

Financial Statements of

**ALBERTA LAW FOUNDATION**

Year ended March 31, 2015



**KPMG LLP**  
205-5th Avenue SW  
Suite 3100, Bow Valley Square 2  
Calgary AB  
T2P 4B9

Telephone (403) 691-8000  
Fax (403) 691-8008  
www.kpmg.ca

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of 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, 2015, 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, 2015, 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 8, 2015  
Calgary, Canada

# ALBERTA LAW FOUNDATION

## Statement of Financial Position

March 31, 2015, with comparative information for 2014

	2015	2014
<b>Assets</b>		
Current assets:		
Cash	\$ 363,949	\$ 208,428
Investments (note 2)	4,560,937	2,023,612
Funds held in trust (note 4)	-	20,731
Rent security deposit	6,417	6,417
Accrued interest - bank accounts	3,395	1,757
Interest receivable:		
Lawyers' pooled trust accounts (note 1(b))	1,383,798	1,651,190
	<u>6,318,496</u>	<u>3,912,135</u>
Investments (note 2)	94,933,333	94,345,161
	<u>\$ 101,251,829</u>	<u>\$ 98,257,296</u>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Funds held in trust (note 4)	\$ -	\$ 20,731
Deferred revenue (note 3)	491,846	864,097
Accounts payable and accrued liabilities	81,109	79,649
Grants payable (note 7)	15,482,774	14,567,120
Payable to Legal Aid Alberta (note 8)	6,000,000	6,000,000
	<u>22,055,729</u>	<u>21,531,597</u>
Net assets:		
Grant stabilization fund	45,433,389	43,929,702
Strategic reserve fund	26,009,342	28,159,741
Unrestricted	7,753,369	4,636,256
	<u>79,196,100</u>	<u>76,725,699</u>
Commitments (note 9)		
	<u>\$ 101,251,829</u>	<u>\$ 98,257,296</u>

See accompanying notes to financial statements

Approved by the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

# ALBERTA LAW FOUNDATION

## Statement of Operations

Year ended March 31, 2015, with comparative information for 2014

	2015	2014
Revenues:		
Interest earned on lawyers' pooled trust accounts	\$ 19,208,402	\$ 17,820,724
Investment Income (note 2)	5,049,934	7,035,167
Income recognized from deferred revenue (note 3)	380,000	375,000
Undisbursable trust balances from Law Society of Alberta	180,929	183,644
	<u>24,819,265</u>	<u>25,414,535</u>
Expenses:		
Salaries	507,588	427,641
Investment advisory fee	231,678	239,862
Rent and parking	73,036	58,336
Contract fees	57,470	15,314
Board travel and meetings	55,410	75,583
Professional fees	24,755	43,019
Insurance	23,994	23,994
General administration	21,393	25,508
Computing / Web Services	17,498	14,541
	<u>1,012,822</u>	<u>923,798</u>
Allocation to Legal Aid Alberta (note 8)	6,000,000	6,000,000
Project payments related to deferred revenue (note 3)	380,000	375,000
Excess of revenues over expenses before grant allocations	<u>17,426,443</u>	<u>18,115,737</u>
Deduct:		
Project grant allocations (note 7)	2,734,083	2,199,295
Program grant allocations (note 7)	15,144,463	14,816,185
Total grant allocations	<u>17,878,546</u>	<u>17,015,480</u>
Add:		
Grant refunds (note 5)	375,083	682,367
Allocations withdrawn (notes 5 and 7)	26,340	129,082
	<u>401,423</u>	<u>811,449</u>
Net Grant Allocations:	<u>17,477,123</u>	<u>16,204,031</u>
(Deficiency) / surplus of revenues over expenses before unrealized gain/loss on investments	(50,680)	1,911,706
Change in unrealized gain/loss on investments	2,521,081	(2,550,060)
Surplus / (deficiency) of revenue over expenses	<u>\$ 2,470,401</u>	<u>\$ (638,354)</u>

See accompanying notes to financial statements.

