
Nova Scotia Legal Aid Commission

Financial Statements

For the Year Ended March 31, 2015

CONTENTS

	Page
Independent Auditor's Report	3
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Financial Assets	6
Statement of Cash Flows	7
Notes to the Financial Statements	8
Expense Schedule	15
Appendix 1 - Supplementary Information	16



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Auditor General of Nova Scotia

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, 2015, and the statements of operations, changes in net financial assets and cash flows for the year ended March 31, 2015, 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, 2015, 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.

Michael A. Pickup, CA
Auditor General of Nova Scotia

Halifax, Nova Scotia
June 19, 2015



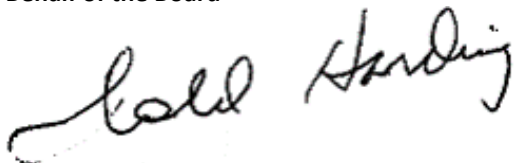
Nova Scotia Legal Aid Commission
Statement of Financial Position
March 31, 2015

	2015	2014
FINANCIAL ASSETS		
Cash	\$ 761,285	\$ 586,360
Cash - high interest savings accounts (Note 2 (a) and Note 2 (f))	9,313,638	10,547,901
Accounts receivable	561,211	385,871
Accrued interest receivable	9,035	10,334
Due from Department of Finance (Note 2 (e))	<u>7,082,300</u>	<u>6,410,800</u>
	<u>17,727,469</u>	<u>17,941,266</u>
LIABILITIES		
Payables and accruals (Note 4 and Note 5)	3,912,051	3,646,831
Long service awards (Note 6)	2,369,700	2,531,900
Employee future benefits (Note 2 (e) and Note 7)	<u>7,082,300</u>	<u>6,410,800</u>
	<u>13,364,051</u>	<u>12,589,531</u>
NET FINANCIAL ASSETS	<u>4,363,418</u>	<u>5,351,735</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 2 (b) and Note 3)	15,138	8,465
Prepaid expenses	<u>100,048</u>	<u>143,738</u>
	<u>115,186</u>	<u>152,203</u>
ACCUMULATED SURPLUS	<u>\$ 4,478,604</u>	<u>\$ 5,503,938</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, 2015

	2015 Budget	2015 Actual	2014 Actual
Revenue			
Operating grants - Province of Nova Scotia	\$ 22,181,000	\$27,446,333	\$ 22,270,040
Employee future benefits grant - Province of Nova Scotia	500,000	671,500	466,700
Interest	160,000	143,526	159,285
Other income	<u>34,250</u>	<u>76,782</u>	<u>39,996</u>
	<u>22,875,250</u>	<u>28,338,141</u>	<u>22,936,021</u>
Expenses (page 15)			
Amortization	-	9,683	4,233
Directors' fees	55,000	41,812	44,599
Duty counsel fees	175,000	240,424	268,970
Equipment and maintenance	234,000	227,666	195,497
Library	100,000	69,021	85,545
Memberships, meetings and conferences	382,000	387,107	387,442
Miscellaneous	76,500	76,500	76,500
Office disbursements	290,000	329,821	305,848
Private solicitors' fees (Note 5)	4,025,000	4,725,771	4,217,195
Professional and other fees	90,000	57,045	36,096
Salaries and benefits	16,703,332	21,241,661	15,817,526
Supplies and services	1,705,000	1,764,886	1,655,002
Travel	<u>180,000</u>	<u>192,078</u>	<u>188,126</u>
	<u>24,015,832</u>	<u>29,363,475</u>	<u>23,282,579</u>
Operating deficit before Federal Court Ordered Counsel	<u>(1,140,582)</u>	<u>(1,025,334)</u>	<u>(346,558)</u>
Federal Court Ordered Counsel recovery (Note 14)	160,000	233,353	131,750
Federal Court Ordered Counsel expense (Note 14)	<u>-</u>	<u>233,353</u>	<u>131,750</u>
	<u>160,000</u>	<u>-</u>	<u>-</u>
Operating deficit	<u>\$ (980,582)</u>	<u>(1,025,334)</u>	<u>(346,558)</u>
Accumulated surplus, beginning of year		<u>5,503,938</u>	<u>5,850,496</u>
Accumulated surplus, end of year		<u>\$ 4,478,604</u>	<u>\$ 5,503,938</u>

