

2018 ANNUAL REPORT



Pro Bono Law Saskatchewan

2008-2018

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Pro Bono Law
Saskatchewan

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VISION & OBJECTIVES

As a non-profit charitable corporation, Pro Bono Law Saskatchewan strives to improve access to justice within Saskatchewan by creating, facilitating, and promoting opportunities for lawyers to provide high-quality pro bono (free) legal services to persons of limited means.

PBLS operates under several guiding principles:

- pro bono services are meant to complement, not replace, an adequately funded legal aid system;
- pro bono services should be primarily directed at providing advice and representation to persons who cannot afford to pay for these services; and
- pro bono service should be endorsed and encouraged within the profession as a professional responsibility shared by all in the profession.

Pro Bono Law Saskatchewan adopts the following definition of pro bono legal services:

Providing professional legal services without expectation of fee, where legal aid is not available, for:

- persons of limited means who demonstrate a need for legal assistance but are unable to afford legal counsel without suffering financial hardship;
- charitable, non-profit, religious, civic, community, governmental and education organizations in matters that are designed primarily to address the needs of persons of limited means or which work for the public good of marginalized or disadvantaged individuals or groups;
- matters of public interest and broad community concern which might not otherwise be pursued; and
- the improvement of the law or legal system in a manner which benefits marginalized or disadvantaged individuals or groups.

MESSAGE FROM THE PRESIDENT & THE EXECUTIVE DIRECTOR

2018 was a year of restructure and growth at Pro Bono Law Saskatchewan. Throughout the year, we have welcomed new employees, opened new free legal clinics and been able to reach more Saskatchewan residents.

Pierre Hawkins joined PBLS as the Programs Director and Staff Lawyer in January 2018. Bob Hale joined the PBLS team as an Intake Lawyer in February 2018. The remainder of the team was Kaitlynn McArthur as Programs Coordinator, Carly Romanow as Executive Director and Kelsey Morrison and Catherine Osborne as Intake and Administrative Assistants. Together, the small but mighty PBLS team worked hard to coordinate volunteer lawyers and clients to facilitate access to justice in Saskatchewan.

In 2018, PBLS saw another year of increased demand for accessible legal services. Without any changes in our income eligibility, our number of appointments and clients served increased significantly. PBLS created two new Free Legal Clinics in order to expand our reach to a diverse population and to attempt to keep up with the demand for free legal service. One clinic focuses on accessing French speaking clients and the second clinic focuses on family law matters. PBLS continually strives to better our services and increase our reach to meet the demands of the increasing gap between Legal Aid and hiring a private practitioner in Saskatchewan.

All our programming and services are made possible by the incredible support and dedication of our volunteer lawyers. Our volunteers take time out of their practice and personal lives to serve clients who would otherwise not receive any legal advice on their legal matters. Our volunteers not only benefit the client, but also the justice system as a whole by providing their time and expertise to help better prepare self-represented litigants in Saskatchewan.

Further, PBLS is able to provide our programming and services to an ever-growing diverse population through key partnerships within the community. From our long-term steadfast partnerships to our new emerging partnerships, we would not be able to provide the programs and services that we do without your continued support. Each partnership is essential to allow us to deliver our services efficiently and effectively to the Saskatchewan public.

Finally, we would like to highlight our longstanding supportive funders that make our existence possible. The Law Foundation of Saskatchewan continues to be Pro Bono Law Saskatchewan's primary funder, as well as the Law Society of Saskatchewan, the Canadian Bar Association, Saskatchewan Branch, Virtus Group LLP, and Childview Inc. PBLS is thankful for the support and encouragement of our community of lawyers, justice stakeholders and community partners.

Stephen McLellan

President

Carly Romanow

Executive Director

PROGRAMS

Pro Bono Law Saskatchewan coordinates and operates several pro bono legal service programs in the Province. These programs include the Clinic Program and Panel Program.

Clinic Program

Pro Bono Law Saskatchewan's largest program is our Free Legal Clinic Program. Through this program, volunteer lawyers are scheduled to provide up to one hour of legal advice and assistance to eligible individuals. There are no limitations with respect to area of law, and individuals may book follow up appointments, as necessary. In 2018, Pro Bono Law Saskatchewan directly operated 11 Free Legal Clinics in 10 Saskatchewan communities in partnership with several community organizations.