# ALBERTA LAW FOUNDATION

## Statement of Changes in Net Assets

Year ended March 31, 2015, with comparative information for 2014

March 31, 2015	Unrestricted	Grant Stabilization Fund	Strategic Reserve Fund	2015 Total	2014 Total
Balance, beginning of year	\$ 4,636,256	\$ 43,929,702	\$ 28,159,741	\$ 76,725,699	\$ 77,364,053
Surplus (deficiency) of revenue over expenses	2,470,401	-	-	2,470,401	(638,354)
Internally designated transfers (note 6)	952,500	-	(952,500)	-	-
Internally designated transfers (note 6)	1,197,899	-	(1,197,899)	-	-
Internally designated transfers (note 6)	(1,503,687)	1,503,687	-	-	-
<b>Balance, end of year</b>	<b>\$ 7,753,369</b>	<b>\$ 45,433,389</b>	<b>\$ 26,009,342</b>	<b>\$ 79,196,100</b>	<b>\$76,725,699</b>

See accompanying notes to financial statements.

# ALBERTA LAW FOUNDATION

## Statement of Cash Flows

Year ended March 31, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used in):		
Operations:		
Surplus / (deficiency) of revenue over expenses	\$ 2,470,401	\$ (638,354)
Items not involving cash:		
Change in unrealized gain/loss on investments	(2,521,081)	2,550,060
Net realized gain on sale of investments	(566,274)	(3,522,819)
Changes in non-cash working capital:		
Accounts payable and accrued liabilities	1,460	57,649
Grants payable	915,654	1,554,070
Funds held in trust payable	(20,731)	(9,707)
Deferred revenue	(372,251)	(362,246)
Payable to Legal Aid Alberta	-	500,000
Interest receivable - lawyers' pooled trust accounts	267,392	(116,575)
Accrued Interest - bank accounts	(1,638)	16,373
Undisbursable trust balances receivable	-	92,261
	172,932	120,712
Investments:		
Amortization of premiums and discounts	-	25,489
Purchase of investments	(19,767,108)	(151,583,703)
Proceeds from disposal of investments	22,266,291	103,706,501
Change in accrued interest - investments, bank accounts	-	139,904
Decrease in cash held for deferred revenue	371,735	361,815
(Increase) decrease in cash held for investments and in trust	(2,888,329)	47,243,780
	(17,411)	(106,214)
Increase in cash	155,521	14,498
Cash, beginning of year	208,428	193,930
Cash, end of year	\$ 363,949	\$ 208,428

See accompanying notes to financial statements.

# ALBERTA LAW FOUNDATION

## Notes to Financial Statements

Year ended March 31, 2015, with comparative information for 2014

---

### **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, 2015, with comparative information for 2014

---

### 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 earned 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, 2015 the Foundation recognized interest receivable of \$1,383,798 (2014 - \$1,651,190) 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 / loss on investments in the statement of operations. 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, 2015, with comparative information for 2014

---

### 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. Actual results could differ from these estimates.

### 2. Investments:

As at March 31, 2015, 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 \$22,321 (2014 - \$1,413,687) and realized gains from the sale of investments of \$588,595 (2014 - \$4,936,506).

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 investment manager in accordance with the Foundation's Statement of Investment Policy and Procedures.

# ALBERTA LAW FOUNDATION

## Notes to Financial Statements

Year ended March 31, 2015, with comparative information for 2014

### 2. Investments (continued):

	2015		2014	
	Cost	Fair value	Cost	Fair value
RBC:				
Investment Account	\$ 4,069,446	\$ 4,069,446	\$ 1,160,385	\$ 1,160,385
Restricted Short term Investments (note 3)	491,491	491,491	863,227	863,227
	4,560,937	4,560,937	2,023,612	2,023,612
Connor Clark & Lunn:				
Money Market Fund	190,848	190,848	-	-
Short Term Bond Fund	32,191,523	32,742,939	31,787,664	31,948,457
Bond Fund A	31,181,637	32,929,360	32,361,318	31,999,143
High Yield Bond Fund	9,458,982	9,481,281	7,029,038	7,068,693
Equity Income & Growth 1	18,837,620	19,588,904	22,615,501	23,328,868
	91,860,610	94,933,333	93,793,521	94,345,161
Total investments:	96,421,547	99,494,270	95,817,133	96,368,773
Less: Current portion	4,560,937	4,560,937	2,023,612	2,023,612
Long term investments	\$ 91,860,610	\$ 94,933,333	\$93,793,521	\$94,345,161

Investments yield 1.2% to 5.4% per annum (2014 - 1.8% to 5.4%). Investment income of \$5,049,934 (2014 - \$7,035,167) was earned during the year.

