

**Newfoundland & Labrador
Legal Aid Commission
Annual Report
2016-17**



Contents

Message from the Chair i

Background and Overview1

Legal Aid Offices and Staff2

Highlights and Accomplishments5

Report on Performance.....8

Issue 1: Modernization of Legal Aid8

Issue 2: Service Delivery Enhancements10

Issue 3: Public Information and Awareness Enhancements.....13

Financial Statements.....16


Message from the Chair

As Chair of the Newfoundland and Labrador Legal Aid Commission, I am pleased to present the Legal Aid Commission's Annual Report which outlines the Commission's activities for the fiscal year April 1, 2016 to March 31, 2017. This report was prepared under my direction and in accordance with the provisions of the *Transparency and Accountability Act*. This report includes the audited financial statements of the Legal Aid Commission as prepared by the Auditor General's Office.

The Legal Aid Commission is classified as a Category 3 Government Entity and, as such, must prepare an annual report which presents information on the activities of the entity carried out during the preceding fiscal year in compliance with its mandate.

The Legal Aid Commission operates under the *Legal Aid Act*, which provides for the provision of legal counsel to represent eligible residents of the Province of Newfoundland and Labrador charged with offences under the *Criminal Code* of Canada, other federal and provincial statutes, and people who have family disputes or other civil matters. Legal counsel may be appointed for non-residents either through the Legal Aid Plan of the province in which they reside or our legal aid program. Duty Counsel Services are provided to residents, as well as to visitors to the Province.

The Board of the Legal Aid Commission is accountable for the results reported. I, as the Chair of the Legal Aid Commission, accept accountability on behalf of the entire Board.



Jacqueline Penney,
Chair

Background and Overview

The Newfoundland and Labrador Legal Aid Commission (“the Commission”) is a publicly funded, independent organization established in 1976 by the *Legal Aid Act* (the *Act*) to assume responsibility for the Legal Aid Plan. Prior to this, the Legal Aid Plan was administered by a committee of the Law Society of Newfoundland and Labrador.

The services of the Commission are an essential component of a fair and accessible justice system in the Province of Newfoundland and Labrador. The Commission responds to the needs of those whose means or capacity are compromised, as well as the general public in certain instances, by providing high quality, innovative and collaborative legal services through a staff solicitor model.

Eligibility for full service legal aid representation is dependent upon an applicant meeting the financial and legal eligibility requirements specified in the *Act* and the *Legal Aid Regulations* (the *Regulations*). Once an applicant is approved, services are provided by solicitors employed full time with the Commission in approximately 98 per cent of the cases, and by solicitors in private practice in those remaining. Private solicitors are paid on a fee-for-service basis in accordance with the tariff (hours and rates) found in the *Regulations*.

The Commission also delivers services, without the need for financial eligibility, through staff solicitors, including:

- Duty counsel on criminal law matters before the provincial and youth courts;
- Duty counsel on family law matters in the Supreme Court of Newfoundland and Labrador-Family Division in St. John’s; and
- Brydges counsel, whereby a solicitor can be reached at a 1-800 number, 24 hours a day, seven days a week, to provide advice to people upon arrest, detention or being questioned by a peace officer.

The Commission consists of a Board of Commissioners. The Deputy Minister of Justice and Public Safety and the Provincial Director of Legal Aid, or their designate, serve as ex-officio members of the Board. Reflecting changes in the *Act* in the 2016-17 fiscal year, the Lieutenant Governor in Council appoints seven commissioners, three of whom are appointed from a list of nominees by the Law Society. The Lieutenant Governor in Council designates one of the Commission members as Chair. Appointed Commission members as of March 31, 2017 were:

Jacqueline Penney, Chair
Donna Strong
Rodney Zdebiak
John Jenniex
Allison Hagerty

Ex-officio members:

Kim Hawley George, Chief Legislative Counsel and Assistant Deputy Minister, Designate
Nicholas Summers, Provincial Director of Legal Aid

Legal Aid Offices and Staff

During fiscal year 2016-17, the Legal Aid Commission employed a Provincial Director, two Deputy Provincial Directors, a legal services solicitor, 60 staff solicitors, two social workers, six paralegals, a risk assessment officer, 49 support staff, eight articling students, and four community workers. These positions were dispersed throughout a provincial head office, 11 area offices and six project offices.

In addition to operating 11 area offices, the Legal Aid Commission also operated a number of special purpose offices and specialized roles. They are:

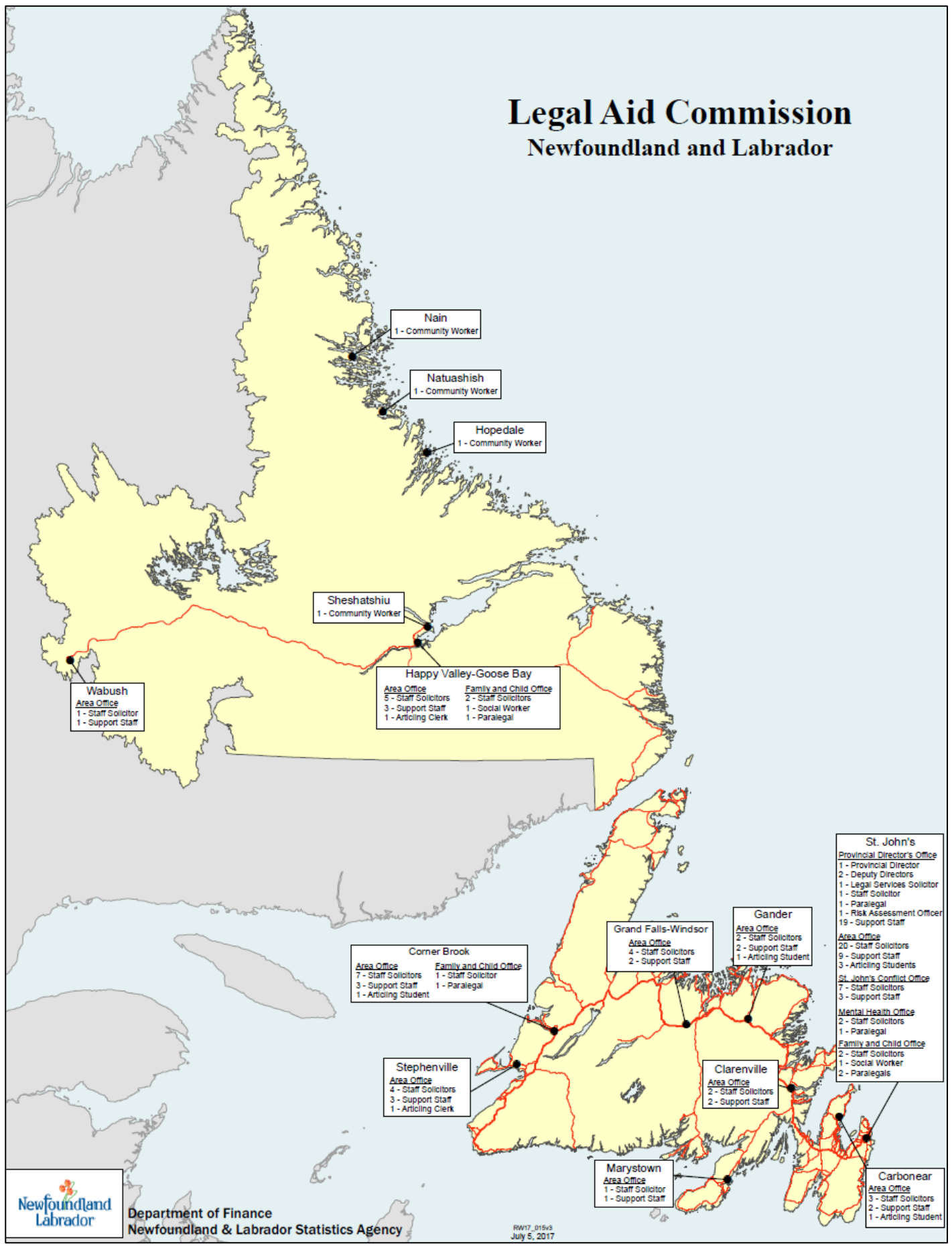
Special Purpose Offices

- The **Mental Health Office** works collaboratively with Eastern Health to assist clients with mental illness obtain legal representation in the Mental Health Court, before the Criminal Code Mental Disorder Review Board, before the Mental Health Care and Treatment Review Board, as well as in the traditional court system. The Commission and Eastern Health take a multidisciplinary approach to client service in resolving legal and related issues which allows for the delivery of timely, comprehensive and holistic services to individuals who struggle with mental illness. By providing legal assistance through this office, clients with mental health issues, who often face significant barriers to justice, have access to the civil rights to which they are entitled.
- The **Family and Child Offices** are located in St. John's, Happy Valley-Goose Bay, and Corner Brook. Their role is to assist parents of children taken into care by the Department of Child, Youth and Family Services (CYFS), to respond to the concerns of CYFS, to assist parents in accessing the supports they need, and to work towards the re-unification of the family where possible. Each office has a combination of lawyers, social workers, and paralegals.
- The **Family Duty Counsel Office** is located in St. John's at the Family Division of the Supreme Court of Newfoundland & Labrador. This is a no-charge service for people who need assistance with family law matters. If someone is not represented by a lawyer, Duty Counsel can provide advice and speak on their behalf in straight-forward and uncontested court matters.

Specialized Roles

- The Legal Aid Commission supports the Family Violence Intervention Court through dedicated positions. This specialized court began operations in September 2015 and has a location in St. John's and a pilot satellite location in Stephenville. This court aims to better serve victims of domestic and intimate partner violence by enhancing victim safety and offender accountability. A **Risk Assessment Officer**, based in the Commission's Provincial Director's Office, assesses persons whose cases are being considered for inclusion in the Family Violence Intervention Court. **Staff solicitors** from the St. John's and Elizabeth Avenue offices handle the provision of advice and representation to accused persons.
- The Institutional Client Service Officer's role is to coordinate and facilitate communication with persons incarcerated in the provincial or federal prison systems or held in an institution, who are interested in applying for Legal Aid or following up on their matter.
- The Aboriginal Project involves working with Aboriginal communities to improve access to justice and the quality of legal services to Aboriginal peoples. The Legal Aid Commission supports the province's Aboriginal community with three part-time and one full-time Community Liaison Worker in the towns of Nain, Hopedale, Natuashish, Sheshatshiu and Happy Valley-Goose Bay.
- The French Speaking Project has staff solicitors fluent in French who can provide legal advice by telephone, in person and, when necessary, to conduct trials in French.

Legal Aid Commission Newfoundland and Labrador



Department of Finance
Newfoundland & Labrador Statistics Agency

RW17_015v3
July 5, 2017

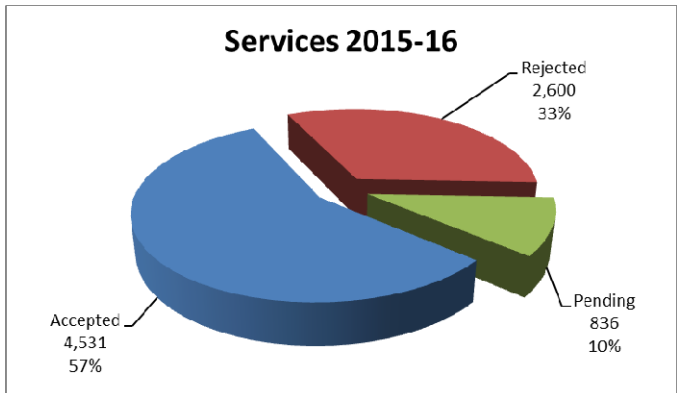
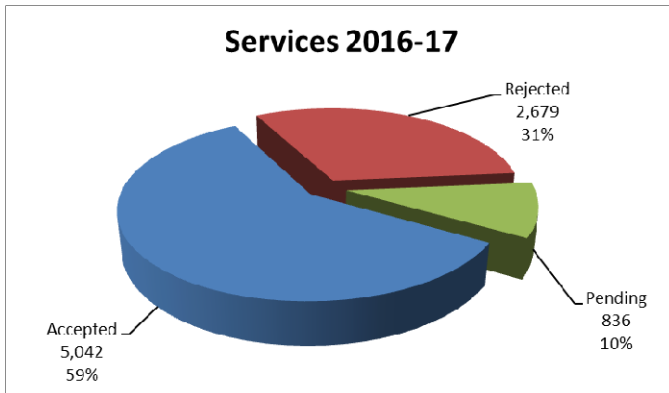
Highlights and Accomplishments

Variance in Year to Year Statistics

The following charts and tables show an increase in the number of files handled by the Commission in the 2016-17 year as compared to the 2015-16 year.

Disposition of Services			
	2016-17	2015-16	Change
Accepted Applications	5,042	4,531	11%
Rejected Applications	2,679	2,600	3%
Pending Applications *	836	836	0%
Total	8,557	7,967	7%

** Pending Applications are ones which have not yet been approved as additional information is required from the applicant before a decision can be made as to an applicant's eligibility for Legal Aid.*



