



Finance, Corporate Services
Suite 400 P: 604-601-6000
510 Burrard Street
Vancouver BC V6C 3A8

July 31, 2025

Debbie Faykes
Financial Management and Administration
Ministry of Attorney General and Solicitor General
PO Box 9249, Stn Prov Govt
Victoria, BC V8W 9J2

Dear Ms. Faykes,

Please find enclosed the Legal Services Society's financial information for the year ended March 31, 2025, which includes:

1. Management Report;
2. Statement of Financial Information Approval;
3. The audited Financial Statements and notes;
4. A reconciliation of the schedule of suppliers of goods and services to the Financial Statements;
5. A schedule of payments to suppliers of goods and services;
6. A schedule of employee remuneration and expenses;
7. A schedule of the Board of Directors' remuneration and expenses;
8. A statement of grants;
9. A statement of debts;
10. A schedule of guarantees and indemnities; and
11. A schedule of severance agreements

If you have any questions or need further information, please contact me at 604-601-6024.

Sincerely,

A handwritten signature in black ink, appearing to be "S. Veinot".

Steven Veinot
Vice President, Corporate Services & Chief Financial Officer

Cc Sarf Ahmed, Chair, Finance & Technology Committee, Legal Aid BC
Tania Betiku, A/Executive Director, Legal Access Policy Division, Ministry of Attorney General



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MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles or stated accounting principles and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules and ensuring that this information is consistent, where appropriate, with the information in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Directors is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility through the Finance & Technology Committee of the Board. The Finance & Technology Committee meets with management and the external auditors twice a year.

The external auditors, Deloitte, conduct an independent examination in accordance with generally accepted auditing standards and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to the Finance & Technology Committee of the Board and meet with it on a regular basis.

On behalf of the Legal Services Society,

A handwritten signature in black ink, appearing to be "S. Veinot", written over a horizontal line.

Steven Veinot
Vice President, Corporate Services & Chief Financial Officer
Date: July 31, 2025



Executive Office
Suite 400
510 Burrard Street
Vancouver BC V6C 3A8

P: 604-601-6000

**LEGAL SERVICES SOCIETY
STATEMENT OF FINANCIAL INFORMATION APPROVAL**

The undersigned represents the Board of Directors of the Legal Services Society and approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

A handwritten signature in blue ink, appearing to read "Sarf Ahmed", written over a horizontal line.

Sarf Ahmed
Chair, Finance and Technology Committee
Legal Services Society
September 11, 2025

Financial statements of

Legal Aid BC

March 31, 2025

Legal Aid BC

March 31, 2025

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Management's Report

Management's Responsibility for the Legal Aid BC Financial Statements

The financial statements of Legal Service Society, which is referred to in these financial statements under its operating name of Legal Aid BC as at and for the year ended March 31, 2025 (the "financial statements") have been prepared by management in accordance with Section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information in the financial statements. A summary of the significant accounting policies is described in Note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for the preparation of the financial statements.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Finance Committee. The Board of Directors reviews internal financial statements on a quarterly basis and external audited financial statements yearly. The Board of Directors also discusses any significant financial reporting or internal control matters prior to their approval of the financial statements.

The external auditors, Deloitte LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the annual financial statements. The external auditors have full and free access to the financial records of Legal Aid BC and meet with management and the Board of Directors when required. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the financial statements.

On behalf of Legal Aid BC



Steven Veinot

Vice President, Corporate Services & Chief Financial Officer

Independent Auditor's Report

To the Directors of
Legal Aid BC

Opinion

We have audited the financial statements of Legal Aid BC (the "Society"), which comprise the statement of financial position as at March 31, 2025, and the statements of operations and accumulated surplus, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements of the Society for the year ended March 31, 2025 are prepared, in all material respects, in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared to assist the Society in complying with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements in accordance with the financial reporting provisions of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The signature "Deloitte LLP" is written in a cursive, handwritten style.

Chartered Professional Accountants
May 29, 2025
Vancouver, British Columbia

Statement of financial position

as at March 31, 2025

	2025	2024
Financial assets		
Cash and Cash Equivalents <i>(note 17)</i>	\$ 26,349,917	\$ 17,439,730
Accounts receivable <i>(note 17)</i>		
Government of British Columbia <i>(note 14)</i>	5,794,783	5,627,957
Government of Canada	1,619,130	990,369
Other	8,187,790	8,195,617
Total financial assets	41,951,620	32,253,673
Liabilities		
Accounts payable and accrued liabilities <i>(note 17)</i>		
General <i>(note 5a)</i>	3,478,511	1,896,612
Tariff <i>(note 5b)</i>	20,082,337	19,047,240
Deferred Contributors <i>(note 9)</i>	23,111,833	13,807,324
Employee future benefits <i>(notes 6(b) and 17)</i>	174,700	183,000
Long-term liabilities <i>(notes 7 and 17)</i>	360,373	486,383
Total liabilities	47,207,754	35,420,559
Net debt	(5,256,134)	(3,166,886)
Non-financial assets		
Tangible capital assets <i>(Schedule 1)</i>	5,750,781	3,730,141
Prepaid expenses	444,820	376,212
Total non-financial assets	6,195,601	4,106,353
Accumulated surplus <i>(note 8)</i>	\$ 939,467	\$ 939,467
Contractual obligations <i>(note 13)</i>		
Economic dependence <i>(note 15)</i>		
Contingent liabilities <i>(note 16)</i>		

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

Approval of the financial statements by:



Allan Seckel
Chair of the Board of Directors



Sarf Ahmed
Chair of the Finance & Technology Committee

Statement of operations and accumulated surplus
for the year ended March 31, 2025

