

Financial Statements of

# **ALBERTA LAW FOUNDATION**

Year ended March 31, 2014



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## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of the Alberta Law Foundation

We have audited the accompanying financial statements of Alberta Law Foundation, which comprise the statement of financial position as at March 31, 2014, the statements of operations, changes in net assets and cash flows for the year then ended, and notes, comprising 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 accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we 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 our 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, we consider 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



## **Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of Alberta Law Foundation as at March 31, 2014, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

## **Other Matter**

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The supplementary information included in the schedules of grants payable is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*KPMG LLP*

Chartered Accountants

June 16, 2014  
Calgary, Canada

# ALBERTA LAW FOUNDATION

## Statement of Financial Position

March 31, 2014, with comparative information for 2013


	2014	2013
<b>Assets</b>		
Current assets:		
Cash	\$ 208,428	\$ 193,930
Investments (note 2)	2,023,612	78,074,919
Funds held in trust (note 4)	20,731	30,438
Rent security deposit	6,417	6,417
Undisbursable trust balances receivable	-	92,261
Accrued interest – investments, bank accounts	1,757	158,033
Interest receivable:		
Lawyers' pooled trust accounts (note 1(b))	1,651,190	1,534,615
	3,912,135	80,090,613
Investments (note 2)	94,345,161	17,065,271
	\$ 98,257,296	\$ 97,155,884


## Liabilities and Net Assets

Current liabilities:		
Funds held in trust (note 4)	\$ 20,731	\$ 30,438
Deferred revenue (note 3)	864,097	1,226,343
Accounts payable and accrued liabilities	79,649	22,000
Grants payable (note 7)	14,567,120	13,013,050
Payable to Legal Aid Alberta (note 8)	6,000,000	5,500,000
	21,531,597	19,791,831
Net assets:		
Grant stabilization fund	43,929,702	40,565,790
Strategic reserve fund	28,159,741	34,090,072
Unrestricted	4,636,256	2,708,191
	76,725,699	77,364,053
Commitments (note 9)		
	\$ 98,257,296	\$ 97,155,884

See accompanying notes to financial statements

Approved by the Board:

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director

# ALBERTA LAW FOUNDATION

## Statement of Operations

Year ended March 31, 2014, with comparative information 2013

	2014	2013
Revenue:		
Interest earned on lawyers' pooled trust accounts	\$ 17,820,724	\$ 14,969,047
Income earned from investments (note 2)	7,035,167	1,552,605
Income recognized from deferred revenue (note 3)	375,000	-
Undisbursable trust balances from Law Society of Alberta	183,644	92,261
Miscellaneous (note 3)	-	75,000
	<u>25,414,535</u>	<u>16,688,913</u>
Expenses:		
Salaries	427,641	379,810
Investment advisory fee	239,862	159,843
Board travel and meetings	75,583	51,799
Rent and parking	58,336	63,507
Professional fees	58,333	85,272
General administration	40,049	75,455
Insurance	23,994	23,988
	<u>923,798</u>	<u>839,674</u>
Allocation to Legal Aid Alberta (note 8)	6,000,000	5,500,000
Project payments related to deferred revenue (note 3)	375,000	-
Excess of revenue over expenses before grant allocations	<u>18,115,737</u>	<u>10,349,239</u>
Deduct:		
Project grant allocations (note 7)	2,199,295	1,516,215
Program grant allocations (note 7)	14,816,185	13,521,930
Total grant allocations	<u>17,015,480</u>	<u>15,038,145</u>
Add:		
Grant refunds (note 5)	682,367	642,878
Allocations withdrawn (notes 5 and 7)	129,082	539,372
	<u>811,449</u>	<u>1,182,250</u>
Net Grant Allocations:	<u>16,204,031</u>	<u>13,855,895</u>
Surplus / (deficiency) of revenue over expenses before unrealized gain on investments	1,911,706	(3,506,656)
Change in unrealized gain on investments (note 2)	(2,550,060)	487,020
Deficiency of revenue over expenses	<u>\$ (638,354)</u>	<u>\$ (3,019,636)</u>

See accompanying notes to financial statements.