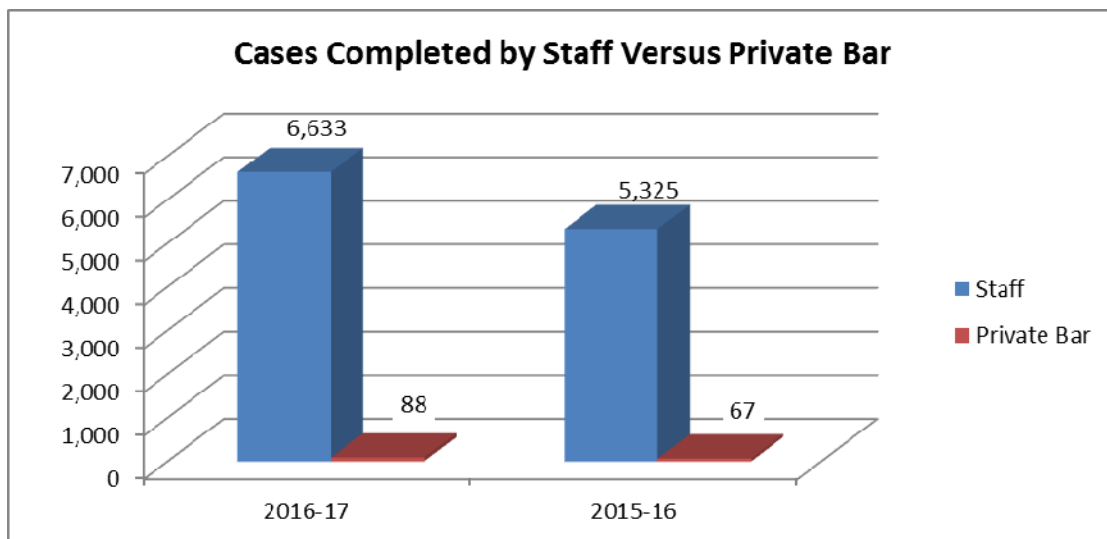
Full Service Legal Representation

During the fiscal year ending March 31, 2017, the Commission received 8,557 applications for full service legal representation, representing a six per cent increase over the previous year. Of those received, 5,042 were approved for full service legal representation which is ten percent more than the previous year. Applications were rejected because they did not meet one or both of the financial or legal eligibility criteria.

Full Service Legal Representation						
Law Type	2016-17		2015-16		% Change - Applications Received	% Change - Applications Approved
	Applications Received	Applications Approved	Applications Received	Applications Approved		
Criminal	4,379	2,919	4,057	2,696	7%	7%
Youth	480	416	450	373	6%	10%
Civil/Family	3,681	1,703	3,436	1,457	6%	14%
Immigration	17	4	24	5	-41%	-25%
Total	8,557	5,042	7,967	4,531	6%	10%

Cases Completed

Staff lawyers completed 6,633 cases in fiscal 2016-17 while 88 cases were completed by the private bar, amounting to 6,721 total closed cases during the fiscal year. In comparison to 2015-16, staff lawyers completed 5,325 cases and 67 cases were completed by private bar amounting to 5,392 cases in total. This represents a 20% increase in the total number of completed cases by staff lawyers and a 23 per cent increase in the number of files completed by the private bar, compared with 2015-16.



Duty Counsel Services

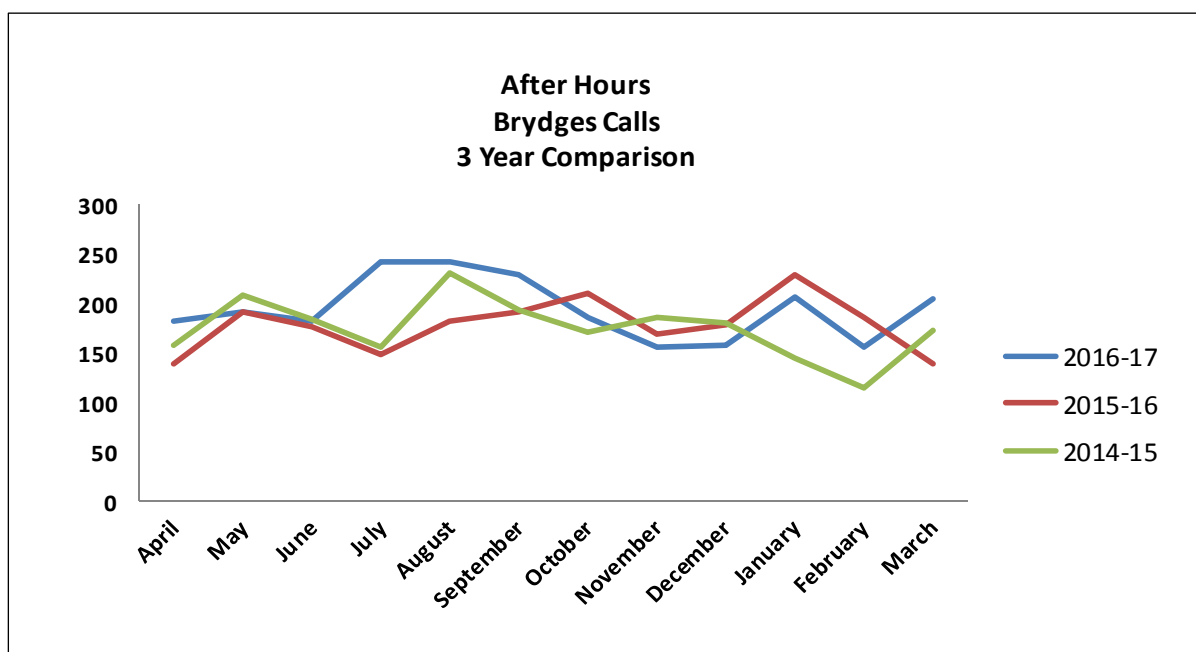
Duty Counsel in Provincial Court is a no-charge service provided to people on their first appearance before a Provincial or Youth Court Judge. Duty Counsel has assisted 11,261 adults with criminal issues and 620 youth in Provincial Court during fiscal 2016-17. This is an increase of 12 per cent over the number of adults with criminal issues assisted in 2015-16.

Law Type	2016-17	2015-16	Change
Criminal	11,261	9,929	13%
Family	1,156	806	43%
Youth	620	724	-14%
Total	13,050	11,459	14%

Duty Counsel at the Family Division of the Supreme Court of Newfoundland and Labrador in St. John's can appear before the Judge on behalf of individuals for straight forward matters and also explain their legal rights and obligations. The Duty Counsel services at the Family Division also have a Client Services Officer who can provide basic information and assistance in applying for legal aid or in completing some court documents. The Client Services Officer assisted 1202 people in 2016-17. Of these, the Duty Counsel solicitors assisted 1,156 people. There has been a 30 per cent increase over the number assisted by the Duty Counsel solicitors in 2016-17.

Brydges Counsel Services

Brydges Counsel is an after-hours telephone service that offers free legal advice on a 24-hour basis to individuals under arrest and in custody, or under active investigation by the police and who need immediate advice on their *Charter* rights and criminal law matters. The number of clients assisted by Brydges Counsel in 2016-17 was 2,335 as compared to 2,138 in 2015-16, representing a nine per cent increase over the prior year.



Report on Performance

The Legal Aid Commission’s Activity plan for 2014-17 planning cycle focuses on modernizing the structure of the Legal Aid Commission, further developing the services of the Commission and raising public awareness of the services provided. These strategic issues contribute to the strategic direction of government entitled *Access to Justice*.

Issue 1: Modernization of Legal Aid

The Legal Aid Commission has made continual changes over the last year and continues with future changes. With all the changes the Commission is adapting to enhance communications which ultimately enhances client’s experiences with our service. We are changing and updating our policy manual which is giving employees easier access to and a better understanding of our policies. The commission plans to continue with the adoption of any new technology that we can in a feasible manner.

The following objectives will identify all the activities completed in the 2016-17 year and those that will continue in the upcoming fiscal year.

