



# ANNUAL REPORT

2023 - 24



## TABLE OF CONTENTS

3.....	Introduction
4.....	Legal Aid Alberta at 50
6.....	Message From The Board Chair
7.....	Message From The President and CEO
8.....	Board of Directors
8.....	Executive Team
9.....	About Legal Aid Alberta
9.....	Vision, Mission and Values
10.....	Who We Serve
12.....	Application Processes
13.....	Protecting Albertans: Our Impact
21.....	Delivering on Quality, Access and Accountability
29.....	Audited Financial Statements



## **INTRODUCTION:**

# **A HISTORY AND COMMITMENT TO PROTECTING RIGHTS AND FREEDOMS**

Legal Aid Alberta resolves legal problems for disadvantaged Albertans through negotiation, advocacy and trials in our courts. In doing so, we protect the Rule of Law for the benefit of everyone. The Rule of Law protects all of us from abuses of power or persecution and gives us an equal footing in a democratic system.

This annual report communicates the ways LAA provides high-quality legal representation to those in dire need of legal assistance and improves access to justice across the province. It also demonstrates how we operate at the highest levels of accountability and remain a stalwart of Alberta's justice system.

We are a stable force serving Albertans amid a backdrop of social and economic issues such as houselessness, mental health challenges, addictions and financial stresses. We similarly navigate systemic institutional policies, practices and decision-making that impact both our clients and legal aid operations.

Statistical trends reported in these pages show that demand for our services is returning to pre-pandemic levels. As we reflect on our first 50 years of service to Albertans, we look forward to exciting innovations that will continue to improve access to justice for Albertans and make a real difference in the lives of our clients and our communities.



# YEARS OF ACCESS TO JUSTICE

1973 to 2023

**1963**

The first agreement regarding legal aid in Alberta is made by the law society and the attorney general.

**1973**

Legal Aid Alberta incorporates as a non-profit society.

**1984**

LAA services expand to youth as the *Young Offenders Act* takes effect.

**1970**

A proposal was adopted to begin legal aid operations.

**1975**

Duty counsel program starts in provincial criminal and juvenile courts.

**1990**

LAA introduces a phone line service for people under arrest.

Congratulations  
LEGAL AID ALBERTA



*I want to thank you specifically for meeting this human need: protecting the dignity of your clients and supporting our democracy.*



*"On the occasion of your 50th anniversary, I am very honoured to be able to extend my congratulations to Legal Aid Alberta. This is an important milestone for your organization and also for Albertans throughout the province.*

*Access to justice is not only a basic right or service but, above all, a basic human need and, as such, an essential ingredient in the rule of law.*

*I want to thank you specifically for meeting this human need: protecting the dignity of your clients and supporting our democracy. You are a group of skilled and compassionate people. Your community is lucky to have you."*

**The Right Honourable Richard Wagner, P.C.  
Chief Justice of Canada**



*Legal Aid Alberta is essential to our families and communities. It should be seen as an essential public service.*

*"Congratulations to Legal Aid Alberta on your 50th anniversary. For decades of assisting disadvantaged Albertans with the help of a lawyer to guide them through serious legal matters, I am confident that hundreds of thousands of individuals and families have the peace of mind and certainty that Legal Aid Alberta is essential to them. It therefore be seen as an essential public service."*





SS

2023

Albertans value the rights and freedoms we are guaranteed as Canadians. Legal Aid Alberta stands up for these fundamental legal rights, 50 years and counting.

For 50 years, Legal Aid Alberta has been at the forefront of the fight for equal access to justice.

Though the law, society and our organization have changed in many ways over the years, demand for legal aid services has stayed constant. Fifty years after helping our first clients we are still here – legal protectors for Albertans in every corner of the province.

**2004**

Emergency Protection Order Program begins to support victims of domestic violence.

**2018**

LAA begins providing bail hearing representation for all Albertans held in custody.

**2023**

LAA celebrates 50 years of access to justice for Albertans.

**2012**

LAA issues over 30,000 certificates annually for the first time.

**2021**

Inaugural Duty Counsel Day recognizes the crucial role of legal aid duty counsel in Canada.

ces the Brydges  
ervice for people

# Congratulations LEGAL AID ALBERTA

essential to individuals,  
and can therefore be  
public service.

50th Anniversary. Thank you for your five  
who would otherwise not have had the help  
matters. It's impossible to know how many  
es you have helped. But we know with all  
individuals, families and communities and can

**The Honourable Justice Sheilah L. Martin  
Supreme Court of Canada**

”

“

*Heartfelt congratulations to the staff of Legal Aid Alberta both past and present for 50 years of outstanding service.*

”

*“Heartfelt congratulations to the staff of Legal Aid Alberta both past and present for 50 years of outstanding service to those involved in the justice system. I had the privilege of working with the organization’s managers and frontline lawyers as the court and stakeholders navigated the challenges of the global pandemic. Through those turbulent times, I was consistently impressed by their dedication, professionalism, compassion, and commitment to supporting a fair and accessible justice system.”*

**The Honourable Justice Raymond K. Bodnarek  
Alberta Court of Justice**



# A YEAR OF RENEWAL AND ACCESS TO JUSTICE

In the past year, Legal Aid Alberta not only reached a significant milestone — celebrating 50 years of serving Albertans in the fight for equal access to justice — but also began a renewed commitment to legal aid by ensuring that we have an effective and sustainable plan for many years to come.

Our governance agreement, which lays out roles and responsibilities detailing the way we interact with the Government of Alberta and the Law Society of Alberta, was set to expire on June 30, 2024, and we are actively collaborating in the renewal process with both partners. The focus is to ensure our clients have access to quality legal representation through a strong and independent legal aid plan that is fully integrated with the justice system and better reflects the current challenges faced in legal practice.

We saw the launch of a modernized tariff for our staff and roster lawyers, created with intentions to recognize the complexity of the work they do, and increase efficiency. Additionally, we were

encouraged by the Government of Alberta's increase to the Financial Eligibility Guidelines, effective April 1, 2024, which will see more Albertans being eligible for legal aid.

As a board, we have also evolved over the years, transitioning to a governance board. But our priority remains the same today as it was 50 years ago: ensuring access to justice for all Albertans. We remain committed to continuously improving and adapting to meet the needs of our clients.



**RYAN CALLIOUX, KC**

*Chair, Board of Directors,  
Legal Aid Alberta*

## DEMAND NEVER STOPS: 50 YEARS LATER – AND FOR DECADES TO COME – ALBERTANS CAN RELY ON LEGAL AID ALBERTA FOR OUTSTANDING LEGAL REPRESENTATION

In 2023, we celebrated Legal Aid Alberta's 50th anniversary. Our world has changed dramatically over five decades but demand for legal aid has never stopped. In 1973, our first year of operations, more than 10,000 Albertans applied for legal aid services. Of those, 6,400 were approved. This year, 37,000 Albertans applied for legal aid services and approximately 33,500 of those applicants were approved. Thousands more were assisted in courts by LAA duty counsel. Our Justice of the Peace bail lawyers completed more than 30,000 hearings.

We also implemented a historic change to the Financial Eligibility Guidelines set by the Ministry of Justice. This means more working Albertans — people struggling to make ends meet in an era of inflation — will now qualify for quality legal representation.

Quality, access and accountability are the key components of a strategic plan we put into place in 2023 and we are focused on carrying out that plan.

We are improving the quality of legal representation through new legal panels concentrating on specific areas of practice and by delivering professional education services in those areas. Access to justice through LAA is expanding through our innovative Client Gateway process. This path to justice enables

Albertans to access legal services through an LAA lawyer or a trusted justice system partner. The impact has been profound, with the percentage of Gateway applications amounting to nearly 50 per cent of the total applications in March of 2024.

We are just as passionate about our commitment to efficient and accountable operations. We re-organized legal team management by area of legal practice rather than geographic location. This step is supporting the development of staff lawyers with specialized skills and experience, quality and consistency of service, leadership and innovation.

As we embark on our next 50 years, LAA remains focused and dedicated to our mission to resolve legal problems for disadvantaged Albertans and, in doing so, protect the Rule of Law for the benefit of everyone.



**GIANPAOLO (John) PANUSA, KC**  
*President and CEO,  
Legal Aid Alberta*

## BOARD OF DIRECTORS

The Board of Directors supports Legal Aid Alberta's goals of providing legal services and expertise and delivering access to justice and fairness for all Albertans. The board works with LAA to serve the public good and remain accountable to Albertans. The direction and decisions of the Board of Directors, and the strategic plan, are implemented by the Executive Committee.

### **RYAN CALLIOUX, KC, Board Chair**

Edmonton, Alberta  
Director since 2016

### **CATHERINE BRAEUER, CPA, CA**

Edmonton, Alberta  
Director since 2021

### **DAVID LINDER, KC**

Calgary, Alberta  
Director since 2022

### **HILARY ROSE, FCPA, FCA**

Edmonton, Alberta  
Director since 2016

### **BRAD PICKERING, Vice Chair**

Edmonton, Alberta  
Director since 2021

### **JIM CAMPBELL, MBA**

Calgary, Alberta  
Director since 2022

### **RANDY MITCHELL, LLB**

Calgary, Alberta  
Director since 2022

### **SONYA VON HEYKING, CPA, CA**

Lethbridge, Alberta  
Director since 2022

### **AMBER-DAWN BOUDREAU**

Calgary, Alberta  
Director since 2023

### **OWEN EDMONDSON, FCPA, FCGA**

Edmonton, Alberta  
Director since 2017

### **DANIELLA O'CALLAGHAN, LLB, BA**

Edmonton, Alberta  
Director since 2023

## EXECUTIVE

Legal Aid Alberta's executive team leads our operations, policies, planning and budget processes, all while maintaining alignment with our strategic plan. Taking direction from the Board of Directors, the team ensures LAA is fulfilling its mission and mandate of resolving legal problems for disadvantaged Albertans and protecting the Rule of Law for the benefit of everyone.

### **GIANPAOLO (JOHN) PANUSA, KC** **President and Chief Executive Officer**

Reporting to the Board of Directors, John is responsible for the executive planning and co-ordination of the organization. He also represents the organization in dealings with the Ministry of Justice, the Law Society of Alberta, the federal government, other legal aid plans in Canada, the legal community, and the public.

### **DALE BURGESS, CPA, CA** **Executive Director, Finance**

Dale leads the financial accountability, reporting, and business analysis functions that underpin Legal Aid Alberta's daily operations and innovative initiatives. Dale provides direction and oversight to LAA's finance, business solutions, reporting, procurement, and facilities teams, ensuring effective management of these critical areas.

### **LORI HAUGHIAN** **Vice President, Justice Services**

Lori leads, directs, and oversees all client service functions. This includes client intake and assessment, appointing, client payments, and certificate and tariff administration. Lori also guides and oversees the day-to-day operations of our legal practice and case management groups.

