
**NOVA SCOTIA LEGAL AID COMMISSION
FINANCIAL STATEMENTS
MARCH 31, 2014**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the Nova Scotia Legal Aid Commission:

Report on the Financial Statements

I have audited the accompanying financial statements of the Nova Scotia Legal Aid Commission, which comprise the statement of financial position as at March 31, 2014, and the statements of operations, changes in net financial assets and cash flows for the year ended March 31, 2014, and a summary of significant accounting policies and other explanatory information.

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles for the public sector, 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards required that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Nova Scotia Legal Aid Commission as at March 31, 2014, and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles for the public sector.

A handwritten signature in cursive script, appearing to read 'Alan Horgan'.

Alan Horgan, CA
Acting Auditor General

Halifax, Nova Scotia
June 5, 2014

**NOVA SCOTIA LEGAL AID COMMISSION
STATEMENT OF FINANCIAL POSITION
MARCH 31, 2014**

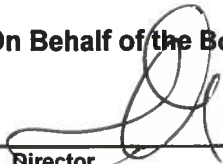


	2014	2013
FINANCIAL ASSETS		
Cash	\$ 586,360	\$ 546,252
Cash - high interest savings accounts (Note 2 (a) and Note 2 (f))	10,547,901	-
Investments (Note 2 (a) and Note 2 (f))	-	10,663,201
Accounts receivable	385,871	322,643
Accrued interest receivable	10,334	113,064
Due from Department of Finance (Note 2 (e))	<u>6,410,800</u>	<u>5,944,100</u>
	<u>17,941,266</u>	<u>17,589,260</u>
LIABILITIES		
Payables and accruals (Note 4 and Note 5)	3,646,831	3,420,500
Long service awards (Note 6)	2,531,900	2,526,800
Employee future benefits (Note 2 (e) and Note 7)	<u>6,410,800</u>	<u>5,944,100</u>
	<u>12,589,531</u>	<u>11,891,400</u>
NET FINANCIAL ASSETS	<u>5,351,735</u>	<u>5,697,860</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 3)	8,465	12,698
Prepaid expenses	<u>143,738</u>	<u>139,938</u>
	<u>152,203</u>	<u>152,636</u>
ACCUMULATED SURPLUS	<u>\$ 5,503,938</u>	<u>\$ 5,850,496</u>

Contingencies and Contractual Obligations (Note 8)

See accompanying notes to the financial statements

On Behalf of the Board



Director



Director

**NOVA SCOTIA LEGAL AID COMMISSION
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 2014**

	2014 Budget	2014 Actual	2013 Actual (Note 16)
Revenue			
Operating grants - Province of Nova Scotia	\$ 22,181,000	\$ 22,270,040	\$ 21,401,300
Special case grant - Province of Nova Scotia	-	-	82,224
Employee future benefits grant - Province of Nova Scotia	500,000	466,700	426,600
Interest	121,000	159,285	168,624
Other income	-	39,996	10,319
	<u>22,802,000</u>	<u>22,936,021</u>	<u>22,089,067</u>
Expenses (page 15)			
Amortization	-	4,233	483
Directors' fees	45,000	44,599	40,256
Duty counsel fees	265,000	268,970	272,012
Equipment and maintenance	216,000	195,497	177,613
Library	100,000	85,545	83,627
Memberships, meetings and conferences	428,000	387,442	388,467
Miscellaneous	76,500	76,500	76,500
Office disbursements	290,000	305,848	294,055
Private solicitors' fees (Note 5)	4,233,000	4,217,195	4,380,038
Professional and other fees	60,000	36,096	95,135
Salaries and benefits	16,227,660	15,817,526	15,499,538
Special cases	-	-	12,553
Supplies and services	1,665,000	1,655,002	1,593,223
Travel	165,000	188,126	179,300
	<u>23,771,160</u>	<u>23,282,579</u>	<u>23,092,800</u>
Operating deficit before Federal Court Ordered Counsel	<u>(969,160)</u>	<u>(346,558)</u>	<u>(1,003,733)</u>
Federal Court Ordered Counsel recovery (Note 14)	-	131,750	3,042
Federal Court Ordered Counsel expense (Note 14)	-	131,750	3,042
	-	-	-
Operating deficit	<u>\$ (969,160)</u>	<u>(346,558)</u>	<u>(1,003,733)</u>
Accumulated surplus, beginning of year		<u>5,850,496</u>	<u>6,854,229</u>
Accumulated surplus, end of year		<u>\$ 5,503,938</u>	<u>\$ 5,850,496</u>

