



Legal Aid Manitoba
L'Aide Juridique du Manitoba

2023/24 ANNUAL REPORT

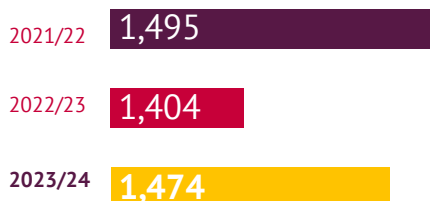
*DELIVERING ACCESS TO JUSTICE
FOR LOW-INCOME MANITOBBANS*



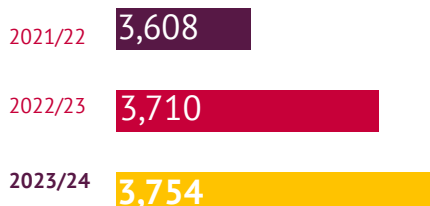


At-a-Glance

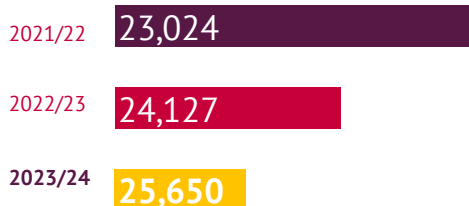
Legal Matters Issued (Opened Cases) CHILD PROTECTION



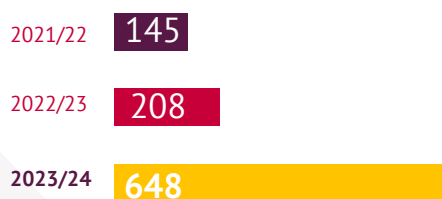
FAMILY



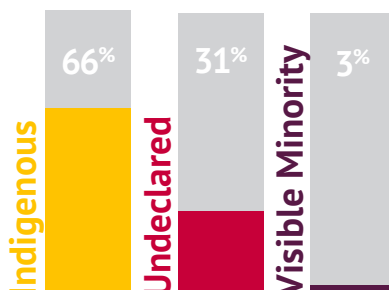
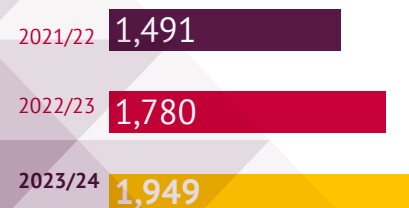
CRIMINAL (ADULT)



IMMIGRATION & REFUGEE



CRIMINAL (YOUTH)



People self-identifying as being of Indigenous ancestry make up the biggest proportion of LAM clients

CIVIL LAW



UNIVERSITY OF MANITOBA CLC



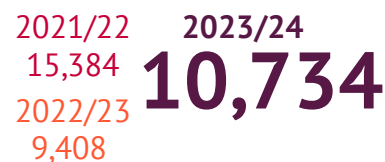
AVERAGE COST PER CASE

\$1,067

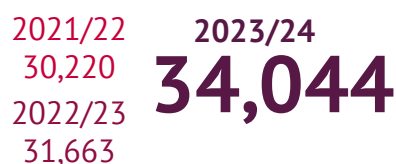


Age Range for largest number of clients
26-35

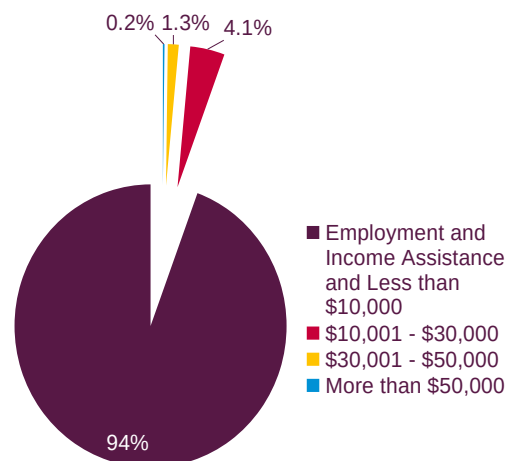
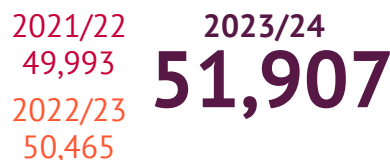
TELEPHONE ADVICE (BRYDGES)



FULL REPRESENTATION OF CLIENTS (CERTIFICATES)



PARTIAL REPRESENTATION OF CLIENTS (DUTY COUNSEL)



People with gross family incomes under \$10,000 or in receipt of employment and income assistance make up the biggest percentage of LAM clients

Letter To The Minister



Legal Aid Manitoba
L'Aide Juridique du Manitoba

FIFTY-SECOND ANNUAL REPORT
LEGAL AID MANITOBA
Fiscal Year Ending March 31, 2024

The Honourable Matt Wiebe
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 Fifty-Second Annual Report for the year ending March 31, 2024.

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 \$85,000 in accordance with Section 2 and 4 of *The Public Sector Compensation Act*.

Respectfully submitted,

ALLAN FINEBLIT, K.C.

Chair
Legal Aid Manitoba Management Council



Table of Contents

At-a-Glance	i
Letter To The Minister	1
Table of Contents	3
Management Council and Executive Management Committees	4
Chair's Report	6
Message from the Executive Director and CEO	7
The Public Interest Disclosure (Whistleblower Protection) Act	8
Delivering Access to Justice	9
Performance Measurement: Supporting the Delivery of Results and Access to Justice	10
Cost-Effective Delivery of Services	11
Scope of Service Details	12
Central Administrative Expenditures	13
Client Satisfaction	14
Who We Serve	15
Client Family Size by Gender Distribution	16
Ethnicity by Gender Breakdown	17
Client Age by Gender Distribution	18
Client Breakdown	19
Income Breakdown	19
Client Base by Matter Type	22
Journey to Reconciliation / Pimohtéwin tati mínowastánowahk	24
Statistics	28
Financial Overview	30
Responsibility for Financial Reporting	31
Auditor's Report	32
Audited Financial Statements	34
Notes to Financial Statements	39
Auditor's Report	54
Public Sector Compensation Statement	56
Notes to Financial Information	59
Directory of Legal Aid Offices	60

Cette publication est aussi disponible en français.



MANAGEMENT COUNCIL

Back row from left to right: Crystal Laborero, Allan Fineblit, K.C., Helga Van Iderstine, K.C., Daljit Kainth
 Front row from left to right: Roberta Campbell, K.C., Greg Johnson, Yik Au
 Missing: Dean Scaletta

Legal Aid Manitoba is located on original lands of the Anishinaabeg, Cree, Anisininew, Dakota and Dene peoples and the National Homeland of the Red River Métis.

We acknowledge that northern Manitoba includes lands that were, and are the ancestral lands of the Inuit.

We respect the Treaties that were made on these territories, we acknowledge the harms and mistakes of the past, and we dedicate ourselves to move forward in partnership with Indigenous communities in a spirit of reconciliation and collaboration.

Management Council

Allan Fineblit, K.C., *Chair*
Helga Van Iderstine, K.C., *Vice Chair*
Dean Scaletta
Roberta Campbell, K.C.

Daljit Kainth
Dr. Shiu-Yik Au
Crystal Laborero
Greg Johnson

Management Council Committees

Advisory

Irene Hamilton, K.C., *Chair*
Allan Fineblit, K.C.
Gary Robinson
Ryan Amy
Genevieve Benoit
Stacey Soldier
Laurelle Harris, K.C.
Nicole Belanger

Finance/Audit

Dean Scaletta, *Chair*
Daljit Kainth
Dr. Shiu-Yik Au
Allan Fineblit, K.C.

Appeals Panel

Allan Fineblit, K.C., *Chair*
Helga Van Iderstine, K.C., *Vice Chair*
Dean Scaletta
Roberta Campbell, K.C.
Daljit Kainth
Dr. Shiu-Yik Au
Crystal Laborero
Greg Johnson

Executive Management Committee

Peter Kingsley, K.C.
Executive Director and CEO

Sandra Bracken
Deputy Executive Director

Robin Dwarka
Director of Finance and Labour

Katherine Dowle
Senior Area Director

Marcelle Marion
Legal Director

Area Directors

Lori Anderson
Gary Robinson

Chair's Report

Legal Aid Manitoba's Management Council (the "Board"), in spite of our weird name, do not manage. We try and govern. By that I mean we try and define for our senior management team what we see as success for the organization and we try and monitor organizational performance. Legal Aid Manitoba (LAM) has a remarkable database that allows for all kinds of analysis. We receive a lot of data, which we use to monitor past performance and plan for the future

Here is an example of four things that data tells us for the 2023/24 fiscal year. First, we are back at pre-Covid numbers in terms of demand for our service. Second, we serve a huge number of Manitobans each year through formal representation, advice and duty counsel services. Third, the vast majority of our clients are so poor that financial eligibility guidelines are almost irrelevant. Fourth, there is a dramatic over-representation of indigenous clients among those we served.

Those are all challenges but the good news is that these are relatively good times for us. Because of higher interest rates we have received a record high grant from the Manitoba Law Foundation. We have a stable and solid management team in place. The slow times during the Covid shutdown allowed us to re-build some aging infrastructure (everything from dated technology to worn furniture). The Manitoba Government that provides the bulk of our funding has been generous and accommodating. The private bar has continued to take on thousands of cases at the significantly reduced Legal Aid tariff rate. Our staff are dedicated and hardworking, sometimes in difficult and challenging circumstances.

The Board believes we can do much more. We have done some serious planning in the fiscal year that just ended and have given some clear direction to our senior leadership. One example is a decision to expand our coverage to those who can't afford necessary legal services. We know that there is a gap between those who can afford legal services and those eligible under our current guidelines. Our guideline currently focus on income (rather than affordability). We think there is a better way to assess financial eligibility to ensure that those who can't afford the legal services they need can be helped by LAM.

Another example is the Board's decision to develop new initiatives to bring legal services to underserved parts of Manitoba. We know that there are parts of Manitoba where there are too few lawyers providing legal aid services. The solution may be better salaries and tariffs, new recruitment strategies, technology or alternate legal service providers. Likely it will take a combination of all of those things and more. We already have an exciting pilot project underway in a northern First Nation to test out some new delivery models.

I said the Board doesn't manage but somebody does. Our Executive Director, Peter Kingsley, K.C. and his senior leadership team, have the unenviable job of delivering on the big ideas of an energetic and ambitious Board. We value their work and this is my opportunity to say thanks to them.

LAM is only one player in a large and complex justice system in Manitoba, but we are trying our best to improve the lives of our clients by giving them access to the legal services they need to maneuver through that system. We hope that we will make good progress and are proud of what was accomplished this year (the details of which are set out in this report).



Allan Fineblit, K.C.
Chair, Management Council



Allan Fineblit, K.C.
Chair

Message from the Executive Director and CEO

This past year has marked some interesting changes for Legal Aid Manitoba (LAM). Many of those changes would not be apparent to the average person looking at what we do.

On the surface we are, what we have been for the past 50 years, a provider of lawyers for those who cannot afford a lawyer and are charged with a criminal offence. We continue to provide counsel for family matters, for parents when their children are apprehended by the state, for youths who are being charged under the *Youth Criminal Justice Act*, for persons who are facing eviction, persons seeking refugee status in Canada and of course we also provide assistance to Manitobans generally through our Public Interest Law Centre. I doubt there is a single Manitoban who has not been affected by the actions of our staff counsel and private bar lawyer partners. It is a simple truth that more and more matters appearing in Manitoba Courts are connected to Legal Aid one way or another.

What this means is that as an organization we have recognized the need to step up and take a greater role in ensuring that the legal services being provided are of the highest quality possible. Our staff counsel are often recognized as being experts in their fields, but as new counsel come into the organization we must ensure that these skills are passed on and we must, as an organization, encourage our staff counsel to strive to be the best they can be. We have also seen that, similar to other professions, counsel are “aging out”. Private counsel are closing practices, especially in smaller communities throughout the province and this also heralds a loss of mentorship to junior counsel.

