



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

July 31, 2024

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, 2024, 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 guarantee and indemnity agreements; 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 read "S. Veinot", written over a light grey rectangular background.

Steven Veinot
Vice President, Corporate Services & Chief Financial Officer

Cc Sarf Ahmed, Chair, Finance & Technology Committee, Legal Aid BC
Wendy Jackson, 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 light blue rectangular background.

Steven Veinot
Vice President, Corporate Services & Chief Financial Officer
Date: July 31, 2024



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 "S. Ahmed", written over a horizontal line.

Sarf Ahmed
Chair, Finance and Technology Committee
Legal Services Society
September 11, 2024

Financial statements of

Legal Aid BC

March 31, 2024

Legal Aid BC

March 31, 2024

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Management's Report

Management's Responsibility for the Legal Aid BC Financial Statements

The financial statements of Legal Services 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, 2024 (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 contained in the financial statements. A summary of the significant accounting policies are 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 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, CPA, CMA, SCMP
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, 2024, 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, 2024 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.

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 logo for Deloitte LLP, featuring the word "Deloitte" in a cursive script followed by "LLP" in a bold, sans-serif font.

Chartered Professional Accountants
May 27, 2024
Vancouver, British Columbia

Statement of financial position

as at March 31, 2024

	2024	2023
Financial assets		
Cash (note 17)	\$ 17,439,730	\$ 11,161,348
Accounts receivable (note 17)		
Government of British Columbia (note 14)	5,627,957	5,173,946
Government of Canada	990,369	845,474
Other	8,195,617	7,519,830
Total financial assets	32,253,673	24,700,598
Liabilities		
Accounts payable and accrued liabilities (note 17)		
General (note 5a)	1,896,612	6,247,559
Tariff (note 5b)	19,047,240	16,492,930
Deferred contributors (note 9)	13,807,324	5,076,108
Employee future benefits (notes 6(b) and 17)	183,000	184,200
Long-term liabilities (notes 7 and 17)	486,383	615,693
Total liabilities	35,420,559	28,616,490
Net debt	(3,166,886)	(3,915,892)
Non-financial assets		
Tangible capital assets (Schedule 1)	3,730,141	4,621,144
Prepaid expenses	376,212	234,215
Total non-financial assets	4,106,353	4,855,359
Accumulated surplus (note 8)	\$ 939,467	\$ 939,467
Contractual obligations (note 13)		
Economic dependence (note 15)		
Contingent liabilities (note 16)		

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

Approval of the financial statements by:



Allan Seckel, KC
Chair of the Board of Directors



Sarf Ahmed, FCA
Chair of the Finance Committee

Statement of operations and accumulated surplus

for the year ended March 31, 2024

	Budget (note 12)	2024	2023
Revenue			
Government of British Columbia (notes 9 and 14)	\$ 121,284,000	\$ 122,378,788	\$ 111,966,575
Federal Government	9,055,000	13,360,480	6,834,895
Law Foundation	4,550,000	4,635,000	2,463,311
Department of Justice — Canada	—	24,963	31,398
Notary Foundation	356,731	—	—
Investment	480,000	928,880	550,554
Miscellaneous	115,000	783,508	655,006
Total revenue	135,840,731	142,111,619	122,501,738
Expenses (notes 10, 14)			
Criminal tariff	66,563,127	64,878,197	59,345,471
Family tariff	32,686,199	36,802,853	28,865,225
Child protection tariff	6,348,085	6,679,570	6,188,783
Immigration and refugee tariff	7,101,561	11,606,616	6,834,895
Federally Funded Initiatives	1,942,000	1,188,270	3,061,029
Parents Legal Centres	6,353,568	6,213,516	6,117,621
Publishing	1,898,685	1,089,123	1,779,170
Community engagement	1,220,080	1,990,505	789,727
Indigenous services	1,447,643	915,862	755,459
Administration (note 11)	10,279,783	10,747,107	8,764,359
Total expenses	135,840,731	142,111,619	122,501,738
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)	939,467	\$ 939,467	\$ 939,467