Goal 1:	By March 31, 2017, the Legal Aid Commission will have addressed all external review recommendations pertaining to the modernization of the organization.	
Measure		
All external review recommendations pertaining to the modernization of the organization addressed.		
Indicators:	Actual Results	
Organizational structure changes implemented	Organizational structure changes were implemented and have reduced the number of employees reporting directly to the Provincial Director. The Deputy Provincial Directors have taken on more supervisory roles and employees are now reporting directly to them. The implementation of an additional position in the Finance department is continuing to improve efficiency.	
Performance management process supported and enhanced	Performance management process was supported and enhanced through management discussions on next steps. This will be an initiative that will be ongoing in the 2017-18 fiscal year.	
Board structure and governance reviewed	Board structure and governance were reviewed and the recommendations made by the committee were approved. The Board size has increased and requirements for attendance have changed.	

Internal communications enhanced	Internal communications were enhanced through the implementation of the internal intranet and the ongoing utilization of that resource. The use of cell phones has improved internal communication and ensures clients information remains on the Legal Aid servers and networks but is accessible when needed. Microsoft Lync allows for a virtual environment when conducting meetings across the province.
Modern technology implemented	Modern technology was implemented with the introduction of Microsoft Lync on all computers throughout Legal Aid. As well, the Commission provided all lawyers with laptops as desktop computers were replaced. The Virtual Private Network (VPN) allows lawyers to work anywhere with an internet connection with secure access to all of their files and programs that are needed. In addition, all lawyers have the option of availing of a cell phone which gives them access to their emails when out of the office or away from their laptop.
Policies and procedures reviewed and update	Policies and procedures were reviewed and updates continued to be ongoing. A committee was established to review the current policy manual and prioritize the policies needing to be updated and developed. The committee identified policies where staff input is required prior to being submitted to the Board for approval. It also presented updates on other policies directly to the Board for approval. As well, new policies were created and approved by the Board. A new format for the policy and procedures manual was developed and implemented. The new design enables easier access to sections of the manual through the addition of hyperlinks to each heading. The committee met on a regular basis and plans to continue regular meeting in the fiscal year 2017-18.

Objective 1.3:	By March 31, 2017, the Legal Aid Commission will have completed all work to address the recommendations of the external review pertaining to modernization of the organization.
Measure	
All work to address recommendations of the external review pertaining to modernization of the organization completed	
Indicators:	Actual Results
Legal Aid Policy Manual revised	Legal Aid Policy Manual has been revised with a new design implemented to make it easier for staff to navigate the manual quickly.

New policies implemented	New policies have been implemented, including the Certificate of Conduct and Vulnerable Check, Anti-Harassment Policy, Conflict Resolution Policy, Employee Security Policy, Political Activity Policy, Client Communications and Social Media Policy. These policies were approved by the Board and are being utilized by staff.
Eligibility guideline (financial and legal merit) reviewed	Eligibility guidelines (financial and legal merit) were reviewed. A committee was created and a jurisdictional scan of policy and procedures of other legal aid plans across Canada began. Meetings were also held with other community partners to review their financial eligibility guidelines. The committee met to discuss ways to simplify the process and reduce the administrative staffing needs dedicated to the intake function. This review will be ongoing in fiscal year 2017-18.
Intranet content reviewed	The Intranet content was reviewed and continued to be used for all communication to internal audiences, including policy changes, job postings, and announcements. Weekly emails were communicated to staff to make them aware of any updates of information that was posted to the Intranet. The Intranet continued to be a valuable source for sharing information with staff in a centralized location.

Issue 2: Service Delivery Enhancements

The Legal Aid Commission is committed to quality service delivery through continuous improvement in its operational processes, continuing education of its employees and efficient use of resources. The Commission is committed to excellence in client service standards, evaluating progress, identifying deficiencies and implementing recommendations to effect positive change. The Commission is always seeking ways to better serve its clientele, whether through new offerings or improvements in how things are currently operationalized.

To maintain the delivery of quality service, the Commission reviewed the client intake processes, implemented changes and made plans to update financial eligibility criteria in fiscal year 2016-17. Professional development opportunities continue to play an important part in Legal Aid's administrative processes and will continue with the assistance of its internal Human Resources department.

The objective identified below outlines the activities the Commission carried out in 2016-17 to enhance service delivery.

Goal 2:	By March 31, 2017, the Legal Aid Commission will have enhanced efficiency and effectiveness in the delivery of legal aid services.
Measure	
Efficiency and effectiveness in the delivery of legal aid services enhanced.	
Indicators:	Actual Results
Operational and administrative enhancements achieved	Operational and administrative enhancements were achieved with the changes in organizational structure. Changes in the responsibilities of the Provincial Director position allowed more delegation of responsibilities to the Deputy Provincial Directors. One initiative was to update job duties and associated time required for specific tasks for each position. This sets clear direction and expectations for employees filling these positions. This initiative has been completed for the employees in the accounting division and will continue during 2017-18 for other administrative staff.
Options for client feedback assessed	Options for client feedback were assessed. Questionnaires were distributed at the Supreme Court of Newfoundland and Labrador-Family Division to seek client feedback regarding the Family Duty Counsel services offered by the Legal Aid Commission. Given that the response rates to the Questionnaire were low, management engaged Survey Monkey to distribute a survey to Family Duty Counsel clients on a monthly basis. The client names are collected via a dedicated staff member through a Legal Aid Management Information System (LAMIS) report and entered monthly into the Survey Monkey program. The response rate using this approach improved and response rate increased.
Professional development needs addressed	Professional development needs were addressed. A Continued Legal Education (CLE) Committee was established and a Human Resources Generalist was hired. The CLE Committee met regularly to discuss the needs for continued education and to identify opportunities to provide related professional development opportunities and to use these opportunities at the upcoming yearly conference. The HR Generalist continued to plan and coordinate opportunities for continued education for all staff. A revised orientation and training guide was developed for new employees.

Objective 2.3:	By March 31, 2017, the Legal Aid Commission will have continued implementation of identified service delivery and operational processes.
Measure	
Implementation of identified service delivery and operational processes continued.	
Indicators:	Actual Results
Intake and appeals process review continued	The intake and appeals process review continued. A jurisdictional scan was completed to identify best practices in other Canadian jurisdictions. A committee was established and a detailed interview questionnaire was developed. The interview questions covered areas such as service models, financial eligibility requirements, client contributions, and appeals. The committee established the scope of the initiative and requirements for the jurisdictional review. This Committee identified next steps and plans to continue further work in fiscal year 2017-18.
Feasible service delivery enhancements implemented	Feasible service delivery enhancements were implemented. Enhancements included an updated checklist for the audit process, the development of the Area Directors manual, and enhancements to Legal Aid Management Information System (LAMIS).
Further professional development opportunities provided	Professional development opportunities were provided, including: <ul style="list-style-type: none"> • Staff supported to attend sessions offered through the Law Society; • Webinars were coordinated by the HR Generalist; and • Legal education provided at the Legal Aid conference. <p>The use of technology (Microsoft Lync) provided opportunities that would otherwise have been limited. Professional development opportunities offered using Microsoft Lync included:</p> <ul style="list-style-type: none"> • The Leaders Role in Managing Conflict through the Centre for Learning and Development; • Legislative Changes – Canadian Victims Bill of Rights; • A Practical Guide for our Work with Children, Youth and Young Parents; • Access to Information and Protection of Privacy Training; and, • Respectful Workplace Session presented by the Public Service Commission.