See accompanying notes to the financial statements

Nova Scotia Legal Aid Commission
Statement of Changes in Net Financial Assets
For the Year Ended March 31, 2015

	2015	2014
Operating Deficit	\$ (1,025,334)	\$ (346,558)
Acquisition of tangible capital assets	(16,356)	-
Amortization of tangible capital assets	9,683	4,233
Acquisition of prepaid assets	(100,048)	(143,738)
Use of prepaid assets	<u>143,738</u>	<u>139,938</u>
	<u>37,017</u>	<u>433</u>
Decrease in net financial assets	(988,317)	(346,125)
Net financial assets, beginning of year	<u>5,351,735</u>	<u>5,697,860</u>
Net financial assets, end of year	<u>\$ 4,363,418</u>	<u>\$ 5,351,735</u>

See accompanying notes to the financial statements

Nova Scotia Legal Aid Commission
Statement of Cash Flows
For the Year Ended March 31, 2015

	2015	2014
Operating Activities		
Deficiency of revenue over expenses	\$ (1,025,334)	\$ (346,558)
Amortization	<u>9,683</u>	<u>4,233</u>
	<u>(1,015,651)</u>	<u>(342,325)</u>
Changes in other items:		
Accounts receivable	(175,340)	(63,228)
Accrued interest receivable	1,299	102,730
Due from Department of Finance	(671,500)	(466,700)
Prepaid expense	43,690	(3,800)
Payables and accruals	265,220	226,331
Long Service Awards	(162,200)	5,100
Employee future benefits	<u>671,500</u>	<u>466,700</u>
	<u>(27,331)</u>	<u>267,133</u>
	<u>(1,042,982)</u>	<u>(75,192)</u>
Capital Activities		
Acquisition of tangible capital assets	<u>(16,356)</u>	-
	<u>(16,356)</u>	-
Investing Activities		
Redemption and transfer to high-interest savings accounts	<u>-</u>	<u>10,663,201</u>
	<u>-</u>	<u>10,663,201</u>
(Decrease) increase in cash during year	(1,059,338)	10,588,009
Cash, beginning of year	<u>11,134,261</u>	<u>546,252</u>
Cash, end of year	<u>\$ 10,074,923</u>	<u>\$ 11,134,261</u>

See accompanying notes to the financial statements

**Nova Scotia Legal Aid Commission
Notes to the Financial Statements
For the Year Ended March 31, 2015**

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 1.00% and 0.85%.

(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
For the Year Ended March 31, 2015**

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 and dental insurance programs. A liability for employee future benefits of \$7,082,300 (2014 - \$6,410,800) has been included in the financial statements. The liability as at March 31, 2015 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 \$671,500 (2014 - \$466,700).

(f) Financial instruments

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

3. Tangible Capital Assets

	2015			2014	
	Computer Equipment	Furniture and Equipment	Leasehold Improvements	Net Book Value	Net Book Value
Cost					
Opening balance	\$ 12,698	\$ 171,553	\$ 91,161	\$ 275,412	\$ 275,412
Additions	16,356	-	-	16,356	-
Disposals	-	-	-	-	-
Closing balance	<u>29,054</u>	<u>171,553</u>	<u>91,161</u>	<u>291,768</u>	<u>275,412</u>
Accumulated amortization					
Opening balance	4,233	171,553	91,161	266,947	262,714
Amortization	9,683	-	-	9,683	4,233
Disposals	-	-	-	-	-
Closing balance	<u>13,916</u>	<u>171,553</u>	<u>91,161</u>	<u>276,630</u>	<u>266,947</u>
Net book value	<u>\$ 15,138</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,138</u>	<u>\$ 8,465</u>

