
THE CANADIAN BAR ASSOCIATION - BRITISH COLUMBIA BRANCH
FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

INDEPENDENT AUDITORS' REPORT

To the Members of The Canadian Bar Association - British Columbia Branch

Opinion

We have audited the financial statements of The Canadian Bar Association - British Columbia Branch (the Association), which comprise the statement of financial position as at August 31, 2020, and the statements of changes in net assets, revenue and expenditures and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at August 31, 2020, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITORS' REPORT

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

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

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

Manning Elliott LLP

MANNING ELLIOTT LLP
Chartered Professional Accountants
Vancouver, British Columbia
December 14, 2020

THE CANADIAN BAR ASSOCIATION - BRITISH COLUMBIA BRANCH
STATEMENT OF FINANCIAL POSITION
AS AT AUGUST 31, 2020

	2020	2019
ASSETS		
CURRENT		
Cash	\$ 142,439	\$ 168,928
Marketable securities	761,144	728,491
Accounts receivable	76,304	102,571
Sales tax receivable	2,412	2,518
Prepaid expenses and deposits	73,529	63,276
	1,055,828	1,065,784
CAPITAL ASSETS (Note 3)	41,465	49,864
MARKETABLE SECURITIES - RESERVE FUND	1,752,687	1,543,194
	\$ 2,849,980	\$ 2,658,842
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities (Note 4)	\$ 180,165	\$ 308,302
Deferred revenue	45,287	106,955
	225,452	415,257
CANADA EMERGENCY BUSINESS ACCOUNT LOAN (Note 5)	40,000	-
	265,452	415,257
COMMITMENTS (Note 6)		
NET ASSETS		
INVESTED IN CAPITAL ASSETS	41,465	49,864
RESERVE FUND - RESTRICTED (Note 7)	1,054,801	899,554
RESERVE FUND - LONG-TERM UNRESTRICTED (Note 7)	697,886	643,640
OPERATING FUND	790,376	650,527
	2,584,528	2,243,585
	\$ 2,849,980	\$ 2,658,842

Approved by the Directors

Clare Jennings Digitally signed by Clare Jennings
Date: 2020.12.24 08:43:13 -08'00' Director

 Director

Judith A. Janzen
January 5, 2021

See notes to financial statements

THE CANADIAN BAR ASSOCIATION – BRITISH COLUMBIA BRANCH

STATEMENT OF CHANGES IN NET ASSETS

FOR THE YEAR ENDED AUGUST 31, 2020

	Invested in capital assets	Restricted Reserve Fund	Long-term Unrestricted Reserve Fund	Operating Fund	2020 Total	2019 Total
BALANCE AT BEGINNING OF YEAR	\$ 49,864	\$ 899,554	\$ 643,640	\$ 650,527	\$ 2,243,585	\$ 1,863,431
Excess of revenue over expenditure from operations	-	-	-	321,151	321,151	254,557
Amortization of capital assets (Note 3)	(15,773)	-	-	-	(15,773)	(18,914)
Loss on disposal of capital assets	-	-	-	-	-	(1,054)
Unrealized (loss) gain on marketable securities	-	-	-	(7,312)	(7,312)	23,290
Reserve fund transactions (Note 7)	-	-	42,877	-	42,877	122,275
Investment counsel fees paid for by Operating fund	-	-	11,369	(11,369)	-	-
Transfer from operating fund	-	155,247	-	(155,247)	-	-
Acquisition of capital assets	7,374	-	-	(7,374)	-	-
BALANCE AT END OF YEAR	\$ 41,465	\$ 1,054,801	\$ 697,886	\$ 790,376	\$ 2,584,528	\$ 2,243,585

THE CANADIAN BAR ASSOCIATION - BRITISH COLUMBIA BRANCH
STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED AUGUST 31, 2020