Issue 3: Public Information and Awareness Enhancements

The Legal Aid Commission recognizes the importance of ensuring the public understands and is aware of the services it provides. It also recognizes, as identified in the external review of the Legal Aid Commission, the need to promote the experience and quality service provided by its lawyers. The Commission has accomplished this through community outreach, updated informational matters, and the enhancements made to our website.

Goal 3:	By March 31, 2017, the Legal Aid Commission will have enhanced public information and awareness activities.
Measure	
Public information and awareness activities enhanced.	
Indicators:	Actual Results
Community outreach enhanced	Community outreach was enhanced. The Commission presented a general overview of its services at a meeting of the NL Housing and Homelessness Network. Attendees included representatives from non-profit agencies, provincial government and federal government. Legal Aid continued to have representation on the 7 th Step Society of NL which offers a program to inmates to help change their behaviors and attitudes, working towards rehabilitation to help reduce the rate of recidivism. This representation combined with advocating Legal Aid's services at the HMP has created a greater connection with those offenders at the facility.
Professional image enhanced	Efforts to enhance the professional image of the Legal Aid Commission began. Efforts began with discussions between management and the Board regarding methods to enhance the Commission's professional image. This will continue in 2017-18.
Public information needs identified	Public information needs were identified. There were continuous updates to the Commission's website based on the identified information needs of the public. Additionally, a cross jurisdictional scan was completed to gather public information materials used by Legal Aid offices in other Canadian Jurisdictions.
Information materials updated	Informational materials were updated. Updated pamphlets including the Family Child Office pamphlets were distributed to all Legal Aid offices as well as other collaborative organizations. These pamphlets contain general information about Legal Aid, including locations and contact information. Work continued on the redesign of the primary Legal Aid Pamphlet. This pamphlet will be finalized and distributed in 2017-18.

Website enhanced	<p>The website was enhanced. Specific enhancements included:</p> <ul style="list-style-type: none"> • The addition of a feedback link to enable users to provide general feedback on Legal Aid services or the webpage design; • A logo was added to emphasize and celebrate 40 years of Legal Aid service; and, • An application checklist was added to the website to ensure clients understand exactly what is needed when applying for Legal Aid.
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Objective 3.3:	By March 31, 2017, the Legal Aid Commission will have assessed public information and awareness activities.	
Measure		
Public information and awareness activities assessed		
Indicators:	Actual Results	
Survey distributed to clients of Duty Counsel at Family Division-Trial Division of Supreme Court	A survey was distributed to the clients of Duty Counsel at Family Division-Trial Division of Supreme Court on a monthly basis. Clients only received the survey if they agreed to further contact. On average, approximately 50 surveys were distributed per month to new and repeat clients. The overall feedback received was very positive. Listening to feedback from clients is an essential component to improving service delivery. Results are distributed to the staff at the Duty Counsel office.	
Feedback from select justice stakeholders solicited	Feedback from select justice stakeholders was solicited. A survey was distributed to seek input on Legal Aid services and its website. The survey consisted of up to 13 questions with an option to add additional comments at the end. Stakeholders were contacted and included entities such as the Department of Child, Youth and Family Services, Provincial Court, Supreme Court and Public Prosecutions. Most respondents indicated a positive perception of Legal Aid lawyers and services. Stakeholders who have used our services generally agreed that it was easy to connect with staff and that front line staff are knowledgeable and responsive. One area identified for improvement was awareness of the Legal Aid Commission website.	

Staff feedback solicited	<p>During 2016-17 a survey was distributed to staff to seek feedback on internal perceptions of Legal Aid. The purpose of the survey was to inform the Commission regarding ways to implement positive change and improve service delivery. As a starting point, the survey was only distributed to a limited target audience within the North East Avalon. Overall, the feedback indicated that Legal Aid employees feel that they have the knowledge and training necessary to provide effective client service. Areas identified as needing improvement included workloads of lawyers and the perception of Legal Aid lawyers. Respondents indicated that current workloads are not conducive to being as responsive to clients as they would like to be. A majority of the respondents also indicated that they do not believe that Legal Aid lawyers are perceived to be as qualified as private firm lawyers.</p> <p>The Commission plans to expand the scope of the survey in fiscal year 2017-18 to solicit input from staff in all regions of the province.</p>
Form requesting feedback related to online information added to the website	<p>A link to a feedback form was added to the website. This enables users to leave anonymous feedback regarding the website and general Legal Aid services. The creation of the link came from research of other sites and establishing what worked for Legal Aid. The feedback comes in via email and this email account is monitored by a designated staff member. All feedback is shared with and reviewed by the Commission's management team on an ongoing basis.</p>
Feedback from all sources identified above assessed	<p>The feedback from all sources identified above was assessed. The Commission will continue work to address feedback in the fiscal year 2017-18.</p>

**NEWFOUNDLAND AND LABRADOR
LEGAL AID COMMISSION**

FINANCIAL STATEMENTS

MARCH 31, 2017

**NEWFOUNDLAND AND LABRADOR
LEGAL AID COMMISSION**

FINANCIAL STATEMENTS

MARCH 31, 2017

Management's Report

Management's Responsibility for the Newfoundland and Labrador Legal Aid Commission Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that transactions are properly authorized, assets are safeguarded and liabilities are recognized.

Management is also responsible for ensuring that transactions comply with relevant policies and authorities and are properly recorded to produce timely and reliable financial information.

The Board is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial information periodically and external audited financial statements yearly.

The Auditor General conducts an independent audit of the annual financial statements of the Commission in accordance with Canadian generally accepted auditing standards, in order to express an opinion thereon. The Auditor General has full and free access to financial management of the Newfoundland and Labrador Legal Aid Commission.

On behalf of the Newfoundland and Labrador Legal Aid Commission.



Nicholas P. Summers
Provincial Director



Harman Khurana, CPA, CMA
Deputy Director



**AUDITOR
GENERAL**
of Newfoundland and Labrador

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
The Newfoundland and Labrador Legal Aid Commission
St. John's, Newfoundland and Labrador

Report on the Financial Statements

I have audited the accompanying financial statements of the Newfoundland and Labrador Legal Aid Commission which comprise the statement of financial position as at March 31, 2017, the statements of operations, change in net debt, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

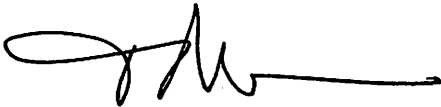
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Independent Auditor's Report (cont.)

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Newfoundland and Labrador Legal Aid Commission as at March 31, 2017, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

A handwritten signature in black ink, appearing to read 'Terry Paddon', with a long horizontal line extending to the right.