### **DOUG INGERSOLL, BSc, LLB** **General Counsel and Advisory Counsel Services**

Doug oversees Legal Aid Alberta processes, training, and strategic initiatives to safeguard the quality of services for clients. He also helps ensure that Legal Aid Alberta continues to operate within all regulatory or other requirements, aligns with best practices, and eliminates or mitigates all legal, regulatory, and commercial risks.

### **HELEN KNIGHT, MBA** **Vice President, Information Technology**

Helen spearheads Legal Aid Alberta's overall information technology strategy, overseeing services, operations and cybersecurity teams. Her focus on reducing technical barriers to LAA's mission, optimizing systems and leading the development of a modernized Client and Case Management system is pivotal in enhancing access to justice for Albertans.

### **LAURIE WANG, MBA, BA** **Vice President, People, Culture and Communications**

Laurie oversees the Communications, Culture and Human Resources functions at Legal Aid Alberta, including board governance and policy development. She is responsible for the leadership and strategy of LAA values, culture and brand — telling the LAA story, recruiting and retaining the best talent, and engaging teams and the community.



# ABOUT LEGAL AID ALBERTA

Legal Aid Alberta is a not-for-profit organization that provides legal representation and support for Albertans facing legal issues. LAA protects the rights of all Albertans – particularly the most disadvantaged among us.

A registered society incorporated under the provincial Societies Act since 1973, LAA is independent from government but accountable to Alberta's Ministry of Justice and to the Law Society of Alberta.

LAA provides legal services to clients in support of fairness in Alberta's justice system – in every corner of the province. These services help ensure Albertans in all circumstances understand and can defend their legal rights.

LAA operates on a hybrid service delivery model. LAA's staff lawyers provide legal services directly to Albertans, while the remaining services are provided by a roster of approximately 1,200 private-practice lawyers. Members of the roster are independent Alberta lawyers who have registered with LAA to provide services on behalf of the organization.

Within its mandate, LAA is uniquely positioned to provide services that positively impact the justice system and Albertans' lives. These include Justice of the Peace Bail hearings, services in support of emergency protection orders, services for Indigenous Albertans at the Siksika Nation, and support for youth and families in crisis.

When directed to do so by the courts, LAA also provides legal services on behalf of the Ministry of Justice to those who would not normally qualify.

LAA strives to be an employer of choice. Our team members make a real difference in the lives of Albertans and are the foundation for our mandate and mission. We support them through flexible work arrangements, learning opportunities and a number of benefits to help ensure overall wellness.

LAA provides targeted training for practicing Alberta lawyers and the legal community on a range of topics, with the goal of better outcomes for the clients they represent.

## VISION, MISSION AND VALUES

The LAA vision statement focuses on tomorrow, on where we want to be, and on the direction our organization is headed. Our mission statement focuses on today, and on what we can do now to move toward our ideal future state.

In 2023, we updated our strategic plan – including a revised Mission, which more closely describes what we do and who we help. Our Vision and Values remain the same.

### VISION

An Alberta where everyone is able to understand and protect their legal rights.

### MISSION

We resolve legal problems for disadvantaged Albertans and, in doing so, protect the Rule of Law for the benefit of everyone.

### VALUES

Our organization strives to always focus on what matters, and to stay true to our values in everything we do. These values are the underpinning of our organization, reflecting on what is truly important to us. They guide us in the decisions we make every day.

### WE ARE ONE

We work together in a collaborative and supportive manner to deliver unwavering and innovative services to our clients as one unified organization.

### WE ARE PROTECTORS

We serve Albertans, often the most vulnerable of us, and work tirelessly to protect their rights and to ensure a fair process.

### WE ARE EXCEPTIONAL

We are experts at what we do and we continually strive for improvement.

### WE ARE INDEPENDENT

We operate and provide legal counsel free from outside involvement.

## FAST FACT

Nearly 80 per cent of LAA's budget is allocated to Charter of Rights and Freedoms matters and duty counsel services integral to the functioning of the justice system.



## WHO WE SERVE

Legal Aid Alberta serves a broad spectrum of people, from all walks of life, in every corner of the province. Legal issues can happen to anyone: Families unable to escape the threat of violence, Albertans unrepresented and confused in criminal court, people with limited or no financial means or struggling to get by paycheck to paycheck. Untold thousands of Albertans depend on Legal Aid Alberta.



### PEOPLE UNREPRESENTED AT COURT

Going to court for the first time can feel overwhelming. We provide brief legal advice in the form of duty counsel services for all unrepresented Albertans in courtrooms across the province, regardless of an individual's income.



### PEOPLE UNDER ARREST AND HELD IN CUSTODY

Any Albertan who has been arrested can receive legal advice over the phone. LAA lawyers are available 24 hours a day, 365 days a year, to inform, advise, and represent arrested people in bail hearings.



### PEOPLE EXPERIENCING FAMILY VIOLENCE

We can help any Albertan in the Edmonton and Calgary areas obtain an Emergency Protection Order to stay safe from an abuser.



### YOUTH CHARGED WITH A CRIME

All youth in Alberta are eligible to receive affordable, full service legal representation when charged with a crime.



### PEOPLE GOING THROUGH FAMILY BREAKDOWN

We provide legal representation for those facing parenting, guardianship, child support, property actions, spousal support and divorce.



### ADULTS CHARGED WITH A CRIME

Individuals who are likely to receive a jail sentence may be eligible to receive full-service, affordable legal representation through to trial.



### PARENTS INVOLVED IN CHILD WELFARE CASES

We can help with child welfare matters if your child has been taken away and you have been served with a guardianship or supervision application.



### INDIVIDUALS WITH CHALLENGING PERSONAL CIRCUMSTANCES

In addition to criminal charges, many of our clients face difficult personal challenges such as mental health issues, addiction or intergenerational trauma. We provide assistance to individuals dealing with their charges through Alberta's specialty courts.



### REFUGEES AND NEWCOMERS TO CANADA

We help with refugee claims and appeals, detention status and deportation matters.



### AISH RECIPIENTS

Albertans who are receiving Assured Income for the Severely Handicapped (AISH) are presumptively eligible for LAA services if their legal issue is covered by LAA.



No cost



Reduced cost



Eligibility requirements



Available to all Albertans

# APPLICATION PROCESSES

No matter where in the province they are, Legal Aid Alberta is standing ready to protect the rights and freedoms guaranteed to Albertans.

To ensure LAA has the greatest impact possible, we consider the details of a matter before issuing a certificate – a document that certifies the legal services LAA will provide to the client.

Here are the steps our clients can expect when applying for legal services for those matters that require qualification.

## FAMILY AND CIVIL MATTERS

---

### STEP 1: Client contacts LAA

Albertans seeking assistance contact LAA. We assess the applicants' legal and financial situation to determine whether they qualify for assistance.

### STEP 2: Financial and service eligibility

Simple family matters are referred to free Government of Alberta services.

Complex family matters require more documentation and closer scrutiny and assessment by LAA.

### STEP 3: Document collection and review

Client submits all of their documents for review. Complex family issues such as spousal support, custody and property division require in-depth review to determine service eligibility.

### STEP 4: Assessment of application

Assessment of documents and financial information begins. Some family law matters require merit opinions to determine service eligibility.

### STEP 5: LAA offers certificate

Courthouse location and lawyer availability can impact the time it takes to appoint a lawyer.

### STEP 6: Offer accepted, court dates set

If your matter requires a court hearing, court dates are set by the judiciary. Your lawyer will work with you to prepare for court.

## CRIMINAL MATTERS

---

### STEP 1: Client contacts LAA

Prior to their first appearance, clients can contact us by phone, through an LAA bail lawyer or in person at a courthouse.

### STEP 2: Financial eligibility confirmation

LAA confirms that the client meets the financial eligibility requirements.

### STEP 3: Service eligibility – likelihood of imprisonment

The *Youth Criminal Justice Act* enshrines the right of all persons aged between 12 and 17 to have representation by a legal aid lawyer when charged with a criminal offence.

For adults, LAA considers the likelihood of imprisonment upon conviction in assessing service eligibility. LAA's duty counsel triage program may investigate and seek client instructions to resolve the matter. If a matter is set for trial and there is a likelihood of incarceration, service eligibility is approved.

### STEP 4: Prioritizing cases

To ensure clients have a lawyer in advance of their court date, LAA prioritizes offering certificates by starting with cases that have imminent court dates.

### STEP 5: LAA offers certificate

If a client has a preferred lawyer, LAA approaches that lawyer with the matter first. Lawyers may not be able to accept an offer for reasons such as availability, workload, or conflict of interest. Roster lawyers have 48 hours to accept a certificate. LAA keeps offering the certificate until it is accepted. In some circumstances, LAA staff lawyers will accept certificates.

### STEP 6: Offer accepted, court dates set

If your matter requires a court hearing, court dates are set by the judiciary. Your lawyer will work with you to prepare for court.





## PROTECTING ALBERTANS: OUR IMPACT

Legal Aid Alberta plays a critical role in ensuring access to justice for Albertans. By helping those facing legal challenges, such as navigating family law matters, domestic violence, or criminal charges, LAA helps protect individuals' rights and freedoms. The impact we have on the lives of clients is immeasurable.

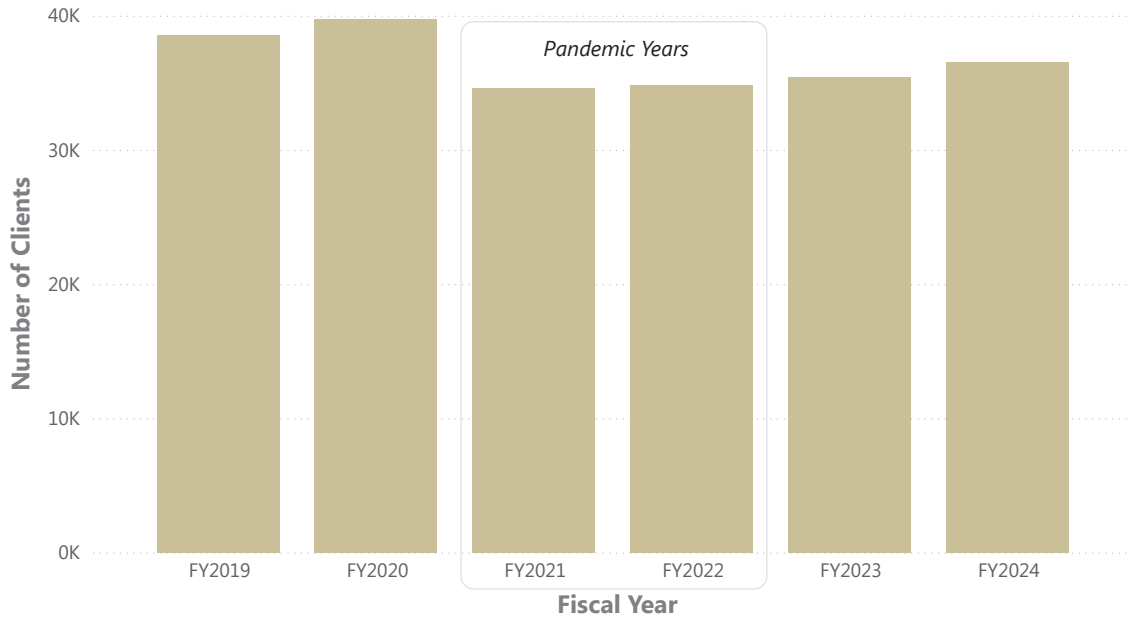
Like other justice system partners, LAA is not immune to changing social and economic influences. The lingering effects of the COVID-19 pandemic, concerns with citizen safety and security, economic uncertainty, and other factors affect LAA operations. Given the impact of these factors and the multi-year trends affected, LAA is presenting our activities differently to provide a more complete picture of our impact.