This year LAM held a three day seminar for all staff. The first one in over five years. It was an opportunity to not only reconnect with our colleagues but also to hone our skills as a large team. Building on the skills that make us effective as counsel, as staff and overall as an organization. We also co-sponsored a one day Family Law Program with the Manitoba Bar Association. LAM has never really considered providing education to the Private Bar as a group in the past. That has changed. The program hosted over 90 participants and was delivered by two King's Bench Judges and a senior practitioner who provided a practical skills “soup to nuts” workshop on moving a family file through the court system. LAM specifically funded this to ensure that as many junior counsel could attend as possible and kept the cost as low as possible. We will be doing it again in early 2025.

Internally, we continue to provide in-house training for our staff counsel. There are ongoing workshops provided to staff throughout the year focusing not only on legal skills but on indigenous education and cultural education. We encourage the use of a trauma informed approach, mental health first aid and other skills designed to recognize the increasing demands placed upon our staff and partners to practice safely and effectively in a more demanding field.

We have continued to reach out and work with our national partners, the Association of Legal Aid Plans, the Permanent Working Group for Legal Aid and the National Action Committee on Access to Justice in Civil and Family Matters. Ensuring a strong voice and a patient ear is vital as our Justice System continues to evolve and change. Having an informed and consistent voice amongst the 13 provincial and territorial plans ensures that Manitoba remains prepared for change.

All of this while we continue to ensure that lawyers are available for those who need them. And all of this while ensuring that we continue to be one of the most cost-effective programs in the country. I owe our continuing success to my senior leadership team. They dream big and deliver every day. I also need to recognize our very dedicated staff at Legal Aid Manitoba, the lawyers and advocates, the support staff who ensure all the administrative tasks are covered, the intake and finance staff who process the thousands of applications and pay the bills for those certificates. Our support staff who keeps us online and functioning 24/7. Our Indigenous partners who are always willing to provide advice, education and a patient lesson as we learn. Our private bar partners who provide an amazing level of service every day. The Courts who continue to be open to meeting and bettering our relationship so that we can serve everyone more effectively. I am very grateful for the ongoing commitment of both the Federal and Provincial governments who have ensured that our funding is secure and recognized the need to better compensate our counsel both private and staff. Finally to the Law Foundation whose ongoing support has given us the opportunities to try new approaches to improve access to justice overall.

We are breaking new ground but our mission remains the same – delivering access to justice for eligible low-income individuals and groups in Manitoba.



Peter Kingsley, K.C.
Executive Director and CEO



Peter Kingsley, K.C.
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, 2023 and March 31, 2024. The activity under the *Act* is set forth in the disclosure reporting matrix below:

Information required annually	Fiscal year 2023/24
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

MARCELLE MARION

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

Poverty Law

2023/24

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





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

Financial Guidelines

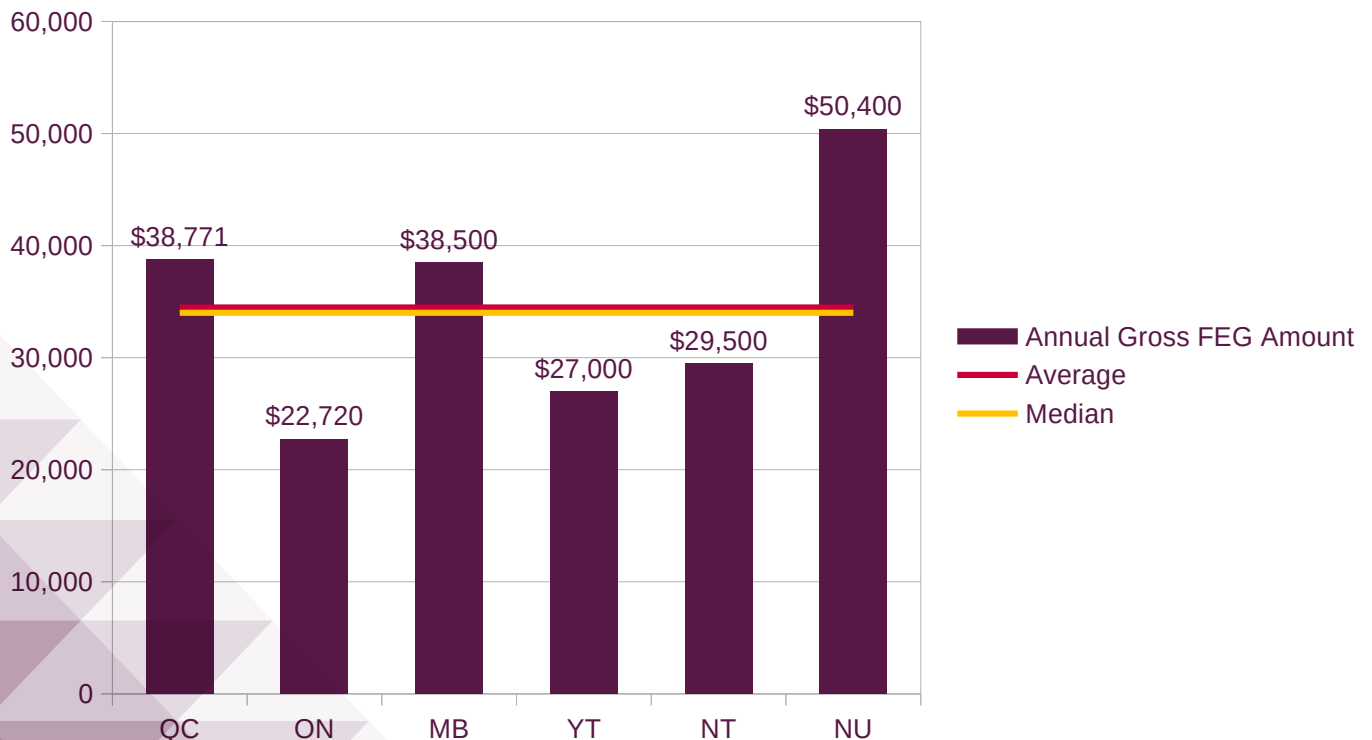
Legal Aid Manitoba's (LAM's) financial eligibility guidelines are designed to ensure LAM can provide legal services to as many Manitobans as possible (see Figure 1). We extend these eligibility guidelines through an "Agreement to Pay" program which recovers the cost of providing services at legal aid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

Figure 1

Family Size	"Free" Legal Aid Gross Family Income	Agreement to Pay Gross Family Income	Poverty Line [2022 Stats Canada Low-Income Cut Off (LICO) before tax]
1	\$0 - 26,500	\$26,500 - 38,500	\$29,380
2	\$0 - 33,000	\$33,000 - 51,000	\$36,576
3	\$0 - 40,500	\$40,500 - 59,500	\$44,966
4	\$0 - 49,200	\$49,200 - 69,200	\$54,594
5	\$0 - 56,000	\$56,000 - 76,000	\$61,920
6	\$0 - 63,000	\$63,000 - 83,000	\$69,835
More than 6	\$0 - 70,000	\$70,000 - 90,000	\$77,751

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

Source: Legal Aid in Canada 2022/23



* Includes only jurisdictions that calculate financial eligibility guidelines on a gross income amount for comparative purposes. Jurisdictions not listed rely on other means to establish client eligibility for legal aid coverage.

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: Legal Aid in Canada 2022/23.

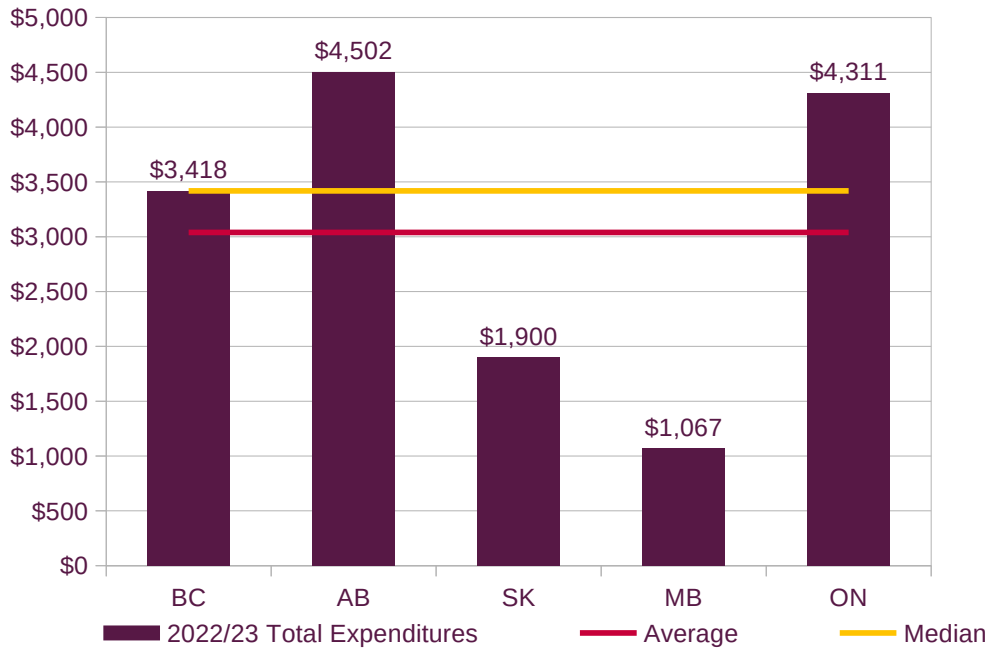
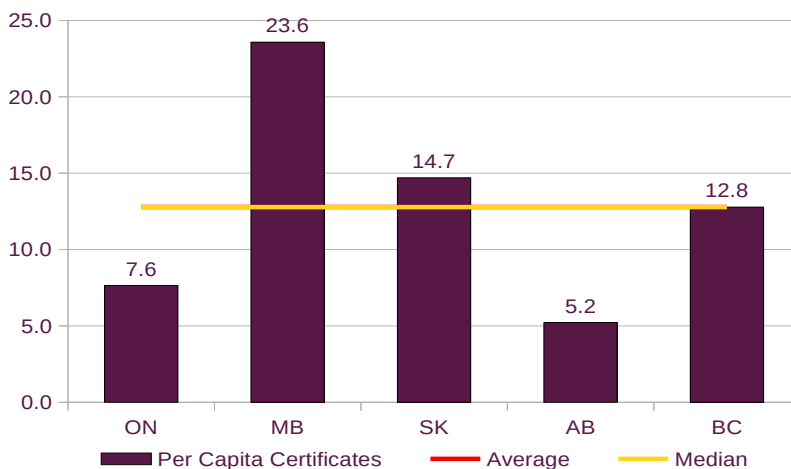


Figure 4
Per Capita Certificates (Certificates/person) Rate per 1,000

Source: Legal Aid in Canada 2022/23.





