

ANNUAL REPORT 2024



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 15 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

2024 was an exciting and busy year for PBLs. Throughout the year, we made improvements to our internal processes, grew our community partnerships and had the most Free Legal Clinic appointments attended in the history of PBLs!

Some highlights from the year:

- 2,009 Free Legal Clinic appointments were attended - this is the highest amount in the history of PBLs!
- PBLs was able to obtain new software for our client intake and data management
- PBLs staff attended the 9th National Pro Bono Conference in Montreal
- PBLs partnered with CLASSIC to offer an in-person Free Legal Clinic in Saskatoon
- PBLs created new opportunities for articling students to shadow volunteer lawyers at their Free Legal Clinic appointments and on Panel files

PBLs continues to serve clients who, without our services, would not be able to access legal advice to deal with their legal issues. We continue to see high demand for legal help in family law and civil matters in the Court of King's Bench and have seen an increase in need for help for newcomers in Canada.

The work that PBLs and our volunteers do is vital to ensuring that the legal system is accessible for all, no matter what an individual's income is. Some feedback from our clients highlights the need for meaningful legal help in the community:

One client stated;

"This experience has been like a weight lifted off my shoulders, just knowing that I have legal advise [sic] on how to proceed with this matter the proper way."

Another stated:

"Thank you for the experience of dignity when processing and responding to my mother's estate. I experienced retraumatization throughout the 2 year matter, but leave feeling with peace of mind and completion."

We want to thank our staff, volunteers, Free Legal Clinic partners and funders for their continued support in providing free legal services throughout Saskatchewan!

Norman Bercovich, K.C.
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 2024, PBLS directly operated **15** Free Legal Clinics, including the telephone appointment only Criminal Law Clinic and our Trans ID Clinic, in **11** communities across Saskatchewan.

FREE LEGAL CLINIC PARTNER ORGANIZATIONS

La Ronge Kikinahk
Friendship Centre
La Ronge (9)

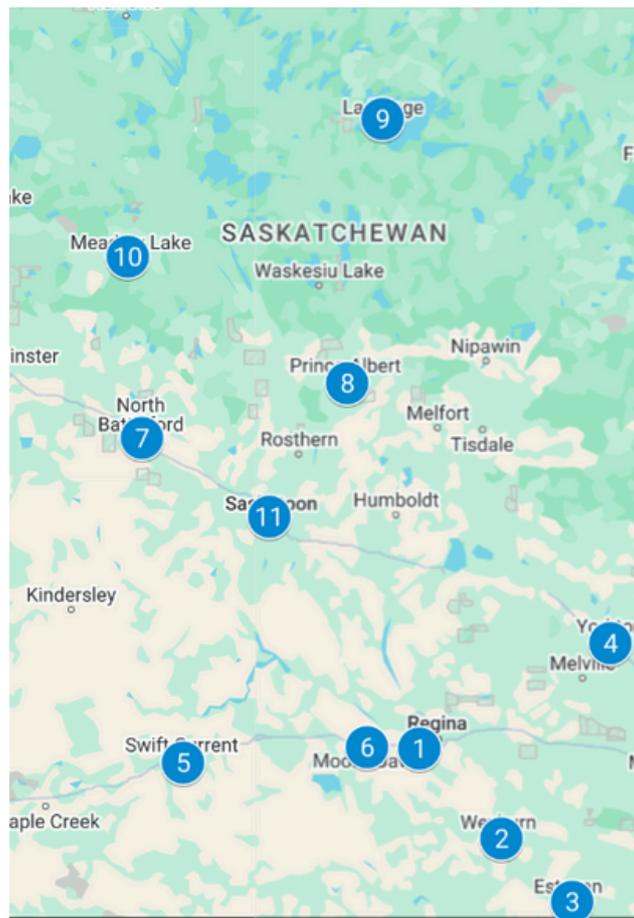
Meadow Lake Northwest
Friendship Centre
Meadow Lake (10)