# ALBERTA LAW FOUNDATION

## Statement of Changes in Net Assets

Year ended March 31, 2014, with comparative information for 2013

March 31, 2014	Unrestricted	Grant Stabilization Fund	Strategic Reserve Fund	2014 Total	2013 Total
Balance, beginning of year	\$ 2,708,191	\$ 40,565,790	\$ 34,090,072	\$ 77,364,053	\$ 80,383,689
Deficiency of revenue over expenses	(638,354)	-	-	(638,354)	(3,019,636)
Internally designated transfers (note 6)	1,021,600	-	(1,021,600)	-	-
Internally designated transfers (note 6)	1,544,819	-	(1,544,819)	-	-
Internally designated transfers (note 6)	-	3,363,912	(3,363,912)	-	-
<b>Balance, end of year</b>	<b>\$ 4,636,256</b>	<b>\$ 43,929,702</b>	<b>\$ 28,159,741</b>	<b>\$ 76,725,699</b>	<b>\$77,364,053</b>

See accompanying notes to financial statements.

# ALBERTA LAW FOUNDATION

## Statements of Cash Flows

Year ended March 31, 2014, with comparative information 2013

	2014	2013
Cash provided by (used in):		
Operations:		
Deficiency of revenue over expenses	\$ (638,354)	\$ (3,019,636)
Items not involving cash:		
Change in unrealized gain on investments	2,550,060	(487,020)
Net realized gain on investments	(3,522,819)	(1,098,061)
Changes in non-cash working capital:		
Accrued liabilities	57,649	5,000
Grants payable	1,554,070	(120,404)
Funds held in trust	(9,707)	30,438
Deferred revenue	(362,246)	1,226,343
Payable to Legal Aid Society of Alberta	500,000	-
Interest receivable - lawyers' pooled trust accounts	(116,575)	(314,724)
Interest receivable - bank accounts	16,373	-
Undisbursable trust balances receivable	92,261	(92,261)
Rent security deposit	-	(6,417)
Subtotal – Operations:	120,712	(3,876,742)
Investments:		
Amortization of premiums and discounts	25,489	530,993
Purchase of investments	(151,583,703)	(102,559,865)
Disposal of investments	103,706,501	155,254,319
Change in accrued interest on investments	139,904	231,198
(Increase) decrease in cash held for investments and in trust	47,605,595	(49,547,966)
Subtotal – Investments:	(106,214)	3,908,679
Increase in cash	14,498	31,937
Cash position, beginning of year	193,930	161,993
Cash position, end of year	\$ 208,428	\$ 193,930

See accompanying notes to financial statements.

# ALBERTA LAW FOUNDATION

## Notes to Financial Statements

Year ended March 31, 2014, with comparative information for 2013

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### **Nature of operations:**

The Alberta Law Foundation (the "Foundation") was established by amendments to the Legal Profession Act, which became effective on April 1, 1973. The Foundation is the recipient of the interest which banks, credit unions, trust companies, and treasury branches must pay on clients' funds held in lawyers' pooled trust accounts, and also earns investment income and receives undisbursable trust funds from the Law Society of Alberta. The interest earned on lawyers' pooled trust accounts is calculated and remitted to the Foundation based on agreements made with individual financial institutions. This does not include interest paid on a specific trust investment held for an individual client. The interest and other net income are made available by the Foundation to organizations engaged in activities which are considered to be in keeping with the Foundation's objects pursuant to the Legal Profession Act. The Foundation is a not-for-profit organization as defined in the Income Tax Act (Canada) and is exempt from income taxes.

### **1. Significant accounting policies:**

The financial statements have been prepared by management in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Handbook.

#### **(a) Financial instruments**

The Foundation initially measures its financial assets and financial liabilities at fair value. The Foundation subsequently measures all of its financial assets and liabilities at amortized cost, except for the investments, that are quoted in an active market, which are measured at fair value. The Foundation does not engage in hedge transactions.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Foundation determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Foundation expects to realize by exercising its right to any collateral.



# ALBERTA LAW FOUNDATION

## Notes to Financial Statements

Year ended March 31, 2014, with comparative information 2013

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### 1. Significant accounting policies (continued):

(a) Financial instruments (continued):

If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

(b) Interest received on lawyers' pooled trust accounts:

The Foundation reports interest received on lawyers' pooled trust accounts as received or receivable. The lawyers' pooled trust accounts are not the property of, nor administered by, the Foundation. The Foundation records the amount of interest receivable at the time the amounts are determinable from the individual financial institutions. As at March 31, 2014 the Foundation recognized interest receivable of \$ 1,651,190 (2013 - \$1,534,615) from lawyers' pooled trust accounts.