	Budget (note 12)	2025	2024
Revenue			
Government of British Columbia (notes 9 and 14)	\$ 138,981,004	\$ 147,233,982	\$ 122,378,788
Federal Government	15,204,159	10,719,650	13,360,480
Law Foundation	4,332,500	4,199,191	4,635,000
Department of Justice — Canada	—	9,110	24,963
Notary Foundation	509,280	—	—
Investment	1,000,000	1,279,890	928,880
Miscellaneous	700,000	869,708	783,508
Total revenue	<u>160,726,943</u>	<u>164,311,531</u>	<u>142,111,619</u>
Expenses (notes 10, 14)			
Criminal tariff	68,571,668	73,853,707	64,878,197
Family tariff	41,301,527	44,989,564	36,380,446
Child protection tariff	6,597,696	7,813,849	6,679,570
Immigration and refugee tariff	15,234,966	10,719,658	11,606,616
Federally Funded Initiatives	—	—	1,188,270
Justice Initiatives (note 11 a)	11,956,018	10,440,234	6,635,923
Publications	1,123,275	538,141	1,089,123
Community engagement	2,238,438	2,210,103	1,990,505
Administration (note 11 b)	13,703,355	13,746,275	11,662,969
Total expenses	<u>160,726,944</u>	<u>164,311,531</u>	<u>142,111,619</u>
Surplus / (Deficit) for the year	—	—	—
Accumulated surplus at beginning of year	939,467	939,467	939,467
Accumulated surplus at end of year (note 8)	<u>\$ 939,467</u>	<u>\$ 939,467</u>	<u>\$ 939,467</u>

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

Statement of changes in net debt
for the year ended March 31, 2025

	Budget <i>(note 12)</i>	2025	2024
Surplus / (Deficit) for the year	\$ —	\$ —	—
Acquisition of tangible capital assets	(5,092,800)	(3,138,845)	(275,074)
Amortization	1,627,485	1,118,205	1,166,077
	(3,465,315)	(2,020,640)	891,003
Acquisition of prepaid expenses	—	(539,322)	(509,107)
Use of prepaid expenses	—	470,714	367,109
	—	(68,608)	(141,998)
Decrease (increase) in net debt	(3,465,315)	(2,089,248)	749,005
Net debt at beginning of year	(3,166,887)	(3,166,886)	(3,915,892)
Net debt at end of year	(6,632,202)	(5,256,134)	(3,166,887)

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

Statement of cash flows
for the year ended March 31, 2025

	2025	2024
Cash provided by (applied to) operating activities		
Deficit for the year	\$ —	\$ —
Items not involving cash:		
Amortization	1,118,205	1,166,077
Long-term liabilities	(126,010)	(129,309)
<i>Changes in non-cash working capital:</i>		
Accounts receivable	(787,761)	(1,274,692)
Accounts payable, accrued liabilities and deferred contributions	11,921,505	6,934,577
Prepaid expenses	(68,607)	(141,997)
Employee future benefits	(8,300)	(1,200)
Total change from Operating activities	<u>12,049,032</u>	<u>6,553,456</u>
Cash applied to capital activities		
Purchase of tangible capital assets	(3,138,845)	(275,074)
Total change from Capital activities	<u>(3,138,845)</u>	<u>(275,074)</u>
Increase in cash	8,910,187	6,278,382
Cash and Cash Equivalents at beginning of year	17,439,730	11,161,348
Cash and Cash Equivalents at end of year	\$ <u>26,349,917</u>	<u>17,439,730</u>
Supplemental disclosure of non-cash transactions		
Deferred contributions not yet received	\$ 5,290,000	6,210,000

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

Notes to the Financial Statements

for the year ended March 31, 2025

1. Nature of Operations

The Legal Services Society, referred to in these financial statements under its operating name of Legal Aid BC, was established under the *Legal Services Society Act*. In addition to the *Legal Services Society Act*, a Memorandum of Understanding (“MOU”) with the Province of British Columbia outlines the roles, budget, planning processes, and prioritization for allocating funding. The purpose of Legal Aid BC is to:

- assist eligible individuals in resolving their legal problems and facilitate access to justice,
- establish and administer an effective and efficient system for providing legal aid to individuals in British Columbia and
- provide advice to the Attorney General respecting legal aid and access to justice for individuals in British Columbia.

Legal Aid BC is governed by a Board of Directors, of which five are appointed by the Province of British Columbia, and four are appointed by the Law Society of British Columbia. While Legal Aid BC operates independently from the Province of British Columbia and the Law Society of British Columbia, it is accountable to the Ministry of Attorney General for the expenditure of funds and for providing criminal, family, and child protection legal aid services to meet the needs of low-income individuals. Legal Aid BC also has an agreement with the Government of Canada to provide legal aid services for clients with immigration and refugee needs.

2. Basis of presentation

These financial statements are prepared by management in accordance with the accounting requirements of section 23.1 of the *Budget Transparency and Accountability Act*. This section requires government organizations' accounting policies and practices to conform to generally accepted accounting principles for senior governments in Canada, as modified by any alternative standard or guideline made by the Treasury Board.

In November 2011, a Treasury Board regulation was issued that requires taxpayer-supported organizations to adopt the accounting policies for restricted contributions described in note 3(a). These accounting policies significantly differ from Canadian Public Sector Accounting Standards (“PSAS”), which require government transfers with stipulations to be recognized as revenue when the transfer is authorized. All eligibility criteria have been met, except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability. Such liability is reduced, and an equivalent amount of revenue is recognized as the liability is settled.

2. Basis of presentation (continued)

The accounting policy described in note 3(a) is different from PSAS with respect to the timing of revenue recognition for government transfers. The impact on the financial statements of Legal Aid BC as of and for the year ended March 31, 2025, is significant as aggregate contributions of \$23,111,833 (2024 - \$13,807,324) have been deferred.

3. Significant accounting policies

(a) Revenue recognition

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

Government transfers received to develop or acquire a depreciable tangible capital asset are deferred and recognized as revenue at the same rate as the amortization and any impairment of the tangible capital asset. Other government transfers are recognized as revenue in the period they are authorized, when any eligibility criteria are met, and when any stipulation or restriction the transfer is subject to is met.

