

ANNUAL REPORT 2023



Pro Bono Law
Saskatchewan



ABOUT PRO BONO LAW SASKATCHEWAN

Pro Bono Law Saskatchewan (PBLs) is a non-profit, non-government organization that provides free legal advice to low-income clients in Saskatchewan. PBLs operates and partners with 13 free legal clinics across Saskatchewan. PBLs tries to fill the gap in legal services between government-funded Legal Aid and hiring a private lawyer.

PBLs defines pro bono legal services as 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 educational 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 that benefits marginalized or disadvantaged individuals or groups.

OUR MISSION

Our mission is to provide quality pro bono legal services to persons of limited means.

OUR VISION

Our vision is to provide prompt, efficient, and effective pro bono legal services and legal resources to persons of limited means with the assistance of volunteer lawyers across Saskatchewan.

WE BELIEVE:

- in the intrinsic value of every person;
 - that the justice system should be accessible to every person;
 - that lawyers care and want to give back;
 - that knowledge gives people power;
 - that everyone deserves justice; and
 - that lawyers and PBLs have a role to play in advocating for social change.
-

Update from the President and Executive Director

2023 was another successful year for PBLS! We want to highlight some of the feedback we received from clients and volunteers in 2023.

- **91%** said the client intake process was **Excellent** or **Good**
- **90%** said the assistance received from the volunteer lawyer was **Excellent** or **Good**
- **91%** said that because of PBLS they had an **increased understanding of their legal problem and options** to go forward

One client stated;

“This was a quick, helpful process - which honestly was not what we anticipated. We were met with kindness and support throughout the process.”

Another stated:

“Like a branch to hold onto as I feel I’m slipping into quicksand, the ProBono [sic] service has given me information I feel I can trust and rely on that I would not otherwise have known about or how to source.”

We would not be able to provide the services across the province without the help of our volunteer lawyers.

- the top two reasons why our lawyers volunteered their time was because:
 - they believe it was a **duty as lawyers to provide pro bono services**
 - they wanted to **give back to their communities**

One volunteer stated:

“Volunteering with pro bono has been so rewarding. I have spoken to so many kind, appreciative clients.”

Another stated:

“You’ve all been great to work with and I appreciate what you do. Your organization provides an extremely convenient method to give to back to the community with a low barrier to entry, which I greatly appreciate.”

We are thankful to our staff, volunteers, non-profit partners and funders for a great year!

Joshua Morrison
President of the Board of Directors

Carly Romanow
Executive Director & Staff Lawyer

FREE LEGAL CLINIC PROGRAM

PBLS's largest program is our Free Legal Clinic Program. At the Free Legal Clinics, clients receive **up to one hour of free legal advice** from a volunteer lawyer. Clients can receive advice in **any area of law**. Clients may book follow-up appointments, as necessary.

In 2023, PBLS directly operated **13** Free Legal Clinics, including the telephone appointment only Criminal Law Clinic, in **10** communities across Saskatchewan. We also promote the work of AJEFS in providing the French Free Legal Clinic and the Central Alberta Community Legal Clinic in providing the Lloydminster Free Legal Clinic.

In 2023, PBLS added the **Trans ID Clinic** which will assist transgender and gender diverse folks correct their legal name and gender markers on government issued identification.

FREE LEGAL CLINIC PARTNER ORGANIZATIONS

Scattered Site Outreach
La Ronge (11)

Salvation Army
Meadow Lake (12)

Indian Metis Friendship Centre
Prince Albert (10)

Catholic Family Services
North Battleford (9)

Swift Current Public Library
Swift Current (7)

Salvation Army
Moose Jaw (8)



Yorkton Public Library
Yorkton (6)

PBLS Office
Regina (1)

Regina Public Library
Regina (2)