All securities present a risk of potential loss of capital. Management manages this risk through working closely with a professional investment manager within the parameters established by the Foundation's Statement of Investment Policy and Procedures.

# ALBERTA LAW FOUNDATION

## Notes to Financial Statements

Year ended March 31, 2015, with comparative information for 2014

---

### 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 Act"), to be directed towards a specific approved project being undertaken by the Alberta Workers' Health Centre. 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 \$7,749 (2014 - \$12,755). As at March 31, 2015, the remaining funds plus earned interest received was held in a short term investment account. During the year \$380,000 (2014 - \$375,000) was recognized as revenue and the same amount of project expenses paid out.

### 4. Administered funds:

In October 2012, the Foundation agreed to accept and administer funds received from the Association of Canadian Law Foundations. In November 2014, the remaining funds in the amount of \$27,097 were transitioned to another Canadian Law Foundation to administer, leaving a nil balance as at March 31, 2015 (2014 - \$20,731).

### 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, 2015 the Directors approved the transfers of \$1,197,899 (2014 - \$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 8, and the amount of \$952,500 (2014 - \$1,021,600) to fund the project grant approved to the Alberta Legal Information Society. In the fiscal year ended March 31, 2015, the Directors approved the transfer of \$1,503,687 (2014 - \$nil) from Unrestricted Net Assets to the Grant Stabilization Fund in accordance with the internal reserve policy established by the Directors. 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, 2015, with comparative information for 2014

### 7. Grants payable:

	2015	2014
Balance, beginning of year	\$14,567,120	\$ 13,013,050
Add:		
Program allocations from unrestricted net assets:		
Research and reform	3,279,494	3,328,628
Law libraries	1,614,144	1,610,137
Public legal education	3,125,727	3,120,304
Community, student and native legal programs	7,125,098	6,757,116
	<u>15,144,463</u>	<u>14,816,185</u>
Project allocations from unrestricted net assets:		
Research and reform	129,000	35,269
Public legal education	1,465,137	1,260,950
Community, student and native legal programs	1,139,946	903,076
	<u>2,734,083</u>	<u>2,199,295</u>
Deduct:		
Allocations withdrawn from projects and programs:		
Research and reform	-	65,794
Law libraries	-	7,380
Public legal education	26,340	28,491
Community, student and native legal programs	-	27,417
	<u>26,340</u>	<u>129,082</u>
Allocations paid:		
Research and reform	3,222,343	3,305,193
Law libraries	1,610,137	1,591,284
Public legal education	4,469,065	3,352,373
Community, student and native legal programs	7,635,007	7,083,478
	<u>16,936,552</u>	<u>15,332,328</u>
Balance, end of year	\$ 15,482,774	\$ 14,567,120

# ALBERTA LAW FOUNDATION

Notes to Financial Statements

Year ended March 31, 2015, with comparative information for 2014

---

## 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 March of 2013 the Foundation reached an agreement with Legal Aid Alberta to provide additional contributions for 2014 and 2015 allowing for the greater of the 25% legislated contribution and \$6,000,000 in each year. As at March 31, 2015, the Foundation has recognized a \$6,000,000 (2014 - \$6,000,000) total contribution for 2015, comprised of the 25% legislated payment of \$4,802,101 (2014 - \$4,455,181) plus an additional contribution of \$1,197,899 (2014 - \$1,544,819).

## 9. Commitments:

At March 31, 2015, 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:

---

2016	47,152
2017	15,717

---

## 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, 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:

### (a) Credit risk:

The Foundation's maximum exposure to credit risk is on cash, investments, funds held in trust, rent security deposit 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 is placed with reputable commercial financial institutions. Credit risk for funds held in trust, rent security deposits and interest receivable, accounts receivable and the investments 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 a professional investment manager in accordance with the Foundation's Statement of Investment Policy and Procedures.