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)	✓	✓	✓			✓	✓			✓	✓		✓
Criminal Representation													
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			✓		✓	✓	✓		✓	✓	✓		✓
Family Representation													
Simple Divorce	✓	✓	✓		✓	✓	✓				✓		✓
Divorce with corollary	✓		✓		✓	✓	✓	✓	✓	✓	✓		✓
Property Division (never alone)	✓	✓	✓		✓	✓	✓		✓	✓	✓		✓
Family Maintenance Act	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Emergency Protection	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Child Welfare	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Civil Representation													
Mental Health Act	✓	✓	✓		✓		✓		✓		✓		✓
Income Support	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Residential Tenancy			✓				✓				✓		✓
Public Interest													
Indigenous, Consumer, Environmental, Human Rights			✓			✓ ³	✓						✓ ⁴
Law Reform/Test Cases			✓			✓	✓						
Immigration - Refugee/Deportation	✓				✓	✓	✓		✓	✓			

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

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

² Indigenous and case impacts your ability to follow traditional livelihood

³ Consumer Law Excluded

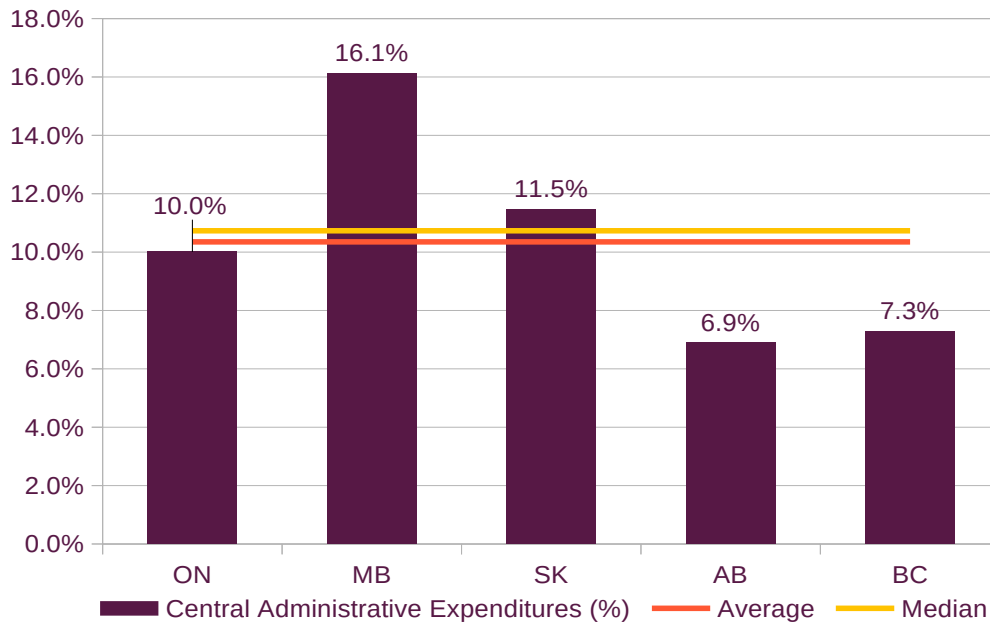
⁴ Consumer and Environmental Law Excluded

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). LAM acknowledges that each legal aid plan categorizes administrative expenditures differently particularly with respect to intake services. As a result, a true comparison of administrative costs is not practical.

Figure 6
Central Administrative Expenditures

Source: Legal Aid in Canada 2022/23.



University of Manitoba Community Law Centre

Law students provided a range of criminal defence and civil law representation and information services on 202 matters under the supervision of LAM staff lawyers

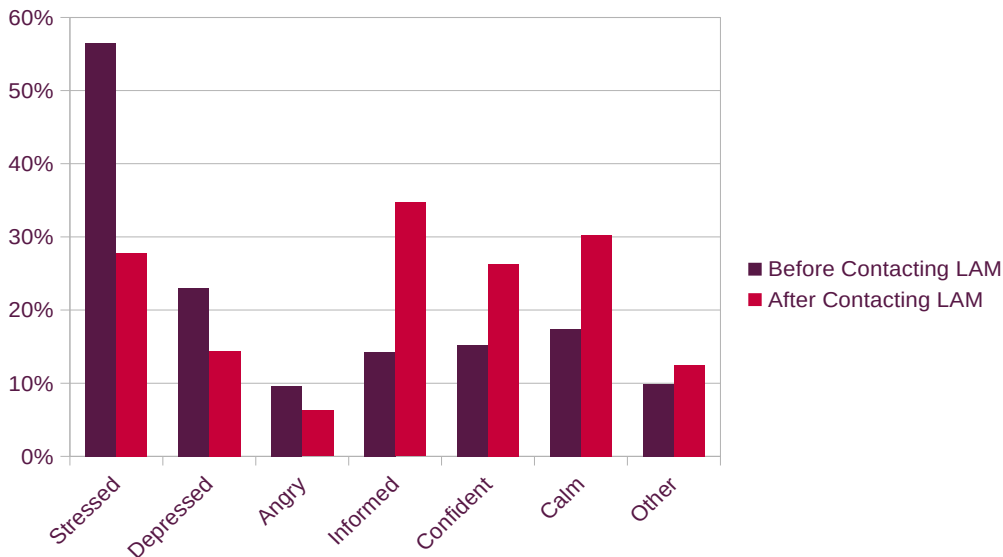




Client Satisfaction

During fiscal year 2023/24, Legal Aid Manitoba (LAM) directly engaged with Manitobans accessing our services. Through online surveys, we ask applicants and clients to provide feedback regarding their experience with our administrative processes, and the services received from staff and private bar lawyers.

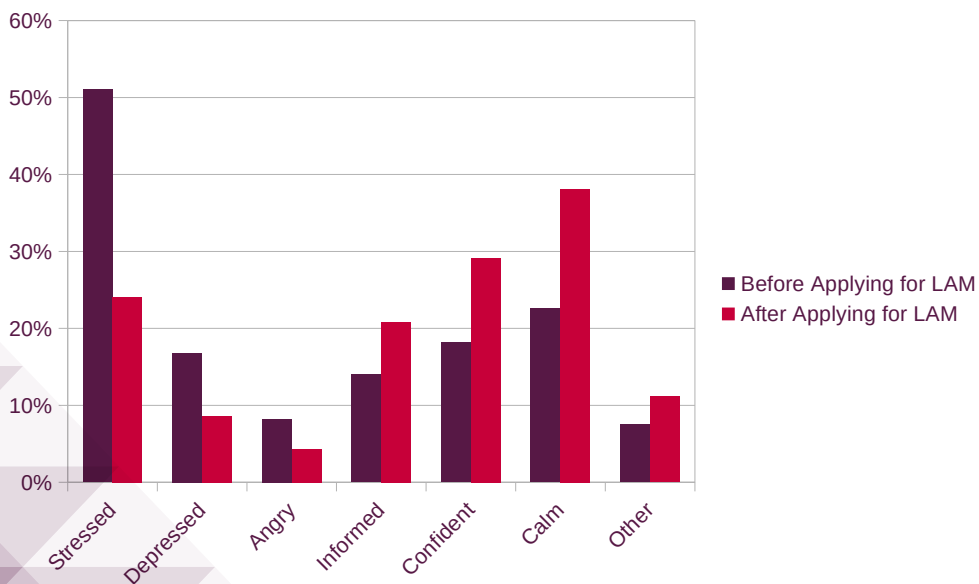
How clients reported feeling before and after contacting legal aid for the first time:



Clients rated their first contact with LAM as 3.6 out of 5 stars.



How clients reported feeling before and after applying for legal aid:



Clients rated LAM's appeal process as 3.7 out of 5 stars.

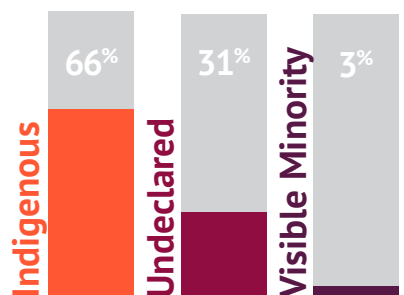
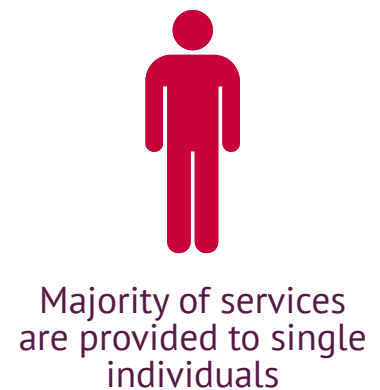
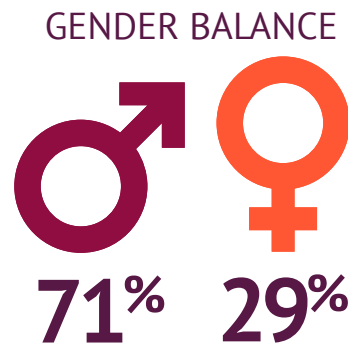


Who We Serve

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:



People self-identifying as being of Indigenous ancestry make up the biggest proportion of LAM clients



12% of all requests for assistance were rejected due to financial reasons

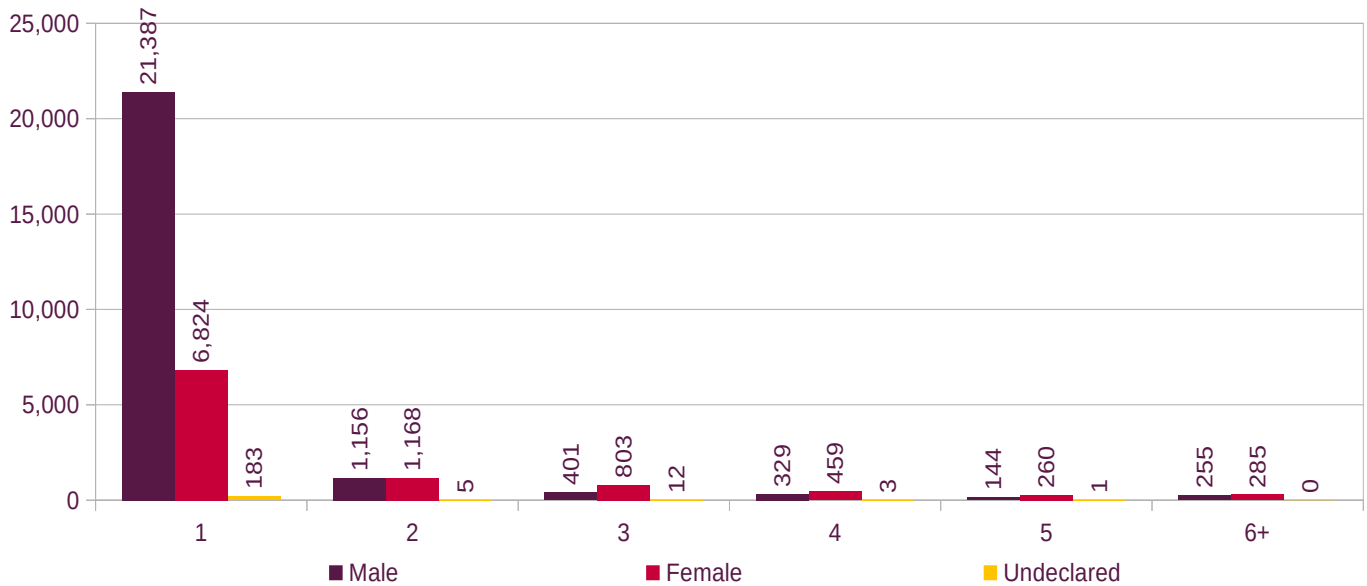


People with gross family incomes under \$10,000 or are in receipt of Employment and Income Assistance make up the biggest percentage of LAM clients

Client Family Size by Gender Distribution

Majority of services are provided to single individuals.