Client Feedback 2018

"Appreciated the time and effort. Gave me moral support and made me feel confident"

"The assistance was kind, pleasant and very helpful!"

PBLS is proud to partner with the following organizations and individuals to deliver the Free Legal Clinic Program in Saskatchewan:

Salvation Army Regina (Regina Free Legal Clinic)

Clinic Coordinators: **Kaitlynn McArthur, Erica Focht, Ayendrila Sharma and Reden Leal**

Prince Albert Indian Metis Friendship Centre (Prince Albert Free Legal Clinic)

Clinic Coordinators: **Sharon Grywacheski and Dannielle Brass**

Salvation Army Swift Current (Swift Current Free Legal Clinic)

Clinic Coordinator: **Helen Laybolt**

Salvation Army Moose Jaw (Moose Jaw Free Legal Clinic)

Clinic Coordinators: **Tara Ellard**

Salvation Army Estevan (Estevan Free Legal Clinic)

Clinic Coordinator: **Ronza Reynard**

North Battleford Catholic Family Services (North Battleford Free Legal Clinic)

Clinic Coordinator: **Whitney Bredy**

Salvation Army Meadow Lake (Meadow Lake Free Legal Clinic)

Clinic Coordinator: **Major Peter Eason**

Scattered Site (La Ronge Free Legal Clinic)

Clinic Coordinator: **Modeste Mckenzie and Jackie Ballantyne**

Community Low Income Centre (Weyburn Free Legal Clinic)

Clinic Coordinator: **Fred Sandeski**

Salvation Army Yorkton (Yorkton Free Legal Clinic)

Clinic Coordinator: **Lieutenant Samuel Tim and Lieutenant Mary Tim**

Provincial Court of Saskatchewan (Small Claims Clinic Regina)

Clinic Coordinators: **Cheryl Mandziak, Yvonne Johnson, and Jan Whitridge**

In 2018, Pro Bono Law Saskatchewan continued to partner with **Pro Bono Law Alberta, Central Alberta Community Legal Clinic**, and the Provincial Court of Alberta to provide a free legal clinic in Lloydminster, which serves both Alberta and Saskatchewan residents. This clinic currently runs on a quarterly basis.

In Saskatoon, PBLS supports the work of **Community Legal Assistance Services for Saskatoon Inner City**, which provides summary legal services through its **Legal Advice Clinic**.

In 2018, 1459 individuals received assistance through a free legal clinic directly operated by PBLS and an additional 307 people attended the legal advice clinic operated by Community Legal Assistance Services for Saskatoon Inner City in Saskatoon. Of those appointments scheduled at a clinic operated by PBLS, 41% were for civil law matters (including estate law, administrative law, and labour/employment law), 40% were for assistance in the family law area, 18% were for assistance in the criminal law area, and 3% were for immigration matters.



PBLS with Estevan lawyer volunteer Kathryn Gilliss and Estevan host Ronza Reynard



PBLS AGM and Trivia Night with Team McKercher LLP and special guest, Nicole Sarauer

Panel Program

Through the Panel Program, volunteer lawyers provide full pro bono representation for individuals and community organizations of limited means. The program is province-wide, and 129 individuals and organizations received assistance through a Panel Program in 2018. Several of these programs are specialized, where volunteer lawyers provide assistance with particular areas of the law. Specialized panels operating in 2018 included an Immigration & Refugee Panel, a Seniors Panel, a Solicitor Panel, a Residential Tenancy Panel, Criminal Appeals Panel, and the Inmates Panel.

Inmates Panel

In the fall of 2017, the Inmate Legal Assistance Panel Program was created. This panel is dedicated to providing legal services to provincially and federally incarcerated individuals. Primarily the panel assists with institutional matters, such as access to healthcare, discipline charge hearings, and access to outside communication.

Immigration & Refugee Panel

The Immigration & Refugee Panel provides legal services to individuals involved in the immigration and refugee process in Saskatchewan. Unique in Canada, public sector volunteer lawyers make up the majority of volunteers on this panel.

Seniors Panel

The Seniors Legal Assistance Panel is a program for seniors receiving the Federal Guaranteed Income Supplement. When faced with a legal issue, it allows seniors access to legal counsel for advice and assistance.

Solicitor Panel

Through the Solicitor Panel, volunteer lawyers provide assistance to a charitable, non-profit, or community organization of limited means.