### DEFINITIONS

- **CERTIFICATE**  
A document issued by Legal Aid Alberta authorizing a legal aid staff or roster lawyer to act on a client's behalf.
- **ROSTER LAWYER**  
A lawyer in private practice who takes on the legal matters of LAA clients. In addition to LAA staff lawyers, LAA works with approximately 1,200 roster lawyers across Alberta.
- **FISCAL YEAR**  
The 12-month period running from April 1 through to March 31. (For example, FY 2024 indicates the fiscal year running April 1, 2023, to March 31, 2024.)
- **TARIFF OF FEES**  
The Tariff of Fees sets out how much lawyers are paid based on the work they do for Legal Aid Alberta clients. The Tariff of Fees is set by the Ministry of Justice.
- **CLIENT GATEWAY**  
An alternative path to Legal Aid Alberta services allows clients to access legal aid through a qualified roster or staff lawyer at court, telling their story only once and not having to call.
- **FINANCIAL ELIGIBILITY GUIDELINES**  
Set by the Ministry of Justice, the Financial Eligibility Guidelines establish income levels applicants must meet to qualify financially for LAA services.

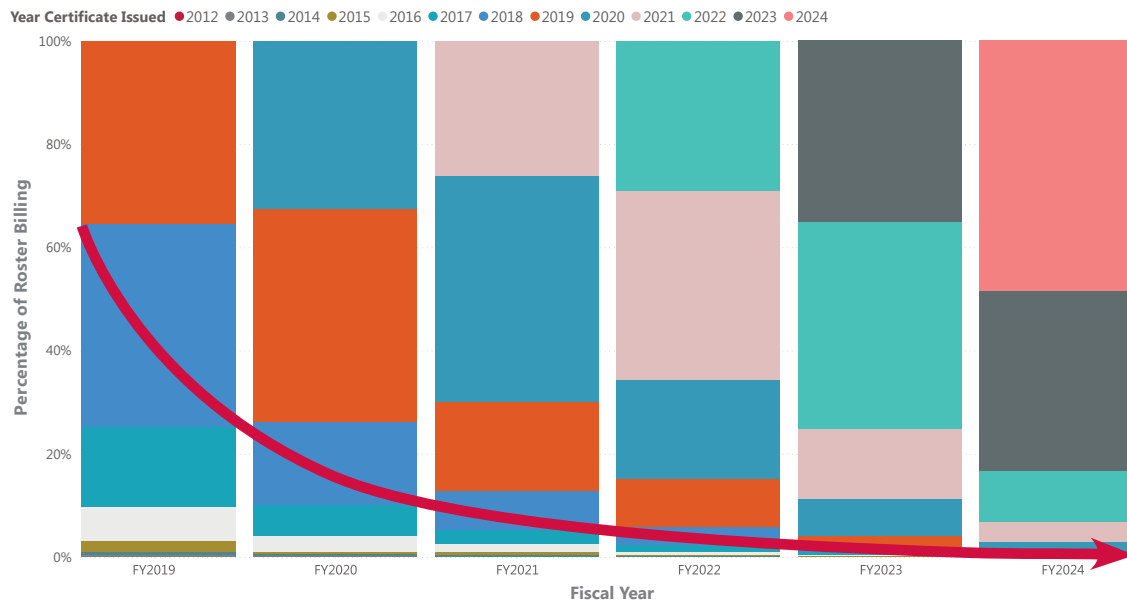
## TOTAL QUALIFIED CLIENTS PER YEAR IN ALL AREAS OF LAW

This chart shows the number of clients served in each fiscal year since 2019. During the pandemic years, LAA saw an overall decrease in certificates due to the restrictions in the justice system. Some clients have multiple matters. Legal matters often extend beyond the year the certificate was issued.



## ROSTER LAWYER BILLING BASED ON YEAR CLIENT CERTIFICATE ISSUED

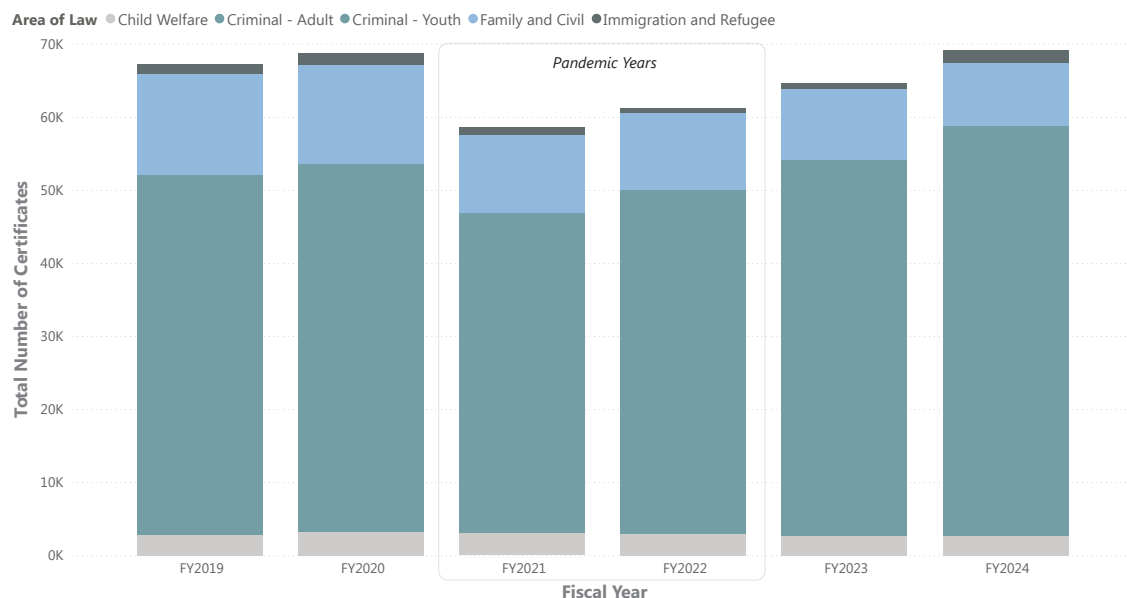
Client legal matters are rarely resolved within one year. This chart illustrates the number of years that a certificate remains active throughout the legal process. This adds complexity to our financials and forecasts for any given year, as certificates can span several fiscal years.





## TOTAL NUMBER OF CERTIFICATES WORKED ON DURING FISCAL YEAR ISSUED, BY AREA OF LAW

This chart shows certificate volume trends since FY2019 for all certificates issued. The trend shows a normalization of certificates toward pre-pandemic levels. Increases in certificate volumes are driven by individual circumstances, which can vary based on socio-economic and other factors. LAA is mandated to serve all Albertans who qualify for service.



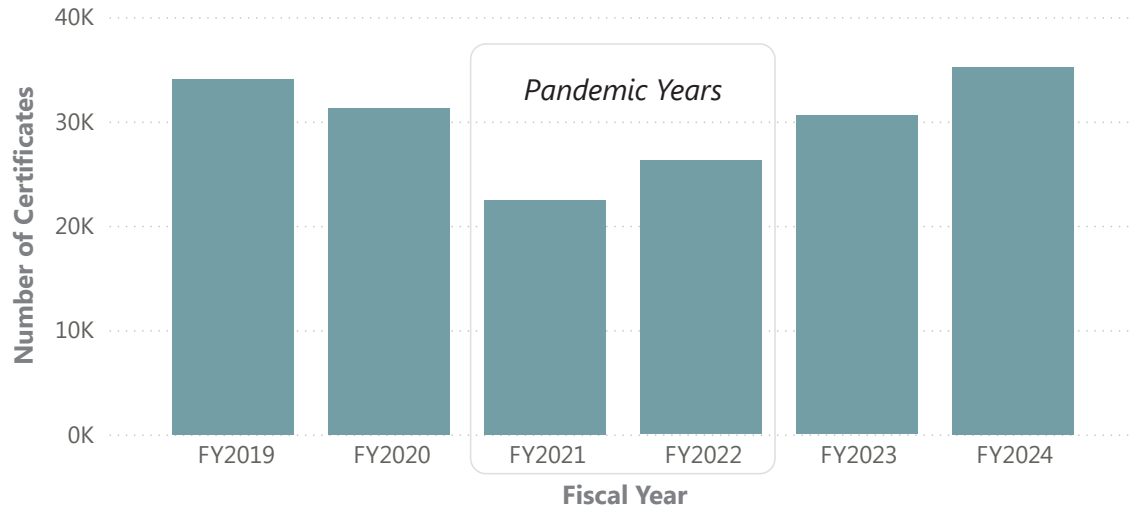
## CERTIFICATES ISSUED BY LAA SERVICE LOCATION

Cases in Ontario are Supreme Court of Canada matters

CERTIFICATE SERVICE LOCATION	2019	2020	2021	2022	2023	2024	TOTAL
Calgary	16,105	14,504	10,861	14,095	15,854	18,288	89,707
Edmonton	19,774	17,895	12,542	15,441	17,672	20,104	103,428
Fort McMurray	910	814	714	881	906	1,034	5,259
Grande Prairie	1,505	1,716	1,338	1,673	1,680	2,127	10,039
Lethbridge	3,105	2,715	2,031	2,727	3,010	3,463	17,051
Medicine Hat	1,555	1,447	1,080	1,327	1,502	1,665	8,576
Ontario	7	14	33	30	22	24	130
Peace River	2,109	1,789	1,535	1,756	1,920	2,213	11,322
Red Deer	3,731	3,481	2,579	3,273	3,554	3,450	20,068
St. Paul	2,943	2,663	2,229	2,667	3,004	3,221	16,727
Wetaskiwin	2,774	2,330	1,858	2,184	2,360	2,599	14,105
Whitecourt	1,353	1,269	894	1,156	1,228	1,411	7,311
<b>TOTAL</b>	<b>55,871</b>	<b>50,637</b>	<b>37,694</b>	<b>47,210</b>	<b>52,712</b>	<b>59,599</b>	<b>303,723</b>