Figure 7



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

Family Law 2023/24

We opened 3,754 family cases, involving matters such as divorce, separation, protection orders and child custody/support



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)

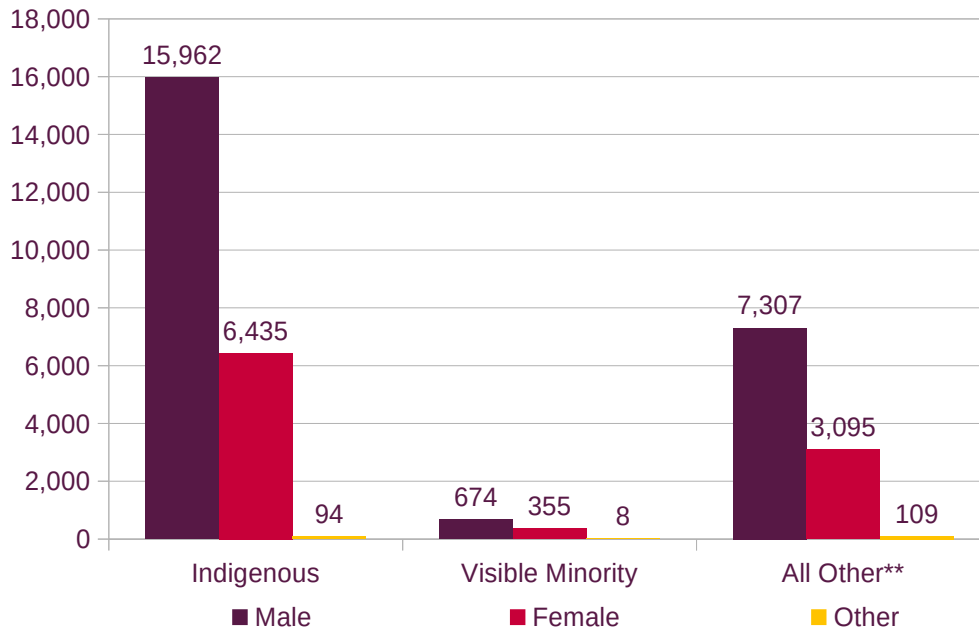
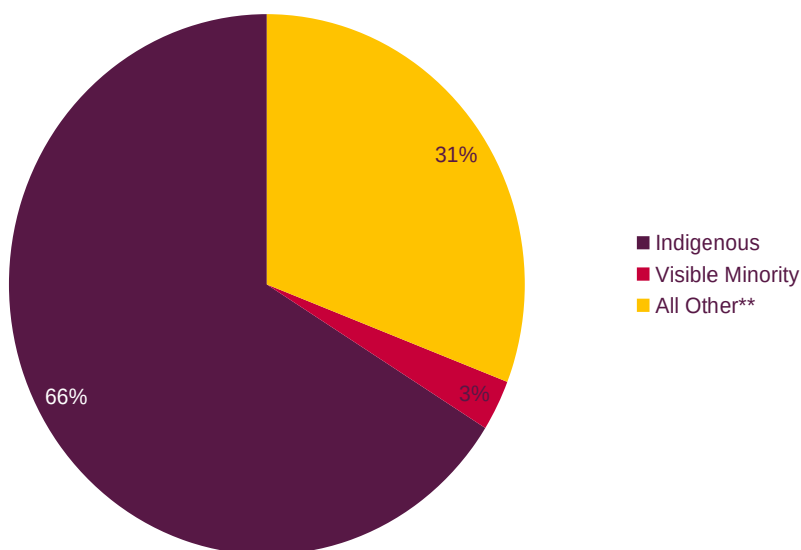


Figure 8(b)



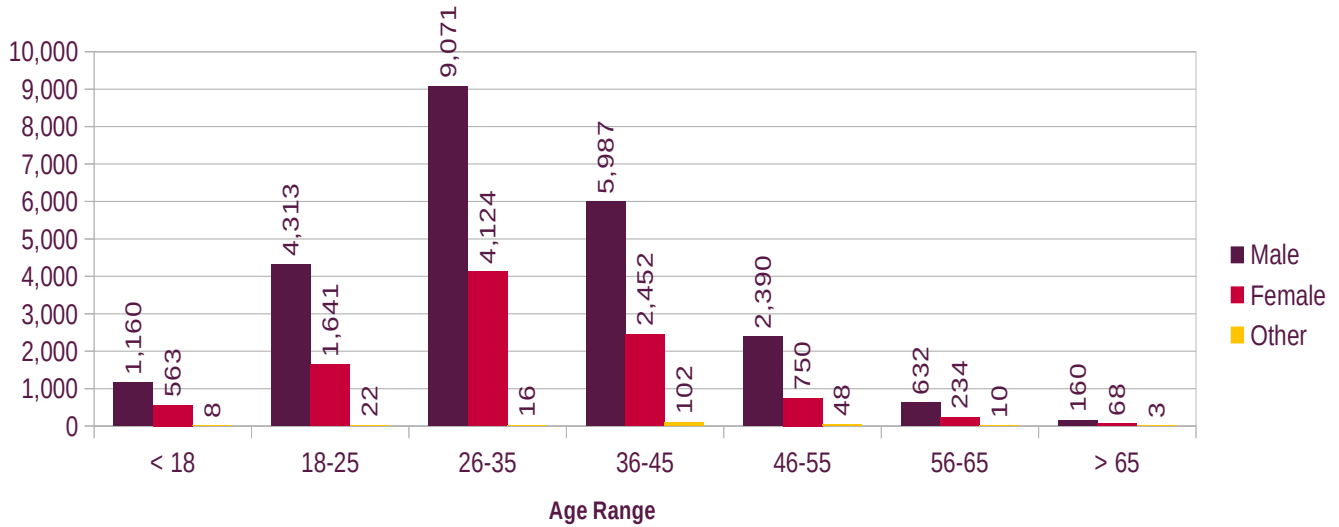
* Where applicable, Indigenous clients were not included in the visible minority count where they also self-declared as being part of a visible minority group.

** 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



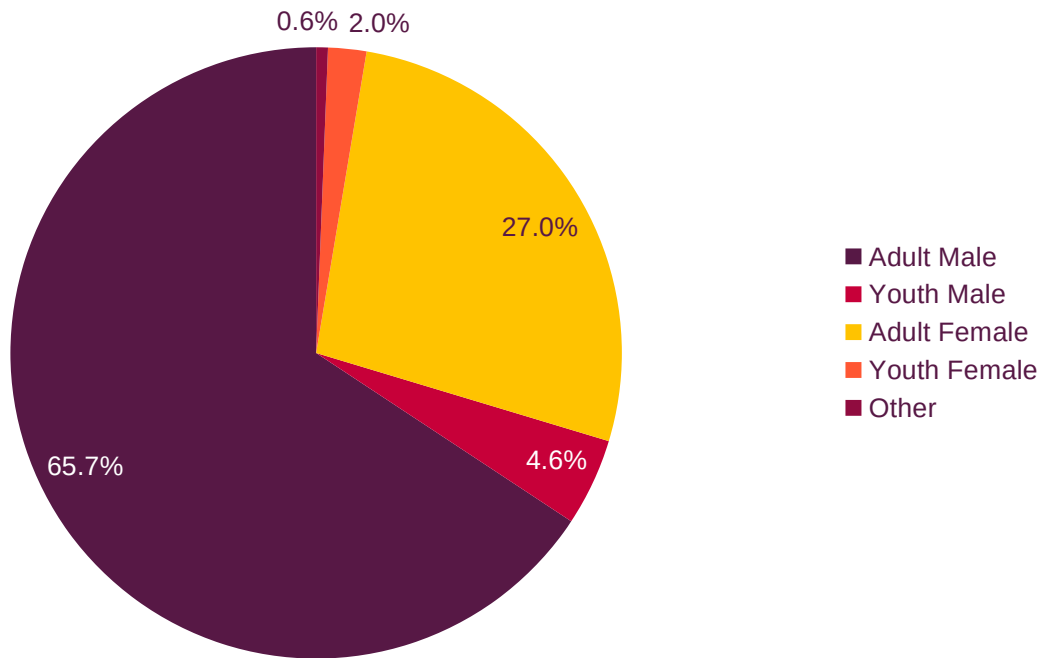
Immigration/ Refugee 2023/24

We helped 648 people with immigration matters such as seeking refugee status or opposing deportation or removal orders



Client Breakdown

Adult males make up the biggest proportion of LAM clients (65.7%).
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

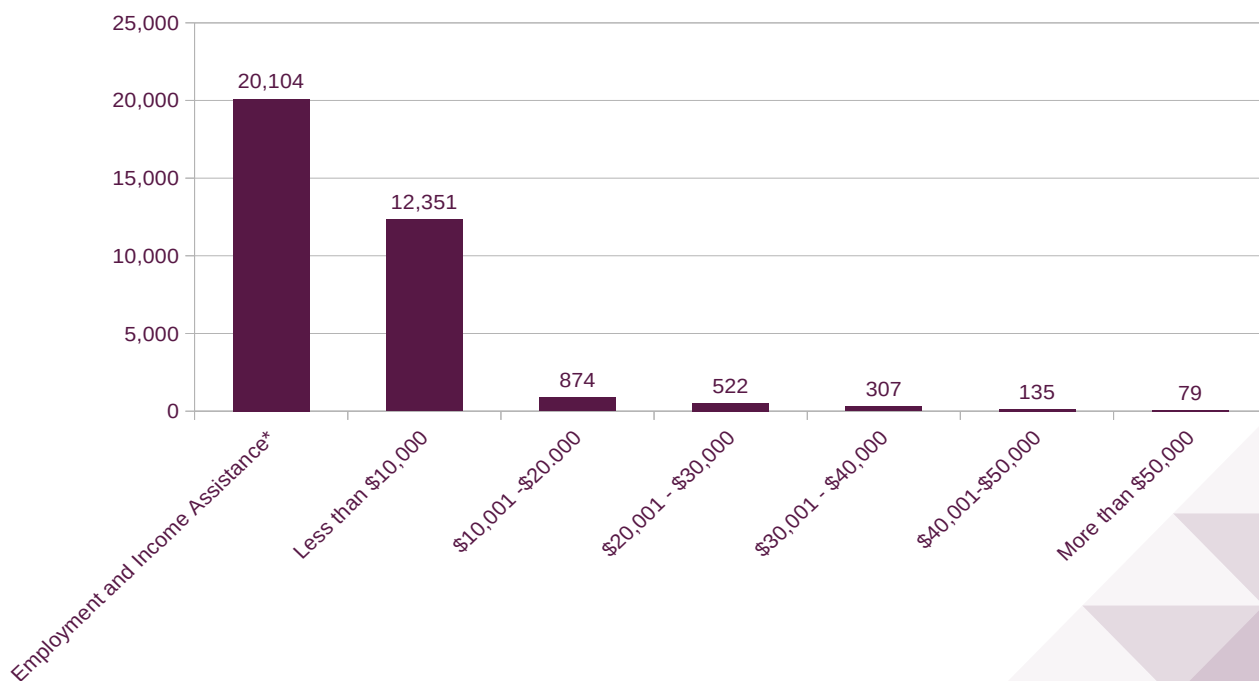
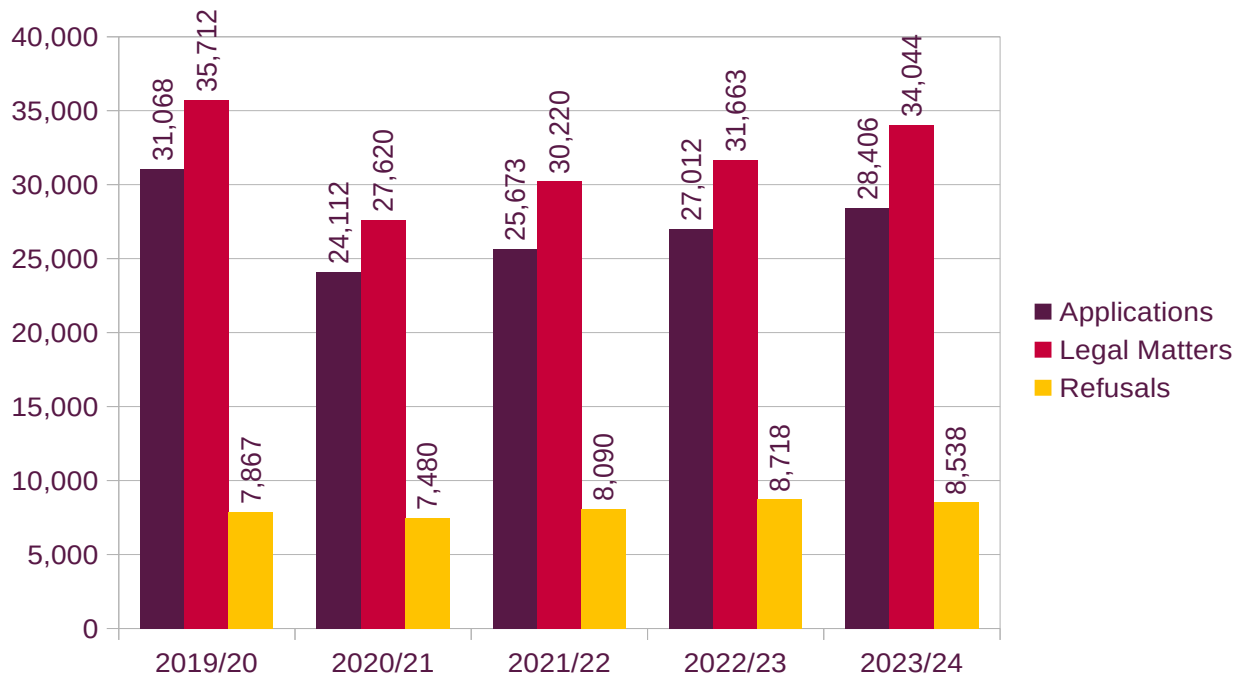




Figure 12
Applications and Initial Outcomes



Note – Applications received may include requests for multiple different legal matters. Approved and refused applications are rejected or issued based on clients' financial eligibility and/or the legal merits of individual legal matters.