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, 2024

	Budget (note 12)	2024	2023
Surplus / (Deficit) for the year	\$ —	\$ —	\$ —
Acquisition of tangible capital assets	(9,185,000)	(275,074)	(1,155,263)
Amortization	1,029,000	1,166,077	1,065,029
	<u>(8,156,000)</u>	<u>891,003</u>	<u>(90,234)</u>
Acquisition of prepaid expenses	—	(509,107)	(322,776)
Use of prepaid expenses	—	367,109	287,007
	<u>—</u>	<u>(141,998)</u>	<u>(35,769)</u>
Decrease (increase) in net debt	(8,156,000)	749,005	(126,003)
Net debt at beginning of year	(3,915,892)	(3,915,892)	(3,789,888)
Net debt at end of year	\$ (12,071,892)	\$ (3,166,887)	\$ (3,915,892)

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

Statement of cash flows
for the year ended March 31, 2024

	2024	2023
Cash provided by (applied to) operating activities		
Deficit for the year	\$ —	\$ —
Items not involving cash:		
Amortization	1,166,077	1,065,029
Long term liabilities	(129,309)	(142,419)
<i>Changes in non-cash working capital:</i>		
Accounts receivable	(1,274,692)	(5,745,759)
Accounts payable, accrued liabilities and deferred contributions	6,934,577	4,890,661
Prepaid expenses	(141,997)	(35,769)
Employee future benefits	(1,200)	(7,000)
Total change from Operating activities	6,553,456	24,743
Cash applied to capital activities		
Purchase of tangible capital assets	(275,074)	(1,155,263)
Total change from Capital activities	(275,074)	(1,155,263)
Increase (decrease) in cash	6,278,382	(1,130,520)
Cash at beginning of year	11,161,348	12,291,868
Cash at end of year	\$ 17,439,730	11,161,348
Supplemental disclosure of non-cash transactions		
Deferred contributions not yet received	\$ 6,210,000	\$4,640,000

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, 2024**

1. Overview

Legal Services Society, which is referred to in these financial statements under its operating name of Legal Aid BC, was established under the Legal Services Society Act on October 1, 1979 (as revised on May 31, 2007). Legal Aid BC is governed by a Board of Directors, of which five are appointed by the Province of British Columbia (the province) and four are appointed by the Law Society. Legal Aid BC operates within the framework of a Memorandum of Understanding (MOU) with the province. The MOU outlines the roles, budget, and planning processes as well as prioritization for allocating funding. The purpose of Legal Aid BC is to:

- assist 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 not subject to income taxes.

Legal Aid BC's largest risk continues to be fluctuating demand and costs for services. Legal Aid BC cannot predict the demand for tariff services with a high degree of certainty, nor the pace at which cases move through the court system and are ultimately billed. The inability to control demand (socioeconomic and morphing court procedures) continues to be the most significant risk to Legal Aid BC meeting financial targets.

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 of the province. This section requires the accounting policies and practices of government organizations to conform to generally accepted accounting principles for senior governments in Canada, as modified by any alternative standard or guideline that is made by the Treasury Board.

In November 2011, a Treasury Board regulation was issued that requires tax-payer supported organizations to adopt the accounting policies for restricted contributions described in note 3(a). These accounting policies are significantly different from Canadian Public Sector Accounting Standards ("PSAS") which require that government transfers with stipulations are recognized as revenue in the period the transfer is authorized and 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, 2024 is significant as aggregate contributions of \$13,807,324 (2023 - \$5,076,108) 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 for the purpose of developing or acquiring 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 authorized, 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 to Legal Aid BC and an estimate of services performed by lawyers but not yet billed to Legal Aid BC.

(d) Employee future benefits

- i. Legal Aid BC employees belong to the Municipal Pension Plan, which is a multi-employer contributory pension plan. Legal Aid BC records its pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting).
- ii. 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.