(c) Investments:

Investments are recorded at fair value based upon closing prices for publicly traded securities and quoted prices for fixed rate investments. Realized investment gains (losses) are recorded on a settlement date basis. Any unrealized gains or losses are reflected as a change in unrealized gain on investments in the statement of operations. The purchase premium or discount, if any, is amortized over the life of the investment. Interest earned on investments is recorded on an accrual basis.

(d) Revenue recognition:

The Foundation follows the deferral method of accounting for contributions. Unrestricted contributions are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted contributions are recorded as deferred revenue, and are recognized as revenue in the year in which the related expenses are incurred.

(e) Grant Stabilization Fund:

The Grant Stabilization Fund represents amounts which are reserved for future funding of programs, at the Board's discretion, in those years when net revenues and other reserves are deemed inadequate, and require the approval of the Board of Directors prior to allocation.

# ALBERTA LAW FOUNDATION

Notes to Financial Statements

Year ended March 31, 2014, with comparative information 2013

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## 1. Significant accounting policies (continued):

(f) Strategic Reserve Fund:

The Directors of the Foundation established the Strategic Reserve Fund in 2007. The Strategic Reserve Fund represents amounts which are reserved for long term strategic purposes and require the approval of the Board of Directors prior to allocation.

(g) Unrestricted net assets:

Unrestricted net assets represent amounts which have not been committed to projects, programs or otherwise restricted.

(h) Measurement uncertainty:

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates include providing for the valuation of investments. Actual results could differ from these estimates.

## 2. Investments:

As at March 31, 2014, market values reflect unrealized gains or losses on certain investments. Included in income earned from investments are realized losses from the sale of investments of \$1,413,687 (2013 - \$727,677).

Investments maturing within one year are classified as current assets. The current portion of Investments as reported under current assets on the Statement of Financial Position is comprised of cash held in Bank Investment Accounts.

It is not the intention of the Foundation to actively engage in the purchase and sale of securities on a short term basis, but primarily to meet liquidity needs if and when they may arise.

The Foundation's investment policy specifies the maximum levels of direct equity market exposure, in addition to fixed and variable rate investments. The policy addresses issues of diversification, asset allocation, investment concentration and minimum credit ratings. Investment decisions are made by an experienced professional portfolio advisor in accordance with the Foundation's Statement of Investment Policy and Procedures.

# ALBERTA LAW FOUNDATION

## Notes to Financial Statements

Year ended March 31, 2014, with comparative information 2013

### 2. Investments (continued):

	2014		2013	
	Cost	Fair value	Cost	Fair value
RBC:				
Investment Account	\$ 1,160,385	\$ 1,160,385	\$48,330,835	\$48,330,835
Restricted Short-term Investments (note 3)	863,227	863,227	1,225,042	1,225,042
Operations Account				
Cash	-	-	7,283	7,283
Short-term Investments	-	-	1,473,880	1,495,869
			1,481,163	1,503,152
Grant Stabilization Account				
Cash	-	-	42,985	42,985
Short-term Investments	-	-	13,271,569	13,683,590
Long-term Investments	-	-	735,227	793,188
			14,049,781	14,519,763
Strategic Reserve Account				
Cash	-	-	13,355	13,355
Short-term Investments	-	-	11,814,870	13,275,960
Long-term Investments	-	-	11,138,343	12,150,383
Equities	-	-	3,985,100	4,121,700
			26,951,668	29,561,398
	2,023,612	2,023,612	92,038,489	95,140,190
Connor Clark & Lunn:				
Short-Term Bond Fund	31,787,664	31,948,457	-	-
Bond Fund A	32,361,318	31,999,143	-	-
High Yield Bond Fund	7,029,038	7,068,693	-	-
Equity Income & Growth 1	22,615,500	23,328,868	-	-
	93,793,520	94,345,161	-	-
Total investments:	95,817,132	96,368,773	92,038,489	95,140,190
Less: Current portion	2,023,612	2,023,612	76,179,819	78,074,919
Long-term investments	\$ 93,793,520	\$ 94,345,161	\$15,858,670	\$17,065,271

Investments yield 1.8% to 5.4% per annum (2013 - 1.57% to 4.78%). Investment income of \$7,035,167 (2013 - \$1,552,605) was earned during the year.

