

January 20, 2014

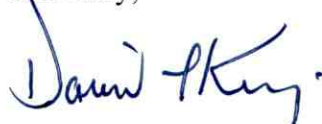
Ms. Sandra Barnes
Clerk of the House of Assembly
Main Floor, East Block
Confederation Building

Dear Ms. Barnes:

I wish to retable *the 2010-11 Annual Activity Report of the Newfoundland and Labrador Legal Aid Commission*, which was originally tabled on November 30, 2011. The only change to this report is the addition of the audited financial statement of the Legal Aid Commission, as required by the Legal Aid Act and the Transparency and Accountability Act.

I trust this is satisfactory.

Sincerely,



Darin T. King, PhD
MHA, District of Grand Bank
Minister of Justice

November 30, 2011

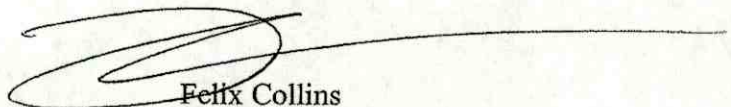
Mr. William MacKenzie
Clerk of the House of Assembly
East Block, Confederation Building

Dear Mr. MacKenzie:

I wish to table the 2010-11 Annual Activity Report of the Newfoundland and Labrador Legal Aid Commission. The report is being tabled in accordance with the *Transparency and Accountability Act*. You should note, however, that the report does not include the audited financial statements of the Legal Aid Commission as required by the *Legal Aid Act* and the *Transparency and Accountability Act* as they are not yet finalized. Once the statements are finalized, they will be forwarded to you for tabling.

I trust this is satisfactory.

Yours sincerely,



Felix Collins
Minister of Justice
and Attorney General

Newfoundland and Labrador Legal Aid Commission

Annual Activity Report 2010 - 11

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, 2010 to March 31, 2011. This report was prepared under my direction and in accordance with the provisions of the *Transparency and Accountability Act*. This report does not include the audited financial statements of the Legal Aid Commission as required by the *Legal Aid Act* and the *Transparency and Accountability Act* as they are not yet finalized. Once the statements are finalized, this document will be submitted for re-tabling with the audited financial statements included.

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*, other federal statutes and provincial statutes, and to people who have family disputes or other civil matters. Duty Counsel services are provided to visitors of our Province and 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.

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



Nicholas Avis, Q. C.
Chair

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Overview

The Legal Aid Plan was established by the Law Society of Newfoundland and Labrador in 1968. Legal Aid was managed by a committee of the Law Society and was responsible for providing legal counsel to represent eligible accused persons and to assist others who were involved in family disputes.

In 1976 the Legal Aid Commission was established by the *Legal Aid Act (the Act)* to assume responsibility for the Legal Aid Plan.

The Commission consists of a seven person board of commissioners, two of whom are ex-officio, the Deputy Minister of Justice and the Provincial Director. The Lieutenant Governor in Council appoints five 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 and the members select another member as Vice-Chair/Secretary.

Appointed Members:

Nick Avis, Q.C., Chair
Vacant, Vice Chair/Secretary
William Collins, Q.C.
John Jenniex
Katie Rich

Ex-officio members:

Donna Ballard, Assistant Deputy Minister
Newman Petten, Provincial Director

Legal Aid Offices and Staff

The Legal Aid Commission employs a Provincial Director, two Deputy Directors, two senior lawyers, fifty-two staff solicitors, three social workers, six paralegals, a risk assessment officer, an information manager, an accountant, a client services officer, forty-three support staff, nine articling students, a family counselor, and four community workers. They work out of a provincial office, 11 area offices and six projects.

The Legal Aid Commission provides legal representation for persons that meet specified eligibility criteria, Duty Counsel service for first appearances on criminal matters before the Provincial Courts, and has a lawyer available 24 hours a day, 7 days a week, who may be reached at a 1-800 number to provide advice to people upon arrest, detention or being questioned by a peace officer. This service is referred to as Brydges Duty Counsel.

In addition to operating 11 area offices the Legal Aid Commission also has a number of special purpose offices. They are:

- The Aboriginal Project operates out of the Happy Valley-Goose Bay office. It is intended to facilitate working with aboriginal communities to better improve the quality of legal services to aboriginal people who encounter the law. As part of this project the Commission has hired Community Liaison Workers for the towns of Nain, Hopedale, Natuashish and Sheshatshiu.
- The Mental Health Office, in collaboration with Eastern Health, works to improve and more efficiently deliver legal services to people with mental health problems. Through this office persons with mental health problems can obtain legal representation in the Mental Health Court, on some civil matters, and at the Mental Health Review Board.
- The French Speaking Project has a staff solicitor fluent in French to provide legal advice by telephone, in person and when necessary to conduct trials in French.
- The Family and Child Legal Aid Services has offices in St. John's, Happy Valley – Goose Bay, and Corner Brook. Each office is staffed by a Director/staff solicitor, a social worker, and a paralegal. 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 the CYFS, and to work towards the re-unification of the family where possible.
- The Client Service Officer's role is to coordinate and facilitate all Legal Aid Commission communication with persons incarcerated anywhere in the provincial or federal prison systems or held in an institution.
- Family Justice Services in Central Newfoundland provides for a mediation and counseling service to parents in family separations.
- The Family Violence Court Project works with Provincial Court in St. John's to provide risk assessment services and legal representation to persons accepted into the new Family Violence Intervention Court process.