Restricted contributions received or receivable are deferred and amortized into revenue as the related expenses are incurred.

(b) Expenses

Expenses are reported on an accrual basis. The cost of services incurred during the year is expensed.

(c) Tariff expenses

Tariff expenses include amounts billed by lawyers and an estimate of services performed by lawyers, but not yet billed to Legal Aid BC.

(d) Employee future benefits

Legal Aid BC employees belong to the Municipal Pension Plan ("MPP"), a multi-employer, jointly-trusted pension plan following defined-contribution pension plan accounting. Legal Aid BC expenses the employer contributions as incurred.

The cost of non-vested sick leave benefits is actuarially determined using the projected benefit method and management's best estimate of salary escalation, future utilization of the benefits, long-term inflation rates, and discount rates.

(e) Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts directly related to the acquisition, design, construction, development, improvement, or betterment of the asset.

The estimated useful lives of assets are reassessed on an annual basis. Tangible capital assets are amortized on a straight-line basis over the estimated useful life of the asset as follows:

3. Significant accounting policies (continued)

Assets	Per year
Furniture	10 – 20%
Equipment	20%
Computer equipment	25 – 33%
Computer software	20 – 33%
Client Information System	20%
Leasehold improvements	Lower of lease term and useful life

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

(f) Lease inducements

Lease inducements are recognized on a straight-line basis over the lease term as a reduction in premises expense.

(g) Prepaid expenses

Prepaid expenses include computer software licenses and deposits. These items are charged to expense over the periods expected to benefit from them.

(h) Financial instruments

Legal Aid BC's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities. Accounts receivable, accounts payable and accrued liabilities are initially recorded at fair value and subsequently measured at cost. Investments, which may comprise guaranteed investment certificates, provincial bonds, corporate bonds, and structured bank notes, are initially recorded at fair value and subsequently measured at amortized cost. Any premium or discount related to a financial instrument measured at amortized cost is amortized over the expected life of the instrument using the effective interest method.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

The fair values of Legal Aid BC's cash, accounts receivable, accounts payable, and accrued liabilities generally approximate their carrying amounts due to their short term to maturity.

3. Significant accounting policies (continued)

(i) Measurement uncertainty

Preparing financial statements 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 revenue and expenses during the reporting period. Areas where estimates are significant to the financial statements include the tariff liabilities and expenses (note 18). Other areas where estimates are made include allowances for doubtful accounts receivable, estimated useful lives of tangible capital assets and the resulting amortization, non-vested sick leave benefits, and contingent liabilities.

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

4. Investments

As of March 31, 2025, Legal Aid BC held \$nil investments (2024 — \$nil).

5. Accounts payable and accrued liabilities

(a) General

	2025	2024
Trade payables	\$ 1,471,239	\$ 579,817
Payroll payables	2,007,272	1,316,795
Total	\$ 3,478,511	\$ 1,896,612

(b) Tariff

	2025	2024
Submittals approved, not paid	\$ 1,395,531	\$ 498,311
Submittals not approved	2,620,860	2,736,460
Accrual (note 18)	16,065,946	15,812,469
Total	\$ 20,082,337	\$ 19,047,240

Legal Aid BC uses an actuarial model to estimate legal services performed but not billed to Legal Aid BC. Management estimated this liability to be approximately \$16,065,946 (2024 - \$15,812,469). This estimate, included in the above table, incorporates average case costs and service billings for similar cases, based on historical experience over two years. Actual costs could differ from this estimate (notes 3(i) and 18).

5. Accounts payable and accrued liabilities (continued)

Legal Aid BC does not record a liability and related accounts receivable for certain legal services performed but not yet billed, as the amount cannot be estimated reliably. For these legal cases, the related costs are fully reimbursed to Legal Aid BC based on the terms of agreements with either the Province of British Columbia or the Government of Canada.

6. Employee future benefits

(a) Pension plan

Legal Aid BC and its employees contribute to the Municipal Pension Plan (“MPP”) (jointly trustee pension plan), a multi-employer defined benefit pension plan in accordance with the *Pension (Municipal) Act*.

An actuarial valuation is performed every three years to assess the MPP's financial position and funding adequacy.

The most recent valuation, conducted as of December 31, 2021, showed that the MPP carried a surplus of \$2.74 billion. The next valuation for the MPP will be as of December 31, 2024, with results available in 2025.

Legal Aid BC paid \$1,583,755 (2024 — \$1,348,056) for employer contributions to the MPP during the year ended March 31, 2025.

(b) Non-vested sick leave

Employees are credited with days per year, ranging from six to ten days, for use as paid absences in the year due to illness or injury. Employees can accumulate unused sick day credits each year, up to the allowable maximum provided in their respective employment agreements.

Accumulated credits may be used in future years if the employee's illness or injury exceeds the current year's allocation of credits. The use of accumulated sick days for sick leave compensation ceases on termination of employment, and the employee's unused sick bank is not paid out at retirement. The benefit-cost and liabilities related to the plan are included in the financial statements.

7. Long-term liabilities

Lease inducements

Lease inducements were provided under an operating lease by the property owner to finance tenant improvements.

	2025	2024
Leasehold inducements	\$ 360,373	\$ 486,383
Less: current portion	(124,260)	(126,010)
Long-term portion	\$ 236,113	\$ 360,373

8. Accumulated surplus

The accumulated surplus is restricted by the *Legal Services Society Act* and approval by the Board of Directors.