All securities present a risk of potential loss of capital. Management manages this risk through working closely with an Investment Manager within the parameters established by the Foundation's investment policy.

# ALBERTA LAW FOUNDATION

## Notes to Financial Statements

Year ended March 31, 2014, with comparative information 2013

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### 3. Deferred revenue:

In January 2013, the Foundation was the recipient of \$1,225,000 pursuant to a Provincial Court Order under Section 41.1 of the Alberta Occupational Health and Safety Act ("OHS"), to be directed towards a specific approved project being undertaken by the Alberta Workers Health Centre et al. The project will provide public legal education materials and training to temporary foreign workers ("TFW") and other new Alberta workers about their respective legal rights and responsibilities as they pertain to workplace health and safety in Alberta and support them in the exercise of those rights and obligations. The Provincial Court Order stipulates that interest earned on these funds will accrue to the TFW project. During the year the funds earned interest in the amount of \$12,755 (2013 - \$nil). As at March 31, 2014, the remaining funds plus earned interest received was held in a short term investment account. During the year \$375,000 (2013 - \$nil) was recognized as revenue and the same amount of project expenses paid out.

The Provincial Court Order also allowed for an additional unrestricted payment of \$75,000 that was recognized as miscellaneous revenue in the fiscal year ended March 31, 2013.

### 4. Administered funds:

In October 2012, the Foundation agreed to accept and administer funds received from the Association of Canadian Law Foundations. The funds amounted to \$20,731 (2013 - \$30,438) as at March 31, 2014 and are held in trust in the Foundation's general bank account.

### 5. Grant refunds and allocations withdrawn:

Grant refunds represent funds returned to the Foundation from projects or programs which did not require all the funds originally advanced to them by the Foundation.

Approved grants contain restrictions on the use of funds that may result in a portion of the grants payable being withheld. Grants payable allocations are withdrawn (reversed) when the Foundation becomes aware that the funds are no longer required or when grant conditions have not been met.

### 6. Restricted Net Assets - Grant Stabilization Fund and Strategic Reserve Fund:

The Grant Stabilization Fund and the Strategic Reserve Fund are subject to internally imposed restrictions and require the approval of the Board of Directors for all transactions related to those funds.

In the fiscal year ended March 31, 2014 the Directors approved the transfers of \$1,544,819 from the Strategic Reserve Fund to Unrestricted Net Assets in order to fund the additional payment to Legal Aid Alberta pursuant to the agreement described in note 9, and the amount of \$1,021,600 to fund the project grant approved to the Alberta Legal Information Society. In the fiscal year ended March 31, 2014, the Directors approved the transfer of \$3,363,912 from the Strategic Reserve Fund to the Grant Stabilization Fund in accordance with the internal reserve policy established by the Directors.

# ALBERTA LAW FOUNDATION

Notes to Financial Statements

Year ended March 31, 2014, with comparative information 2013

## 7. Grants payable:

	2014	2013
Balance, beginning of year	\$13,013,050	\$13,133,454
Add:		
Program allocations from unrestricted net assets:		
Research and reform	3,328,628	2,905,236
Law libraries	1,610,137	1,764,714
Public legal education	3,120,304	2,766,496
Community, student and native legal programs	6,757,116	6,085,484
	<u>14,816,185</u>	<u>13,521,930</u>
Project allocations from unrestricted net assets:		
Research and reform	35,269	148,634
Law libraries	-	64,000
Public legal education	1,260,950	449,340
Community, student and native legal programs	903,076	854,241
	<u>2,199,295</u>	<u>1,516,215</u>
Deduct:		
Allocations withdrawn from projects and programs:		
Research and reform	65,794	423,372
Law Libraries	7,380	-
Public legal education	28,491	34,895
Community, student and native legal programs	27,417	81,105
	<u>129,082</u>	<u>539,372</u>
Allocations paid:		
Research and reform	3,305,193	3,558,208
Law libraries	1,591,284	1,472,960
Public legal education	3,352,373	3,265,372
Community, student and native legal programs	7,083,478	6,322,637
	<u>15,332,328</u>	<u>14,619,177</u>
Balance, end of year	<u>\$ 14,567,120</u>	<u>\$ 13,013,050</u>