3. Significant accounting policies (continued)

(e) Tangible capital assets

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

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

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 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 term of the lease 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 financial instruments consist of cash, accounts receivable, and accounts payable and accrued liabilities. Accounts receivable and 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.

3. Significant accounting policies (continued)

(h) Financial instruments (continued)

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

(i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and 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 at the time of the preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from those estimates.

4. Investments

As of March 31, 2024, Legal Aid BC held no investments (2023 — \$nil).

5. Accounts payable and accrued liabilities

(a) General

		2024	2023
Trade payables	\$	579,817	\$ 4,884,394
Payroll payables		1,316,795	1,363,166
Total	\$	1,896,612	\$ 6,247,559

(b) Tariff

		2024	2023
Submittals approved, not paid	\$	498,311	\$ 440,513
Submittals not approved		2,736,460	2,135,777
Accrual (note 18)		15,812,469	13,916,640
Total	\$	19,047,240	\$ 16,492,930

5. Accounts payable and accrued liabilities (continued)

Legal Aid BC uses an actuarial model to estimate legal services performed but not yet billed to Legal Aid BC. Management estimated this liability to be approximately \$15,812,469 (2023 — \$13,916,640). This estimate, included in the above table, incorporates average case costs and service billings for similar cases, based on historical experience over a two-year period. Actual costs could differ from this estimate (notes 3(i) and 18).

Legal Aid BC does not record a liability, and related accounts receivable, for certain legal services performed but not yet billed to Legal Aid BC 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 (jointly trustee pension plan). The Board of Trustees for this plan, representing plan members and employers, is responsible for administering the pension plan, including investing assets and administering benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As of December 31, 2021, the Municipal Pension Plan had approximately 227,493 active members and 118,048 retired members.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation, conducted as of December 31, 2021, showed the plan's basic account, which pays lifetime pensions, was 103.9 percent funded with actuarial assets of \$73.11 billion and actuarial liabilities of \$70.37 billion. There is a surplus of \$2.74 billion. In addition, the rate stabilization account, which was set up to help offset potential future contribution rate increases, has a balance of about \$2.5 billion.

Legal Aid BC paid \$1,348,056 (2023 — \$1,204,319) for employer contributions to the plan during the year ended March 31, 2024.

(b) Non-vested sick leave

Employees are credited days per year, ranging from six to ten days, for use as paid absences in the year due to illness or injury. Employees are allowed to 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 to the extent that 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 employee 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.

	2024	2023
Leasehold inducements	\$ 486,383	\$ 615,693
Less: current portion	(126,010)	(129,310)
Long-term portion	\$ 360,373	\$ 486,383

8. Accumulated surplus

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

9. Restricted contributions

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	\$ —

2023

	Opening deferred contribution	Approved budget	Additional contributions	Recognized in operations	Closing deferred contribution
Government of British Columbia — Category B	\$ —	\$ 3,292,000	\$ 394,052	\$ 3,686,052	\$ —

9. Restricted contributions (continued)

Legal Aid BC Memorandum of Understanding (MOU) with the Ministry of the Attorney General provides for restricted funding for exceptional matters commencing with the 2003 fiscal year. The MOU was renewed effective April 1, 2020, and provides clarification on 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. These cases are funded by a restricted contribution, and any surplus in these cases 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 of the fees and disbursements exceeds \$175,000, or where the case is one in which the rate payable to counsel exceeds Legal Aid BC enhanced fee rate. These cases are funded through a special funding agreement with the Ministry of the Attorney General.

In addition to the contributions described above, in 2024 Legal Aid BC recognized and deferred contributions of \$8,731,216 (2023 - \$5,076,108) related to projects for which the associated expenditures have not yet occurred.

