation.

In that spirit, we are pleased to share our 2025-26 Business Plan, which reflects our commitment to strategic planning and stewardship of our critical transportation infrastructure.

This year's business plan is built on key issues tied to toll removal, including a transitional reconfiguration of roadways and systems. While toll revenue will no longer fund our operations, HHB remains focused on ensuring the bridges remain in excellent condition. Our capital spending on cable dehumidification, preserving the structural integrity of the bridges and ancillary, and improving maintenance access on the A. Murray MacKay Bridge are critical investments required to maintain the safety, efficiency, and reliability of our aging infrastructure.

Our work in the coming fiscal year will focus on three key priorities:

- **Ceasing tolling operations and transitioning our systems and roadways**
- **Preparing for the future of the MacKay Bridge**
- **Delivering a robust capital plan to support long-term asset management**

This plan also highlights HHB's ongoing commitment to community engagement, operational efficiency, and workplace development.

As we navigate this period of change, we will engage openly with stakeholders, prioritize safety, and uphold our legacy of delivering value to the community. HHB's commitment to innovation, reliability, and community service remains as strong as ever.

Original signed by,

**Vicki Harnish**

Chair of the Board of Commissioners

**Tony Wright**

Chief Executive Officer

# Pillars and Priorities

## Taking Care of the Bridges

- **Steel and Paint Program:** Advance major steel repairs and painting projects, including corrosion control on the Macdonald Bridge towers.
- **Main Cable Dehumidification:** Invest in innovative techniques to extend the lifespan of these critical bridge components. Dehumidification is an industry best practice to preserve cables.
- **Toll Plaza Demolition and Roadway Redesign:** Begin physical removal of toll plaza infrastructure and oversee roadway adjustments for toll-free traffic flow.
- **Asset Management Modernization (AMM):** Conduct investigations and studies to refine HHB's long-term asset management strategies.
- **Weigh-in-Motion (WIM) and Structural Health Monitoring:** Finalize the design and implementation of systems to measure commercial traffic impacts and monitor infrastructure health.
- **Mackay Bridge:** Finalize the Mackay Bridge rehabilitation discussion and plan next steps.

## Customer and Community Value

- **MACPASS Transition:** Finalize the closure of the MACPASS Customer Service Centre and return customer deposits to account holders.
- **Traffic Management Enhancements:** Implement trip time integration, variable speed limits, and additional signage for pedestrians and cyclists. This builds on the traffic management work completed in 2024-25.
- **Community Engagement:** Expand public awareness campaigns on toll removal, roadway safety, and HHB's ongoing projects, with the third year of our Key Partners program.
- **Streamline and Improve Efficiency:** With operation centres at each bridge no longer collecting and securing coins, HHB will streamline operations to develop a single location for all security, initial bridge user inquiries/complaints, emergency response and emergency management notifications.



# Healthy Workplace Culture

- **Interdepartmental Collaboration:** Strengthen partnerships across departments to manage projects more effectively in a toll-free environment.
- **Team Development:** Provide targeted training for staff, including rope access and media blasting techniques for the paint team. Additionally, there will be enhancements to supervisor training and cybersecurity awareness for all staff.
- **Diversity and Inclusion:** Expand recruitment efforts to build a workforce that reflects the community HHB serves, with a focus on underrepresented groups.
- **Succession Planning:** Develop leaders for critical roles and ensure smooth transitions in key positions.

# Closing Thoughts

This business plan lays the foundation for HHB’s transformation into a toll-free operation while maintaining the highest standards of safety, efficiency, and reliability. The challenges ahead are significant, but they also present an opportunity for HHB to innovate and build a sustainable future for cross-harbour transportation.

We look forward to continuing our work with the community, stakeholders, and all Nova Scotians as we navigate this new chapter in HHB’s history.



# Financial Summary

	2025-2026 Budget*	2024-2025 Forecast	2024-2025 Budget
	(\$ in thousands)	(\$ in thousands)	(\$ in thousands)
<b>Revenue</b>			
Provincial Grant	15,000	-	-
Toll Revenue	-	38,230	39,188
Interest Income	-	1,035	1,019
Other Income	466	308	373
<b>Total Revenue</b>	<b>15,466</b>	<b>39,573</b>	<b>40,580</b>
<b>Expenses</b>			
<b>Administration</b>	4,014	4,077	4,288
<b>Operating</b>	4,860	6,649	7,108
<b>Maintenance</b>	7,192	6,211	6,780
<b>Amortization</b>	14,529	11,301	11,619
<b>Debt Servicing</b>	-	4,769	5,471
<b>Total Expenses</b>	<b>30,595</b>	<b>33,007</b>	<b>35,266</b>
<b>Net operating and comprehensive income</b>	<b>(15,129)</b>	<b>6,566</b>	<b>5,314</b>

	2025-2026 Budget*	2024-2025 Forecast	2024-2025 Budget
	(\$ in thousands)	(\$ in thousands)	(\$ in thousands)
<b>Capital Grant</b>	<b>85,900</b>	-	-

\*The 2025-2026 budget information differs from the prior year and forecast due to the planned removal of tolls on both bridges effective March 17th, 2025. Toll revenue for 2025-2026 is shown as \$0 and is replaced by the Provincial Grant of \$15,000 to cover the operating expenses and \$85,900 to cover capital project costs of Halifax-Dartmouth Bridge Commission for 2025-2026. In addition to operating expenses, the financial summary for 2025-2026 includes a line for amortization which is a non-cash expense that represents the usage of the fixed assets held by HHB, primarily being the bridges.



# Business Plan

2025-2026

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# Message

## from the Minister of Growth and Development

As Minister of Growth and Development and Invest Nova Scotia, I believe in our ability to leverage our strengths and seize new opportunities in light of shifting global trade dynamics. Driving export growth through market diversification is not a new focus of ours, but it is a renewed one. Invest Nova Scotia's programs and services and the work they do with businesses every day will ensure our companies thrive in new markets both within Canada and abroad.

Here at home, Nova Scotia Loyal will put our producers at the forefront and make it easier for Nova Scotians to choose and buy local. Invest Nova Scotia's Innovation Rebate Program will support our processors and manufacturers, particularly in key sectors like housing, to make critical capital investments that enhance productivity. Competing in today's global marketplace has never been more important.

Invest Nova Scotia will continue to empower start-ups and entrepreneurs, ensuring they have access to the capital and resources they need at all stages of their growth. We will build on their success and showcase Nova Scotia as the best place to live, work and do business, attracting industry leaders from around the globe to join us.

From working with traditional industries of fishing, farming and forestry, to unlocking the potential of our critical minerals and renewable energy, we are uniquely positioned to drive economic growth and build our resilience.

Now is the time to turn this vision into a reality.



**Honourable Colton LeBlanc**

Minister, Growth and Development

# Key Areas of Focus for 2025–2026

## Enabling market diversification and helping businesses be more productive.

Reaching new markets and being productive and competitive has never been more important. Our team will work with businesses to increase productivity and identify, reach, and develop new partners, customers, suppliers, and investors. We will also help them leverage our rich natural resources. Our approach will include programs and services to help companies diversify into new markets and be more productive.

Invest Nova Scotia will:

- Investigate new approaches to in-market representation to better support companies to find new opportunities in key markets.
- Work with the Nova Scotia Department of Intergovernmental Affairs and other partners to advance the province's trade action plan.
- Build key alliances and leverage networks both domestically and internationally to support innovation, investment, and export growth.
- [Atlantic Trade & Investment Growth Strategy](#) – collaborate with the Atlantic Provinces and the [Atlantic Canada Opportunities Agency \(ACOA\)](#) to deliver programming including:
  - » [Market Entry Development Program \(MEDP\)](#) – reduce risks of tariff uncertainty and accelerate growth, this program connects companies with international trade consultants who provide tailored market entry strategies and hands-on support in market.
  - » [Scale-Up Hubs](#) – through established technology networks, facilitates international investment and technology partnerships, helping companies scale.
  - » [Launch Export Atlantic Incubator](#) – supports businesses ready to export for the first time through information sessions, one-on-one coaching, and an educational trade mission.
  - » [Tariff & Customs Advisory Program](#) – offers consultancy and advisory services to SMEs, assisting them in navigating tariffs and resolving supply chain challenges.
- Continue programming that provides solutions to challenges companies encounter as they adapt to market demands and seek new opportunities for growth. This includes:
  - » [Trade Market Intelligence \(TMI\) Service](#)
  - » [Export Development Program \(EDP\)](#)
  - » [Trade Missions](#)
  - » [Supplier Diversity Certification Pilot Program](#)
  - » [In-person and Virtual Workshops](#)
  - » [Innovation Rebate Program \(IRP\)](#)
  - » [Productivity and Innovation Voucher Program \(PIVP\)](#)

# Key Areas of Focus

## for 2025-2026

### Investing in new ideas and entrepreneurship to attract capital and create better jobs.

Ensuring start-ups that choose Nova Scotia as the place to put down roots can access the capital and other support required for their success will be a critical focus of our work. As will attracting new, innovative firms to drive ecosystem growth and make our province their home.

Our efforts to drive entrepreneurship and support start-ups will focus on the following:

- Finding and fostering new high-potential technology companies while promoting entrepreneurship across the province.
- Empowering entrepreneurs with the knowledge and insights needed to stay ahead of global shifts in trade and spark innovative business solutions.
- Making venture capital investment through the [Nova Scotia First Fund](#) and delivering incubation facilities and acceleration programs and services, Invest Nova Scotia will:
  - » Make direct venture capital investments in start-ups to address market gaps and provide essential funding that may not be available through other sources.
  - » Implement the activating capital initiative – facilitate the formation of angel investor groups in regions outside of Halifax and strengthen the pipeline of investable companies.
  - » Continue fund investments – invest in start-ups via our limited partnerships in external funds to leverage private capital.
  - » Offer incubation space and services for early-stage companies in Nova Scotia’s strategic growth sectors, including lab, office, and light-industrial facilities at [The Labs](#) and [The Bays](#).
  - » Deliver acceleration programs and services to support start-ups nearing investment readiness, with both financial and non-financial assistance:
    - [Invest Nova Scotia Accelerate](#) – a milestone-based program, focused on five sector-based cohorts, that helps start-ups become investment-ready.
    - [GreenShoots](#) – a program delivered with partners to assist bioresource technology companies by providing funding and business guidance from seasoned professionals.
- Collaborating with key stakeholders, including the private sector, government departments, post-secondary institutions, and business accelerators and incubators, to advance projects that foster innovation, attract investment, support sustainability, and stimulate economic growth across all regions.

# Key Areas of Focus for 2025-2026

## Advancing Nova Scotia's strategic sectors and enhancing regional competitiveness.

Invest Nova Scotia supports businesses in leveraging Nova Scotia's rich natural resources for sustainable economic growth. Our team works with businesses in natural resources and other key sectors to help them develop relationships with new partners, find new customers, source suppliers, and connect with investors. We will look for avenues to integrate natural resources with innovative technologies, delivering the next generation of products and services for the sector.

Our approach will include:

- Partnering with industry and government to maximize the economic value of Nova Scotia's natural resources in sectors such as seafood, agrifood, renewable energy, and critical minerals, highlighting regional advantages, attracting investment, strengthening supply chains, supporting increased productivity, and exploring new market opportunities.
- Promoting Nova Scotia's unique assets and value proposition to attract industry leaders in key sectors from around the globe to join us.
- Informing strategies that align provincial investments and programming to accelerate the growth and scaling of Nova Scotia's technology sectors.
- Developing investment attraction initiatives focused on attracting innovative, highly productive, sustainable companies, creating high value jobs across the province.
- Working with stakeholders to advance the ecosystem required for strategic cluster development and business growth in areas such as advanced technologies, industrial biomanufacturing, and carbon capture, utilization and storage.
- Overseeing the strategic management and development of industrial real estate assets and business-enabling infrastructure.
- In collaboration with partners, pursuing opportunities where AI can enhance productivity, innovation, and competitiveness in priorities like healthcare, energy, housing, and defence.

## Ensuring all communities experience growth and prosperity.

Entrepreneurs across Nova Scotia have shown remarkable ingenuity, creating exceptional products, fostering new opportunities, and contributing to the prosperity of their communities and the province.

Businesses committed to calling Nova Scotia home need our support to stay rooted and grow globally. We will make it easy for Nova Scotians to identify and buy local, and we will ensure companies in all regions have the advice, programs, services and resources they need to grow.

# Key Areas of Focus

## for 2025-2026

Our key initiatives will include:

- Serving as a first point of contact for entrepreneurs and guiding them to the resources they need to grow their businesses.
- Collaborating with Regional Enterprise Networks (RENs) and community partners to identify investment opportunities and highlight local business capabilities through the co-development of regional value proposition materials highlighting key assets and sectors.
- Continuing to fund and promote the Atlantic Site Certification program, which helps identify and promote development-ready sites and industrial buildings.
- Partnering with provincial organizations to help entrepreneurs tap into provincial procurement opportunities.
- Amplifying marketing campaigns promoting Nova Scotia Loyal.
- Delivering the Nova Scotia Loyal Producer Labelling Program – making it easier for consumers to identify and support locally-grown, made, or designed products and services.
- Updating the goals and commitments in our Accessibility Plan to ensure accessibility is integrated into all aspects of our programming, employment, and physical spaces.  
The Invest Nova Scotia accessibility committee will:
  - » Develop a Workplace Accessibility Policy for Invest Nova Scotia.
  - » Monitor both the implementation of the Built Environment as well as the development of the accessibility standards for Employment, Goods and Services, and Information and Communication for future updates.

# Performance Measures

## Measure

## 2025-2026 Target

Payroll across the province

Clients maintain their payroll

Attract innovative businesses in our key sectors to establish in, or relocate to, the province

A minimum of 10 innovative companies establish in, or relocate to, Nova Scotia

Attract and incentivize private capital that is invested for productivity improvements through the Innovation Rebate Program

A private sector commitment of a minimum of \$36 million in capital investment for productivity improvements

Leverage private capital through the Nova Scotia First Fund

Investments in Nova Scotia start-ups leverage a minimum of \$12 million of private capital (i.e., \$2 leveraged for every \$1 invested through the Nova Scotia First Fund)

Diversify export markets

A minimum of 20% of clients diversify exports through sales to an additional market

Value of Nova Scotia exports

Clients maintain value of exports

# Budget Context

## 2025-2026

	Estimate 2024-25 \$	Forecast 2024-25 (Dec.) \$	Estimate 2025-26 \$
<b>Revenues</b>			
Operating grant	62,045,000	52,269,600	57,228,000
Interest on loans receivable	100,000	4,835,000	4,619,000
Other	2,564,500	1,630,000	1,539,400
Ordinary recoveries	-	1,223,300	1,180,100
Nova Scotia Fund (NSF): Real properties	926,000	871,300	988,700
Federal revenue	705,900	787,200	394,000
Miscellaneous provincial revenue	61,500	272,400	272,000
Nova Scotia First Fund (NSFF) investment income	1,800	349,100	5,000
<b>Total revenue</b>	<b>66,404,700</b>	<b>62,237,900</b>	<b>66,226,200</b>
<b>Expenses</b>			
Operating expenses	26,017,900	24,868,600	26,213,500
Strategic investments	23,359,000	14,559,000	18,400,000
Innovation Rebate Program (IRP)	12,000,000	12,000,000	12,000,000
Interest on long-term debt	-	4,744,000	4,567,000
Export Development Program (EDP)	2,500,000	3,250,000	2,500,000
Productivity and Innovation Voucher Program (PIVP)	1,000,000	1,004,900	1,004,900
Nova Scotia Fund (NSF): Real properties	926,000	548,900	884,200
Early Stage Commercialization Funding (ESCF)	500,000	500,000	500,000
Nova Scotia First Fund (NSFF) investment expenses	-	183,700	5,000
<b>Total expenses</b>	<b>66,302,900</b>	<b>61,659,100</b>	<b>66,074,600</b>
<b>Operating surplus</b>	<b>101,800</b>	<b>578,800</b>	<b>151,600</b>
<b>Other revenues (expenses)</b>			
Statutory capital contributions	11,000,000	18,050,000	11,000,000
Amortization of deferred capital grants	146,200	146,200	146,200
Capital grant	250,000	-	-
Provision for impairment of portfolio investments and loans receivable	(600,000)	(422,000)	(600,000)
Depreciation	(363,000)	(344,800)	(399,500)
Realized gains on portfolio investments	-	284,900	-
<b>Total Other revenues (expenses)</b>	<b>10,433,200</b>	<b>17,714,300</b>	<b>10,146,700</b>
<b>Surplus</b>	<b>10,535,000</b>	<b>18,293,100</b>	<b>10,298,300</b>

# Appendix A

## Strategic Investment Funds (SIF)

Pursuant to [Business Development Incentives Regulations](#), the business plan must include the policies and guidelines governing the Payroll Rebate and any other business development incentive funded through the strategic investment funds. The Payroll Rebate is the only business development incentive funded by strategic investment funds in fiscal 2025-26.

### Payroll Rebate

#### Overview

A Payroll Rebate is a discretionary, non-entitlement business development incentive intended to promote targeted payroll generation by creating incremental employment. Includes, where appropriate, the opportunity to target further incentives to key groups such as new residents, new graduates, underrepresented populations, and other groups deemed appropriate.

The Payroll Rebate may be used when it can be shown that a company's project generates an economic benefit to the province, including export development, investment in the province, or improved competitiveness of existing businesses in one or more of the province's key economic sectors.

#### Amount

Payroll Rebates will be equivalent to between 5% and 10% of gross payroll, depending on the company's strategic location in Nova Scotia or business sector and the economic benefit generated to the province. Additional rebates may be considered where the company is hiring individuals with specific skills or experience, new members of the Nova Scotia workforce, underrepresented groups, is increasing export activity, undertaking a capital project deemed strategic to their Nova Scotia region, or establishing or expanding its presence in rural Nova Scotia.

All other Nova Scotia provincial government assistance with respect to the project and any federal emergency assistance that incents or subsidizes payroll or wages must be disclosed to Invest Nova Scotia and may influence the rebate amount.

#### Eligibility

The company's business must be considered eligible according to Invest Nova Scotia's operating regulations.

Projects are expected to create sustainable long-term employment. Cyclical peaks in employment will not be considered for assistance.

Eligibility requires that all projects should result in the creation of jobs for at least 20 full-time equivalents (FTEs) in Nova Scotia. Projects creating fewer than 20 FTEs will be considered when there is high strategic value or strong economic benefit.

Companies that have previously received an incentive under the Payroll Rebate will not be eligible for additional incentive unless the project is incremental to the peak FTE level attained by the company under the previously provided incentive.

Projects considered competitively harmful to existing Nova Scotia businesses will not be considered.

The company will collect and remit employee payroll taxes in accordance with the Income Tax Act (Canada).

# Appendix B

## Nova Scotia Fund

Pursuant to Business Development Incentives Regulations, the business plan must include the following information in respect of the Nova Scotia Fund.

The Nova Scotia Fund portfolio currently has approximately \$23.5 million outstanding to 9 companies located throughout the province. The annual portfolio lending cap is set at \$100,000 for fiscal 2025-26 solely for the purposes of realization costs.

The Nova Scotia Fund has not issued new business development incentives since fiscal 2014-15. The current regulations for the Nova Scotia Fund prohibit new business development incentives.

# **Joint Regional Transportation Agency**

**BUSINESS PLAN – 2025-26**

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## Message from the Deputy Minister

Transportation plays a significant role in the day-to-day lives of all Nova Scotians, enabling access to healthcare, education, and employment, and allowing for the movement of goods to support people and the economy.

The Joint Regional Transportation Agency (JRTA) is tasked with addressing transportation issues associated with rapid growth in Halifax and surrounding communities. This will be achieved through the implementation of the Regional Transportation Plan (RTP).

The RTP is Nova Scotia's first ever plan for regional transportation and presents a unified framework for the long-term future of the regional transportation system. It will facilitate sustainable growth and development and improve the safe and efficient movement of people and goods. It will identify transportation investments and measure transportation outcomes for the decades to come.

Changes to the Joint Regional Transportation Agency Act continue to evolve the agency to best equip us for what's next and how we'll best serve the transportation needs of Nova Scotians. Amendments include an expanded scope, updated governance structure, and potential to increase the Agency's geographic focus.

Over the next year, the Agency will continue to focus on the partnerships and collaboration that have been so successful to date while taking the first steps to implement priority projects in the RTP, like the light rail feasibility study, work on Highway 102, and pursuing federal transit funding.

As government works to unlock the province's potential, improve healthcare, increase housing options, and make life more affordable, improvements to the transportation system will support these priorities.