9. Restricted contributions

2025

	Opening deferred contribution	Approved budget	Additional contributions	Recognized in operations	Closing deferred contribution
Government of British Columbia — Category B	\$ —	\$ 3,292,000	\$ 1,764,254	\$ 5,056,254	\$ —

2024

	Opening deferred contribution	Approved budget	Additional contributions	Recognized in operations	Closing deferred contribution
Government of British Columbia — Category B	\$ —	\$ 3,292,000	\$ 823,824	\$ 4,115,824	\$ —

Legal Aid BC's Memorandum of Understanding (MOU) with the Ministry of the Attorney General provides restricted funding for exceptional matters commencing with the 2003 fiscal year. The MOU was renewed effective April 1, 2020, and clarifies criminal case classification and funding of these cases.

There are now three categories:

- **Category A:** Within the approved budget, within which a case will be accounted for, where the total of the fees and disbursements is less than or equal to \$75,000.
- **Category B:** Within the approved budget within which a case will be accounted for, where the total of the fees and disbursements exceeds \$75,000 and is less than or equal to \$175,000, or where it is a court-appointed counsel case or a charter-required counsel case.

9. Restricted contributions (continued)

A restricted contribution funds these cases, and any surplus is transferred to deferred contributions. In the case of an annual shortfall in Criminal Category B cases, Legal Aid BC must first apply any eligible base criminal tariff surplus to the shortfall and then to deferred contributions.

- **Category C:** Within the approved budget within which a case will be accounted for, where the total fees and disbursements exceed \$175,000, or where the case is one where the rate payable to counsel exceeds Legal Aid BC's enhanced fee rate. These cases are funded through a special funding agreement with the Ministry of Attorney General.

In addition to the contributions described above, in 2025, Legal Aid BC recognized and deferred contributions of \$9,304,509 (2024 - \$8,731,216) related to projects for which the associated expenditure has not yet occurred.

10. Expenses by object

The following is a summary of expenses by object:

	2025 Budget	2025 Actual	2024 Actual
Lawyer fees	\$ 85,767,604	\$ 88,435,770	\$ 76,371,178
Duty counsel fees	18,283,956	17,265,806	17,163,792
Disbursements	9,031,747	10,341,502	8,890,395
Total tariff costs	113,083,307	116,043,078	102,425,365
Salaries and benefits	28,626,004	27,384,544	22,890,267
Grants and contracted services	7,175,821	9,751,239	6,618,225
Computers	3,398,971	3,196,941	3,113,206
Premises	1,958,069	1,601,007	1,787,867
Local agents	3,050,162	3,247,272	2,581,900
Amortization	1,627,485	1,118,205	1,166,077
Office	676,203	886,046	678,011
Miscellaneous	154,250	181,187	98,227
Board expenses	365,135	339,451	233,251
Travel	611,535	562,561	519,223
Total	\$ 160,726,943	\$ 164,311,531	\$ 142,111,619

11. Expense Details

(a) Justice Initiatives expense

The Justice Initiative expense includes the following expenditures in support of legal aid:

	2025	2024
Family Early Resolution	\$ 545,340	\$ -
Family Law Centres	3,436,602	-
Family Law Line	408,235	422,407
Parents Legal Centres	6,050,057	6,213,516
Total	\$ 10,440,234	\$ 6,635,923

(b) Administration expense

The administration expense includes the following expenditures in support of legal aid:

	2025	2024
Executive Office	\$ 2,481,798	\$ 2,558,249
Finance and Office Services	3,022,353	3,229,401
Strategic Policy, Planning and Human Resources	2,138,868	2,627,001
IT Operation Services	3,017,908	2,332,456
Truth and Reconciliation (previously Indigenous Services)	1,000,329	915,862
Office Lease (Previously allocated to all departments)	2,085,020	-
Total	\$ 13,746,275	\$ 11,662,969

12. Budgeted figures

The operating budgeted figures, presented on a basis consistent with that used for actual results, were approved by the Board of Directors on March 28, 2024, submitted to the Ministry of Attorney General on April 7, 2024, and were approved on May 2, 2024.

13. Contractual obligations

Legal Aid BC has the following contractual obligations.

	Premises leases	Operating costs	Total
2026	\$ 2,039,773	\$ 9,732,743	\$ 11,772,516
2027	1,957,293	3,215,784	5,173,077
2028	1,509,383	1,401,016	2,910,399
2029	1,068,145	1,444,632	2,512,777
Thereafter	-	-	-
Total	\$ 6,574,594	\$ 15,794,175	\$ 22,368,769

Operating costs are service delivery contracts that are renewed over several years.

At year-end, management estimates the liability for the future costs of legal services to be performed beyond the fiscal year, for which Legal Aid BC is currently committed, to be approximately \$55.1 million (2024 — \$50.3 million). This estimate uses the same methodology described in note 5 for tariff payables.

14. Related parties

Legal Aid BC is related to the Province of British Columbia and its ministries, agencies, and Crown corporations. In this relationship, the province provided funding in the amount of \$147,233,982 (2024 — \$124,320,784), and Legal Aid BC is responsible for providing legal aid to individuals throughout British Columbia. At year-end, the province owed Legal Aid BC \$5,794,783 (2024 — \$5,627,957).

Certain members of the Board of Directors provide tariff services to the Legal Aid BC. These services are provided in the regular course of business under the same terms and conditions as other lawyers. The total amount paid for their services during the year was \$349,058 (2024 — \$258,278). All payments to Board members are reviewed by the finance committee on a quarterly basis.

15. Economic dependence

In 2025, Legal Aid BC received 90% (2024 — 87%) of its total revenue from the Province of British Columbia.

16. Contingent liabilities

The nature of Legal Aid BC's activities is such that there is usually pending or prospective litigation against Legal Aid BC at any time. With respect to claims on March 31, 2025, management believes Legal Aid BC has valid defences and appropriate insurance coverage in place. Accordingly, no provision has been made in these financial statements for any liability that may result. If any of these claims are successful, management believes they will not have a material effect on Legal Aid BC's financial position or results from operations.

