



Legal Aid Manitoba  
L'Aide Juridique du Manitoba

# 2019/20 ANNUAL REPORT

*DELIVERING ACCESS TO JUSTICE  
FOR LOW-INCOME MANITOBBANS*





## Management Council

Allan Fineblit, Q.C., *Chair* (effective December 17, 2019)  
Roberta Campbell, Q.C. (effective December 17, 2019)  
Renwick DaCosta (effective December 17, 2019)  
Brenda Gunn  
Daljit Kainth (effective December 17, 2019)  
Aileen Madden (ended December 16, 2019)  
James McLandress, Q.C. (ended December 16, 2019)  
Kim Milne (ended December 16, 2019)

Mark O'Neill (ended December 16, 2019)  
Herbert Peters (ended December 16, 2019)  
Dean Scaletta (effective December 17, 2019)  
Lisa Settee  
Diane Stevenson (ended December 16, 2019)  
Timothy Valgardson (ended December 16, 2019)  
Helga Van Iderstine (effective December 17, 2019)

## Management Council Committees

### Advisory

Irene Hamilton, *Chair*  
John Ramsay, *Vice-Chair*  
Maria Campos  
Serena Puranen  
Stacy Nagle  
Therese Koturbash  
Gerri Wiebe  
Gary Robinson  
Wendy Martin-White

### Appeals Panel

Roberta Campbell, Q.C.  
Renwick DaCosta  
Brenda Gunn  
Daljit Kainth  
Dean Scaletta  
Helga Van Iderstine  
Lisa Settee  
Allan Fineblit, Q.C., *ex-officio*

### Public Interest Law Centre Advisory

Jessica Saunders, *Chair*  
Dr. Annette Trimbee, *Vice-Chair*  
Harvey Sector  
Charles Loewen  
Louise Simbandumwe  
Darcia Senft  
Richard J. Scott  
Carli Owens  
Richard Cloutier

### Finance/Audit

Dean Scaletta, *Chair*  
Renwick DaCosta  
Daljit Kainth  
Allan Fineblit, Q.C. *ex-officio*

## Executive Management Committee

Sam Raposo  
*Executive Director and CEO*

Robin Dwarka  
*Director of Finance and Labour Management*

Bruce Gammon  
*Legal Director,*  
*Acting Deputy Executive Director*

Peter Kingsley, Q.C.  
*Senior Area Director*

## Area Directors

Cathy D. Sherman

## ***Letter To The Minister***



**Legal Aid Manitoba**  
**L'Aide Juridique du Manitoba**

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**FORTY-EIGHTH ANNUAL REPORT**  
**LEGAL AID MANITOBA**  
**Fiscal Year Ending March 31, 2020**

The Honourable Cliff Cullen  
Minister of Justice  
Attorney General  
Room 104 – Legislative Building  
Winnipeg MB R3C 0V8

Dear Sir:

Pursuant to Section 28 of *The Legal Aid Manitoba Act*, I am pleased to submit the Forty-Eighth Annual Report for the year ending March 31, 2020.

Detailed statistical information relating to clients, cases and costs is included. The report of the Auditor General and financial statements are attached. Also included is the Audited Statement of Compensation Paid to Council Members and Employees, and the Statement of Private Bar Fees and Disbursements in excess of \$75,000 in accordance with Section 2 and 4 of *The Public Sector Compensation Act*.

Respectfully submitted,

**ALLAN FINEBLIT, Q.C.**

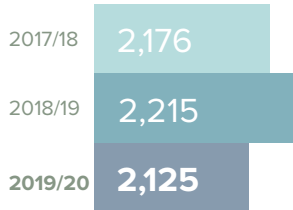
Chair  
Legal Aid Manitoba Management Council



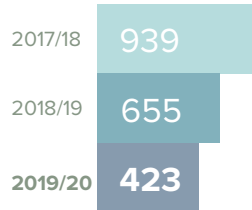
## At-a-Glance

### Legal Matters Issued (Opened Cases)

#### CHILD PROTECTION



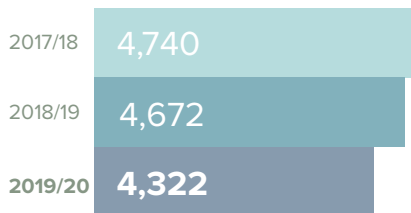
#### IMMIGRATION & REFUGEE



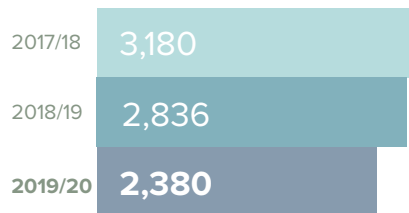
#### TELEPHONE ADVICE (BRYDGES)



#### FAMILY



#### CRIMINAL (YOUTH)



#### FULL REPRESENTATION OF CLIENTS (CERTIFICATES)



#### CRIMINAL (ADULT)

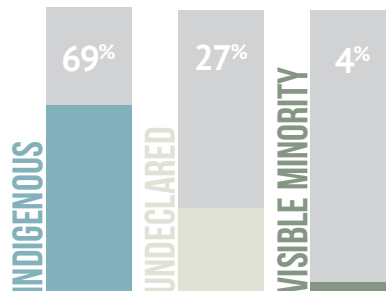


#### PARTIAL REPRESENTATION OF CLIENTS (DUTY COUNSEL)



AGE RANGE FOR LARGEST  
NUMBER OF CLIENTS

26-35



PEOPLE SELF-IDENTIFYING AS BEING OF  
INDIGENOUS ANCESTRY MAKE UP THE BIGGEST  
PROPORTION OF LAM'S CLIENTS



PEOPLE WITH GROSS FAMILY INCOMES BELOW  
\$10,000 MAKE UP THE BIGGEST PERCENTAGE  
OF LAM CLIENTS

#### POVERTY LAW



#### UNIVERSITY LAW CENTRE



#### AVERAGE COST PER CASE

\$948

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## Message from the Chair

Annual reports often are published months after the year has ended. That is because it takes some time to close out the finances for the year and to complete the audit report. Sometimes it is tempting to include a bit of the new year's news in the prior year's report, but to me that somehow always felt a bit like cheating and besides, what could happen in a few months after the end of a fiscal year that would be so significant that it could not be ignored. Welcome to 2020!

The 2019/20 fiscal year had many highlights and they are detailed elsewhere in this report. They all seem diminished in significance somehow in the context of the COVID-19 pandemic that began in earnest in Manitoba in March, the last month of the fiscal year. Schools and businesses shut down. The Jets stopped playing hockey, nursing homes went into lockdown and travel stopped almost entirely. Even the courts closed to all but urgent matters.



Allan Fineblit, Q.C.  
Chair

Legal Aid Manitoba is in the business of urgency. Our clients usually need help in matters that can't be put off. We have all been singing the praises of the front-line workers that kept us fed and healthy and among that group are the women and men who deliver legal services to some of the most vulnerable Manitobans. Our clients are among the poorest of the poor and have little of the infrastructure we all rely on to get us through this pandemic. Many are single parents or suffer from mental health challenges. Some are homeless and others live in substandard housing. The legal issues they face are among the most significant a person can face: loss of liberty or custody and access to children.

*“Staff and the private bar lawyers who take legal aid cases were among those front-line workers that deserve our gratitude.”*

I am proud of the people who stood tall for those clients during the early days of the pandemic as we developed new tools, new processes and figured out the new normal. Staff and the private bar lawyers who take legal aid cases were among those front-line workers that deserve our gratitude. They continue to provide service to our clients, sometimes at personal risk and always under difficult circumstances.

I was appointed to chair the Legal Aid Management Council (a funny name for a Board of Directors with a mandate to govern not manage!) in December of 2019. Most of the Management Council appointed at that same time were also new. We owe a great debt to the previous Council and their Chair, Timothy J. Valgardson. They built a strong governance model that is the foundation for every effective organization. They navigated through tough times and celebrated many successes as well. I owe Tim a personal thanks for the time he took to brief me and to provide some very wise advice that I am glad I took.

Gil Clifford, who had been our Executive Director for many years and was pretty much a legal aid “lifer”, retired in July of 2019 because of ill health. It was with great sadness that I learned in April of 2020 that he died. Gil began as a staff lawyer at Legal Aid Manitoba in the 1970's and, while he leaves a wonderful legacy of effective management and great programs that he developed, in my view his greatest contribution was to the individual clients he served and the colleagues he mentored.

I want to thank Executive Director Sam Raposo and the rest of the senior management team for their support, advice and most of all, their patience. I have many ideas for how Legal Aid Manitoba can improve, change and deliver more service with fewer resources. Most of those ideas are wacky and thanks to the leadership team at Legal Aid Manitoba for making sure the wackiest ones didn't see the light of day.

“

*An inclusive justice system...focuses on people's needs...getting to equal justice demands that we first focus on the people who are most disadvantaged by their social and economic situation.”*

”

**—REACHING EQUAL JUSTICE: AN INVITATION TO ENVISION AND ACT**  
(A SUMMARY REPORT BY THE CBA ACCESS TO JUSTICE COMMITTEE)

I do hope to report in the 2021 Annual Report that we have not only held our own in these interesting times, but we have made real progress. The time has come to address the tariff (the fee schedule for private lawyers). The time has come to expand service to those who are now not eligible for legal aid, but are unable to afford the service they need. The time has come to provide services in ways that will be effective and culturally appropriate for First Nations and other Indigenous Communities. The time has come for meaningful engagement with stakeholders, especially our clients. Management Council has begun to map out its agenda. The world has learned what can happen to the best laid plans...but we do intend to plan anyway, and to govern Legal Aid Manitoba in the interest of the clients we are mandated to serve. Wish us luck!



**ALLAN FINEBLIT, Q.C.**

Legal Aid Manitoba Management Council Chair



#### **FAMILY LAW** 2019/20

We opened over 4,300 family cases, involving matters such as divorce, separation, protection orders and child custody/support

*“Legal Aid Manitoba implemented the Out-of-Court Family Resolution Project, in which families are given coverage to resolve their family matters using an out-of-court resolution process. This approach to resolving family disputes keeps the focus on the best interests of children and families and aligns with the new approach taken by the Manitoba Court of Queen’s Bench to family justice.”*

#### **—TRACKING OUR PROGRESS: CANADA’S JUSTICE DEVELOPMENT GOALS IN 2019**

Action Committee on Access to Justice in Civil and Family Matters





## Message from the Executive Director and CEO

Before looking to the future, it's important to acknowledge that 2019/20 was a challenging year. When I became Legal Aid Manitoba's (LAM's) Acting Executive Director and Chief Executive Officer (CEO) midway through the 2019/20 fiscal year, LAM was experiencing meaningful change in leadership:

- ✓ beginning with the retirement of former Executive Director and CEO Gil D. Clifford; and
- ✓ the appointment of a new Chairperson, Allan Fineblit Q.C., and new Management Council members.

A foundational aspect of every successful organization is a strategic plan that:

- ✓ accurately reflects its vision, mission and values;
- ✓ effectively appropriates its human and financial resources; and
- ✓ under-pins its direction and aspirational goals.

Former Chairperson Timothy J. Valgardson, and former Executive Director and CEO Gil D. Clifford deserve special recognition for ensuring that LAM has a Strategic Plan that sets out a vision for the future and provides guidance for decision-making that will have a profound and positive impact on the delivery of access to justice for low-income Manitobans.

Successfully achieving LAM's strategic objectives requires great people and great relationships. Our Management Council and senior leadership team have quickly developed a strong relationship, and have aligned key priorities to continually improve our operations and the services we deliver.

Innovative actions taken over the past several years including:

- ✓ our continued migration towards a paperless office environment and processes;
- ✓ secure remote access to office systems through an encrypted Virtual Private Network (VPN);
- ✓ team training and the implementation of the teamwork ethos throughout the organization; and
- ✓ strengthened partnerships with justice system stakeholders,

allowed LAM to quickly pivot and adapt to the public health emergency in Manitoba due to the COVID-19 pandemic. The collaborative efforts of LAM leadership, staff, panel lawyers and justice system stakeholders contributed to:

- ✓ the justice system being able to effectively respond to challenges introduced by COVID-19; and
- ✓ LAM being able to continue to deliver access to justice to Manitobans in a safe and efficient manner during the pandemic.

In 2019/20 we also took some important steps forward for the organization. The following are highlights of our 2019/20 access to justice activities and initiatives:

- ✓ **Clinical Family Law Course – Robson Hall/Legal Aid Manitoba:** In partnership with LAM (effective September 2019) the University of Manitoba Robson Hall Faculty of Law re-introduced its Clinical Family Law Course to provide law students with experiential family law learning opportunities: increasing access to justice by having law students deliver family law representation services to low-income Manitobans under the supervision of lawyers at LAM's University of Manitoba Community Law Centre.
- ✓ **Out-of-Court Family Resolution Project:** Effective June 1, 2019, LAM implemented the Out-of-Court Family Resolution Project – opposing parties that each qualify for legal aid are granted coverage on the condition that where appropriate, the matter will be dealt with using an out-of-court family resolution process such as collaborative law, 4-way settlement meetings, etc. This approach to resolving family disputes keeps the focus on the best interests of children and families and aligns with the new approach taken by the Manitoba Court of Queen's Bench (MBQB) to family justice in our province.



Sam Raposo  
*Executive Director and CEO*



- ✓ **Weekend Bail Program (Thompson):** Manitoba's Criminal Justice System Modernization Strategy identified the need to have a more rigorous review of matters remanded into custody. This is even more important on the weekend as detained accused otherwise remain in custody over the weekend, and are sometimes moved to distant parts of Manitoba, without any meaningful review of their matters and no true opportunity to apply for release. After consulting with Manitoba Justice, LAM implemented an enhanced weekend bail duty counsel project on May 26, 2018 in Winnipeg. Building off the success of the Winnipeg project, effective January 18, 2020, LAM contracted with private bar lawyers in Thompson, Manitoba to deliver weekend bail services in that district. Results demonstrate that the Thompson weekend bail duty counsel project has contributed to reducing delay, unnecessary movement of detainees, and lowering the volume of bails in Thompson during the week.
- ✓ **Evening Bail Program:** Effective January 20, 2020, in an effort to further enhance immediate assistance to detained accused, and after consulting with Manitoba Justice, LAM contracted with private bar lawyers to provide evening bail services to detained accused province-wide every day of the week from 4:00 p.m. to 11:00 p.m. Results demonstrate that a large number of individuals have received immediate assistance, which has contributed to reducing delay and lowering the volume of bails in Courts province-wide.
- ✓ **Overnight Bail Program:** Effective March 30, 2020, in an effort to enhance immediate assistance to detained accused, and after consulting with Manitoba Justice, LAM contracted with private lawyers to provide overnight bail services to detained accused province-wide every day of the week from 11:00 p.m. until 7:00 a.m. Results demonstrate that a large number of individuals have received immediate assistance, which has contributed to reducing delay and lowering the volume of bails in Courts province-wide.
- ✓ **Journey to Reconciliation:** LAM acknowledges the importance of the Truth and Reconciliation Commission's Report and its 94 Calls to Action. Among those Calls to Action is a recommendation that lawyers receive appropriate cultural competency training, which includes the history and legacy of residential schools. During 2019/2020:
  - LAM continued to offer educational training workshops for all staff members;
  - LAM's Public Interest Law Centre (PILC) represented Indigenous groups at the Supreme Court of Canada in the *Conseil Scolaire Francophone de la Colombie-Britannique v British Columbia* ("Conseil Scolaire Franco-phonie de la Colombe-Britannique") case heard in Winnipeg on September 26, 2019; and
  - PILC engaged with the families of Missing and Murdered Indigenous Women and Girls (MMIWG), Elders and a coalition of service providers to propose a made-in-Manitoba, Indigenous-led process to address the tragedy of MMIWG; proposing both national and regional recommendations to the National Inquiry into MMIWG on behalf of the families of Missing and Murdered Indigenous Women and Girls.

As we continue to work together with staff and stakeholders to move LAM forward, we will ensure that we continue to deliver services in an accountable and transparent manner with an emphasis on the following identified priorities:

- ✓ openness;
- ✓ ethical standards;
- ✓ performance outcomes; and
- ✓ fiscal responsibility.