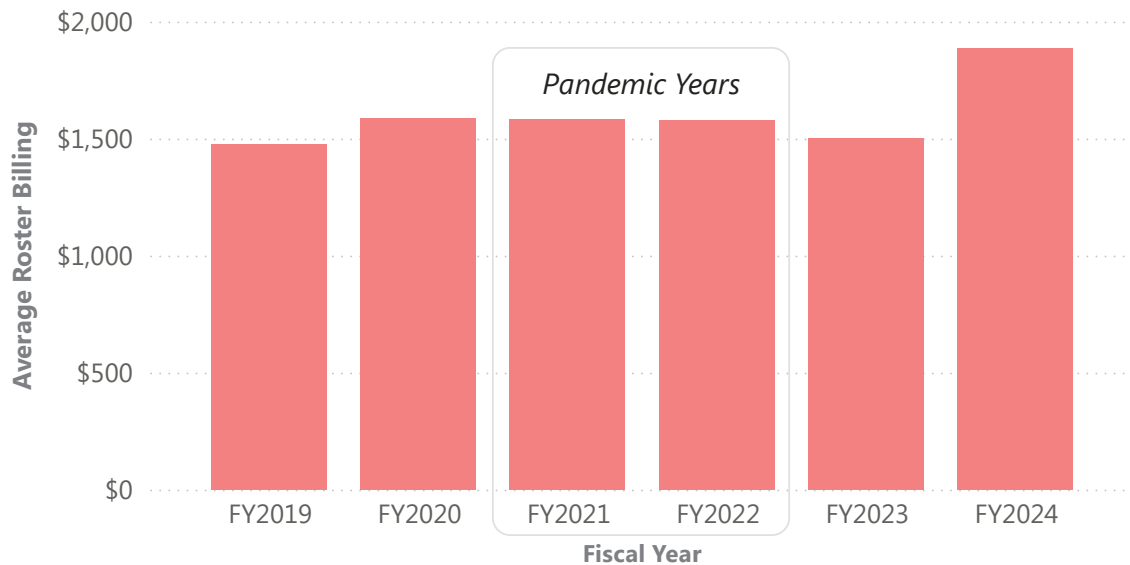
## ADULT AND YOUTH CRIMINAL LAW

Access to justice is crucial to a fair and free democracy. A significant part of the work LAA does is related to adult and youth criminal matters. Our staff and roster lawyers provide access to justice to Albertans who are facing the very serious consequences of imprisonment, loss of livelihood, or removal from Canada. Our lawyers are leaders in adult and youth criminal justice matters. The Youth Criminal Justice Act enshrines the right of all persons aged between 12 and 17 charged with a criminal offence to have representation by a legal aid lawyer. Recognizing that non-legal life issues are often part of what leads young people to be charged with offences, LAA also helps guide youth clients to supports that aid them in identifying and dealing with such issues, which can often improve outcomes in court.



## AVERAGE ROSTER BILLING FOR CLIENT CRIMINAL CERTIFICATES

This chart shows trends since 2019 for client certificates billed to LAA by roster lawyers. Pandemic years are highlighted for reference.



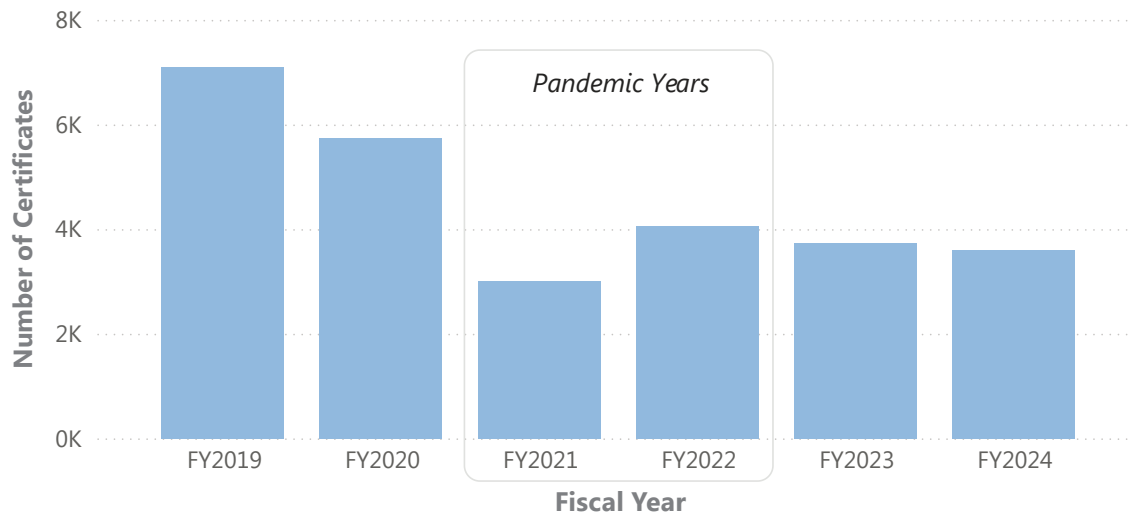
- October 2022:** The Ministry of Justice approves temporary increases to the tariff and Financial Eligibility Guidelines.
- January 2023:** The Ministry of Justice approves an increase to the tariff and consults with LAA and stakeholders about the tariff and Financial Eligibility Guidelines.
- April 2023:** Tariff modernization implemented by LAA.

## FAMILY AND CIVIL, AND CHILD WELFARE

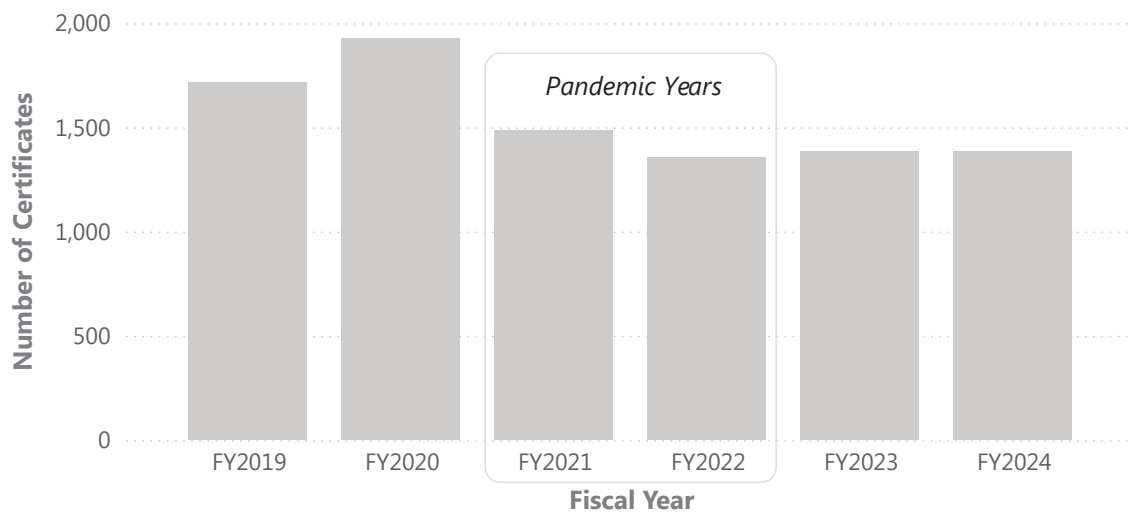
LAA helps Albertans deal with family law and child welfare matters by advising and guiding them through the legal system and representing them in court actions. LAA helps eligible Albertans with emergency protection orders, child welfare, representation of children, parenting orders, and child and spousal support. When a vulnerable Albertan is involved with legal issues due to family breakdown, LAA can often help protect and exercise that person's rights. LAA's role is to help disadvantaged and vulnerable Albertans with legal issues, including limited civil law matters.

In Alberta, a disabled or incapacitated adult can have another adult appointed as their guardian or trustee to help with essential life decisions and functions. If a person is subject to an order like this and disagrees with the terms, LAA can help them through the court process to ensure it proceeds fairly and equitably.