10. Expenses by object

The following is a summary of expenses by object:

	2024 Budget	2024 Actual	2023 Actual
Lawyer fees	\$ 70,661,761	\$ 76,371,178	\$ 62,149,362
Duty counsel fees	17,475,696	17,163,792	14,057,575
Disbursements	6,459,424	8,890,395	6,540,545
Total tariff costs	94,596,881	102,425,365	82,747,482
Salaries and benefits	24,466,644	22,890,267	20,170,373
Grants and contracted services	6,620,602	6,618,225	9,866,939
Computers	3,107,718	3,113,206	2,333,321
Premises	2,007,200	1,787,867	3,002,581
Local agents	2,710,700	2,581,900	1,911,858
Amortization	1,029,000	1,166,077	1,065,067
Office	502,025	678,011	679,990
Miscellaneous	155,841	98,227	515,768
Board expenses	139,205	233,251	76,429
Travel	504,916	519,223	131,930
Total	\$ 135,840,731	\$ 142,111,619	\$ 122,501,738

11. Administration expense

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

	2024	2023
Executive Office	\$ 2,558,249	\$ 1,507,652
Finance and Office Services	3,229,401	2,938,877
Strategic Policy, Planning and Human Resources	2,627,001	2,207,998
IT Operation Services	2,332,456	2,109,832
Total	\$ 10,747,107	\$ 8,764,359

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, 2023, and submitted to the Ministry of the Attorney General on March 28, 2023, and were approved on April 24, 2023.

13. Contractual obligations

Legal Aid BC has the following contractual obligations.

	Premises leases	Operating costs	Total
2025	1,656,049	3,031,981	4,688,030
2026	1,361,302	—	1,361,302
2027	1,369,886	—	1,369,886
2028	1,424,194	—	1,424,194
2029	1,068,145	—	1,068,145
Thereafter	—	—	—
Total	\$ 6,879,576	\$ 3,031,981	\$ 9,911,557

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

At year-end, the liability for future costs of legal services to be performed beyond the fiscal year, for which Legal Aid BC is currently committed, is estimated by management to be approximately \$50.3 million (2023 — \$41.5 million). This estimate uses the same methodology as 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 \$124,320,784 (2023 — \$111,966,575), and Legal Aid BC is responsible for providing legal aid to individuals throughout British Columbia. At year-end, the province owed Legal Aid BC \$5,627,957 (2023 — \$5,173,946).

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 \$258,278 (2023 — \$206,522).

15. Economic dependence

In 2024, Legal Aid BC received 87% (2023 — 91%) of its total revenue from the Province of British Columbia.

16. Contingent liabilities

The nature of Legal Aid BC activities is such that there is usually pending or prospective litigation at any time against Legal Aid BC. With respect to claims on March 31, 2024, 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. In the event that 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 failure of an individual or group to honour their financial obligations. Legal Aid BC accounts receivable is due primarily from government organizations and other organizations with limited credit risk. Legal Aid BC cash is held at Canadian chartered banks and Canadian 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, there were no significant accounts receivable that were past due or impaired. To the extent Legal Aid BC identifies an account where collection is doubtful, an allowance will be recorded as appropriate.

Legal Aid BC maximum exposure to credit risk is represented by aggregate financial assets of \$32,253,673 (2023 - \$24,700,598).

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 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. At March 31, 2024, Legal Aid BC has \$nil drawn against this line (2023 — \$nil).

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

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

17. Risk management (continued)**Liquidity risk (continued)****2023**

	On demand	Up to 1 year	1 to 3 years	Total
Financial assets				
Cash	\$ 11,161,348	\$ —	\$ —	\$ 11,161,348
Accounts receivable	—	13,539,250		13,539,250
Total financial assets	\$ 11,161,348	\$ 13,539,250	\$ —	\$ 24,700,598
Liabilities				
Accounts payable and accrued liabilities	—	8,823,850	—	8,823,850
Tariff accrual	—	13,916,640	—	13,916,640
Other liabilities	—	5,389,618	486,382	5,876,000
Total liabilities	\$ —	\$ 28,130,108	\$ 486,382	\$ 28,616,490

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 cash flow will change due to future fluctuations in market interest rates. A change of 1% in market interest rates would have an impact of approximately \$170,000 on interest revenue.