# ALBERTA LAW FOUNDATION

## Notes to Financial Statements

Year ended March 31, 2015, with comparative information for 2014

---

### 10. Financial Instruments (continued):

(a) Credit risk (continued):

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 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 investment returns in fixed income investments.

(d) Interest rate risk:

The Foundation is exposed to interest rate risk relating to the income earned on its interest bearing investments as many 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 \$753,008.

(e) Foreign currency:

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

### 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, 2015

CONDUCTING RESEARCH INTO AND RECOMMENDING REFORM OF LAW AND THE ADMINISTRATION OF JUSTICE (SECTION 119 (a)(i))	Balance at March 31, 2014	Allocations Made	Allocations Withdrawn	Allocations Paid	Balance at March 31, 2015
Alberta Law Reform Institute - Programs	\$ 1,025,000	\$ 1,095,000	\$ -	\$ 1,025,000	\$ 1,095,000
Canadian Institute of Resources Law - Programs	234,912	226,007	-	234,912	226,007
Canadian Institute of Resources Law - The Changing Nature of Regulation in Alberta	38,000	-	-	38,000	-
Alberta Civil Liberties Research Centre - Programs	507,000	703,721	-	684,221	526,500
Alberta Civil Liberties Research Centre - DVD/Workshops for Seniors	-	87,500	-	15,000	72,500
Canadian Research Institute for Law and the Family - Programs	354,000	462,377	-	471,377	345,000
Canadian Research Institute for Law and the Family - National Symposium	-	40,000	-	-	40,000
Canadian Bar Association Alberta - Legislative Review Officer	-	20,000	-	20,000	-
Environmental Law Centre - Programs	270,000	397,748	-	370,748	297,000
Centre for Constitutional Studies - Programs	363,085	374,641	-	363,085	374,641
Centre for Constitutional Studies - Strategic Planning Consultant	-	1,500	-	-	1,500
	<b>\$ 2,791,997</b>	<b>\$ 3,408,494</b>	<b>\$ -</b>	<b>\$ 3,222,343</b>	<b>\$ 2,978,148</b>



# ALBERTA LAW FOUNDATION

## Schedule of Grants Payable

Year ended March 31, 2015

ESTABLISHING, MAINTAINING AND OPERATING LAW LIBRARIES (SECTION 119 (a)(ii))	Balance at March 31, 2014	Allocations Made	Allocations Withdrawn	Allocations Paid	Balance at March 31, 2015
Joint Library Committee - Courthouse Libraries Collections	\$ 1,610,137	\$ 1,614,144	\$ -	\$ 1,610,137	\$ 1,614,144
	\$ 1,610,137	\$ 1,614,144	\$ -	\$ 1,610,137	\$ 1,614,144