### NUMBER OF FAMILY AND CIVIL CERTIFICATES ISSUED

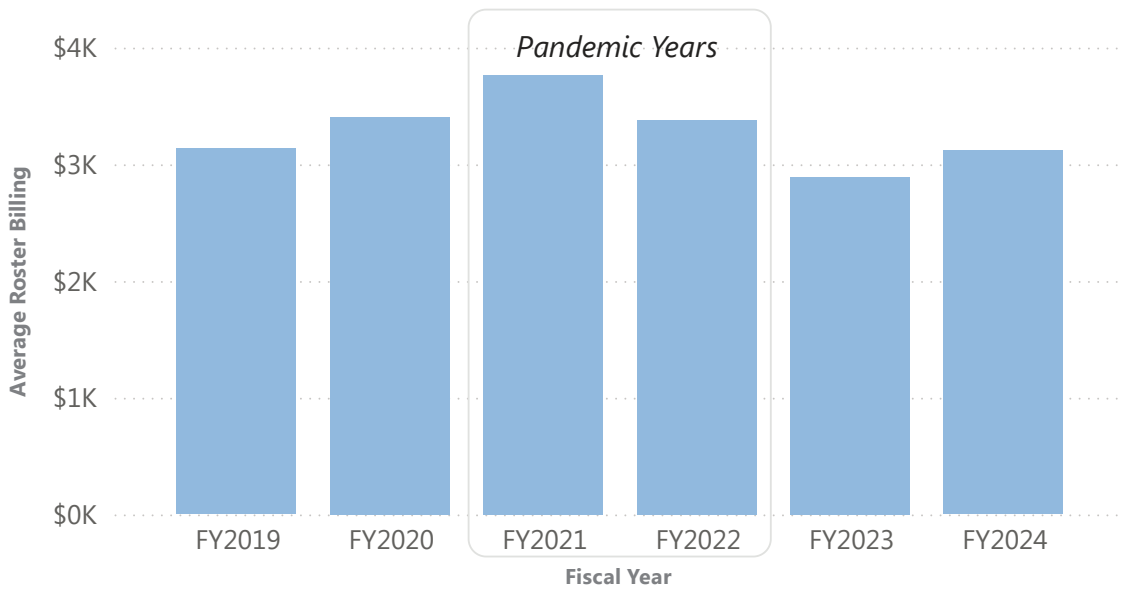


### NUMBER OF CHILD WELFARE CERTIFICATES ISSUED



## AVERAGE ROSTER BILLING FOR CLIENT FAMILY AND CHILD WELFARE CERTIFICATES

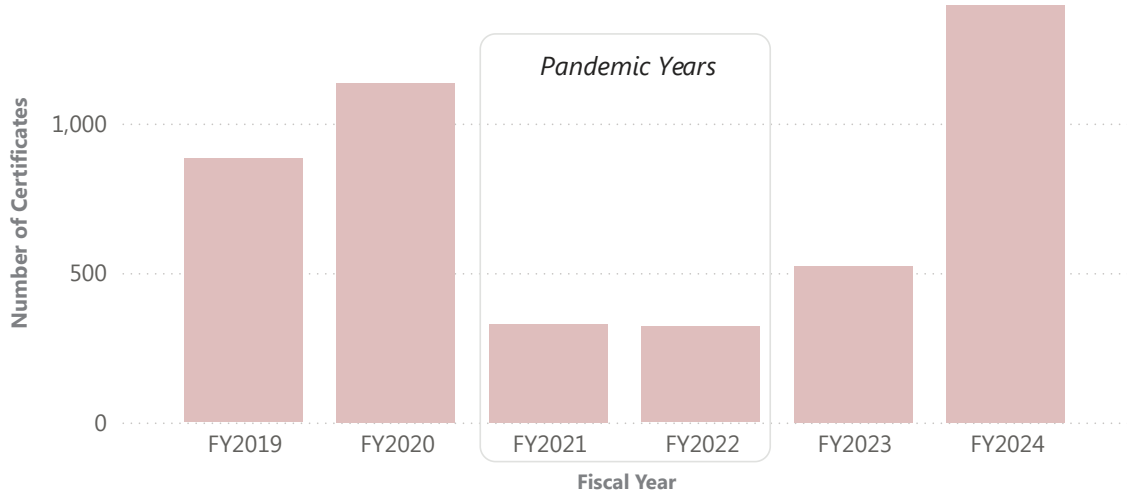
This chart shows the roster lawyer billing trend since 2019 for client certificates billed to LAA.



- October 2022:** The Ministry of Justice approves temporary increases to the tariff and Financial Eligibility Guidelines.
- January 2023:** The Ministry of Justice approves an increase to the tariff and consults with LAA and stakeholders about the tariff and Financial Eligibility Guidelines.
- April 2023:** Tariff modernization implemented by LAA.

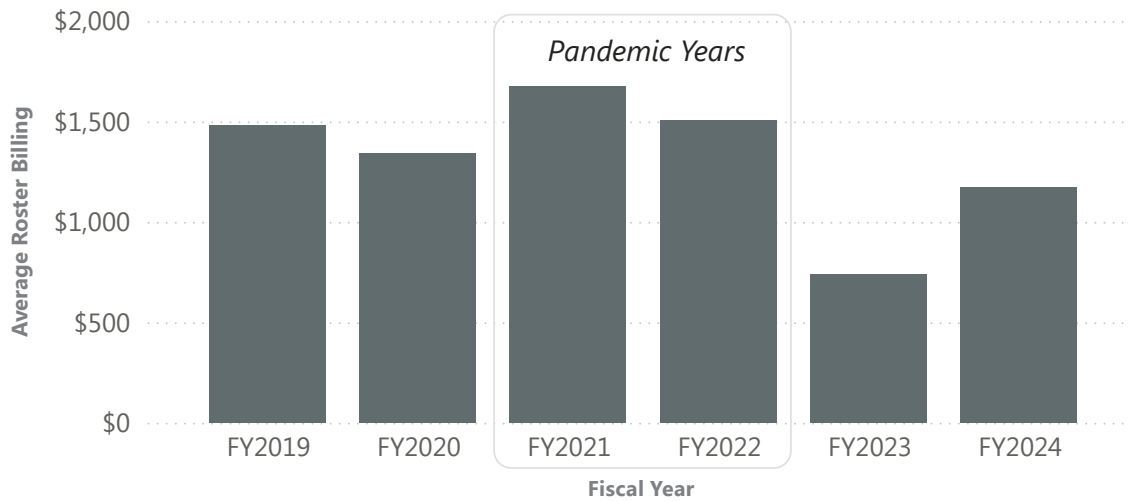
## IMMIGRATION AND REFUGEE LAW

Support for immigrants and refugees is an important part of the work LAA does to support the most vulnerable. Many of Alberta's residents came here from other countries, often to improve their lives, provide for their families or seek refuge from violence and persecution. Immigrants who are physically resident in Alberta sometimes require assistance with immigration issues or refugee claims. To ensure these legal processes unfold fairly and according to law, LAA helps newcomers and non-citizens with legal actions including refugee claims, judicial reviews of refugee claims, detention reviews and appeals.



## AVERAGE ROSTER BILLING FOR CLIENT IMMIGRATION CERTIFICATES

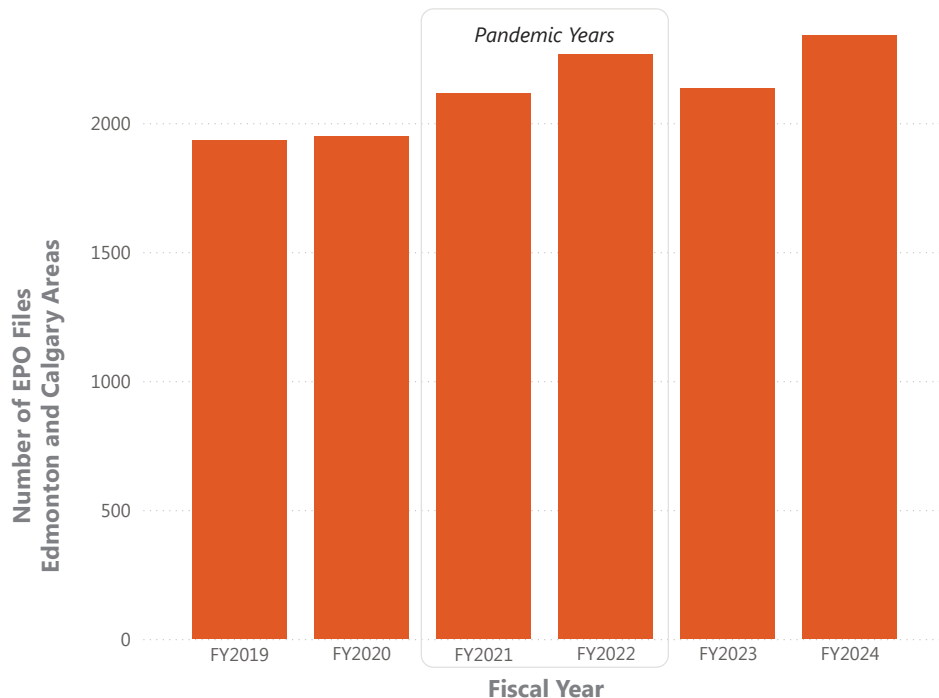
This chart shows the roster lawyer billing trend since 2019 for client certificates billed to LAA.



- October 2022:** The Ministry of Justice approves temporary increases to the tariff and Financial Eligibility Guidelines.
- January 2023:** The Ministry of Justice approves an increase to the tariff and consults with LAA and stakeholders about the tariff and Financial Eligibility Guidelines.
- April 2023:** Tariff modernization implemented by LAA.

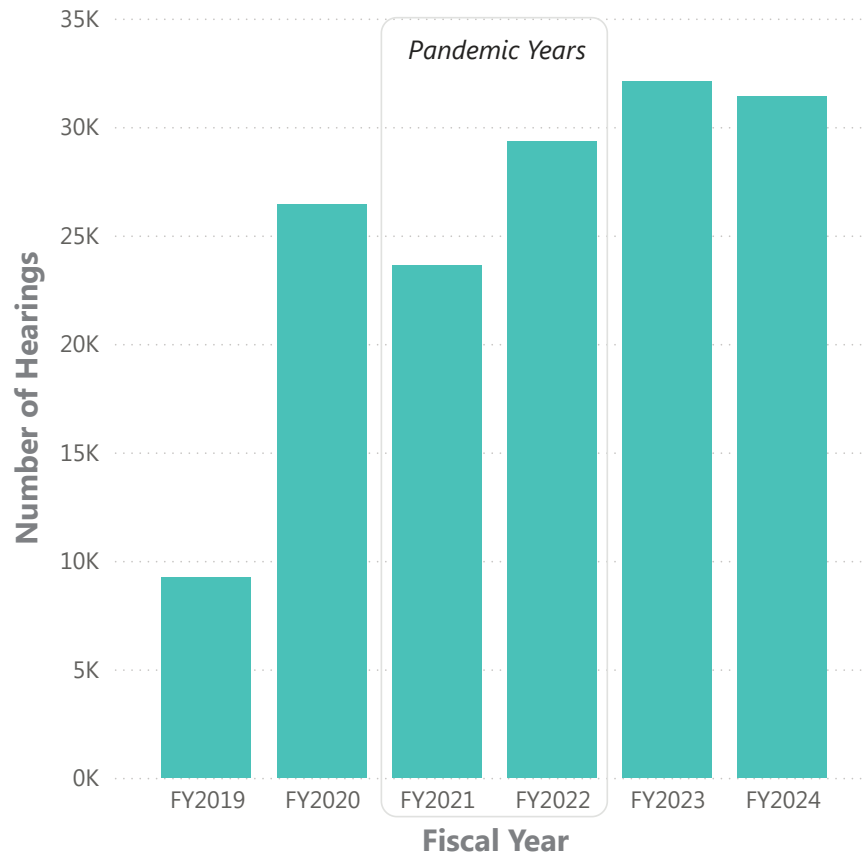
## LAA-ASSISTED EMERGENCY PROTECTION ORDERS

Family violence is a tragic reality for many Albertans. Our Emergency Protection Order (EPO) program helps victims of family violence protect themselves against abusers. In recent years, our EPO lawyers have seen an increasing demand. LAA EPO duty counsel help claimants understand their legal rights through the process of obtaining and confirming EPOs. Claimants are provided with information about the court system and their options, referrals to other support organizations, and a lawyer to appear in court to get the EPO. This service delivers immediate protection from family violence and is a critical tool to keep Albertans safe. There is no cost to access this service and there are no financial eligibility requirements.



## JUSTICE OF THE PEACE BAIL

Albertans are innocent until proven guilty. But upon arrest, and prior to having their day in court, they are at a distinct disadvantage. LAA's Justice of the Peace (JP) bail duty counsel are available from 8 a.m. to midnight, 365 days a year, to inform, advise and represent arrested people in bail hearings. The work is done at no cost, by telephone and online platforms. LAA's JP bail duty counsel section works collaboratively with the courts and Ministry of Justice to make prompt and effective access to justice a reality for all Albertans, from their first point of contact with the justice system.



## LEGAL AID ALBERTA LEADS PROVINCE-WIDE DUTY COUNSEL SERVICES

Countless thousands of Albertans are required to attend court every year. Without a lawyer on their side to protect their rights and freedoms, their rights could be jeopardized. The Canadian Charter of Rights and Freedoms guarantees us the right to retain and instruct counsel – and that is where lawyers called duty counsel come in.