(c) Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument 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	\$ 15,812,469	(1,581,247)	\$ 14,231,222
	Max	\$ 15,812,469	1,581,247	\$ 17,393,716
Tariff and transcript expenses (<i>note 10</i>)	Min	\$ 102,425,365	(1,581,247)	\$ 100,844,118
	Max	\$ 102,425,365	1,581,247	\$ 104,006,612

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.

During the year ended March 31, 2019, Legal Aid BC engaged an independent actuarial firm to review the tariff accrual model. The review concluded that, in the aggregate, the tariff model remains appropriate for determining the amount to be accrued.

Schedule 1 – Tangible Capital Assets

2024

Cost

(\$000)	Balance, beginning of year	2024 Additions ¹	2024 Disposals	Balance, end 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 year	2024 Additions	2024 Disposals	Balance, end 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

Schedule 1 – Tangible Capital Assets (continued)**2023****Cost**

(\$000)	Balance, beginning of year	2023 Additions	2023 Disposals	Balance, end of year
Furniture	\$ 1,107			1,107
Equipment	688			688
Computer equipment	1,396			1,396
Computer software	4,713	1,155		5,868
Client Information System	5,811			5,811
Leasehold improvements	3,893			3,893
Total	\$ 17,608	1,155		18,763

Accumulated amortization

(\$000)	Balance, beginning of year	2023 Additions	2023 Disposals	Balance, end of year
Furniture	\$ (1,106)	(1)		(1,107)
Equipment	(667)	(15)		(682)
Computer equipment	(1,260)	(78)		(1,338)
Computer software	(2,523)	(431)		(2,954)
Client Information System	(5,811)			(5,811)
Leasehold improvements	(1,709)	(541)		(2,250)
Total	\$ (13,077)	(1,066)		(14,142)

Net Book Value

(\$000)	2023	2022
Furniture	\$ -	\$ 1
Equipment	6	21
Computer equipment	58	136
Computer software	2,913	2,190
Client Information System	-	-
Leasehold improvements	1,643	2,183
Total	4,621	4,531



Legal Services Society
Reconciliation of schedule to financial statements
For the Year Ended March 31, 2024

Total Operating Expenses per Financial Statements (Note 10) **\$ 142,111,619**

Adjustments:

Total Tariff Costs	(102,425,365)	
Salaries and Benefits	(22,890,267)	
Amortization	(1,166,077)	
		(126,481,709)

Change in Capital	275,074	
Change in Prepaid	(141,997)	
Change in Long-term Liabilities	129,309	
Change in Year end Accruals	4,203,065	
		4,465,451

Adjusted Total Balance [A] **\$ 20,095,361**

Total Vendor Payments

Adjustments:

Vendor Payments Greater than \$25,000 per Schedule	22,407,332	
Vendor Payments less than \$25,000	1,885,508	
		24,292,840

GST Rebate Received	(258,457)	
Other Services excluded from above	2,493,204	
Benefits and Pension excluded from above	(6,432,226)	
		(4,197,479)