As Executive Director of this extraordinary organization, I am committed to building upon the success of the past decade and the insights we have gained in the unique circumstances that dominated our work in 2019/20. As LAM anticipates another year filled with challenges and opportunities, we hope to build on the strengths that this past year has brought out in our staff, and to continue finding innovative ways to enhance service delivery and further our strategic objectives.



**SAM RAPOSO**  
Executive Director and CEO



## ***The Public Interest Disclosure (Whistleblower Protection) Act***

*The Public Interest Disclosure (Whistleblower Protection) Act* came into effect in April 2007. This law gives employees a clear process for disclosing concerns about significant and serious matters (wrongdoing) in the Manitoba public service, and strengthens protection from reprisal. The *Act* builds on protections already in place under other statutes, as well as collective bargaining rights, policies, practices and processes in the Manitoba public service.

Wrongdoing under the *Act* may be:

- ✓ contravention of federal or provincial legislation;
- ✓ an act or omission that endangers public safety, public health or the environment;
- ✓ gross mismanagement; or,
- ✓ knowingly directing or counselling a person to commit a wrongdoing.

The *Act* is not intended to deal with routine operational or administrative matters.

A disclosure made by an employee in good faith, in accordance with the *Act*, and with a reasonable belief that wrongdoing has been or is about to be committed, is considered to be a disclosure under the *Act*, whether or not the subject matter constitutes wrongdoing. All disclosures receive careful and thorough review to determine if action is required under the *Act*, and must be reported in a department's annual report in accordance with section 18 of the *Act*.

There were no disclosures under section 10 or section 14 of *The Public Interest Disclosure (Whistleblower Protection) Act* during the period between April 1, 2019 and March 31, 2020. The activity under the *Act* is set forth in the disclosure reporting matrix below:

Information required annually	Fiscal year 2019/20
The number of disclosures received and the number acted on and not acted on. subsection 18(2)(a)	NIL
The number of investigations commenced as a result of a disclosure. subsection 18(2)(b)	NIL
In the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations or corrective actions taken in relation to the wrongdoing, or the reasons why no corrective action was taken. subsection 18(2)(c)	NIL

BRUCE GAMMON

Legal Director & Designated Officer under *The Public Interest Disclosure (Whistleblower Protection) Act*  
Legal Aid Manitoba



*Access to Justice is achieved through fair processes and fair outcomes. A fair process means a justice system that is transparent, affordable and as easy to navigate as possible. A fair outcome results from a person having the opportunity to be heard in a meaningful way.*



**—ALLISON FENSKE and BEVERLY FROESE**

*Public Interest Law Centre*

*Justice Starts Here: A One-Stop Shop Approach for Achieving Greater Justice in Manitoba*

## ***Delivering Access to Justice***

In Manitoba, there is a continuum of legal and non-legal services provided by publicly funded, non-profit, and volunteer-based organizations that strive to meet the different legal needs of the poor and working poor.

At one end of the continuum is a basic need for legal information and education services. This basic need is met by a number of organizations throughout Manitoba. Legal Aid Manitoba (LAM) seeks to support and coordinate the provision of services with these organizations, but does not duplicate these services.

At the other end of the continuum is the need for specialized legal advice and/or representation services that require the skill, knowledge and expertise provided by lawyers. LAM is an arms-length government agency that provides advice and representation in essential areas of legal need to ensure access to justice for eligible, low-income individuals and groups throughout Manitoba.

“*I think legal aid is essential to the justice system, to make sure that the justice system is strong and fair...*”

***-THE RIGHT HONOURABLE RICHARD WAGNER***  
***Chief Justice of the Supreme Court of Canada,***  
*June 2019*

### **POVERTY LAW**

2019/20

We provided a range of poverty law services, including disputes involving housing and government benefits and *Mental Health Act* detentions





## ***In the Public Interest***

### **The Public Interest Law Centre: 37 Years of Building Relationships, Affirming Rights & Protecting the Environment**

The Public Interest Law Centre (PILC) was established in 1982 to fulfil the mandate under section 4 of *The Legal Aid Manitoba Act* to provide assistance to groups on public interest matters.

Working in close partnership with lawyers from the private bar and with community organizations such as the Consumers Association of Canada (Manitoba Branch), the Council of Canadians with Disabilities and Barrier-Free Manitoba, PILC has earned widespread recognition for its evidence-based approach to issues relating to consumers, the environment, and removing barriers for vulnerable groups. The Centre's creative approach to law reform, and service delivery earned national recognition in a study of innovative approaches to legal aid conducted for the Canadian Bar Association.

PILC and its team were recognized with the Manitoba Human Rights Commission's Aaron Berg Award in 2018, a Service Excellence Award in 2017, as well as a commendation from the Clerk of the Executive Council in 2016. The PILC team has also been the recipient of honours from the University of Winnipeg (2017), the Manitoba Bar Association (2017), the Canadian Bar Association (2015) and the Manitoba Law Society (2013). A 2015 stakeholder survey highlighted strong reviews regarding the quality of the Centre's work with "high praise" coming "not only from clients but from Government, the Judiciary, the Academy and from private bar lawyers". In March 2018, the CEO of The Law Society of Manitoba noted the "important advocacy work" of the Centre and described the PILC staff as "committed, creative, capable".

PILC staff have appeared before the Supreme Court of Canada on at least ten occasions. Their most recent (and successful) appearance was in September 2019 on a matter related to the rights of minority language communities including First Nations and Indigenous peoples and communities. In September 2018, they made submissions to the Supreme Court on a matter relating to the rights of people living in poverty and freedom from uninvited police intrusion. Among the many achievements of PILC are significant roles in:

- ✓ the cessation of work on the \$10.5 billion Conawapa hydro-electric generating station following an adverse report by the Manitoba Public Utilities Board;
- ✓ the innovative development by Enbridge Inc. of Indigenous monitoring of the impacts of pipeline construction in response to a directive by the National Energy Board based upon the recommendation of a PILC client;
- ✓ recognition by the Manitoba Court of Appeal that post-apprehension child-welfare hearings have disproportionate, adverse impacts on First Nation Children;
- ✓ agreements by municipalities to eliminate barriers to community living options for adult persons with intellectual disabilities;
- ✓ rebates to Manitoba consumers of over half a billion dollars of surplus revenues collected by Manitoba Public Insurance;
- ✓ a negotiated settlement removing barriers to the medical profession for Internationally Trained Medical Graduates which has improved access to quality medical services throughout Manitoba; and
- ✓ a regulatory change to the definition of family for purposes of Employment Insurance compassionate care benefits following the launch of a legal challenge.

PILC is also working closely with First Nation Elders and Knowledge Holders on a series of collaborative projects hosted by the Turtle Lodge in Sagkeeng Anicinabe and aimed at promoting dialogue between Government, Industry and First Nation people on the relationship between Indigenous laws, the environment and economic activity. Members of the Provincial Cabinet have attended gatherings at Turtle Lodge in November 2016, July 2017 and September 2018. The model developed in support of this conversation is expected to be used in future efforts focusing on healthy Indigenous families.



## Innovative Delivery of Public Services

Central to the PILC model is the ability to stretch scarce resources through collaboration with private bar and community partners, significant cost-recovery and innovative service delivery.



In recent years, PILC clients have benefited from the donation of an estimated \$225,000 annually in-time from private bar lawyers as well as academics and students. Each year the contribution of the private bar to PILC is recognized in a major Manitoba Bar Association award presented by a member of the Manitoba Court of Appeal.



Due to its focus on cost-recovery, the percentage of PILC expenditures as a total of Legal Aid Manitoba (LAM) expenditures has ranged between 0.8% (2016) to 5.0% (2019) over the past three years. Sources of cost-recovery have included the Canadian Mental Health Commission, the Federal Office of Consumer Affairs, the Federal Privacy Commissioner, the Canadian Radio-Television and Telecommunications Commission (CRTC), the National Energy Board, the Clean Environment Commission and the Manitoba Public Utilities Board.



A significant source of cost-recovery totalling in the hundreds of thousands of dollars annually comes from awards from regulatory tribunals for making significant contributions to their deliberations. As just one example, PILC was awarded over \$100,000 in costs from the CRTC in 2017/18 for its work in seeking to address barriers to internet service for Northern and remote Manitoba First Nations. Over the last two years, the Centre has leveraged over \$450,000 worth of in-kind donations from the private bar, academics and students and generated over \$1.5 million in additional revenues.



Apart from the services delivered by its lawyers and pro bono private bar partners, PILC has also assisted in mitigating overall cost pressures for LAM through the delivery of services by its advocates. For example, in 2020/21 a PILC advocate will begin offering advocacy services before the Immigration and Refugee Board with the objective of reducing LAM reliance on more expensive lawyer delivered services. Similarly, the Residential Tenancy Branch has also recognized the value of PILC advocates in improving both hearing efficiency and alternative dispute resolution prospects.



The *Vulnerable Persons Living with a Mental Disability Act* (VPA) came into force on October 4, 1996. While many provisions in the *Act* were considered groundbreaking upon their introduction in 1996, the implementation and impact of the *Act* has been imperfect and some provisions are now outdated. In early 2019, Community Living Manitoba and the Public Interest Law Centre hosted a Think Tank to discuss recommendations for strengthening protections under the *Act*.



## Performance Measurement: Supporting the Delivery of Results and Access to Justice

### Financial Guidelines

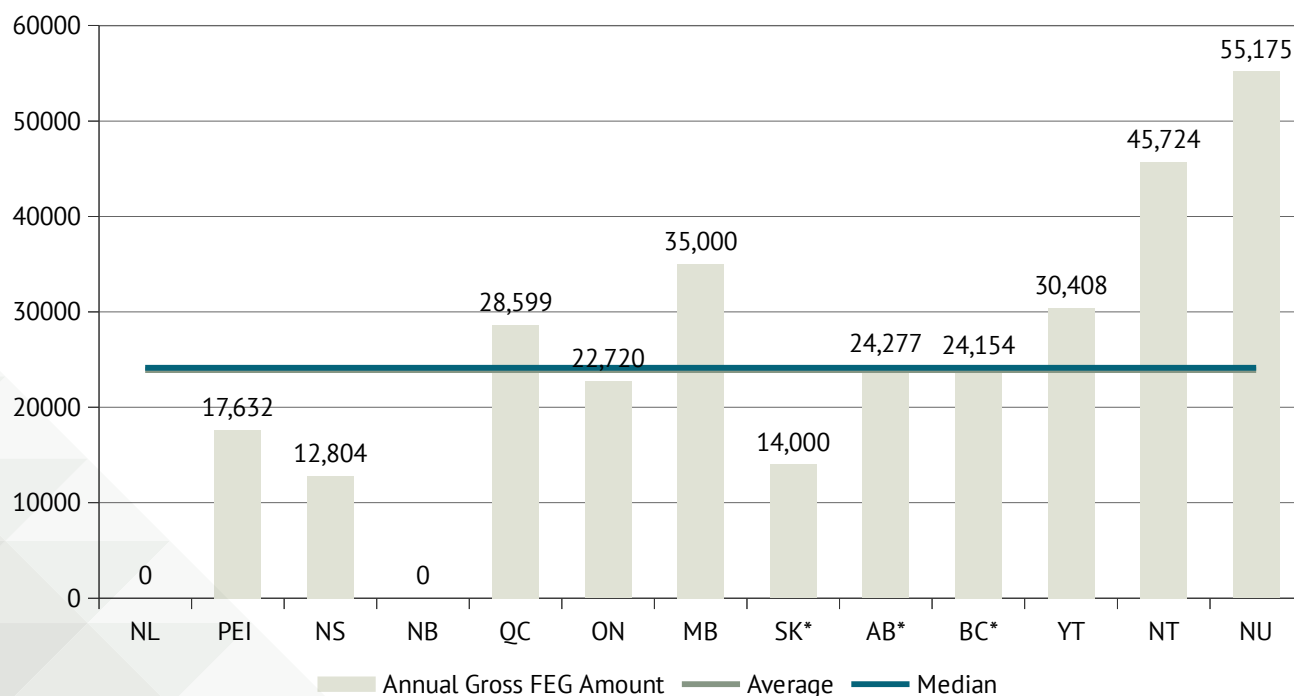
Legal Aid Manitoba's (LAM's) financial eligibility guidelines are designed to ensure LAM can provide legal services to as many Manitobans as possible (see Figure 1). We extend these eligibility guidelines through an "Agreement to Pay" program which recovers the cost of providing services at legal aid rates.

Figure 1

Family Size	"Free" Legal Aid Gross Family Income	Agreement to Pay Gross Family Income	Poverty Line [2020 Stats Canada Low-Income Cut Off (LICO) before tax]
1	\$0 - 23,000	\$23,000 - 35,000	\$25,920
2	\$0 - 27,000	\$27,000 - 45,000	\$32,270
3	\$0 - 31,000	\$31,000 - 50,000	\$39,672
4	\$0 - 34,000	\$34,000 - 54,000	\$48,166
5	\$0 - 37,000	\$37,000 - 57,000	\$54,630
6	\$0 - 40,000	\$40,000 - 60,000	\$61,612
More than 6	\$0 - 43,000	\$43,000 - 60,000	\$68,598

Figure 2 shows LAM's financial guidelines alongside those of the other Canadian legal aid plans.

Figure 2

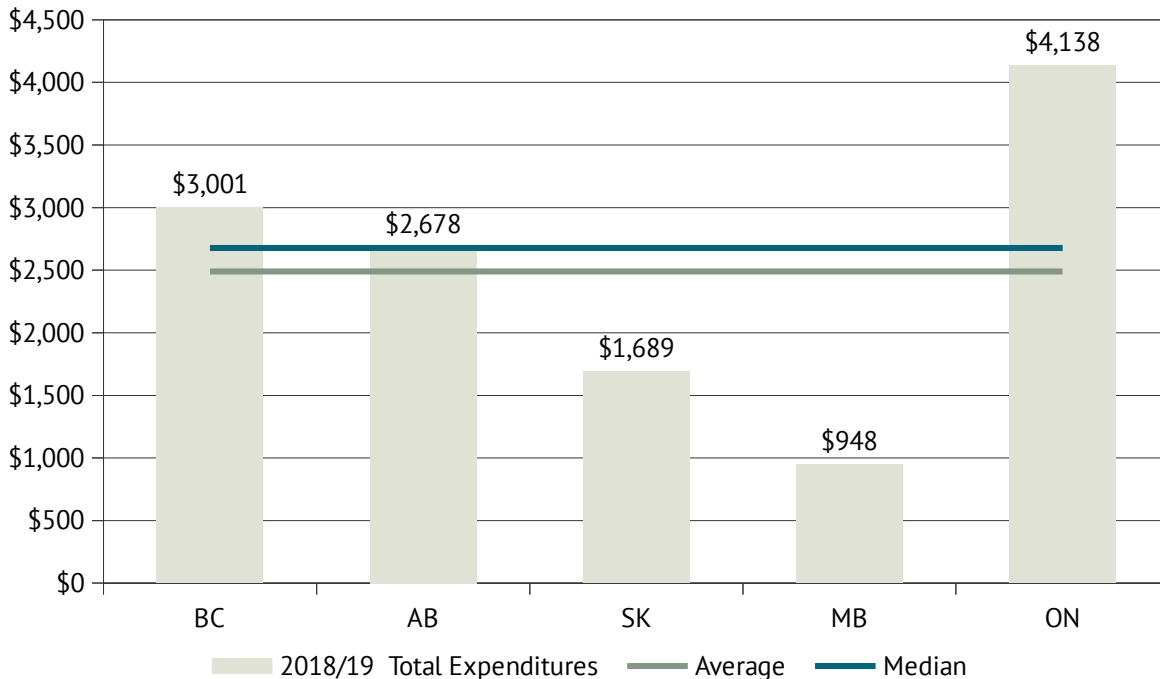


\* Jurisdictions that calculate financial eligibility guidelines on a net income amount were adjusted to the gross amount for the comparative purposes.

## Cost-Effective Delivery of Services

Legal Aid Manitoba (LAM) is focused on innovation and practices that increase overall efficiency in the delivery of full representation legal services, while still providing effective legal representation. The cost per certificate, and number of full representation certificates issued per capita by LAM, are provided in Figures 3 and 4 below, alongside comparative data for other Canadian legal aid plans.