	2020	2019
REVENUE		
From membership dues:		
Rebate from National Association	\$ 1,207,772	\$ 1,161,384
Branch assessment	550,354	546,636
Other National revenue	91,051	99,284
From branch operations:		
Professional development	270,322	375,679
Communication	255,779	311,779
Section activities	134,698	130,230
Member services	43,789	41,068
Bench and bar dinners	37,568	46,051
Directory sales and advertising	4,500	16,629
Investment income	45,213	42,294
Sundry and other activities	32,523	31,718
Shared services	222,799	128,338
Grants <i>(Note 8)</i>	47,320	273,532
	2,943,688	3,204,622
EXPENDITURES		
Activities <i>(Note 9)</i>	1,488,139	1,699,811
Administration	978,208	1,049,039
Governance	156,190	201,215
	2,622,537	2,950,065
EXCESS OF REVENUE OVER EXPENDITURES FROM OPERATIONS	321,151	254,557
OTHER ITEMS		
Amortization of capital assets	(15,773)	(18,914)
Unrealized (loss) gain on marketable securities	(7,312)	23,290
Loss on disposal of capital assets	-	(1,054)
	(23,085)	3,322
EXCESS OF REVENUE OVER EXPENDITURES FOR THE YEAR BEFORE THE UNDERNOTED	298,066	257,879
RESERVE FUND TRANSACTIONS <i>(Note 7)</i>	42,877	122,275
EXCESS OF REVENUE OVER EXPENDITURES FOR THE YEAR	\$ 340,943	\$ 380,154

See notes to financial statements

THE CANADIAN BAR ASSOCIATION - BRITISH COLUMBIA BRANCH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2020

	2020	2019
OPERATING ACTIVITIES		
Excess of revenue over expenditures for the year	\$ 340,943	\$ 380,157
Items not affecting cash:		
Amortization of capital assets	15,773	18,914
Loss on disposal of capital assets	-	1,054
Unrealized loss (gain) on marketable securities	7,312	(23,290)
Unrealized loss (gain) on marketable securities - reserve	25,685	(76,911)
	389,713	299,924
Changes in non-cash working capital:		
Marketable securities	(39,965)	(94,160)
Accounts receivable	26,267	(46,347)
Sales tax receivable	106	10,760
Prepaid expenses and deposits	(10,253)	(21,324)
Accounts payable and accrued liabilities	(128,137)	36,541
Deferred revenue	(61,668)	42,217
	176,063	227,611
INVESTING ACTIVITIES		
Purchase of marketable securities - reserves, net	(235,178)	(55,553)
Purchase of capital assets	(7,374)	(20,360)
	(242,552)	(75,913)
FINANCING ACTIVITIES		
Proceeds from the Canada Emergency Business Account Loan	40,000	-
Repayment of capital lease liability	-	(14,018)
	40,000	(14,018)
INCREASE (DECREASE) IN CASH DURING THE YEAR	(26,489)	137,680
CASH - BEGINNING OF YEAR	168,928	31,248
CASH - END OF YEAR	\$ 142,439	\$ 168,928

See notes to financial statements

THE CANADIAN BAR ASSOCIATION - BRITISH COLUMBIA BRANCH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

PURPOSE OF THE ASSOCIATION AND NATURE OF OPERATIONS

The Canadian Bar Association - British Columbia Branch ("the Association") is a branch of the Canadian Bar Association, a professional organization, which was formed in 1896 and incorporated under a Special Act of Parliament in 1921. The mission of the Association is:

- a) to improve the law;
- b) to improve the administration of justice;
- c) to improve and promote access to justice;
- d) to promote equality, diversity and inclusiveness in the legal profession and in the justice system;
- e) to improve and promote the knowledge, skills, ethical standards and well-being of members of the legal profession;
- f) to provide opportunities for members to connect and contribute to the legal community;
- g) to represent the legal profession provincially, nationally and internationally; and
- h) to promote the interests of the members of The Canadian Bar Association.