The RTP presents solutions to the challenges that come with a rapidly growing Region. Together, we can build a regional transportation system that's safer, more efficient, easier to access, more affordable, and more resilient.

Original Signed by

---

Peter Hackett, Deputy Minister  
Joint Regional Transportation Agency

## Pillars & Priorities

In 2025-26, the JRTA will focus on three key pillars and have identified the priorities for each:

- Regional Transportation Plan
- Regional Transportation System
- Organization

These three pillars reflect the evolution and expansion of the Agency, the importance of making progress on the Regional Transportation Plan, and the effort required to improve the regional transportation system.

### Regional Transportation Plan

The first of its kind in Atlantic Canada, the Regional Transportation Plan (RTP) presents a unified framework for the long-term future of the regional transportation system, in which the Region is more connected and easier to access, goods movement is more efficient and sustainable, and the transportation system is prepared for technological change.

The RTP provides the broad outline of how we will transform the Region's transportation system. Each of the projects and programs recommended will require further definition, collaboration, and consultation.

### Progress on priority recommendations

The RTP provides a series of priority recommendations – how we start implementing the plan. These priorities were selected based on current system needs and the availability of funding programs and are expected to be key areas of focus for the JRTA and its Core Partners over the next 10 years. In 2025-26, the JRTA will take first steps to move forward critical transportation projects.

Collaborations / Partnerships: Department of Public Works, Halifax Regional Municipality (HRM), Halifax Harbour Bridges, Halifax Port Authority, Halifax International Airport Authority, Atlantic Canada Opportunities Agency (ACOA), CN.

### Technology and data

Quality data collection to help with future decision-making will be needed as work on the plan continues. Efforts to improve data collection, provide strategy and guidance for ongoing data collection, and expand available data to include goods movement will be progressed.

The RTP includes actions to prepare for new technologies before they arrive and adopt beneficial innovations to improve the regional transportation system as it progresses. In 2025-26, we'll start work to support the local transportation research community and identify priority areas for technological investments and potential pilot projects.

Collaborations / Partnerships: Halifax Regional Municipality, Halifax Port Authority, goods movement industry, Dalhousie University.

## Regional Transportation System

The JRTA is moving forward with projects and initiatives from the RTP, with emphasis on those that improve or future-proof the regional transportation system, enhance the ongoing working relationship between the JRTA and their core partners, and improve quality of life for Nova Scotians.

### Light Rail Transit Feasibility Study

Passenger rail service has the potential to reshape travel in the Region by providing a very high-capacity form of transit service. Introducing this service is a significant undertaking, should target areas of potential high ridership, and would represent one of the most significant investments in the province's history.

Performance target / measures: Completing a feasibility study will help to determine the potential for passenger rail service in the Region and under what conditions it would be viable.

### Highway 102 Enhancements

Efforts to add capacity and upgrades to key interchanges to Highway 102 will be examined through planning work underway between the Joint Regional Transportation Agency and the Department of Public Works. This expansion would help with the movement of people and goods between Exit 0 at Joseph Howe Drive and Exit 4 at Duke Street in Bedford.

The upgrades to Highway 102 will proceed to the early planning stages. As part of this work, various strategies to maximize capacity within the corridor's limited space will be explored. This includes considering solutions such as high-occupancy vehicle lanes and transit priority.

Collaborations / Partnerships: Department of Public Works

## **Permanent Student Transit Pass Program**

Support for a permanent Student Transit Pass program encourages greater transit usage and independence in youth, reduces the cost of transportation for households, and saves time for families.

With investment from the Province, the Halifax Transit Student Transit Pass Pilot Program was extended for the 2024-25 school year and expanded to include all junior high and high school students in HRM (HRCE and CSAP students). This provided 26,000 students with free bus and ferry service. Early results show an increase in ridership, a better sense of independence and a well-received program. Ongoing provincial funding will make the program permanent.

Performance target / measures: Halifax Transit ridership increase (overall and near participating schools), public sentiment on program being measured by Halifax Transit each fall and spring using online survey, potential efficiencies with bussing services.

Collaborations / Partnerships: Department of Education and Early Childhood Development, Halifax Transit (HRM), Halifax Regional Centre for Education, CSAP, and across Provincial departments.

Accessibility initiatives: Improves equity and access for students and improves affordability. Halifax Transit's fleet is 100% accessible.

## **Federal Transit Funding**

Many projects within the RTP will require significant investment. Securing federal funding is critical to the success of the plan. Nova Scotia has been invited to apply for the Canada Public Transit Fund, Metro-Region Agreement stream.

The JRTA will lead the development of the Integrated Regional Plan (IRP), required to access this funding. The IRP will be based on the RTP, but with a focus on major transit and active transportation projects within Nova Scotia's only Census Metropolitan Area (HRM and the Municipality of the District of East Hants).

The projects to be funded under the MRA are still to be determined but must focus on major transit and active transportation initiatives related to significant housing density.

Performance target / measures: Timely submission of IRP.

Collaborations / Partnerships: Department of Public Works, Halifax Regional Municipality, and Municipality of the District of East Hants, with JRTA leading the work.

### **Additional support for community transportation**

Community Transportation operators provide a vital transportation service in areas where fixed-route transit is too costly, inefficient, and ineffective to operate. However, these operators depend on provincial funding and are struggling to meet existing demand. Development of a sustainable funding model in collaboration with operators will support service growth and affordable fares for users.

Performance target / measures: Operators able to meet existing demand.

Collaborations / Partnerships: Department of Public Works, Community Transportation Operators, Rural Transportation Association, Community Transportation Network Association.

Accessibility initiatives: Improves access to healthcare (reduces the burden on Emergency and Health Services for medical transport), employment, and services, and better connects residents in rural areas to fixed-route transit services for longer distance trips.

## **Organization**

Over the next year, the Agency will continue to grow and evolve the organization to ensure the actions included in the RTP are realized. Work in this area will also help to build on governance structure changes announced as part of amendments to the JRTA Act in February 2025.

The JRTA will be at the forefront of this transformation, evolving to meet the needs of the Region, prioritizing the transportation needs of the province, furthering the collaborative work to date, and championing the actions in the RTP.

### **Operating structure options review**

The establishment of the JRTA signaled a shift to a regional approach to transportation and infrastructure planning in Nova Scotia, but this regional, coordinated approach has been well-established in jurisdictions across the country.

A jurisdictional review of the governance and organizational structure of similar transportation agencies and their function, authority, funding, and setup will help the JRTA determine the short, medium, and long-term goals and structure of the Agency.

### **Organization re-brand**

Amendments to the Joint Regional Transportation Act changed the name of the Agency to Link Nova Scotia. The legislation and name change aligns the Agency with other Crown corporations and

supports the expanded scope of the organization. To support the name change, a re-brand will take place, including a new logo and modification of the existing JRTA brand.

### **Collaboration, relationship-building, and information-sharing**

Most of the RTP's actions require some level of coordination with municipalities, agencies or other Core Partners—regardless of the lead organization—these groups have been involved in the early stages the RTP development, to ensure a unified vision and build support for the resulting recommendations.

The need for strong collaboration across departments, all orders of government and organizations within the transportation sector was essential for plan development and will only increase with time. The JRTA will continue to foster these relationships, working together to improve the transportation system.

With the expanded scope of the Agency, emphasis will also need to be placed on building new relationships across the province, including municipalities, transportation operators, and other organizations.

Collaborations / Partnerships: Department of Public Works, Halifax Regional Municipality, Halifax Harbour Bridges, Halifax Port Authority, Halifax International Airport Authority, ACOA, CN, all municipalities in the Region.

## Financial Summary

<b>Crown/ Agency Expenses Summary</b>	<b>2024-2025 Estimate</b>	<b>2024-2025 Forecast</b>	<b>2025-2026 Estimate</b>
Salaries and benefits	\$1,243,000	\$1,071,000	\$1,405,000
Professional services	\$648,000	\$1,570,000	\$682,000
Operating Expenses	\$230,000	\$230,000	\$230,000
<b>Total - Agency Expenses</b>	<b>\$2,121,000</b>	<b>\$2,871,000</b>	<b>\$2,317,000</b>
<b>Additional Information:</b>			
Ordinary Revenues	(\$2,004,000)	(\$2,754,000)	(\$2,317,000)
Other Revenue Source	(\$117,000)	(\$117,000)	(\$0)



## **Business Plan**

**2025-2026**

## Message from the Chair and Director

We are pleased to present the Nova Scotia Crop and Livestock Insurance Commission's ("Commission") business plan for the 2025–26 fiscal year on behalf of the Board of Directors and staff.

As we embark on another year, the Commission's commitment to providing insurance plans that meet the growing needs of Nova Scotia farmers remains strong. In 2025-2026, we will review our plans to ensure they provide the risk mitigation that our clients need when crop or livestock production does not go according to plan.

Through our existing partnerships with industry, the Commission and staff will work together with our stakeholders as part of an overall review of the business risk management suite of programs. Together, we will work to build upon the success of the last 56 years of offering production insurance and ensure that the AgriInsurance program in Nova Scotia is prepared, as best as possible, to support farmers through the challenges of the future.

We also remain dedicated to continuing several program delivery initiatives in 2025-2026, including enhancing our digital systems and capacity, expanding program outreach and marketing opportunities and supporting process improvement work, all of which will provide increased client service and capacity to deliver our programs to Nova Scotia farmers.

We wish to take this opportunity to thank the Commission staff, whose hard work and dedication promise to help us continue to deliver on the Commission's mandate and goals.

On behalf of the Commission and staff, we wish you a successful harvest in 2025-26.

*(original signed by)*

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John Vissers

Chair

*(original signed by)*

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Nicholas Bell, CPA

Director, Business Risk Management

## About the Nova Scotia Crop and Livestock Insurance Commission

The Commission has delivered business risk management solutions for agriculture in Nova Scotia for more than 56 years under the *Crop and Livestock Insurance Act*.

The Commission offers production based, individualized insurance coverage for 16 crop categories, as well as for dairy and poultry. Through crop insurance, producers are compensated when their yields fall below their guaranteed production level due to natural perils beyond their control. Key program features are coverage for losses caused by drought, frost, hail, wind, excessive moisture, insect infestation, plant disease, wildlife, winter injury, unavoidable pollination failure, and off-crop due to adverse weather conditions. Coverage is based on clients' individual records with premiums varying according to crop type, coverage level and value of the crop. Producers can pick coverage from 70 to 90 per cent of their historical yield, and for most plans, producers can pick between a high, low, or medium price level.

Also administered by the Commission, the Wildlife Compensation Program provides financial support to Nova Scotia registered farms who suffer losses to specified crops or livestock as a direct result of the activities of specified wildlife.

The Commission administers these programs as part of a suite of business risk management programs available to the agriculture industry in Nova Scotia under the framework established via the Sustainable Canadian Agricultural Partnership.

## Key Areas of Focus for 2025 – 2026

The Commission is committed to the following areas of focus for fiscal year 2025–26:

### 1. Review & Expansion

- Consult with industry associations and producers to review the existing insurance plans, policies, program delivery and processes with the aim of making improvements to meet client’s changing needs within the AgrilInsurance framework.
- Ensure that AgrilInsurance is part of an effective suite of business risk management tools that meet the risk mitigation needs of Nova Scotia farmers, and are predictable and timely.
- Continue work on developing a premium rate methodology to recognize farming practices that reduce production risks and are beneficial to the environment.
- Deliver and review the results of a pilot program for livestock price insurance in partnership with New Brunswick and Prince Edward Island..
- Continue to engage with industry to consider new insurance products for the beef and bee industries.

### 2. Delivery and Outreach

- Support program outreach and client communications through new marketing resources with a cohesive look and feel, such as further refining the web presence.
- Promote AgrilInsurance as a key business risk management program for agricultural producers in Nova Scotia through proactive communication with producers and networking with industry associations and those that support producer’s businesses.
- Focus on consistent client service excellence through continuous improvement initiatives and staff development.

### 3. Administration and Systems

- Implement a new geographic information system (GIS) to support underwriting and claim adjudication efficiencies.
- Continue to explore modernization to the Commission’s information technology infrastructure.
- Recruit new Board members to complement existing member’s industry expertise and knowledge.

## Financials

The Commission budget is included in the budget estimates of the Department of Agriculture. The Sustainable Canadian Agricultural Partnership provides for reimbursement of 60 per cent of the administrative costs (including staffing costs) related to AgrilInsurance and Wildlife Compensation. Insurance premiums are cost-shared by producers (~40 per cent), the federal government (~36 per cent), and the provincial government (~24 per cent) and are administered directly by the Commission. The Province provided producers with an additional 10 per cent premium reduction in fiscal years 2021-22 to 2024-25, effectively changing the cost share for producers to ~36 per cent and Province to ~28 per cent. Only the provincial premium contributions are included in the Department of Agriculture budget figures.

*(see next page for Table 1: Estimate of Income and Fund Balances)*

Table 1: Estimate of Income and Fund Balances

	Budget 2024- 2025 (\$ 000)	Forecast * 2024- 2025 (\$ 000)	Budget * 2025- 2026 (\$ 000)
<b>Revenues</b>			
Insurance Premiums paid by Clients	1,540	2,085	1,540
Insurance Premiums Contributed - Federal	1,386	1,830	1,386
Wildlife Compensation Payments - Federal	60	114	90
Insurance Premiums - Provincial	924	1,220	924
Wildlife Compensation Payments - Provincial	40	76	60
Interest Income	394	394	438
<b>Total Revenues</b>	<b>4,344</b>	<b>5,719</b>	<b>4,438</b>
<b>Expenses</b>			
Indemnity Claims	4,000	1,650	4,000
Wildlife Compensation Payments	100	190	150
Reinsurance Premiums	-	-	-
Bad Debt Expense	5	5	5
<b>Total Expenses</b>	<b>4,105</b>	<b>1,845</b>	<b>4,155</b>
<b>Net Income from Insurance Activities</b>	<b>239</b>	<b>3,874</b>	<b>283</b>
<b>Reinsurance Advances</b>			
Federal	-	-	-
Provincial	-	-	-
<b>Total Reinsurance Advances</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income (Loss)</b>	<b>239</b>	<b>3,874</b>	<b>283</b>
<b>Crop and Livestock Insurance Fund Balance</b>			
Beginning of Year	7,627	9,520	13,394
End of Year	7,866	13,394	13,677
<b>Total Administrative Expenses</b>			
Federal Contributions	660	922	665
Provincial Contributions	440	615	444
<b>Total Administrative Expenses</b>	<b>1,100</b>	<b>1,537</b>	<b>1,109</b>
<b>Net Government Expenditures</b>			
Federal (Premium + Administration)	2,106	2,866	2,141
Provincial (Premium + Administration)	1,404	1,911	1,428
<b>Total Program Expenditures</b>	<b>3,510</b>	<b>4,777</b>	<b>3,569</b>

\* as of December 31, 2024



**Nova Scotia  
Energy and Regulatory  
Boards Tribunal**

# **Business Plan 2025-2026**



**Nova Scotia Regulatory  
and Appeals Board**



**Nova Scotia  
Energy Board**

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## A. TRIBUNAL MANDATE

Effective April 1, 2025, the Nova Scotia Utility and Review Board (NSUARB) is reorganized and continued as the Energy and Regulatory Boards Tribunal.

The Nova Scotia Energy and Regulatory Board Tribunal (Tribunal) is an independent entity consisting of the Nova Scotia Energy Board and the Nova Scotia Regulatory and Appeals Board, operating as new divisions of the Tribunal. The *Energy and Regulatory Boards Act* sets out general powers for each new board such as creating rules of practice and procedure. Specific powers and duties also come from other statutes and regulations. A complete list of statutes is included as Appendix A.

Members of each board have all the powers of commissioners appointed under the *Public Inquiries Act* and the same privileges and immunities as judges of the Nova Scotia Supreme Court.

The mandates of the new Boards can be summarized as follows:

1. Nova Scotia Energy Board:
  - a. Considers requests from regulated energy entities (e.g., public electric utilities, natural gas distributors or marketers, and geothermal energy utilities) for changes in rates, terms of service, capital expenditures, operating permits, and discontinuing or abandoning service.
  - b. Considers complaints and appeals from utility customers about the application of approved rates and failing to provide service.
  - c. Considers compliance with established performance standards for Nova Scotia Power Inc. and may levy penalties for non-compliance.
  - d. Sets the pump prices for gasoline and diesel oil sold to the public including the amounts charged by wholesalers and retailers. It also establishes the pricing zones within the province.
  - e. Carries out any other duties assigned by the Governor in Council.
2. Nova Scotia Regulatory and Appeals Board:
  - a. Considers requests from regulated water and wastewater utilities for changes in rates, terms of service, and capital expenditures.
  - b. Considers complaints and appeals from water and wastewater utility customers about the application of approved rates and failing to provide service.
  - c. Licenses motor carriers and may consider issues of non-compliance with licence terms or the law.

- d. Licenses short-line railways operating wholly within the province.
- e. Establishes maximum costs of borrowing for payday loan customers.
- f. Considers requests from automobile insurers for changes in rates and rating factors.
- g. Considers appeals from the decisions of other entities about things such as property assessment values, fire safety, and municipal planning.
- h. Determines compensation for expropriated land when it cannot be agreed on by the parties involved; and,
- i. Approves requests for municipalities and the Conseil scolaire acadien provincial such as changing electoral boundaries, dissolutions, amalgamations, and annexations.

The Tribunal's mandate is to provide advisory, administrative, financial, human resources, and information technology support to the Nova Scotia Energy Board and the Nova Scotia Regulatory and Appeals Board.

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## B. PRIORITIES

### Strategic

The Tribunal's priority is to support its Boards in carrying out the mandates assigned to them by the Legislature through various acts and regulations. Periodically stakeholders are consulted to find out what can be done to better deliver our services. A full consultation process was completed by the NSUARB during 2023 resulting in a new strategic plan.

Implementation of the 2023 Strategic Plan was deferred to allow a better understanding of the impact of structural and mandate changes directed by the *Energy and Regulatory Boards Act*<sup>1</sup>. The directions set out in the 2023 plan continue to be an appropriate basis for this Business Plan and will be adopted by the Tribunal.

The 2023 plan includes the following:

- Confirmed and slightly updated vision, mission, and values statements.
- An updated set of strategic priorities, goals, and objectives.

The strategic priorities in the plan are:

1. Increase public understanding of the two new Boards and how to access their processes.
2. Heighten the efficiency and effectiveness of the Tribunal and the new Boards.
3. Maintain a healthy and positive workplace culture that strives to achieve excellence.
4. Strengthen the Tribunal's and the Boards' capacity to innovate and inform public policy.
5. Increase our knowledge and understanding of environmental, social, and governance (ESG) best practices.

For fiscal 2025-2026, the strategic plan work focus will be on:

- External communications relating to public understanding of the two new Boards.
- Internal training and knowledge management to heighten efficiency and effectiveness, and to continue to develop a culture of excellence.

A copy of the 2023 Strategic Plan can be found on the NSUARB's website at: <https://nsuarb.novascotia.ca/about/plans-reports>.

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<sup>1</sup> This act is contained within the *Energy Reform (2024) Act*. See Schedule A.

## Operational Sustainment

In addition to implementing the Strategic Plan, the Tribunal must now consider:

- Impacts of structural changes set out in the *Energy and Regulatory Boards Act*, in particular creation of the Energy Board and the Regulatory and Appeals Board as operating divisions. This includes an increase in the number of full-time members from eight to ten. As of 1 April 2025, it is expected that, in addition to the Chair who is a member of both Boards, there will be five full-time members assigned to the Energy Board and four full-time members assigned to the Regulatory and Appeals Board. One full-time member of each Board will be the Vice Chair of that Board.
- The effect on operations of expanded environmental and sustainability factors for considering energy applications set out in section 6 of the *More Access to Energy Act* relating to rates, capital expenditures, or other matters.
- Establishment of a new Independent Energy System Operator (IESO) as directed by the *More Access to Energy Act*<sup>2</sup>.
- Recruiting and retaining two to three new professional advisory staff to support the changes above relating to the energy mandate.

The total number of matters received by the Tribunal is expected to increase and, with the newly expanded evaluation criteria set out in the *Energy and Regulatory Boards Act*, complexity will likely increase for energy matters.