See accompanying notes to the financial statements

NOVA SCOTIA LEGAL AID COMMISSION
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
MARCH 31, 2014

	2014	2013
Operating Deficit	\$ (346,558)	\$ (1,003,733)
Acquisition of tangible capital assets	-	(12,698)
Amortization of tangible capital assets	4,233	483
Acquisition of prepaid assets	(143,738)	(139,938)
Use of prepaid assets	<u>139,938</u>	<u>81,582</u>
	<u>433</u>	<u>(70,571)</u>
Decrease in net financial assets	(346,125)	(1,074,304)
Net financial assets, beginning of year	<u>5,697,860</u>	<u>6,772,164</u>
Net financial assets, end of year	<u>\$ 5,351,735</u>	<u>\$ 5,697,860</u>

See accompanying notes to the financial statements

**NOVA SCOTIA LEGAL AID COMMISSION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED MARCH 31, 2014**

	2014	2013
Operating Activities		
Deficiency of revenue over expenses	\$ (346,558)	\$ (1,003,733)
Amortization	<u>4,233</u>	<u>483</u>
	<u>(342,325)</u>	<u>(1,003,250)</u>
Changes in other items:		
Accounts receivable	(63,228)	(51,715)
Accrued interest receivable	102,730	18,123
Due from Department of Finance	(466,700)	(426,600)
Prepaid expense	(3,800)	(58,356)
Payables and accruals	226,331	(194,812)
Long Service Awards	5,100	(51,200)
Employee future benefits	466,700	426,600
Special cases	<u>-</u>	<u>(82,224)</u>
	<u>267,133</u>	<u>(420,184)</u>
	<u>(75,192)</u>	<u>(1,423,434)</u>
Capital Activities		
Acquisition of tangible capital assets	<u>-</u>	<u>(12,698)</u>
	<u>-</u>	<u>(12,698)</u>
Investing Activities		
Net decrease in investments	-	1,041,120
Redemption and transfer to high-interest savings accounts	<u>10,663,201</u>	<u>-</u>
	<u>10,663,201</u>	<u>1,041,120</u>
Increase (decrease) in cash during year	10,588,009	(395,012)
Cash, beginning of year	<u>546,252</u>	<u>941,264</u>
Cash, end of year	<u>\$ 11,134,261</u>	<u>\$ 546,252</u>

See accompanying notes to the financial statements

1. Authority

The Nova Scotia Legal Aid Commission was established in 1977 pursuant to the Legal Aid Act. The Act and Regulations stipulate that the Commission can provide legal services to persons whose income is derived primarily from municipal or provincial social assistance or to persons in an equivalent position. The Commission is tax exempt under the *Income Tax Act* (Canada).

Commission activities are funded by a grant from the Province of Nova Scotia. The Province in turn receives a contribution from the Government of Canada for legal aid provided by the Commission.

2. Accounting Policies

These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector, that for the purposes of the Commission's financial statements are represented by accounting recommendations of the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada).

These financial statements are prepared using the following significant accounting policies:

(a) Cash

Cash consists of cash on hand and balances with banks, the majority of which is included in high interest savings accounts, currently earning interest at a rate of 1.25% and 1.10%.

(b) Tangible capital assets

Tangible capital assets are stated at cost and are amortized on a straight-line basis over their estimated useful lives:

Computer equipment	33.33% per year
Furniture and equipment	20% per year
Leasehold improvements	Over term of lease

(c) Revenue Recognition

- i) Operating grants and other revenue are recorded on the accrual basis.
- ii) Government transfers are recognized as revenue in the period in which the transfer is authorized and all eligibility criteria have been met, except when and to the extent the transfer includes stipulations that give rise to an obligation that meets the definition of a liability.

(d) Use of Estimates

The presentation of financial statements in conformity with Canadian generally accepted accounting principles for the public sector requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates in the financial statements include accruals and expenses related to private solicitors' fees, employee future benefits and long service awards.