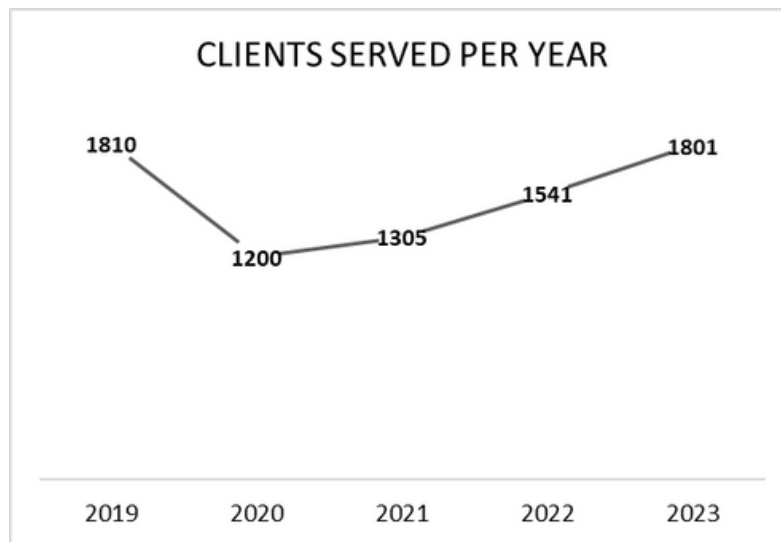
Small Claims Court
Regina (3)

Community Low Income Centre
Weyburn (4)

Estevan Public Library
Estevan (5)

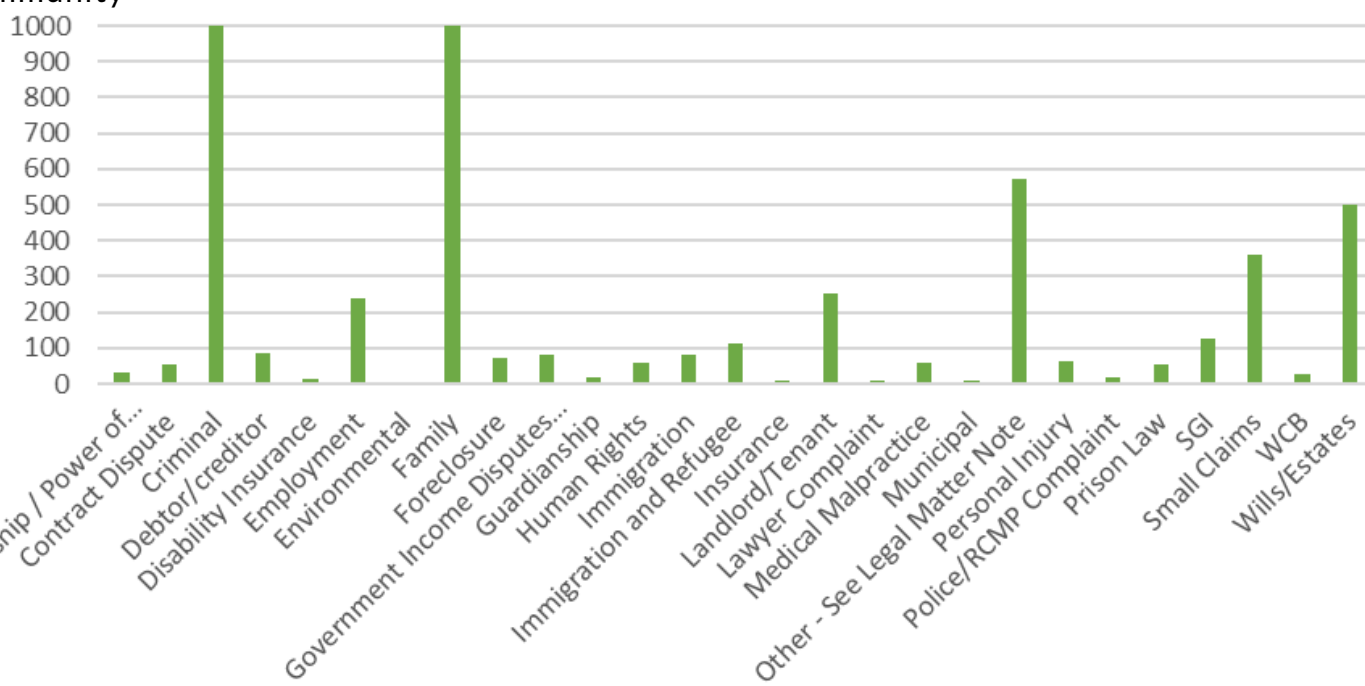
FREE LEGAL CLINIC PROGRAM

In 2023, PBLs served **1,801** clients through the Free Legal Clinic Program. This is the second highest amount of clients we have served in one year!