Adjusted Total Balance [B] **\$ 20,095,361**

Difference [A - B] **\$ 0**

**Schedule of payments to suppliers of Goods and Services
For the Year Ended March 31, 2024**

Vendor	Amount \$
17 MATH Consulting Inc.	98,700.00
Advanced Parking	26,690.04
Aird & Berlis LLP	151,371.79
Akkerman Consulting Ltd.	199,111.51
Altis Recruitment & Technology Inc.	130,350.64
Aon Reed Stenhouse Inc.	128,695.00
Archway Community Services	25,668.72
Bagnall, Brent Victor	58,350.19
BCGEU (BC General Employees Union)	196,911.32
Bell Canada	276,629.65
Bennett Jones LLP	76,641.78
Berlin, Eaton & Associates Ltd	119,516.49
BPW Holdings Ltd.	34,406.72
Camman, Carolyn	28,613.84
Canon Business Solutions Canada Inc.	29,139.73
Cantalk (Canada) Inc.	194,876.80
Carbon60 Operating Co. Ltd.	25,806.25
Cascadia Strategy Consulting Partners	300,300.01
CDW Canada Corp.	30,651.27
Celayix Inc.	37,833.60
CML ITF 1338370 BC Ltd	109,658.93
Colab Advantage Ltd.	52,500.00
Community Connections Society	32,679.00
Community Legal Assistance Society	3,827,355.47
Continuing Legal Education Society BC	129,672.63
Darktrace Holdings Limited	92,413.44
Dayforce Canada Ltd.	97,524.34
Deloitte LLP	70,350.00
E&D Properties Ltd	41,617.82
Employer Health Tax	356,560.68
Endeavour Solutions Inc.	690,364.34
Fasken Martineau DuMoulin LLP	92,088.40
Focus Further Solutions Inc	42,630.00
Foundever Assistance Services Corp.	494,550.00
Hardal Management Inc.	126,214.95
Hosted Advantage	130,371.88
I. T. Blueprint Solutions Consulting Inc	290,292.30
IBM Canada Ltd.	269,167.29
Iron Mountain Canada Corp.	120,040.79
Island Key Computer Ltd.	76,918.13
J.C. Wordassist Ltd.	348,953.91
Kassab, Jawad	42,736.23
Law Society Of B.C.	139,553.32
Macauley & Associates Consulting Inc.	82,309.50
Majestic Management	110,545.04
Manulife Financial	2,459,392.16

Schedule of payments to suppliers of Goods and Services
For the Year Ended March 31, 2024

Vendor	Amount \$
Marsh & Associates Consulting	132,326.25
MicroStrategy Services Corporation	27,574.36
Minister Of Finance	59,806.24
Minister of Finance (Circuit Court)	47,813.30
Minister of Finance (King's Printer)	32,757.15
Mosaic	27,735.92
Municipal Pension Plan	2,620,244.04
Murray D. Segal Professional Corporation	76,780.38
Namgis First Nation	39,999.96
Nelson Cares Society	35,133.00
Nicola Valley Community Justice Services	41,137.60
Nucleus Networks Inc.	173,094.09
Olthuis van Ert	127,754.29
OXD Consulting Ltd.	108,740.63
Pacific Blue Cross	1,058,207.49
PEA (Professional Employees Association)	27,534.38
Pivot HR Services Inc	26,250.00
Receiver General for Canada	86,367.25
Richmond Property Group Ltd	84,140.39
Roper Greyell LLP	447,120.26
Sage Software Canada Ltd	52,473.04
Sandterra Solutions Inc.	71,526.00
Softchoice LP	209,654.54
South Cariboo Elizabeth Fry Society	26,375.04
South Coast BC Transportation Authority	41,709.24
Spencer, Graham	45,095.40
Staples Professional Inc.	26,754.09
Sterling Property Management	104,860.21
Swartz Law Corporation	35,384.16
Symons & Black Design & Development Ltd.	58,962.76
The Answer Company Consulting Ltd.	72,318.73
The Canada Life Assurance Company	607,195.87
Themis Solutions Inc. (Clio)	77,421.48
Thomson Reuters Canada	110,066.29
Trigo's Enterprises Limited	42,173.88
University of Victoria	141,300.00
Upper Skeena Counselling&Legal AssistSoc	29,051.80
Verbatim Words West Ltd.	62,031.97
Watson Advisors Inc	233,455.19
West Coast Prison Justice Society	2,326,967.64
Western Compensation&Benefits Consultant	71,583.91
WorkSafe BC-Workers' Compensation Board	28,297.76
Ziemen Networks Inc.	155,430.41
Vendor over \$25,000	22,407,332
Vendor under \$25,000	1,885,508