CRIMINAL LAW 2023/24

We approved and issued over **25,650** full representation criminal adult and youth defence matters - safeguarding constitutional rights and ensuring procedural and substantive fairness in the administration of justice in Manitoba.



Figure 13
Legal Services Delivery Breakdown



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:

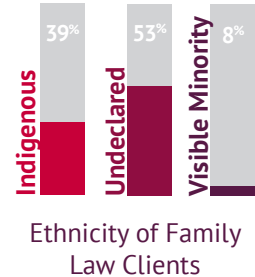
- meeting with unrepresented persons at court to provide urgent advice and assistance as needed;
- remanding matters from time to time for the appointment or retention of counsel; and
- assisting with impromptu bails, guilty pleas, and negotiated settlements with the Crown where a remand for counsel 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

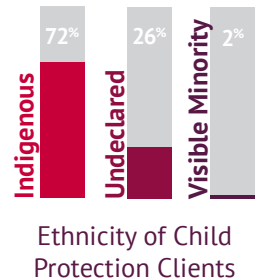
3,754 Family Law

Full Representation Cases Approved & Issued



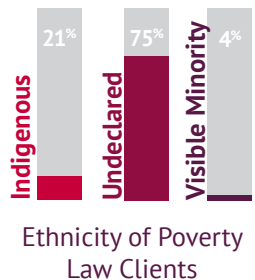
1,474 Child Protection

Full Representation Cases Approved & Issued



224 Poverty Law

Full Representation Cases Approved & Issued



648 Immigration and Refugee

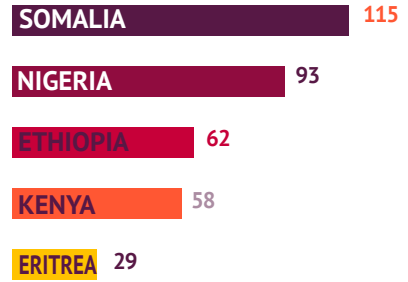
Full Representation Cases Approved & Issued



Age Range
for largest
number of
clients
26-35



99% of Immigration and Refugee law clients reported incomes under \$10,000.00 or are in receipt of Employment and Income Assistance



Top 5 Source
Countries for Clients
seeking Asylum

25,650 Criminal Law - Adult

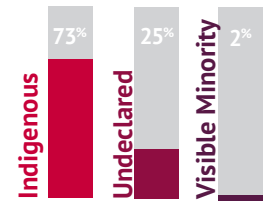
Full Representation Cases Approved & Issued



Age Range
for largest
number of
clients
26-35



97% of Criminal Law - Adult clients reported incomes under \$10,000.00 or are in receipt of Employment and Income Assistance



Ethnicity of Criminal
Law - Adult Clients

1,949 Criminal Law - Youth

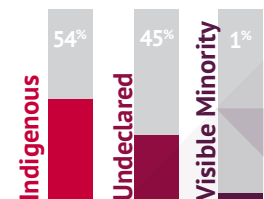
Full Representation Cases Approved & Issued



Age Range
for largest
number of
clients
16-17



99% of Criminal Law - Youth clients reported incomes under \$10,000.00 or are in receipt of Employment and Income Assistance



Ethnicity of Criminal
Law - Youth Clients



Journey to Reconciliation / Pimohtéwin tati mínowastánowahk

Legal Aid Manitoba (LAM) is committed to achieving reconciliation with Indigenous Peoples through relationship building based on the following principles:

- Respect
- Engagement
- Action

LAM does this through listening, learning, acting and committing. We are committed to supporting the relevant Truth and Reconciliation Calls to Action, including but not limited to:

- Call 27 re-ensuring lawyers receive appropriate cultural competency training which includes history and legacy of residential schools, the United Nations Declaration on the Rights of Indigenous Peoples, Treaty and Aboriginal rights, Indigenous law, and Aboriginal Crown relations
- Call 42 We call upon the federal, provincial, and territorial governments to commit to the recognition and implementation of Aboriginal justice systems in a manner consistent with the Treaty and Aboriginal rights of Aboriginal peoples, the Constitution Act, 1982, and the United Nations Declaration on the Rights of Indigenous

What is reconciliation?

LAM adopts and relies upon the Truth and Reconciliation Commission definition of reconciliation,

"reconciliation is about establishing and maintaining a mutually respectful relationship between Aboriginal and non-Aboriginal peoples in this country. In order for that to happen, there has to be awareness of the past, acknowledgment of the harm that has been inflicted, atonement for the causes, and action to change behavior."¹

What are ways LAM establishes and maintains respectful relationships between Indigenous and non-Indigenous peoples?

Through the individual clients we serve LAM:

- represents both Indigenous persons who have criminal convictions, families who are trying to stay together and bring their children home, families in difficult times who are separating
- works towards access to justice for Indigenous people.²
- promotes the adequacy, availability, accessibility and acceptability of legal services and information for lower income individuals, including Indigenous peoples.

Through our systemic and public interest work:

- Through the Public Interest Law Centre (PILC), LAM aims to change laws, policies, practices and procedures, including on behalf of Indigenous clients. PILC was established in 1982, with the goal of furthering the public interest and serving the most marginalized communities. The provincial government of Manitoba amended the Legal Aid Services Society of Manitoba Act (later the Legal Aid Manitoba Act) to allow any group whose income is at a level that legal fees would create a financial hardship upon the group and would seriously hamper their activities to be entitled to representation in a matter "relating to an issue of public interest including...any consumer or environmental issue."
- Ongoing discussions with various First Nations, Metis and Inuit organizations and their leadership.

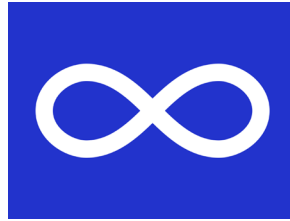
¹ Final Report pages 6-7

² Report by Fenske and Froese <https://policyalternatives.ca/publications/reports/justice-starts-here>



FIRST NATIONS

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



MÉTIS

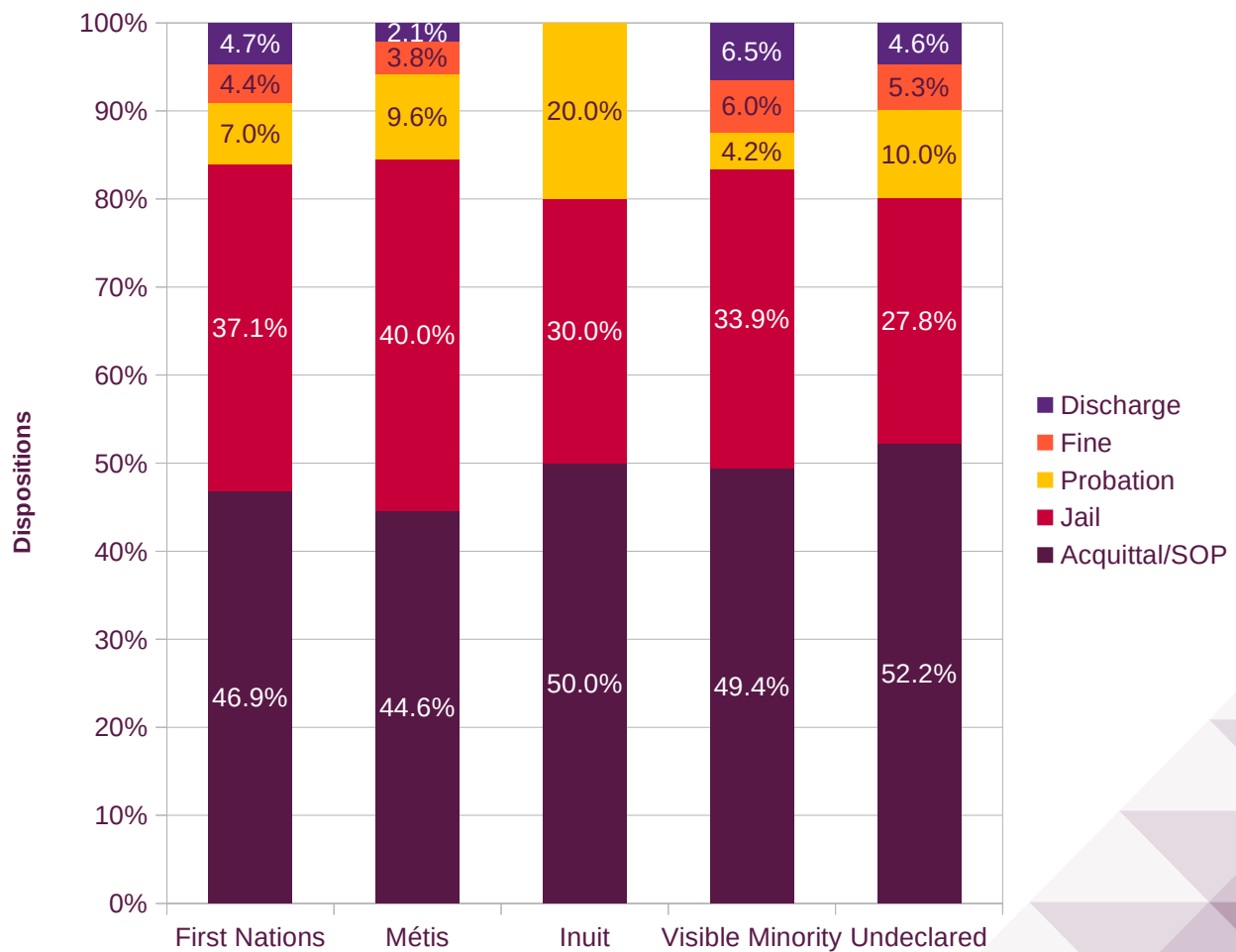
Descendants of communities that have historic links to the fur trade with a unique mixed First Nations and European heritage.



INUIT

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

Figure 14
Disposition of Criminal Cases Broken Down by Ethnicity





What has LAM done over the last year to acknowledge the harms of the past, establish and maintain respectful relationships?