Indian Metis
Friendship Centre
Prince Albert (8)

Catholic Family Services
North Battleford (7)

Swift Current Public Library
Swift Current (5)

Salvation Army
Moose Jaw (6)



CLASSIC
Saskatoon (11)

Yorkton Public Library
Yorkton (4)

PBLS Office
Regina (1)

Regina Public Library
Regina (1)

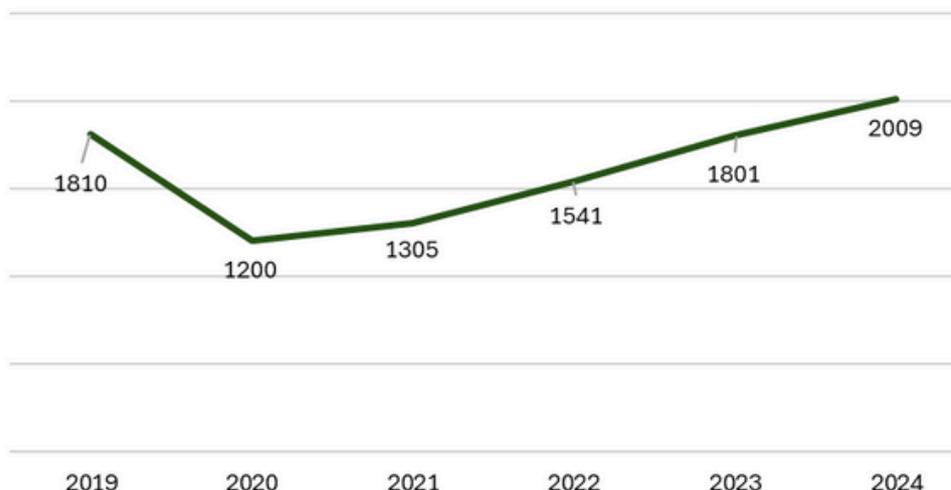
Small Claims Court
Regina (1)

Weyburn Southeast
Advocates
Weyburn (2)

Estevan Southeast
Advocates
Estevan (3)