Figure 3  
Total Expenditures per Certificate (\$)

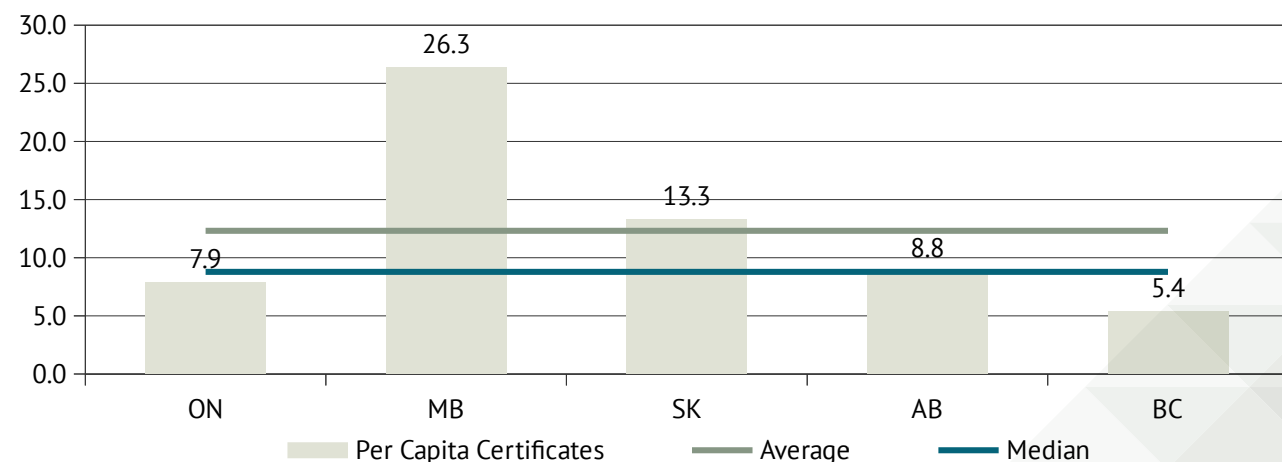


Source: Information published by legal aid plans for fiscal year 2018/19

“A critical barrier to the public’s access to the justice system is the cost of legal services, which can be prohibitive not only for the poor but also for the middle class.”

—REPORT OF THE ACCESS TO LEGAL SERVICES WORKING GROUP  
Action Committee on Access to Justice in Civil and Family Matters

Figure 4  
Per Capita Certificates (Certificates/person)  
Rate per 1,000



Source: Statistics Canada website and information published by legal aid plans for fiscal year 2018/19





## Scope of Service Details

Legal Aid Manitoba's (LAM's) purpose is to serve the public interest by providing low-income individuals and groups with fundamental and essential legal "advice" and "representation" services. These services fulfill Manitoba's constitutional obligation to ensure procedural and substantive fairness in the administration of justice, and address the constitutional principles of "fairness" and "efficiency" in Manitoba's justice system.

Services are provided in the areas of:

- ✓ Criminal defence (adult and youth);
- ✓ Child Protection;
- ✓ Family Law;
- ✓ Immigration and Refugee;
- ✓ Poverty Law issues - including disputes involving housing issues, government benefits and *Mental Health Act* detentions; and
- ✓ Public Interest (Indigenous, consumer and environmental).

The scope of coverage provided in Manitoba is set out in Figure 5 alongside those reported by other Canadian legal aid plans.

Figure 5

	NL	PE	NS	NB	QC	ON	MB	SK	AB	BC	YT	NT	NU
Legal Information		✓	✓			✓				✓	✓		
Legal Advice (not Duty Counsel)	✓	✓	✓			✓	✓			✓	✓		✓
<b>Criminal Representation</b>													
Likelihood of jail	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Loss of means of earning a living	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Youth	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Traffic/By-law Offences (unrelated to other CC charges)	✓					✓	✓				✓		✓
Other factors						1				2			
Mental Health Reviews	✓	✓	✓		✓	✓	✓		✓	✓	✓		✓
Institutional Disciplinary Hearings			✓		✓	✓	✓		✓	✓	✓		✓
<b>Family Representation</b>													
Simple Divorce	✓	✓	✓		✓	✓	✓				✓		✓
Divorce with corollary	✓		✓		✓	✓	✓	✓	✓	✓	✓		✓
Property Division (never alone)	✓	✓	✓		✓	✓	✓		✓	✓	✓		✓
<i>Family Maintenance Act</i>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Emergency Protection	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Child Welfare	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>Civil Representation</b>													
<i>Mental Health Act</i>	✓	✓	✓		✓		✓		✓		✓		✓
Income Support	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Residential Tenancy			✓				✓				✓		✓
<b>Public Interest</b>													
Indigenous, Consumer, Environmental, Human Rights			✓			✓ <sup>3</sup>	✓						✓ <sup>4</sup>
Law Reform/Test Cases			✓			✓	✓						
Immigration - Refugee/Deportation	✓				✓	✓	✓		✓	✓			

Source: Statistics Canada website and information published by legal aid plans

<sup>1</sup> Member of vulnerable group i.e. First Nation, mental health or addiction issues

<sup>2</sup> Indigenous and case impacts your ability to follow traditional livelihood

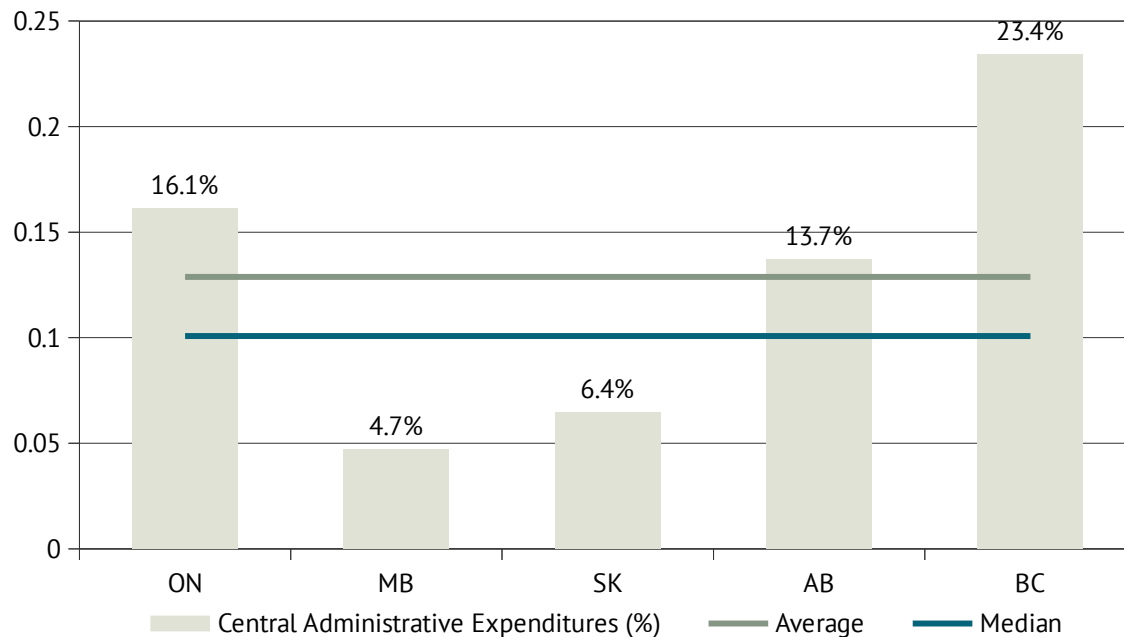
<sup>3</sup> Consumer Law Excluded

<sup>4</sup> Consumer and Environmental Law Excluded

## Central Administrative Expenditures

Legal Aid Manitoba (LAM) endeavours to administer the provision of legal aid using sound business practices and principles. LAM's administrative costs, as a percentage of total expenditures, reflect this approach. The ability to provide all Manitobans living near the poverty line access to LAM's essential advice and representation services is the result of these sound business practices (see Figure 6).

Figure 6  
Central Administrative Expenditures



Source: Information published by legal aid plans for fiscal year 2018/19

### UMCLC UNIVERSITY OF MANITOBA COMMUNITY LAW CENTRE

Law students provided a range of criminal defence and civil law representation and information services on over 400 matters under the supervision of LAM staff lawyers



*"Legal Aid Manitoba partnered with the University of Manitoba Robson Hall Faculty of Law to reintroduce its Clinical Family Law Course in an updated format... Student duties include course work combined with the conduct of family files including interacting with the Legal Aid program and all aspects of case conduct under the supervision of a qualified lawyer."*

### —TRACKING OUR PROGRESS: CANADA'S JUSTICE DEVELOPMENT GOALS IN 2019

Action Committee on Access to Justice in  
Civil and Family Matters



## Stakeholder Engagement and Corporate Responsibility

Legal Aid Manitoba (LAM) serves the public interest by providing quality legal advice and representation services to eligible low-income individuals and groups in an accountable and transparent manner, with an emphasis on:

- openness;
- ethical standards;
- performance outcomes; and
- fiscal responsibility.

Stakeholders play a key role in LAM's strategic planning and implementation process. Stakeholder engagement ensures that Management Council's oversight of LAM emphasizes the following principles:

### 1. Transparency

The principle that LAM will conduct its business in an accessible, clear and visible manner and that its activities are open to examination by its stakeholders.

### 2. Accountability

The principle that LAM is obligated to demonstrate and take responsibility for its actions, decisions and policies, and that it is answerable to the public at large.

In consultation with stakeholders, we will continue our efforts to advance LAM's strategic objectives, and increase access to justice.

“Application for legal help is a great help for those people that can't afford to pay private lawyer. They are of good help to enlighten you, give an advice and necessary things to do! Thank you!”

– Response from Client Satisfaction Survey

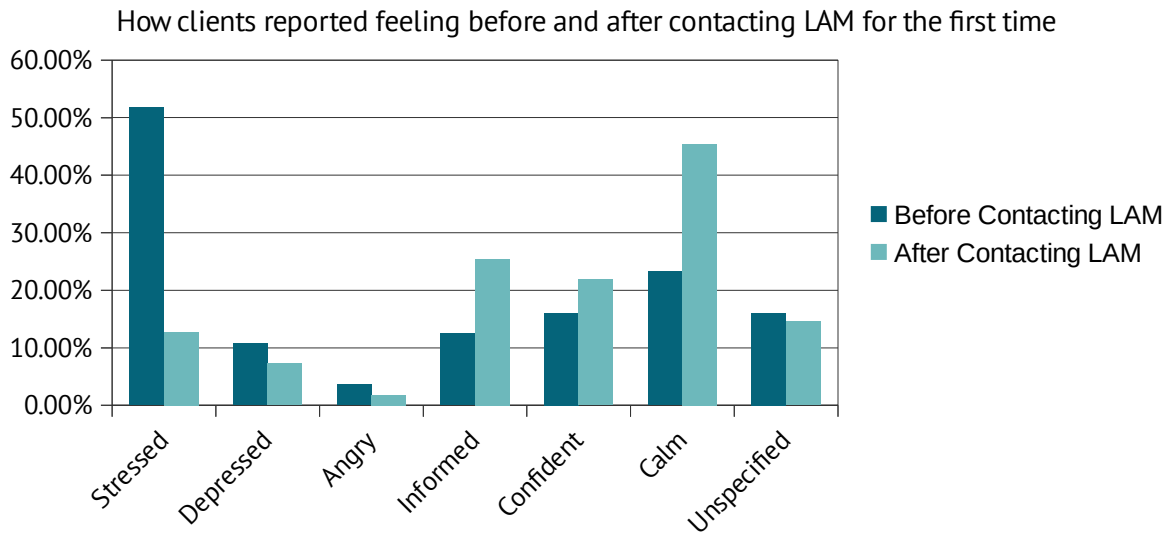
### CRIMINAL LAW 2019/20

We approved and issued over 28,000 full representation criminal adult and youth defence matters - safeguarding constitutional rights and ensuring procedural and substantive fairness in the administration of justice in Manitoba.

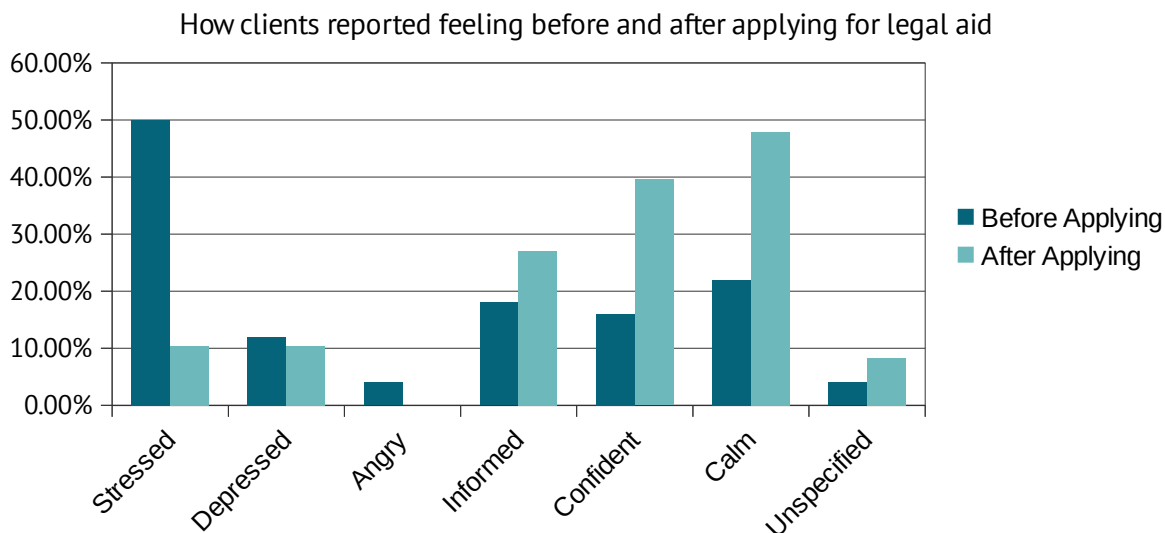


## Client Satisfaction

During fiscal year 2019/20, Legal Aid Manitoba (LAM) directly engaged with Manitobans accessing our services. Through online surveys, we ask Manitobans to provide feedback regarding their experience with our administrative processes, and the services received from staff and private bar lawyers.



Clients rated their first contact with LAM as four out of five stars.



Clients rated LAM's appeal process as four out of five stars.





## Who We Serve

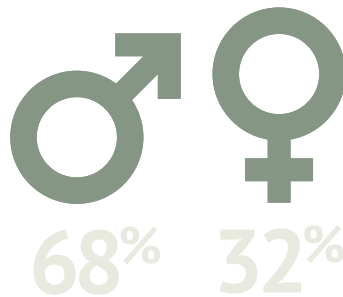
Legal Aid Manitoba (LAM) provides legal services to low-income adults and youth in Manitoba who:

- ✓ qualify financially; and
- ✓ have a case with merit.

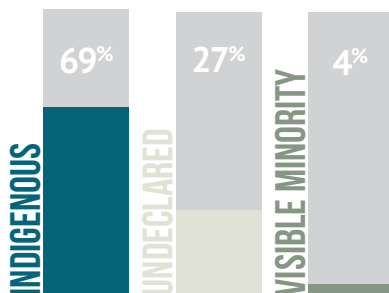
LAM collects statistics on the age, gender, family size, ethnicity and income of people that receive legal aid services. Over the years, statistics show:



### GENDER BALANCE FLUCTUATES



MAJORITY OF SERVICES ARE PROVIDED TO SINGLE INDIVIDUALS



PEOPLE SELF-IDENTIFYING AS BEING OF INDIGENOUS ANCESTRY MAKE UP THE BIGGEST PROPORTION OF LAM'S CLIENTS



11% OF ALL REQUESTS FOR ASSISTANCE WERE REJECTED BECAUSE CLIENTS DID NOT QUALIFY FINANCIALLY



PEOPLE WITH GROSS FAMILY INCOMES BELOW \$10,000 MAKE UP THE BIGGEST PERCENTAGE OF LAM CLIENTS



### CHILD PROTECTION

2019/20

We opened over 2,100 child protection matters providing services that strengthen families and protect children

“

I left confident in the next step I was taking in my family matter.