During March 2020, a global health pandemic was declared due to the COVID-19 virus, which has had a significant impact on economic and social activity through the restrictions put in place by the Canadian and provincial governments regarding travel, business operations and isolation/quarantine orders. At this time, the extent of the impact that the COVID-19 health pandemic may have on the Association is unknown as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put in place by Canada to fight the virus.

The Association continues to monitor its operations and assess the impact COVID-19 will have on its operating activities. The Association has transitioned the delivery of its professional development courses to e-learning platforms and continues to receive membership revenues. Management does not anticipate that the Association will experience a significant change in its overall level of operations. Further effects of the COVID-19 health pandemic on the Association are currently indeterminable.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") under Part III of the CPA Canada Handbook - Accounting. Financial statements prepared in accordance with ASNPO are also in accordance with Canadian generally accepted accounting principles ("GAAP").

These financial statements have, in management's opinion, been prepared within reasonable limits of materiality using the significant accounting policies noted below:

THE CANADIAN BAR ASSOCIATION - BRITISH COLUMBIA BRANCH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

(a) Financial instruments

i) Measurement

The Association's financial instruments consist of cash, marketable securities, accounts receivable, accounts payable, and long-term debt.

The Association initially measures its financial assets and liabilities at fair value. The Association subsequently measures all debt and equity securities that are quoted in an active market at fair value. All other financial instruments are subsequently measured at amortized cost. Changes to financial instruments measured at fair value are recognized in the Association's statement of revenue and expenditures in the period incurred.

ii) Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of any write-down that is determined is recognized in the statement of revenue and expenditures. A previously recognized impairment loss may be reversed to the extent of any improvement, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of revenue and expenditures in the period in which it is determined.

(b) Cash and equivalents

Cash and equivalents consist of highly liquid investments that are readily convertible into known amounts of cash, having a maturity of three months or less from the date of acquisition or which are convertible to cash on demand.

THE CANADIAN BAR ASSOCIATION - BRITISH COLUMBIA BRANCH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES (*continued*)

(c) Capital assets

Capital assets are recorded at historical cost and amortized over their estimated useful lives at the following annual rates:

Computer equipment	30%	declining balance basis
Computer equipment under capital lease	30%	declining balance basis
Furniture and equipment	20%	declining balance basis
Office equipment	20%	declining balance basis
Website	5 years	straight-line method
Leasehold improvements	5 years	straight-line method

Effective September 1, 2019, the Association adopted Section 4433 'Tangible capital assets held by not-for-profit organizations', which replaces Section 4431 of the same name. The new section clarifies that not-for-profit organizations apply the requirements for componentization in Section 3061 'Property, Plant and Equipment', refines the guidance regarding the write-down of tangible capital assets (see below) and provides additional guidance on accounting for the cost of a contributed capital asset.

Under the new Section 4433, the Association's policy is to record a write-down to a capital asset's fair value or replacement cost when conditions indicate that a capital asset is impaired. Such conditions include when the capital asset no longer contributes to an organization's ability to provide goods and services or when the value of future economic benefits or service potential associated with the capital asset is less than its net carrying amount. Write-downs are recognized as an expense in the statement of revenue and expenditures and are not reversed.

Adoption of the new section did not have any impact on the reported amounts of the Association's capital assets.

(d) Leases

Leases are classified as either capital or operating leases. A lease that transfers substantially all of the benefits and risks incidental to the ownership of property is classified as a capital lease. All other leases are accounted for as operating leases wherein rental payments are expensed as incurred.

At the inception of a capital lease, an asset and an obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair market value at the beginning of such lease. Assets recorded under capital leases are amortized as described in Note 1(c).

THE CANADIAN BAR ASSOCIATION - BRITISH COLUMBIA BRANCH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

(e) Revenue recognition

The Association follows the deferral method of accounting for revenue. Committed revenue is recognized in the year in which the related expenses are incurred. Uncommitted revenue is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Reserve investment income is allocated directly to reserves. Unrestricted investment income is recognized as revenue when earned.