17. Risk management

Credit risk

Credit risk is the risk of loss resulting from the failure of an individual or group to honour their financial obligations. Legal Aid BC accounts receivable are due primarily from government organizations and other organizations with limited credit risk. Legal Aid BC cash is held at Canadian chartered banks and financial institutions. In management's opinion, Legal Aid BC is not exposed to significant credit risk.

Legal Aid BC regularly assesses the collectability of its receivables. At year-end, no significant accounts receivable were past due or impaired. To the extent Legal Aid BC identifies an account where the collection is doubtful, an allowance will be recorded as appropriate.

Legal Aid BC's maximum exposure to credit risk is represented by aggregate financial assets of \$41,951,620 (2024 - \$32,253,673).

Liquidity risk

Liquidity risk is the risk that Legal Aid BC will not be able to meet its financial obligations as they fall due. Legal Aid BC's approach to managing liquidity risk is to ensure that it will have sufficient working capital and cash flow to fund operations and settle liabilities when due. Additionally, Legal Aid BC has a line of credit available with a maximum authorized limit of up to \$1.0 million with a Canadian chartered bank. The interest rate per annum is the bank's prime rate.

As of March 31, 2025, Legal Aid BC has \$nil drawn against this line (2024 — \$nil).

The maturity of Legal Aid BC's financial assets and liabilities as at year-end was as follows:

2025

	On demand	Up to 1 year	1 to 3 years	Total
Financial assets				
Cash	\$ 26,349,917	\$ -	\$ -	\$ 26,349,917
Accounts receivable	\$ -	\$ 15,601,703	\$ -	\$ 15,601,703
Total financial assets	\$ 26,349,917	\$ 15,601,703	\$ -	\$ 41,951,620
Liabilities				
Accounts payable and accrued liabilities	\$ -	\$ 7,494,903	\$ -	\$ 7,494,903
Tariff accrual	\$ -	\$ 16,065,946	\$ -	\$ 16,065,946
Other liabilities	\$ -	\$ 23,410,792	\$ 236,113	\$ 23,646,906
Total liabilities	\$ -	\$ 46,971,641	\$ 236,113	\$ 47,207,754

17. Risk management (continued)**Liquidity risk (continued)****2024**

	On demand	Up to 1 year	1 to 3 years	Total
Financial assets				
Cash	\$ 17,439,730	\$ -	\$ -	\$ 17,439,730
Accounts receivable	\$ -	\$ 14,813,943	\$ -	\$ 14,813,943
Total financial assets	\$ 17,439,730	\$ 14,813,943	\$ -	\$ 32,253,673
Liabilities				
Accounts payable and accrued liabilities	\$ -	\$ 5,131,383	\$ -	\$ 5,131,383
Tariff accrual	\$ -	\$ 15,812,469	\$ -	\$ 15,812,469
Other liabilities	\$ -	\$ 14,116,334	\$ 360,373	\$ 14,476,707
Total liabilities	\$ -	\$ 35,060,186	\$ 360,373	\$ 35,420,559

Market risk

Market risk comprises three types of risk: currency risk, interest rate risk, and other price risk.

(a) Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. Legal Aid BC is not exposed to significant currency risk.

(b) Interest rate risk

Interest rate risk is the risk that Legal Aid BC's cash flow will change due to future fluctuations in market interest rates. A change of 1% in market interest rates would impact interest revenue by approximately \$260,000.

(c) Other price risk

Another price risk is the risk that a financial instrument's fair value or future cash flow will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk). Legal Aid BC is not exposed to significant other price risk.

18. Measurement uncertainty

Program area		Amount reported	Measurement uncertainty	Range
Tariff accrual (<i>note 5b</i>)	Min	\$ 16,065,946	(1,606,595)	\$ 14,459,351
	Max	\$ 16,065,946	1,606,595	\$ 17,672,540
Tariff and transcript expenses (<i>note 10</i>)	Min	\$ 115,962,960	(1,606,595)	\$ 114,356,365
	Max	\$ 115,962,960	1,606,595	\$ 117,569,554

Variability in the tariff accrual can arise from the rate at which cases proceed and unanticipated changes in the average cost per case. In management's opinion, the tariff accrual and corresponding tariff expenses are subject to change within a range of plus or minus ten percent from the amounts recorded in these financial statements due to uncertainties regarding both timing and costs. The estimate of this level of variability is subject to many uncertainties, and the outcome of individual matters is not predictable with assurance.

19. Comparative Figures

Certain comparative figures within expenses on the statement of operations and accumulated surplus have been reclassified to conform with the method of presentation adopted in the current year.

Schedule 1 – Tangible Capital Assets

2025

Cost

(\$000)	Balance, beginning of the year	Additions ¹	Disposals	Balance, end the of year
Furniture	1,107			1,107
Equipment	688			688
Computer equipment	1,396			1,396
Computer software	6,143	3,039		9,182
Client Information System	5,811			5,811
Leasehold improvements	3,893	100		3,993
Total	19,038	3,139		22,177

¹Computer software additions represent work in progress and therefore are not amortized in the current fiscal year.

Accumulated amortization

(\$000)	Balance, beginning of the year	Additions	Disposals	Balance, end the of year
Furniture	(1,107)			(1,107)
Equipment	(688)			(688)
Computer equipment	(1,361)	(24)		(1,385)
Computer software	(3,597)	(670)		(4,267)
Client Information System	(5,811)			(5,811)
Leasehold improvements	(2,743)	(425)		(3,168)
Total	(15,307)	(1,119)		(16,426)

Net Book Value

(\$000)	2025	2024
Furniture	-	-
Equipment	-	-
Computer equipment	11	34
Computer software	4,915	2,546
Client Information System	-	-
Leasehold improvements	825	1,150
Total	5,751	3,730

Schedule 1 – Tangible Capital Assets (continued)**2024****Cost**

(\$000)	Balance, beginning of the year	Additions ¹	Disposals	Balance, end the of year
Furniture	1,107			1,107
Equipment	688			688
Computer equipment	1,396			1,396
Computer software	5,868	275		6,143
Client Information System	5,811			5,811
Leasehold improvements	3,893			3,893
Total	18,763	275		19,038

¹Computer software additions represent work in progress and therefore are not amortized in the current fiscal year.