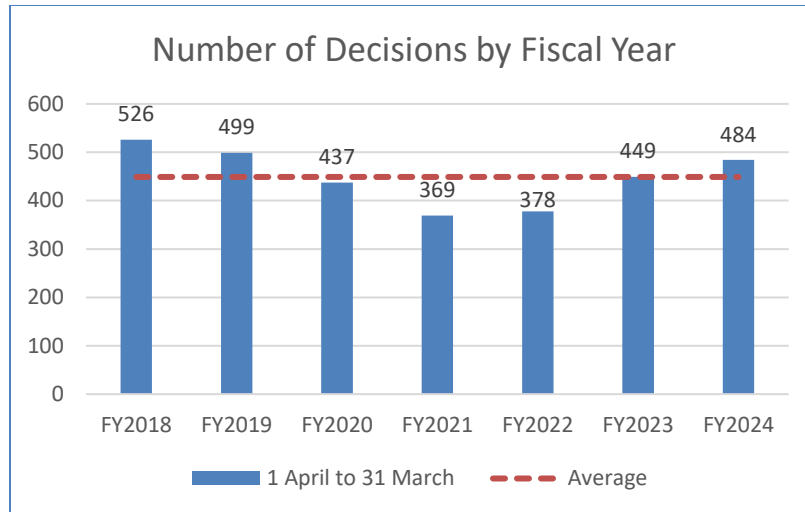
Collectively, about 450 to 550 matters are expected to be filed with the Boards in fiscal 2025-2026 based on historical trends.

The following chart<sup>3</sup> shows the number of decisions issued by the NSUARB in each of the last seven fiscal years. The fiscal years ending 31 March 2021 and 2022 had fewer matters than in past, presumably due to effects of the COVID pandemic.

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<sup>2</sup> This act is contained within the *Energy Reform (2024) Act*. See Schedule B.

<sup>3</sup> This chart will begin showing the breakdown of decisions issued by the Boards after 31 March 2026, the first full year of Tribunal operations. Until then the figures will continue to be consolidated as reported by the NSUARB.



## Operations - Major Hearings

The following upcoming matters are expected to be filed or continued in fiscal 2025-2026 and are of note due to their complexity, public or ratepayer impact, or the significance of Tribunal resources required to resolve them:

- Nova Scotia Energy Board:
  - EfficiencyOne demand side management plan application.
  - Port Hawkesbury Paper Ltd. Extra Large Industrial Active Demand Control Tariff successor application.
  - Nova Scotia Power Inc. 2025 Annual Capital Expenditure Plan.
  - Nova Scotia Power Inc. appeal of the \$10 million penalty levied by the Minister of Natural Resources and Renewables for failing to meet a target of supplying customers with at least 40% or more renewable electricity for 2020-2022.
  - NSP Maritime Link Incorporated 2026 Cost Assessment Application (including return on equity).
  - Petroleum product pricing wholesale margin application.
  - Various applications relating to creation of the new Independent Energy System Operator (IESO) including the IESO revenue requirement.
- Nova Scotia Regulatory and Appeals Board:
  - Halifax Water general rate application.
  - Halifax Water Regional Development Charge 5-year update application.

## C. BUDGET CONTEXT

The following table shows the financial estimates and forecasts for the NSUARB to 31 March 2025, and the consolidated budget for the Tribunal beginning on 1 April 2025.

Energy and Regulatory Boards Tribunal			
Program & Service Area	2024 – 2025 Estimate (NSUARB)	2024 – 2025 Forecast <sup>4</sup> (NSUARB)	2025 – 2026 Budget (Tribunal)
	(\$thousands)	(\$thousands)	(\$thousands)
Gross expenses:			
Quasi-judicial - budgeted operations	6,817	7,218	8,275
Quasi-judicial - unbudgeted operations <sup>5</sup>	0	2,895	0
Total expenses	6,817	10,113	8,275
Revenues:			
Grant from Province of Nova Scotia	2,230	2,280	2,334
Recoveries from utilities and others	4,587	4,827	5,941
Recoveries - unbudgeted operations <sup>6</sup>	0	2,945	0
Total revenues	6,817	10,052	8,275
Net income (loss)	0	(61)	0
Restricted and unrestricted surplus <sup>7</sup> - beginning of year	2,489	2,489	2,428
Restricted and unrestricted surplus - end of year	2,489	2,428	2,428

<sup>4</sup> Figures provided are forecasts. Actual results may differ materially.

<sup>5</sup> Unbudgeted operations expenses arise from hearing activities that cannot reasonably be forecast in advance. Most of these expenses are recovered from the applicant or appellant, or party requesting the service.

<sup>6</sup> Unbudgeted revenues arise from hearing activities that cannot reasonably be forecast in advance. These are the recoveries of the unbudgeted expenses.

<sup>7</sup> Surpluses may be restricted for things such as capital assets in use, working capital requirements, and incomplete projects for which revenues have been received.

## D. PERFORMANCE MEASURE

The existing performance measure relating to timely release of decisions after receiving final information from the parties will continue for the new Boards.

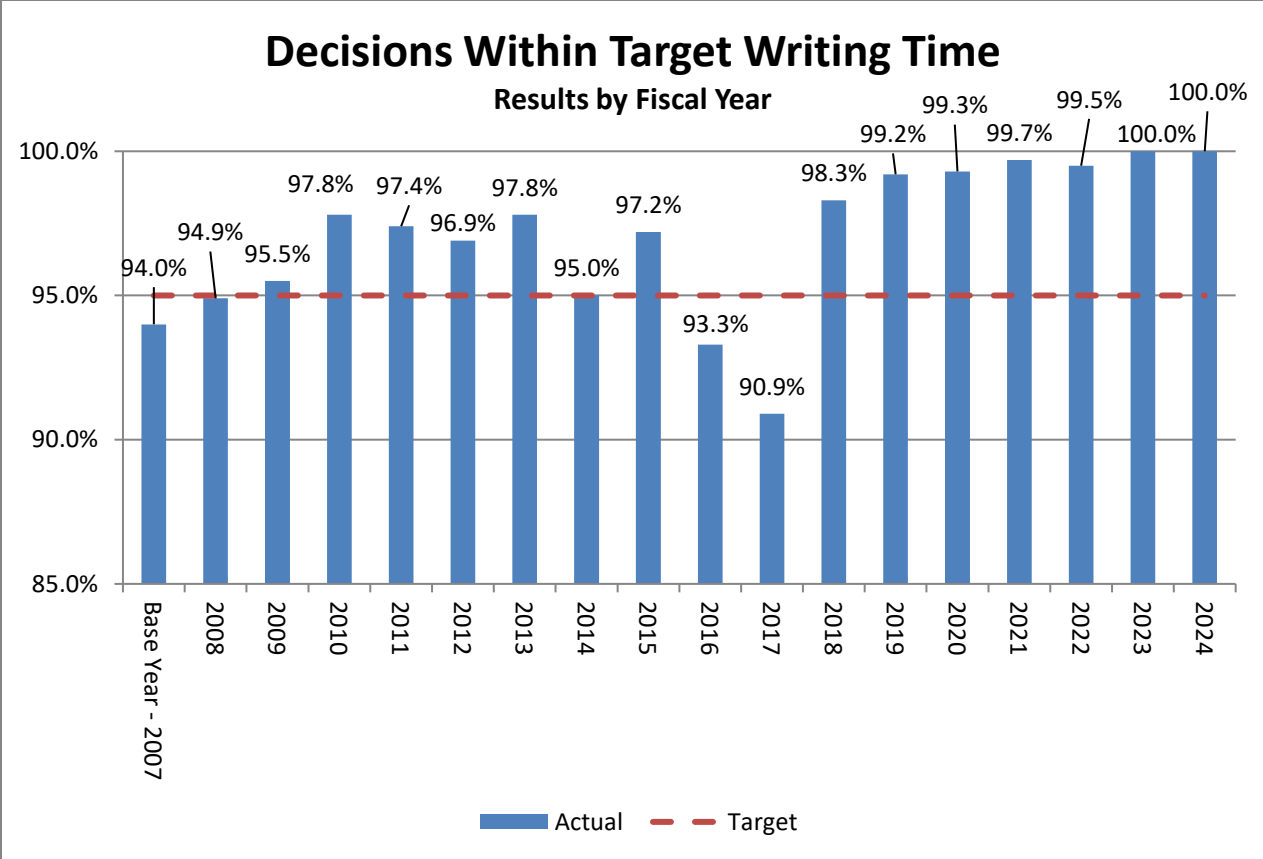
Quasi-judicial Function					
Outcome	Measure	Data Base Year	Trends	Target 2025-2026	Strategies to Achieve Target
Independently and fairly resolve matters in a timely fashion <sup>8</sup> .	Percentage of hearing decisions issued within target number <sup>9</sup> of writing days from receipt of final submissions.	Base Year 2006-07 94.0%	Trends: See chart on next page	Maintain 95% or more of decisions released within target number of writing days from receipt of final submissions.	<ul style="list-style-type: none"> <li>- Use of electronic filing, information repository and case management programs to aid in processing.</li> <li>- Continue monitoring of member and staff performance through monthly board and Tribunal meetings.</li> <li>- Periodic consultation with external parties to seek ways to improve services.</li> </ul>

The following chart<sup>10</sup> shows the NSUARB's past performance in meeting its target of having 95% or more of decisions released within the target writing time.

<sup>8</sup> While timely production of decisions is important the primary emphasis must always be to fairly resolve matters based on the facts of each case and relevant law.

<sup>9</sup> Target writing times vary by mandate and type of file. Ordinary matters have a target of 90 days. Planning matters have a statutory limit of 60 days unless extended by the Regulatory and Appeals Board at the conclusion of the hearing or necessary for the interests of justice. Some insurance matters have statutory limits of 10, 15, 20, or 60 days. At the Regulatory and Appeals Board's discretion timelines for some insurance matters can be extended. Routine procedural matters have a target of 10 working days. Note that these timelines are measured from the date of receipt of final submission from external parties. Decisions relating to routine price settings for gasoline and diesel oil, and interruptions, are issued on the same day as the related hearing.

<sup>10</sup> This chart will begin showing the breakdown of decisions issued by the Boards after 31 March 2026, the first full year of Tribunal operations. Until then the figures will continue to be consolidated as reported by the NSUARB.



*[The rest of this page is intentionally blank.]*

## **Appendix A: List of Statutes Containing Energy Board and Regulatory and Appeals Board Mandates**

1. Apprenticeship and Trades Qualification Act, SNS 2003, c.1 as amended
2. Assessment Act, RSNS 1989, c.23 as amended
3. Community of Sackville Landfill Compensation Act, SNS 2015, c.38 as amended
4. Conseil scolaire acadien provincial Act, SNS 2023 c. 10<sup>11</sup>
5. Consumer Protection Act, RSNS 1989, c.92 as amended
6. Electrical Installation & Inspection Act, RSNS1989, c. 141 as amended
7. Electricity Act, SNS 2004, c. 25 as amended
8. Electricity Efficiency and Conservation Restructuring (2014) Act, SNS 2014, c.5
9. Energy and Regulatory Boards Act, SNS 2024, c.2
10. Endangered Species Act, SNS 1998, c.11 as amended
11. Energy and Mineral Resources Conservation Act, RSNS 1989, c.147 as amended
12. Expropriation Act, RSNS 1989, c.156 as amended
13. Fire Safety Act, SNS 2002, c. 6
14. Gaming Control Act, SNS 1994-95, c.4 as amended
15. Gas Distribution Act, SNS 1997, c. 4 as amended
16. Halifax Regional Municipality Charter, SNS 2008, c.39 as amended
17. Halifax Regional Water Commission Act, Acts of 2007, c. 55 as amended
18. Health Protection Act, SNS 2004, c.4 as amended
19. Heritage Property Act, RSNS 1989, c.199 as amended
20. Insurance Act, RSNS 1989, c. 231 as amended
21. Liquor Control Act, RSNS 1989, c. 260 as amended
22. Marine Renewable-energy Act, SNS 2015, c. 32 as amended
23. Maritime Link Act, SNS 2012, c. 9 as amended
24. Mineral Resources Act, SNS 2016, c. 3 as amended
25. More Access to Energy Act SNS 2024, c.2
26. Motor Carrier Act, RSNS 1989, c.292 as amended
27. Motor Vehicle Transport Act of Canada, 1987 as amended (Federal)
28. Municipal Government Act, SNS 1998, c.18 as amended
29. Nova Scotia Power Finance Corporation Act, RSNS 1989, c.351 as amended
30. Nova Scotia Power Privatization Act, SNS 1992, c.8
31. Petroleum Products Pricing Act, SNS 2005, c. 11
32. Petroleum Resources Removal Permit Act, SNS 1999, c.7 as amended
33. Pipeline Act, SNS 1980, c. 13 as amended
34. Public Utilities Act, RSNS 1989, c.380 as amended
35. Railways Act, SNS 1993, c.11 as amended
36. Revenue Act, SNS 1995-96, c.17 as amended
37. Riverport Electric Light Act for Polling District No. 2, in the County of Lunenburg, SNS 1920, c.149 as amended
38. Subsurface Energy Storage Act, SNS 2001, c.37 as amended
39. Technical Safety Act, SNS 2008, c. 10<sup>12</sup>
40. Theatres and Amusements Act, RSNS 1989, c. 466 as amended

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<sup>12</sup> Technical Safety Act was partially proclaimed in force as of the date of writing of this plan.



# NOVA SCOTIA FARM LOAN BOARD

2025-2026 Business Plan

Dedicated agriculture financing. It's all we do.

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## Message from the Chair

On behalf of the Nova Scotia Farm Loan Board (NSFLB), I am pleased to present the 2025-2026 Business Plan.

Resource sectors are critical to the provincial economy, with agriculture, agri-food, and forestry businesses being especially important to rural communities across Nova Scotia. NSFLB's provision of affordable and reliable financing in support of sector expansion, innovation, and sustainability aligns with Government's objectives for sector growth. NSFLB's financing activities, including that of the Nova Scotia Timber Loan Board (NSTLB), directly support more than 3,000 full time equivalent jobs and over \$190 million in total provincial gross domestic product.

The NSFLB has proven to be a reliable partner during times of uncertainty, and we will continue to work with our clients as they face challenges. We will also be ready to support businesses as they maximize new opportunities in a shifting global economy. Supporting young Nova Scotians to start or acquire businesses will remain a focus of the NSFLB, so that a new generation of farmers and entrepreneurs can succeed.

Our Board of Directors have broad and varied experience in agriculture, financing, and business. NSFLB strives to be a responsible steward of tax dollars, making decisions based on what is best for the Nova Scotian agriculture and forest industries. As a truly local lender, where 100% of the decisions are made by Nova Scotians for Nova Scotians, the staff of the NSFLB will continue to strive for exceptional client service and the provision of tailored lending solutions.

I would encourage readers to visit our websites, [nsfarmloan.ca](https://nsfarmloan.ca) and [nstimberloan.ca](https://nstimberloan.ca) to learn more about the work and loan offerings of the Nova Scotia Farm Loan Board and the Nova Scotia Timber Loan Board.

*Original signed by*

Andrew Vermeulen  
Chair, Nova Scotia Farm Loan Board

## About the Nova Scotia Farm Loan Board

### Background

NSFLB provides responsible, fair, and affordable access to capital to support growth, innovation, and sustainability in the agriculture, food and beverage, and forest industries.

### Mission

To build on the success of agricultural primary production and related value-added processing in Nova Scotia by providing lending opportunities to grow, innovate, and succeed.

### Vision

To be a preferred and trusted lender for the development of agriculture and food and beverage processing in communities throughout Nova Scotia.

### Mandate

To support Nova Scotia's agricultural industry through the provision of capital financing. NSFLB operates as a Crown corporation under the *Agriculture and Rural Credit Act*. This Act provides authority to the NSFLB to make loans to, or guarantee loans of, a borrower for acquiring or improving any farm asset, including livestock, machinery and equipment. Regulations made under the Act govern the terms and conditions of loans provided by the NSFLB.

### Timber Loan Board

The NSFLB also fulfils the functions of the NSTLB. Established under the Forests Act, the NSTLB serves the forest industry by providing loans for any purpose which will encourage, sustain, improve, or develop the forestry industry in the province. Regulations of the NSTLB, which govern terms and conditions, are made under the Forests Act.

### Crown Lending Agency

The operational functions of NSFLB are administered by the Crown Lending Agencies division of the Nova Scotia Department of Agriculture. The team consists of dedicated loan officers and loan administrators, supported by risk management and finance staff. Together, the division supports the operations of NSFLB and its sister boards – the Nova Scotia Timber Loan Board and Nova Scotia Fisheries and Aquaculture Loan Board.

### Board of Directors

#### Member

Andrew Vermeulen  
William Versteeg  
Jack Hamilton  
Kevin Colvey  
Rod Kennedy  
Jonathan Porter

#### Position(s)

Chair and Audit Committee  
Director and Audit Committee (Chair)  
Director  
Director and Audit Committee  
Director  
Director

#### Term

Oct. 1, 2020 – Sept. 30, 2025  
Oct. 1, 2020 – Sept. 30, 2025  
Feb. 25, 2021 – Feb. 24, 2026  
Aug. 3, 2023 – Aug. 2, 2027  
Aug. 3, 2023 – Aug. 2, 2027  
Aug. 8, 2024 – Aug. 7, 2028

## Alignment with Department Mandate and Priorities

The Nova Scotia Farm Loan Board, through its wide suite of lending products, will support the following Department of Agriculture priorities in 2025-2026:

- Support local food
- Grow and strengthen agriculture
- Increase environmental sustainability and prepare for climate change.

The Nova Scotia Timber Loan Board, in alignment with the Department of Natural Resources, will promote the sustainable development of natural resources to support jobs, help grow the economy and provide social and environmental benefits.

## Areas of Focus for 2025-2026

Relationship Development	Portfolio Development	Board and Staff Development
<ul style="list-style-type: none"> <li>• Continue support and participation at industry-hosted events across the province.</li> <li>• Maintain and enhance relationships with key industry organizations, recognize areas of alignment, and create custom lending solutions to meet shared goals.</li> <li>• Gather feedback from existing and prospective clients to gain insight into how to improve services offered.</li> </ul>	<ul style="list-style-type: none"> <li>• Focused lending on commodities, regions, and populations that are underrepresented in the Board's portfolio.</li> <li>• Assist in achieving government's goals for increased local food production and consumption and sustainable forestry.</li> <li>• Continue developmental lending programs and the NSFLB's partnership with FarmWorks.</li> <li>• Support new entrants and succession planning.</li> <li>• Complement other programs that support sustainability, innovation, value added processing, and efficiencies.</li> <li>• Explore regulatory changes to provide enhanced financing options to new and existing clients.</li> </ul>	<ul style="list-style-type: none"> <li>• Identify key initiatives to improve client experience and fuel professional growth.</li> <li>• Continue the implementation of the NSFLB recruitment strategy to support succession planning with the aim of having the NSFLB be reflective of all Nova Scotians.</li> <li>• Continue to explore the modernization of the loans management system.</li> </ul>

## 2025-2026 Performance Measures

To monitor our success throughout the year, the NSFLB will monitor the following measures and include them in future accountability reporting:

Performance Measure	March 31, 2024	March 31, 2025 (forecast)	March 31, 2026 (target)
Value of new loans approved	\$60,763,000	\$60,000,000	\$60,000,000
Loans approved annually	86	90	100
Total number of loans within portfolio	635	640	650
Total number of clients within portfolio	385	390	400
New Clients	26	25	25
Percentage of Portfolio in Arrears	1.14%	Less than 3%	Less than 3%

## Capital Funds

Description	2024-2025 Estimate (\$ 000)	2024-2025 Forecast* (\$ 000)	2025-2026 Estimate (\$ 000)
<b>Opening principal</b>	284,107	284,107	327,206
Add loan advances	60,000	70,340	60,000
Less repayments	(28,000)	(26,400)	(28,000)
Less principal written off	(2,000)	(841)	(2,000)
<b>Closing Principal</b>	<b>314,107</b>	<b>327,206</b>	<b>357,206</b>
		<b>Provision for impaired accounts</b>	
Opening provision	8,821	8,821	9,033
Less accounts written off	(2,000)	(826)	(2,000)
Additions (principal portion of bad debt expense +/- adjustments)	253	253	253
<b>Closing allowance</b>	<b>7,074</b>	<b>8,248</b>	<b>7,286</b>
<b>Net portfolio at year end</b>	<b>307,033</b>	<b>318,958</b>	<b>349,920</b>
Agriculture Land Investment	2,500	75	2,500

\*As of January 31, 2025

The operating costs of the Nova Scotia Farm Loan Board are consolidated with the Nova Scotia Fisheries and Aquaculture Loan Board and included in the Crown Lending Division of the Department of Agriculture. Interest costs and revenues related to the lending activities of the Board are reported through the Department of Finance and Treasury Board.



# NOVA SCOTIA FISHERIES AND AQUACULTURE LOAN BOARD

2025-2026 Business Plan

You see Potential. So do we.