**NOVA SCOTIA LEGAL AID COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2014**

2. Accounting Policies (continued)

(e) Employee Future Benefits

The Commission adopted the method of accounting for employee future benefits required by PSAB Section 3250, effective April 1, 2012. Costs for employee future benefits other than pensions are accrued over the periods in which the employees render services in return for these benefits. These benefits are for health insurance programs. A liability for employee future benefits of \$6,410,800, (2013 - \$5,944,100) has been included in the financial statements. The liability as at March 31, 2014 and prior years has been assumed by the Province of Nova Scotia so an offset of the same amount has been recorded as a receivable from the Department of Finance. The current year's expense incurred for these employee future benefits is \$466,700 (2013 - \$426,600).

(f) Financial instruments

The Commission's financial instruments consist of investments in high interest savings accounts, accounts receivable and payable, and related accruals. The Commission measures its financial instruments at cost or amortized cost.

3. Tangible Capital Assets

	2014			2014	2013
	Computer Equipment	Furniture and Equipment	Leasehold Improvements	Net Book Value	Net Book Value
Cost					
Opening balance	\$ 12,698	\$ 171,553	\$ 91,161	\$ 275,412	\$ 1,267,437
Additions	-	-	-	-	12,698
Disposals	-	-	-	-	(1,004,722)
Closing balance	<u>12,698</u>	<u>171,553</u>	<u>91,161</u>	<u>275,412</u>	<u>275,413</u>
Accumulated amortization					
Opening balance	-	171,553	91,161	262,714	1,266,954
Amortization	4,233	-	-	4,233	(1,004,722)
Disposals	-	-	-	-	483
Closing balance	<u>4,233</u>	<u>171,553</u>	<u>91,161</u>	<u>266,947</u>	<u>262,715</u>
Net book value	<u>\$ 8,465</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,465</u>	<u>\$ 12,698</u>

**NOVA SCOTIA LEGAL AID COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2014**

4. Payables and Accruals

	2014	2013
Supplies and services	\$ 348,776	\$ 388,112
Accrued private solicitors' fees (Note 5)	3,141,482	2,861,817
Employee salaries and benefits	<u>156,573</u>	<u>170,571</u>
	<u>\$ 3,646,831</u>	<u>\$ 3,420,500</u>

5. Measurement Uncertainty - Private Solicitors' Fees

Measurement uncertainty is uncertainty in the determination of the amount at which an item is recognized in the financial statements. This exists when there is a variance between the recorded amount and another reasonable possible amount.

Measurement uncertainty in these financial statements is inherent in the recording of both the expense and the liability related to private solicitors' fees. At the end of each fiscal year the Commission has a liability for work conducted by private solicitors that is not yet billed and paid. At March 31, 2014, a liability of \$3,141,482 (2013 - \$2,861,817) was recorded, of which \$2,272,357 (2013 - \$2,409,427) was estimated using a system that incorporates average costs and time frames for similar cases over the last two years. The estimate will vary from the actual billings from private solicitors due to the specific requirements of each case, and the difference between the estimate and the actual billing is adjusted through the Statement of Operations.

6. Long Service Awards

The Commission follows the provisions of the Civil Service Act with respect to the payment of long service awards. Employees of the Commission are entitled to long service awards upon retirement. The awards are based on the number of years of service of the employee, and are earned at the rate of one week's pay for every year of service, to a maximum of twenty six weeks.

An actuarial valuation was prepared for the fiscal year ended March 31, 2014 to determine the liability relating to the awards. The valuation was based on a number of assumptions about future events, such as inflation rates, wage and salary increases, and employee turnover. The assumptions used reflect the Commission's best estimates.

The Commission is responsible for the funding and eventual payment of these awards, and has internally restricted assets for this purpose. The assets are included in cash and accrued interest receivable and total \$2,761,204 at March 31, 2014 (\$2,690,554 at March 31, 2013). Based on the actuarial valuation of the accrued benefit obligation for long service awards at March 31, 2014, these assets are sufficient to fund the liability for long service awards.