# ALBERTA LAW FOUNDATION

## Notes to Financial Statements

Year ended March 31, 2014, with comparative information 2013

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### 8. Payable to Legal Aid Alberta:

The Legal Profession Act requires the Foundation to pay 25% of the interest it receives on lawyers' pooled trust accounts to Legal Aid Alberta not more than six months after each fiscal year-end. The Legal Profession Act allows for additional contributions to Legal Aid Alberta at the discretion of the Directors. In September of 2011, the Foundation reached an agreement with Legal Aid Alberta to provide additional contributions for 2011, 2012, and 2013 allowing for the greater of the 25% legislated contribution and \$5,500,000 in each year. A subsequent agreement approved in March 2013 allows for the greater of the legislated 25% and \$6,000,000 for 2014 and 2015. As at March 31, 2014, the Foundation has recognized a \$6,000,000 (2013 - \$5,500,000) total contribution for 2014, comprised of the 25% legislated payment of \$4,455,181 (2013 - \$3,742,262) plus an additional contribution of \$1,544,819 (2013 - \$1,757,738).

### 9. Commitments:

Legal Aid Alberta:

In March 2013, the Foundation approved additional contributions for the fiscal years ended March 31, 2014 and 2015 to be paid to Legal Aid Alberta. These contributions will be the greater of the legislated 25% contribution and \$6,000,000 and are due to Legal Aid Alberta in September 2014 and 2015, respectively.

Leased Premises:

At March 31, 2014, the Foundation, in accordance with a lease agreement expiring on July 31, 2016 is committed to future operating lease payments for office premises as follows:

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2015	42,942
2016	47,152
2017	15,717

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### 10. Financial Instruments:

The Foundation's financial instruments recognized in the statement of financial position consist of cash, investments, funds held in trust, rent deposit, undisbursable trust funds receivable, accrued interest receivable, interest receivable on lawyers' pooled trust accounts, trust funds payable, deferred revenue, accrued liabilities, grants payable and a payable to Legal Aid Alberta. The carrying values approximate fair values given their short-term nature. The fair value of short-term and long-term investments is disclosed in note 2.

The Foundation's investment activities expose it to a variety of financial risks:

# ALBERTA LAW FOUNDATION

Notes to Financial Statements

Year ended March 31, 2014, with comparative information 2013

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## 10. Financial Instruments (continued):

(a) Credit risk:

The Foundation's maximum exposure to credit risk is on cash, investments, funds held in trust, rent security deposits and interest receivable.

Credit risk relates to the possibility that a loss may occur from the failure of another party to perform according to the terms of a contract. Cash consists of cash bank balances. Credit risk for funds held in trust, rent security deposits and interest receivable, accounts receivable and the fund investment is the risk that the obligation will fail to be discharged causing the Foundation to incur a financial loss. Credit risk is minimized by ensuring that credit is only extended to those entities that management believes has the financial capacity to pay obligations due to the Foundation, and the investments are diversified across different classes of assets and such investments are managed by professional managers.

Management and the Board of Directors of The Foundation periodically review its investments to ensure that the credit risk assumed is appropriate.

(b) Liquidity risk:

Liquidity risk is the risk that the Foundation will encounter difficulty in liquidating investments on a timely basis to meet commitments or protect its assets. Management controls liquidity risk through cash flow projections used to forecast funding requirements for its financial instruments.

(c) Market risk:

Current and future investments in the grant stabilization and strategic reserve funds are subject to market risk due to changes in the value of investments in the fund. Fluctuations in general market interest rates have an impact on investments returns in the fixed income investments in the grant stabilization and strategic reserve funds.

(d) Interest rate risk:

The Foundation is exposed to interest rate risk relating to the income earned on its interest bearing investments as most of these investments have a fixed interest rate for a specified period of time. A 1% reduction in interest rates would reduce the interest income earned by \$713,017.

(e) Foreign currency:

The Foundation is exposed to foreign currency fluctuations on investments denominated in US dollars.