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## **Message from the Chair**

On behalf of the Nova Scotia Fisheries and Aquaculture Loan Board (NSFALB), I am pleased to present the 2025-2026 Business Plan.

Nova Scotia's resource sectors are critical to the provincial economy, with seafood leading the way. NSFALB will support the Government's objectives for sector growth by providing affordable and reliable access to capital to support expansion, innovation, and sustainability. NSFALB plays an important role in growing the resource economy and creating a more sustainable Nova Scotia, with financing activities directly supporting more than 2,800 full time equivalent jobs and nearly \$440 million in total provincial gross domestic product.

As proven in recent years of economic and global uncertainty, NSFALB will continue to support clients through the cyclical nature of the seafood industry, and as they seek new opportunities. Young entrepreneurs will continue to be supported to enter the seafood industry, so they can succeed in their chosen careers.

The NSFALB Board of Directors are well-versed in the seafood sector, commercial financing, and business operations. NSFALB will continue to be a responsible steward of tax dollars, making decisions that are guided by the best interests of Nova Scotia. The decisions are 100% made by Nova Scotians for Nova Scotians, underscoring the value of working with a truly local lender. The dedicated staff of the NSFALB will continue to provide lending solutions through dedicated client service.

To learn more about the loan offerings and work of the Nova Scotia Fisheries and Aquaculture Loan Board, I encourage readers to visit our website at [nsfishloan.ca](https://nsfishloan.ca).

*Original signed by*

Neil LeBlanc  
Chair, Nova Scotia Fisheries and Aquaculture Loan Board

## About the Nova Scotia Fisheries and Aquaculture Loan Board

### Mission

NSFALB builds on the success of Nova Scotia’s fishing, aquaculture, and seafood industry by providing lending opportunities to business enterprises seeking to expand, grow, innovate, and succeed.

### Vision

To be a preferred and trusted lender for those involved in and directly supporting the fishing, aquaculture, and seafood industries in communities throughout Nova Scotia.

### Mandate

NSFALB operates as a Crown Corporation established under the *Fisheries and Coastal Resources Act*, which provides authority to NSFALB to make loans to, or guarantee loans of, a borrower for any purpose which will encourage, sustain, improve, or develop the fishing and aquaculture industries in Nova Scotia.

### Crown Lending Agency

The operational functions of NSFALB are administered by the Crown Lending Agencies division of the Nova Scotia Department of Agriculture. The team consists of dedicated loan officers and loan administrators supported by risk management and finance staff. Together, the division supports the operations of NSFALB and its sister boards – the Nova Scotia Farm Loan Board and Nova Scotia Timber Loan Board.

### Directors

Our Board of Directors is made up of Nova Scotians who are corporate or community leaders.

<u>Member</u>	<u>Position(s)</u>	<u>Term</u>	
Neil LeBlanc	Chair	February 2024	– February 2027
Robert Verge	Vice-Chair and Audit Committee	June 2022	– June 2025
Nathan Boudreau	Director and Audit Committee (Chair)	February 2024	– February 2026
Donna Upham	Director and Audit Committee	June 2022	– June 2025
Matthew Tapper	Director	June 2022	– June 2025
Fanel Vasile	Director and Audit Committee	June 2022	– June 2025
Dr. Stefanie Colombo	Director	April 2023	– April 2026
Leah Lewis-McCrea	Director	April 2023	– April 2025
Howard Blinn	Director	Sept. 2023	– Sept. 2026

## Alignment with Department Mandate and Priorities

The NSFALB, through its suite of lending products, supports the Department of Fisheries and Aquaculture vision to be a global leader in fisheries and aquaculture for the benefit of all Nova Scotians. NSFALB focus will be on the following departmental priorities for 2025-2026:

- Supporting the innovation, diversification, and transformation of our seafood sectors for sustainable, orderly growth
- Enabling Low-Impact Sustainable Aquaculture
- Supporting Climate Change Readiness and Clean Growth in the Fisheries and Aquaculture Sectors.

## Areas of Focus for 2025-2026

Relationship Development	Portfolio Development	Board and Staff Development
<ul style="list-style-type: none"> <li>• Continue support and participation at industry-hosted events across the province.</li> <li>• Maintain and enhance relationships with key industry organizations, recognize areas of alignment, and create custom lending solutions to meet shared goals.</li> <li>• Gather feedback from existing and prospective clients to gain insight into how to improve services offered.</li> </ul>	<ul style="list-style-type: none"> <li>• Support new entrants and succession planning.</li> <li>• Continue to offer financing for boatbuilders, aquaculture operators, and processing infrastructure and equipment.</li> <li>• Continue efforts to reach underrepresented communities.</li> <li>• Complement other programs that support sustainability, innovation, and efficiencies.</li> <li>• Explore regulatory changes to provide enhanced financing options to new and existing clients.</li> </ul>	<ul style="list-style-type: none"> <li>• Targeted plan to identify key initiatives to improve client experience and fuel professional growth.</li> <li>• Continue the implementation of the NSFALB recruitment strategy to support succession planning with the aim of having the NSFALB be reflective of all Nova Scotians.</li> <li>• Continue to explore the modernization of the loans management system.</li> </ul>

## 2025-2026 Performance Measures

To monitor our success throughout the year, the NSFALB will monitor the following measures and include them in future accountability reporting:

Performance Measure	March 31, 2024	March 31, 2025 (forecast)	March 31, 2026 (target)
Value of new loans approved	\$49,636,000	\$55,000,000	\$60,000,000
Loans approved annually	134	150	150
Total number of loans within portfolio	1,129	1,200	1,250
Percentage of Portfolio in Arrears	0.83%	Target: less than 3%	Target: less than 3%
Total number of clients within portfolio	790	830	870
Percentage of loan approvals aged 19-35	41.1%	40%	30% or more

## Capital Funds

Description	2024-2025 Estimate (\$ 000)	2024-2025 Forecast* (\$ 000)	2025-2026 Estimate (\$ 000)
<b>Opening principal</b>	329,364	329,364	346,124
Add loan advances	60,000	55,010	60,000
Less repayments	(27,000)	(34,285)	(27,000)
Less principal written off	(-)	(-)	(-)
<b>Closing principal</b>	362,364	350,089	379,124
<b>Provision for impaired accounts</b>			
<b>Opening provision</b>	3,115	3,115	3,965
<b>Less accounts written off</b>	(-)	(-)	(-)
Additions (principal portion of bad debt expense +/- adjustments)	850	850	850
<b>Closing allowance</b>	3,965	3,965	4,815
<b>Net portfolio at year end</b>	358,399	346,124	374,309

\*As of January 31, 2025

The operating costs of the Nova Scotia Fisheries and Aquaculture Loan Board are consolidated with the Nova Scotia Farm Loan Board and included in the Crown Lending Division of the Department of Agriculture. Interest costs and revenues related to the lending activities of the Board are reported through the Department of Finance and Treasury Board.



# **2025-26 CROWN CORPORATION BUSINESS PLAN**

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*January 2025*

Nova Scotia Gaming Corporation  
1723 Hollis Street, 5<sup>th</sup> Floor  
P.O. Box 1501  
Halifax, NS B3J 2Y3  
[www.gamingns.ca](http://www.gamingns.ca)

## Message from the Minister

I am pleased to present the Nova Scotia Gaming Corporation (NSGC) Business Plan for 2025-26. The Plan focuses on the Province's commitment to offer an industry that is well regulated and provides socially responsible gaming to Nova Scotians. This Plan is about making positive contributions to the Province, its people and good causes that are important to Nova Scotians.

On December 1, 2022, NSGC staff were integrated into the Department of Finance and Treasury Board as a result of Government's review of its Crown corporations, in order to manage redundancies, improve efficiencies and bring Nova Scotia in line with other Atlantic Provinces. NSGC's mandate to conduct and manage regulated gaming in Nova Scotia remains. One hundred percent of the net income from NSGC is returned to the government to fund priority programs and services.

The 2025-26 Business Plan continues to give back to Nova Scotians. Since it began in 2006, the *Support4Sport* program has raised more than \$66 million to support local athletes, coaches, officials and community sport organizations. This program is now the largest contributor to amateur sport in Nova Scotia and reflects a longstanding historical link between NSGC and sport. Modelled on the success of the *Support4Sport* program, NSGC launched *Support4Culture* in 2013; this program has contributed more than \$39 million to support the arts, culture and heritage sectors throughout the province.

NSGC's Plan for 2025-26 highlights its strategies to achieve responsible economic returns in an environment where there is increasing competition from both regulated and non-regulated gambling options. NSGC remains committed to offering Nova Scotians a socially responsible and economically sustainable regulated gambling industry.

Respectfully submitted,



The Honourable John Lohr  
Minister, Finance and Treasury Board  
Minister responsible for Part I of the *Gaming Control Act*

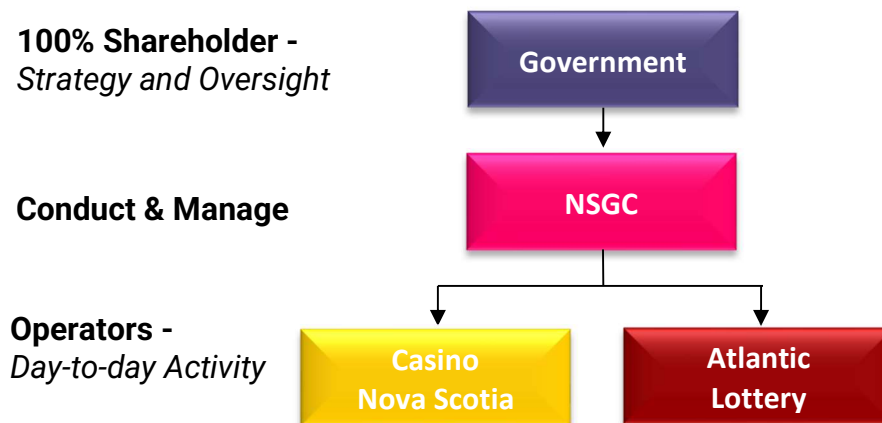


Kelliann Dean  
Executive Deputy Minister, Finance and Treasury Board

## Organization Mandate

Nova Scotia Gaming Corporation (NSGC) is responsible for conducting and managing regulated gambling in the province. NSGC is a Crown corporation governed by Part I of the *Gaming Control Act*, charged with leading a viable and socially responsible gambling industry for the benefit of all Nova Scotians. Department of Finance and Treasury Board staff support NSGC.

NSGC's role is to ensure gambling in Nova Scotia is socially responsible while returning all profits to government for programs and services that are important to Nova Scotians. In performing this role, staff oversee the gaming operators, Atlantic Lottery Corporation (ALC) and Casino Nova Scotia (CNS), who carry out the day-to-day business. The Government, and ultimately the people of Nova Scotia are the shareholders and owners of the industry.



The public demands that the government offer regulated gambling in a socially responsible manner. Nova Scotians have the right to expect the highest ethical standards, integrity, and social and fiscal accountability from those who manage the industry.

Social responsibility is a critical part of offering trusted and entertaining gaming experiences including providing players with the information they need to make informed choices, ensuring the integrity of the industry, and giving back to the people of Nova Scotia.

## ***Core Responsibilities and Services***

Regulated gaming contributes to the Province in a number of notable ways. While the economic benefits are substantial, managing the business in a socially responsible manner is the primary objective.

One hundred percent of NSGC's profits go back to the Province and benefit Nova Scotians through the funding of programs and services. In 2025-26, NSGC plans to provide more than \$177.9 million to the Province. The industry also creates and supports employment for more than 400 people and will provide more than \$35.0 million in retail commissions to local businesses.

NSGC will continue to achieve its core mandate in the following ways:

### ***Responsible Industry Development***

Initiatives that provide a balanced and socially responsible industry that is sustainable and benefits all Nova Scotians will continue to be developed through:

1. *Policy and Planning* – Manage the business to provide value to Nova Scotians and ensure the business and strategies are aligned with the Province's goals for gambling.
2. *Responsible Product Implementation* – Make evidence-based decisions in assessing changes to products and environments in which they are offered.
3. *Social Responsibility* – Lead healthy play and continue to be among the most socially responsible jurisdictions in the world. Nova Scotia will continue to offer healthy play programs that promote awareness, education and informed choice for all Nova Scotians.

### ***Operations Management***

Continue to effectively manage the regulated gambling businesses: ticket lottery, video lottery and casino operations in Halifax and Sydney. There are three aspects to this activity:

1. *Operator Management* – Oversee Nova Scotia's gaming operators (i.e., ALC and CNS) to ensure there is strategic alignment with Nova Scotia's goals and that initiatives are completed as planned. NSGC is responsible for the conduct and management of regulated gambling in the province and ensures the operators offer products that are socially responsible, in an environment of security and integrity.

2. *Risk Management and Quality Control* – Proactively manage risks and employ effective quality control of the day-to-day activities and the business environments.
3. *Compliance Management* – Ensure operations conform with legislation, regulations, contracts and policies. Careful oversight of operations ensures the industry is managed to the highest standards of integrity, public confidence and security.

## **Status of 2024-25 Activities**

The casinos and video lottery are seeing lower than expected results, primarily due to traffic disruptions as a result of the Cogswell Interchange Redevelopment Project and lower volume in Video Lottery due to unfavourable economic conditions and the overall maturity of the product line that has not seen material changes in over two decades. Ticket Lottery is responding well to the increased marketing efforts for iCasino and the increased jackpot levels for Lotto Max. Some of the highlights in each area include:

**Casinos:** The casinos in Halifax and Sydney are both under budget as of September 30, 2024. The Halifax casino is seeing lower visitation as a result of the Cogswell Interchange Redevelopment Project while the Sydney casino is influenced by socioeconomic factors such as inflation, high interest rates, and area demographics.

**Ticket Lottery:** Ticket Lottery has increased sales from iCasino and high jackpot offerings in Lotto Max, which is slightly offset by lower sales in Digital Instants and Scratch 'N Win.

**Video Lottery:** Video lottery is a mature business line and has continued to be a stable source of revenue for the Province. As of September 30, 2024, sales have declined due to unfavourable economic conditions and the overall maturity of the product line.

**Healthy Play:** Healthy play programs remain a priority for Nova Scotia. Initiatives completed in 2024-25 included:

- ▶ The continuation of a year-round campaign promoting improved gambling literacy;
- ▶ Updating of the Healthy Play Training at Casino Nova Scotia; and,
- ▶ Continued implementation of the Healthy Play Assessment Program to ensure all games, promotions and materials are evaluated prior to launch.

## **2025-26 Strategic Goals and Priorities**

Nova Scotia's vision is to offer a gambling industry that Nova Scotians are proud of and enjoy, while being a major contributor to the economy, communities and good causes. There are four goals related to this activity:

### ***Goal #1: Provide exceptional value through its offerings to achieve responsible revenue and profits***

Responsible returns to the Province will be achieved by using sustainable business models and fulfilling a commitment to integrity and security. Decisions will be evidence-based and healthy play will be incorporated into the design, delivery, promotion and use of gaming products.

### ***Priorities***

In striving to generate responsible economic returns, focus will be placed on the following priorities in 2025-26:

**Casinos** – CNS will seek to attract, energize and drive player engagement while celebrating its 30<sup>th</sup> year in business. Macroeconomic pressures have limited growth in the Sydney location in recent years and access to the Halifax casino may continue to be affected by the Cogswell Interchange Redevelopment Project as it nears its completion in the final stage; however, mitigation plans have been developed to lessen the impact.

**Ticket Lottery** – Ticket lottery is Nova Scotia's most mature business line, and the majority of the future growth will come from improvements to the online experience and efforts to improve player satisfaction. In 2025-26, ALC will enhance player communications and look to better compete with unregulated and illegal gaming operators. ALC will also seek to improve online gaming content through game diversification and improved features. The strategic focus is to better align with the needs of shifting demographics, while continuing to maintain and appeal to the broader consumer base.

**Video Lottery** – The focus for 2025-26 will include efforts to address video lottery systems and assets that are reaching the end of their useful lives.

## ***Goal #2: Provide customers with products they want, in an environment they expect***

Deliver products that customers want, when, where, and how they want them by seeking input from players to make sound decisions on how to advance the gambling industry in Nova Scotia.

### ***Priorities***

The plan for 2025-26 is to improve the player experience and expand the offering for those who choose to purchase lottery products online. ALC will strive to ensure that the transactional web portal and any player-facing components meet or exceed industry standards and players' expectations. In addition, the online platform will continue to offer a regulated environment in which to play, as well as provide harm-mitigation tools for those who choose to gamble online.

## ***Goal #3: Lead healthy play***

The Province will advance its social responsibility agenda by leading healthy play programs that provide Nova Scotians with the tools and information they need to make informed decisions. Gaming operators will promote positive play experiences, which require the industry to conduct business with an understanding of how its activities can impact others. NSGC's Social Responsibility Charter is integrated into its culture and commits stakeholders associated with the regulated gambling industry to social responsibility.

### ***Priorities***

NSGC will continue healthy play programs such as:

- ▶ Year-round messaging to improve gambling literacy;
- ▶ Responsible Gambling Resource Centres (RGRC) at both casinos;
- ▶ Access to healthy play information at both casinos for when the RGRC is not available;
- ▶ Healthy play training for ticket and video lottery retailers, casino staff, and gaming-related employees; and,
- ▶ Evaluation of new products, initiatives and projects using the Healthy Play Assessment Program.

## **Goal #4: Focus on Nova Scotians through excellence in social responsibility**

The people of Nova Scotia are the industry's valued customers, employees, neighbours, families, suppliers and business partners. Dedicated revenue and industry expertise will be leveraged to support good causes throughout the province and strong management and accountability will be provided by ensuring timely and complete communication to the media, public, and stakeholders when managing the business.

### **Priorities**

NSGC will continue:

- ▶ *Support4Sport* – a dedicated lottery program that raises funds to buy sports equipment, creates recreation/participation programming for all ages, supports performance training programs for competitive athletes, and hires coaches at all levels, making it the largest source of funding for amateur sport in the province.
- ▶ *Support4Culture* – a dedicated lottery program that raises funds for arts, culture, and heritage in communities throughout Nova Scotia.
- ▶ *Support4Communities* – provides in-kind support and learning opportunities for charitable organizations in Nova Scotia. This includes fundraising seminars and licensed Monte Carlo fundraisers for charitable groups.
- ▶ In addition, quarterly reports, an annual report, a Crown corporation business plan, a community report, and fact sheets about NSGC programs and the gambling industry will be made available via its website throughout the year.

## Outcomes and Performance Measures

Outcome	Indicator(s)	Measure(s)	Baseline	Target 2025-26	2025-26 Strategies and Initiatives	Long-term Target 2028-29
Nova Scotia has an economically sustainable and socially responsible gambling industry.	The Province has a sustainable source of revenue from gambling to fund programs and services.	Net sales	5-year Average (2020-2024) \$306.1 million	\$381.3 million	Continue to provide relevant and engaging products to players in a safe and regulated environment.	\$400.6 million
		Payment to Province	5-year Average (2018 to 2023) \$146.4 million	\$177.9 million	Ensure operators are meeting business plan objectives.	\$187.5 million
	Reduced Government reliance on revenue from VLTs.	Video lottery as % of total provincial revenue	(2010-11) 0.91%	0.50%	Grow revenue from other business lines (e.g., ticket lottery).	0.50%
	Small businesses across the province are supported through commissions to retailers.	Commission paid to retailers	(2010-11) \$39.8 million	\$35.2 million	Leverage new ticket and video lottery products and make further enhancements to the video lottery business model.	\$36.3 million
Nova Scotia has a socially responsible gambling industry, players have the information they need to play responsibly, and games remain entertaining, safe and fun.	Nova Scotians are aware of appropriate healthy play behaviours.	% of public that can cite two healthy play behaviours	(2019-20) 17%	20%	Execute healthy play and public awareness programs.	25%
	Nova Scotians are aware of and support healthy play programs.	% of public that support NSGC's commitment to healthy play	(2019-20) 87%	90%		90%
Nova Scotia's gambling industry is trusted and supported.	NSGC's response time to routine access requests for information.	% of routine access requests responded to within two business days	100%	100%	Employ sound operations management.	100%
	Nova Scotians are in favour of regulated gambling.	% support for regulated gambling	(2019-20) 63%	65%	Execute initiatives in the Corporate Social Responsibility Business Plan.	65%

## 2025-26 Budget

	<b>Estimate 2024-25 (\$ 000)</b>	<b>Forecast 2024-25 (\$ 000)</b>	<b>Estimate 2025-26 (\$ 000)</b>
<b>Net Sales</b>			
Casinos	\$ 94,500	\$ 93,000	\$ 94,100
Ticket Lottery	152,500	154,800	163,200
Video Lottery	<u>128,300</u>	<u>122,700</u>	<u>124,000</u>
<b>Total Net Sales</b>	<u>375,300</u>	<u>370,500</u>	<u>381,300</u>
Cost of Sales	<u>178,000</u>	<u>173,400</u>	<u>182,100</u>
<b>Gross Profit</b>	<u>197,300</u>	<u>197,100</u>	<u>199,200</u>
<b>Expenses</b>			
Corporate Expenses	1,000	(1,900)	2,600
Healthy Play Programs	7,100	7,000	7,500
Community Programs	<u>10,800</u>	<u>11,200</u>	<u>11,200</u>
<b>Total Expenses</b>	<u>18,900</u>	<u>16,300</u>	<u>21,300</u>
<b>Net Income</b>	<u>\$ 178,400</u>	<u>\$ 180,800</u>	<u>\$ 177,900</u>

# **Nova Scotia Human Rights Commission**

## **Business Plan 2025-2026**



## Message from the Director and CEO

On behalf of the staff and Commissioners of the Nova Scotia Human Rights Commission (“the Commission”), I am pleased to present the Commission’s 2025-2026 Business Plan. Drawing upon its origins, the Commission is committed to strengthening accountability, credibility, and the responsiveness of its services by reconnecting with its roots and grounding its work in L’nu and Afrocentric principles. This reflective approach informs the Commission’s path forward. The urgency of this work is underscored by the recognition that human rights are central to protecting dignity and equality amidst the critical issues affecting the lives of Nova Scotians today.