”

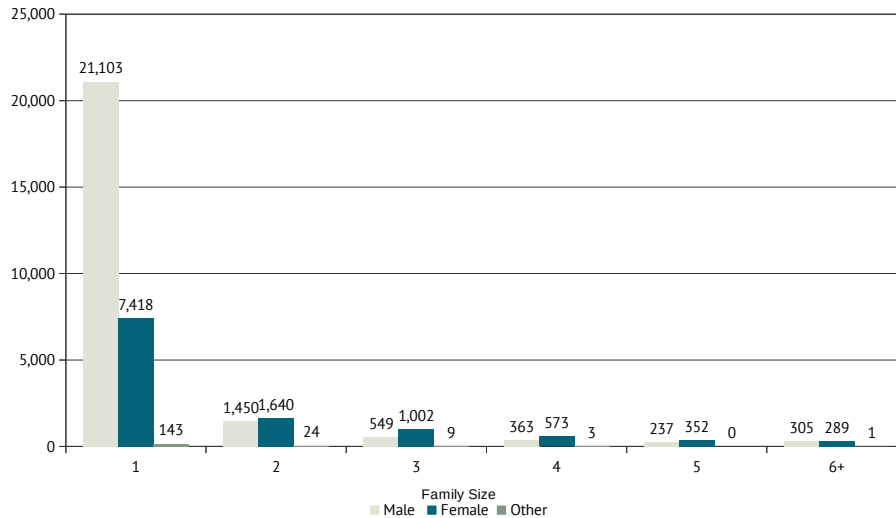
– Response from Client Survey



## Client Family Size by Gender Distribution

Majority of services are provided to single individuals.

Figure 7



Note – Other includes clients that selected “other” as their gender and clients that opted not to identify their gender at all.

“The focus must be on the people who need to use the system; all people, especially members of immigrant, aboriginal and rural populations and other vulnerable groups.”

—ACCESS TO CIVIL AND FAMILY JUSTICE

A Roadmap for Change;

Action Committee on Access to Justice in Civil and Family Matters

## Ethnicity by Gender Breakdown\*

People self-identifying as Indigenous are the biggest percentage of Legal Aid Manitoba (LAM) clients. Undeclared\*\* in Figures 8(a) and 8(b) represent all other ethnicities and people who did not declare as being Indigenous or a Visible Minority.

Figure 8(a)

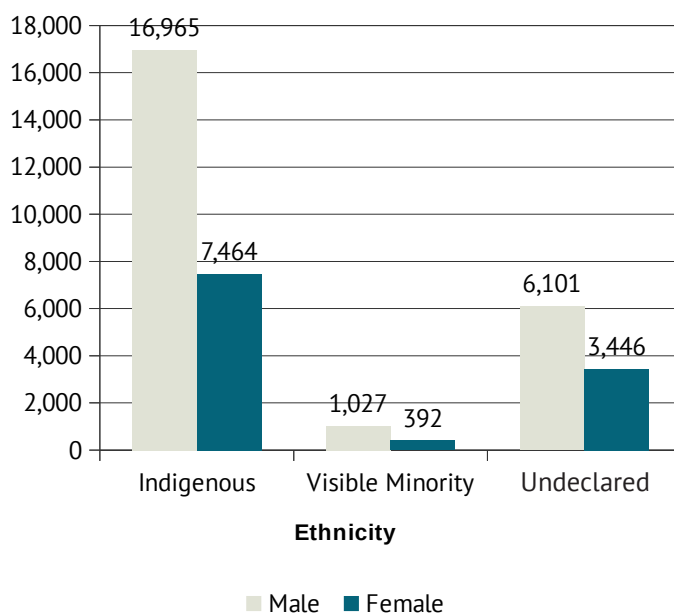
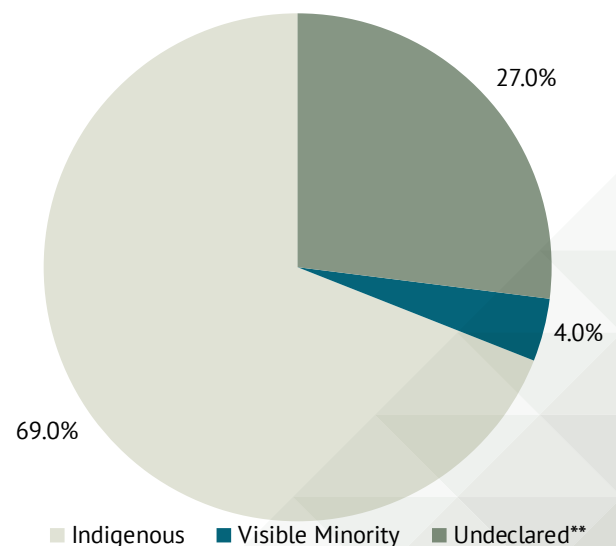


Figure 8(b)



\* Where applicable, Indigenous clients were not included in the visible minority count where they also self-declared as being part of a visible minority group.

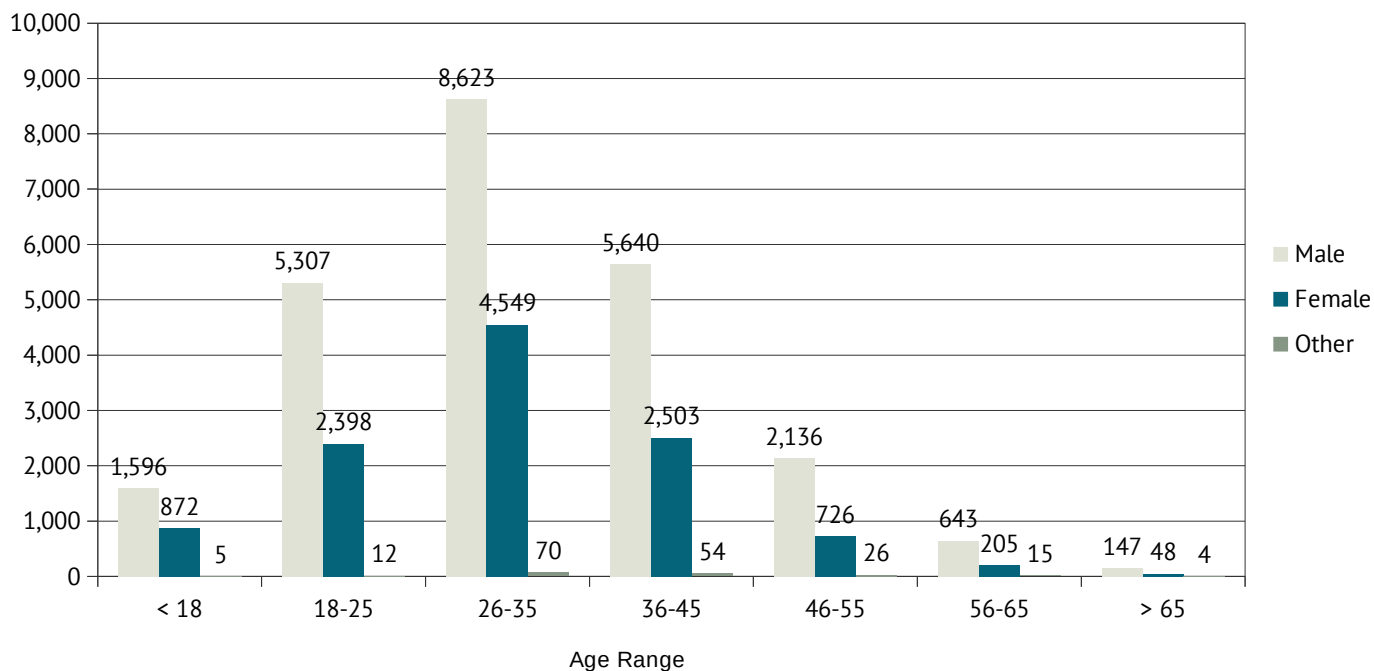
\*\* May include Indigenous and other visible minority groups who chose not to self-identify their ethnicity.



## Client Age by Gender Distribution

LAM's client base falls primarily in the 26-35 year age range.

Figure 9

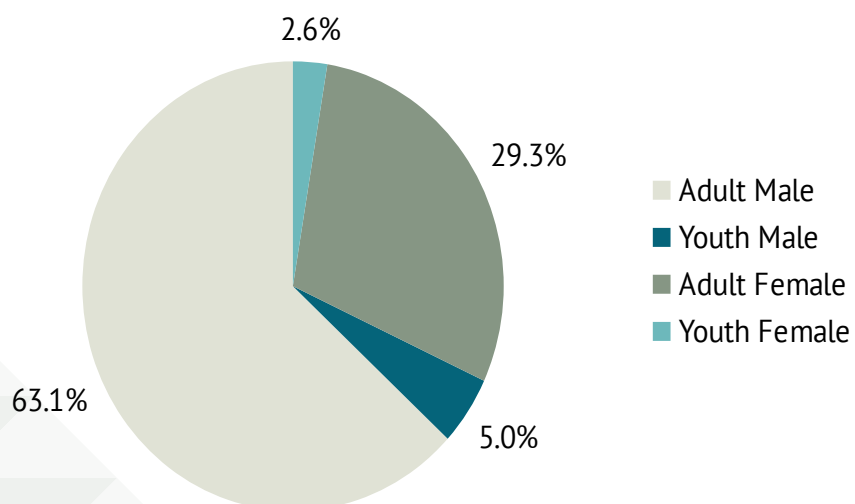


Note – Other includes clients that selected “other” as their gender and clients that opted not to identify their gender at all.

## Client Breakdown

Adult males make up the biggest proportion of LAM clients (63.1%).

Figure 10

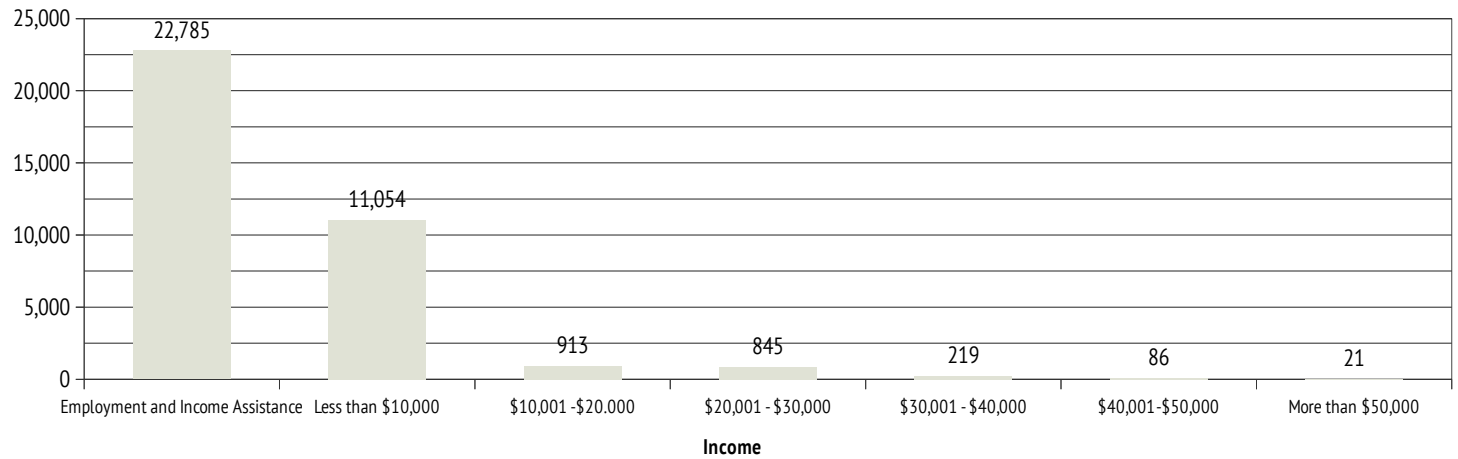




## Income Breakdown

People in receipt of Employment and Income Assistance benefits and those with gross family incomes below \$10,000.00 make up the biggest percentage of LAM clients.

Figure 11



### IMMIGRATION/REFUGEE 2019/20

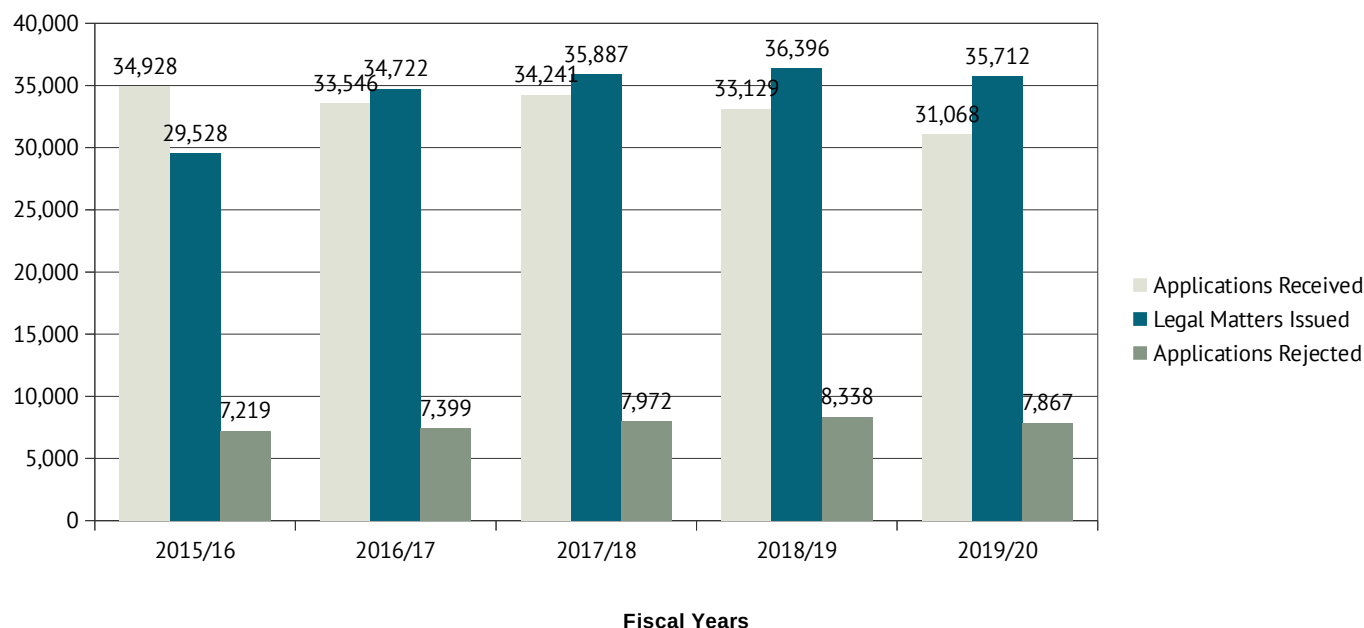
We helped over 400 people with immigration matters like seeking refugee status or opposing deportation or removal orders





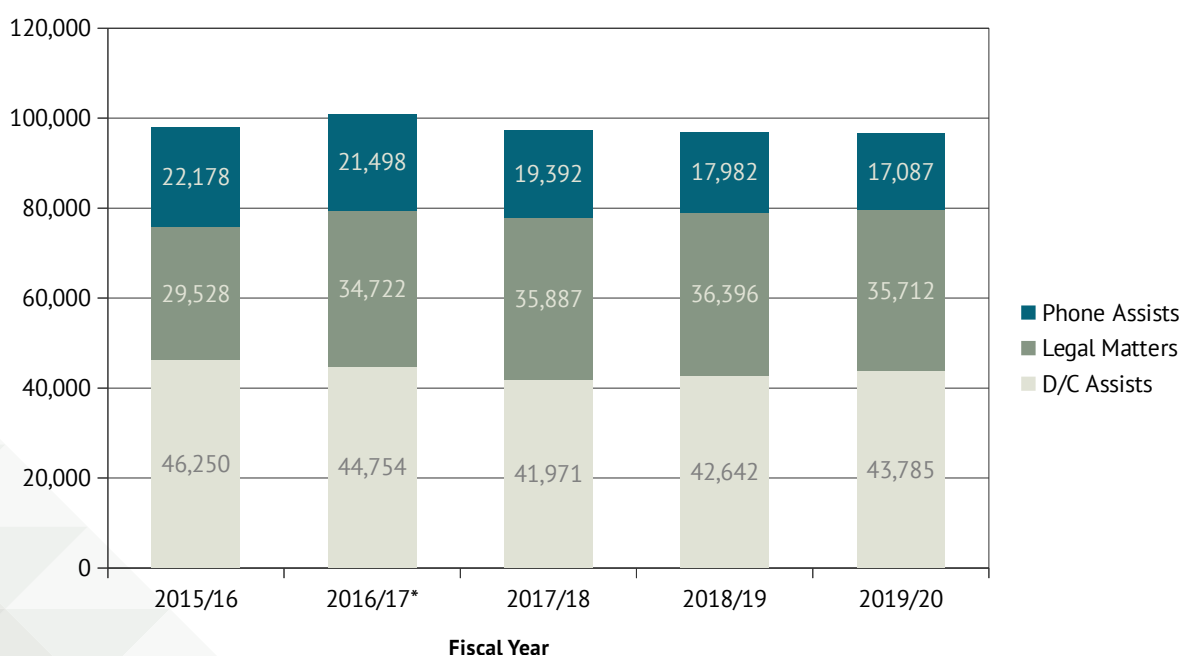
## Service Delivery Outcomes

FIGURE 12  
Applications and Initial Outcomes



*Note – Applications received may include requests for multiple legal services. Approved applications may result in issuing more than one legal matter. Therefore, the number of legal matters are greater than the number of applications. A rejection is only recorded if the applicant is not financially eligible and/or all the services requested are not covered or lack legal merit.*

FIGURE 13  
Legal Services Delivery Breakdown



\*FY 2016/17 Drop-In/Phone Assist statistics were readjusted moving University of Manitoba CLC matters to legal matters issued.