Residential Tenancies Panel

Through the Residential Tenancies Panel, volunteer lawyers and articling students, under the supervision of their principals or other lawyers, assist low-income persons facing residential tenancy matters.

Criminal Appeals Panel

Through the Criminal Appeals Panel Program, lawyers provide representation to needy individuals who are denied both Legal Aid and court-appointed counsel and are appealing a conviction or sentence or are the respondents to a criminal appeal.

Volunteer Lawyers

During 2018, 126 lawyers volunteered with Pro Bono Law Saskatchewan programs or our approved partner programs.

Free Legal Clinic Volunteers:

Regina

Kathleen Peterson
Mackenzie Tulloch
Khurshed Chowdhury
Donald Hobday

Megan Milani
Pierre Hawkins
Christa Weber
Nicole Sarauer
Nicole Folk

Dan Morris
Stephanie Yang
Riley Potter
Katherine Roy
Gene Josephson
Carly Romanow
Nordika Dussion
Anderson Stodalka
Crystal Robertson
Jeffrey Norwig
Andrea Johnson
Kristen Bates
Lennard Young
Jim Hall
Graham Quick
Michael MacDonald
Barbara Mysko
Michelle Owolagba
Kara-Dawn Jordan
Nicholas Cann
Randall Langgard
Yinka Jarikre
Tomilola Adebiyi
Connor Clyde
Tyne Hagey
Paul Kangles
Olumide Adetunji
Nicole Hamm

Moose Jaw

Ken Cornea
Idowu Adetogun
Bhavandeep Jaggi
Bukola Afolabi
Talon Regent
Tim Hansen

Yorkton

Shane Wagner
Michelle Brassard
Adeola Oloko
Kyla Eiffert
Rhiannon Rees
Mark Persick
Habibat Kasim

Swift Current

Robert Hale
Lindsay Gates
Marisha Paquin
Logan Spearing
Ryan Nagel
Nicholas Koltun
Ashley Falk

Small Claims

Kevin Miller

Sean Watson

Northern Rural (La Ronge, Meadow Lake, Estevan, Weyburn)

Kathryn Gillis
Amjad Murabit
Frankie Young
Ron Cherkewich
Neil McPhee
Brett Cavanaugh
Tomilola Adebiyi
Ben Rakochy
Ashala Naidu
Candace Guist
Bradley Mitchell
Colin Ouellette

Prince Albert

Estelle Hjertaas
Randi Arnot
Terra Lennox-Zepp
Ron Parchomchuk
Jaspal Gill
Henry Siwak
Victoria Elliott-Erickson

North Battleford

Ben Feist
Richard Gibbons
Jeff Baldwin
Robert Feist
Marilyn Adsit
Monte Mignault

CLASSIC LAC

Brooke Sittler
Mark Galambos
Mark Vanstone
Michael MacDonald
Lorne Fagnan
Don McIver
Beau Atkins
Tom Baldry
Jonathan Adams
Candace Guist
Connie den Hollander
Brad Mitchell
Doc Crooks
Neil McPhee
Terry Zakreski
Alana Wakula
Elke Churchman
Karina Jackson
Léa Lapointe
Anna Singer

“Love this service work. I am very touched by the client’s stories.” - Clinic Volunteer 2018

“I am deeply impacted by client’s difficulty in accessing legal services.” – Clinic Volunteer 2018

Panel Program Volunteers who accepted a File:

Tomilola Adebisi	Jacob Watters
Richard Edwards	Dan LeBlanc
Thomas Hynes *	Graham Quick
Jordyn Allan	Sandra Bobyck
Jaylyn Lawrence	Barbara Mysko
Ron Cherkewich *	Kara Moen
Ben Feist	Jeffrey Norwig *
Donald Hobday	Khurshed Chowdhury
Nicholas Koltun	Sophie Ferre
Stephanie Yang	Talon Regent
Tyne Hagey	Alanna Carlson

* accepted more than one file

PRO BONO LAW SASKATCHEWAN OFFICE

www.pblsask.ca

During 2018, PBLs staff fielded over 4,800 calls and emails from members of the public seeking legal assistance.

PBLs aims to give assistance to everyone who contacts our office whether it is through one of our programs or by referring them to additional or alternate services.