The Commission believes that social justice should be accessible to all, regardless of background or circumstances. Its goal is to establish a practice centered on the needs of individuals and communities, ensuring equal access to services and a dispute resolution system that is trauma-informed, restorative, and culturally responsive.

The Commission envisions a path forward in which education is not just a means of acquiring knowledge but a tool for driving transformational change. The goal is to catalyze this change by empowering communities to combat discrimination through education that is accessible, inclusive, and equitable.

Through its mandate to protect and promote a common standard of human rights for all Nova Scotians based on the inherent dignity, equality, and inalienable rights of every individual, the Commission advances a vision of a Nova Scotia where everyone has an equal opportunity to lead a full and productive life.

We welcome government’s announcement of reforms to strengthen the Commission. My team and I look forward to working closely with government to build a stronger, more responsive commission, ensuring we uphold the principles of justice, equity, and inclusion for everyone in our province.

Original signed by

Joseph Fraser  
Director and CEO

## Mandate

The Human Rights Commission has a unique role within Nova Scotia. It is an independent government agency tasked with administering the *Human Rights Act*, a provincial statute created in 1969 and most recently amended in 2012. The Commission is mandated by the Act to help build inclusive communities and protect human rights in Nova Scotia.

The Act also sets out the specific duties of the Commission, primarily administering and enforcing the provisions of the Act. In addition, it develops public information and education programs in the field of human rights to advance the principle that every person is free and equal in dignity and rights without regard to age, race, colour, religion, creed, sex, sexual orientation, gender identity, gender expression, physical or mental disability, irrational fear of contracting an illness or disease, ethnic, national or Aboriginal origin, family status, marital status, source of income, political belief, affiliation or activity, association with protected groups or individuals, sexual harassment, harassment of protected groups or individuals, or retaliation.

The Commission is also mandated to conduct and encourage research by universities and other bodies in the general field of human rights, provide advice to government departments and agencies regarding human rights issues, and assist individuals and private organizations concerned with human rights matters, offering recommendations on increasing awareness both within and outside the province.

Pursuant to the Act, the Commission reports to the Minister of Justice on its activities, and considers, investigates, or administers any matter or activity referred to it by the Minister or the Governor-in-Council.

## Pillars & Priorities

### Goal 1: Provide Human-Centered Service Delivery Through Restorative Practices

The Commission's human-centered service delivery leverages restorative practices to support individuals who have experienced or caused harm. This approach is guided by the Mi'kmaw teaching *Msit No'kmaq*, which emphasizes our interconnectedness and shared responsibility to care for one another. By recognizing the value and potential of every individual, the Commission fosters positive change and growth within communities.

The Commission will enhance awareness and utilization of its early resolution process to efficiently resolve disputes through restorative practices. It will also implement a triage process to ensure services are responsive to individual needs. Additionally, the Commission will continue integrating trauma-informed and restorative principles into its intake and investigation processes.

### Goal 2: Galvanize Transformative Change Through Education and Empowerment

Education and empowerment are essential to transformative social change, including the prevention of and response to discrimination. The third principle of Nguzo Saba, *Ujima*, emphasizes solidarity, cooperation, and active participation in improving lives. By equipping individuals with the support to overcome challenges, the Commission enables them to contribute to collective well-being and shared responsibility, embodying the essence of *Ujima*.

The Commission will enhance educational programs and support organizations in addressing various human rights topics by empowering communities to combat discrimination through accessible, inclusive, and equitable education. Additionally, it will foster equity and trust with L'nu and African Nova Scotian communities through intentional actions and strategic partnerships.

### Goal 3: Increase Access and Remove Barriers to Justice

To ensure that everyone in Nova Scotia has access to justice, especially those from underserved communities, the Commission embraces the Mi'kmaw teaching of *Mikna*,

which translates to "face the foe with integrity." This teaching emphasizes courage, honesty, and righteousness in confronting challenges and upholding the principles of justice, fairness, and human rights, even when achieving favorable outcomes is difficult.

While maintaining its position of neutrality, the Commission will continue to educate and empower community partners who assist and advocate for individuals engaged with the Commission's processes. It will also improve data collection to support informed decision-making on human rights issues, ensure timely and fair access to its processes, and enhance the sharing of information and resources.

#### Goal 4: Lead and Participate in Deliberate Human Rights Research

*Nea Onnim No Sua A Ohu* - "The one who does not know can know through learning" - is a proverb from the Akan people of Ghana that highlights the importance of lifelong learning and acquiring knowledge from diverse sources. It emphasizes that learning is a collaborative and participatory process.

The Commission will strengthen its research capabilities by learning from Nova Scotia's human rights history and applying those lessons to the current context, integrating historical narratives into public education. The Commission aims to share knowledge and drive behavioral change through evidence-based research, while leading and collaborating with partners on transformative human rights research.

#### Goal 5: Build Internal Capacity to Achieve Long-Term Success

To enhance its internal capacity, the Commission embraces the Akan principle embodied in the proverb "*Woforo Dua Pa A*", which translates to "When you climb a good tree, you are given a push." This signifies that efforts toward a noble cause attract support and reflects the Commission's commitment to fostering a culture of learning and continuous improvement.

The Commission will ensure clear, consistent, and timely service delivery by providing relevant training and development for its staff; improve process efficiency by identifying and implementing enhancements to elevate service delivery standards; and strengthen planning and reporting to enhance external accountability and transparency.

# Financial Summary

<b>Departmental Expenses Summary</b>			
<b>(\$ thousands)</b>			
<b><u>Programs and Services</u></b>	<b><u>2024-25 Estimate</u></b>	<b><u>2024-25 Forecast</u></b>	<b><u>2025-26 Estimate</u></b>
<b>Total Departmental Expenses</b>	3,044	3,044	3,080
<b>Ordinary Recoveries</b>	16	16	16
<b>Funded Staff (# of FTEs)</b>	26.5	22.8	26.5
<b>Department Funded Staff</b>			

**Note:**  
 For Ordinary Revenues, see Estimates and Supplementary Detail Book, Chapter 2  
 For TCA Purchase Requirements, see Estimates and Supplementary Detail Book, Chapter 1

# Business Plan

2025-2026

Nova Scotia  
Legal Aid Commission



**LEGAL AID**  
NOVA SCOTIA

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## Message from the Chair

It is my pleasure to present the 2025-2026 Business Plan on behalf of the Nova Scotia Legal Aid Commission (NSLA).

Access to legal aid empowers Nova Scotians to protect their rights and freedoms and helps to ensure they receive a fair hearing in a court of law or before a tribunal. Without Legal Aid lawyers and their team of professionals, clients and their families would have to face important legal issues without representation or legal help. There are numerous long-term economic, health and social benefits for the accused, especially when a criminal record is avoided, and the importance of legal aid funding for child protection matters, and family matters involving intimate partner violence cannot be underestimated.

NSLA will continue our commitment to diversity, equity, and inclusion in the delivery of client services and in the development of its workforce. NSLA's commitment will include expansion of partnerships that support African Nova Scotian and Indigenous communities; anti-racism initiatives and substantive equality for all equity seeking groups. The Diversity, Equity, and Inclusion Advisor position, made possible through funding by the Law Foundation of Nova Scotia for the 2025-2026 fiscal year, is instrumental to NSLA achieving its goals.

NSLA will identify opportunities, working collaboratively with justice and community sector stakeholders, to ensure that vulnerable Nova Scotians are able to participate meaningfully within the justice system. NSLA will ensure the health and wellbeing of our workforce, prioritizing recruitment and retention strategies, and greater resiliency in all staff. NSLA will continue to support hybrid work environments and technological supports.

NSLA will continue to advocate for modernization of our financial eligibility.

NSLA will continue to operate in a fiscally sound and accountable manner. As demand for service continues, the Commission will ensure core services are maintained while continuing to innovate according to identified strategic priorities while staying on budget.

George Ash,  
Chair

## Pillars & Priorities

### Mandate & Services

Nova Scotia Legal Aid (NSLA) is legislatively mandated to provide legal representation to vulnerable Nova Scotians. NSLA's focus is on criminal, family, and social justice law. The mandate of the Nova Scotia Legal Aid Commission, in so far as Government funding permits, is:

- (a) To deliver quality legal services to qualified applicants with priority for matters involving the liberty and civil rights of individual clients and for matters involving the integrity and protection of an individual's family.
- (b) Such other legal services as Government may contract with the Commission to provide to individuals or groups.

Services provided by NSLA include legal services to help adults and youth facing a range of legal issues. Although some of our services are based on financial need, we have some level of service available to all Nova Scotians including:

### Legal Information

- Online chat sessions with social justice lawyers/advocates and family lawyers.
- Community workshops and outreach.
- Navigation support provided by our Court Support Workers, Social Justice Support Workers, Child Protection Navigator, Prison Law Support Worker and Mental Health Legal Services Navigator.
- Links to other websites that have legal information.
- Videos providing legal information are available through a link on our website ([www.nslegalaid.ca](http://www.nslegalaid.ca)).

### Summary/Duty Counsel Advice for all Nova Scotians

- No financial qualification.
- NSLA advice at Provincial Court (criminal matters) from a Duty Counsel Lawyer for those charged or detained.
- Advice over the telephone for people detained or under arrest and in police custody, 24 hours per day/7 days a week.
- Summary advice for family law matters at Supreme Court, in the community, or in any of our service offices.
- Summary advice for residential tenancies matters, in the community, provided by the Tenant Summary Advice Counsel and Tenants' Rights Educator.

## Legal Representation

- Full legal representation by a lawyer for those meeting financial, area of law, and merit-based qualifications in our three core areas. Full legal representation to qualified applicants dealing with matters under the *Involuntary Psychiatric Treatment Act* and the *Adult Protection Act*.

## NSLA's Commitment to Access to Justice

NSLA's commitment is to enhance access to justice for Nova Scotians. In meeting that commitment, NSLA recognizes the overrepresentation of Indigenous and African Nova Scotians in criminal and child protection systems and is committed to responding to the Truth and Reconciliation Commissions' Calls to Action. NSLA has a key role to play as part of the frontline in family and criminal justice systems and in providing culturally responsive services to Indigenous and African Nova Scotians through the education of its staff and by bringing cultural impact to the forefront on matters before the courts.

## NSLA's Commitment to Collaboration

NSLA will continue to work in strong collaborative partnerships with justice system and community partners including:

- Mi'kmaq Communities and leaders around the Province to learn how NSLA can better serve the needs of Mi'kmaq and Indigenous People, particularly considering overrepresentation in criminal and child protection systems.
- African Nova Scotian Communities and leaders around the Province, including the African Nova Scotia Justice Institute, to learn how NSLA can better serve the needs of African Nova Scotians, particularly considering overrepresentation in criminal and child protection systems.
- Cross-sectoral tables that address the services and function of the civil and criminal justice systems to ensure NSLA conveys the perspectives of the Nova Scotians we serve.
- Department of Justice, including Domestic Violence Courts, Mental Health & Wellness Courts, Restorative Justice, and Maintenance Enforcement.
- Department of Opportunities and Social Development, Department of Justice, and Courts in working toward human centered solutions for child protection proceedings (e.g., early resolution options, case conferencing, procedural efficiencies, better recognition of cultural norms in parenting).
- Office of Addictions and Mental Health, including the *Involuntary Psychiatric Treatment Act* Advisory Team.

- Access to Justice Committee (NS) stemming from the National Action Committee.
- Residential Tenancies (Service Nova Scotia) to promote systemic changes to address housing concerns for Nova Scotians.

## NSLA's Strategic Plan and Diversity, Equity, and Inclusion Plan Goals

NSLA is committed to providing justice to our most vulnerable Nova Scotians by supporting innovative service and operational delivery models. We will continue to transform our workplaces by strengthening mobility and flexibility in the workforce and continue to provide trauma informed and culturally relevant training for staff. NSLA will continue to advocate for modernization of our Financial Eligibility Guidelines (FEG) to ensure more Nova Scotians receive legal representation.

NSLA is committed to aligning human resource strategies, policies, and processes with NSLA's Diversity, Equity, and Inclusion (DEI) Strategic Plan to create an organization that leverages DEI as a source of enrichment and strength in delivering excellent client service and fostering a workplace grounded in justice, civility, and respect throughout.

NSLA will continue service innovation that is client centered. By expanding existing outreach, emphasizing holistic and integrated service, and supporting early intervention and prevention, NSLA will transform client service, strengthen relationships with partners and communities, and develop new pathways to providing legal services for our clients.

## Supporting Service Delivery Through Innovation

- Ensuring a full range of legal services in family, criminal, and social justice services utilizing Staff Lawyers and legal professionals.
- Updating all relevant policies and website to ensure the application process is fair, transparent, inclusive, sustainable and responsive.
- Continuing the Centralized Intake Pilot and examining opportunities for expansion.
- Applying an intersectional lens in the provision of services to our clients, many of whom experience multiple forms of inequity, including race, culture, poverty, sexual orientation, disability, language, family violence, and housing insecurity, to ensure that our systems, organizational structures, policies, and practices are equitable, responsive, and reflective of the needs of the communities we serve.
- Increasing prison law services to racialized and Indigenous clients in federal and provincial institutions across the Province through the work of the Prison Law Support Worker.

- Supporting comprehensive mental health legal services (Involuntary Psychiatric Treatment, Criminal Code Review Board and Wellness Courts) throughout the Province through the work of the Mental Health Legal Services Navigator.
- Increasing appellate court access for criminal and family clients supported by the Appeals Office.
- Increasing social justice legal services for Nova Scotians seeking help with Residential Tenancies, Canada Pension Plan (Disability), and income support programs, such as Employment Insurance (EI), and Income Assistance (IA) by utilizing lawyers, the Social Justice Support Worker, Tenant Summary Advice Counsel, and Tenants' Rights Educator.
- Developing a private bar strategy to support and increase the private bar pool serving conflict clients. This includes modernizing NSLA's case management, private bar Certificate, and financial systems, and by providing free professional development, mentoring and research services.
- Increasing community outreach across the Province.
- Developing a public relations and brand image strategy that highlights the expertise of staff.
- Increasing foot traffic on NSLA's website and use of social media, and online services, including the online chat for family and social justice matters by Nova Scotians.

### Fostering a Culture of Integrity, Respect and Inclusivity

- NSLA is committed to fostering a culture of integrity, respect and inclusivity for staff and the clients we service.
- Improving self-identification of staff and clients.
- Increasing recruitment, support, and retention of staff by that reflect the diverse communities we serve and enhanced culturally competent/aware service delivery.
- Performance measurement tools that reflect the diversity of staff and practice areas, including increased job postings across platforms that reach diverse communities and allocating resources to training that supports DEI Strategic Plan and wellness goals.
- Supporting the role of legal professionals and service specialists to provide wraparound client services.
- Supporting staff to participate in Business Process Improvement/Management training through Operational and Service Excellence.
- Ensuring staff receive Mental Health First Aid Training.
- Providing analysis through regular check-ins, including surveys on staff wellness.

- Developing a comprehensive onboarding program for all new hires.
- Ongoing professional development of staff using Microsoft Teams, inhouse conferences, as well as use of the Professional Development Fund to attend outside continuing legal education (CLE), etc. that includes a commitment to trauma informed approaches and staff resiliency.

## Supporting Operations and Service Delivery Through Innovation and Technology

- Using technology, where possible, to transform and adapt internal processes to enhance access for clients by providing more flexibility to virtual services such as remote court appearances, remote client meetings, e-filing, e-court, and other virtual court services.
- Improving internal processes to support improved client service.
- Developing comprehensive digital file management processes and policies.
- Supporting IT training for legal teams, such as improving usage of software and media applications to improve efficiency in work product output, to better support client service and court participation via telephone/video appointments and court proceedings.
- Continuing to develop digital client file systems and applications to improve efficiency in work product output to better support client service.
- Supporting use of Language Line<sup>1</sup> for all staff and Certificate lawyers.

## Ensuring Continued Fiscal Responsibility in Service and Operations Priorities

- Monthly reports to NSLA Executive focusing on budget variances analysis, allocation of resources to priorities, and mitigation plans if required.
- Monthly reporting on Certificate volume and costs.
- Quarterly meetings of the Commission Audit Finance Committee and Managing Lawyers.
- Timely communications with the Province to ensure transparency as issues arise.
- Continuing the transition to electronic payments for private bar, vendors, and staff.

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<sup>1</sup>An on-demand interpretation and translation service to support clients with limited or no proficiency in English. The overall objective is to ensure consistent, accurate and confidential interpretation services for our clients.

## Commission Expense Summary

Commission Expenses Summary (\$ thousands)			
<u>Programs and Services</u>	<u>2024-2025 Budget</u>	<u>2024-2025 Forecast</u>	<u>2025-2026 Estimate</u>
Legal Aid Services	31,774	37,640	40,388
<b>Total – Commission Expenses</b>	<u>31,774</u>	<u>37,640</u>	<u>40,388</u>
Grant Revenue: Operating Grant (DOJ)	29,538	35,691	37,996
Employee Future Benefits Grant (DOF)	963	664	664
Other Grant Funding <sup>2</sup>	150	150	150
Interest & Other Revenue	1,123	1,135	1,578
<b>Total – Grant Revenue</b>	<u>31,774</u>	<u>37,640</u>	<u>40,388</u>
Use of NSLA net assets	-	-	-
Surplus (Deficit)	-	-	-
<b><u>Funded Staff (# of FTEs)</u></b>			
<b>Total Staff</b>	200.8	216.4 <sup>3</sup>	222.0 <sup>4</sup>

<sup>2</sup> Other grant funding for 2024-2025 includes \$150K for domestic violence.

<sup>3</sup> Includes staffing for projects funded under the additional federal spend (Financial Eligibility and Centralized Intake Pilot, Mental Health Legal Services Navigator, Communications Strategy Advisor, Manager of Legal Programs, Sipekne'katik Legal Aid Office), 2 positions for Provincial Court delays/Bail Court (1 lawyer & 1 Court Support Worker), SOLR collaboration with Victim Services and staffing responses to backlog/delay.

<sup>4</sup> Increase in FTE positions include 1 additional position being funded by the Law Foundation of Nova Scotia and 2 positions being funded by the Justice Partnership and Innovation Program. As well, 2 lawyers and a part-time Legal Assistant are added as a response to backlog/delay.



# **BUSINESS PLAN 2025-2026**

**March 3, 2025**

# OUR LEGISLATIVE MANDATE

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As a Crown Corporation, we support Nova Scotians and the priorities of the Government of Nova Scotia by working together to contribute to the future of the province, offering support to our large base of team members, and by providing exceptional and responsible customer service. We do this with fiscal sustainability and service delivery top of mind.

Our legislative mandate is outlined in the Nova Scotia *Liquor Control Act (LCA)* and *Cannabis Control Act (CCA)*. Our role, as outlined in the *LCA*, includes responsibility for the receipt, distribution, regulation, and control of beverage alcohol in Nova Scotia. The safe and responsible distribution and sale of beverage alcohol, including the prevention of alcohol sales to minors, is fundamental to our mandate. The *CCA* gives us the authority purchase, possess, sell, and distribute cannabis.