Accumulated amortization

(\$000)	Balance, beginning of the year	Additions	Disposals	Balance, end the of year
Furniture	(1,107)			(1,107)
Equipment	(682)	(7)		(689)
Computer equipment	(1,338)	(23)		(1,361)
Computer software	(2,954)	(643)		(3,597)
Client Information System	(5,811)			(5,811)
Leasehold improvements	(2,250)	(493)		(2,743)
Total	(14,142)	(1,166)		(15,308)

Net Book Value

(\$000)	2024	2023
Furniture	-	-
Equipment	-	6
Computer equipment	34	58
Computer software	2,546	2,913
Client Information System	-	-
Leasehold improvements	1,150	1,643
Total	3,730	4,621

Legal Services Society
Reconciliation of schedule to financial statements
For the Year Ended March 31, 2025

Total Operating Expenses per Financial Statements (Note 10) **\$ 164,311,531**

Adjustments:

Total Tariff Costs	(116,043,078)	
Salaries and Benefits	(27,384,544)	
Amortization	(1,118,205)	
		(144,545,828)

Change in Capital	2,020,639	
Change in Prepaid	(68,608)	
Change in Long-term Liabilities	126,010	
Change in Year end Accruals	(649,921)	
		1,428,121

Adjusted Total Balance [A]		\$ 21,193,824
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Total Vendor Payments

Adjustments:

Vendor Payments Greater than \$25,000 per Schedule	25,243,676	
Vendor Payments less than \$25,000	2,311,670	
		27,555,346

GST Rebate Received	(351,680)	
Other Services excluded from above	2,209,507	
Benefits and Pension excluded from above	(8,219,349)	
		(6,361,522)

Adjusted Total Balance [B]		\$ 21,193,824
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Difference [A - B]		\$ -
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**Schedule of payments to suppliers of Goods and Services
For the Year Ended March 31, 2025**

Vendor	Amount \$
13296059 Canada Inc.	71,289.76
34F Design Inc.	159,467.63
Advanced Parking	26,817.76
Affinity Staffing Inc.	471,111.65
Aird & Berlis LLP	93,487.35
Akkerman Consulting Ltd.	28,310.62
Altis Recruitment & Technology Inc.	35,217.53
Aon Reed Stenhouse Inc.	139,118.00
Aon Solutions Canada Inc	27,028.84
Archway Community Services	25,668.72
BAASS Business Solutions Inc.	69,861.44
Bagnall, Brent Victor	30,605.75
BCGEU	215,055.13
Bell Canada	293,670.49
Berlin, Eaton & Associates Ltd	66,412.00
Boyden Vancouver	53,087.75
BPW Holdings Ltd.	35,997.99
Canon Business Solutions Canada Inc.	60,166.04
Cantalk (Canada) Inc.	163,038.11
Celayix Inc.	45,400.32
CML ITF 1338370 BC Ltd	107,415.36
Community Connections Society	32,679.00
Community Legal Assistance Society	3,409,499.96
Continuing Legal Education Society BC	118,862.71
Darktrace Holdings Limited	92,413.44
Dayforce Canada Ltd.	172,665.23
Deloitte LLP	63,525.00
E&D Properties Ltd	47,990.28
Employer Health Tax	393,560.30
Endeavour Solutions Inc.	663,593.00
Fasken Martineau DuMoulin LLP	46,739.94

**Schedule of payments to suppliers of Goods and Services
For the Year Ended March 31, 2025**

Vendor	Amount \$
FNJC First Nations Justice Council	58,333.00
Foundever Assistance Services Corp.	574,418.25
Harbour Air Reservation	25,200.05
Hardal Management Inc.	144,882.61
Hosted Advantage	189,877.51
I. T. Blueprint Solutions Consulting Inc	564,496.20
Iron Mountain Canada Corp.	154,873.49
Island Key Computer Ltd.	342,764.29
ITIQ Tech Recruiters Inc.	214,536.01
J.C. Wordassist Ltd.	643,304.85
Law Society Of B.C.	147,105.88
Majestic Management	115,095.75
Manulife Financial	2,496,964.22
Marsh & Associates Consulting	83,947.50
MicroStrategy Services Corporation	32,578.13
Minister Of Finance	41,769.24
Minister of Finance (Circuit Court)	52,712.34
Municipal Pension Plan	3,009,574.05
Namgis First Nation	39,999.96
Nelson Cares Society	35,133.00
Normandin Beaudry, Consulting Actuaries	25,495.69
NTT Data Canada, Inc.	1,773,223.69
Nucleus Networks Inc.	272,763.75
Olthuis van Ert	28,057.32
One Intranets Inc. (Tangowork)	40,588.56
Pacific Blue Cross	1,116,949.09
PEA (Professional Employees Association)	33,622.48
Pinnacle Hotel Harbourfront	119,148.11
Pinton Forrest & Madden Group Inc.	55,527.50
Reotech Construction Ltd.	598,810.66
Richmond Property Group Ltd	95,835.57