**Nova Scotia Legal Aid Commission
Notes to the Financial Statements
For the Year Ended March 31, 2015**

4. Payables and Accruals

	2015	2014
Supplies and services	\$ 353,856	\$ 348,776
Accrued private solicitors' fees (Note 5)	3,343,761	3,141,482
Employee salaries and benefits	<u>214,434</u>	<u>156,573</u>
	<u>\$ 3,912,051</u>	<u>\$ 3,646,831</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, 2015, a liability of \$3,343,761 (2014 - \$3,141,482) was recorded, of which \$2,647,584 (2014 - \$2,272,357) 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, 2015 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 \$2,787,374 at March 31, 2015 (\$2,761,204 at March 31, 2014). Based on the actuarial valuation of the accrued benefit obligation for long service awards at March 31, 2015, 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 2015 and 2014 are as follows:

**Nova Scotia Legal Aid Commission
Notes to the Financial Statements
For the Year Ended March 31, 2015**

6. Long Service Awards (continued)

	2015	2014
Components of Benefit Cost		
Current service cost (employer portion)	\$ 135,500	\$ 144,800
Amortization of actuarial losses	(29,500)	(100)
Interest cost	<u>100,100</u>	<u>117,300</u>
Benefit cost recognized	<u><u>\$ 206,100</u></u>	<u><u>\$ 262,000</u></u>
Change in Accrued Benefit Obligation		
Accrued benefit obligation at the end of the prior year	\$ 2,455,000	\$ 2,525,800
Current service cost (employer portion)	135,500	144,800
Interest cost	100,100	117,300
Benefits paid	(391,400)	(256,900)
Actuarial loss (gain)	<u>324,400</u>	<u>(76,000)</u>
Accrued benefit obligation at the end of the year	<u><u>\$ 2,623,600</u></u>	<u><u>\$ 2,455,000</u></u>
Reconciliation of Funded Status to Accrued Benefit Liability		
Funded status at the end of year	\$ (2,623,600)	\$ (2,455,000)
Unamortized net actuarial loss (gain)	<u>253,900</u>	<u>(76,900)</u>
Accrued benefit liability	<u><u>\$ (2,369,700)</u></u>	<u><u>\$ (2,531,900)</u></u>
Weighted-Average Assumptions for Expense		
Discount rate	4.30%	4.75%
Salary increase	2.25%	2.50%
	plus merit & promotion	plus merit & promotion
Weighted-Average Assumptions for Disclosure		
Discount rate	4.10%	4.30%
Salary increase	2.25%	2.25%
	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
For the Year Ended March 31, 2015**

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, 2015. 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.

Effective June 1, 2015, the Commission changed the cost sharing arrangement so that it now pays 65% of the cost of the post-retirement health and dental programs. The effect of this change will be reflected in future valuations.

	2015	2014
Components of Benefit Cost		
Current service cost (employer portion)	\$ 376,600	\$ 288,700
Amortization of actuarial gains	94,400	8,600
Interest cost	<u>329,000</u>	<u>290,800</u>
Benefit cost recognized	<u><u>\$ 800,000</u></u>	<u><u>\$ 588,100</u></u>
Change in Accrued Benefit Obligation		
Accrued benefit obligation at the end of the prior year	\$ 7,527,000	\$ 6,038,900
Current service cost (employer portion)	376,600	288,700
Interest cost	329,000	290,800
Benefits paid	(128,500)	(121,400)
Actuarial (gain) loss	<u>(217,800)</u>	<u>1,030,000</u>
Accrued benefit obligation at the end of the year	<u><u>\$ 7,886,300</u></u>	<u><u>\$ 7,527,000</u></u>
Reconciliation of Funded Status to Accrued Benefit Liability		
Funded status at the end of year	\$ (7,886,300)	\$ (7,527,000)
Unamortized net actuarial loss	<u>804,000</u>	<u>1,116,200</u>
Accrued benefit liability	<u><u>\$ (7,082,300)</u></u>	<u><u>\$ (6,410,800)</u></u>
Weighted-Average Assumptions for Expense		
Discount rate	4.30%	4.75%
Initial medical care trend rate	6.67%	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%
Weighted-Average Assumptions for Disclosure		
Discount rate	4.10%	4.30%
Initial medical care trend rate	6.83%	6.83%
Ultimate medical care trend rate	4.50%	4.50%
Year ultimate rate reached	2028	2028
Initial and ultimate dental care trend rate	4.50%	4.50%