## **LIQUOR CONTROL ACT (LCA) OBJECTIVES:**

- Promotion of social objectives regarding responsible drinking
- Promotion of industrial or economic objectives regarding the beverage alcohol industry in the province
- Attainment of suitable financial revenues to government
- Attainment of acceptable levels of customer service

## **PROVINCIAL CANNABIS CONTROL ACT (CCA) OBJECTIVES:**

- Promote social objectives respecting the responsible consumption of cannabis
- Control and carry out the purchase, possession, distribution, and sale of cannabis in accordance with the *CCA*

## **FEDERAL CANNABIS ACT OBJECTIVES:**

- Protecting the health of young persons by restricting their access to cannabis
- Protecting individuals from inducements to use cannabis
- Providing access to a quality-controlled supply of legal cannabis

# VISION, VALUES & SERVICE STANDARDS

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This business plan represents the first year of our new Strategic Plan (2025 - 2030) which is grounded in our Vision, Values and Service Standards. We focus our operations and efforts on fulfilling our mandated responsibilities, and by living our Vision and Values. As a Crown Corporation, we support Nova Scotians and the priorities of the Government of Nova Scotia by returning 100% of our profits to the province.

## OUR VISION

To be a shopper-centric retailer, employer of choice, responsible steward and industry partner investing in the future of Nova Scotia.

Our values and service standards remain our guideposts to ensure we act with consistency, optimism and provide safe, inclusive, and responsible service, creating meaningful connections, and that we seek to continuously improve efficiency across all aspects of our business.

## OUR VALUES

- **Knowledgeable:** We learn and share what we know.
- **Optimistic:** We celebrate and contribute to the good we do.
- **Respectful:** We take care of ourselves, each other, and our community.
- **Engaged:** We make a positive impact and create meaningful connections.

## OUR SERVICE STANDARDS

- **Safety** - We ensure everyone's safety is a top priority.
- **Inclusion** - We welcome and respect everyone to create belonging.
- **Responsibility** - We keep our purpose at the centre of our business.
- **Connection** - We create meaningful relationships with all our shoppers.
- **Efficiency** - We mind the details to keep everything running smoothly.

# OUR STRATEGIC PRIORITIES

As we execute our strategic plan over the next five years, we will always put people first. Our efforts will drive positive impacts for our shoppers, for the people in our communities, and for our 1,800+ team members. Our business will evolve as we modernize and further embed inclusivity, diversity, equity and accessibility (IDEA) and sustainability into our operations. And as we hit 100 years of the NSLC at the end of this strategic plan, we will be better positioned to invest in the future of Nova Scotia for the next 100 years.

## SHOPPER:

### Enhance service and improve access to products Nova Scotians enjoy

STRATEGIES	ACTIONS	FY26 TACTICS
<p>Improve NSLC Service Delivery across the business</p>	<ol style="list-style-type: none"> <li>1. Fully integrate our Service Standards across the business to deliver a consistent experience to anyone who connects with us.</li> <li>2. Evaluate opportunities to provide our cannabis shoppers an improved shopping experience and build awareness of the benefits for purchasing through a safe, legal channels.</li> <li>3. Evolve our Channel and Distribution strategy by addressing store network requirements, working with our wholesale partners, including Agency stores, licensees and PWSS, and removing barriers for Nova Scotians so they can responsibly and sustainably access our products.</li> </ol>	<ul style="list-style-type: none"> <li>• Roll out new strategic plan linking to our vision, values, service standards and service commitment.</li> <li>• Continue to explore opportunities for enhanced partnership with AIRMILES to provide value to NSLC shoppers.</li> <li>• Expand access to regulated and legal cannabis in Nova Scotia.</li> <li>• Continue our regulated and legal cannabis campaign and measure for impact.</li> <li>• Open and operationalize the new Dartmouth Crossing store with an evolved Cannabis shopping experience and enhanced access to our products.</li> <li>• Continue the annual network development plan, with a focus on store remediation, accessibility,</li> </ul>

		<p>and enhancement of the Cannabis shopping experience.</p> <ul style="list-style-type: none"> <li>• Enhance mynslc.com by moving to a new, more modern online platform to improve shopper engagement and optimize the user experience for product information and home delivery.</li> </ul>
Strengthen Local partnerships within our role as a retailer and regulator	<ol style="list-style-type: none"> <li>4. Continue to build strong relationships through ongoing engagements with Local suppliers to provide local products our shared shoppers are looking for.</li> <li>5. Ensure that Local products are easy to find in our shopping channels and promote and support the Local industry within our role as a retailer.</li> <li>6. Share data and information with Local suppliers to support their ability to meet the needs of our shared shoppers.</li> </ol>	<ul style="list-style-type: none"> <li>• Continue engagement through the Local Industry Committees to facilitate communication with the local supplier community.</li> <li>• Continue to use and promote the local merchandising program in our shopping channels to make local products easier to find.</li> <li>• Continue to share data and insights that inform business decisions to engage our shared shoppers.</li> </ul>
Modernize technology at the NSLC to maintain relevance with Nova Scotians	<ol style="list-style-type: none"> <li>7. Enhance our technology solutions to modernize the shopper journey and enable our Channel and Distribution strategy.</li> <li>8. Connect shopper insights and sales data to improve decision making as a shopper-centric retailer.</li> </ol>	<ul style="list-style-type: none"> <li>• Through our technology roadmap update key information system platforms to ensure they remain sustainable, improve the efficiency of our teammates, and provide an improved shopper experience.</li> <li>• Continue to learn about the needs of our shoppers by connecting our available shopper insights to our sales data to make shopper centric, data informed decisions.</li> </ul>

# TEAM:

## Focus on our team to cultivate engagement and integrate a culture of wellbeing and belonging

STRATEGIES	ACTIONS	FY26 TACTICS
Attract, grow, and retain talent who align with our vision	<ol style="list-style-type: none"> <li>1. Continue to build our reputation as an organization that prioritizes our team’s commitment to service.</li> <li>2. Modernize our hiring processes to ensure we provide a positive and inclusive introduction to a career with the NSLC.</li> <li>3. Grow talent within our organization through continued investment in development opportunities.</li> </ol>	<ul style="list-style-type: none"> <li>• Through the launch of the new 2025-2030 Strategic plan, further integrate NSLC service standards into the day to day of our team.</li> <li>• Modernize and standardize our recruitment, selection, and onboarding experience by leveraging technology.</li> <li>• Deliver standardized orientation and foundational procedural training to ensure a consistent service experience</li> </ul>
Enhance our policies and processes to demonstrate care and connection for our team	<ol style="list-style-type: none"> <li>4. Use data and information to enhance decision making at the NSLC to benefit our team members.</li> <li>5. Ensure inclusivity and accessibility are integrated into new and existing business processes.</li> <li>6. Evolve our human resources policies to ensure they reflect the needs of our team members.</li> </ol>	<ul style="list-style-type: none"> <li>• Assess opportunities to digitize additional employee information to better utilize team insights.</li> <li>• Provide the business with process improvement resources and best practices to enhance team efficiency and productivity.</li> <li>• Review current Human Resource policies and propose plan to evolve to leading best practice.</li> </ul>
Maintain focus on employee engagement so we are considered an employer of choice	<ol style="list-style-type: none"> <li>7. Design a working environment that supports and strengthens</li> </ol>	<ul style="list-style-type: none"> <li>• Provide trauma informed education and training to build awareness and skills</li> </ul>

	<p>physical and psychological safety for our teams.</p> <p>8. Evolve methods to recognize and celebrate our team members who demonstrate our values, model our service standards, and serve our communities.</p> <p>9. Champion a culture of belonging through the continued implementation of the NSLC IDEA Roadmap.</p>	<p>that support team members in navigating challenging workplace events.</p> <ul style="list-style-type: none"> <li>• Review how we celebrate our successes and enhance our teammate recognition program.</li> <li>• Continue to build and deliver on the 2030 Accessibility plan and roadmap for the organization.</li> <li>• Assess the opportunity to develop a method to measure overall employee wellbeing.</li> <li>• Provide Diversity, Equity, Inclusivity and Accessibility training to all NSLC team members.</li> </ul>
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# COMMUNITY:

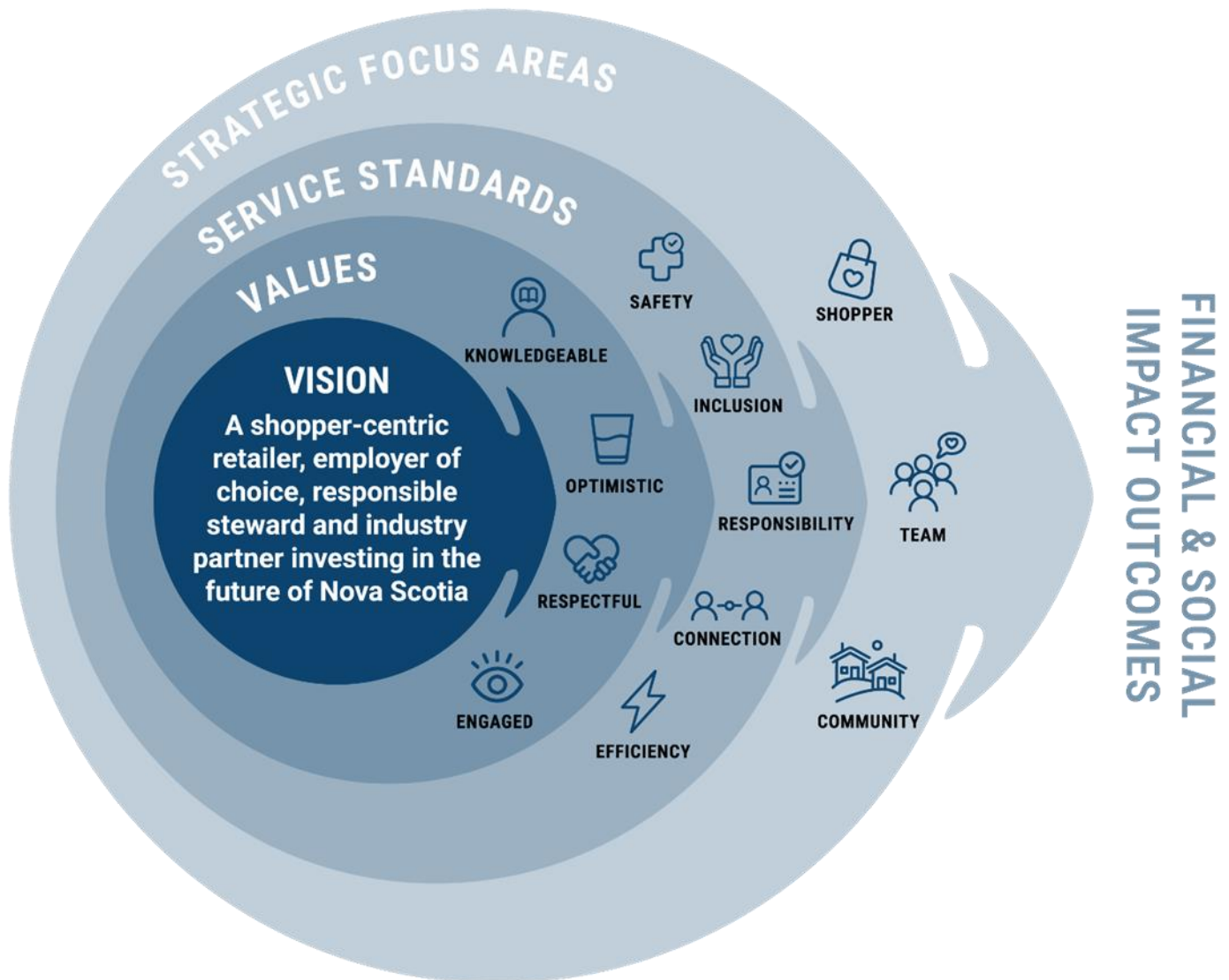
## Integrate social impact into our organizational DNA

STRATEGIES	ACTIONS	FY26 TACTICS
Maintain constant focus on responsible retailing	<ol style="list-style-type: none"> <li>1. Evolve responsible retailing training and compliance programs to reduce impacts from the sale of our products.</li> <li>2. Continued commitment to the promotion of social objectives regarding responsible consumption through the NSLC and strategic partnerships.</li> </ol>	<ul style="list-style-type: none"> <li>• Assess opportunities for a new responsible retailing training platform for supplier and wholesale partner channels.</li> <li>• Continue to promote NSLC social objectives through the “What are you Willing to Miss” as well as the “Regulated &amp; Legal Access” responsibility campaigns.</li> </ul>
Positively impact the communities where we live and work	<ol style="list-style-type: none"> <li>3. Deliver consistent financial returns to the people and communities of Nova Scotia while balancing legislative responsibilities.</li> <li>4. Invest and build partnerships in our communities that are meaningful to our shoppers, team members, and suppliers.</li> <li>5. Increase our team’s volunteerism to ensure a positive impact in Nova Scotia communities.</li> </ol>	<ul style="list-style-type: none"> <li>• Deliver annual operating income plan, providing suitable returns to the province of Nova Scotia.</li> <li>• Continue to invest in strategic partnerships in the province of Nova Scotia.</li> <li>• Continue to focus on new and existing volunteer opportunities for our teammates and promote them through the organization.</li> </ul>
Embed Sustainability priorities into business practices	<ol style="list-style-type: none"> <li>6. Work to manage our environmental impact through the NSLC’s Sustainability Program to reduce negative harms on future generations.</li> <li>7. Commit to sustainable business practices through ethical decision making and transparent disclosure.</li> </ol>	<ul style="list-style-type: none"> <li>• Implement the ESG (environmental, societal, governance) framework for the organization, including measurement and reporting.</li> <li>• Continue to assess and implement energy management opportunities by looking</li> </ul>

		<p>for renewable energy options.</p> <ul style="list-style-type: none"><li>• Reinforce the new Supplier Code of Conduct with all partners.</li><li>• Through the Technology Roadmap assess new opportunities to improve business practices and develop governance strategy.</li><li>• Assess opportunities for a new system that can effectively maintain and manage the beverage alcohol permit process.</li></ul>
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# OUR STRATEGIC FRAMEWORK

Our plan to 2030 starts with our vision. As we strive to be a shopper-centric retailer, employer of choice, responsible steward and industry partner investing in the future of Nova Scotia we will be focused on Our Shoppers, Our Team and Our Community. Our values will ground us, and our service standards will guide us in providing exceptional experiences for our shoppers and our team members.



# MEASURING OUR IMPACT:

Strategic Plan Focus Area	Metric
<b>Shopper</b>	
Shopper Satisfaction Score	90% Target
Local Engagement	Number of Formal and Informal Engagements with Local Industry
Local Access & Representation	Greater Local Listings vs. Share of Sales
Technology Transformation Roadmap	Completion of F26 Roadmap Initiatives
Financial Performance	Net Sales
<b>Team</b>	
Engagement Index: <ul style="list-style-type: none"> <li>Engagement</li> <li>Satisfaction</li> <li>Inclusivity</li> </ul>	80% Target
<b>Community</b>	
Responsible Retailing Score: We Check Compliance	90% Target
Awareness of Responsible Consumption/Safe Ride Messages	Awareness Score
Sustainability	ESG Reporting
Social Outcomes: Community Investment	Financial Investment FY26
Social Outcomes: Employee Volunteerism	Number of Team Volunteer Hours
Social & Financial Outcomes: Financial Returns Provided to the Province of Nova Scotia	Net Income

# BUDGET CONTEXT

	Actual 2020-21 \$	Actual 2021-22 \$	Actual 2022-23 \$	Actual 2023-24	Forecast 2024-25 \$	Sales (%)	Budget 2025-26 \$	Change (%)
Spirits	195,122,469	197,187,667	205,255,519	207,296,257	205,185,454		202,009,734	
Wine	158,247,330	165,617,988	172,460,431	169,702,350	169,402,923		166,745,320	
Beer	281,323,873	278,652,042	290,639,148	291,599,133	293,193,278		291,671,101	
Ready-to-drink	87,669,577	95,070,387	101,025,839	104,001,128	109,557,928		111,440,815	
Non-liquor	94,966	100,556	94,314	78,371	72,576		72,576	
Cannabis	85,987,361	101,671,218	111,082,610	120,977,277	126,455,880		132,683,643	
<b>Total Gross Sales</b>	<b>808,445,576</b>	<b>838,299,859</b>	<b>880,557,861</b>	<b>893,654,515</b>	<b>903,868,039</b>	<b>102.3%</b>	<b>904,623,187</b>	<b>0.1%</b>
Less: Discounts	15,376,558	17,846,869	19,857,039	19,196,778	20,218,322	2.3%	19,493,748	
<b>Net Sales</b>	<b>793,069,018</b>	<b>820,452,990</b>	<b>860,700,822</b>	<b>874,457,737</b>	<b>883,649,717</b>	<b>100.0%</b>	<b>885,129,439</b>	<b>0.2%</b>
Cost of Sales	387,221,273	412,773,683	432,614,853	436,372,183	441,570,054	50.0%	445,410,194	
<b>Gross Profit</b>	<b>405,847,745</b>	<b>407,679,307</b>	<b>428,085,969</b>	<b>438,085,554</b>	<b>442,079,663</b>	<b>50.0%</b>	<b>439,719,245</b>	<b>-0.5%</b>
Less: Operating Expenses	79,166,693	85,331,177	90,208,346	96,341,753	99,246,024	11.2%	101,594,667	
<b>Gross Operating Profit</b>	<b>326,681,052</b>	<b>322,348,130</b>	<b>337,877,623</b>	<b>341,743,801</b>	<b>342,833,638</b>	<b>38.8%</b>	<b>338,124,578</b>	
Less: Supply Chain	9,612,572	9,366,643	9,499,803	9,589,454	10,027,931	1.1%	9,631,930	
Corporate Services	29,655,208	32,755,417	33,739,859	35,785,962	38,807,796	4.4%	49,284,466	
Other Expenses	2,371,986	1,637,473	(90,791)	824,468	964,760	0.1%	1,023,045	
Add: Other Revenue	5,325,325	5,624,480	6,280,430	6,945,626	5,523,358	0.6%	4,772,980	
<b>Total Expenses (excl. stores)</b>	<b>36,314,440</b>	<b>38,135,053</b>	<b>36,868,441</b>	<b>39,254,258</b>	<b>44,277,129</b>	<b>5.0%</b>	<b>55,166,461</b>	
<b>Operating Income before Depreciation</b>	<b>290,366,612</b>	<b>284,213,077</b>	<b>301,009,182</b>	<b>302,489,543</b>	<b>298,556,509</b>	<b>33.8%</b>	<b>282,958,117</b>	
Less: Depreciation	15,883,908	15,559,838	16,357,867	18,719,495	18,318,461	2.1%	18,938,257	
<b>Income from Operations</b>	<b>274,482,705</b>	<b>268,653,239</b>	<b>284,651,315</b>	<b>283,770,048</b>	<b>280,238,049</b>	<b>31.7%</b>	<b>264,019,860</b>	<b>-5.8%</b>
Actuarial Loss (Gain)	1,338,300	(5,810,000)	(2,301,700)	41,379	-	0.0%	-	
<b>Comprehensive Income</b>	<b>273,144,405</b>	<b>274,463,239</b>	<b>286,953,015</b>	<b>283,728,669</b>	<b>280,238,049</b>	<b>31.7%</b>	<b>264,019,860</b>	<b>-5.8%</b>
Total Expenses (not depreciation)	115,481,133	123,466,230	127,076,787	135,596,011	143,523,153	16.2%	156,761,128	
Total Expenses	131,365,040	139,026,068	143,434,654	154,315,506	161,841,614	18.3%	175,699,385	

						Change (%)		Change (%)
<b>Volume (hectolitres)</b>								
Spirits	55,646	54,963	54,360	52,476	50,310	-7.5%	49,466	-1.7%
Wine	103,103	103,435	101,431	96,246	93,499	-7.8%	91,902	-1.7%
Beer	569,585	558,021	557,511	531,347	515,053	-7.6%	501,872	-2.6%
Ready-to-drink	120,829	131,841	132,533	129,790	133,017	0.4%	135,324	1.7%
Total	849,163	848,259	845,836	809,859	791,878	-6.4%	778,564	-1.7%
<b>Volume (Kilograms)</b>								
Cannabis	10,437	14,642	15,707	18,000	19,360	23.3%	20,157	4.1%

# Nova Scotia Power Finance Corporation

## Business Plan 2025–2026

## Section 1 – Mandate

Nova Scotia Power Finance Corporation (NSPFC) works to **ensure that the debt of Nova Scotia Power Corporation (NSPC), which is guaranteed by the Province of Nova Scotia, is discharged in an orderly and timely manner.**

By way of background, under an Asset Transfer Agreement, dated August 10, 1992, Nova Scotia Power Corporation (NSPC) transferred all its existing assets, liabilities, and equity, except for long-term debt and related sinking funds, to the privatized company Nova Scotia Power Inc. (NSPI) in exchange for matching notes receivable equivalent to the outstanding long-term debt, matching notes payable equivalent to sinking fund assets, and an amount of fully paid common shares. The common shares were sold in a secondary offering on August 12, 1992. Subsequent to the reorganization and privatization, the business activities of NSPC continued under NSPI. Concurrently, the Nova Scotia Power Corporation changed its name to NSPFC.