ACTIVITIES & OUTREACH

In addition to actively creating, facilitating, and promoting opportunities for lawyers to deliver pro bono legal services, Pro Bono Law Saskatchewan also provides assistance and support to partnerships and supports the work of volunteer lawyers providing pro bono legal services.

Support to Lawyers

Pro Bono Law Saskatchewan works in a number of ways to support lawyers providing pro bono legal services: developing and managing projects, compiling best practices and guides, reducing barriers to pro bono service provisions, preparing and posting online tools for lawyer volunteers, and recognizing and promoting the important work lawyers are doing pro bono.

Pro Bono Pledge

The Pro Bono Pledge is a voluntary pro bono standard designed to assist law firms with their organized pro bono efforts. Law firms in Saskatchewan that have signed the Pledge commit to, and provide support for, pro bono legal services within their law firms.

2018 Pledge Signatories

Allan C. Hjelte Law Office
Amirzadeh Law
Chowdhury Law Office
Elke Churchman Law Office P.C. Inc.
Jaggi Law Office
Kowalchuk Law Office
MLT Aitkens LLP
McDougall Gauley LLP
McKercher LLP
Miller Thomson LLP

Partnerships

Pro Bono Law Saskatchewan continues to work with numerous partners to assist and support the delivery of pro bono legal services:

Disbursement Fund Partnership

Pro Bono Law Saskatchewan partners with the Saskatchewan Branch of the Canadian Bar Association to offer a Disbursement Fund. Due to generous donations by the Branch, Pro Bono Law Saskatchewan is able to administer this Fund for use by lawyers providing pro bono assistance through Pro Bono Law Saskatchewan programs.

Insurance Partnership

Pro Bono Law Saskatchewan continues to work with Saskatchewan Lawyers' Insurance Association and the Law Society of Saskatchewan to ensure that there are no barriers to lawyers in Saskatchewan engaging in delivery of pro bono legal services through Pro Bono Law Saskatchewan programs.

Service Award Partnership

Pro Bono Law Saskatchewan partners with the Law Society of Saskatchewan to award an annual Pro Bono Service Award that recognizes outstanding pro bono contributions by a lawyer(s) in the province. This year, with the blessing of Vic's family and his friends at Olive Waller Zinkhan & Waller, the decision was made to name the award in Victor P. Dietz, Q.C.'s honour. Vic was a founding Director and the President of PBLs from its inception until 2013 when he retired after serving the maximum number of terms allowed on the Board. After his retirement from the Board, Vic continued to support PBLs in many ways, including as a mentor to staff, an advisor to the Board, and a donor. For several years PBLs and the Law Society of Saskatchewan have jointly presented an award to recognize outstanding pro bono contributions in the province. In 2018, the Victor P. Dietz, Q.C. Pro Bono Service Award was presented to Jeffrey Norwig.



Jeffrey Norwig accepting the 2018 Victor P. Dietz, Q.C. Pro Bono Service Award from Pierre Hawkins

Legal Information Partnership

Pro Bono Law Saskatchewan partners with the Government of Saskatchewan, Public Legal Association of Saskatchewan, and Law Society of Saskatchewan Libraries to provide in person legal information and forms assistance in the family law area at the Court of Queen’s Bench in Regina. In 2018, “Walk in Wednesday” at the Law Society Library at the Court of Queen’s bench in Regina saw over 300 people attend this weekly service for assistance.

Libraries Partnership

Pro Bono Law Saskatchewan and the Law Society of Saskatchewan libraries have partnered to ensure effective delivery of pro bono legal services. The Law Society of Saskatchewan Libraries generously provide free research assistance to lawyers who are working on a pro bono matter through a Pro Bono Law Saskatchewan program in addition to publications for the free legal clinics operating throughout Saskatchewan.