**Nova Scotia Legal Aid Commission
Notes to the Financial Statements
For the Year Ended March 31, 2015**

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, 2015 is \$1,840,176 (March 31, 2014 - \$1,639,028).
- (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:

2016	\$ 1,182,034
2017	\$ 992,392
2018	\$ 812,027
2019	\$ 546,846
2020	\$ 205,940

- (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, 2016.
- (d) The Commission created a professional development pilot project 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, 2015, a maximum amount of \$33,301 (2014 - \$26,530) was not used, and may be accessed for the ongoing professional development of lawyers during the 2015-2016 year. Any portion of this amount which is not used by March 31, 2016 will be forfeited. At this time, it is uncertain how much of the funds will be used by March 31, 2016.

9. Client Trust Funds

On March 31, 2015, \$4,226 (2014 - \$1,883) 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 \$1,461,350 (2014 - \$1,035,903). 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.

**Nova Scotia Legal Aid Commission
Notes to the Financial Statements
For the Year Ended March 31, 2015**

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 Treasury Board, 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 \$106,318 (2014 - \$168,970) during the fiscal year. All transactions have been entered into in 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.

**Nova Scotia Legal Aid Commission
Expense Schedule
For the Year Ended March 31, 2015**

	Budget 2015	Actual 2015	Actual 2014
Amortization	\$ -	\$ 9,683	\$ 4,233
Directors' fees	<u>55,000</u>	<u>41,812</u>	<u>44,599</u>
Duty Counsel fees	<u>175,000</u>	<u>240,424</u>	<u>268,970</u>
Equipment and maintenance			
Leasehold improvements	30,000	71,807	13,317
Office furniture and equipment	110,000	66,275	92,763
Office machine leasing	54,000	48,592	49,347
Office machine maintenance	<u>40,000</u>	<u>40,992</u>	<u>40,070</u>
	<u>234,000</u>	<u>227,666</u>	<u>195,497</u>
Library	<u>100,000</u>	<u>69,021</u>	<u>85,545</u>
Memberships, meetings and conferences			
Membership and dues	265,000	286,053	256,419
Meetings and conferences	<u>117,000</u>	<u>101,054</u>	<u>131,023</u>
	<u>382,000</u>	<u>387,107</u>	<u>387,442</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	105,000	120,119	98,422
Adult criminal	160,000	187,808	175,920
Other civil/poverty law	10,000	9,648	5,000
Youth criminal	15,000	11,892	13,688
Court ordered counsel - Provincial	<u>-</u>	<u>354</u>	<u>12,818</u>
	<u>290,000</u>	<u>329,821</u>	<u>305,848</u>
Private solicitors' fees			
Civil and family – conflicts	1,963,500	2,209,372	2,063,408
Adult criminal – choice of counsel	300,000	315,036	292,698
Adult criminal – conflicts	1,661,500	2,119,835	1,786,042
Youth criminal – choice of counsel	30,000	3,710	10,351
Youth criminal – conflicts	<u>70,000</u>	<u>77,818</u>	<u>64,696</u>
	<u>4,025,000</u>	<u>4,725,771</u>	<u>4,217,195</u>
Professional and other fees			
Professional fees	45,000	45,266	33,604
Consultant fees	<u>45,000</u>	<u>11,779</u>	<u>2,492</u>
	<u>90,000</u>	<u>57,045</u>	<u>36,096</u>
Salaries and benefits			
Salaries and benefits	16,203,332	20,570,161	15,350,826
Employee future benefits	<u>500,000</u>	<u>671,500</u>	<u>466,700</u>
	<u>16,703,332</u>	<u>21,241,661</u>	<u>15,817,526</u>
Supplies and services			
General cleaning and office expense	60,000	79,771	61,533
Heat, light and water	30,000	25,568	32,744
Printing and stationery	130,000	129,216	135,806
Rent, insurance and taxes	1,275,000	1,295,111	1,216,484
Communications	<u>210,000</u>	<u>235,220</u>	<u>208,435</u>
	<u>1,705,000</u>	<u>1,764,886</u>	<u>1,655,002</u>
Travel	<u>180,000</u>	<u>192,078</u>	<u>188,126</u>
	<u>\$ 24,015,832</u>	<u>\$ 29,363,475</u>	<u>\$ 23,282,579</u>