# ALBERTA LAW FOUNDATION

Notes to Financial Statements

Year ended March 31, 2014, with comparative information 2013

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## **11. Comparative figures:**

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



# ALBERTA LAW FOUNDATION

## Schedule of Grants Payable

Year ended March 31, 2014

CONDUCTING RESEARCH INTO AND RECOMMENDING REFORM OF LAW AND THE ADMINISTRATION OF JUSTICE (SECTION 119 (a)(i))	Balance at March 31, 2013	Allocations Made	Allocations Withdrawn	Allocations Paid	Balance at March 31, 2014
Alberta Law Reform Institute - Programs	\$ 1,027,500	\$ 1,025,000	\$ -	\$ 1,027,500	\$ 1,025,000
Canadian Institute of Resources Law - Programs	268,552	234,912	-	268,552	234,912
Canadian Institute of Resources Law - The Changing Nature of Regulation in Alberta	114,000	-	-	76,000	38,000
Canadian Institute of Resources Law - Aboriginal Consulting Toolkit	34,000	-	-	34,000	-
Alberta Civil Liberties Research Centre - Programs	483,000	677,573	-	653,573	507,000
Canadian Research Institute for Law and the Family - Programs	125,000	646,333	-	417,333	354,000
Canadian Research Institute for Law and the Family - Staff Recruitment	-	35,269	-	35,269	-
Canadian Bar Association Alberta - Legislative Review Officer	-	20,000	-	20,000	-
Environmental Law Centre - Programs	258,000	361,725	-	349,725	270,000
Centre for Constitutional Studies - Programs	395,304	363,085	44,794	350,510	363,085
Centre for Constitutional Studies - Website Upgrade	5,000	-	-	5,000	-
University of Alberta - Technology Support	21,000	-	21,000	-	-
University of Windsor - SRL Dialogue Event	17,731	-	-	17,731	-
Institute of Health Economics - Legal Issues of FASD	50,000	-	-	50,000	-
	\$ 2,799,087	\$ 3,363,897	\$ 65,794	\$ 3,305,193	\$ 2,791,997

# ALBERTA LAW FOUNDATION

## Schedule of Grants Payable

Year ended March 31, 2014

	Balance at March 31, 2013	Allocations Made	Allocations Withdrawn	Allocations Paid	Balance at March 31, 2014
ESTABLISHING, MAINTAINING AND OPERATING LAW LIBRARIES (SECTION 119 (a)(ii))					
Joint Library Committee - Courthouse Libraries Collections	\$ 1,534,664	\$ 1,610,137	\$ -	\$ 1,534,664	\$ 1,610,137
Joint Library Committee - Capital Equipment	64,000	-	7,380	56,620	-
	\$ 1,598,664	\$ 1,610,137	\$ 7,380	\$ 1,591,284	\$ 1,610,137

