

Statement of Compensation Required per
the Public Sector Compensation Disclosure Act

**Saint Leonard's Society of Nova Scotia
(Operating as Shelter Nova Scotia)**

Year ended March 31, 2017

LYLE TILLEY DAVIDSON

Chartered Professional Accountants

Independent auditor's report

To the Board of Directors of Saint Leonard's Society of Nova Scotia (Operating as Shelter Nova Scotia)

We have audited the accompanying Statement of Compensation for the Public Sector Compensation Disclosure Act of Saint Leonard's Society of Nova Scotia (Operating as Shelter Nova Scotia) (the "Shelter") for the year-ended March 31, 2017, and a summary of other explanatory information (together, the "Statement"). The statement has been prepared by management in accordance to Section 4 of the Public Sector Compensation Disclosure Act.

Managements Responsibility for the Statement

Management is responsible for the preparation of the Statement in compliance the Section 4 of the Public Sector Compensation Disclosure Act, and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the Shelter's preparation of the statement 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 Shelter's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made my management, as well as evaluation the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the information presented in the Statement of Compensation prepared in accordance to the Public Sector Compensation Disclosure Act for the year-ended March 31, 2017, is prepared, in all material respects, in accordance with Section 4 of the Public Sector Compensation Disclosure Act.

Basis of accounting

Without modifying our opinion, we draw attention to the notes to the Statement, which describe the basis of accounting. The Statement is prepared to assist Saint Leonard's Society of Nova Scotia (Operating as Shelter Nova Scotia) in meeting the requirements of the Public Sector Compensation Disclosure Act. As a result, the Statement may not be suitable for another purpose.

Halifax, Canada
June 16, 2017


CHARTERED PROFESSIONAL ACCOUNTANTS

Saint Leonard's Society of Nova Scotia

(Operating as Shelter Nova Scotia)

Statement of Compensation Required pursuant to the Public Compensation Disclosure Act

Year ended March 31, 2017

Section 4 of the Public Sector Compensation Disclosure Act of the province of Nova Scotia, requires public sector bodies to publically disclose the amount of compensation it pays or provides directly or indirectly, to any person in the fiscal year if the amount of compensation to that person is one hundred thousand dollars or more including compensation paid to, or for the benefit of, each of its board members, officers, employees, contractors and consultants.

Board Members, Officers and Employees, Contractors and Consultants

For the year-ended March 31, 2017, the following board members, officers and employees received compensation of \$100,000 or more:

Last name	First name	Position title	Total Compensation
Wilson	Linda	Executive Director	\$110,000

Notes

Basis of Reporting

This statement has been prepared by Saint Leonard's Society of Nova Scotia (Operating as Shelter Nova Scotia), a public sector entity, required to report compensation information pursuant to the Public Sector Compensation Disclosure Act of the Province of Nova Scotia.

The management of Saint Leonard's Society of Nova Scotia (Operating as Shelter Nova Scotia) is responsible for the preparation of this statement in accordance to with Public Sector Compensation Disclosure Act.

Section 4 of the Public Sector Compensation Disclosure Act requires that the information reported in this statement be disclosed in the body of the audited financial statements of Saint Leonard's Society of Nova Scotia (Operating as Shelter Nova Scotia) or in a statement prepared for the purposes of the Act certified by its auditors.

Compensation

Section 2(b) of the Public Sector Compensation Disclosure Act defines compensation as the total amount or value of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than a pension, pursuant to any arrangement, including an employment contract, and includes, without restricting the generality of the foregoing,

- (i) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts,
- (ii) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
- (iii) long-term incentive plan earnings and payouts,
- (iv) the value of the benefit derived from vehicles or allowances with respect to vehicles,
- (v) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation,
- (vi) payments made for exceptional benefits not provided to the majority of employees,
- (vii) payments for memberships in recreational clubs or organizations, and
- (viii) the value of any other payment or benefit prescribed in the regulations;