Office locations and related staff are:

1.	Provincial Office – 251 Empire Avenue, St. John's	1 Provincial Director, 2 Deputy Directors, 2 Senior Solicitors, 1 Accountant, 1 Information Manager, 1 Client Services Officer, 2 Paralegals, 11 support staff
2.	St. John's – 251 Empire Avenue	16 staff lawyers, 9 support staff, 6 articling students
3.	St. John's – Atlantic Place	5 staff lawyers, 3 support staff
4.	Marystown	1 staff lawyer, 2 support staff
5.	Clarenville	2 staff lawyers, 2 support staff
6.	Gander	2 staff lawyers, 2 support staff
7.	Grand Falls	2 staff lawyers, 2 support staff
8.	Corner Brook	5 staff lawyers, 3 support staff
9.	Happy Valley-Goose Bay	5 staff lawyers, 3 support staff, 4 community workers
10.	Stephenville	4 staff lawyers, 3 support staff
11.	Carbonear	2 staff lawyers, 2 support staff
12.	Labrador West – Wabush	1 staff lawyer, 1 support staff
13.	Family and Child Legal Aid Services – St. John's	1 staff lawyer, 1 social worker, 1 paralegal
14.	Family and Child Legal Aid Services – Happy Valley-Goose Bay	1 staff lawyer, 1 social worker, 1 paralegal
15.	Family and Child Legal Aid Services – Corner Brook	1 staff lawyer, 1 social worker, 1 paralegal
16.	Mental Health Court Project – St. John's	2 staff lawyers, 2 paralegals
17.	Family Justice Services – Central NL	1 staff lawyer, 1 support staff, 1 Family Counsellor
18.	Family Violence Court Project	1 Risk Assessment Officer

Mandate

The mandate of the Legal Aid Commission is contained in Part V of the Act entitled "The Legal Aid Plan." The Act states: "The Commission may, upon receipt of an application, and where the applicant is found eligible, provide legal aid in criminal and civil matters without charge to an individual who is unable to pay and with partial charge to an individual who is able to pay a portion there of." Coverage is identified under Part VI of the Act. In criminal law, legal aid is provided for indictable offences and for summary conviction offences when certain conditions are met. In family cases and limited civil matters, legal aid is provided when there is case merit.

Vision Statement

The vision of the Legal Aid Commission is to ensure all eligible residents of Newfoundland and Labrador and non-residents receive competent legal advice and representation.

Mission Statement

The mission statement identified the primary focus of the Legal Aid Commission during the 2007 - 2008 planning cycle and over the 2008 - 2011 planning cycle. It represents the key long-term results worked towards as it moved forward on the strategic directions of Government. The statement also identified the measures and indicators that assist both the Commission and the public in monitoring and evaluating success.

Key aspects of the current mission statement include: improvements in the administrative structure of the Legal Aid Commission so it is more responsive to stated programs; implementation of the Lamer recommendations as they relate to Legal Aid's service; analysis of the legal aid services provided to family law applicants; implementation of the Child, Youth and Family Service project as a partial response to the Turner recommendations; improving access to the legal aid system; ensuring that services to the public are consistent and of the highest quality; and taking steps to ensure the Legal Aid Commission is responsive to the needs of aboriginal communities. The Commission's mission statement is:

Mission: By 2011 the Legal Aid Commission will have enhanced its administrative structure and its services to the people of Newfoundland and Labrador.

Measure	
The administrative structure and services of the Legal Aid Commission are enhanced.	
Indicators	Actual Results
A new administrative structure is in place.	In 2007-08 a new administrative structure was put in place. Specifically two deputy directors – a deputy director - legal and a deputy director – administrative are appointed. Also a senior criminal lawyer and a senior family civil lawyer were appointed.
Measures are in place to minimize barriers and increase efficiency.	Measures are now in place to minimize barriers and increase efficiency. Specifically: <ol style="list-style-type: none"> 1. In 2007-08 a client services officer was appointed to visit prisons and other institutions – including NL residents in federal prisons. This provided immediate access to legal aid for applications and for resolving issues with a person's access to legal aid; 2. In 2008-09 an intake office was established at the Provincial Court in St. John's to provide for immediate applications to be made for legal aid as soon as a person finished first appearance in court. This reduced the time for a person to get to a legal aid office; 3. In 2009-10 an agreement was implemented with the Department of Human Resources, Labour and Employment to provide confirmation that an applicant is receiving benefits allowed for immediate determination of financial eligibility. The time for such proof was reduced to an almost immediate confirmation instead of waiting for an applicant to bring in such proofs. The number of days reduction varies because there was no uniformity in the timeliness of applicants bringing in proofs; and 4. In 2010-11 a change in the application process to establish allowances for certain expenses without proof allowed for some applications to be financially approved without having to wait for proof of expenses.
Recommendations in the Lamer Inquiry Report have been implemented.	In 207-08The seven recommendations from the Lamer Inquiry Report were implemented. The recommendations and measures implemented include: <ol style="list-style-type: none"> 1. The Legal Aid Commission should establish an outreach program to assist prisoners in completing legal aid applications, particularly when they are incarcerated outside of Newfoundland and Labrador. <ul style="list-style-type: none"> • Appointed a client services officer to assist prisoners – including prisoners serving time outside NL.

	<p>2. A simple pamphlet should be made available to explain the legal aid program to laypersons.</p> <ul style="list-style-type: none"> • Published a pamphlet on the legal aid program. <p>3. The Legal Aid Commission should monitor the progress of files and insist that legal services be provided in a timely fashion, particularly in criminal cases where the client is incarcerated.</p> <ul style="list-style-type: none"> • Appointed senior counsel to monitor files and to see that legal services are provided in a timely fashion. <p>4. The “claw-back” mechanism should only be invoked in extreme cases and upon a true exercise of discretion.</p> <ul style="list-style-type: none"> • The “claw-back” mechanism was modified to allow the Provincial Director to use discretion in establishing claw-back amounts of private fees paid. <p>5. The Legal Aid Commission should adopt a policy of providing junior counsel to assist senior counsel in long and complex trials and the Government should provide adequate resources to support such a policy.</p> <ul style="list-style-type: none"> • Second counsel is provided for long and complex trials. <p>6. Whenever possible, communications from the Commission to counsel should be copied to the client.</p> <ul style="list-style-type: none"> • Commission correspondence is being copied to clients. <p>7. Directors and Staff should be conscious of perceiving injustice in the treatment of clients and proactively pursue resolution of any such injustice in an urgent and practical manner.</p> <ul style="list-style-type: none"> • Supervisory staff was hired and Commission members appointed with criminal law experience.
<p>The Child Youth and Family Services Project has been established.</p>	<p>The Child, Youth and Family Services Project offices were established at St. John’s, Happy Valley – Goose Bay in 2007-08 and Corner Brook in 2008-09. A team of a lawyer, social worker and paralegal assist the parent(s). Prior to the establishment of the project services were limited to the services of a lawyer. Now a lawyer, social worker and paralegal work with the parent(s) to facilitate the return of children to the parents; allow children to remain with the parent(s), or assist with access.</p> <p>The mediation aspect of the project resolves a number of cases without the need for lengthy court litigation.</p>