Below is client demographic and legal matter information from 2023:

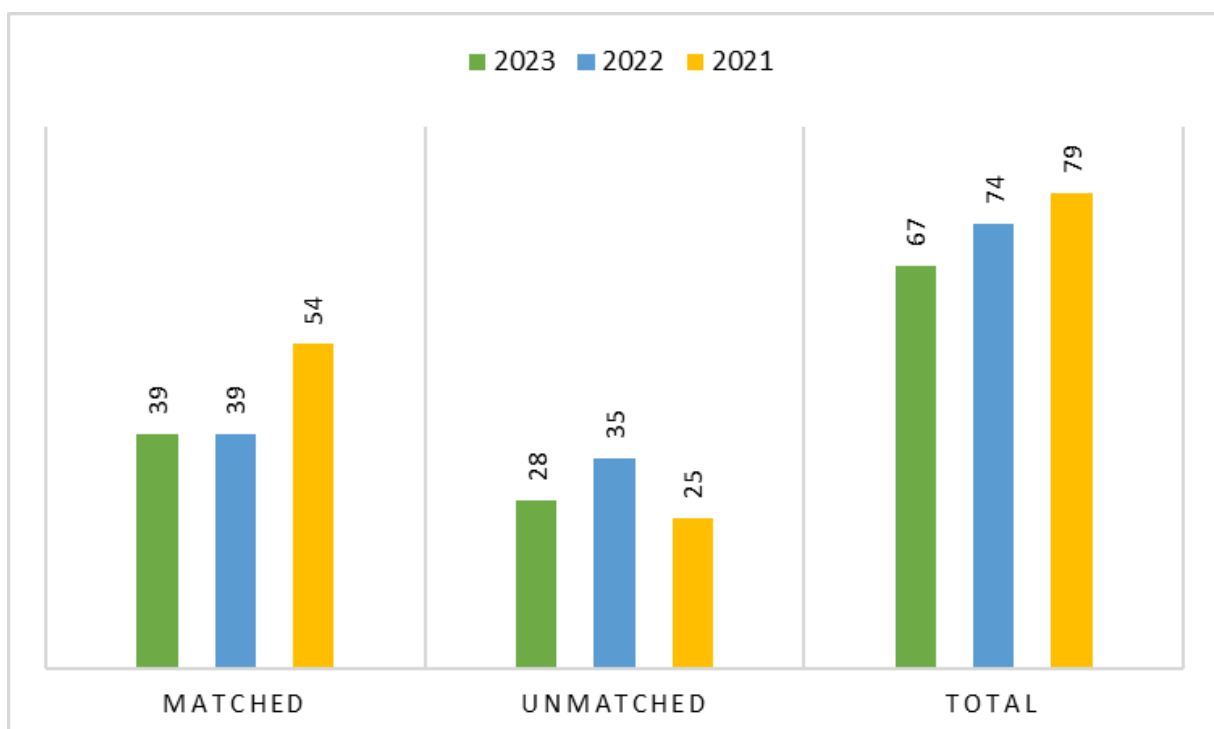
- **37%** of our clients identified as female, **29%** male, and less than **1%** as non-binary
- **24%** of our clients were unemployed, **25%** were employed, and **7%** on disability
- Our clients on average have a gross monthly income of approximately **\$1,500**
- Our clients on average have **2** children
- **42%** of our clients identified as White/European, **33%** as Indigenous (First Nation, Inuit, Metis), **8%** as Asian, **6%** as Black, **3%** Middle Eastern/Arab, and **1%** as Latinx.
- **54%** of our clients identified as heterosexual and **4%** as a member of the 2SLGBTQ+ community



PANEL PROGRAM

Through the Panel Program, volunteer lawyers provide limited scope to full representation for individuals and community organizations of limited means. The program is province-wide. We have a General Panel program, as well as several specialized panels, where volunteer lawyers assist with specific areas of law. Below is a list of our specialized Panel Programs:

- **Corey Cardinal Inmates Legal Assistance Panel:** Assists inmates in provincial or federal prisons in Saskatchewan with institutional matters, such as access to healthcare, discipline charge hearings, and review of segregation use.
- **Immigration & Refugee Panel:** Assists individuals in Saskatchewan with the immigration and refugee process.
- **Seniors Panel:** Assists seniors receiving the Federal Guaranteed Income Supplement.
- **Solicitor Panel:** Assists charitable, non-profit, or community organizations of limited means.
- **Residential Tenancies Panel:** Assists tenants with their residential tenancy matters. This panel utilizes articling students to assist our clients.
- **Criminal Appeals Panel:** Assists individuals, who are denied both Legal Aid and court-appointed counsel, appeal a conviction or sentence, or are the respondents of a criminal appeal.