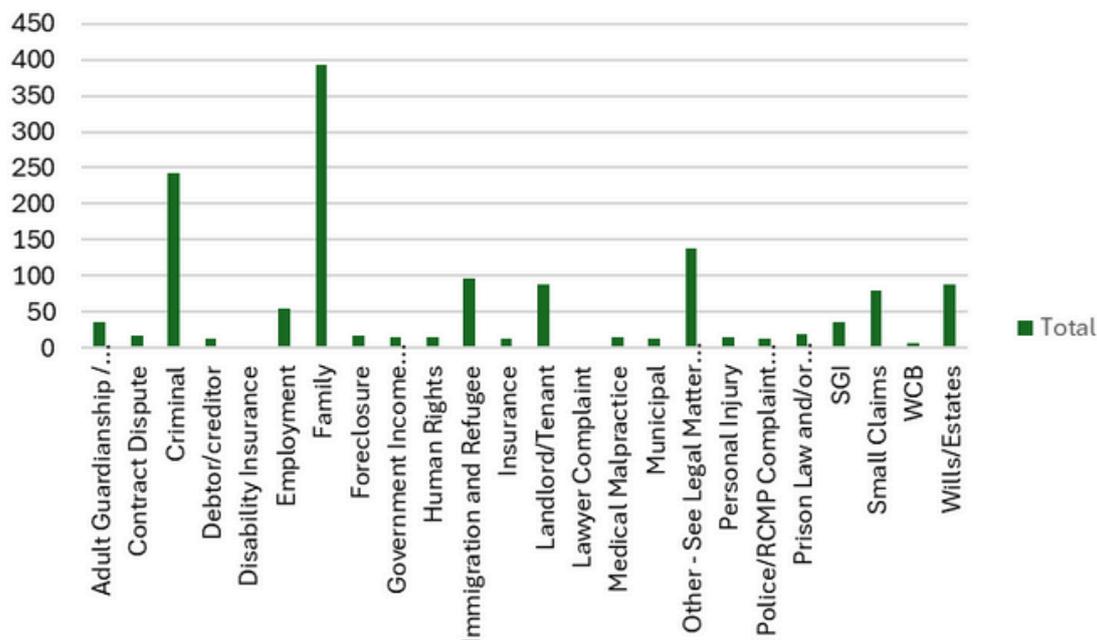
FREE LEGAL CLINIC PROGRAM

In 2024, **2,009** clients attended appointments through the Free Legal Clinic Program. This is the **highest** amount of appointments attended in one year!



Below is client demographic and legal matter information from 2024:

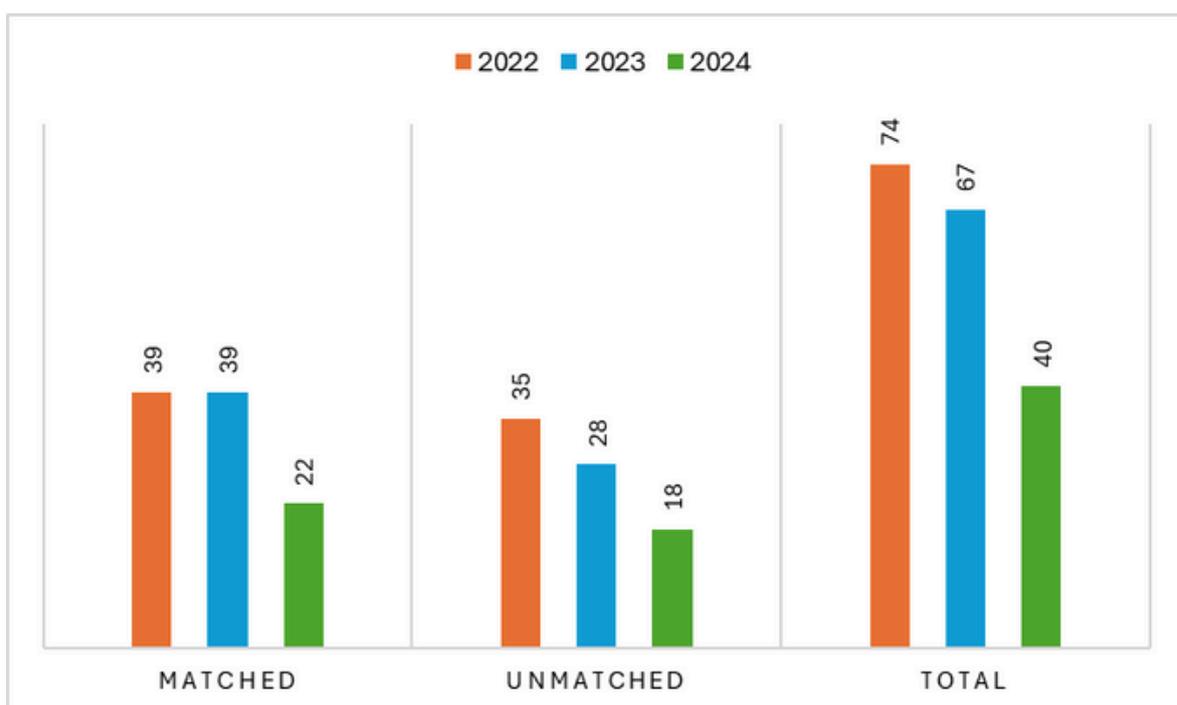
- **56%** of our clients identified as female, **43%** male, and **0.5%** as non-binary
- **41%** of our clients were unemployed, **36%** were employed, **9%** on disability and **8%** retired
- Our clients on average have a gross monthly income of approximately **\$1,400**
- Our clients on average have **2** children
- **40%** of our clients identified as White/European, **32%** as Indigenous (First Nation, Inuit, Metis), **13%** as Asian, **8%** as Black, **3%** Middle Eastern/Arab, and **1%** as Latinx.