Lines of Business

For all residents of Newfoundland and Labrador, and visitors to the province, the following services are provided:

- Duty counsel to accused persons appear in the provincial and youth courts across the province.
- Brydges Duty Counsel, a 24 hours telephone service to people arrested or detained by the police.

For residents of Newfoundland and Labrador who meet financial and case eligibility criteria, and for non-residents, who qualify under the legal aid plan of the province or territory in which they reside, the following services are provided:

- Representation in criminal, family and civil cases.
- Representation in appeals before the Courts.
- Representation before administrative tribunals in areas such as: immigration and refugee claims, Canada Pension, employment insurance, and social assistance.

Eligibility for legal aid is dependent upon an applicant meeting the financial and case eligibility requirements specified in the Act and Regulations. Once an applicant is approved, services are provided by staff lawyers or, in approximately two per cent of the cases, by lawyers in private practice. Private counsel are paid on a fee for service basis in accordance with the tariff found in the Regulations.

Highlights and Accomplishments

People Assisted

Applications

For the fiscal period ending March 31, 2011, 8,894 people requested assistance from Legal Aid. This is very close to the number of applications in the previous year and a 17.3% increase in the past three years. Of these who applied, 4,673 persons were provided with full service legal representation, a 4.4% decrease in the number of persons provided with full service in the 2009-10 fiscal year. This small decrease does not reflect the 16.9% increase in the number of persons provided with full service in the past three years. Those who were not provided with full service would have received advice. Persons are refused because they did not meet the financial eligibility guidelines or their cases were not ones for which legal aid would be granted.

Cases Completed

Staff lawyers completed 6,120 cases and 147 cases were completed by the private bar, amounting to 6,267 completed cases. These cases represented approximately 22,177 federal and provincial offences, family cases and other civil cases.

Duty Counsel

Duty Counsel assisted 10,445 adults and 1,079 youths for a total of 11,524 people. This is an increase of only 1% over the number of adults assisted in 2009-10 and a slight decrease in the number of youths assisted. There has, however, been over a 44% increase in the number of adults assisted in the past three years. Duty Counsel is a service provided to people on their first appearance before a Provincial Court Judge or Youth Court Judge.

Projects

Mental Health Project

This project works, in collaboration with the Eastern Health, to efficiently deliver legal services to people with mental health problems. It was a key partner in the establishment of the Mental Health Court as a division of the Provincial Court of Newfoundland and Labrador. The St. John's location handles the bulk of the cases for the Mental Health Court. Generally a person must have a diagnosed mental illness to be referred to the court. The project strives to provide for both the civil and criminal law needs of persons with mental illness. The Legal Aid Commission contributes two staff lawyers, two paralegals, and office space. Lawyers have completed files for 2,033 people and have 155 active files. Eastern Health contributes two social workers, and two LPNs to the project.

Family Violence Court Project

The Legal Aid Commission has been an active participant in planning the Family Violence Intervention Court at Provincial Court in St. John's and plays a significant role by providing risk assessment services and legal representation to persons to have their cases dealt with under the new Court process. A risk assessment officer, based in the Commission's Provincial Office, assesses persons whose cases are being considered for inclusion in the Family Violence Intervention Court. Staff lawyers from the St. John's and Atlantic Place offices handle the provision of advice and representation to accused persons. Since the program started, risk assessments have been provided for 111 people.

Family and Child Legal Aid Services

It has been recognized that cases involving the removal of children from their parents by Child Youth and Family Services need to be handled differently than matters in other areas of law. Specialized knowledge, timely response, and innovative procedures are needed to ensure that the best interests of a child and his or her parents are met. The Legal Aid Commission has offices in Corner Brook, St. John's, and Happy Valley – Goose Bay to handle such cases. Each office is staffed by a staff lawyer, a social worker, and a paralegal who all work closely with parents and who bring a collaborative approach to the settlement of child protection cases. Since the project started, 523 parents have been assisted.

Client Services Officer

The Legal Aid Commission established the position of Client Services Officer to improve communication between persons in institutions and the Commission. The Client Service Officer (CSO) position's role is to coordinate and facilitate all Legal Aid Commission communication with persons incarcerated anywhere in the provincial or federal prison systems or held in another institution. The CSO travels extensively visiting each prison and institution where persons are held to meet with officials at each institution, meet inmates, and collect information on how to better service this population.

Activities

Issue 1: New Administrative Structure

The administrative structure of the Legal Aid Commission had not changed since its inception over 30 years ago and needed to be updated in order to bring the quality and level of service more in line with modern standards.

Beginning in 2008, the Commission undertook work to address this issue.

Fiscal Year 2008-09 was the first full year of operation for the Commission's new administrative structure with new administrative policies having been developed and implemented. During the year, senior and middle management participated in ongoing training and skills development to enhance their management roles.

In fiscal year 2009-10, the Commission prepared several manuals and guidelines, including a Performance Development Program and a Financial Eligibility Manual, through consultations with stakeholders. Staff received new documentation and directives with explanatory material.

This year, the Management Committee and the Board completed the study of the administrative changes that were implemented in 2007–08 which showed that the additional management and supervisors reviewing work has increased the quality and efficiency of the service.