Programs Coordinator, Kaitlynn McArthur and the Honourable Chief Justice Robert Richards

Outreach to Lawyers and the Community

Pro Bono Law Saskatchewan engages in a number of activities to bring awareness to access to justice issues and the need for pro bono services, to provide information on Pro Bono Law Saskatchewan programs and services, and to gain the insight of others for the purpose of developing and implementing effective pro bono initiatives and collaborations. In 2018, these activities included the following:

- Attended the National Pro Bono Conference in Vancouver, BC
- Exhibitor at the 2018 Canadian Bar Association (Saskatchewan Branch) Mid-Winter Meeting
- Exhibitor and legal advice provider at the Legal Resources Fair at the Regina Public Library
- Hosted the CBA Law Day Telephone Advice Clinic in partnership with the Canadian Bar Association (Saskatchewan Branch)
- Exhibitor at the Making Community Connections event hosted by the Regina Foodbank
- Exhibitor at the Community4Connection event hosted by the Knox-Metropolitan United Church in Regina, Saskatchewan
- Exhibitor at the Regina Community Fair for Newcomers
- Presented to students at the CPLED Bar Admissions Course
- Participated in the Dean’s Forum on Dispute Resolution and Access to Justice Network Meetings
- Met with community organization partners and volunteer lawyers from across the province
- Met with representatives from Canadian Pro Bono organizations
- Met with various provincial organizations independently and as part of the Saskatchewan Access to Justice Group and the Family Law Sector Group
- Submitted regular articles to the legal publications “Bar Notes” and “The Benchers Digest”
- Provided regular updates on Pro Bono Law Saskatchewan’s social media accounts



PBLS Staff, Board, and Law Society of Saskatchewan Benchers at the National Pro Bono Conference

OUR TEAM

Board of Directors

Stephen McLellan (President)
Major Mike Hoefft (Vice-President)
Susan Amrud, Q.C. (Secretary-Treasurer)
David Thera, Q.C.
Randi Arnot
Kim Newsham
Jillyne Drennan
Riva Farrell Racette
Leon McNab

Staff

Carly Romanow, Executive Director & Staff Lawyer
Pierre Hawkins, Programs Director & Staff Lawyer
Kaitlynn McArthur, Programs Coordinator
Bob Hale, Intake Lawyer
Kelsey Morrison, Intake and Administrative Assistant (December 2017 – December 2018)
Geena Holding, Intake and Administrative Assistant (January – April 2018)
Catherine Osborne, Intake and Administrative Assistant (November 2018 – Present)
Ayendrilla Sharma, Summer Student (May – August 2018)

Practicum Students

Erica Focht (January – April 2018)
Reden Leal (September – December 2018)

SUPPORTERS & FUNDERS

Supporters

Pro Bono Law Saskatchewan is a registered Canadian charity and a special thank you is extended to the individual donors who contributed to Pro Bono Law Saskatchewan during 2018!

Special thanks are also extended to the **Canadian Bar Association (Saskatchewan Branch)** for the generous donation of funds for the CBA Disbursement Fund, the **Law Society of Saskatchewan** for its ongoing financial and in-kind support, Virtus Group LLP for audit services, and **Childview Inc.** for the donation of an unlimited software license for use at our clinics across the province.

Funders

Pro Bono Law Saskatchewan acknowledges generous annual funding from the **Law Foundation of Saskatchewan** and thanks the Law Foundation of Saskatchewan for its commitment to access to justice initiatives.



Pro Bono Law Saskatchewan Inc.

Financial Statements

December 31, 2018

Management's Responsibility for Financial Reporting

Management has the responsibility for preparing the accompanying financial statements. This responsibility includes selecting appropriate accounting policies and making objective judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations.

In discharging its responsibilities for the integrity and fairness of the financial statements and for the accounting systems from which they are derived, management maintains the necessary system of internal controls designed to provide assurance that transactions are authorized, assets are safeguarded and proper records are maintained.

Ultimate responsibility for financial statements lies with the Board of Directors for Pro Bono Law Saskatchewan Inc.

Independent auditors examine the financial statements and meet with management to review their findings. The independent auditors' report follows. The auditors have full and free access to the Board to discuss their findings regarding the integrity of the Fund's financial reporting and the adequacy of the system of internal controls.



Carly Romanow
Executive Director



Ruth Armstrong
Office Administrator/Accounting



INDEPENDENT AUDITORS' REPORT

**To the Members,
Pro Bono Law Saskatchewan Inc.**

Opinion

We have audited the financial statements of Pro Bono Law Saskatchewan Inc. (the "Organization"), which comprise the statement of financial position as at December 31, 2018, and the statements of operations, accumulated surplus 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 Organization as at December 31, 2018, and its financial performance 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 Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Saskatchewan, 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.

Information Other than the Financial Statements and Auditors' Report Thereon

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 auditors' report thereon. The annual report is expected to be made available to us after the date of this auditors' report.