"We help people who might end up making mistakes in court that could affect them for years," explains Legal Aid Alberta staff duty counsel Sean Smith.

Taking on responsibilities that are essential to our democracy, duty counsel provide brief legal advice, at no charge, and prepare you for what is ahead on your journey through the courts. They ensure you're treated fairly.

LAA assigns duty counsel in docket courts in all Alberta criminal courts (adult and youth). In addition to criminal courts, duty counsel can be found at:

- Institutional hearings
- Applications for confirmation of Emergency Protection Orders
- Mental health review panels
- Specialized courts (Mental Health Court, Drug Treatment Court, Indigenous Court)
- Family court (Alberta Court of Justice and Court of King's Bench)





## DELIVERING ON **QUALITY, ACCESS AND ACCOUNTABILITY**

Legal Aid Alberta's 2023-26 strategic plan lays out clearly defined goals and action plans to reach organizational strategic priorities.

Under three themes — Quality, Access and Accountability — LAA commits to ensuring our clients are served by highly effective lawyers, creating a highly accessible justice system that makes it easier for Albertans to apply for Legal Aid Alberta service, and being accountable as an organization, operating with integrity and efficiency.

For LAA team members from the courtroom to the contact centre and points between, Quality, Access and Accountability are not mere words. They are the lexicon of a professional culture in which goals are set and outcomes measured.

The following pages provide a small sampling of the ways LAA is breathing life into quality, access and accountability every day.



## QUALITY

Develop a strategy for positive roster engagement and continued provision of effective counsel

### STRENGTHENING ROSTER RELATIONS AND QUALITY REPRESENTATION



*The process was a good introduction to the duties of a roster lawyer.*

Legal Aid Alberta is making significant strides in elevating the standards of legal services provided to our clients. We're ensuring that roster lawyers who take legal aid files are not only qualified but also equipped with the latest legal knowledge and skills to address the unique needs of legal aid clients.

LAA has implemented a more detailed application process for lawyers interested in joining LAA's roster of private-practice lawyers who take on legal aid files. LAA conducts a brief information exchange with each candidate to ensure they possess the necessary qualifications and experience to competently handle our clients' files.

This process has become an important tool in matching clients with lawyers who have experience in specific areas of law. It quickly equips new roster lawyers with the information they need to work effectively and act as the face of LAA in the community.

"It speaks to our commitment to building relationships with the roster and our commitment to quality," says Paul Welke, a former roster lawyer who is now LAA's roster relations liaison based in Edmonton.

Student-at-law Jackson Mirasty was among the first roster counsel to participate in the new application process.

"The process was a good introduction to the duties of a roster lawyer," Mirasty says.

Recognizing the legal landscape's ever-evolving nature, LAA has also ramped up training initiatives and professional development for roster lawyers. In 2023-24, LAA saw nearly 800 registrations for educational webinars and in-person training events for roster lawyers and their legal support staff. Topics included LAA tariff education and developments in child welfare law and immigration law.

#### FAST FACT

*This year, about 800 lawyers and their staff registered to attend seven educational webinars and two in-person training events in Edmonton and Calgary.*



# QUALITY

Establish panels to provide support for more areas of law (specializations)

## LEGAL AID ALBERTA EXPANDS PANELS FOR INCREASED QUALITY REPRESENTATION

**“** *It’s a David and Goliath situation. The resources of the state are virtually endless, and you can see the difference a skilful and hard-fought defence makes.*

Legal Aid Alberta clients deserve strong legal representation. One way of ensuring our clients have quality, effective counsel in their corner is the establishment of legal panels — groups of lawyers with knowledge and experience in specific fields of law. In 2023-24, we created two new panels. One focuses on child welfare matters while the other is dedicated to major cases, such as homicides.

In a major crime trial, the stakes are high and complicated investigations are underway. Without quality representation, an accused person is at a severe disadvantage.

“It’s a David and Goliath situation. The resources of the state are virtually endless, and you can see the difference a skilful and hard-fought defence makes,” says Paul Moreau, an LAA roster lawyer and president of the Criminal Trial Lawyers’ Association.

Moreau says it is “absolutely vital” to have panels of lawyers who concentrate on specific areas of law.

“With panels, everybody can be assured and confident that a case will be assigned to a lawyer with appropriate experience or support. I am a fan of specialization.”

Roster lawyers are required to apply to join panels. Those with less experience in a specific area of law agree to be mentored by lawyers with expertise in the area, to ensure quality representation.

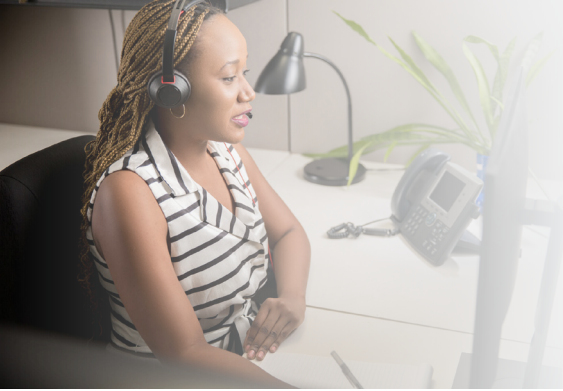
For clients, this means increased trust in the lawyer-client relationship and a higher probability of a just resolution.

And for the justice system, legal panels reduce mistakes or delays in court proceedings.

### FAST FACTS

*LAA has established five lawyer panels in all, representing:*

- *Young persons facing criminal charges;*
- *Children in high-conflict parenting matters;*
- *Parents and guardians involved with the child welfare system;*
- *Complainant and witnesses responding to criminal prosecutions;*
- *Individuals charged with serious and complex matters.*



# ACCESS

Improve the ability of Albertans to apply for LAA services. If needed, identify and create new access points available to all, regardless of technical capacity

## WHEN YOU CAN'T MAKE THE CALL, LAA CONNECTS FOR YOU



*The Client Gateway is working so effectively. It is a real improvement in access to justice for people who are probably the most vulnerable members of society.*

Pick up the phone and call for help.

If only it were so easy.

Legal Aid Alberta understands that many Albertans, for myriad reasons, cannot simply reach out for the support they need to manage and resolve their legal issues.

Phone reception and access to technology can be barriers to justice for those living in remote areas of the province. Others, regardless of geographic location, have limited or no access to a phone. In some cases, as LAA lawyers explain, clients face life challenges so overwhelming that they are incapable of understanding their situation, let alone being able to ask for help.

In courtrooms across the province, LAA lawyers are using an innovative path to justice to help clients apply for the legal support they need.

Called Client Gateway, this path enables staff lawyers to collect and submit a person's information to apply for a legal aid lawyer. Client Gateway takes the sometimes-challenging process of making a phone call and responding to questions out of their hands.

Desiree Syroid, an LAA staff duty counsel working at the Edmonton Mental Health Court, says some of her clients would be incapable of completing the intake process without the Client Gateway.

"When we have Mental Health Court clients who are in custody, they sometimes can't get to the phone or don't have the patience or capacity to call. A lot of them are struggling with addictions and (mental) fitness. And we can really help those clients," she said.

Before the Client Gateway existed, these clients would have their matters adjourned week after week, she says, because they were unable to connect with LAA.

Now things are much improved. By early 2024, applications through this novel path amounted to nearly half of all LAA applications.

"The Client Gateway is working so effectively. It is a real improvement in access to justice for people who are probably the most vulnerable members of society," she said.

"This speeds things up for everybody and helps the courts run more efficiently."

### FAST FACTS

- *Clients with existing LAA matters can ask their current lawyer to apply for legal aid on new charges.*
- *The justice system benefits from the Client Gateway as it reduces the number of times an accused person appears in court.*
- *Client Gateway removes barriers to justice.*
- *Client Gateway connections through LAA staff and roster lawyers account for nearly 50 per cent of all applications for legal representation.*



## ACCESS

Consult with our clients to identify and eliminate or reduce barriers to access

### SPECIALIZED COURTS REMOVE BARRIERS TO JUSTICE BY ADDRESSING UNDERLYING ISSUES



*What's rewarding is seeing Indigenous people get connected to the resources and help they are entitled to.*

People in the criminal justice system often struggle with non-legal life challenges that are barriers to justice and hinder their ability to resolve their legal issues.

Special courts are removing these barriers by helping people address their legal matters and the circumstances that contributed to them. Legal Aid Alberta lawyers play an essential role in these courts, representing accused people and ensuring their rights are protected.

Indigenous Courts operate in Edmonton and Calgary to help address the overrepresentation of Indigenous people in the justice system. Generations of Indigenous families have been haunted by the traumas of residential schools, the 60s Scoop, the Millennium Scoop and other colonization practices.

Indigenous Court deals with guilty pleas and bail hearings. It connects accused people with elders and other cultural supports and works to find alternatives to incarceration to help restore the person to society.

"We see the numbers of people entering Indigenous Court increasing," says Legal Aid Alberta staff lawyer, Jay Gill, who serves as duty counsel in the Calgary Indigenous Court. "What's rewarding is seeing Indigenous people get connected to the resources and help they are entitled to."

LAA lawyers provide duty counsel services in the Edmonton Mental Health Court, which helps connect people with medical professionals and social services so they can better understand their situation and be accountable for their actions.

Justin Hjelsvold, an LAA staff lawyer who works as duty counsel at criminal courts in and around Edmonton, says Mental Health Court is a valuable and in-demand resource.

"Almost every day I run into people in court who have some type of mental health condition," he said, adding that the court exists to help people with issues of fitness as well as for bail and sentencing.

"Fitness means trying to figure out if a person can engage meaningfully with the court system and if they understand what is going on," he explains. "The court has access to a psychiatrist. There is also a team of mental health nurses and a justice navigator to connect people with resources in the community."

LAA staff lawyers also represent those who opt to attend Drug Treatment Courts. Operating in Edmonton, Red Deer, Calgary, Lethbridge, and Medicine Hat, these courts connect accused persons to addiction treatment programs so they can take responsibility for their actions and end the cycle of addiction and crime.





## ACCOUNTABILITY

Continue to innovate and deliver business and service improvements that benefit our clients and our organization

### TRUTH AND RECONCILIATION: BUILDING RELATIONSHIPS TO BETTER SERVE INDIGENOUS CLIENTS AND COMMUNITIES

**“** Whether we’re on the frontline of intake, a lawyer, or in administration, everyone in our organization benefits from compassion because it makes us who we are at LAA.

Aaron Sparvier, LAA’s Indigenous liaison, is crucial in facilitating our organizational pledge to Indigenous, First Nations, Métis and Inuit peoples of Alberta. He opens new communication channels with Indigenous communities and gains important insights into the legal needs of Albertans in these communities.

Sparvier says there are several important components to serving Indigenous clients: Understanding Gladue factors, the legacies of residential schools and colonialism and their impacts on our Indigenous communities and approaching our clients with compassion.