The performance development process for the 2010-11 fiscal year supplemented the practice reviews for lawyers and is now in place for all staff.

Goal: By 2011 the Legal Aid Commission will have completed the restructuring changes.	
Measure	
Administrative restructuring completed	
Indicators	Actual Results
Position responsibilities are approved by the Commission	Position responsibilities were approved by the Commission. New position responsibilities were researched and analyzed and new position responsibilities were developed. These positions responsibilities were then submitted to the Commission and approved.
Position reporting requirements and reports are developed and approved	Position reporting requirements and reports were developed and approved. Reporting requirements were studied by the Management Committee and approved by the Board.

Objective 3: By 2011 the Commission will have analyzed the impact of the administrative changes on the quality of service provided to the public.	
Indicators	Actual Results
Study of impact of administrative changes completed	This year, the Management Committee and the Board completed a study of the administrative changes that were implemented in 2007–08. The results of the study indicated that the changes implemented to the administrative structure were beneficial to the Commission and the clients served. Particularly, the new requirement for management and supervisors to review the work of staff lawyer has increased the quality and efficiency of the service.

Issue 2: Access Improvements

The Lamer Inquiry Report highlighted concerns that the Legal Aid Commission had not always communicated effectively with persons who were incarcerated and who needed their services. Similarly, concern has been identified by community groups, individual clients and the courts that people are having difficulty accessing legal aid.

During 2008-09, the Commission's management engaged in informal dialogue with staff, clients and other stakeholders regarding how the Legal Aid Service could be improved. As a result of these conversations, a number of improvements were made including the opening of an Intake Office at the Provincial Court in St. John's, streamlined financial eligibility criteria for recipients of Income Support, reduced waiting times for the processing of appeals, better coordination of lawyers in circuit courts and strict timelines put in place for the processing of applications from people held in institutions.

In 2009-10, staff working groups were established to study several aspects of the Commission's service delivery which resulted in proposals for improvement. The establishment of service timelines occurred throughout the year.

A Client Services Officer position was implemented to serve applicants in the prisons and other institutions.

To improve the application process: an office with an intake worker was established at the St. John's Provincial Court to provide more immediate and personal contact with applicants; to eliminate the requirement of waiting for proofs of information from applicants an agreement with HRLE to provide proof of benefits and the revised financial eligibility guidelines allows for faster processing of applications.

The time taken from assignment of counsel to the first meeting has been reduced. The Commission assigned lawyers to specific court rooms at the St. John's Provincial Court so that when cases are approved the assignment goes to the lawyer in the court where the applicant is next appearing in order to make the assignment process more efficient. In outside areas the case goes to the lawyer appearing in court and in the circuit courts. The Commission will strive towards providing the timeliest service to its clients.

Goal:	By 2011 the Legal Aid Commission will have enhanced access to its services.
Measure	
Access to Legal Aid services enhanced	
Indicators	Actual Results
Review of current application process completed	A review of the Commission's current application process was completed. This was done by a committee consisting of a commission member, deputy director – administration, senior intake worker and an area intake worker/legal secretary. The report was presented to the full Legal Aid Commission
Plan to improve application process implemented	A plan was implemented to improve the application process. Specific improvements included the appointment of a client services officer to visit prisons and other institutions – including NL residents serving time in federal prisons in other provinces; establishment of a legal aid intake office in the St. John's Provincial Court to provide immediate access to legal aid for persons appearing in the court; and an agreement was negotiated with the Department of Human Resources, Labour and Employment (HRLE) to provide proof of receipt of benefits, which eliminated the need for applicants in receipt of HRLE benefits to provide proof of income and expenses to have their application considered.
Time to process applications reduced	The time to process applications has been reduced. This has been achieved by the appointment of a client services officer to serve the prisons and other institutions. The establishment of an office at the St. John's Provincial Court provides an opportunity for clients to meet with staff immediately to start the application process. Additionally, the agreement with HRLE to provide proof of benefits and the revised financial eligibility guidelines allows for faster processing of applications.
Time taken to assign counsel reduced	The time taken to assign counsel has been reduced. The review and approval of an application is required prior to the assignment of counsel, thus the reduction in application processing times, as noted above, results in

	counsel being assigned sooner. The appointment of a client services officer to serve the prisons and other institutions also contributes to improved application processing times.
Time from the assignment of counsel to first meeting reduced	The time taken from assignment of counsel to the first meeting has been reduced. The Commission has assigned lawyers to specific court rooms at the St. John's Provincial Court. Thus, when an application is approved, the case is immediately assigned to the lawyer assigned to the courtroom and the client meets with that lawyer prior to the next scheduled court appearance. In areas outside the St. John's area, the case is assigned to the lawyer assigned to court and the lawyer assigned to circuit courts. The assignment of lawyers to circuit courts in Labrador has also been improved. The Commission is committed to providing the timeliest service to its clients.

Objective 3: By 2011 the Legal Aid Commission will introduce improvements to access to its services	
Measure	
Improvements Introduced	
Indicators	Actual Results
Time to process applications reduced	The time to process applications has been reduced. This has been achieved by: <ul style="list-style-type: none"> ○ The appointment of a client services officer to serve the prisons and other institutions; ○ The establishment of an office at the St. John's Provincial Court provides an opportunity for clients to meet with staff immediately to start the application process; ○ An agreement with HRLE to provide proof of benefits; and ○ Revised financial eligibility guidelines which allow for faster processing of applications.
Time taken to assign counsel reduced	The time taken to assign counsel has been reduced. The review and approval of an application is required prior to the assignment of counsel, thus the reduction in application processing times results in counsel being assigned sooner. The appointment of a client

	services officer to serve the prisons and other institutions also contributes to timely assignment of counsel.
Time from the assignment of counsel to first meeting reduced	<p>The time taken from assignment of counsel to the first meeting has been reduced.</p> <p>The Commission assigned lawyers to specific court rooms at the St. John's Provincial Court. This means that when an application is approved the case is immediately assigned to the lawyer assigned to the courtroom and the client meets with the lawyer on the date of the next scheduled court appearance. In these instances there is no longer a need to try to schedule a first meeting, it is automatically scheduled and the lawyer is available on the day of the next appearance. In areas outside the St. John's area, the case is assigned to the lawyer assigned to court and the lawyer assigned to circuit courts. The assignment of lawyers to circuit courts in Labrador has also been improved. The Commission is committed to providing the timeliest service to its clients.</p>

Issue 3: Aboriginal Justice

Since the release of the Aboriginal Justice Project Report, the Legal Aid Commission has implemented several of the recommendations contained in it. It has also continued to study, consult and assess resources needed to ensure proper representation and presentation of Aboriginal persons' cases before the courts.