Dues are collected and recognized in alignment with the Association's fiscal year.

Other deferred revenues consist of grant revenue, professional development registration, sponsorship fees and directory revenue. These amounts have been received at year end but will not be recognized as revenue until the related services have been performed.

Restricted contributions for the purchase of capital assets that will be amortized are deferred and recognized as revenue on the same basis as the amortization expense related to the acquired capital asset.

(f) Donated services

The Association and its members benefit greatly from donated services in the form of volunteer time for various committees. The value of donated services is not recognized in these financial statements.

(g) Allocation of expenses

The Association reports its expenses under the following functions: Activities, Administration and Governance. Each of the functions is allocated a portion of the Association's total salaries and benefit expense. This allocation is based on the relative amount of time the Association's employees work within each function.

(h) Use of estimates

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions about future events that affect the reported amounts of assets, liabilities, revenues and expenses as at the end of or during the reporting period. Management believes that the estimates used are reasonable and prudent, however, actual results could differ from those estimates. Significant areas requiring the use of management estimates relate to the determination of the useful lives of assets for calculating amortization expense.

THE CANADIAN BAR ASSOCIATION - BRITISH COLUMBIA BRANCH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

2. FINANCIAL INSTRUMENTS

The Association is exposed to various risks through its financial instruments (Note 1 (a)) and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Association's risk exposure and concentration as of August 31, 2020. In management's opinion, the Association is not exposed to significant credit, interest, liquidity, market or other price risk, except as noted below. In addition, there has been no change in risk exposures from the prior year except as noted with respect to COVID-19.

Credit risk

Credit risk is the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Association is exposed to credit risk on its accounts receivable. The Association manages this risk by monitoring its aged receivables.

There is increased credit risk as a result of the COVID-19 outbreak, since there is risk that the Association may have increased defaults on its accounts receivable. Management has determined that an allowance for doubtful accounts is not required and anticipates that the accounts receivable balance as at August 31, 2020 is fully collectable.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Association is exposed to this risk mainly in respect of its accounts payable. The Association mitigates this risk by maintaining sufficient cash reserves and managing its working capital.

Although the financial impact of the COVID-19 health pandemic has been pervasive, there has been minimal liquidity risk impact to the Association. The Association has net working capital of \$830,000 which can be used to sustain operations.

Market risk

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

Currency risk

Currency risk arises from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Association is not exposed to foreign currency exchange risk.

Interest rate risk

The Association's marketable securities include fixed income debt securities and equity securities. The fair value and related investment income stream from these marketable securities will fluctuate according to changes in interest rates among other factors. In order to mitigate this risk, the Association manages exposure through its investment policy.

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Association is exposed to other price risk through its equity investments.

THE CANADIAN BAR ASSOCIATION - BRITISH COLUMBIA BRANCH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

3. CAPITAL ASSETS

	Cost	Accumulated amortization	2020 Net book value	2019 Net book value
Computer equipment	\$ 159,371	\$ 137,015	\$ 22,356	\$ 24,562
Furniture and equipment	40,540	33,860	6,680	8,350
Leasehold improvements	3,600	2,880	720	1,440
Office equipment	18,248	17,036	1,212	1,515
Website	103,692	93,195	10,497	13,997
	\$ 325,451	\$ 283,986	\$ 41,465	\$ 49,864

Total amortization expense pertaining to capital assets for the year was \$15,773 (2019 - \$18,914).

Computer equipment under capital lease has a net book value of \$Nil (2019 - \$Nil). However, the Association maintains ownership of such assets, and continues to use them in its operations.