The significant actuarial assumptions adopted in measuring the Commission's accrued benefit obligations for 2014 and 2013 are as follows:

NOVA SCOTIA LEGAL AID COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2014

6. Long Service Awards (continued)

	2014	2013
Components of Benefit Cost		
Current service cost (employer portion)	\$ 144,800	\$ 138,300
Amortization of actuarial losses	(100)	-
Interest cost	<u>117,300</u>	<u>118,400</u>
Benefit cost recognized	<u>\$ 262,000</u>	<u>\$ 256,700</u>
Change in Accrued Benefit Obligation		
Accrued benefit obligation at the end of the prior year	\$ 2,525,800	\$ 2,578,000
Current service cost (employer portion)	144,800	138,300
Interest cost	117,300	118,400
Benefits paid	(256,900)	(307,900)
Actuarial gain	<u>(76,000)</u>	<u>(1,000)</u>
Accrued benefit obligation at the end of the year	<u>\$ 2,455,000</u>	<u>\$ 2,525,800</u>
Reconciliation of Funded Status to Accrued Benefit Liability		
Funded status at the end of year	\$ (2,455,000)	\$ (2,525,800)
Unamortized net actuarial gain	<u>(76,900)</u>	<u>(1,000)</u>
Accrued benefit liability	<u>\$ (2,531,900)</u>	<u>\$ (2,526,800)</u>
Weighted-Average Assumptions for Expense		
Discount rate	4.75%	4.75%
Salary increase	2.50%	2.50%
	plus merit & promotion	plus merit & promotion
Weighted-Average Assumptions for Disclosure		
Discount rate	4.30%	4.75%
Salary increase	2.25%	2.50%
	plus merit & promotion	plus merit & promotion

Retirement Age occurs at age 59 (immediate if older than age 59)

NOVA SCOTIA LEGAL AID COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2014

7. Post-Retirement Benefits

The Commission provides post-retirement health and dental benefits to its employees. The Commission pays 70% of the cost of the post-retirement health and dental programs. The Commission pays 100% of the premiums of employees on long-term disability.

An actuarial valuation was prepared for the fiscal year ended March 31, 2014. The valuation was based on a number of assumptions about future events, such as inflation rates, interest rates, medical inflation rates, wages and salary increases, and employee turnover and mortality. The assumptions used reflect the Commission's best estimates.

	2014	2013
Components of Benefit Cost		
Current service cost (employer portion)	\$ 288,700	\$ 267,100
Amortization of actuarial gains	8,600	-
Interest cost	<u>290,800</u>	<u>265,900</u>
Benefit cost recognized	<u>\$ 588,100</u>	<u>\$ 533,000</u>
Change in Accrued Benefit Obligation		
Accrued benefit obligation at the end of the prior year	\$ 6,038,900	\$ 5,517,500
Current service cost (employer portion)	288,700	267,100
Interest cost	290,800	265,900
Benefits paid	(121,400)	(106,400)
Actuarial loss	<u>1,030,000</u>	<u>94,800</u>
Accrued benefit obligation at the end of the year	<u>\$ 7,527,000</u>	<u>\$ 6,038,900</u>
Reconciliation of Funded Status to Accrued Benefit Liability		
Funded status at the end of year	\$ (7,527,000)	\$ (6,038,900)
Unamortized net actuarial loss	<u>1,116,200</u>	<u>94,800</u>
Accrued benefit liability	<u>\$ (6,410,800)</u>	<u>\$ (5,944,100)</u>
Weighted-Average Assumptions for Expense		
Discount rate	4.75%	4.75%
Initial medical care trend rate	6.60%	6.67%
Ultimate medical care trend rate	4.50%	4.50%
Year ultimate rate reached	2025	2025
Initial and ultimate dental care trend rate	4.50%	4.50%
Weighted-Average Assumptions for Disclosure		
Discount rate	4.30%	4.75%
Initial medical care trend rate	6.83%	6.60%
Ultimate medical care trend rate	4.50%	4.50%
Year ultimate rate reached	2028	2025
Initial and ultimate dental care trend rate	4.50%	4.50%

8. Contingencies and Contractual Obligations

- (a) The Commission is contractually obligated to see ongoing cases through to completion for clients being represented by private solicitors. The Commission uses a system that incorporates average costs and timeframes for similar cases over the prior two years, to estimate the future cost related to these ongoing matters. This cost represents the future cost to complete these cases and is for services not yet performed by the private solicitors. The estimate for future case completion at March 31, 2014 is \$1,639,028 (March 31, 2013 - \$1,536,700).
- (b) Lease agreements for office space typically call for payment of a base rent plus a provision for the Commission's portion of operating costs and property taxes. Lease terms vary by office. The Commission also carries leases for office equipment.