During 2008-09, the Commission held several meetings with staff in Labrador to discuss the service provided to the Aboriginal community. Senior management of the Commission attended numerous meetings with Aboriginal leaders and elders to discuss the issues of Aboriginal justice and the role of the Legal Aid Commission. Additionally, frequent consultations occurred through the year between senior Commission staff and the judiciary, law enforcement personnel, child protection officials and corrections staff.

In 2009-10, a senior lawyer from the Commission's Happy Valley-Goose Bay office completed and presented to the Commission's Board a study of the implementation of the recommendations of the Aboriginal Justice Project Report.

This year, a report on improved service was prepared. A senior staff lawyer prepared the report which identified the status of each recommendation of the 2005 Aboriginal Justice Report and the work to be completed. An analysis of further needs for additional services was prepared. These include recruitment, leasing accommodations for community liaison workers and for lawyers meeting clients on circuits, community liaison workers hours increased to full time.

Goal: By 2011 the Legal Aid Commission will have further analyzed the requirements to implement the recommendations of the Aboriginal Project Report and implemented them to the extent funding allows.	
Measure	
The recommendations of the Aboriginal Justice Project report are implemented	
Indicators	Actual Results
Stakeholders' comments and suggestions are solicited and considered	<p>Stakeholders' comments and suggestions were solicited and considered. A senior staff lawyer was tasked with reviewing the 2005 Aboriginal Justice Report recommendations including obtaining stakeholders' views of the Aboriginal Project and its work. Views were canvassed from defence and crown lawyers, judges, community elders and others familiar with justice issues in Labrador.</p> <p>This report identified the status of each recommendation of the 2005 Aboriginal Justice Report and the work to be completed.</p>
Existing programs are revised and improved	<p>Existing programs have been revised and improved, specifically, (1) Labrador circuit court, (2) recruitment program in Labrador and (3) training on Aboriginal culture and sensitivity.</p> <p>1. <i>Labrador circuit court:</i> this schedule has been modified to schedule two lawyers to court circuit duty for a period of six months. Prior to this change, lawyers were assigned on a rotating schedule. The change to six month assignment process ensures continuity in the solicitor-client relationship and provides an opportunity to build trust between the solicitor and client. It also creates efficiencies, as the lawyers have an opportunity to become familiar with the case and its progress for a longer timeframe.</p> <p>2. <i>Recruitment program:</i> In the Commission's experience, the recruitment of lawyers to work in Labrador has been an ongoing challenge. To</p>

	<p>address this, an active recruitment program was followed which built on the hiring of law students willing to commit to a legal aid practice in Labrador.</p> <p>3. <i>Training on Aboriginal culture and sensitivity:</i> New staff who will work with Aboriginal clients are now provided with training regarding Aboriginal culture and sensitivity.</p>
Legal Aid Commission service to Aboriginal communities is enhanced	<p>The Legal Aid Commission has enhanced its service to Aboriginal communities. Community liaison workers were hired on contract to assist this client group with applications for legal aid and to arrange appointments for lawyers to meet clients and witnesses on court circuits. In some cases, the liaison workers interpret for meetings between the lawyers, clients and witnesses. Additional enhancements include more hours dedicated to clients and a private meeting space established to meet with clients. The Commission has also implemented an ongoing process where new staff who are assigned to work with Aboriginal clients are provided with sensitivity training.</p>

Objective 3: By 2011 the Legal Aid Commission will improve Legal Aid service to aboriginal communities	
Measure	
The recommendations of the Aboriginal Justice Project Report will have been implemented to the extent funding allows.	
Indicators	Actual Results
Report on improved service is prepared	A report on improved service was prepared. A senior staff lawyer prepared the report which identified the status of each recommendation of the 2005 Aboriginal Justice Report and the work to be completed.
Analysis of further needs for additional services is prepared.	An analysis of further needs for additional services was prepared. These include recruitment, leasing accommodations for community liaison workers and for lawyers meeting clients on circuits and community liaison workers hours increased to full time.

Issue 4: Maintaining Professional Quality

The Legal Aid Commission provides legal services of the highest professional quality. To ensure that the Legal Aid Commission does not lose the trust and confidence of the public it is necessary that the Legal Aid Commission take steps to ensure that the legal services provided to the Newfoundland and Labrador public continue to be of the highest standard and that the workload of the legal staff is properly managed so that every client's case receives proper attention.

During 2008-09, Senior Lawyers prepared reports on training needs and drafted training manuals on several different aspects of the law for use by staff lawyers in the provision of legal service to the public. Training seminars and conferences were held and resource materials distributed. An Education Committee was formed to assist in the coordination of training and various ad hoc committees also arose to assist with the provision of training opportunities to staff lawyers and support staff. An organized orientation program was put in place to ensure that new lawyers and support staff acquired the knowledge they need to do their work. There was also ongoing consultation with staff of the plan for their training needs and many staff participated in the various committees which worked to facilitate training programs.