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 identified above when it becomes available 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.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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

INDEPENDENT AUDITORS' REPORT continued

Those charged with governance are responsible for overseeing the Organization'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.

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
- 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
- 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
- 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

April 24, 2019
Regina, Saskatchewan

VIRTUS GROUP LLP
Chartered Professional Accountants

Pro Bono Law Saskatchewan Inc.
Statement of Financial Position
For the year ended December 31, 2018
(with comparative figures for the year ended December 31, 2017)

	2018	2017
Assets		
Current Assets		
Cash and cash equivalents	\$ 437,434	\$ 369,369
Accounts receivable	14,861	3,247
Prepaid expenses	1,881	1,841
	<u>454,176</u>	<u>374,457</u>
Trust Assets - Disbursement Fund (Note 3)	<u>77,862</u>	<u>76,229</u>
	<u>\$ 532,038</u>	<u>\$ 450,686</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 3,665	\$ 2,792
Annual fees received in advance	32,090	27,675
Payable to the Law Society of Saskatchewan	103,530	57,708
	<u>139,285</u>	<u>88,175</u>
Trust Liabilities - Disbursement Fund (Note 3)	<u>77,862</u>	<u>76,229</u>
	<u>217,147</u>	<u>164,404</u>
Net Assets		
Unrestricted Surplus	<u>314,891</u>	<u>286,282</u>
	<u>\$ 532,038</u>	<u>\$ 450,686</u>

See accompanying notes to the financial statements

Commitments (Note 4)

Approved by:



Director



Director

Pro Bono Law Saskatchewan Inc.
Statement of Operations and Surplus
For the year ended December 31, 2018
(with comparative figures for the year ended December 31, 2017)

	2018	2017
Revenues		
Annual fees	\$ 27,675	\$ 27,790
Disbursement fund (Note 3)	3,867	4,667
Donations	16,327	18,877
Investment income	7,146	3,384
Law Foundation of Saskatchewan grant	400,000	380,000
Law Society of Saskatchewan grant	45,000	-
Charity gala	-	21,711
	<u>500,015</u>	<u>456,429</u>
Expenses		
Board meetings and travel	1,099	43
Charity gala	-	13,238
Disbursement fund (Note 3)	3,867	5,157
Insurance	1,757	1,633
Management fees to the Law Society of Saskatchewan	39,987	39,987
Office and sundry	4,229	7,635
Office rent	19,131	18,772
Professional development	1,850	4,551
Professional fees and services	11,235	9,009
Program development costs	17,991	10,426
Public relations	3,295	2,944
Salaries and benefits	362,137	340,410
Server hosting and communications	4,828	6,511
	<u>471,406</u>	<u>460,316</u>
Excess (deficiency) of revenues over expenses for the year	28,609	(3,887)
Unrestricted surplus - beginning of year	<u>286,282</u>	<u>290,169</u>
Unrestricted surplus - end of year	<u>\$ 314,891</u>	<u>\$ 286,282</u>

See accompanying notes to the financial statements

Pro Bono Law Saskatchewan Inc.
Statement of Cash Flows
For the year ended December 31, 2018
(with comparative figures for the year ended December 31, 2017)

	2018	2017
Cash provided by (used in) operating activities:		
Excess (deficiency) of revenues over expenses for the year	\$ 28,609	\$ (3,887)
Non-cash operating working capital (Note 5)	39,456	(129,033)
	<u>68,065</u>	<u>(132,920)</u>
Increase (decrease) in cash and cash equivalents	68,065	(132,920)
Cash and cash equivalents - beginning of year	<u>369,369</u>	<u>502,289</u>
Cash and cash equivalents - end of year	<u>\$ 437,434</u>	<u>\$ 369,369</u>

See accompanying notes to the financial statements

Pro Bono Law Saskatchewan Inc.
Notes to the Financial Statements
For the year ended December 31, 2018
(with comparative figures for the year ended December 31, 2017)

1. Governing statutes and nature of operations

Pro Bono Law Saskatchewan Inc. is provincially incorporated under *The Non-Profit Corporations Act, 1995* and is a registered charity. The Organization's mandate is to improve access to justice in Saskatchewan by creating, facilitating, and promoting opportunities for lawyers to provide high-quality pro bono legal services to persons of limited means who are in need and/or disabled. As a registered charity, the Organization is exempt from income taxes under Section 149(1)(f) of the *Income Tax Act*.