Pro Bono Law Saskatchewan

Awards and Recognitions for 2023

Volunteer of the Year Award

Anthony Thera, McKercher LLP

This award acknowledges a PBLs volunteer lawyer who displays an exemplary dedication to the provision of pro bono services as a PBLs volunteer.



Anthony has volunteered with PBLs since 2019, the same year he was called to the bar and joined McKercher LLP as an Associate. Anthony currently volunteers at the Regina Free Legal Clinic and has previously volunteered at the Small Claims Free Legal Clinic. Clients tell us that Anthony is kind, knowledgeable and helpful in providing legal advice. Anthony has excellent communication skills and always makes sure that Service Agreements (with his detailed legal advice) are provided to PBLs in a timely manner so that we can provide it onto the client.

Nominees for the award were Jared McRorie, Kelsey Barnes, Rani Grewall and Talon Regent.

Dedicated Firm Award

Lakefield LLP

This award acknowledges a law firm in Saskatchewan that has displayed an exemplary dedication to the provision of pro bono services through Pro Bono Law Saskatchewan.

Lakefield LLP has demonstrated their dedication to increasing the accessibility of our justice system by supporting the work of their Partners and Associates who volunteer with PBLs. Lawyers from Lakefield LLP provide legal expertise at our Rural and Northern Free Legal Clinic which is a vital service for the areas of Saskatchewan that do not have easy access to many services.



LAKEFIELD^{LLP}



A specific thanks to (from left to right) Neil McPhee (Partner), Madison Christensen, Denim Martyn (Partner) and Michelle MacDonald.

Nominees for the award were Benesh Bitz & Company, Financial and Consumer Affairs Authority of Saskatchewan, Tomi Law and Veeman Law.



Pro Bono Law
Saskatchewan

Pro Bono Law Saskatchewan

Awards and Recognitions for 2023

Milestones for Free Legal Clinic Lawyers

Thank you to the 107 lawyers who volunteered at a Free Legal Clinic in 2023. A special thanks to the following lawyers who have continuously volunteered at a Free Legal Clinic.

15 or more years

- Kara-Dawn Jordan K.C.
- Jeffrey Baldwin
- Nicholas Cann K.C.
- Ron Cherkewich

10 years

- Kyla Eiffert
- Marilyn Adsit
- Mark Persick
- Olumide Adetunji

5 years

- Lee Reid
- Nicole Hataley
- Pierre Hawkins

3 years

- Adedoyin Ajayi
- Darlene Wingerak K.C.
- Deidre Brandt
- Erik Heuck

Panel Matches

Thank you to the following lawyers who represented clients through a Panel Program in 2023.

- Adaeze Aja
- Alex Buchan
- Alysha Toovey-Rozon
- Bhavan Jaggi
- Bryan Salte K.C.
- Chris Veeman
- Ciara Brousseau (2 matches)
- George Thurlow K.C. (5 matches)
- Jay Watson K.C.
- John Benesh (3 matches)
- Katherine Roy
- Kemi Adegoke
- Ling Ma
- Tomi Olutunfese (2 matches)
- Madison Christensen
- Marilyn Adsit
- Mobolanle Depo-Fajumo
- Nick Hatch
- Omer Khayyam
- Ron Cherkewich

Victor P. Dietz K.C. Pro Bono Service Award

Mark Galambos, Lakefield LLP

This award recognizes someone who engages in delivering, establishing, coordinating, or advocating, in relation to pro bono legal services in the province. The award is presented by CLASSIC Law and Pro Bono Law Saskatchewan in alternating years. The award recipient is selected from nominees by a committee.

Mark is a Partner at Lakefield LLP, having been called to the Bar in 2009. He is extremely active in his community of Saskatoon both in legal and non-legal volunteerism. Most notably, he has volunteered at CLASSIC Law's Legal Advice Clinic for over 10 years, helping self-represented and unrepresented individuals in the area of family law. Mark joined the CLASSIC Law Board of Directors in 2023. CLASSIC Law staff say that Mark is joy to work with. He is prompt and respectful in the assistance he provides to CLASSIC law staff, students and clients.