# ALBERTA LAW FOUNDATION

## Schedule of Grants Payable

Year ended March 31, 2014

CONTRIBUTING TO THE LEGAL EDUCATION AND KNOWLEDGE OF THE PEOPLE OF ALBERTA (SECTION 119 (a)(iii))	Balance at March 31, 2013	Allocations Made	Allocations Withdrawn	Allocations Paid	Balance at March 31, 2014
Canadian Bar Association Alberta - Law Day	\$ -	\$ 42,000	\$ -	\$ 42,000	\$ -
Chinook Learning Services, Calgary - Public Legal Education ("PLE") Workshops	9,198	40,000	-	31,618	17,580
Lethbridge College - PLE Workshops	33,465	67,618	1,216	65,260	34,607
Alberta Seventh Step Society - PLE in the Schools	221,500	221,500	-	221,500	221,500
Legal Resource Centre - Programs	150,000	612,000	-	610,000	152,000
Legal Resource Centre - LawNow Digital Publication	39,900	-	-	30,900	9,000
Legal Resource Centre - LawNow Digital Publication - Supplementary	25,000	-	-	20,000	5,000
Legal Resource Centre - Youth PLE	26,500	-	-	26,500	-
Legal Resource Centre - Family Law Resources - PLE	68,500	-	-	55,000	13,500
Legal Education Society of Alberta - AB Court of Appeal Publication	-	38,000	-	-	38,000
John Howard Society of Alberta, Provincial Office - Criminal Justice Education	18,700	22,050	-	20,150	20,600
John Howard Society of Alberta, Provincial Office - Web-based CJE	44,250	65,108	-	60,608	48,750
John Howard Society of Alberta, Provincial Office - Printing YCJA Materials	22,745	18,706	-	41,451	-
Calgary John Howard Society - Criminal Justice Education	166,500	230,243	-	224,243	172,500
Edmonton John Howard Society - Criminal Justice Education	135,000	192,313	-	183,313	144,000
Lethbridge John Howard Society - Criminal Justice Education	120,000	158,717	-	160,217	118,500
Medicine Hat John Howard Society - Criminal Justice Education	58,500	79,271	-	79,271	58,500
John Howard Society of Red Deer - Criminal Justice Education	61,500	96,369	-	85,869	72,000
John Howard Society of Grande Prairie - Criminal Justice Education	141,000	194,197	-	189,697	145,500
University of Calgary - Bursaries	160,000	160,000	-	160,000	160,000
University of Alberta - Bursaries and Awards	272,000	286,000	-	272,000	286,000
Edmonton Public Schools, Metro Continuing Education - PLE Workshops	19,807	39,119	2,411	36,956	19,559
Medicine Hat College - PLE Workshops	37,500	38,500	243	37,257	38,500
University of Calgary - Voices in Law Speaker Series	25,634	22,100	14,531	11,103	22,100
Grande Prairie Council for Lifelong Learning - PLE Workshops	13,391	26,150	638	12,753	26,150
Calgary Catholic Immigration Society - PLE Workshops	14,000	28,000	-	28,000	14,000
Red Deer Public Schools Community Programs - PLE Workshops	12,639	13,587	-	12,639	13,587
Portage College - PLE Workshops	153,854	101,520	7,505	96,187	151,682
Calgary Workers' Resource Centre - Employment Rights, Obligations & Benefits Education	54,000	78,810	-	75,810	57,000
Calgary Workers' Resource Centre - Enhanced Vulnerable Worker Support	109,500	156,340	-	148,840	117,000
Alberta Workers' Health Centre - Work Plays Program	37,500	250,000	-	225,000	62,500
Alberta Workers' Health Centre - Work Plays II	5,500	-	-	5,500	-
Mount Royal University Foundation - Criminal Justice Program Scholarships	-	5,000	-	5,000	-

# ALBERTA LAW FOUNDATION

Schedule of Grants Payable

Year ended March 31, 2014

CONTRIBUTING TO THE LEGAL EDUCATION AND KNOWLEDGE OF THE PEOPLE OF ALBERTA (SECTION 119 (a)(iii))	Balance at March 31, 2013	Allocations Made	Allocations Withdrawn	Allocations Paid	Balance at March 31, 2014
University of Calgary - Environmental Law Society - Speaker Series	-	1,570	-	1,570	-
Elk Island Public Schools Next Step Continuing Education - PLE	18,223	16,481	1,947	16,276	16,481
Alberta Police Based Victim Services Assn - Court Preparation Video & Brochure	10,000	-	-	10,000	-
Alberta Schools' Athletic Association - Online Legal Course for Amateur Coaches	24,000	-	-	24,000	-
Calgary Chinese Community Service Association - Law & Advocacy	-	58,385	-	16,385	42,000
Alberta Legal Information Society - Website / Guided Legal Information Assistance	-	1,021,600	-	9,500	1,012,100
	\$ 2,309,806	\$ 4,381,254	\$ 28,491	\$ 3,352,373	\$ 3,310,196