TERRY PADDON, CPA, CA
Auditor General

July 18, 2017
St. John's, Newfoundland and Labrador

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
STATEMENT OF FINANCIAL POSITION

As at March 31

2017

2016

(Restated)
(Note 17)

FINANCIAL ASSETS

Cash	\$ 2,329,586	\$ 2,035,799
Accounts receivable (Note 4)	134,629	116,084
	2,464,215	2,151,883

LIABILITIES

Accounts payable and accrued liabilities (Note 5)	2,511,842	2,015,730
Employee future benefits (Note 6)	1,666,371	1,572,272
	4,178,213	3,588,002

Net debt (1,713,998) (1,436,119)

NON-FINANCIAL ASSETS

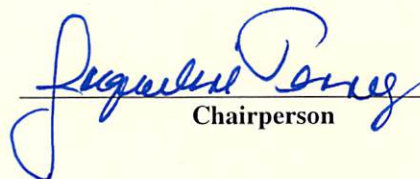
Prepaid expenses (Note 7)	161,453	168,893
Tangible capital assets (Note 8)	213,155	239,428
	374,608	408,321

Accumulated deficit \$ (1,339,390) \$ (1,027,798)

Contractual obligations (Note 9)
Trusts under administration (Note 10)

The accompanying notes are an integral part of these financial statements.

Signed on behalf of the Board:


 Chairperson


 Member

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
STATEMENT OF OPERATIONS

For the Year Ended March 31

	2017 Budget	2017 Actual	2016 Actual
	(Note 16)		
REVENUES			
Province of Newfoundland and Labrador			
Operating grants	\$ 17,115,800	\$ 17,033,298	\$ 17,169,700
Law Foundation of Newfoundland and Labrador grant	200,000	137,086	204,269
Legal services	250,000	234,600	279,233
Interest	30,000	33,195	39,716
	17,595,800	17,438,179	17,692,918
EXPENSES (Note 11)			
Administration	6,867,065	6,693,434	6,997,202
Criminal law	6,550,048	6,322,851	5,626,551
Youth law	381,453	388,658	332,473
Civil law	4,482,900	4,344,828	3,906,496
	18,281,466	17,749,771	16,862,722
Annual (deficit) surplus	(685,666)	(311,592)	830,196
Accumulated deficit, beginning of year	(1,027,798)	(1,027,798)	(1,857,994)
Accumulated deficit, end of year	\$ (1,713,464)	\$ (1,339,390)	\$ (1,027,798)

The accompanying notes are an integral part of these financial statements.

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
STATEMENT OF CHANGE IN NET DEBT

For the Year Ended March 31

	2017 Budget	2017 Actual	2016 Actual
(Note 16)			
Annual (deficit) surplus	\$ (685,666)	\$ (311,592)	\$ 830,196
Tangible capital assets			
Acquisition of tangible capital assets	-	(64,988)	(141,055)
Amortization of tangible capital assets	-	91,261	91,601
	-	26,273	(49,454)
Prepaid expenses			
Acquisition of prepaid expenses	-	(161,453)	(168,893)
Use of prepaid expenses	-	168,893	180,883
	-	7,440	11,990
Decrease (increase) in net debt	(685,666)	(277,879)	792,732
Net debt, beginning of year	(1,436,119)	(1,436,119)	(2,228,851)
Net debt, end of year	\$ (2,121,785)	\$ (1,713,998)	\$ (1,436,119)

*The accompanying notes are an
integral part of these financial statements.*

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
STATEMENT OF CASH FLOWS
For the Year Ended March 31

	2017	2016
		(Restated) (Note 17)
Operating transactions		
Annual (deficit) surplus	\$ (311,592)	\$ 830,196
Adjustment for non-cash items		
Amortization	91,261	91,601
Bad debt expense	98,338	54,956
	(121,993)	976,753
Change in non-cash operating items		
Accounts receivable	(116,883)	11,228
Accounts payable and accrued liabilities	496,112	(342,653)
Employee future benefits	94,099	(84,096)
Prepaid expenses	7,440	11,990
Cash provided from operating transactions	358,775	573,222
Capital transactions		
Purchase of tangible capital assets	(64,988)	(141,055)
Cash applied to capital transactions	(64,988)	(141,055)
Net increase in cash	293,787	432,167
Cash, beginning of year	2,035,799	1,603,632
Cash, end of year	\$ 2,329,586	\$ 2,035,799

The accompanying notes are an integral part of these financial statements.

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
March 31, 2017

1. Nature of operations

The Newfoundland and Labrador Legal Aid Commission (the Commission) operates under the authority of the *Legal Aid Act*. The purpose of the Commission is to establish and administer a plan for the provision of legal aid for the residents of the Province of Newfoundland and Labrador.

The affairs of the Commission are managed by a Board of Commissioners consisting of the Assistant Deputy Minister of Justice and Public Safety (ex-officio), the Provincial Director of the Commission (ex-officio) and five members appointed by the Lieutenant-Governor in Council.

The Commission is a Crown entity of the Province of Newfoundland and Labrador and as such is not subject to Provincial or Federal income taxes.

2. Summary of significant accounting policies

(a) Basis of accounting

The Commission is classified as an Other Government Organization as defined by Canadian Public Sector Accounting Standards (CPSAS). These financial statements are prepared by management in accordance with CPSAS for provincial reporting entities established by the Canadian Public Sector Accounting Board (PSAB). The Commission does not prepare a statement of remeasurement gains and losses as the Commission does not enter into relevant transactions or circumstances that are being addressed by this statement. Outlined below are the significant accounting policies followed.

(b) Financial instruments

The Commission's financial instruments recognized in the statement of financial position consist of cash, accounts receivable, and accounts payable and accrued liabilities. The Commission generally recognizes a financial instrument when it enters into a contract which creates a financial asset or financial liability. Financial assets and financial liabilities are initially measured at cost, which is the fair value at the time of acquisition.

The Commission subsequently measures all of its financial assets and financial liabilities at cost or amortized cost. Financial assets measured at cost include cash. Financial assets measured at amortized cost include accounts receivable. Financial liabilities measured at cost include accounts payable and accrued liabilities.

The carrying value of cash, accounts receivable, and accounts payable and accrued liabilities approximate fair value due to their nature and/or the short term maturity associated with these instruments.

Interest attributable to financial instruments is reported in the statement of operations.

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
March 31, 2017

2. Summary of significant accounting policies (cont.)

(c) Cash

Cash includes cash in bank.

(d) Employee future benefits

Employee future benefits include severance pay and accumulating, non-vesting sick leave benefits.

- (i) Severance is accounted for on an accrual basis, based upon years of service and current salary levels.
- (ii) The cost of accumulating, non-vesting sick leave benefits is calculated based upon management's best estimate of its employees' sick leave utilization rates, sick leave balances, annual sick leave entitlements and current salary levels. Under the former annual leave policy, all employees hired before September 30, 1994 were credited with 2 days sick leave per month. After this date, the Commission moved to the new paid leave policy which did not include a sick leave entitlement. Accumulated benefits under the former policy may be used in future years and, if not used, the benefits cease upon termination of employment.