Legal Services Society
Schedule of employee Remuneration and Expenses
For the Year Ended March 31, 2024

Name	Position	Remuneration \$	Expenses \$
Allameh, Ali-Reza	General Counsel & Corporate Secretary	189,444	14,325
Ameer, Raina	Senior Policy Analyst	124,606	-
Ash, Sarah J	Manager, Human Resources & Org. Development	148,497	8,302
Azam, Salman	Chief Operating Officer	236,518	31,981
Bailey, Rhaea I	Vice President, Legal Strategy	116,041	6,977
Beaulne, Marie	Executive Assistant, COO	75,253	1,887
Berger, Thomas M	Family Case Assessment Staff Lawyer	145,044	5,451
Bezawada, Tejasree	Business Intelligence Analyst/Developer	85,835	51
Bharadwaj, Aditya	Team Lead, Infrastructure and Security, IT	102,052	9,910
Bissonauth, Ashvane	Manager, Information Technology	157,879	2,919
Brennan (Lercher), Shannon	Manager, Communications	91,352	1,894
Bryant, Michael	Chief Executive Officer	281,445	43,577
Chau, Sarah	Project Analyst/Content Developer	75,958	49
Chiu, Ming Hsien	Application Analyst, Information Technology	82,433	1,028
Dawes, M. Natasha	Senior Business Analyst	87,034	49
Deshpande, Harshada S	Staff Lawyer	110,813	7,348
Du Plessis/Popescu, Adina	Manager, Family Law Advice Services	75,812	169
Dybwad, Brian B	Manager, Indigenous Services	146,214	25,374
Faux, Aesha	Managing Lawyer	153,338	11,222
Findlay, Jennifer	Senior HR Advisor	112,778	1,256
Gara, Sylvia	Senior Human Resources Advisor	118,598	3,509
Harry, Katrina M	Manager, Indigenous Services	81,036	13,790
Holloway, Roderick	Managing Lawyer, Appeals	153,092	7,142
Hood, Melissa	Human Resources Advisor	94,284	1,677
Jantunen (Peel), Alexandra	Manager, Community and Publishing Services	115,167	3,915
Kennelly, Floriana	Staff Lawyer, Family Duty Counsel	100,766	5,000
Khan, Sarah	Coordinator, Intake Services	136,108	4,826
Kim, Lauren	Staff Lawyer, Audit & Investigation	129,157	5,355
Koehn, Nathan	Supervisor, Business Analysis and Quality Assurance	94,703	49
Koniukhov, Aleksei A	Senior Business Intelligence Analyst	91,262	49
Kristan, Susie K	Staff Lawyer	146,542	7,777
Lakshman, Simiran	Managing Lawyer-Large Criminal Cases	148,939	9,752
Lau, Kar Yan Karen	Coordinator, Executive Office	87,662	2,886
Lee, Y. Candice	Manager, Digital Services	85,725	1,323
Longstaff, Nikolas A	Senior Human Resources Advisor	115,765	953
Magder, Talia B	Managing Lawyer, Criminal Law Services	122,498	25,637
Manev, Ognyan	Manager Finance	134,001	7,007
Matijasic, Branka	Manager, Intake and Referral Services	161,976	3,290
McBride, Margret L	Supervisor, Planning	82,847	-
McConchie, Matthew S	Staff Lawyer	148,199	16,211
McPherson, Matthew Todd	Managing Lawyer	153,338	7,133
Mirzaian, Scarlet	Staff Lawyer	106,707	5,066
Morton, Zeneta L	Managing Lawyer	135,671	24,103
Myers, Gayle H	Manager Audit & Investigation	134,235	6,958
Narayan, Camille	Manager, Equity, Diversity and Inclusion	81,732	3,289
Newton, Mathew E	Application Analyst	77,408	248
Nutter, Lorna	General Accountant	79,664	1,662
O'Leary, Deborah M	Managing Lawyer	153,092	9,214
Olson, Megan M	Managing Lawyer	150,432	13,517
Olynyk, Jesse	Managing Lawyer, PLC Kamloops, Indigenous Services - PLCs	98,709	8,626
Orrego, Jeremy K	Staff Lawyer	119,872	12,768