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 STUDENTS CANADA PROJECT

For a third year, PBLS partnered with Global Gathering Place (GGP) and Pro Bono Students Canada University of Saskatchewan Chapter to host a Clinic to assist GGP clients. This year's Clinic assisted them in preparing applications for Canadian Citizenship and Refugee Travel Documents. GGP is a charity in Saskatoon that provides settlement assistance to refugees and immigrants. All persons served in the Clinic were Permanent Residents by virtue of being Refugees or Protected Persons. PBLS' Staff Lawyer Davida Bentham was the lawyer supervising the Clinic.

The Clinic occurred once a week from October 10, 2024, to March 28, 2025 (excluding holidays and student breaks). Davida remotely supervised 5 law students who worked directly with GGP clients.

In total, **26** families were served with **42** Canadian Citizenship and **8** Refugee Travel Document applications being prepared. We served more people this year than last year in which 23 families were served with a total of 40 applications being submitted.



Pro Bono Law Saskatchewan

Awards and Recognitions for 2024

Volunteer of the Year Award

Rhiannon Montgomery, Kondratoff Persick LLP

This award acknowledges a Pro Bono Law Saskatchewan (PBLs) volunteer lawyer who displays an exemplary dedication to the provision of pro bono services in their capacity as a PBLs volunteer.



Ms. Montgomery has volunteered with PBLs for almost 10 years, beginning shortly after she was called to the Bar in 2015. She provides free legal advice to low-income people in the Yorkton Free Legal Clinic. Clients tell us that Ms. Montgomery is down-to-earth, easy to talk to, and informative concerning their legal matter. She volunteers to provide free legal advice in high-demand areas including criminal, family and wills & estates.

Nominees for the award were Habibat Kasim, Logan Salm, Sonne Udemgba, and Shane Wagner.

Dedicated Firm Award

Feist Flanagan Law

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

This small yet mighty firm annually shows its dedication to increasing access to justice systems for low-income people. The firm is made up of two lawyers, both of whom volunteer in PBLs' North Battleford Free Legal Clinic providing free legal advice to low-income people. Robert Feist has done so for almost 10 years and Rebeka Flanagan has volunteered since shortly after being called to the Bar in 2021. They promote a culture of pro bono, encouraging their articling student Eden Friesen to participate in PBLs' current articling student volunteer opportunity for 2024/2025. A special mention to Richard Gibbons (past volunteer, retired) and Ben Fiest (current volunteer who is currently not at the firm).

Nominees for the award were Gerrand Rath Johnson LLP and the Law Society of Saskatchewan.



Pro Bono Law Saskatchewan

Awards and Recognitions for 2024

Milestones for Free Legal Clinic Lawyers

Thank you to the 101 lawyers who volunteered at a Free Legal Clinic in 2024. 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.
- Nicholas Cann K.C.
- Ron Cherkewich
- Victoria Elliot-Erickson
- Lindsey Gates
- Ron Parchomchuk K.C.

10 years

- Idowu Adetogun
- Connor Clyde
- Nicole Hamm
- Andrea Johnson
- Yinka Jarikre
- Neil McPhee
- Katherine Melnychuk
- Shane Wagner

5 years

- Adam Fritzler
- Rani Grewall
- Denim Martyn
- Damian McGrath
- Jared McRorie
- Antony Thera
- Sean Watson

3 years

- Norman Bercovich K.C.
- Michelle Caron
- Rebeka Flanagan
- David Flett
- Allison Graham
- Sarah Gryba
- Brady Knight
- Logan Salm
- Kosta Stamatinos
- Meagan Ward

Panel Matches

Thank you to the following lawyers who represented clients through a Panel Program in 2024.