Under the *Legal Aid Act*, Commission employees shall be considered to be employed in the public service for the purpose of the *Public Service Pensions Act, 1991*. Employee contributions are matched by the Commission and then remitted to Provident¹⁰ from which pensions will be paid to employees when they retire. This plan is a multi-employer defined benefit plan, providing a pension on retirement based on the member's age at retirement, length of service and the average of their best six years of earnings for service on or after January 1, 2015, and, for service before January 1, 2015, the higher of the average of the frozen best 5 years of earnings up to January 1, 2015, or the average of the best 6 years of earnings for all service.

The contributions from the Commission to the plan are recorded as an expense for the year.

(e) Tangible capital assets

Tangible capital assets are recorded at cost at the time of acquisition.

The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Office furniture and equipment	5 years
Software development	5 years
Computer equipment	5 years
Leasehold improvements	Remaining life of the rental agreement

2. Summary of significant accounting policies (cont.)

(e) Tangible capital assets (cont.)

Tangible capital assets are written down when conditions indicate that they no longer contribute to the ability of the Commission to provide services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations.

(f) Prepaid expenses

Prepaid expenses are charged to expense over the periods expected to benefit from it.

(g) Revenues

Revenues are recognized in the period in which the transactions or events occurred that give rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers (Province of Newfoundland and Labrador operating grants) are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except when and to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulations related to the liabilities are settled.

Interest revenue is recognized as earned.

(h) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year are recorded as an expense in that year.

(i) Measurement uncertainty

The preparation of financial statements in conformity with CPSAS requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of the revenues and expenses during the period. Items requiring the use of significant estimates include the collectability of accounts receivable, expected useful life of tangible capital assets, estimated employee future benefits, and the accrual for legal fees and disbursements-private bar.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
March 31, 2017

3. Accounting pronouncements

There are several new standards issued by the PSAB that are not yet effective and have not been applied in these financial statements. These standards and corresponding effective dates are as follows:

Effective April 1, 2017:

PS 2200 Related Party Disclosures – a new standard defining related parties and establishing disclosure requirements for related party transactions.

PS 3210 Assets – a new standard providing guidance for applying the definition of assets and establishing general disclosure requirements for assets but does not provide guidance for the recognition and disclosure of specific types of assets.

PS 3320 Contingent Assets – a new standard defining and establishing disclosure requirements for contingent assets but does not include disclosure standards for specific types of contingent assets.

PS 3380 Contractual Rights – a new standard defining and establishing disclosure requirements for contractual rights but does not include disclosure standards for specific types of contractual rights.

PS 3420 Inter-entity Transactions – a new standard on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.

Effective April 1, 2018:

PS 3430 Restructuring Transactions – a new standard on how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities.

The Commission plans to adopt these standards by the effective dates and is currently analyzing the impact these standards will have on the financial statements.

4. Accounts receivable

	<u>2017</u>	<u>2016</u> (Restated) (Note 18)
Legal services	\$ 629,696	\$ 518,854
Harmonized Sales Tax	49,298	43,257
	678,994	562,111
Less: Allowance for doubtful accounts	(544,365)	(446,027)
	\$ 134,629	\$ 116,084

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
 March 31, 2017

5. Accounts payable and accrued liabilities

	<u>2017</u>	<u>2016</u>
Trade	\$ 650,800	\$ 504,137
Legal fees and disbursements-private bar	249,135	170,900
Salaries and benefits	1,611,907	1,340,693
	<u>\$ 2,511,842</u>	<u>\$ 2,015,730</u>

6. Employee future benefits

Employee future benefits consist of:

	<u>2017</u>	<u>2016</u>
Severance pay (a)	\$ 1,657,053	\$ 1,485,002
Accumulating, non-vesting sick leave benefit liability (b)	9,318	87,270
	<u>\$ 1,666,371</u>	<u>\$ 1,572,272</u>

(a) Severance pay

Severance pay consists of the liability related to the following employees:

	<u>2017</u>	<u>2016</u>
Employees with 9 or more years of service	\$ 1,351,656	\$ 1,132,772
Employees with less than 9 years of service	305,397	352,230
	<u>\$ 1,657,053</u>	<u>\$ 1,485,002</u>

(b) Accumulating, non-vesting sick leave benefit liability

	<u>2017</u>	<u>2016</u>
Accumulating, non-vesting sick leave benefit liability	\$ 9,318	\$ 87,270

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
March 31, 2017

6. Employee future benefits (cont.)

(c) Employee future benefits expense (recovery)

Portion of salaries and benefits expense related to employee future benefits:

	<u>2017</u>	<u>2016</u>
Severance pay expense (recovery)	\$ 172,051	\$ (84,721)
Accumulating non-vesting sick leave benefit (recovery) expense	(77,952)	625
	<u>\$ 94,099</u>	<u>\$ (84,096)</u>

(d) Employee future benefits

(i) Severance pay

Severance is accounted for on an accrual basis and is calculated based upon years of service and current salary levels. The right to be paid severance vests with employees with nine years of continuous service, and accordingly a liability has been recorded by the Commission for these employees. For employees with less than nine years of continuous service, the Commission has made a provision in the accounts for the payment of severance which is based upon the Commission's best estimate of the probability of having to pay severance to the employees and current salary levels. Severance is payable when the employee ceases employment with the Commission provided no severance has been paid by Government or another Crown corporation or agency for the same period and the employee has at least nine years of continuous service. The Commission does not recognize prior service with the public service for the purpose of calculating severance entitlement.

(ii) Accumulating, non-vesting sick leave benefits

All employees hired before September 30, 1994, were credited with 2 sick days per month for use as paid absences during the year due to illness. Subsequent to September 30, 1994, the Commission moved to the new paid leave policy which did not include a sick leave entitlement. Sick leave benefits accumulated prior to September 30, 1994, may be used in future years and, if not used, the benefits cease upon termination of employment. For the year ended March 31, 2017, a sick leave liability was calculated for 14 employees.

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
March 31, 2017

6. Employee future benefits (cont.)

(d) Employee future benefits (cont.)

(iii) Pension contributions

Under the *Legal Aid Act*, the Commission's employees are subject to the *Public Service Pensions Act, 1991*. The plan is administered by Provident¹⁰, including payment of pension benefits to employees to whom the *Act* applies. The Public Service Pension Plan is a multi-employer, defined benefit plan.

The plan provides a pension to employees based on their age at retirement, length of service and rates of pay. The maximum contribution rate for eligible employees was 11.85% (2016 - 11.85%). The Commission's contributions equal the employee contributions to the plan. Total pension expense, for the Commission for the year ended March 31, 2017, was \$815,711 (2016 - \$700,254).