“Whether we’re on the frontline of intake, a lawyer, or in administration, everyone in our organization benefits from compassion because it makes us who we are at LAA,” he says.

Originally from the Cowessess First Nation in the Treaty 4 area of Saskatchewan, Sparvier has extensive knowledge and experience in Indigenous law and criminal defence work.

His ongoing engagement with Indigenous communities has introduced unique and valuable educational opportunities for staff and roster lawyers. LAA’s 50th anniversary Lawyer Symposium included a blanket exercise hosted by the Wahkotowin Law and Governance Lodge. This experiential workshop focused on building an understanding of the shared history of Indigenous and non-Indigenous peoples in Canada.

In recognition of National Day for Truth and Reconciliation, LAA hosted guest speaker Justice John Reilly, who shared his perspective on the unjust treatment of Indigenous peoples in the justice system as seen from his many years on the bench in Cochrane, Alberta.

At Legal Aid Alberta, we hold ourselves accountable to meet the Truth and Reconciliation Commission of Canada’s calls to action and address the issues of overrepresentation of Indigenous adults and youth in custody.





# ACCOUNTABILITY

Tariff modernized to reflect contemporary legal practices

## SIMPLIFYING PROCESSES TO BETTER SERVE ALBERTANS

“*Increasing access to our services means more Albertans will be able to get the help they need to deal with the complexities of the legal system.*”

On April 1, 2023, Legal Aid Alberta implemented a modernized tariff structure. Known as the Tariff of Fees, it guides the billing process by dictating how private practice roster lawyers should be paid when they take legal aid clients.

The way the tariff functions had remained largely unchanged for decades. Modernizing the structure acknowledges the changing nature of legal practice, ensuring that lawyers are adequately compensated for how the law works today and can effectively serve clients at various stages in the justice system.

Tariff modernization has enhanced efficiency and reduced administrative burdens by simplifying the invoicing process and addressing issues such as inadequate compensation for complex trial matters. These improvements benefit both lawyers and Albertans who rely on Legal Aid Alberta's services.

The response from roster lawyers has been positive. Many have reported that billing has become simpler and more efficient, and their compensation now better reflects the work they do on each file. This positive change is also benefiting our clients, who are now part of a system that prioritizes results over time spent.

Legal Aid Alberta's roster of private-sector lawyers is comprised of nearly 1,200 skilled, dedicated legal professionals actively serving disadvantaged Albertans in more than 75 communities.

While Legal Aid Alberta spearheaded the update to the tariff structure, it's essential to note that the Ministry of Justice determines the hourly tariff rate paid to roster lawyers. This hourly rate, set at \$125 per hour as of January 2023, falls under the ministry's jurisdiction.

# LIKE JUSTICE? WE'VE GOT A DAY FOR THAT.

Proclaimed in the Senate and endorsed by the Supreme Court of Canada, Duty Counsel Day is observed every year on **October 27**.

In Alberta and across the country, Duty Counsel Day raises awareness about the vital role of duty counsel in our justice system and democracy.



## DUTY COUNSEL DAY

## INTRODUCING DUTY COUNSEL DAY IN THE CLASSROOM

In 2023:

**1,902**

Student  
participants

**41**

Registered schools  
across Canada



Participating Alberta schools

- Calgary
- Edmonton
- Edson
- Lethbridge
- Magrath
- Red Deer



Lessons are suitable for  
any provincial or territorial  
high school curriculum



Toolkits were developed  
for teachers to download  
and use in class

Visit [legalaid.ab.ca](https://legalaid.ab.ca) and [knowduty counsel.ca](https://knowduty counsel.ca)  
for details on Duty Counsel Day 2024!



# Legal Aid Alberta



# The Legal Aid Society of Alberta

Financial statements  
March 31, 2024



# Independent auditor's report

To the Board of Directors of  
**The Legal Aid Society of Alberta**

## Opinion

We have audited the financial statements of **The Legal Aid Society of Alberta** [the "Society"], which comprise the statement of financial position as at March 31, 2024, and statement of changes in net assets, statement of revenue and expenses and statement of 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 Society as at March 31, 2024, and its results of operations and its 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Society in accordance with the 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.

## Other information

Management is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

We obtained the Annual Report prior to the date of this auditor's report. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact in this auditor's report. We have nothing to report in this regard.

## 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 Society'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 Society or to cease operations, or has no realistic alternative but to do so.

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



### **Auditor's responsibilities for the audit of the financial statements**

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

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 Society'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 Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society 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.

Edmonton, Canada  
June 25, 2024

*Ernst & Young LLP*

Chartered Professional Accountants



# The Legal Aid Society of Alberta

## Statement of financial position


[expressed in thousands of dollars]


As at March 31

	2024	2023
	\$	\$
<b>Assets</b>		
<b>Current</b>		
Cash and restricted cash <i>[note 3]</i>	104,159	64,443
Accounts receivable	10	—
Goods and Services Tax receivable	868	683
Prepaid expenses	125	272
<b>Total current assets</b>	<b>105,162</b>	<b>65,398</b>
Capital assets, net <i>[note 4]</i>	5,075	2,043
	<b>110,237</b>	<b>67,441</b>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities <i>[note 8a]</i>	4,793	5,177
Accrued vacation pay	2,124	2,140
Current portion of deferred lease liability	273	273
Deferred revenue <i>[note 5]</i>	74,427	37,711
Provision for unbilled services provided on outstanding certificates <i>[note 6]</i>	13,957	9,973
<b>Total current liabilities</b>	<b>95,574</b>	<b>55,274</b>
Deferred contributions <i>[note 7]</i>	8,500	8,500
Deferred lease liability	4,275	1,779
<b>Total liabilities</b>	<b>108,349</b>	<b>65,553</b>
Commitments and contingencies <i>[notes 6 and 8]</i>		
<b>Net assets</b>		
Internally funded capital assets	5,075	2,043
Unrestricted	(3,187)	(155)
<b>Total net assets</b>	<b>1,888</b>	<b>1,888</b>
	<b>110,237</b>	<b>67,441</b>

See accompanying notes

On behalf of the Board of Directors:

  
Ryan Callioux  
Chair, Board of Directors  
Legal Aid Alberta

  
Hilary Rose  
Director, Board of Directors  
Legal Aid Alberta



The Legal Aid Society of Alberta

**Statement of changes in net assets**

[expressed in thousands of dollars]

Year ended March 31

	<b>2024</b>		
	<b>Internally funded capital assets</b>	<b>Unrestricted</b>	<b>Total</b>
	\$	\$	\$
<b>Balance, beginning of year</b>	<b>2,043</b>	<b>(155)</b>	<b>1,888</b>
Excess of revenue over expenses	—	—	—
Purchases of capital assets	<b>3,542</b>	<b>(3,542)</b>	—
Amortization of capital assets	<b>(510)</b>	<b>510</b>	—
<b>Balance, end of year</b>	<b>5,075</b>	<b>(3,187)</b>	<b>1,888</b>

	<b>2023</b>		
	<b>Internally funded capital assets</b>	<b>Unrestricted</b>	<b>Total</b>
	\$	\$	\$
<b>Balance, beginning of year</b>	2,213	(325)	1,888
Excess of revenue over expenses	—	—	—
Purchases of capital assets	704	(704)	—
Amortization of capital assets	(874)	874	—
<b>Balance, end of year</b>	<b>2,043</b>	<b>(155)</b>	<b>1,888</b>

See accompanying notes

## The Legal Aid Society of Alberta

### Statement of revenue and expenses

[expressed in thousands of dollars]

Year ended March 31

	2024	2023
	\$	\$
<b>Revenue</b>		
Province of Alberta	106,373	89,545
Alberta Law Foundation grant – statutory	22,665	2,729
Recoveries from clients	4,731	4,923
Interest and other	4,971	2,891
<b>Total revenue</b>	<b>138,740</b>	<b>100,088</b>
<b>Expenses</b>		
Roster		
Legal aid fees and disbursements		
Criminal adult	59,185	39,189
Family and civil	9,136	8,299
Duty counsel	6,788	5,177
Child welfare	3,326	2,406
Criminal youth	2,839	1,651
Immigration and refugee	866	184
	<b>82,140</b>	<b>56,906</b>
Increase (decrease) in provision for unbilled services provided on outstanding certificates [note 6]	<b>3,984</b>	<b>(2,181)</b>
	<b>86,124</b>	<b>54,725</b>
Other program expenses [notes 9 and 10]		
Legal representation	35,202	29,851
Client services	9,781	8,618
Management, general, and administration	7,633	6,894
	<b>52,616</b>	<b>45,363</b>
<b>Total expenses</b>	<b>138,740</b>	<b>100,088</b>
<b>Excess of revenue over expenses</b>	<b>—</b>	<b>—</b>

See accompanying notes

## The Legal Aid Society of Alberta

### Statement of cash flows

[expressed in thousands of dollars]

Year ended March 31

	2024	2023
	\$	\$
<b>Operating activities</b>		
Excess of revenue over expenses	—	—
Add (deduct) items not involving cash		
Amortization of capital assets	510	874
Amortization of deferred lease liability	160	(164)
Provision for unbilled services	3,984	(2,181)
Changes in non-cash operating working capital related to operations		
Accounts receivable	(10)	152
Goods and Services Tax receivable	(185)	(193)
Prepaid expenses	147	(25)
Accounts payable and accrued liabilities	(384)	1,844
Accrued vacation pay	(16)	209
Deferred revenue	36,716	20,560
<b>Cash provided by operating activities</b>	<b>40,922</b>	<b>21,076</b>
<b>Investing activities</b>		
Purchases of capital assets	(3,542)	(704)
<b>Cash used in investing activities</b>	<b>(3,542)</b>	<b>(704)</b>
<b>Financing activities</b>		
Contribution received for deferred lease inducements	2,336	—
<b>Cash provided by financing activities</b>	<b>2,336</b>	<b>—</b>
<b>Net increase in cash during the year</b>	<b>39,716</b>	<b>20,372</b>
Cash and restricted cash, beginning of year	64,443	44,071
<b>Cash and restricted cash, end of year</b>	<b>104,159</b>	<b>64,443</b>

See accompanying notes

# The Legal Aid Society of Alberta

## Notes to financial statements

[dollar amounts in thousands]

March 31, 2024

### 1. The organization

The Legal Aid Society of Alberta [the "Society"], registered as a society under the laws of the Province of Alberta, operates by agreement between the Society, the Law Society of Alberta and the Ministry of Justice and Attorney General of the Province of Alberta to assist individuals of modest means in obtaining legal services in criminal and civil matters. The current governance agreement became effective April 1, 2019 and expires on March 31, 2024. Under the provisions of the *Income Tax Act* (Canada), the Society is exempt from income tax.