2. Summary of significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations which require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. The financial statements reflect the following policies:

Financial instruments - recognition and measurement

Financial assets and financial liabilities are recorded on the statement of financial position when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are required to be recognized at fair value upon initial recognition, except for certain related party transactions. Measurement in subsequent periods of equity instruments is at fair value. All other financial assets and liabilities are subsequently measured at amortized cost adjusted by transaction costs, which are amortized over the expected life of the instrument.

Fair value is the amount at which a financial instrument could be exchanged at arm's length between willing, unrelated parties in an open market. Changes in fair value of financial assets and financial liabilities measured at fair value are recognized in excess of revenues over expenses.

When there is an indication of impairment and such impairment is determined to have occurred, the carrying amount of financial assets measured at amortized cost is reduced to the greater of the discounted cash flows expected or the proceeds that could be realized from the sale of the financial asset. Such impairments can be subsequently reversed if the value subsequently improves.

The Organization recognized financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities. The fair value of cash, accounts receivable, accounts payable and accrued liabilities, approximate their carrying value given the short term nature of the amounts.

Tangible capital assets

As the Organization's average total revenues are less than \$500,000, the Organization has chosen to expense the purchase of capital assets. At the end of the year, the Organization's assets consisted of office furniture. There were no tangible capital assets purchased in 2018 (2017 - nil).

Revenue recognition

The Organization uses the deferral method of accounting to recognize revenue. Annual fees received in advance are deferred and recognized as revenue over the applicable period. Grant revenue and other revenues are recognized in the period when the funds are received.

Contributed materials

Contributed tangible capital assets and non-capital items are recorded at fair value at the date of contribution. In circumstances when fair value cannot be reasonably determined, the contributed capital assets and non-capital items are recorded at nominal value.

Pro Bono Law Saskatchewan Inc.
Notes to the Financial Statements
For the year ended December 31, 2018
(with comparative figures for the year ended December 31, 2017)

3. Disbursement trust fund

The Disbursement Trust Fund consists of restricted donations received by the Organization. These amounts are used to cover the costs incurred by volunteers, such as photocopying or filing costs, in providing litigation services to clients. As the funds are restricted, revenues are recognized as expenses are incurred.

	<u>2018</u>	<u>2017</u>
Opening balance - beginning of year	\$ 76,229	\$ 69,396
Donations received	5,500	11,990
Expenses	(3,867)	(5,157)
	<hr/>	<hr/>
Closing balance - end of year	<u>\$ 77,862</u>	<u>\$ 76,229</u>

4. Commitments

The organization has commitments for premises under agreements requiring aggregate minimum payments over the next two years as follows:

2019	\$	19,620
2020	\$	17,985

5. Non-cash operating working capital

Details of net change in each element of working capital relating to operations excluding cash are as follows:

	<u>2018</u>	<u>2017</u>
(Increase) decrease in current assets:		
Accounts receivable	\$ (11,614)	\$ (272)
Prepaid expenses	(40)	279
	<hr/>	<hr/>
	(11,654)	7
Increase (decrease) in current liabilities:		
Annual fees received in advance	\$ 4,415	\$ (115)
Payable to the Law Society of Saskatchewan	45,822	(126,890)
Accounts payable and accrued liabilities	873	(2,035)
	<hr/>	<hr/>
	51,110	(129,040)
	<hr/>	<hr/>
	<u>\$ 39,456</u>	<u>\$ (129,033)</u>

6. Economic dependence

Pro Bono Law Saskatchewan Inc. currently receives the majority of its revenues in the form of grants from The Law Foundation of Saskatchewan. As a result, the Organization is dependent upon the continuance of this grant to maintain operations at the current level.

Pro Bono Law Saskatchewan Inc.
Notes to the Financial Statements
For the year ended December 31, 2018
(with comparative figures for the year ended December 31, 2017)

7. Financial risk management

The Organization has a risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The significant risk to which the Organization is exposed to is:

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Organization's exposure to liquidity risk is dependent on the receipt of funds from its operations and other related sources. Funds from these sources are primarily used to finance working capital and are considered adequate to meet the Organization's financial obligations.



Pro Bono Law
Saskatchewan

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