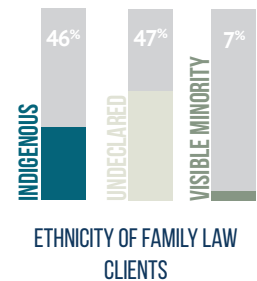
LAM provides duty counsel services to individuals, regardless of their financial circumstances, in many rural circuit points, and the service has been re-introduced in Winnipeg to ensure immediate access to justice where the assistance of legal counsel is reasonably required to prevent a miscarriage of justice and/or fulfil the Charter right to counsel primarily in the areas of criminal defence and child protection. Duty counsel services include:

- meeting with unrepresented persons at court to provide urgent advice and assistance as needed;
- remanding matters from time to time for the appointment or retention of counsel; and
- assisting with impromptu bails, guilty pleas, and negotiated settlements with the Crown where a remand for counsel would significantly prejudice the interests of the Accused, or where a Judge directs that assistance be provided for the instant sitting of the court.

## Client Base by Matter Type

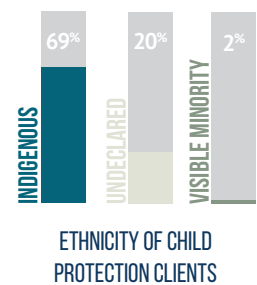
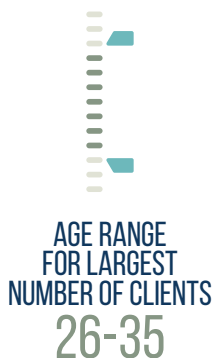
### 4,322 FAMILY LAW

FULL REPRESENTATION CASES APPROVED & ISSUED



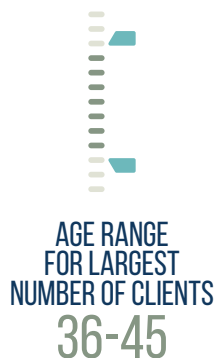
### 2,125 CHILD PROTECTION

FULL REPRESENTATION CASES APPROVED & ISSUED



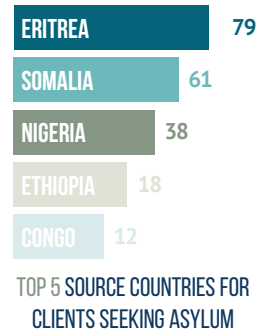
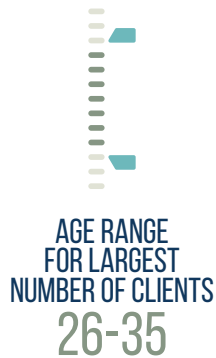
### 276 POVERTY LAW

FULL REPRESENTATION CASES APPROVED & ISSUED





## 423 IMMIGRATION AND REFUGEE FULL REPRESENTATION CASES APPROVED & ISSUED



## 25,761 CRIMINAL LAW - ADULT FULL REPRESENTATION CASES APPROVED & ISSUED



## 2,380 CRIMINAL LAW - YOUTH FULL REPRESENTATION CASES APPROVED & ISSUED





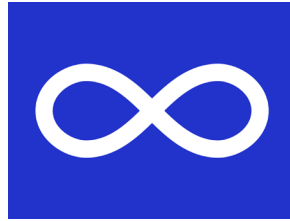
## *Journey to Reconciliation / Pimohtéwin tati mīnowastānowahk*

The Canadian Constitution recognizes three groups of Indigenous Peoples, each with unique cultural practices, heritages, beliefs, protocols and languages.



### FIRST NATIONS

Descendants of the original inhabitants of Canada who have lived here for thousands of years.



### MÉTIS

Descendants of communities that have historic links to the fur trade with a unique mixed First Nations and European heritage.



### INUIT

Inuit are the Indigenous Peoples of the Arctic, living mainly in Northern Quebec, Northwest Territories, Nunavut and Labrador.



*"It's good to be working for your own community, looking after your own people and trying to assist them, to get them out of the programs where there's corrections involved, there's probations involved, there's fine options, fines. All these matters that our community members are struggling to deal with. Working with Legal Aid Manitoba, the justice committee and myself as community justice worker, we do the best we can to serve our people, to break free from the system."*

**—LLOYD DANIELS**

*Community Justice Worker of Nihithawak Justice Committee based out of Mathias Colomb Cree Nation*



“Access to justice concerns remain particularly acute for Indigenous people in Manitoba as they are over-represented in the criminal justice and child welfare systems and experience poverty well above the provincial average.”

—ALLISON FENSKE and BEVERLY FROESE

Public Interest Law Centre

*Justice Starts Here: A One-Stop Shop Approach for Achieving Greater Justice in Manitoba*

The delivery of services to Indigenous peoples and communities is a sizable core component of Legal Aid Manitoba's (LAM's) mandate. As an organization, LAM promotes the following principles:

**Respect:** Respect for Indigenous nations, Indigenous Peoples and all Manitobans that access our services;

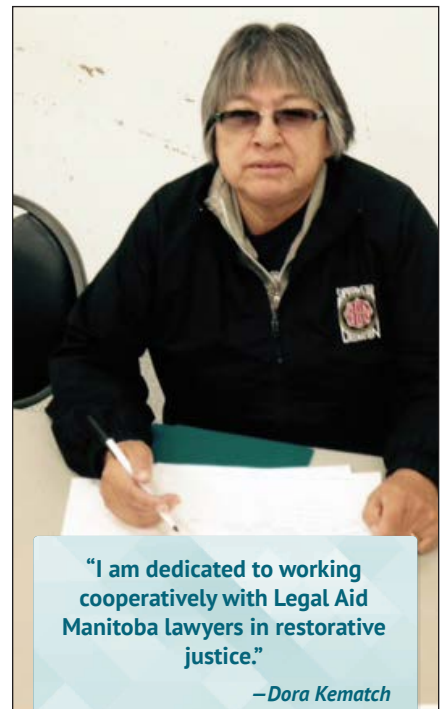
**Engagement:** Engagement with Indigenous nations, Indigenous Peoples and other key stakeholders to inform our strategic planning and implementation; and

**Action:** Concrete and constructive action that improves access to our advice and representation services for Indigenous and non-Indigenous Manitobans in the areas of criminal defence, child protection, family, immigration and refugee, public interest and poverty law matters.

LAM is committed to ongoing engagement with Indigenous Peoples and communities to ensure that they are treated fairly, respectfully and equitably in the justice system.

### MISIPAWISTIK CREE NATION JUSTICE COMMITTEE

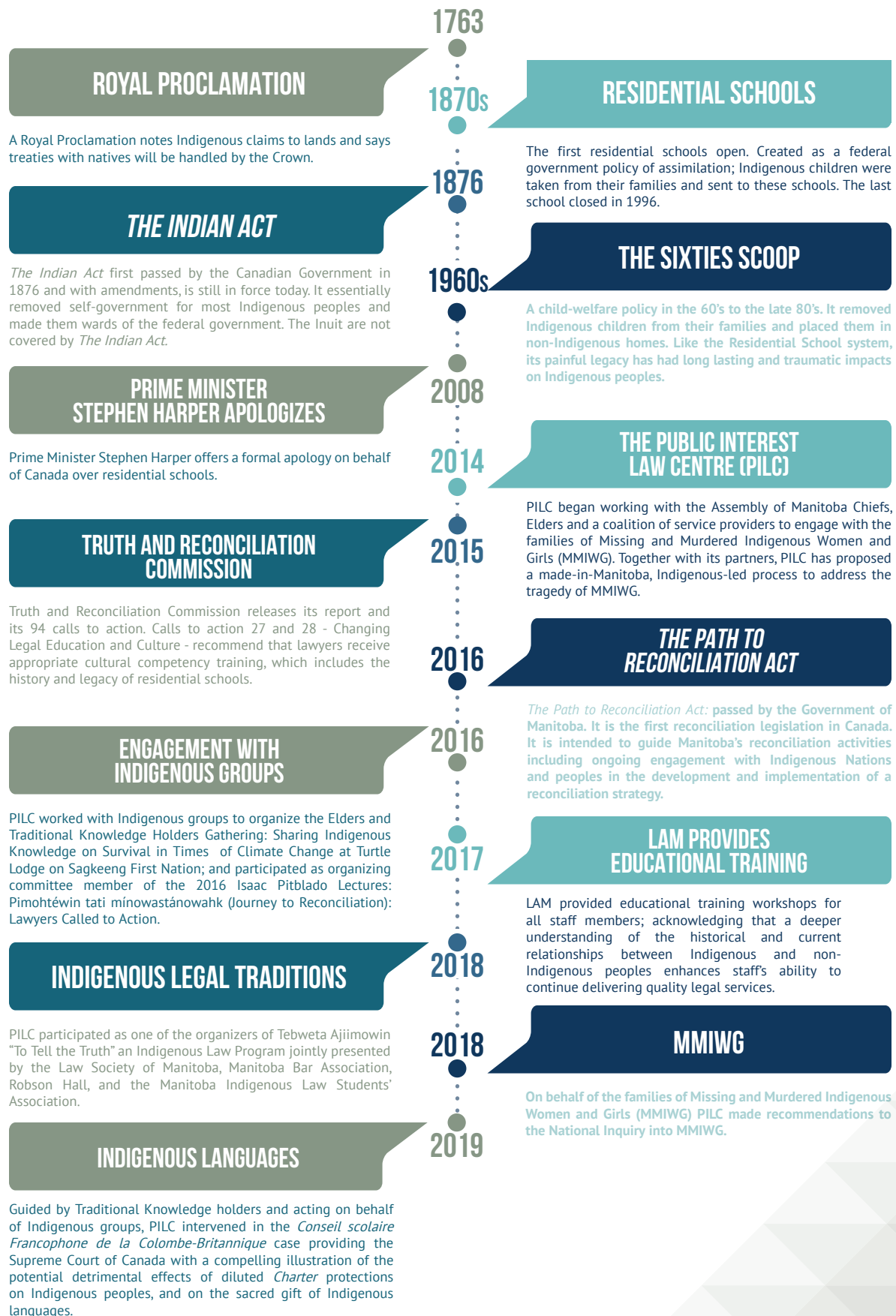
“We are proud to partner with Legal Aid Manitoba to provide the best possible services to our Indigenous people in the spirit of respect, understanding and cooperation.”



“I am dedicated to working cooperatively with Legal Aid Manitoba lawyers in restorative justice.”

—Dora Kematch  
Justice Committee Worker  
Chemawawin Cree Nation  
(Easterville)

## Journey to Reconciliation: Connecting the Past, Shaping the Future







## Statistics

Community Law Centre (CLC) Statistics						
	Supervising Attorney	Staff Lawyer	Advocate	Articling Student	Support Staff	Total
Winnipeg Offices						
Agassiz CLC	1	4	0	1	4	10
Child Protection Law Office	0	2	0	0	3	5
Criminal Duty Counsel Office	1	5	0	0	1	7
Phoenix CLC	1	4	0	1	3	9
Public Interest Law Centre	1	3	1	1	2	8
Regency CLC	1	3	0	1	2	7
Riel CLC	1	3	0	1	4	10
Riverwood CLC	1	3	0	1	3	8
University of Manitoba CLC	1	0	0	0	1	2
Willow CLC	1	3	0	2	4	10
Outlying Offices						
Amisk CLC, Dauphin	1	2	0	1	3	7
Northlands CLC, The Pas	0	5	0	2	2	9
Thompson CLC, Thompson	1	5	1	2	3	12
Westman CLC, Brandon	1	2	0	0	2	5
<b>All Community Law Centres</b>	<b>12</b>	<b>44</b>	<b>2</b>	<b>13</b>	<b>37</b>	<b>108</b>

Service Delivery Volumes	2019/20	2018/19
<b>Application Services</b>		
Applications Received	31,068	33,129
Applications Refused	7,867	8,338
Legal Matters Issued (Opened Cases)		
Criminal Adult	25,761	25,212
Criminal Youth	2,380	2,836
Family	4,322	4,672
Child Protection	2,125	2,215
Immigration	423	655
University Law Centre	425	407
Civil <sup>1</sup>	276	399
<b>Total Legal Matters Issued<sup>2</sup> (a)</b>	<b>35,712</b>	<b>36,396</b>
LM issued to Private Bar	24,310	24,718
LM issued to Staff	11,402	11,678
Other Services		
Duty Counsel Assists (b)	43,785	42,642
Drop-In and Phone Assists <sup>3</sup> (c)	17,087	17,982
<b>TOTAL ASSISTS (a + b + c)<sup>4</sup></b>	<b>96,584</b>	<b>97,020</b>
<b>Legal Matters Closed</b>		
Criminal Adult	24,860	23,602
Criminal Youth	2,484	3,013
Family	4,580	4,803
Child Protection	2,147	2,196
Immigration	506	557
University Law Centre	421	540
Civil	94	102
<b>Total Legal Matters Closed</b>	<b>35,092</b>	<b>34,813</b>
LM closed by Private Bar	24,084	24,177
LM closed by Staff	11,008	10,636

<sup>1</sup> Civil includes the following legal matters: Residential/Landlord Tenant claims, mental health matters, workers compensation claims, Public Interest Law Centre, Employment and Income Assistance matters, civil appeals, other civil and administrative matters.

<sup>2</sup> LAM uses a mixed-model service delivery system. In 2019/20, the ratio of private bar to staff services was 68:32 (68:32).

<sup>3</sup> Includes assists provided through LAM's application centres, Age & Opportunity, *Brydges* On-Call and general assistance calls.

<sup>4</sup> At the end of March 31st 2020, a total of 96,584 (97,020) people were assisted either on a formal or informal basis. This represents a decrease of -0.4% over the previous fiscal year. For 2019/20, LAM observed decreases in applications received, legal matters issued and drop-ins/phone assists.



## Financial Overview

### Sources of Funding

During 2019/20, Legal Aid Manitoba (LAM) received funding from three sources:

1. Funds appropriated by the Provincial Government through Manitoba Justice;
2. Statutory and discretionary grants from the Manitoba Law Foundation; and
3. Contributions from clients, costs awarded by the Court on behalf of clients, project funding, interest earned on monies invested, and miscellaneous receipts.

The Government of Canada reimbursed the Province for some of the legal aid expenditures on federal criminal matters (adult and youth) and immigration and refugee matters. The contribution agreement is in effect until March 31, 2022.