- Andrea Charlie
- Ron Cherkewich
- Wendy Couet
- Kyla Eiffert
- Joseph Gills
- Owen Griffiths
- Clifford Holm
- Ling Ma
- Neil McPhee
- Olesya Radionova
- Logan Salm
- Callie Schwartz
- Parveen Sehra
- Connor StandingReady (2 matches)
- George Thurlow K.C. (2 matches)
- Sonne Udemgba

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

Kyla Eiffert, Kondratoff Perisck LLP

This award is jointly presented by the Law Society of Saskatchewan and PBLs. It recognizes someone who engages in delivering, establishing, coordinating, and/or advocating, for pro bono legal services in Saskatchewan. The award is named after Mr. Dietz K.C. who was the founding Director and first President of PBLs.

Ms. Eiffert has volunteered with PBLs for over 10 years beginning in 2013. She volunteers in the Yorkton Free Legal Clinic providing free legal advice to low-income people. She also volunteers in the PBLs Panel Program whereby she provided full representation to a client on a pro bono basis in 2024. Kyla fosters a culture of pro bono by actively encouraging and mentoring junior lawyers in the Yorkton area to volunteer with PBLs. PBLs has 10 active volunteers in Yorkton which makes up 28% of the Yorkton Bar.



Nominees for the award were Gillian Gough and David Flett.

PBLS TEAM

Board of Directors

Norman Bercovich, K.C., President

Karen Hoeft, Vice-President

Beau Atkins, Secretary-Treasurer

David Stack, K.C.

Jim Hall

Nicholas Cann, K.C.

Ronald Parchomchuk, K.C.

Joshua Morrison

Lisa Wilhelm-Skopyk



Staff

Carly Romanow, Executive Director & Staff Lawyer

Alanna Bugera, Programs Director & Staff Lawyer

David Bentham, Outreach Director & Staff Lawyer

Cecile Lark, Programs Coordinator

Krista Christensen, Outreach Coordinator and Intake

Peyton Andrew, Office Coordinator and Intake

Donnelyn Morrison, Summer Student

Nimra Burki, Winter Practicum Student/Volunteer

Sarah Feeley, 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, 2024

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, 2024, 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, 2024, 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 timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

April 16, 2025
Regina, Saskatchewan

VIRTUS GROUP LLP

Chartered Professional Accountants



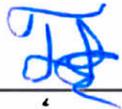
Pro Bono Law Saskatchewan Inc.
Statement of Financial Position
For the year ended December 31, 2024
(with comparative figures for the year ended December 31, 2023)

	2024	2023
Assets		
Current Assets		
Cash	\$ 458,796	\$ 518,688
Accounts receivable	18,309	7,659
Prepaid expenses	6,562	8,895
	<u>483,667</u>	<u>535,242</u>
Trust Assets - Disbursement Fund (Note 3)	76,662	83,941
Intangible Asset (Note 4)	68,320	-
	<u>\$ 628,649</u>	<u>\$ 619,183</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued liabilities	\$ 4,294	\$ 5,550
Annual fees received in advance	62,955	61,890
Deferred grant revenue (Note 5)	64,000	-
Due to (from) the Law Society of Saskatchewan	(15,911)	72,728
	<u>115,338</u>	<u>140,168</u>
Trust Liabilities - Disbursement Fund (Note 3)	76,662	83,941
	<u>192,000</u>	<u>224,109</u>
Net Assets		
Unrestricted Surplus	<u>436,649</u>	<u>395,074</u>
	<u>\$ 628,649</u>	<u>\$ 619,183</u>

See accompanying notes to the financial statements

Commitments (Note 6)

Approved by:



Director



Director

Pro Bono Law Saskatchewan Inc.
Statement of Operations and Surplus
For the year ended December 31, 2024
(with comparative figures for the year ended December 31, 2023)