- Developed and implemented a policy for our clients access to smudging in LAM offices upon request.
- LAM conference: Minobimaadiziwin Miikana (The Good Life Road)
 - Guest feature speaker, Knowledge Keeper, Wally Chartrand: "The elders have told us... that out of all the losses we as aboriginal people experienced through the Residential School era, the loss of being in relationships was one of the most damaging. When working with community members, take the approach that they are not broken. Instead, focus on identifying what their strengths are and how they may be able to support them in building on those strengths. The people are taught feathers also symbolize a step forward, a new chapter in the ongoing story of Reconciliation"
 - One of Wally's other messages to our staff is "that all LAM staff should remember the sacred responsibility that we have in serving the public, many of which are Indigenous peoples. These Indigenous peoples have had a history of colonial and assimilation policies which have impacted their current situation, including their likelihood of encountering the justice system." Through the last activity with the speaker, a staff member shared how the knowledge teaching was taught that it is important to be reminded of the gifts and beauty that our Indigenous clients share.
 - All staff received training on "Trauma Informed Practice" by Myrna McCallum. Given the nature of the work we do we know many of our clients have experienced trauma in their past. We learned that trauma can manifest in a wide variety of ways and that by educating ourselves, we can ease tensions our clients may be experiencing and employ self-care so we can better serve our clients.

Over the last year, some of the Public Interest Law Centre (PILC) major cases relating to First Nations includes:

- Class action about the communal harm of the child welfare system: PILC in collaboration with McCarthy Tétrault LLP and Parkland Collaborative Legal Options represent First Nations and the Assembly of Manitoba Chiefs in a class action against Manitoba and Canada regarding the damage done to First Nations by apprehending First Nations children.
- Addressing gaps of services for First Nations adults: PILC represents a First Nation adult with disabilities as well as a Coalition of First Nation adults with disabilities and their families in their human rights complaints filed at the Canadian Human Rights Commission relating to their significant gaps of services and programs.
- Advocating for better forestry practices in the Parkland region: PILC represents two First Nations in their efforts to exercise their treaty and aboriginal rights including the right to hunt moose for food. As a result of the legal challenges initiated by our clients, the First Nations have received research funding, revenue sharing of timber dues, a discussion table for forestry decision in the Parkland region.
- National Leaders in Justice By-Laws by First Nations: PILC is supporting the Manitoba Keewatinowi Okimakanak (MKO) in a pilot project for model health, safety and intoxicant by-laws which have been developed in collaboration with the RCMP and Public Prosecutions Services of Canada to commit the enforcement and adjudication of First Nation health and safety laws in the MKO region.

LAM continues to support the ongoing work of the Civil Society Organization - the First Nations Family Advocates Office (FNFAO) Legal Services an office of the Assembly of Manitoba Chiefs. This law office supports First Nation families in conflict with Child Protection Services. In addition to supporting the critical legal role played by this office as we do with other law firms, LAM also provides ongoing mentorship and support with FNFAO Legal Staff.

LAM continues to take the opportunities provided by the National Day for Truth and Reconciliation as an opportunity to provide additional educational programs for all staff.

In this new year, let us continue to listen to Survivors, build spaces for truth telling and healing, and practice compassion, understanding and unity.

Miigwetch

Marcelle Marion
Legal Director,
Lead – Reconciliation Program

“ *A solution that begins with healthy spaces, forged out of kindness, generosity, respect, and patience - essential elements necessary for full, clear and beautiful sound to emerge.* ”

Sinclair, Niigaan - Winipeg, Visions of Canada from an Indigenous Centre, McClelland & Stewart 2024, pg. 93.

CHILD PROTECTION 2023/24

We opened over 1,450 child protection matters providing services that strengthen families and protect children





Statistics

Community Law Centre (CLC) Statistics						
	Supervising Attorney	Staff Lawyer	Advocate	Articling Student	Support Staff	Total
Winnipeg Offices						
Agassiz CLC	1	3	0	1	3	8
Child Protection Law Office	1	3	0	1	2	7
Criminal Duty Counsel Office	1	3	0	1	1	6
Phoenix CLC	1	4	0	1	3	9
Public Interest Law Centre	1	4	4	1	2	12
Regency CLC	1	3	0	1	2	7
Riel CLC	1	4	0	1	4	10
Riverwood CLC	1	4	0	1	3	9
University of Manitoba CLC	1	1	0	0	1	3
Willow CLC	1	3	0	1	4	9
Outlying Offices						
Amisk CLC, Dauphin	1	1	0	1	3	6
Northlands CLC, The Pas	0	4	0	1	2	7
Thompson CLC, Thompson	1	3	1	2	4	11
Westman CLC, Brandon	1	2	0	0	2	5
All Community Law Centres	13	42	5	13	36	109

Service Delivery Volumes	2023/24	2022/23
Application Services		
Applications Received	28,406	27,012
Applications Refused	8,538	8,718
Legal Matters Issued (Opened Cases)		
Criminal Adult	25,650	24,127
Criminal Youth	1,949	1,780
Family	3,754	3,710
Child Protection	1,474	1,404
Immigration	648	208
University of Manitoba Community Law Centre	202	194
Civil ¹	367	240
Total Legal Matters Issued² (a)	34,044	31,663
LM issued to Private Bar	26,237	23,065
LM issued to Staff	7,807	8,598
Other Services		
Duty Counsel Assists (b)	51,907	50,465
Drop-In and Phone Assists ³ (c)	15,157	14,459
TOTAL ASSISTS (a + b + c)⁴	101,108	96,587
Legal Matters Closed		
Criminal Adult	24,002	22,551
Criminal Youth	1,747	1,618
Family	3,589	3,585
Child Protection	1,468	1,358
Immigration	171	115
University of Manitoba Community Law Centre	183	166
Civil	115	108
Total Legal Matters Closed	31,275	29,501
LM closed by Private Bar	23,274	20,903
LM closed by Staff	8,001	8,598

¹ 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.

² LAM uses a mixed-model service delivery system. In 2023/24, the ratio of private bar to staff services was 77:23 (73:27). Two legal matters were unassigned at the time of running the LAMAS reports.

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

⁴ At the end of March 31st, 2024, a total of 101,108 (96,587) people were assisted either on a formal or informal basis. This represents an increase of 4.7% over the previous fiscal year. For 2023/24, LAM observed increases in all areas of service delivery.



Financial Overview

Sources of Funding

During 2023/24, 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 (MLF); 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 and LAM for some of the legal aid expenditures on federal criminal matters (adult and youth) and immigration and refugee matters. These contribution agreements expire March 31, 2027 and March 31, 2024, respectively.

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 Issues / Pressures

The interest rate hikes during 2022/23 resulted in significantly higher funds from the MLF than originally expected. This led to LAM lapsing \$4.6M of its provincial funding. LAM will be working closely with its partners at Manitoba Justice to ensure short to medium-term increases from the MLF does not affect LAM's long-term funding from the Province and, by extension, its ability to continue the same level of service when MFL funds drop.

Recruitment and retention of staff continue to be a challenge for LAM particularly in rural and remotes areas of Manitoba. The strategies employed to improve recruitment including targeting law schools across the country for articling students was successful. However, attrition and retirements cancelled any gains made via recruitment.

	2024 (\$000's)	2023 (\$000's)
Operating Fund Revenue:		
Appropriation	\$33,673	\$32,922
Manitoba Law Foundation	\$8,937	\$1,536
Other – 1	\$2,040	\$2,021
Total	\$44,650	\$36,479
Operating Fund Expenses:		
Private bar – 2	\$19,991	\$15,978
Direct legal services – 3	\$20,308	\$19,267
Administration – 4	\$1,722	\$1,660
Total	\$42,021	\$36,905
Excess (deficiency) of revenue over expense	\$2,629	(\$426)

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, 2024.

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.



PETER KINGSLEY, K.C.
Executive Director and CEO
Legal Aid Manitoba
July 24, 2024



Auditor General MANITOBA

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 (LAM), which comprise the statement of financial position as at March 31, 2024, and the statement of operations and accumulated surplus, 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 LAM as at March 31, 2024, 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 LAM in accordance with the ethical requirements in Canada that are relevant to our audit of the financial statements, 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 the LAM'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 LAM or to cease operations, or there is no realistic alternative but to do so.

Those charged with governance are responsible for overseeing LAM'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 LAM'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 LAM'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 LAM 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.

A handwritten signature in blue ink, reading "Office of the Auditor General".

Office of the Auditor General
Winnipeg, Manitoba
July 24, 2024



Statement of Financial Position

Legal Aid Manitoba Statement of Financial Position as at March 31, 2024

	2024	2023
Financial assets:		
Cash	\$ 7,951,147	\$ 2,984,161
Short-term investments	1,180,940	4,355,219
Client accounts receivable (Note 3)	211,219	175,722
Receivable from the Province of Manitoba	2,548,541	1,900,000
Receivable from the Government of Canada	286,000	0
Other receivables (Note 4)	627,281	402,853
Long-term receivable – charges on land (Note 6)	785,838	767,190
Long-term receivable – severance – Province of Manitoba (Note 7)	716,166	716,166
Long-term receivable – pension – Province of Manitoba (Note 14)	38,483,310	36,854,514
	<u>52,790,442</u>	<u>48,155,825</u>
Financial liabilities:		
Accounts payable and accrued liabilities	2,660,835	2,185,021
Accrued vacation pay	1,281,224	1,321,180
Deferred revenue from clients	999,760	849,313
Provision for employee future benefits (Note 8)	3,250,615	3,279,803
Provision for employee pension benefits (Note 14)	38,483,310	36,854,514
	<u>46,675,744</u>	<u>44,489,831</u>
Net financial assets	6,114,698	3,665,994
Non-financial assets:		
Prepaid expenses	267,800	255,587
Tangible capital Assets (Note 5)	909,277	740,804
	<u>1,177,077</u>	<u>996,391</u>
Accumulated surplus (Note 15)	<u>\$ 7,291,775</u>	<u>\$ 4,662,385</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

		2024	2023
	Budget	Actual	Actual
	(Note 19)		
Revenue			
Province of Manitoba (Note 9)	\$ 36,640,000	\$ 33,673,211	\$ 32,922,030
Government of Canada	220,000	331,000	0
Manitoba Law Foundation (Note 10)	4,358,785	8,936,992	1,536,484
Contribution from clients	780,000	1,109,721	833,385
Recoveries from Client services	0	680,432	1,008,811
Judgment costs and settlements	900,000	225,768	292,193
Interest income	20,000	307,566	262,390
Other	28,800	38,380	34,928
	<u>\$ 42,947,585</u>	<u>\$ 45,303,070</u>	<u>\$ 36,890,221</u>
Expense			
Private Bar Service Delivery (Note 13)	18,544,476	19,991,451	15,978,037
Area Director and Community Law Centres, Schedule 1	18,474,173	14,758,553	14,243,323
Public Interest Law Centre Service Deliveries, Schedule 1	1,498,479	2,323,297	1,786,936
University of Manitoba Community Law Centre Service Deliveries, Schedule 1	110,040	148,676	127,748
Management Council and Administrative, Schedule 1	4,319,176	5,451,703	5,180,474
	<u>42,946,344</u>	<u>42,673,680</u>	<u>37,316,518</u>
Surplus (deficit) for the year	<u>\$ 1,241</u>	<u>\$ 2,629,390</u>	<u>\$ (426,297)</u>
Accumulated surplus, beginning of year		4,662,385	5,088,682
Accumulated surplus, end of year		<u>7,291,775</u>	<u>4,662,385</u>

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



Statement of Changes in Net Financial Assets

	Budget (Note 19)	2024	2023
Annual surplus (deficit)	\$ 1,241	\$ 2,629,390	\$ (426,297)
Tangible capital assets:			
Acquisition of tangible capital assets	-	(270,676)	(415,796)
Amortization of tangible capital assets	-	102,203	75,961
Net acquisition of tangible capital assets	-	(168,473)	(339,835)
Other non-financial assets:			
Increase in prepaid expenses	-	(12,213)	(34,571)
Net acquisition of other non-financial assets	-	(12,213)	(34,571)
Increase (decrease) in net financial assets	1,241	2,448,704	(800,703)
Net financial assets, beginning of year	-	3,665,994	4,466,697
Net financial assets, end of the year	\$ <u>1,241</u>	\$ <u>6,114,698</u>	\$ <u>3,665,994</u>