### Distribution of Funding

LAM divides its budget into three areas: direct legal services provided through staff; direct legal services provided through the private bar; and administration. The table below shows the distribution.

### Significant Pressures

**Immigration and Refugee Matters (I&R)** – the significant increases seen in 2015 to early 2019 have begun to decrease. The number of legal matters decreased by 36% in 2019/20 (2020 - 422; 2019 - 655). This is still four times the pre-2015 historical levels for refugee cases. The cost of providing I&R services increased as cases issued in previous years come to their conclusion. The slow rate of resolving cases is stretching LAM's payment cycle for I&R cases.

**COVID-19 Pandemic** – the closure of courts, institutions and other facilities within the justice system in early March, 2020 resulted in reductions in file disbursement and travel expenditures. While the shut down led to a bigger surplus for 2019/20, these costs will be shifted into 2020/21 and 2021/22 depending on how quickly the backlog created by the COVID-19 pandemic is resolved.

	2020 (\$000's)	2019 (\$000's)
<b>Operating Fund Revenue:</b>		
Appropriation	\$35,056	\$34,239
Manitoba Law Foundation	\$3,663	\$1,873
Other – 1	\$1,619	\$1,390
Total	\$40,338	\$37,502
<b>Operating Fund Expenses:</b>		
Private bar – 2	\$16,178	\$16,025
Direct legal services – 3	\$19,800	\$20,252
Administration – 4	\$1,681	\$1,608
Total	\$37,659	\$37,885
Excess (deficiency) of revenue over expense	\$2,679	(\$383)

1 Other includes client and third party recoveries, net of bad debt expense and collection fees.

2 Private bar fees and disbursements include an accrual for cases outstanding at year-end.

3 Direct legal services expenditures include salaries and benefits, travel, provision of legal services, taxation, collections and other legal expenses.

4 Administration includes Management Council, the Executive Management Committee, and other administrative expenses for Winnipeg.

## ***Responsibility for Financial Reporting***

The accompanying financial statements of Legal Aid Manitoba are the responsibility of management and have been prepared in accordance with Canadian public sector accounting standards for the year ended March 31, 2020.

As management is responsible for the integrity of the financial statements, management has established systems of internal control to provide reasonable assurance that assets are properly accounted for and safeguarded from loss.

The responsibility of the Auditor General is to express an independent professional opinion on the financial statements. The Auditor's Report outlines the scope of the audit examination and provides the audit opinion.

A handwritten signature in black ink, appearing to read 'Sam Raposo', is positioned above the printed name.

SAM RAPOSO  
Executive Director and CEO  
Legal Aid Manitoba  
July 16, 2020



## INDEPENDENT AUDITOR'S REPORT

To the Legislative Assembly of Manitoba

To the Management Council of Legal Aid Manitoba

### *Opinion*

We have audited the financial statements of Legal Aid Manitoba, which comprise the statement of financial position as at March 31, 2020, and the statement of operations, the statement of changes in net financial assets and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Legal Aid Manitoba as at March 31, 2020, and the results of its operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. 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 Legal Aid Manitoba 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.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, 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 Legal Aid Manitoba'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 an intention exists to liquidate Legal Aid Manitoba or to cease operations, or there is no realistic alternative but to do so.

Those charged with governance are responsible for overseeing Legal Aid Manitoba's financial reporting process.



**Auditor General**  
MANITOBA

### ***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 generally accepted auditing standards 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 generally accepted auditing standards, 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 Legal Aid Manitoba'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 Legal Aid Manitoba'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 Legal Aid Manitoba 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.

Office of the Auditor General  
Winnipeg, Manitoba  
July 16, 2020



## Statement of Financial Position

	2020	2019
Financial assets:		
Cash	\$ 3,912,008	\$ 2,479,243
Portfolio investments	\$3,531,201	\$2,885,609
Client accounts receivable (Note 3)	101,622	109,673
Receivable from the Province of Manitoba	4,070,000	3,300,000
Other receivables (Note 4)	217,320	200,277
Long-term receivable – charges on land (Note 6)	813,459	981,491
Long-term receivable – severance – Province of Manitoba (Note 7)	716,167	716,166
Long-term receivable – pension – Province of Manitoba (Note 14)	31,369,821	29,437,032
	<u>44,731,598</u>	<u>40,109,491</u>
Liabilities:		
Accounts payable	2,635,262	2,649,098
Accrued vacation pay	1,388,711	1,432,957
Deferred revenue from clients	872,907	859,977
Provision for employee future benefits (Note 8)	3,410,578	3,401,788
Provision for employee pension benefits (Note 14)	31,369,821	29,437,032
	<u>39,677,279</u>	<u>37,780,852</u>
Net financial assets	5,054,319	2,328,639
Non-financial assets:		
Prepaid expenses	217,469	214,429
Tangible capital assets (Note 5)	170,466	220,230
	<u>387,935</u>	<u>434,659</u>
Accumulated surplus	<u>\$ 5,442,254</u>	<u>\$ 2,763,298</u>

Approved by the Management Council

Chairperson

Council Member

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



## Statement of Operations

	2020 Budget (Note 21)	2020 Actual	2019 Actual
Revenue			
Province of Manitoba	\$ 33,174,000	\$ 35,055,923	\$ 34,238,607
Manitoba Law Foundation	1,912,900	3,662,568	1,873,151
Client services	1,160,000	910,511	922,712
Recoveries from third parties	668,710	1,024,196	518,026
Judgment costs and settlements	0	233,997	276,380
Interest income	40,000	87,264	77,062
Other	0	12,447	5,031
	<u>\$ 36,955,610</u>	<u>\$ 40,986,906</u>	<u>\$ 37,910,969</u>
Expense			
Direct Legal Services:			
Private Bar Service Delivery (Note 13)	15,934,000	16,178,350	16,025,229
Area Director and Community Law Centres, Schedule 1	14,714,263	14,595,912	14,770,324
Public Interest Law Centre Service Deliveries, Schedule 1	1,367,494	1,757,863	1,953,989
University of Manitoba Community Law Centre Service Deliveries, Schedule 1	251,840	212,305	222,217
Management Council and Administrative, Schedule 1	4,684,920	5,563,520	5,322,129
	<u>36,952,517</u>	<u>38,307,950</u>	<u>38,293,888</u>
Surplus (deficit) for the year	\$ 3,093	\$ 2,678,956	\$ (382,919)
Accumulated surplus, beginning of year		<u>2,763,298</u>	<u>3,146,217</u>
Accumulated surplus, end of year		<u>5,442,254</u>	<u>2,763,298</u>

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



## Statement of Changes in Net Assets

	Budget	2020	2019
Annual surplus (deficit)	\$ 3,093	\$ 2,678,956	\$ (382,919)
Tangible capital assets:			
Acquisition of tangible capital assets	-	(5,250)	(49,996)
Amortization of tangible capital assets	30,750	55,014	65,259
Net change in tangible capital assets	-	49,764	15,263
Other non-financial assets:			
Decrease (increase) in prepaid expenses	-	(3,040)	13,266
Net acquisition of other non-financial assets	-	(3,040)	13,266
Increase (decrease) in net financial assets		2,725,680	(354,390)
Net financial assets, beginning of year		2,328,639	2,683,029
Net financial assets, end of the year		<u>\$ 5,054,319</u>	<u>\$ 2,328,639</u>

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

## Statement of Cash Flow

	2020	2019
Operating Activities:		
Annual surplus (deficit)	\$ 2,678,956	\$ (382,919)
Non-cash changes in operations:		
Amortization of tangible capital assets	55,014	65,259
Change in non-cash working capital:		
Client accounts receivable	8,051	53,657
Province of Manitoba receivable	(770,000)	(823,975)
Other receivables	(17,043)	186,370
Prepaid expenses	(3,040)	13,266
Accounts payable and accrued vacation pay	(58,082)	(933,216)
Deferred revenue	12,930	144,598
Charges on land	168,032	(151,870)
Long-term funding commitments - pension	(1,932,789)	(1,704,181)
Severance liability	(18,610)	194,164
Sick leave liability	27,400	20,800
Provision for employee pension benefits	1,932,789	1,704,181
	<u>2,083,607</u>	<u>(1,613,866)</u>
Capital activities:		
Purchase of tangible capital assets	(5,250)	(49,996)
	<u>(5,250)</u>	<u>(49,996)</u>
Investment Activities:		
Proceeds from sale of investments	-	524,861
Purchase of investments	(645,592)	(564,281)
	<u>(645,592)</u>	<u>(39,420)</u>
Net Increase (Decrease) in cash	1,432,765	(1,703,282)
Cash - Beginning of Year	2,479,243	4,182,525
Cash - End of Year	<u>\$ 3,912,008</u>	<u>\$ 2,479,243</u>
Supplemental Cash Flow Information	2020	2019
Interest Received	\$ 87,264	\$ 77,062

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



## Schedule of Expenses

	<b>Budget</b>	<b>2020</b>	<b>2019</b>
Advertising	\$ 15,000	14,102	12,949
Amortization	30,750	55,014	65,259
Bad debts	194,000	646,842	405,102
Bank charges	4,800	6,869	5,622
Collection costs	0	2,618	4,079
Computer costs	86,000	111,638	15,039
Council expenses	90,000	75,602	81,146
Duty counsel	216,900	311,217	280,345
Equipment maintenance	145,872	88,007	90,222
File disbursements	436,280	801,720	987,565
Library	105,620	61,118	69,004
Meetings	34,940	22,414	18,512
Office expenses	361,585	263,404	293,145
Office relocation	3,000	2,358	2,608
Pension costs (Note 14)	1,454,938	2,938,847	2,845,165
Premise costs	1,567,647	1,577,360	1,575,319
Professional fees	377,945	319,512	335,775
Salaries, benefits, and levy	15,019,007	13,969,337	14,270,075
Severance benefits	100,000	264,071	285,248
Sick leave provision	0	27,400	20,800
Staff development	124,050	79,284	72,096
Staff recruitment	28,310	12,912	15,659
Telephone	367,932	286,448	333,829
Transcripts	57,180	10,883	15,342
Travel	196,760	180,624	168,754
<b>Totals</b>	<b>\$ 21,018,516</b>	<b>22,129,600</b>	<b>22,268,659</b>

## Notes to Financial Statements

### LEGAL AID MANITOBA

#### Notes to Financial Statements for the year ended March 31, 2020

#### 1. Nature of the Corporation

Legal Aid Manitoba (the Corporation) was established by an Act of the Legislative Assembly of Manitoba.

The purpose of the Corporation, as set out in the Act, is to service the public interest by:

- (a) Providing quality legal advice and representation to eligible low-income individuals;
- (b) Administering the delivery of legal aid in a cost-effective and efficient manner; and
- (c) Providing advice to the Minister on legal aid generally and on the specific legal needs of low-income individuals.

The Corporation is economically dependent upon the Province of Manitoba. Other revenue sources include the Manitoba Law Foundation, individual clients, and third party agencies.

#### 2. Significant Accounting Policies

##### (a) Change in Accounting Policies

- i. Adoption of Canadian Public Accounting Standards (PSAS) without Sections 4200 to 4270

The Province of Manitoba directed all government reporting entities, including Legal Aid Manitoba, to change its accounting policies from the Canadian Public Sector Accounting Standard (PSAS) for Government Not-for-Profit Organizations ("PSAS for GNFPs"), which includes Sections PSAS 4200 to PSAS 4270 to PSAS without Sections PSAS 4200 to PSAS 4270 for the fiscal year beginning April 1, 2019.

The most significant changes as a result of adopting this basis of accounting includes the following changes to the financial statement presentation:

- ii. Accounting policy changes
  - a. Contributions for capital are not recognized as deferred contributions unless very specific criteria are met; and
  - b. Deferred contributions for future periods, now referred to as unearned revenue, are recognized when the funding is received. Any unspent funds at the end of the fiscal year are recognized as unearned revenue in the statement of financial position.

There was no impact to the balances of the financial statements as a result of these changes in accounting policies.





## LEGAL AID MANITOBA

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### Notes to Financial Statements for the year ended March 31, 2020

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- iii. Financial statement presentation changes:
  - a. The statement of operations is now presented with budgeted amounts;
  - b. The statement of financial position will present financial assets and liabilities to determine a net financial assets or debt position; non-financial assets and liabilities are shown separately and the accumulated surplus or deficit is the sum of the above-noted items; and
  - c. The statement of changes in net assets is replaced by the statement of change in net financial assets or debt, which presents the activity during the year that contributed to the change in the net financial assets or debt position on the statement of financial position.

(b) Revenue Recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis if the amount to be received can be reasonably estimated and collection is reasonably assured. Revenues related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Provincial government transfers are recognized as revenues in the fiscal year they are authorized and any eligibility criteria are met, stipulations, if any, have been met and a reasonable estimate of the amounts can be determined.

Any unrestricted non-government grants are recorded as revenue in the year received or in the years the funds are committed if the amount can be reasonably estimated and collection is reasonably assured. All non-government contributions or grants that are externally restricted such that they must be used for a specified purpose are recognized as revenue in the period in which the resources are used for the purpose specified. Any externally restricted amounts received prior to the criteria are satisfied is recorded as deferred revenue until met.

Interest income is recognized in the fiscal period in which it is earned.

(c) Recognition of Services to Clients

Clients may be required to pay a portion or all of the legal costs incurred on their behalf by the Corporation based on the clients' ability to pay.

i) Agreements to Pay – Partial

Clients who are able to pay, sign an agreement to pay for their portion of the applicable legal costs. The amount the client is required to pay is specified on the

## LEGAL AID MANITOBA

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### Notes to Financial Statements for the year ended March 31, 2020

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Legal Aid Certificate. The revenue and receivable are recognized when the service is provided.

#### ii) Agreements to Pay – Full

Under terms of Agreements to Pay - Full, clients are required to pay all of the legal costs and an administration fee of 25% of the Corporation's cost of the case. The revenue and receivable are recognized based on the date of the lawyer's billing which coincide with when the service is provided.

#### iii) Charges on Land

Charges on land are registered under section 17.1 and 17.2 of *The Legal Aid Manitoba Act* in a land titles office against property owned by clients. The revenue and receivable are recognized at the later of the date the lien is filed or the date of the lawyer's billing which coincide with when the service is provided. Collection of these accounts in the future is dependent on the client disposing of the property or arranging for payment.

#### (d) Financial Instruments

Financial instruments are recorded at fair value on initial recognition and are subsequently measured at Financial assets and liabilities are recognized at cost or amortized cost using the effective interest rate method.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is recorded in the statement of operations.

The Corporation's financial instruments include cash, portfolio investments, client accounts receivable, receivable from the Province of Manitoba, other receivables, and accounts payable.

#### (e) Portfolio Investments

Portfolio investments consist of Guaranteed Investment Certificates (GIC's). These investments are recognized at cost plus accrued interest. Accrued interest is recognized through the statement of operations in the year earned

#### (f) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies at the date of the financial statements and the reported



## LEGAL AID MANITOBA

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### Notes to Financial Statements for the year ended March 31, 2020

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amounts of revenues and expenses during the reporting period. Estimates include the allowance for doubtful accounts, accrual for private bar fees and the provision for employee future benefits and provision for employee pension benefits. Actual results could differ from these estimates.

(g) Allowance for Doubtful Accounts

The allowances for doubtful accounts are determined annually based on a review of individual accounts. The allowances represent management's best estimate of probable losses on receivables. Where circumstances indicate doubt as to the ultimate collectability of an account, specific allowances are established for individual accounts. In addition to the allowances identified on an individual account basis, the Corporation establishes a further allowance representing management's best estimate of additional probable losses in the remaining accounts receivable.

(h) Capital Assets

Capital assets are recorded at cost less accumulated amortization. Amortization of capital assets is recorded on a straight-line basis over the estimated useful lives of the capital assets as follows:

- Furniture and office equipment – 10 years
- Computer hardware & software – 4 years
- Leasehold improvements – over the term of the lease

(i) Pension Plan

Employees of the Corporation are pensionable under *The Civil Service Superannuation Act*. The Civil Service Superannuation Plan is a defined benefit pension plan. The Corporation accrues a provision for the liability for the employer's share of employee pension benefits, including future cost of living adjustments, based on actuarial calculations. When actual experience varies from actuarial estimates, the adjustment is amortized over the expected remaining service life of the employee group (EARS) which is currently 14 years (2019 – 14 years). Amortization commences the year following the year when the actuarial gain or loss arises.