**Schedule of payments to suppliers of Goods and Services
For the Year Ended March 31, 2025**

Vendor	Amount \$
Rise Women's Legal Centre	94,380.00
Roper Greyell LLP	219,344.43
S.i. Systems	99,695.40
Sage Software Canada Ltd	60,901.46
Sentis Market Research Inc.	89,880.00
Shaw Cable Systems Ltd.	29,296.40
Shed Society of Bella Coola	30,999.96
Softchoice Canada Corp.	174,992.34
South Cariboo Elizabeth Fry Society	26,375.04
South Coast BC Transportation Authority	63,414.10
Spencer, Graham	30,744.00
Staples Canada ULC	42,764.08
Steininger, Joleen	26,155.00
Sterling Property Management	113,599.11
TEEMA Solutions Group Inc.	188,314.17
The Canada Life Assurance Company	686,438.87
The Canadian Bar Association	30,194.12
The Coast Coal Harbour Hotel	49,332.50
The Law Foundation of BC	30,938.25
Themis Solutions Inc. (Clio)	133,828.80
Thomson Reuters Canada	68,909.10
Trial Lawyers Association of BC	33,141.05
Verbatim Words West Ltd.	43,962.55
Veritext Litigation Solutions Canada Ltd	54,647.25
Victoria Marriott Inner Harbour	25,345.38
West Coast Prison Justice Society	2,218,659.48
WorkSafe BC-Workers' Compensation Board	29,605.42
Ziemen Networks Inc.	160,471.50
Vendor Over \$25,000	25,243,676
Vendor under \$25,000	2,311,670

Legal Services Society
Schedule of Remuneration and Expenses
For the Year Ended March 31, 2025

Name	Position	Remuneration \$	Expenses \$
Abbas, Farah	Staff Lawyer, Indigenous Services, Parents Legal Centres	77,020	8,426
Ahmadzai, Freshta	Policy Analyst	76,307	-
Akkerman, Gerald	Chief Information Officer	160,481	4,799
Allameh, Ali Reza	Vice President, Legal Operations	213,627	20,475
Ash, Sarah J	Manager, Human Resources & Org. Development	154,313	2,642
Azam, Salman	Vice President, Legal Operations & Chief Operating Officer	241,328	30,074
Bailey, Rhaea I	Vice President, Legal Strategy	196,456	14,658
Bandara, Konara MS	System Administrator 3	92,399	1,887
Beaulne, Marie	Executive Assistant, Legal Operations	87,465	3,142
Bennu, Robin	Staff Lawyer, Parents Legal Centres	125,531	19,422
Berger, Thomas M	Family Case Assessment Staff Lawyer	153,579	5,211
Bezawada, Tejasree	Business Intelligence Developer/Analyst(JC23)	91,867	-
Bharadwaj, Aditya	Team Lead, Information Technology Infrastructure and Security	117,502	8,122
Bissonauth, Ashvanee	Manager, Information Technology	162,200	5,146
Brennan (Lercher), Shannon	Manager, Communications	134,707	2,318
Chau, Sarah	Project Coordinator	80,158	-
Chiu, Ming Hsien	Application Analyst	91,277	127
Chung, Joyce	Paralegal	76,189	986
Cline, Michael	Supervisor, Lawyer Services Operations	86,234	-
Crane, Emma	Senior Policy Analyst	97,950	24
Dawes, M. Natasha	Senior Business Analyst • Information Technology	93,799	-
Deshpande, Harshada S	Staff Lawyer, Parents Legal Centres	126,340	7,437
Dhaliwal, Sukhdeep(Suzie)	PLC Advocate - Paralegal • Indigenous Services, PLC	76,882	4,589
Domino, Eileen R	Human Resources Advisor	88,239	1,237
Du Plessis/Popescu, Adina	Manager, Family Law Advice Services	147,864	8,184
Duhra, Kiranjeet	Staff Lawyer, Parents Legal Centres	159,978	10,578
Dulay, Jasmine K	Supervisor, Lawyer Services/Business Operations Analyst	76,027	71
Dybwad, Brian B	Manager, Indigenous Services	155,911	21,384
Faux, Aesha	Managing Lawyer, Parents Legal Centres	162,101	13,171
Findlay, Jennifer	Senior Human Resources Advisor	125,748	927
Gara, Sylvia	Senior Human Resources Advisor	132,773	1,887
Garrett, Deneen A	Provincial Supervisor, Legal Aid Applications	77,624	300
Gautreau, Chad F	Community Engagement Coordinator	75,976	3,103
Ha, Kirk	Coordinator, Intake Services	94,755	2,227
Henshaw, Shannon	Provincial Supervisor, Legal Aid Applications	76,122	475
Hilliard, Sara	Staff Lawyer, Parents Legal Centres	75,981	5,224
Holloway, Roderick	Managing Lawyer, Criminal, Immigration and Appeals	161,901	6,102
Holm, Jakob	Staff Lawyer, Parents Legal Centres	101,980	12,163
Hood, Melissa	Senior Human Resources Advisor	104,016	1,244
Jantunen (Peel), Alexandra	Manager, Public Legal Education & Information	121,189	2,910
Khan, Sarah	Manager, Lawyer Services	159,041	3,976
Kim, Lauren	Staff Lawyer, Audit & Investigation	140,633	7,311
Kim, David	General Accountant	81,053	81
Klassen, Braden	Senior Communications Specialist	77,456	-
Koehn, Nathan	Supervisor, B.A. & Quality Assurance	101,604	-
Koniukhov, Aleksei A	Senior Business Intelligence Analyst	97,220	-
Kristan, Susie K	Staff Lawyer, Parents Legal Centres	154,776	7,338
Lakshman, Simiran	Managing Lawyer, Large Criminal Cases	157,968	9,218
Lau, Kar Yan Karen	Coordinator, Executive Office	98,134	1,936

Legal Services Society
Schedule of Remuneration and Expenses
For the Year Ended March 31, 2025