NSPFC retained the long-term debt, which is guaranteed by the Province of Nova Scotia, and the related sinking funds. The entire original debt of \$2,152,879,732 in Canadian dollars, guaranteed by the Province, was offset by sinking fund assets, and the balance was defeased, as per the agreed schedule and terms of the Defeasance Agreement at December 31, 1997. The process of ensuring cash and / or bonds sufficient to service and retire all outstanding NSPC debt guaranteed by the Province as the debt comes due, is known as defeasance.

In terms of the Nova Scotia Power Reorganization (1998) Act, NSPI was reorganized as a holding company, NS Power Holdings Inc., in December 1998. The holding company structure does not change the underlying obligations under the existing agreements. The holding company changed its name to Emera Incorporated on July 10, 2000.

As noted above, the sole mandate of NSPFC is to monitor the adequacy of the defeasance asset portfolio and to ensure the repayment of all NSPC debt, guaranteed by the Province of Nova Scotia, at the respective dates of each debt maturity. The last NSPC debt, guaranteed by the Province of Nova Scotia, matures February 26, 2031.

Nova Scotia Power Finance Corporation's strategic goal for the fiscal year 2025-2026 and key actions are to:

- Continue to monitor the adequacy of the defeasance portfolio and to ensure continuing progress toward elimination of NSPC debt guaranteed by the Province of Nova Scotia and defeased by NSPI.
- To review the defeasance assets to ensure that the defeasance program is positioned such that any potential capital losses are minimized and that there is a very high likelihood of the program achieving its goals.

## Section 2 – Core Responsibilities

NSPFC continues to be on target to meet its mission objective outlined above during the course of the current planning horizon.

Actions	Performance Measures
Entire outstanding debt defeased in accordance with the Defeasance Agreement.	<ul style="list-style-type: none"> <li>The Defeasance Agreement required the defeasance of a minimum of \$1,381,600,000 of outstanding NSPC debt by December 31, 1997. This minimum has already been met and surpassed, \$1,440,290,000 having been defeased by March 31, 1997. Public reporting of interim financial results through public forecast documents.</li> </ul>
Defeasance assets are adequate to ensure the repayment of all NSPC debt guaranteed by the Province of Nova Scotia.	<ul style="list-style-type: none"> <li>Outstanding par value of debt as of March 31, 2024, was \$200,000,000 denominated in Canadian dollars. Defeased assets as of March 31, 2024, had par values in excess of the outstanding par value of debt.</li> <li>As of March 31, 2024, Canadian long-term debt had a carrying value of \$285,931,000 in Canadian dollars. Canadian assets had a carrying value of \$297,552,000 in Canadian dollars. The NSPFC defeasance portfolio maintains sufficient assets to service and retire all outstanding NSPC debt, guaranteed by the Province, as the debt comes due thus rendering the guaranteed debt fully defeased.</li> <li>The adequacy of defeasance assets to fully repay all the outstanding NSPC debt guaranteed by the Province is verified by the auditing firm of Deloitte.</li> </ul>

NSPFC has no employees. NSPI executes necessary transactions to create and maintain the defeasance portfolio. The monitoring of NSPI debt defeasance is performed by a board of directors, appointed by the Government of Nova Scotia, with staff support from the Nova Scotia Department of Finance and Treasury Board. The accounting firm of Deloitte verifies the defeasance assets arranged by NSPC are sufficient to fully defease the outstanding NSPC debt guaranteed by the Province. Under the terms of the privatization agreements, NSPI is responsible for the payment of all NSPFC expenses.



Nova Scotia Provincial  
Housing Agency

## 2025-2026 BUSINESS PLAN

## About Nova Scotia Provincial Housing Agency

The Nova Scotia Provincial Housing Agency (NSPHA), was established on December 1, 2022, under the [Housing Supply and Services Act](#), with a mandate to maintain, manage and operate provincially owned public housing for low-income Nova Scotians.

Nova Scotia has approximately 12,200 public housing units which provide homes for more than 20,000 Nova Scotians. Households pay rent-g geared-to-income (RGI) based on their household income and composition and never pay more than 30% of their income in rent.

As a Crown corporation, we support Nova Scotians and the priorities of the Government of Nova Scotia by collaborating with the Department of Growth and Development, other departments and levels of government as well as private and community partners to ensure as many Nova Scotians as possible have a safe place to call home. The work we do delivers on the goals and objectives of the provincial housing plan, [Our Homes, Action for Housing](#), specifically in the areas of repairing and upgrading affordable housing to help people remain in homes, making provincially owned housing more accessible for people and climate friendly and increasing housing capacity and supply.

This annual business plan represents the third year of our 2023-2028 Strategic Plan, [A New Path Forward](#), rooted in NSPHA's mission, vision, values and performance goals across four priority areas:

- client service
- operations and asset management
- governance and accountability
- talent management

It details ongoing and planned initiatives to enhance client service, move applicants off the waitlist and into homes faster and modernize and preserve existing units to ensure tenant safety and improve tenant comfort. Additionally, it underscores action the Province is taking to provide housing for more than 1,300 Nova Scotians by building 515 new public housing units in communities across the province.

## Our Mandate

Nova Scotia Provincial Housing Agency is dedicated to maintaining, managing and operating safe and suitable subsidized housing for low-income Nova Scotians. We are committed to providing exceptional client service and property management.



### Our Mission

Improve the delivery of public housing so more Nova Scotians have a place to call home.



### Our Vision

Make a difference in the lives of those we serve and be recognized as leaders in how we deliver our services.

## Our Values

### Quality

We follow consistent processes that reflect feedback, evidence, innovation and best practice.

### Respect

We listen and demonstrate empathy, foster inclusion and diversity, welcome our differences and work to ensure everyone feels valued.

### Accountability

We have clarity on our roles and responsibilities, enabling us to be accountable to each other, our clients and the public.

### Communication

We strive for clear, open, honest communication and foster a safe space for respectful and constructive feedback.

### Teamwork and Collaboration

We are better when we work together. We ensure all voices are heard, collaborate with our partners, celebrate wins and support each other to learn and do better if we make mistakes.

## Strategic Priorities

### CLIENT SERVICE

We will deepen our client focus and improve client experience.

- Conduct a tenant engagement survey to inform NSPHA's Tenant Engagement Strategy, measure tenant satisfaction and establish baseline data for client service standards.
- Continue to advance an Agency-wide approach to ensuring consistent documentation, tracking and resolution of tenant complaints.

### BUILDING INFRASTRUCTURE, ASSET MANAGEMENT AND OPERATIONS

We will invest strategically in our housing assets so that Nova Scotians we serve have a place to call home now and into the future.

- Support site selection for the 242 new public housing units announced in February 2025, which will provide safe, affordable homes for approximately 600 more Nova Scotians. Combined with the 273 units, including 51 modular homes, announced in the last 18 months, this brings the total number of new public housing units planned, completed or under construction to 515, providing homes for a total of 1,300 Nova Scotians.
- Continue to preserve existing units to maximize the useful life of the public housing portfolio, improve energy efficiency and ensure tenants remain safe and comfortable in their homes.
- Develop a preventative maintenance program that ensures tenant safety, reduces vacancies and moves people into homes faster.
- Enhance our health and safety program, ensuring compliance with regulatory standards and providing mandatory training to create a safer environment for our tenants and staff.

### CORPORATE GOVERNANCE AND ACCOUNTABILITY

We will deliver improved oversight and management of public housing.

- Collaborate with the Department of Growth and Development, as well as other government and community partners, to modernize NSPHA policies and procedures, improving fairness and consistency in the delivery of public housing across the province.
- Establish a data governance framework and IT systems training program to enhance data quality, monitor performance and improve accountability.
- Continue making strategic investments in IT software to improve data integrity and enhance operations and client service.
- Develop NSPHA's first three-year (2026-2029) Accessibility Plan to identify, prevent and reduce barriers to our program, services and infrastructure.

## TALENT MANAGEMENT

We will attract and retain top talent.

- Continue to enhance our performance evaluation program, assessing employee strengths, identifying areas for improvement and providing targeted training to support employee development and continuous improvement.
- Deliver a leadership development program that empowers leaders within the Agency with the strategies they need to motivate teams, navigate change and drive sustainable success.
- Continue to enforce our Conflict of Interest and Fraud policies, including mandatory training, to proactively manage risks, uphold integrity and build trust.

## Goals for 2025-2026

### Client Service

- Metrics developed and implemented to measure tenant satisfaction with NSPHA and its services.

### Building Infrastructure, Asset Management and Operations

- Complete construction of 79 public housing units, in addition to the 25 completed in fiscal year 2024-2025, for a total of 104 out of the announced 515 new units.
- 100% of safety issues identified in audits or inspections addressed within 30 days.

### Corporate Governance and Accountability

- Benchmark participation rate established for business process and IT systems training.
- Goals and commitments established under NSPHA's first Accessibility Plan.

### Talent Management

- 100% completion of employee performance evaluations.
- 100% compliance with mandatory Conflict of Interest training.
- 100% compliance with mandatory Fraud training.

## NSPHA 2025-2026 Financial Summary

(In thousands of dollars)

	<b>2024-25 Estimate</b>	<b>2024-25 Forecast</b>	<b>2025-26 Estimate</b>
<b>Revenue</b>			
Tenant rent revenue	\$ 68,551	\$ 72,482	\$ 72,259
Other	5,887	5,964	6,696
Provincial (Operating)	81,685	91,445	94,889
Provincial (TCA Grant)	2,700	1,200	2,508
<b>Total Revenue</b>	<b>\$ 158,823</b>	<b>\$ 171,091</b>	<b>\$ 176,352</b>
<b>Expenses</b>			
Utilities	\$ 27,554	\$ 28,664	\$ 31,445
Maintenance	66,281	75,754	78,744
Administration & Other	12,383	12,097	11,798
Property tax	13,036	13,907	14,881
Wages & Benefits	38,460	40,683	38,460
<b>Total Expenses</b>	<b>\$ 157,714</b>	<b>\$ 171,105</b>	<b>\$ 175,328</b>
<b>Annual Surplus</b>	<b>\$ 1,109</b>	<b>\$ (14)</b>	<b>\$ 1,024</b>



NOVA SCOTIA  
PUBLIC  
PROSECUTION  
SERVICE

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## **Business Plan**

2025/26

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## Mandate

In Nova Scotia all prosecutions for criminal and provincial offences are brought in the name of the Crown, because the Crown is responsible for bringing before the courts those accused of prohibited conduct that adversely affects the safety and well-being of the community.

The mandate of this prosecution service is to ensure fair and equal treatment in the prosecution of offences.

All prosecutions within the jurisdiction of the Attorney General of Nova Scotia are the responsibility of the Director of Public Prosecutions and are conducted by the Crown attorneys of the Public Prosecution Service independently of the Attorney General. The only limitation on the operational independence of the Director of Public Prosecutions arises when the Attorney General issues written instructions to the Director of Public Prosecutions. These instructions are binding and must be made public. This procedure preserves the ultimate prosecutorial authority of the Attorney General. It is a means of ensuring accountability to the electorate for the manner in which public prosecutions are conducted.

## Core Business Functions

The Public Prosecution Service's core business functions are:

- to represent the Crown in the conduct of criminal matters and quasi-criminal matters before all levels of court
- to represent the Crown in the conduct of criminal and quasi-criminal appeals before all levels of court
- to provide legal advice and assistance to the police and provincial law enforcement officers at their request
- to participate in the development of criminal law policy and criminal prosecutions policy

## Priorities/Activities/Initiatives for 2025-26

### Responding to the Jordan Decision

- In July 2016, the Supreme Court of Canada rendered a judgement in the appeal of *R. v. Jordan* which set new rules for an accused's right to be tried within a reasonable time period.
- The Intake teams in the Dartmouth and Halifax offices of the PPS have been made permanent and are an integral part of the PPS' strategy to reduce delay and backlogs by:
  - ✓ Increasing early resolution of files.
  - ✓ Identifying and addressing files with realistic prospect of conviction issues.
  - ✓ Improving the quality of files being set for trial.
  - ✓ Lowering the number of court appearances on the routine criminal files.
  - ✓ Referring cases to restorative justice.

- ✓ Formulating and passing onto defence counsel early resolutions to avoid wasting trial time.
- ✓ The PPS tracks the number of cases that go through the Intake Teams and will continue to do so.
- In the 2024-25 Fiscal Year, 11 new Crown Attorneys were added to the PPS complement. These positions have enabled a quicker review and assessment of cases.
- Members of the PPS continue to serve on various stakeholder committees working collaboratively to create justice efficiencies.

### Digital Transformation

- On April 1, 2024, the PPS rolled out a new Digital Case Management System (DCMS) that dramatically changed how the PPS does business.
- The PPS worked with the Department of Cyber Security and Digital Solutions (CSDS) to develop the DCMS and will continue to work with CSDS over the coming fiscal years to expand the capabilities of this system.
- The DCMS was needed to transform the PPS into a modern service. DCMS will:
  - ✓ Enable prosecutors to access, store and retrieve files digitally replacing the massive amount of paper files;
  - ✓ Enable digital storage reducing the need for space and the costs associated with storage of paper files;
  - ✓ Address the exponential increase in digital evidence provided by enforcement agencies (e.g., body worn cameras, 911 calls, cell phone data and video, video surveillance);
  - ✓ Adapt to emerging technology sources and meet new user and stakeholder needs.
- Digital evidence is now received from enforcement agencies to be shared with or “disclosed” to the defence.
- The efficiencies achieved in the electronic transfer of files from the police to the PPS and from the PPS to defence counsel has improved access to justice and reduced needless and inefficient court appearances.
- Providing disclosure more efficiently and reducing court appearances will enhance the ability of the PPS to bring an accused to trial within a reasonable time as is required by the Charter of Rights and Freedoms.
- The DCMS will also provide more efficiencies with our current and new bail courts. Digitizing warrant files and bail files will give the Courts and Crown Attorneys the access to important information quickly and reliably.

### Fair Treatment of African Nova Scotians and People of African Descent in Criminal Prosecutions

- In 2018, the PPS released a policy on the Fair Treatment of Indigenous Persons in Criminal Prosecutions.

- In 2023-24, the PPS finalized the policy for the Fair Treatment of African Nova Scotians and People of African Descent in Criminal Prosecutions and the policy was launched on February 28, 2024.
- The aim of the policy is to assist Crown Attorneys with step-by-step guidance in performing culturally competent prosecutions.
- Staff training on this policy will be on-going.
- In 2024-25, four (4) of the new Crown Attorney positions were designated as diversity positions.
- The PPS will continue to support access to training and opportunities in management for racialized employees.

### Specialized Prosecutions

- The PPS has a number of Specialized Crown Attorneys who focus primarily on complex, technical and traumatic prosecutions in areas such as:
  - ♦ Human Trafficking
  - ♦ Sexual Assault
  - ♦ Internet Child Exploitation (ICE)
  - ♦ Domestic Violence
  - ♦ Wellness Court
  - ♦ Cyber Crime
  - ♦ Occupational Health & Safety (OH&S)
  - ♦ Environment
- Specialized Crown Attorneys not only carry a full caseload but also provide advice and training to other Crown Attorneys and policing agencies.
- In 2024-25, the PPS started a Guns and Gangs Prosecution Team to deal with the increase in gun crime in Nova Scotia. The funding for this prosecution team was provided as part of a grant the Province of Nova Scotia received from the federal government's "Initiative to Take Action Against Gun and Gang Violence" being administered by Public Safety Canada.
- The PPS will continue to support these specialized Crown Attorneys and identify further resources required to continue prosecuting these types of offences.

## Financial Summary

**Departmental Expenses Summary  
(\$ thousands)**

<b><u>Programs and Services</u></b>	<b><u>2024-2025 Estimate</u></b>	<b><u>2024-2025 Forecast</u></b>	<b><u>2025-2026 Estimate</u></b>
Head Office	4,410	4,474	4,670
Cape Breton Region	4,511	4,432	4,404
Central Region	4,157	4,386	4,369
Halifax Region	10,621	10,472	10,114
Western Region	4,136	3,805	4,060
Appeals & Special Prosecutions	4,240	4,506	4,475
<b>Total - Departmental Expenses</b>	<b><u>32,075</u></b>	<b><u>32,075</u></b>	<b><u>32,092</u></b>
<b>Ordinary Recoveries</b>	<b>403</b>	<b>363</b>	<b>403</b>
<b><u>Funded Staff (# of FTEs)</u></b>			
<b>Department Funded Staff</b>	<b>208.8</b>	<b>188.3</b>	<b>208.8</b>

**Note:**

For Ordinary Revenues, see Estimates and Supplementary Detail Book, Chapter 2  
 For TCA Purchase Requirements, see Estimates and Supplementary Detail Book,  
 Chapter 1



## **SECURITIES COMMISSION**

Annual Business Plan 2025-2026

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## MESSAGE FROM THE CHAIR AND CEO

The upcoming year promises to be another exceptionally busy one for the Nova Scotia Securities Commission (the Commission).

Investor misinformation and frauds continue to proliferate and harm innocent investors. The Commission, together with the other members of the Canadian Securities Administrators (CSA), intends to intensify efforts to counteract fraudulent activities by developing stronger relationships with other law enforcement agencies, improving inter-agency information sharing and investing in new technology that assists with identifying and shutting down bad actors.

Jurisdictional limitations (for example, many of the perpetrators reside outside Canada, beyond the reach of law enforcement and securities regulators) make it difficult to eliminate these threats entirely. Awareness and vigilance are therefore key to minimizing harm to investors. We will continue to provide warnings and cautions about known fraudulent activities. In addition, we will look for new ways to engage the public in understanding and identifying capital market risks. Since crypto assets are particularly vulnerable to fraudulent activities, in 2023/24 we developed a broad public campaign inviting engagement with our “Nova Crypto” website – designed specifically to educate the public about the hallmarks of fraudulent crypto asset investment opportunities. The campaign was well received and we are exploring other options for expanding the reach of these important efforts. In addition, we’ll continue our investor education efforts in basic capital market information and financial and investing literacy.

The Commission’s mandate includes fostering capital formation (when not inconsistent with investor protection) and we work regularly with the CSA to harmonize the securities regulatory landscape across Canada as much as possible. Canadian capital markets interact closely with those in other jurisdictions, particularly the United States. Recent political changes in the United States, together with market and economic uncertainty, mean that regulatory initiatives currently underway will need to be assessed against international developments. Any changes to the Canadian regulatory landscape should not place Canadian issuers, and the Canadian capital markets, at a competitive disadvantage vis-à-vis their international peers.

The Commission leverages its annual budget of \$3.4 million to generate approximately \$23 million in revenue. The increasing complexity of capital market regulation, including the potential impact of artificial intelligence, increased sophistication of fraudulent actors and rising political and economic uncertainty means that we will take specific and targeted action in those areas where we can most effectively protect investors while encouraging an efficient and fair capital market.

Valerie Seager  
Chair and Chief Executive Officer

## MANDATE

The Commission is an independent regulatory authority and quasi-judicial tribunal created by the *Securities Act*. The Commission's mandate is to provide investors with protection from practices and activities that tend to undermine investor confidence in the fairness and efficiency of capital markets and, to the extent not inconsistent with an adequate level of investor protection, to foster the process of capital formation.

The Commission undertakes the oversight of Nova Scotia's capital markets and the fulfillment of its mandate by:

- establishing rules and policies relating to the regulation of the securities industry in Nova Scotia, including participating in coordinated policy development with other Canadian securities regulators;
- licensing securities industry professionals and conducting compliance reviews of market participants registered in Nova Scotia;
- reviewing prospectuses and offering documents in connection with public offerings of securities;
- monitoring local media and social media platforms for evidence of potential fraud and other illegal activities;
- investigating complaints from the public and from Canadian and international regulators and enforcing Nova Scotia securities laws; and
- educating Nova Scotians through a variety of investor education programs.