# ALBERTA LAW FOUNDATION

## Schedule of Grants Payable

Year ended March 31, 2014

PROVIDING ASSISTANCE TO NATIVE PEOPLE'S LEGAL PROGRAMS AND STUDENT LEGAL AID PROGRAMS (SECTION 119 (a)(iv))	Balance at March 31, 2013	Allocations Made	Allocations Withdrawn	Allocations Paid	Balance at March 31, 2014
Student Legal Services, Edmonton - Programs	\$ 395,758	\$ 402,826	\$ -	\$ 395,758	\$ 402,826
Native Counselling Services of Alberta - Bearpaw Media Productions	387,921	378,471	-	387,921	378,471
Native Counselling Services of Alberta - Bearpaw Legal Education Resource Centre	444,381	399,857	-	444,381	399,857
Native Counselling Services of Alberta - Digitization Feasibility Study	4,000	-	-	4,000	-
Student Legal Assistance, Calgary - Programs	359,827	383,003	-	359,827	383,003
Student Legal Assistance, Calgary - Capital Equipment	7,100	-	417	6,683	-
Student Legal Assistance, Calgary - Summer Research Student	17,646	17,595	-	17,646	17,595
University of Saskatchewan - Native Law Centre	20,000	20,000	-	20,000	20,000
Central Alberta Legal Clinic Foundation - Programs	402,715	397,990	-	402,715	397,990
University of Calgary - Pro Bono Students Canada	25,357	29,971	-	25,357	29,971
University of Alberta - Aboriginal Law Students Association - Speaker Series	-	5,265	-	5,265	-
Lethbridge Legal Guidance - Programs	332,021	354,650	-	332,021	354,650
Pro Bono Law Alberta - Programs	215,250	215,250	-	215,250	215,250
Children's Legal & Educational Resource Centre - Partial Articling Student Positions	-	61,349	-	16,349	45,000
Children's Legal & Educational Resource Centre - Administrative Assistant	41,615	-	-	41,615	-
Children's Legal & Educational Resource Centre - Youth Services Lawyer	72,000	-	-	72,000	-
Children's Legal & Educational Resource Centre - Staff Support	-	284,247	-	71,247	213,000
Calgary Legal Guidance - Programs	1,564,000	2,010,000	-	1,564,000	2,010,000
Calgary Legal Guidance - Immigration Law Project	335,000	-	-	335,000	-
Calgary Legal Guidance - Client Relationship Management System	-	34,759	-	34,759	-
Calgary Legal Guidance - Aboriginal Articling Student	-	24,765	-	12,765	12,000
Elizabeth Fry Society of Calgary - Court Program & Community Awareness Prog for Immigrants	186,000	265,942	-	253,942	198,000
Elizabeth Fry Society of Calgary - Satellite Court Expansion	25,500	-	-	25,500	-
Elizabeth Fry Society of Calgary - Regional Court Expansion	-	71,904	-	19,404	52,500
Elizabeth Fry Society of Edmonton - Courtwork and Legal Clinic	259,500	320,814	-	340,314	240,000
Elizabeth Fry Society of Edmonton - Courtwork Expansion #3	39,000	75,056	-	58,556	55,500
Elizabeth Fry Society of Edmonton - Courtwork Expansion #4	-	41,275	-	-	41,275
Crowsnest Pass Women's Resource and Crisis Centre - Legal Information & Support	7,000	14,750	-	14,750	7,000
Calgary Women's Emergency Shelter - Court Support Counsellor	45,000	141,116	-	81,116	105,000
Central Alberta Women's Outreach Society - Community Legal Information & Support	151,402	151,402	-	151,402	151,402
Edmonton Community Legal Centre - Programs	814,500	1,322,059	-	1,145,059	991,500
Edmonton Community Legal Centre - Grande Prairie Legal Guidance	37,500	53,192	-	51,692	39,000

# ALBERTA LAW FOUNDATION

## Schedule of Grants Payable

Year ended March 31, 2014

PROVIDING ASSISTANCE TO NATIVE PEOPLE'S LEGAL PROGRAMS AND STUDENT LEGAL AID PROGRAMS (SECTION 119 (a)(iv)) (cont'd)	Balance at March 31, 2013	Allocations Made	Allocations Withdrawn	Allocations Paid	Balance at March 31, 2014
Edmonton Community Legal Centre - Family Law Legal Education Project	7,500	82,888	-	36,388	54,000
Edmonton Community Legal Centre - Immigration Law Project	81,000	-	27,000	54,000	-
Edmonton Community Legal Centre - Client Relationship Management System	-	21,500	-	21,500	-
Women's Centre of Calgary - Clinic Volunteer Coordinator	27,000	36,939	-	36,939	27,000
Women's Centre of Calgary - Legal Advice Clinic Renovation	-	9,357	-	9,357	-
Blackfalds & District Victim Support Society - Court Support Liaison	-	32,000	-	19,000	13,000
	\$ 6,305,493	\$ 7,660,192	\$ 27,417	\$ 7,083,478	\$ 6,854,790
<b>TOTAL GRANTS PAYABLE</b>	<b>\$ 13,013,050</b>	<b>\$ 17,015,480</b>	<b>\$ 129,082</b>	<b>\$ 15,332,328</b>	<b>\$ 14,567,120</b>