(j) Severance Liability

The Corporation records the estimated liability for accumulated severance pay benefits for their employees. The amount of this estimated liability is based on actuarial calculations. The periodic actuarial valuation of this liability may

## LEGAL AID MANITOBA

### Notes to Financial Statements for the year ended March 31, 2020

determine that an adjustment is needed to the actuarial calculation when actual experience is different from that expected and/or because of changes in actuarial assumptions used. The resulting actuarial gains or losses are recognized on a straight-line basis over the expected average remaining service life (EARSLS) of the related employee group. Amortization commences the year following the year when the actuarial gain or loss arises.

(k) Sick Leave Liability

The Corporation records the estimated liability for accumulated sick leave benefits for their employees. The amount of this estimated liability is based on actuarial calculations. The periodic actuarial valuation of this liability may determine that an adjustment is needed to the actuarial calculation when actual experience is different from that expected and/or because of changes in actuarial assumptions used.

3. Client Accounts Receivable

	2020	2019
Agreements to Pay – Partial	\$ 13,678	\$ 15,904
Agreements to Pay – Full	188,658	233,565
	202,336	249,469
Less: Allowance for Doubtful Accounts	100,714	139,796
Client accounts receivable	\$ 101,622	\$ 109,673

4. Other Receivables

	2020	2019
Court costs	\$ 629,315	\$ 734,318
Child and Family Services agencies	177,015	144,250
Employment and Income Assistance	17,644	30,908
GST recoverable, and miscellaneous	11,689	11,658
	835,663	921,134
Less: Allowance for Doubtful Accounts	618,343	720,857
Other receivables	\$ 217,320	\$ 200,277



## LEGAL AID MANITOBA

### Notes to Financial Statements for the year ended March 31, 2020

#### 5. Capital Assets

	2020		2019	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Furniture and office equipment	\$ 289,546	\$ 268,282	\$ 289,546	\$ 258,945
Computer hardware & software	380,248	334,541	380,248	309,242
Leasehold improvements	232,354	134,109	232,354	113,731
Work-in-Progress	5,250	0	0	0
	<u>\$ 907,398</u>	<u>\$ 736,932</u>	<u>\$ 902,148</u>	<u>\$ 681,918</u>
Net book value		<u>\$ 170,466</u>		<u>\$ 220,230</u>

#### 6. Charges on Land

	2020	2019
Charges on land	\$ 2,505,264	\$ 2,258,579
Less: Allowance for Doubtful Accounts	1,691,805	1,277,088
Charges on land	<u>\$ 813,459</u>	<u>\$ 981,491</u>

#### 7. Long-term Receivable - Severance Benefits

The amount recorded as a receivable from the Province of Manitoba for severance pay was initially based on the estimated value of the corresponding actuarially determined liability for severance pay as at March 31, 1998. Subsequent to March 31, 1998, the Province provides annual grant funding for severance expense. As a result, the change in the severance liability each year is fully funded. The interest component related to the receivable is reflected in the funding for severance expense. The receivable for severance pay will be paid by the Province when it is determined that the cash is required to discharge the related severance pay liabilities.

#### 8. Provision for Employee Future Benefits

	2020	2019
Severance benefits	\$ 2,990,778	\$ 3,009,388
Sick leave benefits	419,800	392,400
	<u>\$ 3,410,578</u>	<u>\$ 3,401,788</u>



## LEGAL AID MANITOBA

### Notes to Financial Statements for the year ended March 31, 2020

#### Severance benefits

Effective April 1, 1998, the Corporation commenced recording the estimated liability for accumulated severance pay benefits for their employees. The amount of this estimated liability is based on actuarial calculations. The periodic actuarial valuation of this liability may determine that an adjustment is needed to the actuarial calculation when actual experience is different from that expected and/or because of changes in actuarial assumptions used. The resulting actuarial gains or losses are recognized on a straight-line basis over the expected average remaining service life (EARS�) of the related employee group. Amortization commences the year following the year when the actuarial gain or loss arises.

An actuarial report was completed for the severance pay liability as at March 31, 2020. The Corporation's actuarially determined net liability for accounting purposes as at March 31, 2020 was \$2,990,778 (2019 - \$3,009,388). The report provides a formula to update the liability on an annual basis.

Severance pay, at the employee's date of retirement, will be determined using the eligible employee's years of service and based on the calculation as set by the Province of Manitoba. The maximum payout is currently 23 weeks at the employee's weekly salary at the date of retirement. Eligibility will require that the employee has achieved a minimum of 9 years of service and that the employee is retiring from the Corporation.

	2020	2019
Balance at beginning of year	\$ 2,407,100	\$ 2,414,400
Benefits accrued	139,103	152,957
Interest accrued on benefits	144,426	144,864
Benefits paid	(282,681)	(91,084)
Actuarial gain	(26,248)	(214,037)
Balance at end of year	2,381,700	2,407,100
Unamortized actuarial losses	609,078	602,288
	<u>\$ 2,990,778</u>	<u>\$ 3,009,388</u>



## LEGAL AID MANITOBA

### Notes to Financial Statements for the year ended March 31, 2020

The Corporation's severance costs consist of the following:

	2020	2019
Benefits accrued	\$ 139,103	\$ 152,957
Interest accrued on benefits	144,426	144,864
Amortization of actuarial (gains)	(19,458)	(12,573)
	<u>\$ 264,071</u>	<u>\$ 285,248</u>

Significant long-term actuarial assumptions used in the March 31, 2020 valuation, and in the determination of the March 31, 2020 present value of the accrued severance benefit obligation were:

	2020	2019
Annual rate of return		
Inflation component	2.00%	2.00%
Real rate of return	3.75%	4.00%
	<u>5.75%</u>	<u>6.00%</u>
Assumed salary increase rates		
Annual productivity increase	0.50%	0.75%
Annual general salary increase	2.00%	2.00%
Service, merit, & promotion (SMP) – average	1.00%	1.00%
	<u>3.50%</u>	<u>3.75%</u>

#### Sick leave benefits

Effective April 1, 2014, the Corporation commenced recording the estimated liability for sick leave benefits for their employees that accumulate but do not vest. The amount of this estimated liability is based on actuarial calculations.

An actuarial report was completed for the sick leave liability as at March 31, 2020. The valuation is based on employee demographics, sick leave usage and actuarial assumptions. These assumptions include an annual rate of return of 5.75% (2019 – 6.00%) and a salary increase rate of 3.50% (2019 – 3.75%). The Corporation's actuarially determined net liability for accounting purposes as at March 31, 2020 was \$419,800 (2019 - \$392,400).

## LEGAL AID MANITOBA

### Notes to Financial Statements for the year ended March 31, 2020

#### 9. Revenue from the Province of Manitoba

	2020	2019
Grant	\$ 20,700,187	\$ 18,405,367
Salaries and other payments	12,195,171	13,417,294
Health and post secondary education tax levy	256,102	286,305
Employer portion of employee benefits	1,904,463	2,129,641
	<u>\$ 35,055,923</u>	<u>\$ 34,238,607</u>

Grant revenue from the Province of Manitoba includes the Corporation's share of provisions recorded for unfunded pension liabilities.

#### 10. Revenue from the Manitoba Law Foundation

	2020	2019
Statutory grant	\$ 3,356,668	\$ 1,607,151
Public Interest Law Centre	207,000	180,000
University Law Centre	98,900	86,000
	<u>\$ 3,662,568</u>	<u>\$ 1,873,151</u>

A statutory grant, pursuant to subsection 90(1) of *The Legal Profession Act*, is received annually from the Manitoba Law Foundation. The Corporation's share under the *Act* is 50% of the total interest on lawyers' trust accounts as received by the Foundation or a minimum of \$1,007,629, whichever is greater. In the event that interest received by the Foundation in the preceding year, after deduction of the Foundation's operational expenses, is not sufficient to pay the statutory minimum of \$1,007,629 to the Corporation, the *Act* provides for pro-rata sharing of the net interest.

Other grants from the Manitoba Law Foundation are received pursuant to subsection 90(4) of *The Legal Profession Act*. These grants are restricted for the Public Interest Law Centre and the University Law Centre. At March 31, 2020, all funds received through these grants have been spent in the current year.



## LEGAL AID MANITOBA

### Notes to Financial Statements for the year ended March 31, 2020

#### 11. Lease Commitments

The Corporation rents facilities under operating leases. Unpaid remaining commitments under the leases, which expire at varying dates are:

2021	\$ 1,103,774
2022	1,084,881
2023	754,958
2024	625,854
2025	625,854
Thereafter	1,147,399
	<u>\$ 5,342,720</u>

#### 12. Related Parties Transactions

The Corporation is related in terms of common ownership to all Province of Manitoba created departments, agencies and crown corporations. The Corporation enters into transactions with these entities in the normal course of business. These transactions are recorded at the exchange amount.

#### 13. Private Bar Fees and Disbursements

	2020			2019	
	Fees	Disbursements	Total	Total	
Legal aid certificates	\$ 14,555,881	\$ 887,549	\$ 15,443,430	\$ 15,485,296	
Duty counsel services	346,968	200,703	547,671	462,975	
Transcripts	–	187,249	187,249	76,958	
	<u>\$ 14,596,649</u>	<u>\$ 1,275,501</u>	<u>\$ 16,178,350</u>	<u>\$ 16,025,229</u>	

#### 14. Provision for Employee Pension Benefits

Pension costs consist of benefits accrued, interest accrued on benefits and experience (gain) loss. This liability is determined by an actuarial valuation annually with the balances for the intervening periods being determined by a formula provided by the actuary. The most recent

## LEGAL AID MANITOBA

### Notes to Financial Statements for the year ended March 31, 2020

valuation was completed as at December 31, 2019. The actuary has projected the pension obligation to March 31, 2020.

	2020	2019
Balance at beginning of year	\$ 32,234,898	\$ 29,552,098
Benefits accrued	854,608	1,001,922
Interest accrued on benefits	1,849,338	1,695,248
Benefits paid	(999,625)	(1,140,985)
Actuarial (gains) losses	(1,340,121)	1,126,615
Balance at end of year	32,599,098	32,234,898
Unamortized actuarial losses	(1,229,278)	(2,797,866)
	<u>\$ 31,369,820</u>	<u>\$ 29,437,032</u>

The Corporation's pension costs consist of the following:

	2020	2019
Benefits accrued	\$ 854,608	\$ 1,001,922
Interest accrued on benefits	1,849,338	1,695,248
Amortization of actuarial (gains) losses	228,468	147,995
	<u>\$ 2,932,414</u>	<u>\$ 2,845,165</u>
Employee contributions for the year	871,605	990,825

The key actuarial assumptions were a rate of return of 5.75% (2019 – 5.75%), 2.00% inflation (2019 – 2.00%), salary rate increases of 3.50% (2019 – 3.50%) and post retirement indexing 2/3 of the inflation rate. The projected benefit method was used and the liability has been extrapolated to March 31, 2020.

The Province of Manitoba has accepted responsibility for funding of the Corporation's pension liability and related expense which includes an interest component. The Corporation has therefore recorded a receivable from the Province equal to the estimated value of its actuarially determined pension liability \$31,369,820 (2019 – \$29,437,032), and has recorded revenue for the current fiscal year equal to its increase in the unfunded pension liability during the year of \$1,932,788 (2019 – \$1,704,181). The Province makes payments on the receivable when it is determined that the cash is required to discharge the related pension obligation.





## LEGAL AID MANITOBA

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### Notes to Financial Statements for the year ended March 31, 2020

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#### 15. Reserves:

The following reserves have been set aside in the accumulated surplus for future operating purposes:

##### Wrongful Conviction Cases

During the fiscal year ended March 31, 2006 the Province of Manitoba approved a reallocation of \$130,000 from the Corporation's unrestricted net assets. This funding was provided for section 696 applications under the *Criminal Code* for wrongful conviction appeals. In the current fiscal year, the Corporation did not incur any expenses (2019 - \$26,705) for private bar fees and disbursements related to wrongful conviction cases. The balance remaining is \$51,854.

##### Access to Justice Initiatives

Effective the fiscal year ended March 31, 2015, the Management Council internally restricted \$1,500,000 of the accumulated surplus for the purpose of implementing access to justice initiatives and addressing the low financial eligibility guidelines. These funds are not available for other purposes without approval by the Management Council.

##### Mega Case Fund

Effective the fiscal year ended March 31, 2016, the Management Council internally restricted \$600,000 of the accumulated surplus to fund legal aid services to eligible individuals charged with indictable offences that are complex and costly. These funds are not available for other purposes without approval by the Management Council.

#### 16. Public Sector Compensation Disclosure

For the purposes of *The Public Sector Compensation Disclosure Act*, all compensation for employees, Management Council members, and the private bar fees and disbursements from the Corporation is disclosed in a separate statement. The Corporation's Public Sector Compensation Disclosure statements are published in its annual report immediately following the audited financial statements and notes.

#### 17. Financial Risk Management

The Corporation has potential exposure to the following risks from its use of financial instruments:

- Credit risk;
- Liquidity risk;
- Market risk;

## LEGAL AID MANITOBA

### Notes to Financial Statements for the year ended March 31, 2020

- Interest rate risk; and
- Foreign currency risk

The Corporation manages its exposure to risks associated with financial instruments that have the potential to affect its operating performance. The Corporation's Management Council has overall responsibility for the establishment and oversight of the Corporation's objectives, policies and procedures for measuring, monitoring and managing these risks.

#### Credit risk

Credit risk is the risk that one party to a financial instrument fails to discharge an obligation and causes financial loss to another party. Financial instruments which potentially subject the Corporation to credit risk consist principally of cash and accounts receivable.

The maximum exposure of the Corporation to credit risk at March 31, 2020 is:

Cash	\$	3,912,008
Portfolio investments		3,531,201
Client accounts receivable		101,622
Receivable from the Province of Manitoba		4,070,000
Other receivables		217,320
Long-term receivables:		
• Charges on land		813,459
• Severance - Province of Manitoba		716,167
• Pension - Province of Manitoba		31,369,821
	\$	<u>44,731,598</u>

Cash: The Corporation is not exposed to significant credit risk as the cash is held by a large financial banking institution.

Portfolio investments: The Corporation is not exposed to significant credit risk as the portfolio investments consists of several Guaranteed Investment Certificates held by a large financial banking institution.

Client accounts receivable includes clients that contribute toward the cost of their case under the Agreements to Pay – Partial and Agreements to Pay – Full payment programs based on a contract. The Corporation manages its credit risk on these accounts receivables which are primarily small amounts held by a large client base. It is typically expected that



## LEGAL AID MANITOBA

### Notes to Financial Statements for the year ended March 31, 2020

clients will settle their account based on their payment program. The Corporation establishes an allowance for doubtful accounts that represents its estimate of potential credit losses.

Receivable from the Province of Manitoba: The Corporation is not exposed to significant credit risk as the receivable is from the provincial government.

Other receivables include court costs, Child and Family Services agencies, Employment and Income Assistance, and miscellaneous. The Corporation is exposed to significant credit risk related to court costs and therefore, an allowance of 95% is set up to recognize the likelihood of collection. In the case of receivables from Child and Family Services agencies and Employment and Income Assistance, they are funded through the Province of Manitoba. Miscellaneous includes GST and other recoverable costs. GST is received quarterly and other recoverable costs are usually paid within 90 days of receipt of an order to pay by the courts or other authority.

Long-term receivable – charges on land: The Corporation manages its credit risk on these accounts receivables which primarily consists of small amounts held by a large client base for which payment is secured by a lien on property. The Corporation establishes an allowance for doubtful accounts that represents its estimate of potential credit losses. The allowance for doubtful accounts is calculated on a specific identification basis and a general provision based on historical experience.

Long-term receivables – severance and pension – Province of Manitoba: The Corporation is not exposed to significant credit risk as the receivables are with the provincial government.

The Corporation establishes an allowance for doubtful accounts that represents its estimate of potential credit losses. The allowance for doubtful accounts is based on management's estimates and assumptions regarding current market conditions, client analysis and historical payment trends. These factors are considered when determining whether past due accounts are allowed for or written off.