# ALBERTA LAW FOUNDATION

## Schedule of Grants Payable

Year ended March 31, 2015

CONTRIBUTING TO THE LEGAL EDUCATION AND KNOWLEDGE OF THE PEOPLE OF ALBERTA (SECTION 119 (a)(iii))	Balance at March 31, 2014	Allocations Made	Allocations Withdrawn	Allocations Paid	Balance at March 31, 2015
Canadian Bar Association Alberta - Law Day	\$ -	\$ 42,000	\$ -	\$ 42,000	\$ -
Chinook Learning Services, Calgary - Public Legal Education ("PLE") Workshops	17,580	42,000	-	39,617	19,963
Lethbridge College - PLE Workshops	34,607	66,560	1,808	64,324	35,035
Alberta Seventh Step Society - PLE in the Schools	221,500	221,500	-	221,500	221,500
Legal Resource Centre - Programs	152,000	612,000	-	611,000	153,000
Legal Resource Centre - LawNow Digital Publication	14,000	-	-	14,000	-
Legal Resource Centre - LawNow Vulnerable Populations	-	50,679	-	38,179	12,500
Legal Resource Centre - Family Law Resources - PLE	13,500	-	-	13,500	-
Legal Resource Centre - Intermediaries PLE Training	-	86,010	-	35,010	51,000
Legal Education Society of Alberta - AB Court of Appeal Publication	38,000	-	-	38,000	-
John Howard Society of Alberta, Provincial Office - Criminal Justice Education	20,600	27,260	-	22,260	25,600
John Howard Society of Alberta, Provincial Office - Web-based CJE	48,750	59,004	-	64,254	43,500
John Howard Society of Alberta, Provincial Office - Printing YCJA Materials	-	19,530	-	19,530	-
John Howard Society of Alberta, Provincial Office - Video Production	-	97,978	-	25,978	72,000
Calgary John Howard Society - Criminal Justice Education	172,500	234,257	-	231,257	175,500
Edmonton John Howard Society - Criminal Justice Education	144,000	197,290	-	194,290	147,000
Lethbridge John Howard Society - Criminal Justice Education	118,500	168,487	-	160,987	126,000
Medicine Hat John Howard Society - Criminal Justice Education	58,500	85,209	-	80,709	63,000
John Howard Society of Red Deer - Criminal Justice Education	72,000	96,430	-	96,430	72,000
John Howard Society of Grande Prairie - Criminal Justice Education	145,500	200,060	-	195,560	150,000
University of Calgary - Bursaries	160,000	160,000	-	160,000	160,000
University of Alberta - Bursaries	272,000	272,000	-	272,000	272,000
University of Alberta - Awards	14,000	20,000	-	-	34,000
Edmonton Public Schools, Metro Continuing Education - PLE Workshops	19,559	39,419	1,364	37,905	19,710
Medicine Hat College - PLE Workshops	38,500	36,250	3,649	48,750	22,351
University of Calgary - Voices in Law Speaker Series	22,100	22,100	8,550	13,550	22,100
Grande Prairie Council for Lifelong Learning - PLE Workshops	26,150	26,150	-	34,772	17,528
Calgary Catholic Immigration Society - PLE Workshops	14,000	28,000	-	28,000	14,000
Red Deer Public Schools Community Programs - PLE Workshops	13,587	14,082	-	13,587	14,082
Portage College - PLE Workshops	151,682	102,020	10,517	99,332	143,853
Calgary Workers' Resource Centre - Employment Rights, Obligations & Benefits Education	57,000	78,311	-	76,811	58,500
Calgary Workers' Resource Centre - Enhanced Vulnerable Worker Support	117,000	154,342	-	155,842	115,500
Alberta Workers' Health Centre - Work Plays Program	62,500	200,000	-	212,500	50,000

# ALBERTA LAW FOUNDATION

Schedule of Grants Payable

Year ended March 31, 2015

CONTRIBUTING TO THE LEGAL EDUCATION AND KNOWLEDGE OF THE PEOPLE OF ALBERTA (SECTION 119 (a)(iii))	Balance at March 31, 2014	Allocations Made	Allocations Withdrawn	Allocations Paid	Balance at March 31, 2015
Mount Royal University Foundation - Criminal Justice Program Scholarships	-	5,000	-	5,000	-
University of Calgary - Environmental Law Society - CAELS Conference	-	6,875	-	6,875	-
Elk Island Public Schools Next Step Continuing Education - PLE	16,481	17,932	452	25,577	8,384
Calgary Chinese Community Service Association - Law & Advocacy	42,000	62,580	-	58,080	46,500
Alberta Legal Information Society - Web site / Guided Legal Information Assistance	1,012,100	952,500	-	1,012,100	952,500
Alberta Legal Information Society - Evaluation	-	40,000	-	-	40,000
Kinbrace Community Society - A Guide for Refugee Claimants	-	47,049	-	-	47,049
	\$ 3,310,196	\$ 4,590,864	\$ 26,341	\$ 4,469,065	\$ 3,405,655