4. RELATED PARTY TRANSACTIONS

The Association appoints the majority of directors of the CBA (BC) Benevolent Society (the "Society"), which is organized as a separate legal entity under the Societies Act. The Association does not control the Society through its appointment of directors, as the Association and Law Society of British Columbia have equal control as members of the Society. The Society is governed by its own separate constitution and bylaws and operates independently, with financial risk management controls reported annually to the Association as a member of the Society. There are no current liabilities reported by the Society with respect to financial risk to the Association.

Included in accounts payable is \$Nil (2019 - \$Nil) held on behalf of the CBA (BC) Benevolent Society.

THE CANADIAN BAR ASSOCIATION - BRITISH COLUMBIA BRANCH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

5. CANADA EMERGENCY BUSINESS ACCOUNT LOAN

The Association has applied for and received the Canada Emergency Business Account Loan. The loan is a one time draw of up to \$40,000, is non-interest bearing and has a maturity and repayment date of December 31, 2022 and has no specific terms of repayment. At the maturity date the loan is converted to a term loan with an interest rate of 5.00% per annum on any of the outstanding amount. On December 31, 2022, if at least 75% of the January 2021 loan balance is paid back then the remaining portion of the loan will be forgiven. The maximum amount that can be forgiven is \$10,000.

6. COMMITMENTS

The Association leases its office premises under a lease agreement which expires September 2023. In addition to basic rent, the Association is required to pay a portion of certain operating costs and property taxes. The Association has also leased equipment under lease agreements which expire during March 2023 and January 2024. Basic rent under the office premises lease agreement and payments under the equipment leases for the next four fiscal years are anticipated to be as follows:

2021	\$	158,238
2022		162,708
2023		158,279
2024		13,070
		<hr/>
	\$	<u>492,295</u>

THE CANADIAN BAR ASSOCIATION - BRITISH COLUMBIA BRANCH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

7. RESERVE FUND

The Association's reserve fund is comprised of a restricted portion which is to be maintained at no less than \$1,054,801 and a long-term unrestricted portion. The interest accrued on the restricted portion will be held in the unrestricted portion. The restricted portion of the reserve fund was established in 1989. Disbursements from the restricted portion of the fund are to be made only with the approval of the Association's board of directors. The Association invests the assets comprising both components of the reserve fund separately from other net assets. The continuity of the reserve fund is as follows:

	2020	2019
Balance at beginning of year	\$ 1,543,194	\$ 1,410,730
Reserve fund transactions:		
Investment income - marketable securities - reserve	79,931	55,553
Investment counsel fees - marketable securities - reserve	(11,369)	(10,189)
Unrealized gain (loss) - marketable securities - reserve	(25,685)	76,911
	42,877	122,275
Investment counsel fees paid for by Operating fund	11,369	10,189
Transfer from Operating Fund	155,247	-
	1,752,687	1,543,194
Comprised as follows:		
Restricted portion	1,054,801	899,554
Long-term unrestricted portion	697,886	643,640
	\$ 1,752,687	\$ 1,543,194

8. GRANTS

Total grants received during the year are as follows:

	2020	2019
Law Foundation of British Columbia	\$ 89,070	\$ 266,250
Columbia Basin Trust	6,000	8,750
Law Society of British Columbia	-	5,000
Vancouver Bar Association	-	5,000
Grants received and deferred to the next fiscal year	(47,750)	(11,468)
	\$ 47,320	\$ 273,532

THE CANADIAN BAR ASSOCIATION - BRITISH COLUMBIA BRANCH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020

9. ACTIVITIES EXPENDITURE

Detail on certain expenditure categories is provided below for additional information. These expenditures are included in the total activities expenditure of \$1,488,139 (2019 - \$1,699,811) for the year.

	2020	2019
Sections-administration	\$ 275,800	\$ 279,446
Professional development	\$ 274,976	\$ 254,788
Communication and BarTalk	\$ 226,050	\$ 267,886
LLR/Advocacy	\$ 167,524	\$ 113,072
Sections-activities	\$ 65,548	\$ 143,161