7. Prepaid expenses

	<u>2017</u>	<u>2016</u>
Bar fees and insurance	\$ 92,333	\$ 96,546
Computer support	5,147	2,558
Library fees	10,190	13,127
Prepaid human resources expenses	19,778	23,114
Prepaid travel	6,545	8,917
Workplace Health, Safety and Compensation Commission	27,460	24,631
	<u>\$ 161,453</u>	<u>\$ 168,893</u>

8. Tangible capital assets

Original Cost

	Balance March 31, 2016	Additions	Disposals	Balance March 31, 2017
Office furniture and equipment	\$ 1,231,324	\$ 24,226	\$ -	\$ 1,255,550
Computer equipment	751,007	40,762	-	791,769
Software development	187,508	-	-	187,508
Leasehold improvements	84,186	-	-	84,186
	<u>\$ 2,254,025</u>	<u>\$ 64,988</u>	<u>\$ -</u>	<u>\$ 2,319,013</u>

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
March 31, 2017

8. Tangible capital assets (cont.)

Accumulated Amortization

	Balance March 31, 2016	Amortization	Disposals	Balance March 31, 2017	Net book value March 31, 2017	Net book value March 31, 2016
Office furniture and equipment	\$ 1,105,431	\$ 55,301	\$ -	\$ 1,160,732	\$ 94,818	\$ 125,893
Computer equipment	645,344	33,362	-	678,706	113,063	105,663
Software development	186,179	394	-	186,573	935	1,329
Leasehold improvements	77,643	2,204	-	79,847	4,339	6,543
	\$ 2,014,597	\$ 91,261	\$ -	\$ 2,105,858	\$ 213,155	\$ 239,428

9. Contractual obligations

The Commission has entered into agreements requiring lease payments for office and equipment rental as follows:

2018	\$ 1,161,580
2019	887,322
2020	839,111
2021	448,041
2022	<u>60,760</u>
	<u>\$ 3,396,814</u>

10. Trusts under administration

Assets held in trust of \$358,747 (2016 - \$385,195) include amounts received by the Commission for legal services which have yet to be completed. When a contract for legal services is entered into with a client, provision may be made in the contract for periodic payments to be made to the Commission while the legal services are being provided. Once the legal services have been completed, any payments received at that time will be combined with the general funds of the Commission. Any payments received under these contracts subsequent to the completion of legal services will be recorded with the general funds of the Commission immediately. Assets held in trust also include amounts received by the Commission, such as settlements, which will be disbursed once the related services have been completed.

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION

NOTES TO FINANCIAL STATEMENTS

March 31, 2017

11. Expenses by object

	2017 <u>Budget</u> (Note 16)	2017 <u>Actual</u>	2016 <u>Actual</u>
Amortization	\$ 86,881	\$ 91,261	\$ 91,601
Bad debt expense	-	98,338	54,956
Bar fees and insurance	158,932	146,863	150,133
Commissioners' fees and expenses	65,080	55,417	57,647
Conference and education	149,900	130,946	143,877
Family Justice Services			
Central Project (Note 13)	-	40,368	136,019
Legal fees and disbursements	1,513,006	1,127,387	1,124,919
Library fees	30,000	33,771	29,432
Miscellaneous	5,400	4,872	4,581
Office and equipment rental	1,612,003	1,586,499	1,546,915
Office expense	341,022	325,673	355,417
Salaries and benefits	14,038,502	13,874,916	12,908,884
Telephone and light	124,740	113,118	129,527
Travel	156,000	120,342	128,814
	\$ 18,281,466	\$ 17,749,771	\$ 16,862,722

12. Family Justice Services Central Project

On March 31, 2004, an Agreement was signed between the Government of Canada and the Province to provide funding to the Province for a Family Justice Services Central Project. The Agreement, which expired on March 31, 2007, covered a portion of the costs of a project designed to provide enhanced access to family law justice services in Central Newfoundland. Family Justice Services Project was removed from the Commission's budget as of July 1, 2016 and was transferred to the Department of Justice and Public Safety. Actual expenditures paid by the Commission for the project up to June 30, 2017, were as follows:

	2017 <u>Budget</u> (Note 17)	2017 <u>Actual</u>	2016 <u>Actual</u>
Bar fees	\$ -	\$ 1,701	\$ 1,433
Salaries and benefits	-	38,667	134,586
	\$ -	\$ 40,368	\$ 136,019

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
March 31, 2017

13. Related party transactions

Province of Newfoundland and Labrador:

During the year, the Commission received \$17,033,298 (2016 - \$17,169,700) from the Province in Operating grant revenue.

The Office of the Chief Information Officer (OCIO), an entity within the Executive Council of the Province, provides Information Technology (IT) support services to the Commission. These IT costs are reflected in these financial statements in the amount of \$99,804 (2016 - \$110,119).

The Province provides the Commission with the use of office space for the Family Justice Services Central Project (see Note 12) at no cost.

14. Financial risk management

The Commission recognizes the importance of managing risks and this includes policies, procedures and oversight designed to reduce risks identified to an appropriate threshold. The risks that the Commission is exposed to through its financial instruments are credit risk, liquidity risk and market risk.

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 Commission's main credit risk relates to cash and accounts receivable. The Commission's maximum exposure to credit risk is the carrying amounts of these financial instruments. The Commission is not exposed to significant credit risk with its cash because this financial instrument is held with a Chartered Bank.

The Commission is exposed to significant credit risk related to its accounts receivable relating to amounts owed from clients. Legal aid clients enter into a payment program based on a contract for the provision of legal services, and the accounts receivable balance is comprised primarily of small amounts held by a large client base. Any estimated impairment of these accounts receivable has been provided for through a provision for doubtful accounts as disclosed in Note 4.

There have been no significant changes from the previous year in the exposure to credit risk or policies, procedures and methods used to manage credit risk.

Liquidity risk

Liquidity risk is the risk that the Commission will be unable to meet its contractual obligations and financial liabilities. The Commission's exposure to liquidity risk relates mainly to its accounts payable and accrued liabilities, and its contractual obligations. The Commission manages liquidity risk by monitoring its cash flows and ensuring that it has sufficient resources available to meet its contractual obligations and financial liabilities. The future minimum payments required from the Commission in relation to its contractual obligations are outlined in Note 9.

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
March 31, 2017

14. Financial risk management (cont.)

There have been no significant changes from the previous year in the exposure to liquidity risk or policies, procedures and methods used to manage liquidity risk.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency (foreign exchange) risk, interest rate risk and other price risk. The Commission is not exposed to significant foreign exchange risk or other price risk. The Commission is not exposed to significant interest rate risk related to cash because of its nature.

There have been no significant changes from the previous year in the exposure to market risk or policies, procedures and methods used to manage market risk.

15. Non-financial assets

The recognition and measurement of non-financial assets is based on their service potential. These assets will not provide resources to discharge liabilities of the Commission. For non-financial assets, the future economic benefit consists of their capacity to render service to further the Commission's objectives.

16. Budget

Budgeted figures, which have been prepared on a cash basis, are provided for comparison purposes and have been approved by the Commission's Board.

17. Change in accounting policy

The Commission no longer presents the provision for future services or the related accounts receivable on its financial statements. This results in the elimination of the provision of future services and the related accounts receivable of \$504,522 (2016-\$495,853). There is no effect on the statement of operations. This change was made to more accurately present the provision for future services and accounts receivable balances, as revenue related to these services is not recognized until the contracts to provide legal services have been completed. This change has been applied retroactively with restatement.

18. Comparative figures

Certain comparative figures have been restated to conform to the current year's presentation.