# ALBERTA LAW FOUNDATION

## Schedule of Grants Payable

Year ended March 31, 2015

PROVIDING ASSISTANCE TO NATIVE PEOPLE'S LEGAL PROGRAMS, STUDENT LEGAL AID PROGRAMS AND PROGRAMS OF LIKE NATURE (SECTION 119 (a)(iv))	Balance at March 31, 2014	Allocations Made	Allocations Withdrawn	Allocations Paid	Balance at March 31, 2015
Student Legal Services, Edmonton - Programs	\$ 402,826	\$ 402,050	\$ -	\$ 402,826	\$ 402,050
Native Counselling Services of Alberta - Bearpaw Media Productions	378,471	382,009	-	378,471	382,009
Native Counselling Services of Alberta - Bearpaw Legal Education Resource Centre	399,857	391,401	-	399,857	391,401
Student Legal Assistance, Calgary - Programs	383,003	387,981	-	383,003	387,981
Student Legal Assistance, Calgary - Capital Equipment	-	31,516	-	-	31,516
Student Legal Assistance, Calgary - Summer Research Student	17,595	-	-	17,595	-
University of Saskatchewan - Native Law Centre	20,000	20,000	-	20,000	20,000
Central Alberta Legal Clinic Foundation - Programs	397,990	419,725	-	397,990	419,725
University of Calgary - Pro Bono Students Canada	29,971	28,255	-	29,971	28,255
University of Alberta - Aboriginal Law Students Association - Speaker Series	-	7,371	-	7,371	-
Lethbridge Legal Guidance - Programs	354,650	380,929	-	354,650	380,929
Pro Bono Law Alberta - Programs	215,250	247,537	-	215,250	247,537
Children's Legal & Educational Resource Centre - Partial Articling Student Positions	45,000	-	-	45,000	-
Children's Legal & Educational Resource Centre - Staff Support	213,000	345,596	-	300,596	258,000
Calgary Legal Guidance - Programs	2,010,000	2,234,455	-	2,010,000	2,234,455
Calgary Legal Guidance - Client Relationship Management System	-	15,939	-	15,939	-
Calgary Legal Guidance - Aboriginal Articling Student	12,000	26,509	-	12,000	26,509
Calgary Legal Guidance - Communications Director	-	193,500	-	25,500	168,000
Elizabeth Fry Society of Calgary - Court Program & Community Awareness Prog for Immigrants	198,000	276,480	-	267,480	207,000
Elizabeth Fry Society of Calgary - Regional Court Expansion	52,500	82,854	-	73,854	61,500
Elizabeth Fry Society of Edmonton - Courtwork and Legal Clinic	240,000	327,730	-	323,230	244,500
Elizabeth Fry Society of Edmonton - Courtwork Expansion #3	55,500	81,791	-	77,291	60,000
Elizabeth Fry Society of Edmonton - Courtwork Expansion #4	41,275	54,822	-	55,597	40,500
Crowsnest Pass Women's Resource and Crisis Centre - Legal Information & Support	7,000	18,000	-	16,000	9,000
Calgary Women's Emergency Shelter - Court Support Counsellor	105,000	145,901	-	142,901	108,000
Central Alberta Women's Outreach Society - Community Legal Information & Support	151,402	151,402	-	151,402	151,402
Edmonton Community Legal Centre - Programs	991,500	1,364,866	-	1,333,366	1,023,000
Edmonton Community Legal Centre - Grande Prairie Legal Guidance	39,000	54,157	-	52,657	40,500
Edmonton Community Legal Centre - Family Law Legal Education Project	54,000	84,589	-	75,589	63,000
Women's Centre of Calgary - Clinic Volunteer Coordinator	27,000	38,121	-	36,621	28,500

# ALBERTA LAW FOUNDATION

## Schedule of Grants Payable

Year ended March 31, 2015

PROVIDING ASSISTANCE TO NATIVE PEOPLE'S LEGAL PROGRAMS, STUDENT LEGAL AID PROGRAMS AND PROGRAMS OF LIKE NATURE (SECTION 119 (a)(iv)) (cont'd)	Balance at March 31, 2014	Allocations Made	Allocations Withdrawn	Allocations Paid	Balance at March 31, 2015
Central AB Victim & Witness Support Society (Blackfalds) - Ct Support Liaison	13,000	53,620	-	13,000	53,620
Camrose & District Victim Services Society - Ct Support Assistant	-	15,938	-	-	15,938
	\$ 6,854,790	\$ 8,265,044	\$ -	\$ 7,635,007	\$ 7,484,827
<b>TOTAL GRANTS PAYABLE</b>	\$ 14,567,120	\$ 17,878,546	\$ 26,341	\$ 16,936,552	\$ 15,482,774