	2024	2023
Revenues		
Annual fees	\$ 61,635	\$ 60,360
Disbursement fund (Note 3)	7,279	8,318
Donations and fundraising	24,515	28,147
Grant income	8,000	8,000
Investment income	31,270	29,760
Law Foundation of Saskatchewan grant	621,000	575,000
	<u>753,699</u>	<u>709,585</u>
Expenses		
Amortization	17,080	-
Disbursement fund (Note 3)	7,279	8,318
Fundraising events	1,966	2,220
Insurance	2,134	2,092
Management fees to the Law Society of Saskatchewan	17,400	17,400
Office and sundry	12,213	13,208
Office rent	55,949	54,660
Professional development	6,709	3,627
Professional fees and services	13,788	12,862
Program development costs	16,556	15,758
Public relations	3,690	5,295
Salaries and benefits	555,012	559,489
Server hosting and communications	2,348	26,555
	<u>712,124</u>	<u>721,484</u>
Excess (deficiency) of revenues over expenses for the year	41,575	(11,899)
Unrestricted surplus - beginning of year	<u>395,074</u>	<u>406,973</u>
Unrestricted surplus - end of year	<u>\$ 436,649</u>	<u>\$ 395,074</u>

See accompanying notes to the financial statements

Pro Bono Law Saskatchewan Inc.
Statement of Cash Flows
For the year ended December 31, 2024
(with comparative figures for the year ended December 31, 2023)

	2024	2023
Cash provided by (used in) operating activities:		
Excess (deficiency) of revenues over expenses for the year	\$ 41,575	\$ (11,899)
Amortization of intangible asset	17,080	-
Non-cash operating working capital (Note 6)	(33,147)	43,523
	<u>25,508</u>	<u>31,624</u>
Cash provided by (used in) investing activities:		
Addition to intangible asset	<u>(85,400)</u>	-
Increase (decrease) in cash	(59,892)	31,624
Cash - beginning of year	<u>518,688</u>	<u>487,064</u>
Cash - end of year	<u>\$ 458,796</u>	<u>\$ 518,688</u>

See accompanying notes to the financial statements

Pro Bono Law Saskatchewan Inc.
Notes to the Financial Statements
For the year ended December 31, 2024

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

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 and computer software. There was no purchases of tangible capital assets in 2024 (2023 - \$nil).

Intangible asset

Intangible capital assets are recorded at cost less accumulated amortization. Amortization is provided using the straight line method at a rate of 5 years, which is its estimated useful life.

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, 2024
(with comparative figures for the year ended December 31, 2023)

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>2024</u>	<u>2023</u>
Opening balance - beginning of year	\$ 83,941	\$ 92,259
Donations received	-	-
Expenses	(7,279)	(8,318)
	<u>\$ 76,662</u>	<u>\$ 83,941</u>

4. Intangible asset

	<u>2024</u>		<u>2023</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Intake software	\$ 85,400	\$ 17,080	\$ 68,320	\$ -

5. Deferred grant revenue

Deferred grant revenue represents funds received for the development of the intake software.

	<u>2024</u>	<u>2023</u>
Opening balance - beginning of year	\$ -	\$ -
Funds received	80,000	-
Recognized as revenue	(16,000)	-
	<u>\$ 64,000</u>	<u>\$ -</u>

6. Commitments

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

2025	\$	70,049
2026		64,211

Pro Bono Law Saskatchewan Inc.
Notes to the Financial Statements
For the year ended December 31, 2024
(with comparative figures for the year ended December 31, 2023)

7. Non-cash operating working capital

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

	<u>2024</u>	<u>2023</u>
(Increase) decrease in current assets:		
Accounts receivable	\$ (10,650)	\$ 28,374
Prepaid expenses	2,333	(6,841)
	<u>(8,317)</u>	<u>21,533</u>
Increase (decrease) in current liabilities:		
Annual fees received in advance	1,065	1,530
Deferred revenue	64,000	-
Payable to the Law Society of Saskatchewan	(88,639)	26,681
Accounts payable and accrued liabilities	(1,256)	(6,221)
	<u>(24,830)</u>	<u>21,990</u>
	<u>\$ (33,147)</u>	<u>\$ 43,523</u>

8. 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.

9. Financial risk management

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

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization is exposed to credit risk on its accounts receivable. The Organization did not incur bad debt expense in recent years.

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.