## CORE RESPONSIBILITIES / SERVICES

With a staff of 20 and a budget of \$3.4 million, the Commission performs the "Core Responsibilities and Services" outlined in Appendix A using strategies to advance the regulatory needs of Nova Scotia investors and businesses effectively and efficiently.

The Commission acts independently and, where warranted, pursues harmonized rules and programs in collaboration with other members of the Canadian Securities Administrators (CSA) to facilitate capital formation while, at the same time, providing investor protection. The CSA is an umbrella organization under which the provincial and territorial securities regulators work together to foster national harmonization, investor protection, effective enforcement, and regulatory burden reduction.

## PRIORITIES FOR 2025-2026

**Goal #1:** Enhance front-end initiatives to reduce the need for taking enforcement action after irreversible losses occur.

**Goal #2:** Monitor for, identify and investigate securities market violations and take enforcement action to terminate and deter unlawful conduct in Nova Scotia.

**Outcome:** Enhanced protection of Nova Scotia investors.

## Actions:

- Promote and employ investor education initiatives aimed at targeted audiences (including young investors and seniors), and focus on emerging issues affecting retail investors that include:
  - advocating for financial literacy programs;
  - an increased interest in “DIY” investing;
  - online securities and derivative-related fraud, pump-and-dump schemes, and unreliable solicitations and stock market promotion in social media; and
  - a proliferation of scams involving crypto assets, including those involving access to crypto wallets and remote access to victims’ computers.
  
- In collaboration with the CSA, work to improve the client-registrant relationship by:
  - ensuring rule amendments relating to conflicts of interest, know-your-client (KYC), know your product (KYP), suitability and relationship disclosure information (the Client Focused Reforms) are followed by registrants;
  - amending National Instrument 81-105 *Mutual Fund Sales Practices* to clarify the circumstances in which a principal distributor model should be available; and
  - strengthening the Ombudsman for Banking Services and Investments as an independent dispute resolution service provider by developing and recommending a binding authority framework that is fair, efficient, and accessible for investors and firms.
  
- Enhance information and intelligence sharing by advocating for greater sharing among government and regulatory agencies of information about investor losses, and coordinate enforcement activities to enhance enforcement effectiveness against crypto asset fraud, insider trading and market manipulation.
  
- Monitor and track behaviors in the Nova Scotia market and publish cautions and alerts to notify Nova Scotians about improbable high-return and no-risk investment schemes, activities in violation of registration requirements and potentially fraudulent activities and seek expanded online audiences through social media platforms.
  
- Pursue front-end disruption of activities that violate Nova Scotia securities laws, including disabling infringing websites, and seeking the removal of online public solicitations for investments through social media and other advertising services.
  
- Pursue efforts to collaborate with border authorities and other government law enforcement agencies, such as the Nova Scotia Public Prosecution Service and the RCMP, relating to the Commission’s enforcement activities.

- Explore and adopt technology and virtual tools to assist in the advancement of investigations and hearings to ensure enforcement matters are effectively and efficiently advanced.
- Support efforts to amend the federal *Bankruptcy and Insolvency Act* to ensure that financial sanctions of securities commissions and related administrative tribunals are exempt from bankruptcy discharge, in light of the Supreme Court of Canada's decision in *Poonian vs British Columbia Securities Commission*.

**Goal #3:** Address emerging issues and trends that affect Nova Scotians.

**Outcome:** Changes in the capital markets and regulatory regime are addressed in a timely manner.

- Actions:**
- Explore and implement technological tools to monitor emerging trends and improve efficiencies and evidence gathering and analysis.
  - Ensure that continued expertise and analytical capacity is available by hiring and retaining professional staff with specialized skills and experience, through training and professional development.
  - Plan *Nova Scotia Capital Markets 2026*, a bi-annual public forum to explore the latest trends, challenges and developments within Nova Scotia's capital markets.
  - Collaborate with the CSA jurisdictions by:
    - identifying and responding to emerging issues and threats, including those likely to develop from artificial intelligence, and coordinating efforts and expertise to minimize and deter threats to capital markets and investors;
    - considering new disclosure requirements for reporting issuers on environmental, social and governance disclosures and practices, including sustainability standards for climate related matters and diversity on boards and in executive management, including carefully considering developments in the United States;
    - investigating and developing rules and policies regarding reporting issuers' and promoters' conduct and promotional activities;
    - reviewing the early warning reporting regime to determine if amendments are necessary, including regarding the appropriate scope and timing of disclosure requirements concerning equity derivatives, acquirers' plans and future intentions, and the five percent market purchase rule for bidders while a take-over bid is outstanding;
    - participating on the CSA Task Force that oversees the registration of crypto asset trading platforms in Canada, including developing rules and policies for safe custody of digital assets, strengthening bankruptcy protection, stablecoin requirements, insurance and proficiency and trustworthiness measures for ownership and management; and

- monitoring regulatory developments in other jurisdictions to ensure Canadian capital markets remain protective yet function harmoniously with other global regulatory trends.
- Incorporate Indigenous issues and perspective in policy and rule development in coordination with other CSA members.
- Continue to review and seek comments on the rules applicable to Community Economic Development Corporations in Nova Scotia and update the regulatory requirements to be consistent with policy developments and in harmonization with other securities requirements applicable to capital raising exemptions.

**Goal #4:**

Continue to work with the CSA to reduce regulatory burden for market participants and ensure requirements are appropriate, necessary, and relevant to capital market participants in Nova Scotia.

**Outcome:**

Regulatory burden on securities industry participants is reduced.

**Actions:**

- Develop and implement changes to certain capital raising and continuous disclosure rules to reduce duplication and regulatory burden, including:
  - amendments to the shelf prospectus system for large well-known seasoned reporting issues; and
  - alternative forms of delivery of prospectus and continuous disclosure documents.

Dated: March 27, 2025

## APPENDIX A

Core Responsibilities and Services of the Commission include the following proactive and reactive activities:

### Proactive:<sup>1</sup>

- Licensing of securities industry professionals (2,490 in 2023-24);
- Reviewing prospectuses in connection with proposed public offerings of securities (3 in 2023-24) and continuous disclosure (10 in 2023-24)<sup>2</sup> by Nova Scotia's public companies;
- Reviewing offering documents (9 in 2023-24) prepared by issuers pursuant to the Community Economic Development Corporations Regulations;
- Carrying out targeted compliance reviews (6 in 2023-24) of investment industry firms registered in Nova Scotia and investment industry professionals;
- Overseeing the work of the Canadian Investment Regulatory Organization involved in the protection of Canadian investors in Nova Scotia;
- Educating Nova Scotia investors and potential investors through a variety of investor education programs;
- Educating Nova Scotia small businesses about the programs and exemptions available to them to raise capital and the functioning of the Province's capital markets;
- Establishing rules and policies relating to the regulation of the securities industry in Nova Scotia;
- Participating in coordinated policy development with other Canadian securities regulators through participation in the work of the CSA;
- Engaging in early disruption efforts and information sharing on a local, national and global level;
- Publishing alerts and cautions to warn investors about issuers and promoters known to be or suspected of offering unlawful investment schemes to Nova Scotia residents;
- Monitoring media and social media content available to Nova Scotians for potential fraudulent and other illegal investment solicitation activities;
- Ensuring timely and responsible execution of the Commission's core responsibilities; and
- Researching and surveying needs and priorities to adjust regulation to new developments and technologies.

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<sup>1</sup> As the 2024-25 fiscal year has not yet ended, statistics relate to fiscal 2023-24.

<sup>2</sup> Where the Commission is the principal regulator.

Reactive:<sup>3</sup>

- Reviewing and adjudicating exemption applications from the requirements of Nova Scotia securities laws where the Commission was the principal regulator (2 in 2023-24) and where the Commission was part of a coordinated review but was not the principal regulator (19 in 2023-24);
- Issuing cease trade orders for failure to comply with Nova Scotia securities laws' continuous disclosure requirements (3 in 2023-24); and
- Responding to and investigating complaints from various sources (160 in 2023-24)<sup>4</sup> and carrying out fair and timely enforcement of Nova Scotia securities laws to prevent and deter unlawful activities.

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<sup>3</sup> As the 2024-25 fiscal year has not yet ended, statistics relate to fiscal 2023-24.

<sup>4</sup> The fiscal year opened with 63 active investigations. 97 new matters were responded to and investigated.

## BUDGET CONTEXT

<b>Nova Scotia Securities Commission</b>			
	<b>2024-25 Estimate</b>	<b>2024-25 Forecast</b>	<b>2025-26 Estimate</b>
<b>Programs Expenses</b>	(\$thousands)	(\$thousands)	(\$thousands)
Administration	3,271	3,271	3,429
<b>Total Program Expenses</b>	<b>3,271</b>	<b>3,271</b>	<b>3,429</b>
<b>Additional Information:</b>			
Ordinary Revenue	22,643	22,678	22,998
Fees and Other Charges	0	0	0
Ordinary Recoveries	0	0	0
<b>Provincial Funded Staff (FTEs) Net</b>	<b>20.0</b>	<b>18.4</b>	<b>20.0</b>



# 2025-26 Business Plan



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## Letter from the Minister and CEO

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We are pleased to present the 2025-26 Business Plan for Perennia Food and Agriculture Corporation, Nova Scotia's food development agency.

The province's agriculture, fisheries and aquaculture, and food and beverage processing sectors are major economic drivers in our rural, coastal and urban communities. Perennia takes great pride in supporting these businesses through a wide range of integrated technical services, applied research, training, and funding programs.

Perennia works with clients in horticulture, livestock, shellfish, finfish, marine plants, cannabis, quality and food safety, testing and product development. Perennia also works in partnership with several provincial departments to support government priorities.

Our mandate is to use our technical expertise in food production to support resiliency, transformation and economic development in Nova Scotia's agriculture, seafood, food and beverage sectors.

In 2025-26, we will be focusing on the following strategic areas in support of that mandate:

- Enhancing industry knowledge and skills
- Supporting resiliency in our changing climate
- Supporting the production of local foods and beverages.

We are excited to undertake a vast number of initiatives in 2025-26 to support Nova Scotia being recognized as a world leader in producing innovative, diverse, environmentally responsible, safe food of impeccable quality.

*original signed by*

**The Honourable Greg Morrow**  
**Minister of Agriculture**

*original signed by*

**Lynne Godlien**  
**CEO**



# Strategic Goals, Initiatives and Outcomes

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## Strategic Goal #1

### Expand Industry Knowledge and Skills

Sharing knowledge and information through various means to help industry and businesses reach their goals has always been a fundamental pillar of Perennia's mandate. In 2025-26, we will focus on consolidating our extensive resources and training opportunities on one platform to support easy and quick access for online visitors. We will also continue to pursue new ways to offer training, focusing on online self-directed courses that can be taken anytime, anywhere.

New entrants in the agriculture and processing sectors have specific core knowledge needs. We will address these through new courses addressing seafood and agriculture fundamentals, food quality and safety principles and how to create a successful food or beverage product. We also recognize the need to start nurturing the next generation of technical specialists to support our food sectors in the future. We will investigate the best way to provide students with opportunities to get real-world, applied work experience at Perennia.

### Easier access to resources and training

- Redesign the Perennia primary website focusing on our services and moving all resources and training opportunities to our online library and training portal - Perennia Academy; promote Perennia Academy as one of the most comprehensive destinations for food-based information and knowledge in the region
- Launch a no-cost account function across all Perennia websites enabling users to save content to their own library for easy future reference

### Strengthen industry core knowledge

- Focus on increasing the knowledge and skills of producers in nutrient and pest management under the Province's Agriculture Production Extension Program
- Host one educational trip for agri-businesses to learn about new practices that can be successfully adopted in Nova Scotia to enhance their businesses
- Develop up to three courses to introduce quality and food safety principles and best practices to new farmers, seafood companies and food and beverage processors
- Develop an online course on how to successfully create a food or beverage product
- Produce new resources for greenhouse growers and the seafood industry
- Expand the Seafood Accelerator Program providing technical advice, food safety certification, and new product development supports to meet requirements to access new markets



### Increase training options

- Develop a comprehensive online food handlers' course to provide a local option for Nova Scotia food businesses and eating establishments
- Develop an in-depth Food Safety Quality Assurance Professional course with a coaching support component in response to industry demand
- Create online courses for established food businesses on Good Manufacturing Practices for Employees and Good Agricultural Practices for Employees
- Implement a new multi-year training partnership with Food and Beverage Atlantic for food and beverage processors

### The next generation

- Investigate collaborations with post-secondary educational institutions to support research projects and educational programming for students
- Use our agriculture, seafood, and food-based knowledge to drive economic growth focusing on diversity, equity, and inclusion in these sectors
- Communicate the importance of our seafood sectors to the public, specifically to school-age children, through the delivery of the Marine Education Strategy and expansion to grades 7-12 and the addition of resources on aquaculture

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## Strategic Goal #2

### Address Our Changing Climate

For several years, Perennia has been working with the agriculture, aquaculture, fisheries, and processing sectors to mitigate and adapt to our changing climate. In 2025-26 we will continue to address current and future impacts on Nova Scotia's food-based businesses through our specialist teams and programs.

Major initiatives include delivering the second phase of the federal On-Farm Climate Action Fund program to increase the amount of carbon sequestered by agriculture. We will continue to implement the Climate Adaptation Leadership Program with the Department of Agriculture and Department of Environment and Climate Change to prepare three commodities for climate change.

With the Department of Fisheries and Aquaculture, we will also work to expand the marine Coastal Monitoring Program through Perennia's Centre for Marine Applied Research (CMAR) to offer more data on our inshore waters to support management and business decisions. CMAR is also helping to prepare the seafood sector to adapt to the impacts of climate change by completing climate change vulnerability assessments of our provincial aquaculture industry and on specific coastal infrastructure critical to the seafood sector.

Over the past several years the Province has invested in a comprehensive agriculture weather station network. In 2025-26 we will develop a maintenance program for the network. We will be exploring the opportunity for a greenhouse testing and applied research space to test new varieties, production practices, energy sources, and equipment to be able to share information that can help future-proof Nova Scotia's horticulture crops.

### Land Resiliency and Sustainability

- Deliver the first year of a new three-year \$11.2 million federal On-Farm Climate Action Fund
- Complete climate adaptation strategies with associations representing wild blueberries, beekeeping, and tree fruits as part of Nova Scotia's Climate Action Plan

- Work with the Nova Scotia Department of Agriculture and the Nova Scotia Federation of Agriculture to pilot the use of modelling software to estimate greenhouse gas emissions and changes in soil carbon on dairy farms as part of the Province’s Agriculture Environmental Program
- Explore the opportunity for a research greenhouse to test new crops, varieties, and controlled-environmental practices as changes to food production become more necessary with climate changes
- Support and strengthen the agriculture weather station network by developing a long-term maintenance plan
- Develop and launch industry decision support tools on the Farm Data Tools platform for wild blueberries and livestock through association and government partnerships and collaboration

### Marine resiliency and sustainability

- Support and increase the spatial coverage of the Coastal Monitoring Program’s water quality data collection by developing a long-term maintenance plan
- Support the seafood sector to identify areas where it can take appropriate actions and grow adaptive capacity to prepare for immediate and long-term opportunities and impacts associated with climate change.
- Investigate support for working on shellfish disease surveillance and examining disease interactions with environmental factors and climate change impacts
- Support waste reduction and by-product utilization in the fisheries and aquaculture sectors by exploring commercialization opportunities and producing product prototypes

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## Strategic Goal #3

### Support Local Food Production

A key benefit of working with Perennia is the integrated and multiple ways we can support local food production. We work on important development projects with provincial departments and stakeholders and offer services that can address a broad range of food business needs. In 2025-26, we will focus on completing work on the Province’s Beef Initiative to increase the amount of beef produced and processed for the local market, support aquaculture development and increase capacity in the private sector to fully commercialize seal products. We will also explore undertaking two fundamental projects for the future of our agriculture sectors – determining and maintaining up-to-date cost of production information and launching a comprehensive program of integrated pest management to proactively identify new insects, viruses and bacteria, and begin immediate mitigation strategies to ward off extensive crop loss.

In 2025-26 we will also increase easier access to our technical specialists. Often food businesses only need a brief conversation or one key piece of information to overcome a barrier with their product or process, such as the need to decrease the temperature of a food product to safely package. We will highlight our specialists’ availability to offer one-on-one technical advice to farmers, seafood/aquaculture businesses, and food and beverage processors under our various provincial programs at no charge. This will be offered in person, on-site, by phone, email, and text. We will also be completing the integration of our lab services to offer comprehensive testing to the agriculture, fisheries, cannabis, and food and beverage sectors. This will include identifying and implementing new tests that are currently not available in the province that can decrease shipping costs and turnaround times.



### **Nova Scotia Beef Initiative**

- Complete research on optimal diet and cost of production and implement a pilot feed lot project to determine best practices to grow and process more cattle in Nova Scotia for local consumers
- Increase awareness in the cow-calf sector of the importance of benchmarking as a driver of profitability

### **Foundational initiatives**

- Explore funding opportunities for the development and maintenance of cost of production models for all major agricultural commodities and shellfish aquaculture farms in the province
- Pursue the opportunity to implement an integrated pest management program to identify new and emerging pests and diseases to the province to future-proof key horticulture crops for consumers and field crops as essential livestock feed

### **Commercial seal industry**

- Support an industry-led path to commercialize seal products with Indigenous partners
- Support seal processors and harvesters in pursuing new economic opportunities related to full utilization of the resource

### **Aquaculture development**

- Develop resources as a guide to using the Coastal Classification System, a tool that will map all of Nova Scotia's coastline to highlight areas that may be suitable for different types of aquaculture development, and explore opportunities to maintain and expand the system
- Continue to support advanced aquaculture planning and best practices through leading research and data collection initiatives
- Lead projects for advanced modeling of coastal regions to more accurately predict aquaculture influences on the marine environment.
- Help coordinate the regional research and development response to emerging shellfish aquaculture diseases.

### **Technical advice and testing**

- Launch a new technical questions service for agri-food and seafood companies to ask Perennia specialists about product development and improvement and quality and food safety at no cost under:
  - our Food Ventures Program funded under the federal-provincial Sustainable Canadian Agricultural Partnership
  - the enhanced Seafood Accelerator Program funded by the Nova Scotia Department of Fisheries and Aquaculture
- Further integrate our lab services in food, plants, and cannabis testing into one team to enhance services and tests for industry, and continue to explore new testing opportunities to benefit Nova Scotia producers and food and beverage processors that lower costs and turnaround times



## Outcomes

<b>Expand Industry Knowledge and Skills</b>	<p>Main website redesigned and all agriculture and seafood resources on Perennia Academy</p> <p>Baseline established for online client accounts created</p> <p>Maximum of 6 new courses created and offered or online</p> <p>80 per cent satisfaction rating of higher for all training, field days, webinars and workshops</p> <p>Partnership created with Food and Beverage Atlantic for training</p> <p>Marine Education Strategy for school-aged children developed</p>
<b>Address Our Changing Climate</b>	<p>70 per cent of funding under the On-Farm Climate Action Fund program distributed to eligible producers</p> <p>Climate mitigation strategies created with associations representing wild blueberries, tree fruits and bees</p> <p>Three new online weather-related tools developed for Farm Data Tools website</p> <p>Long term maintenance plan developed for the Coastal Monitoring Program</p> <p>One new agriculture or seafood by-products utilization project funded focusing on commercializing a new product</p>
<b>Support Local Food Production</b>	<p>80 per cent of financial support available through the Food Ventures and Seafood Accelerator programs dispersed to eligible farms and food and beverage processors</p> <p>Project launched to co-ordinate regional research and development response to emerging shellfish aquaculture diseases</p> <p>Develop or improve eight local food and beverage products</p> <p>Seal sector development and commercialization initiatives turned over to industry</p> <p>Complete deliverables under the province's Beef Initiative and set baseline for the growth of the Nova Scotia beef sector</p> <p>Develop a long-term plan for our lab services to best address food industry needs</p> <p>Set a new process and baseline to use to report our interactions with industry in agriculture, fisheries and food and beverage processing sectors</p>

# Budget

## Expenses Summary (\$ thousands)

Programs and Services	2024-2025 Estimate	2024-2025 Forecast	2025-2026 Estimate
Revenues, Operating and Capital Grants	16,034	18,098	16,028
Direct Project Inputs (excluding salaries)	(6,524)	(9,125)	(6,840)
Salaries and Related Expenses	(7,718)	(7,195)	(7,627)
Operating Expenses	(1,953)	(1,937)	(1,717)
<b>Total – Operating Income</b>	<b>(161)</b>	<b>(159)</b>	<b>(156)</b>