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

Statement of Cash Flow

	2024	2023
Operating Activities:		
Annual surplus (deficit)	\$ 2,629,390	\$ (426,297)
Non-cash changes in operations:		
Amortization of tangible capital assets	102,203	75,961
Change in non-cash working capital:		
Client accounts receivable	(35,497)	(29,999)
Province of Manitoba receivable	(648,541)	-
Government of Canada receivable	(286,000)	-
Other receivables	(224,428)	(75,402)
Prepaid expenses	(12,213)	(34,570)
Accounts payable and accrued liabilities	475,814	(32,856)
Accrued vacation pay	(39,956)	28,408
Deferred revenue from clients	150,447	(5,800)
Long-term receivable – charges on land	(18,648)	5,656
Long-term receivable - pension	(1,628,796)	(1,772,936)
Severance liability	(5,688)	(51,823)
Sick leave liability	(23,500)	56,800
Provision for employee pension benefits	1,628,796	1,772,936
	<u>2,063,383</u>	<u>(489,922)</u>
Capital activities:		
Purchase of tangible capital assets	<u>(270,676)</u>	<u>(415,796)</u>
	<u>(270,676)</u>	<u>(415,796)</u>
Investment Activities:		
Proceeds from sale of investments	3,174,279	-
Purchase of investments	-	(2,118,392)
	<u>3,174,279</u>	<u>(2,118,392)</u>
Net Increase in cash	4,966,986	(3,024,110)
Cash - Beginning of Year	2,984,161	6,008,271
Cash - End of Year	<u>\$ 7,951,147</u>	<u>\$ 2,984,161</u>
Supplemental Cash Flow Information	2024	2023
Interest Received	\$ 307,566	\$ 262,390

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



Schedule of Expenses

Schedule 1

	Budget (Note 19)	2024	2023
Advertising	\$ 12,000	7,793	8,732
Amortization	-	102,203	75,961
Bad debts	225,000	651,662	406,675
Bank charges	9,600	14,736	15,268
Collection costs	15,000	1,698	3,836
Computer costs	238,900	45,385	117,165
Council expenses	97,000	54,779	44,975
Duty counsel	272,610	252,991	295,578
Equipment maintenance	80,232	67,769	74,023
File disbursements	615,255	1,299,996	846,478
Library	77,980	48,274	56,616
Meetings	22,940	24,087	38,873
Office expenses	1,236,340	215,794	325,578
Office relocation	19,000	60,669	65,676
Pension costs (Note 14)	1,063,937	2,570,644	2,794,654
Premise costs	2,391,801	1,310,252	1,247,518
Professional fees	452,175	354,187	353,185
Salaries, benefits, and levy	16,425,340	14,670,315	13,573,260
Severance benefits (Note 8)	100,000	123,531	241,872
Sick leave provision (Note 8)	-	(23,500)	56,800
Staff development	247,816	213,938	70,835
Staff recruitment	32,430	17,833	16,895
Telecommunications & Internet	442,632	406,522	411,199
Transcripts	35,880	11,064	21,432
Travel	288,000	179,607	175,397
TOTAL	\$ 24,401,868	22,682,229	21,338,481

Notes to Financial Statements

LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2024

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) Basis of Accounting

The financial statements are prepared in accordance with the Canadian Public Accounting Standards (PSAS) as recommended by the Public Sector Accounting Board.

(b) Revenue Recognition

(i) Legal aid Manitoba adopted PS3400 Revenue effective April 1, 2023.

(ii) 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



LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2024

for the purpose specified. Any externally restricted amounts received prior to the criteria are satisfied are recorded as unearned 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 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 as 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, short-term investments, client accounts receivable, receivable from the Province of Manitoba, receivable

LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2024

from the Government of Canada, other receivables, and accounts payable and accrued liabilities.

(e) Short-term Investments

Short-term 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 amounts of revenues and expenses during the reporting period. Estimates include the allowance for doubtful accounts, useful life of capital assets, 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 of 50% representing management's best estimate of additional probable losses in the remaining accounts receivable based on past experience.

(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
- Work-in-progress is not subject to amortization until it is fully available for use.



LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2024

(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 (EARSL) which is currently 16 years (2023 – 16 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 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 (EARSL) 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

	2024	2023
Agreements to Pay – Partial	\$ 11,920	\$ 11,920
Agreements to Pay – Full	410,517	339,524
	422,437	351,444
Less: Allowance for Doubtful Accounts	211,218	175,722
Client accounts receivable	\$ 211,219	\$ 175,722

LEGAL AID MANITOBANotes to Financial Statements
for the year ended March 31, 20244. Other Receivables

	2024	2023
Court costs	\$ 799,798	\$ 595,392
Child and Family Services agencies	277,241	231,456
Employment and Income Assistance	76,555	26,434
GST recoverable, and miscellaneous	257,273	22,211
	1,410,867	875,493
Less: Allowance for Doubtful Accounts	783,586	472,640
Other receivables	\$ 627,281	\$ 402,853

5. Tangible Capital Assets

	2024		2023	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Furniture and office equipment	\$ 235,010	\$ 232,992	\$ 235,010	\$ 231,439
Computer hardware & software	191,154	175,608	278,630	245,238
Leasehold improvements	1,187,806	296,093	634,712	213,289
Work-in-Progress		—	282,418	—
	\$ 1,613,970	\$ 704,693	\$ 1,430,770	\$ 689,966
Net book value		\$ 909,277		\$ 740,804

6. Long-term receivable – charges on land

	2024	2023
Charges on land	\$ 3,115,926	\$ 2,787,830
Less: Allowance for Doubtful Accounts	2,330,088	2,020,640
Charges on land	\$ 785,838	\$ 767,190

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



LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2024

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

	2024	2023
Severance benefits	\$ 2,835,415	\$ 2,841,103
Sick leave benefits	415,200	438,700
	\$ 3,250,615	\$ 3,279,803

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 (EARSL) 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, 2024. The Corporation's actuarially determined net liability for accounting purposes as at March 31, 2024 was \$2,835,415 (2023 - \$2,841,103). 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.

LEGAL AID MANITOBA

Notes to Financial Statements
for the year ended March 31, 2024

	2024	2023
Balance at beginning of year	\$ 1,887,900	\$ 2,066,300
Benefits accrued	88,512	110,625
Interest accrued on benefits	92,507	99,182
Benefits paid	(129,219)	(244,082)
Actuarial gain	(1,600)	(388,208)
Balance at end of year	1,938,100	1,643,817
Unamortized actuarial losses	897,315	1,197,286
	\$ 2,835,415	\$ 2,841,103

The Corporation's severance costs consist of the following:

	2024	2023
Benefits accrued	\$ 88,512	\$ 110,625
Interest accrued on benefits	92,507	99,182
Amortization of actuarial losses / (gains)	(57,488)	32,064
	\$ 123,531	\$ 241,871

Significant long-term actuarial assumptions used in the March 31, 2024 valuation, and in the determination of the March 31, 2024 present value of the accrued severance benefit obligation were:

	2024	2023
Annual rate of return		
Inflation component	2.00%	2.00%
Real rate of return	2.90%	2.80%
	4.90%	4.80%
Assumed salary increase rates		
Annual productivity increase	0.50%	0.50%
Annual general salary increase	2.00%	2.00%
Service, merit, & promotion (SMP) – average	1.00%	1.00%
	3.50%	3.50%



LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2024

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, 2024. The valuation is based on employee demographics, sick leave usage and actuarial assumptions. These assumptions include an annual rate of return of 4.90% (2023 – 4.90%) and a salary increase rate of 3.50% (2023 – 3.50%). The Corporation's actuarially determined net liability for accounting purposes as at March 31, 2024 was \$415,200 (2023 - \$438,700).

9. Revenue from the Province of Manitoba

	2024	2023
Grant	\$ 18,981,698	\$ 18,964,768
Salaries and other payments	12,395,748	11,721,934
Health and post secondary education tax levy	244,874	259,168
Employer portion of employee benefits	2,050,891	1,976,160
	\$ 33,673,211	\$ 32,922,030

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

	2024	2023
Statutory grant	\$ 8,585,207	\$ 1,220,584
Public Interest Law Centre	238,050	217,000
University Law Centre	113,735	98,900
	\$ 8,936,992	\$ 1,536,484

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

LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2024

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, 2024, all funds received through these grants have been spent in the current year.

11. Lease Commitments

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

2025	\$	950,310
2026		954,007
2027		934,611
2028		742,445
2029		739,199
Thereafter		2,701,386
	\$	7,021,958

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

	2024			2023
	Fees	Disbursements	Total	Total
Legal aid certificates	\$ 17,416,187	996,769	18,412,956	\$ 14,666,703
Duty counsel services	1,141,095	241,475	1,382,570	1,122,775
Transcripts		195,925	195,925	188,560
	\$ 18,557,282	1,434,169	19,991,451	\$ 15,978,038



LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2024

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 valuation was completed as at December 31, 2023. The actuary has projected the pension obligation at March 31, 2024.

	2024	2023
Balance at beginning of year	\$ 33,695,398	\$ 34,342,698
Benefits accrued	690,171	809,824
Interest accrued on benefits	2,014,174	1,968,604
Benefits paid	(941,848)	(1,022,024)
Actuarial gains	(1,013,197)	(2,403,704)
Balance at end of year	34,444,698	33,695,398
Unamortized actuarial losses	4,038,612	3,159,116
	\$ 38,483,310	\$ 36,854,514

The Corporation's pension costs consist of the following:

	2024	2023
Benefits accrued	\$ 690,171	\$ 809,824
Interest accrued on benefits	2,014,174	1,968,604
Amortization of actuarial (gains) losses	(133,701)	16,531
	\$ 2,570,644	\$ 2,794,959
Employee contributions for the year	819,485	868,165

The key actuarial assumptions were a rate of return of 6.00% (2023 – 6.00%), 2.00% inflation (2023 – 2.00%), salary rate increases of 2.50% (2023 – 2.50%) 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, 2024.

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 \$38,483,310 (2023 – \$36,854,514), and has recorded revenue for the current fiscal year equal to its increase in the unfunded pension liability during the year of \$1,628,796 (2023 – \$1,772,936). The

LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2024

Province makes payments on the receivable when it is determined that the cash is required to discharge the related pension obligation.

15. Reserves:

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

	2024	2023
Invested in Capital Assets	\$ 909,277	\$ 740,804
Externally Restricted – Wrongful Conviction	51,854	51,854
Internally Restricted – Access to Justice	1,500,000	1,500,000
Internally Restricted – Mega Case Fund	600,000	600,000
Unrestricted Net Assets	4,230,644	1,769,727
	\$ 7,291,775	\$ 4,662,385

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 (2023 - \$nil) 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.



LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2024

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; and
- Liquidity 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.

LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2024

The maximum exposure of the Corporation to credit risk at March 31, 2024 is:

Cash	\$ 7,951,147
Short-term investments	1,180,940
Client accounts receivable	211,219
Receivable from the Province of Manitoba	2,548,541
Receivable from the Government of Canada	286,000
Other receivables	627,281
Long-term receivables:	
• Charges on land	785,838
• Severance - Province of Manitoba	716,166
• Pension - Province of Manitoba	38,483,310
	\$ 52,790,442

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

Short-term investments: The Corporation is not exposed to significant credit risk as the short-term 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 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.



LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2024

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:

	2024	2023
Balance, beginning of the year	\$ 2,669,002	\$ 2,614,529
Provision for bad debts	651,662	406,675
Amounts written off	4,228	(352,202)
Balance, end of the year	\$ 3,324,892	\$ 2,669,002

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. As disclosed in note 1, the Corporation is dependent on continued financial support from the Province of Manitoba.

LEGAL AID MANITOBA

Notes to Financial Statements for the year ended March 31, 2024

18. 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 \$2,500,000 (2023 – \$1,900,000). 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 and accrued liabilities. 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, 2024 of \$9,437,000 (2023 – \$7,925,000). 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.

19. Budgeted Figures

The budgeted amounts represent the operating budget approved in May 2023 by Legal Aid Manitoba's Management Council.

20. Adoption of New Accounting Standard

Effective April 1, 2023, Legal Aid Manitoba adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement and disclosure of revenue under PS 3400 Revenue. The new standard establishes when to recognize and how to measure revenue and provides the related financial statements presentation and disclosure requirements. Pursuant to these recommendations, the change was applied prospectively, and the prior period has not been restated. There was no material impact on the financial statements from the prospective application of the new accounting standard.



Auditor General

MANITOBA

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 \$85,000 of Legal Aid Manitoba (LAM) for the year ended March 31, 2024 ("the statement").

In our opinion, the financial information in the statement of LAM for the year ended March 31, 2024 is prepared, in all material respects, in accordance with Sections 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 LAM in accordance with the ethical requirements in Canada that are relevant to our audit of the statement, 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 to the statement, which describes the basis of accounting. The statement is prepared to assist LAM to meet the requirements of Sections 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 this statement in accordance with Sections 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 LAM's financial reporting process.



Auditor General
MANITOBA

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 LAM'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.

A handwritten signature in blue ink that reads "Office of the Auditor General".

Office of the Auditor General
Winnipeg, Manitoba
July 24, 2024



Public Sector Compensation Statement

Legal Aid Manitoba Statement of Private Bar Fees and Disbursements in Excess of \$85,000 For the Year Ended March 31, 2024 (Prepared in accordance with Section 4 of <i>The Public Sector Compensation Disclosure Act</i>)			
Name	Amount	Name	Amount
Allardyce, Hayley	\$110,822	Harrison, Robert	\$215,419
Amy, Ryan	\$108,518	Hillis, Zackery	\$210,124
Antila, Crystal	\$176,149	Hodge, Adam	\$173,554
Bassi, Benjamin	\$86,205	Jack, Simon	\$102,371
Beddome, Aaron	\$222,867	Janssens, Jennifer	\$182,355
Bhangu, Mandeep	\$190,801	Jones, Zilla	\$155,463
Blackman, Jesse	\$158,404	Kalu, Ikechukwu (Iyke)	\$200,718
Bonney, Bruce	\$173,381	Kavanagh, Tony	\$241,091
Bourcier, Todd	\$89,839	Kellie-McMillan, Lee	\$115,452
Braun, Aaron	\$197,644	Kinahan, Zachary	\$168,117
Bueti, Katherine	\$138,715	Lawrence, Morgan	\$176,751
Claros, Amado	\$338,535	Mahoney, Carley	\$236,608
Cook, Michael	\$138,224	Mariash, Theodore	\$93,590
Corona, John	\$296,618	Marks, William	\$270,893
Davis, Myles	\$135,521	Martin White, K.C., Wendy	\$216,484
Dhillon, Amandeep	\$91,629	Mayer, Douglas	\$105,135
Enright, Mitch	\$176,562	McKay, Cameron	\$517,948
Fingas, Colin	\$95,902	McKelvey-Gunson, Andrew	\$201,776
Gladstone, Brett	\$634,782	McNamara, Sarah	\$103,750
Glawson, Caleigh	\$94,048	Merriott, Mitchel	\$115,788
Glazer, Martin	\$97,465	Mokriy, Don	\$337,709
Goertzen, Kendra	\$224,662	Morgan, Kyle	\$118,247
Gould, Matthew	\$118,145	Munce, Matthew	\$477,345
Gowenlock, Karl	\$95,286	Myskiw, Jodi	\$192,583
Gupta, Rohit	\$144,282	Newman, Scott	\$136,212

Name	Amount	Name	Amount
Olson, Candace	195,629	Simmonds, K.C., Saul	96,946
Oluwadare, Florence	93,873	Sinder, Barry	153,018
Phillips, Cory	167,389	Skinner, John	311,222
Phillips, David	193,894	Smith, Pamela	156,044
Pinx, Adam	88,170	Steigerwald, Alex	117,065
Plotnik, Omri	150,848	Stern, Gary	128,561
Pollock, Ethan	209,928	Suchy, Orest	148,733
Porath, Kaitlynn	426,337	Suderman, Chelsea	103,578
Raffey, Matthew	204,255	Synyshyn, Andrew	194,493
Rai, Surinder	508,365	Walker, Kaitlynd	144,161
Ramsay, John	398,929	Walker, Tara	346,294
Rees, Tom	100,203	Zaman, Saheel	415,402
Robinson, Laura	142,382	Zurbuchen, Marc	106,631
Sansregret, K.C., Amanda	105,889		

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

LEGAL AID MANITOBA Statement of Compensation Paid to Council Members and Employees For the Year Ended March 31, 2024 (Prepared in accordance with Section 2 of <i>The Public Sector Compensation Disclosure Act</i>)					
Paid to Council Members: In aggregate \$45,546. Of this amount, \$30,000 was provided to the Chair Amounts paid to employees of \$85,000 or more:					
Name	Position	Amount	Name	Position	Amount
Amott, Lyndsey	ATTORNEY 2	\$133,718	Dwarka, Robin	FINANCIAL OFFICER 7	\$115,343
Anderson, Lori	ATTORNEY 3	\$169,841	Fenske, Allison	ATTORNEY 3	\$99,146
Balneaves, Scott	INFO TECHNOLOGIST 4	\$119,416	Ferens, Melissa	ATTORNEY 3	\$166,588
Beaulieu, Errick	ATTORNEY 1	\$115,366	Gallop, Sean	ATTORNEY 1	\$87,171
Bracken, Sandra	SR LEGAL OFFICER 3	\$176,448	Harrington, Jane	ATTORNEY 1	\$92,214
Dowle, Katherine	SR LEGAL OFFICER 3	\$176,044	Hawrysh, Greg	ATTORNEY 4	\$173,960



Name	Position	Amount	Name	Position	Amount
Henderson, Don	ATTORNEY 2	\$142,070	Pellettieri, Marietta	ATTORNEY 3	\$163,028
Hince Siwicki, Amanda	ATTORNEY 1	\$91,284	Puranen, Serena	ATTORNEY 3	\$162,831
Hoyt, Brittney	ATTORNEY 1	\$97,511	Reid, Andrew	ATTORNEY 2	\$130,096
Kennedy, Crystal	ATTORNEY 3	\$167,056	Robbins, Jonathan	ATTORNEY 3	\$163,205
Kingsley K.C., Peter	SR LEGAL OFFICER 4	\$185,921	Robinson, Gary	ATTORNEY 3	\$169,965
Koturbash, Therese	ATTORNEY 4	\$174,719	Ross, Monica	ATTORNEY 3	\$145,408
Kravetsky, Allison	ATTORNEY 1	\$114,109	Rutherford, John	ATTORNEY 3	\$142,709
Libman, Alan	ATTORNEY 3	\$163,205	Santos, Mario	ATTORNEY 3	\$182,068
Liu, Wei	INFO TECHNOLOGIST 4	\$102,934	Simpson, Patricia	INFO TECHNOLOGIST 2	\$86,446
Loney, Alan	ATTORNEY 3	\$163,305	Sneesby, Kevin	ATTORNEY 3	\$163,205
Lundrigan, Dawn	ADMIN OFFICER 2	\$89,850	Stewart, Clayton	ATTORNEY 3	\$162,831
Marion, Marcelle	SR LEGAL OFFICER 3	\$173,900	Stewart, Wendy	ATTORNEY 3	\$167,095
McAmmond, Ian	ATTORNEY 1	\$117,556	Strang, Kent	ATTORNEY 2	\$141,643
McLean, Denby	ATTORNEY 1	\$101,368	Tailleur, Leonard	ATTORNEY 3	\$163,081
McNaught, Ian	ATTORNEY 2	\$196,911	Tait, Chris	ATTORNEY 2	\$182,608
Mendelson, Louis	ATTORNEY 2	\$133,220	Tasche, Hillarie	ATTORNEY 2	\$141,753
Mitchell, Meredith	ATTORNEY 4	\$171,180	Van Schie, Shirley	ATTORNEY 3	\$163,302
Munce, Alyssa	ATTORNEY 2	\$109,693	Whidden, Stefania	ATTORNEY 1	\$102,109
Nygaard, Dean	ATTORNEY 2	\$141,970	Williams, Byron	ATTORNEY 4	\$171,343
Pastora Sala, Joëlle	ATTORNEY 2	\$134,549	Woodman, Randy	ATTORNEY 3	\$163,305
Pauls, Cameron	ATTORNEY 3	\$166,812			

Notes to Financial Information

LEGAL AID MANITOBA

Note to Financial Information
for the year ended March 31, 2024

1. Basis of Accounting

a) Private Bar Fees and Disbursements of \$85,000 or More

The financial information discloses every person who received \$85,000 or more during the fiscal year ended March 31, 2024 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, 2024. The amounts are calculated in accordance with *The Public Sector Compensation Disclosure Act* of Manitoba.

c) Compensation of \$85,000 or More

The financial information lists employees who received compensation of \$85,000 or more during the fiscal year ended March 31, 2024. The amounts are calculated in accordance with *The Public Sector Compensation Disclosure Act* of Manitoba.



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
1st Floor - 287 Broadway
Winnipeg MB R3C 0R9
Ph: 204.985.5230
Toll-free: 1.800.300.2307
Fax: 204.985.5237

Child Protection Law Office
3rd Floor - 287 Broadway
Winnipeg MB R3C 0R9
Ph: 204.985.8560
Toll-free: 1.855.777.3753
Fax: 204.985.5224

Criminal Duty Counsel Office
1st Floor - 287 Broadway
Winnipeg MB R3C 0R9
Ph: 204.985.8500
Toll-free: 1.800.261.2960
Fax: 204.949.9216

Phoenix CLC
200 - 175 Hargrave Street
Winnipeg MB R3C 3R8
Ph: 204.985.5222
Toll-free: 1.855.777.3759
Fax: 204.942.2101

Public Interest Law Centre
1st Floor - 287 Broadway
Winnipeg MB R3C 0R9
Ph: 204.985.8540
Toll-free: 1.800.261.2960
Fax: 204.985.8544

Regency CLC
3rd Floor - 287 Broadway
Winnipeg MB R3C 0R9
Ph: 204.985.8555
Toll-free: 1.855.777.3758
Fax: 204.774.7504

Riel CLC
200 - 226 Osborne Street North
Winnipeg MB R3C 1V4
Ph: 204.985.9440
Toll-free: 1.855.777.3756
Fax: 204.947-2976

Riverwood CLC
3rd Floor - 287 Broadway
Winnipeg MB R3C 0R9
Ph: 204.985.9810
Toll-free: 1.855.777.3757
Fax: 204.985.8554

University of Manitoba CLC
1st Floor - 287 Broadway
Winnipeg MB R3C 0R9
Toll-free: 1-833-502-0022
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

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, 1 St. Goddard Ave
The Pas MB R9A 1M2
Ph: 204.627.4820
Toll-free: 1.800.268.9790
Fax: 204.627.4838

Thompson CLC
Unit 17, 50 Selkirk Avenue
Thompson MB R8N 0M7
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

Notes



Legal Aid Manitoba
L'Aide Juridique du Manitoba

4th Floor - 287 Broadway
Winnipeg MB R3C 0R9
T: 204.985.8500
TF: 1.800.261.2960
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