The change in the allowance for doubtful accounts during the year was as follows:

	2020	2019
Balance, beginning of the year	\$ 2,137,741	\$ 2,444,164
Provision for bad debts	646,842	405,102
Amounts (written off) recovered	(373,720)	(711,525)
Balance, end of the year	\$ 2,410,863	\$ 2,137,741

## LEGAL AID MANITOBA

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### Notes to Financial Statements for the year ended March 31, 2020

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#### **Liquidity risk**

Liquidity risk is the risk that the Corporation will not be able to meet its financial obligations as they come due.

The Corporation manages liquidity risk by maintaining adequate cash balances. The Corporation prepares and monitors detailed forecasts of cash flows from operations and anticipated investing and financing activities. Identified funding requirements are requested, reviewed and approved by the Minister of Finance to ensure adequate funding will be received to meet the obligations. The Corporation continuously monitors and reviews both actual and forecasted cash flows through periodic financial reporting.

In March 2020, the novel strain of coronavirus (COVID-19) was declared a pandemic by the World Health Organization. The spread of COVID-19 has severely impacted many local economies around the globe, and global stock markets have experienced great volatility and a significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions. The Corporation has continued to operate throughout the pandemic as an essential service.

As disclosed in note 1, the Corporation is dependent on continued financial support from the Province of Manitoba. The Corporation currently continues to receive funding from the Manitoba Government and other agencies, however, given the high level of uncertainty surrounding the duration of the pandemic, it is not possible to reasonably estimate the potential impact on the liquidity, financial condition and operations of the Corporation.

#### **Market risk**

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the Corporation's income or the fair values of its financial instruments. The significant market risks the Corporation is exposed to are: interest rate risk and foreign currency risk.

#### **Interest rate risk**

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The interest rate exposure relates to cash and accounts payable.

The interest rate risk is considered to be low on cash because of its short-term nature and low on accounts payable because they are typically paid when due.



## LEGAL AID MANITOBA

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### Notes to Financial Statements for the year ended March 31, 2020

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#### **Foreign currency risk**

Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Corporation is not exposed to significant foreign currency risk as it does not have any financial instruments denominated in foreign currency.

#### 20. Measurement Uncertainty – Private bar

A certificate is issued to individuals seeking legal aid assistance. Each certificate issued authorizes legal services to be performed within the tariff guidelines based on the type of legal case. The estimated liability on work performed but not yet billed is \$2,300,000 (2019 – \$2,300,000). The estimation is based on an analysis of historical costs and time frames to complete similar cases. The estimated liability is included in accounts payable. It is offset by an associated accounts receivable from the Province of Manitoba, which is included in the Receivable from the Province of Manitoba balance. Additionally, management estimates a future liability related to work not yet performed on outstanding certificates as at March 31, 2020 of \$6,805,000 (2019 – \$6,942,000). This amount has not been recorded in the financial statements.

The estimated liability is subject to measurement uncertainty. Such uncertainty exists when there is a variance between the recognized amount and another reasonable amount, as there is whenever estimates are used. While management's best estimates have been used for reporting the private bar liability, it is possible that there will be a material difference between estimated amount and actual costs.

#### 21. Budgeted Figures

The budgeted amounts represent the operating budget approved in February 2019 by Legal Aid Manitoba's Management Council.





## INDEPENDENT AUDITOR'S REPORT

To the Legislative Assembly of Manitoba

To the Management Council of Legal Aid Manitoba

### *Opinion*

We have audited the Statement of Compensation Paid to Council Members and Employees and the Statement of Private Bar Fees and Disbursements in Excess of \$75,000 of Legal Aid Manitoba for the year ended March 31, 2020 ("the statement").

In our opinion, the financial information in the statement of Legal Aid Manitoba for the year ended March 31, 2020, is prepared, in all material respects, in accordance with Section 2 and 4 of *The Public Sector Compensation Disclosure Act*.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of Legal Aid Manitoba in accordance with the ethical requirements that are relevant to our audit of the statement 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 1 of the statement, which describes the basis of accounting. The statement is prepared to assist Legal Aid Manitoba to meet the requirements of Section 2 and 4 of *The Public Sector Compensation Disclosure Act*. As a result, the statement 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 Statement*

Management is responsible for the preparation of the statement in accordance with Section 2 and 4 of *The Public Sector Compensation Disclosure Act* and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing Legal Aid Manitoba's financial reporting process.



**Auditor General**  
MANITOBA

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### *Auditor's Responsibilities for the Audit of the Statement*

Our objectives are to obtain reasonable assurance about whether the statement is 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 generally accepted auditing standards 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 this financial information.

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

- Identify and assess the risks of material misstatement of the statement, 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 Legal Aid Manitoba's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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.

Office of the Auditor General

Winnipeg, Manitoba

July 16, 2020

## Public Sector Compensation Statement

Legal Aid Manitoba Statement of Private Bar Fees and Disbursements in Excess of \$75,000 For the Year Ended March 31, 2020 (Prepared in accordance with Section 4 of <i>The Public Sector Compensation Disclosure Act</i> )			
Name	Amount	Name	Amount
Amy, Ryan	77,205	Henley, Kathryn	118,151
Antila, Crystal	116,935	Hodge, Adam	110,318
Armstrong, Bill	157,769	Hogg, Alan	89,268
Beddome, Aaron	128,945	Jack, Simon	132,142
Bhangu, Mandeep	92,428	Janssens, Jennifer	124,010
Bonney, Bruce	117,943	Jemmett, Meagan	118,779
Boucher, Nolan	118,198	Johnson, Alexandra	93,318
Braun, Aaron	141,639	Jones, Zilla	136,792
Briscoe, Curtis	366,808	Joyce, David	211,564
Bueti, Katherine	177,211	Kavanagh, Tony	78,083
Carroll, Margaret	155,675	Khan, Bashir A.	79,862
Champagne, Gisele	98,072	Kinahan, Zachary	97,372
Claros, Amado	214,262	Kostiuk, Jeremy	98,371
Coggan, Derek	127,758	Mahoney, Carley	150,819
Cook, Michael	101,433	Mariash, Theodore	207,634
Corona, John	226,472	Marks, William	235,939
Dawson, Roy	98,911	Martin-White, Wendy	204,218
Dorion, Desiree	77,719	Mayer, Douglas	79,730
English, Chantal	111,212	McKay, Cameron	274,791
Gladstone, Brett	462,908	McKelvey-Gunson, Andrew	118,708
Glazer, Martin	77,155	Mokriy, Don	253,550
Goertzen, Kendra	102,382	Munce, Matthew	218,525
Gould, Matthew	202,128	Newman, Scott	126,915
Gray, David	179,594	Olson, Candace	101,261
Harrison, Robert	165,007	Omonuwa, Odaro	96,828



Name	Amount	Name	Amount
Phillips, Cory	151,032	Sinder, Barry	227,672
Phillips, David	243,416	Skinner, John	161,980
Plotnik, Omri	79,681	Smith, Pamela	155,414
Pollock, Ethan	119,367	Soldier, Stacey	99,732
Quilty, Jill	76,594	Steigerwald, Alex	121,778
Raffey, Matthew	120,670	Synyshyn, Andrew	181,209
Rai, Surinder	223,002	Van Dongen, Lori	186,008
Ramsay, John	374,793	Walker, Tara	189,245
Robinson, Laura	124,590	Webb, Karen	122,491
Roitenberg, Evan	88,182	Wood, James	89,682
Segal, Shimon	125,806	Zaman, Saheel	302,655
Sigurdson, Chris	158,301		

The payments reflected in this statement are on a cash basis.

<b>LEGAL AID MANITOBA</b> <b>Statement of Compensation Paid to Council Members and Employees</b> <b>For the Year Ended March 31, 2020</b> (Prepared in accordance with Section 2 of <i>The Public Sector Compensation Disclosure Act</i> )					
<b>Paid to Council Members:</b> <b>In aggregate \$48,601 of this amount, \$35,000 was provided to the Chair</b> <b>Amounts paid to employees of \$75,000 or more:</b>					
Name	Position	Amount	Name	Position	Amount
ANDERSON, L.	ATTORNEY 3	158,663	DOWLE, K.	ATTORNEY 3	154,114
ANICETO, L.	ATTORNEY 2	136,859	DWARKA, R.	FINANCIAL OFFICER 7	107,889
BALNEAVES, S.	INFO TECHNOLOGIST 4	96,004	FAWCETT, R.	ATTORNEY 3	158,101
BRACKEN, S.	ATTORNEY 3	160,739	FERENS, M.	ATTORNEY 2	143,399
CHENG, W.	FINANCIAL OFFICER 4	79,331	GAMMON, B.	SR LEGAL OFFICER 3	164,620
CLIFFORD, G.	SR LEGAL OFFICER 4	195,540	HANSLIP, M.	ATTORNEY 2	135,527
CLIFFORD-JOHNSON, T.	ADMIN OFFICER 3	106,364	HAWRYSH, G.	ATTORNEY 4	201,292
COLQUHOUN, L.	ATTORNEY 3	125,916	HENDERSON, D.	ATTORNEY 2	136,859
DILAY, K.	ATTORNEY 1	92,087	HWOZDULYCH, B.	ATTORNEY 2	102,150

Name	Position	Amount	Name	Position	Amount
KENNEDY, C.	ATTORNEY 3	157,405	RUTHERFORD, J.	ATTORNEY 1	96,425
KINGSLEY, P.	SR LEGAL OFFICER 3	167,245	SANDULAK, T.	ATTORNEY 1	88,538
KOTURBASH, T.	ATTORNEY 3	160,655	SANSREGRET, A.	ATTORNEY 4	165,250
LIBMAN, A.	ATTORNEY 3	157,405	SANTOS, M.	ATTORNEY 3	164,005
LIU, W.	INFO TECHNOLOGIST 3	86,333	SHERMAN, C.	ATTORNEY 3	163,905
LONEY, A.	ATTORNEY 3	157,405	SIEKLIICKI, A.	ATTORNEY 1	94,916
LOVEGROVE, C.	ATTORNEY 4	167,912	SIMPSON, P.	INFO TECHNOLOGIST 2	80,056
LUNDRIGAN, D.	ADMIN OFFICER 2	86,703	SINGH, S.	ATTORNEY 1	95,521
MACAULAY, G.	ATTORNEY 3	157,405	SNEESBY, K.	ATTORNEY 3	157,405
McLEAN, K.	ATTORNEY 1	95,748	STEWART, W.	ATTORNEY 2	143,355
McNAUGHT, I.	ATTORNEY 2	124,794	STRANG, K.	ATTORNEY 2	136,859
MENDELSON, L.	ATTORNEY 1	96,501	TAILLEUR, L.	ATTORNEY 3	157,405
MITCHELL, M.	ATTORNEY 2	135,751	TAIT, C.	ATTORNEY 2	136,859
NYGAARD, D.	ATTORNEY 2	136,858	TASCHE, H.	ATTORNEY 2	131,090
PALER, S.	ATTORNEY 3	157,405	TAYLOR, B.	ATTORNEY 1	82,333
PALUK, M.	ATTORNEY 3	153,627	VALCOURT, G.	INFO TECHNOLOGIST 4	93,779
PASTORA SALA, J.	ATTORNEY 1	111,288	VAN SCHIE, S.	ATTORNEY 3	157,405
PAULS, C.	ATTORNEY 3	160,655	WALKER, M.	ATTORNEY 3	160,655
PURANEN, S.	ATTORNEY 3	147,692	WEISENSEL, S.	ATTORNEY 1	92,683
RAPOSO, S.	SR LEGAL OFFICER 3	168,345	WHIDDEN, S.	ATTORNEY 1	80,158
REID, A.	ATTORNEY 1	99,516	WILLIAMS, B.	ATTORNEY 4	165,250
ROBBINS, J.	ATTORNEY 3	146,590	WOODMAN, R.	ATTORNEY 3	157,405
ROBINSON, G.	ATTORNEY 3	160,655			



## Notes to Financial Information

### LEGAL AID MANITOBA

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#### Note to Financial Information for the year ended March 31, 2020

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1. Basis of Accounting

a) Private Bar Fees and Disbursements of \$75,000 or More

The financial information discloses every person who received \$75,000 or more during the fiscal year ended March 31, 2020 for providing legal aid. The amounts are calculated in accordance with *The Public Sector Compensation Disclosure Act* of Manitoba.

b) Aggregate Compensation to Council Members

The financial information discloses the amount of the payments, in aggregate, to the Council Members during the fiscal year ended March 31, 2020. The amounts are calculated in accordance with *The Public Sector Compensation Disclosure Act* of Manitoba.

c) Compensation of \$75,000 or More

The financial information lists employees who received compensation of \$75,000 or more during the fiscal year ended March 31, 2020. The amounts are calculated in accordance with *The Public Sector Compensation Disclosure Act* of Manitoba.

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## Directory of Legal Aid Offices

### Administration Office

4th Floor - 287 Broadway  
Winnipeg MB R3C 0R9  
Ph: 204.985.8500  
Toll-free: 1.800.261.2960  
Fax: 204.944.8582

### Agassiz CLC

520 - 136 Market Avenue  
Winnipeg MB R3B 0P4  
Ph: 204.985.5230  
Toll-free: 1.800.300.2307  
Fax: 204.985.5237

### Child Protection Law Office

300 - 287 Broadway  
Winnipeg MB R3C 0R9  
Ph: 204.985.8560  
Toll-free: 1.855.777.3753  
Fax: 204.985.5224

### Criminal Duty Counsel Office

100 - 287 Broadway  
Winnipeg MB R3C 0R9  
Ph: 204.985.8500  
Toll-free: 1.800.261.2960  
Fax: 204.949.9216

### Phoenix CLC

500 - 175 Carlton Street  
Winnipeg MB R3C 3H9  
Ph: 204.985.5222  
Toll-free: 1.855.777.3759  
Fax: 204.942.2101

### Public Interest Law Centre

200 - 393 Portage Avenue  
Winnipeg MB R3B 3H6  
Ph: 204.985.8540  
Toll-free: 1.800.261.2960  
Fax: 204.985.8544

### Regency CLC

300 - 287 Broadway  
Winnipeg MB R3C 0R9  
Ph: 204.985.9440  
Toll-free: 1.855.777.3756  
Fax: 204.947.2976

### Riel CLC

410 - 330 Portage Avenue  
Winnipeg MB R3C 0C4  
Ph: 204.985.8555  
Toll-free: 1.855.777.3758  
Fax: 204.774.7504

### Riverwood CLC

200 - 175 Hargrave Street  
Winnipeg MB R3C 3R8  
Ph: 204.985.9810  
Toll-free: 1.855.777.3757  
Fax: 204.985.8554

### University of Manitoba CLC

Faculty of Law  
101 Robson Hall  
University of Manitoba  
Winnipeg MB R3T 2N2  
Ph: 204.985.5206  
Fax: 204.985.8551

### Willow CLC

102 - 433 Main Street  
Winnipeg MB R3C 1B3  
Ph: 204.985.9732  
Toll-free: 1.855.777.3760  
Fax: 204.942.7362

### Winnipeg Application Centre

100 - 287 Broadway  
Winnipeg MB R3C 0R9  
Ph: 204.985.8500  
Toll-free: 1.800.261.2960  
Fax: 204.949.9216

### Amisk CLC

138 1st Avenue SW, Unit A  
Dauphin MB R7N 1S2  
Ph: 204.622.7000  
Toll-free: 1.800.810.6977  
Fax: 204.622.7029

### Northlands CLC

Box 2429, 236 Edwards Ave  
The Pas MB R9A 1M2  
Ph: 204.627.4820  
Toll-free: 1.800.268.9790  
Fax: 204.627.4838

### Thompson CLC

3 Station Road  
Thompson MB R8N 0N3  
Ph: 204.677.1211  
Toll-free: 1.800.665.0656  
Fax: 204.677.1220

### Westman CLC

236 - 11th Street  
Brandon MB R7A 4J6  
Ph: 204.729.3484  
Toll-free: 1.800.876.7326  
Fax: 204.726.1732





**Legal Aid Manitoba**  
**L'Aide Juridique du Manitoba**

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