### 2. Summary of significant accounting policies

These financial statements are prepared in accordance with Part III of the *CPA Canada Handbook – Accounting*, which constitutes generally accepted accounting principles for not-for-profit organizations in Canada and includes the significant accounting policies described hereafter.

#### Revenue recognition

The Society's primary sources of funding are contributions from the Province of Alberta, a statutory contribution from the Alberta Law Foundation, per the *Legal Profession Act*, of 25% of the interest it receives on lawyers' pooled trust accounts, and special contributions as agreed from time to time, recoveries from clients, and interest and other income.

The Society follows the deferral method of accounting for contributions. Contributions are recognized in the accounts when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Unrestricted contributions are recognized as revenue when initially recorded in the accounts. Externally restricted contributions are deferred when initially recorded in the accounts and recognized as revenue in the year in which the related expenses are recognized.

Externally restricted contributions for the acquisition of capital assets are recorded as deferred capital contributions and recognized as revenue as the related assets are amortized over their useful lives. Restricted contributions for the purchase of capital assets that will not be amortized are recognized as a direct increase in net assets.

Recoveries from client recipients of legal aid services cannot be reasonably estimated in advance due to the uncertainty of collection. Accordingly, these recoveries and contributions are recorded as revenue when received.

Interest and other income are recognized as revenue when earned.

#### Expense recognition

Legal aid fees and disbursements are eligible for payment in respect of services authorized on issued legal aid certificates. The Society records the estimated value of services provided, but not submitted for payment, on outstanding certificates in the period in which the services are provided. Legal expenses include amounts billed to the Society by lawyers and an estimate of amounts for work performed but not yet billed.

# The Legal Aid Society of Alberta

## Notes to financial statements

[dollar amounts in thousands]

March 31, 2024

### Allocation of other program expenses

The expenses of each function include personnel and other expenses that are directly related to the function. General support and other expenses are not allocated, except for occupancy, and information technology and business solutions, which are allocated to functions by head count.

### Financial instruments

Financial instruments, including cash, accounts receivable, Goods and Services Tax receivable, accounts payable and accrued liabilities and accrued vacation pay, are initially recorded at their fair value and are subsequently measured at amortized cost, net of any provisions for impairment.

### Cash and restricted cash

Cash and restricted cash include cash and restricted cash related to deferred revenue and contributions.

### Capital assets

Purchased tangible and intangible assets are recorded at acquisition cost. Contributed tangible and intangible capital costs are recorded at fair value at the date of the contribution. Amortization is determined using the straight-line method at the following annual rates over the estimated useful lives of the assets as follows:

#### *Tangible assets*

Furniture and equipment	Over 7 years
Computer hardware	Over 4 years
Leasehold improvements	Over the lesser of the lease term and 10 years

#### *Intangible assets*

Computer software	Over 4 years
-------------------	--------------

### Deferred lease liability

Deferred lease liability represents leasehold improvement allowances paid or payable by landlords and periods of free rent or graduated rent increases as inducements to enter into a long-term lease. This liability is amortized on a straight-line basis over the remaining term of the lease and recorded as a reduction of rent expense.

### Cloud computing arrangements

The Society has adopted the simplification method for recording expenditures related to cloud computing arrangements. Under this method, expenditures are treated as a supply of services and recognized as an expense when the services are received.

## The Legal Aid Society of Alberta

### Notes to financial statements

[dollar amounts in thousands]

March 31, 2024

#### 3. Cash and restricted cash

	2024	2023
	\$	\$
Cash	21,232	18,232
Restricted cash – deferred revenue <i>[note 5]</i>	74,427	37,711
Restricted cash – deferred contributions <i>[note 7]</i>	8,500	8,500
	<b>104,159</b>	<b>64,443</b>

#### 4. Capital assets

Capital assets consist of the following:

	2024		2023	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	\$	\$	\$	\$
<b>Tangible assets</b>				
Furniture and equipment	426	246	481	279
Computer hardware	210	160	217	147
Leasehold improvements	5,824	979	3,895	2,295
	<b>6,460</b>	<b>1,385</b>	4,593	2,721
<b>Intangible assets</b>				
Computer software	5,505	5,505	5,636	5,465
	<b>11,965</b>	<b>6,890</b>	10,229	8,186
<b>Net book value</b>	<b>5,075</b>		2,043	

During the year, the Society removed the cost and accumulated amortization of fully amortized assets as follows: furniture and equipment \$93 [2023 – nil], computer hardware \$7 [2023 – \$640], leasehold improvements \$1,706 [2023 – nil] and computer software nil [2023 – \$259]. Included in leasehold improvements is construction in progress of nil [2023 – \$642].

#### 5. Deferred revenue

The Society has received funding for services to be delivered to clients, more than that required. As a result, \$74,427 [2023 – \$37,711] of the funding from the Province of Alberta has been deferred and a corresponding amount of cash has been classified as restricted cash – deferred revenue for this purpose. This will be recognized as the expenses are incurred.

# The Legal Aid Society of Alberta

## Notes to financial statements

[dollar amounts in thousands]

March 31, 2024

### 6. Provision for unbilled services provided on outstanding certificates

The provision for services provided by roster that have not been billed on outstanding certificates is estimated at year-end using a method that incorporates historical average costs and time frames to complete similar cases. The increase for the year ended March 31, 2024, related to the change in provision for unbilled services provided on outstanding certificates, was \$3,984 [2023 – decrease of \$2,181]. As at March 31, 2024, the Society had approximately 24,163 [2023 – 21,297] outstanding certificates issued to roster with an estimated liability of \$13,957 [2023 – \$9,973].

The estimated liability is subject to measurement uncertainty. Measurement uncertainty exists when there is a variance between the recognized amount and another reasonably possible amount. Due to the uncertainty involved in the estimation process, there will likely be a difference between the estimated and actual liability and the difference may be material.

In addition to the liability for unbilled services provided to March 31, 2024, on outstanding roster certificates, the Society estimates the future costs to complete roster and Society lawyer certificate files. As at March 31, 2024, there is an estimated \$25,178 [2023 – \$19,378] that will be incurred on approximately 25,839 [2023 – 22,852] outstanding certificates issued to roster and the Society's lawyers over and above both the billings paid to date and work performed but not yet billed. Due to the uncertainty in the estimation process, there will likely be a difference between the estimated and actual costs to complete outstanding certificates and the difference may be material.

### 7. Deferred contributions

The current governance agreement requires that the Society defer and hold certain grant amounts received from the Alberta Law Foundation and the Province of Alberta, to a maximum amount agreed with the Province of Alberta [currently \$8.5 million], for non-forecasted or unbudgeted costs.

	2024		2023	
	Province of Alberta	Alberta Law Foundation	Total	Total
	\$	\$	\$	\$
Balance, beginning of year	1,000	7,500	8,500	8,500
Amounts received during the year				—
Balance, end of year	1,000	7,500	8,500	8,500

## The Legal Aid Society of Alberta

### Notes to financial statements

[dollar amounts in thousands]

March 31, 2024

#### 8. Commitments and contingencies

##### [a] Commitments

The Society is committed under operating leases for office premises to make annual payments in the following amounts for the next five years and thereafter:

	\$
2025	1,954
2026	1,807
2027	1,864
2028	1,912
2029	1,934
Thereafter	8,858
	<u>18,329</u>

Amounts recorded in accounts payable and accrued liabilities that relate to locations no longer in use are nil [2023 Edmonton – Revillon office location \$752].

##### [b] Contingencies

During the ordinary course of business activities, the Society may be contingently liable for litigation and claims from clients, suppliers and former employees. Management believes that adequate provisions have been made in the accounts where required. Although it is not possible to estimate the extent of potential costs and losses, if any, management believes that the ultimate resolution of such contingencies will not have a material adverse effect on the financial position or results of operations of the Society.

#### 9. Cloud computing arrangements

During the year, the Society expensed \$5,715 [2023 - \$1,069] related to implementation, licensing, maintenance, and enhancement of software used, and to be used, under cloud computing arrangements. These expenses are included under the classification of Computer in Note 10.



# The Legal Aid Society of Alberta

## Notes to financial statements

[dollar amounts in thousands]

March 31, 2024

### 10. Other program expenses

Other program expenses reflected in the statement of revenue and expenses, classified by object, are as follows:

	<b>2024</b>	<b>2023</b>
	\$	\$
Salaries and benefits	<b>39,617</b>	36,614
Amortization of capital assets	<b>510</b>	874
Occupancy	<b>1,798</b>	2,597
Outside services	<b>745</b>	1,176
Computer	<b>6,330</b>	2,333
Office operating and supplies	<b>2,592</b>	1,063
Travel	<b>185</b>	115
Legal disbursements	<b>158</b>	132
Communication	<b>277</b>	226
Goods and Services Tax not refundable	<b>404</b>	233
	<b>52,616</b>	45,363

Occupancy expense has been allocated to other program expenses as follows:

	<b>2024</b>	<b>2023</b>
	\$	\$
Legal representation	<b>1,141</b>	1,380
Client services	<b>344</b>	700
Management, general, and administration	<b>313</b>	517
	<b>1,798</b>	2,597

Information technology and business solution expenses has been allocated to other program expenses as follows:

	<b>2024</b>	<b>2023</b>
	\$	\$
Legal representation	<b>6,656</b>	3,785
Client services	<b>2,849</b>	1,660
Management, general, and administration	<b>1,310</b>	699
	<b>10,815</b>	6,144

# The Legal Aid Society of Alberta

## Notes to financial statements

[dollar amounts in thousands]

March 31, 2024

### 11. Related parties

Certain members of the Board of Directors provide certificate services to the Society. These legal services are provided in the regular course of business under the same tariff of fees as other lawyers. During the year, directors provided certificate services of nil [2023 – \$59] to the Society and their respective firms provided additional certificate services of \$28 [2023 – \$323].

### 12. Trust accounts

As part of its normal professional practice, the Society administers trust money on behalf of its clients, that is maintained in separate trust accounts and deposits. The Society has no beneficial interest in these trust accounts and deposits, except to the extent that fees for services rendered and disbursements on behalf of the client may be paid therefrom. These amounts are not recorded in the financial statements of the Society. The balances of trust accounts and deposits as at March 31, 2024 amounted to \$168 [2023 – \$215].

### 13. Financial instruments and risk management

#### Credit risk

The Society's exposure to credit risk, represented by the carrying amount of accounts receivable, results from the risk that one party to the financial instrument may cause a financial loss for the other party by failing to discharge an obligation. The Society monitors outstanding balances regularly and allows for uncollectible amounts when determined.

#### Liquidity risk

The Society is exposed to the risk that it will encounter difficulty in meeting obligations associated with its financial liabilities. The Society is exposed to this risk mainly in respect of its accounts payable and accrued liabilities, accrued vacation pay, and provision for unbilled services provided on outstanding certificates.