Legal Services Society
Schedule of employee Remuneration and Expenses
For the Year Ended March 31, 2024

Name	Position	Remuneration \$	Expenses \$
Payyala, Deepika	Application Analyst, Information Technology	75,706	49
Poirier, Sherry	Manager, Lawyer Services	158,390	1,887
Prosser, Nathaniel	Project Analyst/Content Developer	80,154	2,153
Schofield, Anne M	Supervisor, Intake Operations	75,929	203
Sharma, Anju	Supervisor, Lawyer Services/Business Operations Analyst	95,633	-
Sidhu, Ramandeep	Manager, Parents Legal Centres	135,461	13,413
Smith, Michael	Manager, Criminal, Immigration & Appeals	162,626	11,685
Speed, Jeffrey J	Managing Lawyer	129,450	7,867
Spracklin, Kathryn A	Manager, Strategic Planning & Policy	171,194	3,594
Sturgess, Lisa M	Criminal Case Assessment Lawyer	120,458	4,473
Subramaniam, Kalaivani	Senior Developer	105,820	786
Tilley, Kevin	Senior Counsel & Assistant Corporate Secretary	138,155	5,886
Van Drielen, Amber K	Manager, Family Law Advice Services	127,077	7,783
VanderEnde, Danielle	Managing Lawyer, PLC, Surrey	109,685	8,760
Veinot, Steven	Vice President, Corporate Services & Chief Financial Officer	196,648	5,373
Villanueva, Nikki Z	Finance and Budget Analyst	75,619	41
Wang, Dennis	Senior Developer, Information Technology	89,085	41
Total Remuneration > \$75,000		8,284,622	460,494
Total Remuneration < \$75,000		9,730,205	
Other benefits		4,631,325	
Change in payroll accruals and other adjustments		244,114	
Total Salaries and Benefits as per Note 10 Financial		22,890,267	
Total Employee Vendor Payments			460,494

Schedule of the Board of Directors Remuneration and Expense
For Period ending March 31, 2024

Board Member Name	Positon	Remuneration¹ (\$)	Expenses² (\$)	Total Amount (\$)
Christiansen, Karen	Member, Board	4,959	3,077	8,036
Daisley, Brad	Member, Board	2,838	1,085	3,923
Knights, Brenda	Member, Board	6,225	616	6,841
Porteous, Tracy	Member, Board	6,350	2,786	9,136
Riddell, Philip	Member, Board	2,400	118	2,518
Ruebsaat, Gisela	Member, Board	6,300	1,949	8,249
Scott, Lisa	Member, Board	5,131	342	5,473
Seckel, Allan	Chair, Board	12,925	11	12,936
Ahmed, Sarf	Chair, Finance Committee	3,575	505	4,080
Spitzer, Eloise	Member, Board	1,057	307	1,364
Arbogast, Thomas	Member, Board	1,057	-	1,057
Turko, Donna	Member, Board	5,250	-	5,250
Total Board Remuneration and Expenses (\$)		58,067	10,796	68,864

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, 2024**

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



Legal Services Society
Statement of Debts
For the Year Ended March 31, 2024

The Legal Services Society has no debt
as of March 31, 2024.



Legal Services Society
Schedule of Guarantee and Indemnity Agreements
For the Year Ended March 31, 2024

Guarantee Agreements

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

Indemnity Agreements

Province of British Columbia

University of Victoria



Legal Services Society
Schedule of Severance Agreements
For the Year Ended March 31, 2024

Nine severance agreements were made between the Legal Services Society and its employees. These are as follows:

Agreements	Range of Equivalent Months' Compensation¹
7 - Unionized	1 - 12
2 – Non-Unionized	2 – 18

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