PBLS TEAM

Board of Directors

Joshua Morrison (President)
 Norman Bercovich, K.C. (Vice-President)
 Karen Hoeft (Secretary-Treasurer)
 David Stack, K.C.
 Jim Hall
 Nicholas Cann, K.C.
 Riva Farrell Racette
 Beau Atkins
 Ronald Parchomchuk, K.C.
 Kim Newsham (until June 2023)
 Lisa Wilhelm-Skopyk (joined June 2023)



Staff

Carly Romanow, Executive Director & Staff Lawyer
 Lindsey Beaudry, Programs Director & Staff Lawyer (until November 2023)
 Alanna Bugera, Programs Director & Staff Lawyer (joined December 2023)
 Davida Bentham, Outreach Director & Staff Lawyer
 Cecile Lark, Programs Coordinator
 Krista Christensen, Outreach Coordinator and Intake
 Haley Roussin, Office Coordinator and Intake (until February 2023)
 Peyton Andrew, Office Coordinator and Intake (joined April 2023)
 Monyroor Bior, Winter Practicum Student
 Tegan Kohonick, Winter Practicum Student
 Donnelyn Morrison, Summer Student
 Maria Reena Fiona Jarin, Summer Practicum Student/Volunteer
 Amy Miller, Secondment Student
 Kristin McElligot, Fall Practicum Student



SUPPORTERS & FUNDERS

Funders

PBLS relies on the **Law Foundation of Saskatchewan** for the majority of our annual funding. We thank the Law Foundation of Saskatchewan for its commitment to access to justice in Saskatchewan.

PBLS would also like to acknowledge and thank the **Law Society of Saskatchewan** for their generous financial and in-kind support.



Supporters

CBA Saskatchewan Disbursement Fund

PBLS partners with the **Saskatchewan Branch of the Canadian Bar Association** to offer the Disbursement Fund. The Fund is used by volunteer lawyers providing pro bono assistance through PBLS programs to cover out-of-pocket expenses associated with client files.

Insurance Partnership

PBLS continues to work with the **Saskatchewan Lawyers' Insurance Association** and the Law Society of Saskatchewan to ensure that there are no barriers regarding insurance coverage and membership for lawyers engaging in the delivery of pro bono legal services through PBLS.

Summer Student

The Salvation Army provides annual funding for our summer student position from May to August. This funding is essential to have a PBLS staff member host our Regina Free Legal Clinics during the summer months.

Access Pro Bono Society of British Columbia (Access Pro Bono)

Access Pro Bono is the provincial pro bono organization in British Columbia. Access Pro Bono gives PBLS access to their free legal clinic scheduling software free of charge.

Pro Bono Law Saskatchewan Inc.

Financial Statements

December 31, 2023

Management's Responsibility for Financial Statements

The accompanying financial statements of Pro Bono Law Saskatchewan Inc. have been prepared by the Organization's management in accordance with Canadian accounting standards for not-for-profit organizations and necessarily include some amounts based on informed judgement and management estimates.

To assist management in fulfilling its responsibilities, a system of internal controls has been established to provide reasonable assurance that the financial statements are accurate and reliable and that assets are safeguarded.

The Board has reviewed and approved these financial statements.

These financial statements have been examined by the independent auditors, Virtus Group LLP, and their report is presented separately.



Carly Romanow
Executive Director



Pamela Harmon, CPA, CA
Director of Finance



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, 2023, 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, 2023, 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.

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

INDEPENDENT AUDITORS' REPORT continued

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

April 17, 2024
Regina, Saskatchewan

VIRTUS GROUP LLP
Chartered Professional Accountants

Pro Bono Law Saskatchewan Inc.
Statement of Financial Position
For the year ended December 31, 2023
(with comparative figures for the year ended December 31, 2022)

	2023	2022
Assets		
Current Assets		
Cash	\$ 518,688	\$ 487,064
Accounts receivable	7,659	36,033
Prepaid expenses	8,895	2,054
	535,242	525,151
Trust Assets - Disbursement Fund (Note 3)	83,941	92,259
	\$ 619,183	\$ 617,410
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 5,550	\$ 11,771
Annual fees received in advance	61,890	60,360
Payable to the Law Society of Saskatchewan	72,728	46,047
	140,168	118,178
Trust Liabilities - Disbursement Fund (Note 3)	83,941	92,259
	224,109	210,437
Net Assets		
Unrestricted Surplus	395,074	406,973
	\$ 619,183	\$ 617,410


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, 2023
(with comparative figures for the year ended December 31, 2022)