In 2009-10, the senior lawyers responsible for Criminal Law and Family and Civil Law prepared extensive manuals of material for use by staff lawyers and support staff. Detailed practice standards were prepared. The senior lawyers also implemented a program of regular audits of files handled by staff lawyers in each of the area offices to ensure there is a consistent high quality of work done. Additionally, a committee of all staff lawyers who are principals of articling students was also formed to ensure that articling students receive the best possible training and that the Commission gets feedback on the performance of each student.

This year, a committee consisting of a commission member, deputy directors, legal secretary, intake worker and area director met with consultants from the Gardiner Center of Memorial University Business School, facilitated area meetings with all legal aid staff and presented a report to the Commission. Commission approved training sessions were conducted with all staff on the new evaluation process and specific training provided to all management staff for the implementation of the program effective April 2010. Consultation with staff has been held and is ongoing. The evaluation process was implemented.

Goal:	By 2011 the Legal Aid Commission will have policies and practices in place to ensure that its professional staff has the tools and training to consistently provide the highest possible quality of legal service.	
Measure		
All needed professional training and resources are provided to Commission staff		
Indicators		Actual Results
The Commission's Senior Lawyers provide a report on the training and resource materials needed to raise Legal Aid Commission's professional standards	<p>The Senior Criminal Law Staff Lawyer and the Senior Family and Civil Law Staff Lawyer have prepared reports setting out staff training needs and the resources available to meet that need.</p> <p>Additionally the Senior Lawyers have prepared training manuals and precedent material for use by staff lawyers and support staff.</p>	
Regular professional training is implemented	<p>Regular professional training has been implemented. Senior lawyers have prepared resource materials for new areas of the law. This means that when lawyers attend educational seminars and annual staff lawyers meetings they take the learning and prepare materials that other staff lawyers can use.</p> <p>The Commission has dedicated more resources to provide the staff with access to more educational opportunities annually. Some of these opportunities include an annual Criminal Law conference, annual Family Law conferences, Legal Education seminars conducted by the Law Society of NL and training sessions delivered by other Commission staff and outside speakers.</p> <p>An orientation program was implemented for new staff to explain the mission and mandate of the Legal Aid Commission</p> <p>A training program was implemented for articling students. This was prepared by a committee of lawyers acting as principals for articling students.</p>	
Standards of practice in specific areas of law are developed	Standards of practice in specific areas of law were developed. Senior lawyers prepared detailed practice standards documents for Criminal law, Family law, and Civil law which were presented to and accepted by the Commission Board. These practice standards	

	are used by senior lawyers to audit the files staff lawyers and identify where practices meet the standard and to address arising issues pertaining to practice standards.
Review Processes are implemented to ensure consistently high standards are applied by all legal staff	<p>A process of performance development was implemented to assess the performance of all staff. The process also provides staff and management with a method to identify training and development.</p> <p>This process involved extensive consultation with staff and external consultants including 12 focus groups across the province over a two year period, training sessions at each office, and six sessions with the outside consultants at the Gardiner Center at MUN.</p> <p>In June 2010 the Performance Development process was rolled out and performance reviews were done by and for each staff member of the Commission.</p>

Objective 3: By 2011 the Legal Aid Commission will have reviewed the success of the professional development program, determined any necessary changes, and implemented those changes.	
Measure	
Report on professional development program has been prepared and any recommended changes have been made	
Indicators	Actual Results
A study of success of program is prepared	A study of program success was prepared and presented to the Commission. This study was completed by a committee consisting of a commission member, deputy directors, legal secretary, intake worker and area director in cooperation with consultants from the Gardiner Center of Memorial University Business School, who facilitated area meetings with all legal aid staff.
Consultation with staff is held	Senior management and a representative from the commission held a series of consultations and focus groups all across the Province with all employees of the Commission.
Determination is made as to necessary changes	The evaluation process is implemented for all management and staff.

Opportunities and Challenges Ahead

1. In the past three fiscal years the number of applications received for Legal Aid service has increased by 17.3%. The number of matters accepted for full service has increased by over 16.9%, and the demand for duty counsel assistance in the Provincial Court has increased by 43%. In addition, with the increase in complexity of cases, the amount of court and preparation time has risen. To address this increased demand the Commission is focusing on methods to streamline processes to increase efficiency.
2. The Commission has directed the following two year pilot projects:
 - Duty Counsel Service at the Family Division of the Supreme Court.
This pilot project will be implemented at the St. John's Court. On-site lawyers will assist unrepresented people who cannot afford private counsel but feel they do not qualify for Legal Aid. This service should improve the flow of Court process by providing advice needed and when necessary, directing qualified applicants through the application process.
 - Paralegals.
Six paralegals will be placed in area offices across the province to assist lawyers' workloads by taking on tasks under the lawyers' supervision. This will result in increased efficiency for the legal staff and allow the staff lawyers to devote more time to the more complex and critical matters.

The opportunity of these pilot projects is that service will be improved and the public will benefit. The challenge is to ensure that the projects are run well and sufficient data is collected to allow proper analysis of the success of each project so that there can be a meaningful discussion of whether to implement such projects on a longer term basis.
3. As part of its commitment to improving the quality of service, the Commission has implemented a Performance Development program for its entire staff in the 2010-11 fiscal year. This analysis of this initiative is ongoing.
4. The growth of the Legal Aid Commission over the last three years has put a considerable strain on the management structure of the Commission in that the Commission has no Human Resources staff. The tasks of: (a) handling of day to day human resource needs of the staff, (b) the processes related to recruitment and hiring of new and replacement staff, and (c) the running of the Performance Development program, take up a disproportionate amount of senior management's time. A consultant's report on the best way to do this has been received and discussions are ongoing on the implementation of its recommendations.

Financial Statements (unaudited)

Expenditure and revenue figures included in this document are based on public information provided in the Report on the Program Expenditures and Revenues of the Consolidated Revenue Fund for Fiscal Year Ended 31 March 2011.