Minimum lease payments for the next five fiscal years, not including taxes, are as follows:

2015	\$	1,202,584
2016	\$	1,027,791
2017	\$	843,750
2018	\$	661,706
2019	\$	397,252

- (c) The Commission provides funding to Dalhousie Legal Aid Services. The Commission has agreed to provide a grant of \$69,000 to Dalhousie Legal Aid Services for the year ending March 31, 2015.
- (d) The Commission created a professional development pilot during 2012-13, whereby each lawyer was allowed a set amount of dollars for professional development. The policy allows a carry-over of the amount for one additional fiscal year, if not used. At March 31, 2014, a maximum amount of \$26,530 (2013 - \$45,823) was not used, and may be accessed for the ongoing professional development of lawyers during the 2014-2015 year. Any portion of this amount which is not used by March 31, 2015, will be forfeited. At this time, it is uncertain how much of the funds will be used by March 31, 2015.

9. Client Trust Funds

On March 31, 2014, \$1,883 (2013 - \$1,340) was held in trust for clients. These trust funds are accounted for separately and are not reflected in the financial statements.

10. Pensions

Pursuant to Section 7 of the Legal Aid Act, all permanent employees of the Commission are entitled to receive pension benefits under the Province of Nova Scotia Public Service Superannuation Act. The plan is funded by equal employee and employer contributions. The employer contributions are included in the Commission's operating expenses in the amount of \$1,035,903 (2013 - \$1,028,762). The Commission is not responsible for any unfunded liability with respect to the superannuation fund.

11. Risk of Financial Instruments

It is management's opinion that the Commission is not exposed to significant market, credit or liquidity risks arising from financial instruments.

12. Economic Dependence

The Commission is economically dependent upon the ongoing and future funding from the Province of Nova Scotia.

13. Related Party Transactions

The Commission is related to all other departments, agencies, boards and commissions included in the Province of Nova Scotia's consolidated financial statements. Transactions related to the Departments of Finance and Justice have been disclosed separately in these financial statements. All transactions have been entered into in the normal course of business. Certain members of the Board of Directors provide legal aid services to clients of the Commission. These members billed the Commission \$168,970 (2013 - \$165,508) during the fiscal year. All transactions have been entered into the normal course of business.

14. Federal Court Ordered Counsel

The criminal code makes provisions for people who have been denied legal aid in criminal cases to apply for state-funded counsel. In Federal cases where the judge orders the government to provide counsel, the Commission works with the Federal Government to manage the order of the court if granted. Specific contracts are in place between the Federal Government and the Commission for each individual case. The Commission is reimbursed for the costs associated with providing the court-ordered counsel. In addition, an administration fee of 15% is charged for managing the file and providing counsel. The administration fees are included in other income of the Commission.

15. Statement of Remeasurement Gains and Losses

The Commission has no remeasurement gains or losses, therefore, no statement of remeasurement gains or losses has been provided.

16. Comparative Figures

Certain of the prior year's figures have been reclassified to conform to the presentation format adopted in the current year.