	2023	2022
Revenues		
Annual fees	\$ 60,360	\$ 59,340
Disbursement fund (Note 3)	8,318	2,622
Donations and fundraising	28,147	45,579
Grant income	8,000	8,000
Investment income	29,760	10,893
Law Foundation of Saskatchewan grant	575,000	575,000
	<u>709,585</u>	<u>701,434</u>
Expenses		
Disbursement fund (Note 3)	8,318	2,622
Fundraising events	2,220	-
Insurance	2,092	2,062
Management fees to the Law Society of Saskatchewan	17,400	17,400
Office and sundry	13,208	8,640
Office rent	54,660	53,236
Professional development	3,627	8,169
Professional fees and services	12,862	11,809
Program development costs	15,758	15,854
Public relations	5,295	5,711
Salaries and benefits	559,489	520,848
Server hosting and communications	26,555	7,628
	<u>721,484</u>	<u>653,979</u>
Excess (deficiency) of revenues over expenses for the year	(11,899)	47,455
Unrestricted surplus - beginning of year	<u>406,973</u>	<u>359,518</u>
Unrestricted surplus - end of year	<u>\$ 395,074</u>	<u>\$ 406,973</u>

See accompanying notes to the financial statements

Pro Bono Law Saskatchewan Inc.
Statement of Cash Flows
For the year ended December 31, 2023
(with comparative figures for the year ended December 31, 2022)

	2023	2022
Cash provided by (used in) operating activities:		
Excess (deficiency) of revenues over expenses for the year	\$ (11,899)	\$ 47,455
Non-cash operating working capital (Note 5)	43,523	(68,065)
	<u>31,624</u>	<u>(20,610)</u>
Increase (decrease) in cash	31,624	(20,610)
Cash - beginning of year	<u>487,064</u>	<u>507,674</u>
Cash - end of year	<u>\$ 518,688</u>	<u>\$ 487,064</u>

See accompanying notes to the financial statements

Pro Bono Law Saskatchewan Inc.

Notes to the Financial Statements

For the year ended December 31, 2023

(with comparative figures for the year ended December 31, 2022)

1. Governing statutes and nature of operations

Pro Bono Law Saskatchewan Inc. is continued under *The Non-Profit Corporations Act, 2022 of Saskatchewan* 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 consisting 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

In previous years, the Organization's average total revenues were less than \$500,000 and the Organization had chosen to expense the purchase of capital assets. In fiscal 2020, the Organization no longer met the appropriate threshold and thus, all future purchases of tangible capital assets will be recognized. At the end of the year, the Organization's assets consisted of office furniture. There were no tangible capital assets purchased in 2023 (2022 - \$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 in the period to which they apply. Grant revenues are recognized in the period to which they apply. Grants that are restricted to a specific purpose are recognized as the related expenses are incurred. Investment income is recognized as it is earned. Fundraising and donation revenues are recognized when the funds are received.

Pro Bono Law Saskatchewan Inc.
Notes to the Financial Statements
For the year ended December 31, 2023
(with comparative figures for the year ended December 31, 2022)

3. Disbursement trust fund

The Disbursement Trust Fund consists of restricted donations received by the Organization. These amounts are used to cover out-of-pocket costs incurred by volunteers, such as photocopying or filing costs, in providing legal services to clients. Costs incurred by clients, that are necessary to advance their case or to prevent a significant disadvantage, may be reimbursed by this fund based on assessment of each individual circumstance. As the funds are restricted, revenues are recognized as expenses are incurred.

	<u>2023</u>	<u>2022</u>
Opening balance - beginning of year	\$ 92,259	\$ 90,729
Donations received	-	4,152
Expenses	(8,318)	(2,622)
	<hr/>	<hr/>
Closing balance - end of year	<u>\$ 83,941</u>	<u>\$ 92,259</u>

4. Commitments

The organization has commitments for premises under agreements requiring aggregate minimum payments (rent and operating costs) over the next three years as follows:

2024	\$ 65,905
2025	65,905
2026	60,413

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>2023</u>	<u>2022</u>
(Increase) decrease in current assets:		
Accounts receivable	\$ 28,374	\$ (32,501)
Prepaid expenses	(6,841)	(27)
	<hr/>	<hr/>
	21,533	(32,528)
Increase (decrease) in current liabilities:		
Annual fees received in advance	1,530	1,020
Payable to the Law Society of Saskatchewan	26,681	(37,803)
Accounts payable and accrued liabilities	(6,221)	1,246
	<hr/>	<hr/>
	21,990	(35,537)
	<hr/>	<hr/>
	<u>\$ 43,523</u>	<u>\$ (68,065)</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 continuation 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, 2023
(with comparative figures for the year ended December 31, 2022)

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.