Name	Position	Remuneration \$	Expenses \$
Lee, Hyechan "HC"	Senior Counsel	126,427	2,863
Liu, LinLin	Payroll & Benefits Administrator	75,792	409
Longstaff, Nikolas A	Manager, Intake & Referral Services	139,661	9,397
Macnab, Kendra	Staff Lawyer, Family Duty Counsel	93,581	5,335
Magder, Talia B	Managing Lawyer, Criminal Law Services	133,646	24,208
Makwana, Chandrang	Manager, Financial Operations	123,471	4,175
Manev, Ognyan	Manager, Financial Planning and Analysis	138,572	2,520
Matijasic, Branka	Manager, Operations Planning	166,874	2,088
McConchie, Matthew S	Managing Lawyer, Parents Legal Centres	162,101	13,981
McCormick, Cheryl	Indigenous Community Legal Worker - Advocate/Paralegal	75,486	2,705
McPherson, Matthew Todd	Managing Lawyer, Parents Legal Centres	162,101	6,194
Mihailovich, Sarah	Acting Manager, Strategic Planning & Policy	115,446	8,350
Mirzaian, Scarlet	Staff Lawyer, Parents Legal Centres	121,354	6,545
Morton, Zeneta L	Manager, Truth and Reconciliation	166,219	40,248
Munoz, Esli R	System Administrator II	76,477	-
Myers, Gayle H	Manager, Audit & Investigation	138,323	7,775
Narayan, Camille	Manager, Equity, Diversity and Inclusion	138,270	2,833
Newton, Mathew E	Application Analyst	84,093	-
Nutter, Lorna	General Accountant	89,239	2,321
O'Leary, Deborah M	Managing Lawyer, Indigenous Services, Parents Legal Centres	162,101	7,689
Olson, Megan M	Managing Lawyer, Parents Legal Centres	156,988	11,130
Olynyk, Jesse	Managing Lawyer, Parents Legal Centres	109,373	12,488
Orrego, Jeremy K	Managing Lawyer, Parents Legal Centres	128,468	14,489
Paidimukkala, Anuraag	System Administrator 3	93,498	1,887
Pallan, Chris	Indigenous Community Legal Worker Advocate / Paralegal	76,207	20,501
Payyala, Deepika	Application Analyst	81,450	-
Poirier, Sherry	Manager, Strategic Planning & Policy	160,148	2,425
Rajasekar, Vaitheeswaran	Supervisor, IT Operations	94,462	4,112
Rivard, Marylou	Executive Assistant, Legal Strategy	78,539	1,887
Sahota, Rupinder	Coordinator, Parents Legal Centres	111,647	2,605
Sakai, Sharon	Appeals Coordinator • Criminal, Immigration and Appeals	76,916	50
Scheirer, Bianca	Staff Lawyer, Parents Legal Centres	145,660	10,541
Schofield, Anne M	Supervisor, Intake Operations	82,044	165
Sharma, Anju	Supervisor, Lawyer Services/Business Operations Analyst	85,109	-
Sidhu, Ramandeep	Manager, Clinic Operations	161,429	11,969
Slipperjack, Farrell, R.	Non-Caseload Staff Lawyer, Appeals	77,665	6,744
Smith, Chenoa W	Junior Policy Analyst	77,339	-
Smith, Michael	Manager, Criminal, Immigration & Appeals	166,232	17,104
Sturgess, Lisa M	Criminal Case Assessment Staff Lawyer	155,470	4,970
Subramaniam, Kalaivani	Senior Developer	111,314	-
Tang, Alex F	System Administrator II	77,249	187
Tilley, Kevin	General Counsel & Corporate Secretary	184,609	6,226
VanderEnde, Danielle	Managing Lawyer, Parents Legal Centres	75,159	4,409
Veinot, Steven	Vice President, Corporate Services and Chief Financial Officer	219,624	12,455
Villanueva, Nikki Z	Finance and Budget Analyst	81,764	166
Wandell, Sarah E	Project Coordinator	80,139	100
Wang, Dennis	Senior Developer	105,178	-



Legal Services Society
Schedule of Remuneration and Expenses
For the Year Ended March 31, 2025

Name	Position	Remuneration \$	Expenses \$
Total Remuneration > \$75,000		11,362,596	556,779
Total Remuneration < \$75,000		9,864,100	
Other benefits		5,895,986	
Change in payroll accruals and other adjustments		261,862	
Total Salaries and Benefits as per Note 10 Financial		27,384,544	
Total Employee Vendor Payments			556,779

**Schedule of the Board of Directors Remuneration and Expense
For Period ending March 31, 2025**

Board Member Name	Positon	Remuneration¹ (\$)	Expenses² (\$)	Total Amount (\$)
Ahmed, Sarfaraz	Chair, Finance & Tech	10,125	3,135	13,260
Arbogast, Thomas	Member	6,075	-	6,075
Crabtree, Andrew	Member	5,017	-	5,017
Knights, Brenda L	Chair, Governance & HR	8,975	-	8,975
Porteous, Tracy	Member	6,600	3,697	10,297
Samnani, Salima	Member	5,542	126	5,668
Seckel, Allan	Chair, Board of Directors	16,175	-	16,175
Spitzer, Eloise	Member	1,563	1,309	2,872
Turko, Donna	Member	4,850	-	4,850
Total Board Remuneration and Expenses (\$)		64,922	8,267	73,189

¹ Remuneration includes payments for meeting fees and retainer fees

² Expenses mean travel related expenses



Legal Services Society
Statement of Grants
For the Year Ended March 31, 2025

During the fiscal year the
Legal Services Society made
no grants.



Legal Services Society
Schedule of Debts
For the Year Ended March 31, 2025

The Legal Services Society has no debt
as of March 31, 2025.



Legal Services Society
Schedule of Guarantee and Indemnity
Agreements For the Year Ended March 31, 2025

Guarantee Agreements

The Legal Services Society did not approve any guarantees during the fiscal year.

Indemnity Agreements

Department of Justice and Attorney General of Canada

Province of British Columbia

University of British Columbia



Legal Services Society
Schedule of Severance Agreements
For the Year Ended March 31, 2025

One severance agreement was made between the Legal Services Society and its employee. It is as follows:

Agreements	Number of Equivalent Months' Compensation¹
1 – Non-Unionized	9

¹ Compensation means salary and benefits. Benefits include the employer's share of health and welfare benefits, as well as superannuation premiums