	Actual \$	Estimates	
		Amended \$	Original \$
05. Professional Services.....	-	1,300	1,300
10. Grants and Subsidies.....	14,284,942	14,327,200	14,327,200
01. Revenue - Federal.....	(49,656)	(2,313,900)	(2,313,900)
Total: Legal Aid and Related Services.....	14,235,286	12,014,600	12,014,600

Contact Us

Telephone: (709) 753-7860

Toll-free: 1-800-563-9911

Facsimile: (709) 753-6226

**NEWFOUNDLAND AND LABRADOR
LEGAL AID COMMISSION**

FINANCIAL STATEMENTS

MARCH 31, 2011



**AUDITOR
GENERAL**
of Newfoundland and Labrador

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
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 balance sheet as at March 31, 2011, the statements of revenues, expenses and surplus, 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 generally accepted accounting principles, 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.

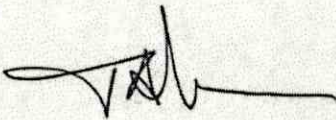
An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or 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, 2011, and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

A handwritten signature in black ink, appearing to read 'T. Paddon', with a long horizontal line extending to the right.

TERRY PADDON, CA
Auditor General

October 23, 2013
St. John's, Newfoundland and Labrador

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
BALANCE SHEET

As at March 31

2011

2010

ASSETS

Current

Cash	\$ 4,836,052	\$ 4,978,529
Accounts receivable (Note 2)	452,733	308,947
Prepaid expenses (Note 3)	91,228	95,758
	5,380,013	5,383,234
Assets held in trust (Note 4)	198,174	168,503
Capital assets (Note 5)	337,983	359,931
	\$ 5,916,170	\$ 5,911,668

LIABILITIES AND SURPLUS


Current

Accounts payable and accrued liabilities (Note 6)	\$ 1,377,580	\$ 1,267,922
Deferred revenue	363,567	276,638
	1,741,147	1,544,560
Accrued severance pay	1,288,955	1,263,738
Trust liability (Note 4)	198,174	168,503
	3,228,276	2,976,801
Surplus	2,687,894	2,934,867
	\$ 5,916,170	\$ 5,911,668

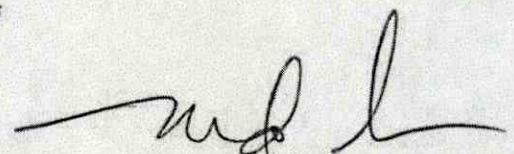
Contingent liabilities (Note 7)

See accompanying notes

Signed on behalf of the Board:



Chairperson



Provincial Director

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
STATEMENT OF REVENUES, EXPENSES AND SURPLUS
For the Year Ended March 31

2011

2010

	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
REVENUES			
Province of Newfoundland and Labrador operating grant	\$ 14,101,800	\$ 14,101,799	\$ 13,893,903
Legal services	101,984	-	94,404
Law Foundation of Newfoundland and Labrador grant	115,146	300,000	88,305
Interest	40,530	95,000	14,368
	<u>14,359,460</u>	<u>14,496,799</u>	<u>14,090,980</u>
EXPENSES			
Amortization	118,807	-	96,467
Bad debt expense	16,125	-	12,498
Bar fees and insurance	130,540	89,340	107,719
Commissioners' fees and expenses	64,124	94,558	75,381
Conference and education	150,933	86,000	166,691
Family Justice Services Central Project (Note 8)	177,158	209,020	215,377
Legal fees and disbursements	1,366,847	1,455,800	1,022,032
Library	13,923	32,150	13,860
Miscellaneous	80,028	22,600	74,892
Office and equipment rental	1,202,975	1,145,722	1,109,993
Office expense	414,072	169,950	383,796
Salaries and benefits	10,653,843	10,834,005	9,692,036
Telephone and light	56,223	87,700	61,540
Travel	160,835	45,416	100,229
	<u>14,606,433</u>	<u>14,272,261</u>	<u>13,132,511</u>
Excess of revenues over expenses (expenses over revenues)	(246,973)	224,538	958,469
Surplus, beginning of year	2,934,867	2,934,867	1,976,398
Surplus, end of year	<u>\$ 2,687,894</u>	<u>\$ 3,159,405</u>	<u>\$ 2,934,867</u>

See accompanying notes

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

2011

2010

Cash flows from operating activities

Excess of revenues over expenses (expenses over revenues)	\$ (246,973)	\$ 958,469
Adjustment for non-cash items		
Amortization	118,807	96,467
Bad debt expense	16,125	12,498
	(112,041)	1,067,434
Changes in non-cash working capital		
Accounts receivable	(159,911)	(22,769)
Prepaid expenses	4,530	(27,002)
Accounts payable and accrued liabilities	109,658	(259,534)
Deferred revenue	86,929	24,446
	41,206	(284,859)
Increase in accrued severance pay	25,217	118,506
	(45,618)	901,081
Cash flows from investing activities		
Purchase of capital assets	(96,859)	(189,664)
	(96,859)	(189,664)
Net increase (decrease) in cash	(142,477)	711,417
Cash, beginning of year	4,978,529	4,267,112
Cash, end of year	\$ 4,836,052	\$ 4,978,529

See accompanying notes

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
March 31, 2011

Authority

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 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 Deputy Minister of Justice, the Provincial Director of the Commission and five members appointed by the Lieutenant-Governor in Council.

1. Significant accounting policies

These financial statements have been prepared by the management of the Commission in accordance with Canadian generally accepted accounting principles. The budget disclosed in these financial statements is presented on a cash basis. Outlined below are the significant accounting policies followed:

(a) Revenue recognition

Revenue for legal services is recognized on completion of services provided for legal action.

(b) Capital assets

Capital assets are recorded at cost at the time of acquisition. The budget for the purchase of capital assets was \$291,542 (2010 - \$224,546). Actual purchases totaled \$96,859 (2010 - \$189,664).

Amortization is recorded as follows:

Office furniture and equipment - Straight line basis over a period of five years from the date of purchase.