**NOVA SCOTIA LEGAL AID COMMISSION
EXPENSE SCHEDULE
MARCH 31, 2014**

	Budget 2014	Actual 2014	Actual 2013
Amortization	\$ -	\$ 4,233	\$ 483
Directors' fees	<u>45,000</u>	<u>44,599</u>	<u>40,256</u>
Duty Counsel fees	<u>265,000</u>	<u>268,970</u>	<u>272,012</u>
Equipment and maintenance			
Leasehold improvements	30,000	13,317	5,744
Office furniture and equipment	90,000	92,763	78,980
Office machine leasing	54,000	49,347	49,785
Office machine maintenance	<u>42,000</u>	<u>40,070</u>	<u>43,104</u>
	<u>216,000</u>	<u>195,497</u>	<u>177,613</u>
Library	<u>100,000</u>	<u>85,545</u>	<u>83,627</u>
Memberships, meetings and conferences			
Membership and dues	285,000	256,419	271,228
Meetings and conferences	<u>143,000</u>	<u>131,023</u>	<u>117,239</u>
	<u>428,000</u>	<u>387,442</u>	<u>388,467</u>
Miscellaneous			
Grant – Dalhousie Legal Aid	69,000	69,000	69,000
Public information/legal education	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
	<u>76,500</u>	<u>76,500</u>	<u>76,500</u>
Office disbursements			
Family	115,000	98,422	125,025
Adult criminal	150,000	175,920	153,028
Other civil/poverty law	10,000	5,000	5,996
Youth criminal	15,000	13,688	10,006
Court ordered counsel - Provincial	-	12,818	-
	<u>290,000</u>	<u>305,848</u>	<u>294,055</u>
Private solicitors' fees			
Civil and family – conflicts	1,978,000	2,063,408	2,103,148
Adult criminal – choice of counsel	400,000	292,698	272,025
Adult criminal – conflicts	1,695,000	1,786,042	1,838,066
Youth criminal – choice of counsel	40,000	10,351	27,097
Youth criminal – conflicts	<u>120,000</u>	<u>64,696</u>	<u>139,702</u>
	<u>4,233,000</u>	<u>4,217,195</u>	<u>4,380,038</u>
Professional and other fees			
Professional fees	30,000	33,604	33,335
Consultant fees	<u>30,000</u>	<u>2,492</u>	<u>61,800</u>
	<u>60,000</u>	<u>36,096</u>	<u>95,135</u>
Salaries and benefits			
Salaries and benefits	15,727,660	15,350,826	15,072,938
Employee future benefits	<u>500,000</u>	<u>466,700</u>	<u>426,600</u>
	<u>16,227,660</u>	<u>15,817,526</u>	<u>15,499,538</u>
Special cases	-	-	<u>12,553</u>
Supplies and services			
General cleaning and office expense	60,000	61,533	84,378
Heat, light and water	30,000	32,744	31,295
Printing and stationery	130,000	135,806	133,088
Rent, insurance and taxes	1,235,000	1,216,484	1,144,537
Communications	<u>210,000</u>	<u>208,435</u>	<u>199,925</u>
	<u>1,665,000</u>	<u>1,655,002</u>	<u>1,593,223</u>
Travel	<u>165,000</u>	<u>188,126</u>	<u>179,300</u>
	<u>\$ 23,771,160</u>	<u>\$ 23,282,579</u>	<u>\$ 23,092,800</u>

**NOVA SCOTIA LEGAL AID COMMISSION
APPENDIX 1 – SUPPLEMENTARY INFORMATION
MARCH 31, 2014**

Under the Public Sector Compensation Disclosure Act, all organizations which are part of the Government Reporting Entity must disclose all compensation paid to any person that totals \$100,000 or more. The following information is being disclosed in accordance with the Act.

Armour, Karen	127,786	McDougall, Sheila	113,797
Baker, David	103,762	Moore, Charlene	112,043
Benton, Catherine	119,242	Moores, Robert	113,591
Black, John	116,050	Moreau, Samuel	114,548
Brinton, Rickcola	102,486	Morris, Jean	116,030
Burrill, Roger	125,066	Morrison, Cheryl	116,050
Cain, Jennifer	100,773	Murray, Cindy	123,917
Cameron, Joseph	136,728	Nicholson, Allan	123,313
Chipman, Robert	119,055	Nolen, Peter	116,050
Cox, Jennifer	106,935	Patriquin, Kevin	116,050
Forbes, Krista	106,050	Perry, Jill	108,698
Fricker-Bates, Patricia	128,818	Postlewaite, Gussie	116,050
Gilmer, Lola	116,050	Queripel, Lonny	123,143
Gosine, Chandrashakhar	125,066	Rankin, Linda	116,050
Greer, Kenneth	121,000	Robertson, Stephen	119,532
Gregan, Robert	125,723	Rowlett, Kelly	116,050
Hounsell-Gray, Shelley	115,921	Ruck-DePeza, Joyce	116,050
Hudson, Karen	147,862	Sarson, Brad	119,532
Hutton, Patricia	116,050	Stordy, Paul	126,483
Jones, Tanya	106,778	Vardigans, Brian	124,949
Judge, Murray	119,067	Whynot, Barry	116,050
Kuna, Michael	116,050	Zayid, Samira	116,050
Lacey, Jill	116,050		
Lloy, Douglas	116,050		
Longley, Megan	119,532		
MacDonald, Gerald	113,446	<u>Private Lawyers</u>	
MacInnes, Ann Marie	128,505	Craggs, Luke	173,756
MacLaughlin, Shawn	114,698	Mackinlay, Douglas	117,420
MacLeod, Darren	122,111	Morrow, Coline	113,208
Mahoney, David	120,522	Stanwick, Alan	108,112
Mancini, Marian	128,818	Sutherland, Robert	117,790
Mancini, Peter	136,728		
Matheson, Wayne	113,857		