Software development - Straight line basis over a period of five years from the date of purchase.

Computer equipment - Straight line basis over a period of five years from the date of purchase.

Leasehold improvements - Straight line basis over the remaining life of the rental agreement.

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
March 31, 2011

1. Significant accounting policies (cont.)

(c) Severance pay

Severance pay is calculated based on years of service and current salary levels. The entitlement to severance pay vests with employees after nine years of continual service with the Commission, and accordingly no provision has been made in these accounts for employees with less than nine years of continual service. The amount is payable when the employee ceases employment with the Commission. The Commission does not recognize prior service with the public service for the purpose of calculating severance entitlement.

(d) Deferred revenue

Deferred revenue represents amounts relating to contracts for legal services which have been entered into with clients for which the legal services have yet to be completed. When a contract for legal services is entered into the estimated cost of the legal services is recorded as an account receivable and deferred revenue. Any payments received by the Commission related to these contracts prior to the legal services being completed is recorded as assets held in trust. The deferred revenue will be recognized in the period during which the legal services have been completed. When the deferred revenue has been recognized, any payments received at that time will be combined with the general funds of the Commission.

(e) Future accounting standards

In December 2010, the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants amended the introduction to Public Sector Accounting Standards effective for fiscal years beginning on or after January 1, 2011. As a result of this amendment, the Office of the Comptroller General of the Province has assessed the Commission as being an Other Government Organization and has recommended that the Commission implement Public Sector Accounting Standards. The Commission is planning for the transition to the Public Sector Accounting Standards on a retrospective basis for the year ending March 31, 2012.

2. Accounts receivable

	<u>2011</u>	<u>2010</u>
Trade	\$ 644,477	\$ 539,155
Harmonized Sales Tax	74,801	20,212
	<u>719,278</u>	<u>559,367</u>
Less: allowance for doubtful accounts	<u>(266,545)</u>	<u>(250,420)</u>
Net accounts receivable	<u>\$ 452,733</u>	<u>\$ 308,947</u>

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
March 31, 2011

3. Prepaid expenses

	<u>2011</u>	<u>2010</u>
Bar fees and insurance	\$ 65,230	\$ 71,847
Salaries and benefits	25,998	23,911
	<u>\$ 91,228</u>	<u>\$ 95,758</u>

4. Assets held in trust

Assets held in trust of \$198,174 (2010 - \$168,503) 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.

5. Capital assets

	<u>2011</u>		<u>2010</u>	
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Office furniture and equipment	\$ 940,368	\$ 751,118	\$ 189,250	\$ 229,822
Software development	185,542	184,693	849	1,579
Computer equipment	568,770	459,940	108,830	108,813
Leasehold improvements	73,105	34,051	39,054	19,717
	<u>\$ 1,767,785</u>	<u>\$ 1,429,802</u>	<u>\$ 337,983</u>	<u>\$ 359,931</u>

6. Accounts payable and accrued liabilities

	<u>2011</u>	<u>2010</u>
Trade	\$ 201,136	\$ 133,840
Salaries and benefits	1,176,444	1,134,082
	<u>\$ 1,377,580</u>	<u>\$ 1,267,922</u>

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
March 31, 2011

7. Contingent liabilities

- (a) Statements of Claim have been served on the Commission by two former employees for alleged wrongful dismissal. The Commission, through legal counsel, has filed a defence to each claim.
- (b) A Statement of Claim has been served on the Commission, as represented by the Department of Transportation and Works, by a company in connection with a tender for office space. The Commission, through legal counsel, has filed a defence.
- (c) A Statement of Claim in the amount of \$8,900 has been served on the Commission by a former employee in connection with severance pay. The Commission, through legal counsel, has filed a defence.

8. 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. During the year ended March 31, 2011, the Commission funded this project through its operating grant from the Province. Actual expenditures paid by the Commission for the project were as follows:

	<u>2011</u>	<u>2010</u>
Bar fees	\$ 1,350	\$ 1,787
Office expense	7,274	7,593
Salaries and benefits	163,556	198,659
Travel	4,978	7,338
	<u>\$ 177,158</u>	<u>\$ 215,377</u>

9. Pensions

Under the *Legal Aid Act*, Commission staff are subject to the *Public Service Pensions Act*. Employee contributions are matched by the Commission and then remitted to the Province of Newfoundland and Labrador Pooled Pension Fund from which pensions will be paid to employees when they retire. The Commission's share of pension contributions for 2011 was \$661,355 (2010 - \$624,992) and is included in salaries and benefits.

NEWFOUNDLAND AND LABRADOR LEGAL AID COMMISSION
NOTES TO FINANCIAL STATEMENTS
March 31, 2011

10. Related party transactions

- (a) During the year, the Commission received \$14,101,800 (2010 - \$13,893,903) from the Province in operating grant revenue.
- (b) Office expense includes an amount of \$89,251 (2010 - \$90,109) which was paid to the Province for Information Technology support services.
- (c) The Province provides the Commission with the use of office space for the Family Justice Services Central Project (see Note 8) at no cost.

11. Lease commitments

The Commission has entered into agreements requiring lease payments for office rental for the next five years as follows:

2012	\$ 1,140,930
2013	\$ 893,941
2014	\$ 860,938
2015	\$ 793,379
2016	\$ 371,807

12. Economic dependence

As a result of the Commission's reliance on Provincial funding to meet its cost of operations, the Commission's ability to continue viable operations is dependent upon continued funding from the Province.

13. Financial instruments

The Commission's financial instruments recognized in the balance sheet consist of cash, accounts receivable, assets held in trust, accounts payable and accrued liabilities, and trust liability, the carrying values of which approximate fair value due to the short-term maturity associated with these instruments. Any estimated impairment of accounts receivable has been provided for through an allowance for doubtful accounts and no further credit risk exists in relation to these receivables.

14. Income taxes

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.

15. Comparative figures

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