Nova Scotia Legal Aid Commission
Appendix 1 – Supplementary Information
For the Year Ended March 31, 2015

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 in the fiscal year. The following information is being disclosed in accordance with the Act. These figures include a one-time lump sum retroactive salary adjustment paid to staff lawyers, which covered a five year period dating back to April 1, 2009.

Allen, Sara	111,880	MacLaughlin, Shawn	166,497
Armour, Karen	129,249	MacLeod, Darren	175,955
Baker, David	141,460	MacNeil, Matthew	130,136
Benton, Catherine	172,111	Mahoney, David	173,703
Bevin, Lisa	107,947	Mahoney, Nicole	129,036
Black, John	139,689	Mancini, Marian	210,816
Brinton, Rickcola	147,199	Mancini, Peter	193,059
Burrill, Roger	180,547	Mason, Shannon	141,247
Cain, Jennifer	103,796	Matheson, Wayne	162,139
Calderhead, Vincent	104,355	McDougall, Sheila	163,371
Cameron, Joseph	193,496	Melvin, Andrew	101,265
Campbell, Nicole	130,914	Moore, Charlene	160,888
Chipman, Robert	171,467	Moore, Robert	149,797
Cox, Jennifer	145,064	Moreau, Samuel	164,435
Darra, Matthew	135,480	Morris, Jean	170,180
Dill, Matthew	100,236	Morrison, Cheryl	164,525
Endres, Karen	138,864	Murray, Cindy	178,199
Forbes, Krista	167,598	Nicholson, Allan	176,992
Fricker-Bates, Patricia	234,476	Nolen, Peter	167,448
Gilmer, Lola	167,777	Patriquin, Kevin	167,638
Gosine, Chandrashakhar	216,480	Perry, Jill	155,583
Greer, Kenneth	170,732	Persaud, Kishan	134,492
Gregan, Robert	180,630	Postlewaite, Gussie	166,933
Hillson, Stephanie	137,840	Queripel, Lonny	176,743
Hounsell-Gray, Shelley	165,845	Robertson, Stephen	175,712
Hudson, Karen	209,314	Rowlett, Kelly	166,649
Hutton, Patricia	167,777	Ruck-DePeza, Joyce	167,036
Jones, Tanya	141,302	Ryan, Kelly	117,254
Jones, Patricia	126,195	Sarson, Brad	171,827
Judge, Murray	171,827	Seshagiri, Lee	118,940
Kuna, Michael	167,777	Snow, Amber	118,472
Lacey, Jill	166,941	Stephens, Brian	161,944
Levasseur, Claire	104,327	Stordy, Paul	182,939
Lloy, Douglas	167,648	Sturmy, Tracey	125,272
Longley, Megan	173,593	Thompson, Christa	110,609
MacAulay, Chrystal	123,567	Vardigans, Brian	179,215
MacDonald, Catherine	112,643	Whynot, Barry	167,777
MacDonald, Gerald	142,712	Wohler, Tammy	137,711
MacInnes, Ann Marie	184,623	Zayid, Samira	167,777
MacKeen, Cameron	125,801		

Nova Scotia Legal Aid Commission
Appendix 1 – Supplementary Information
For the Year Ended March 31, 2015

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 in the fiscal year. The following information is being disclosed in accordance with the Act.

Private Lawyers

Atherton, Patrick	128,865
Bailey, Brian	125,897
Morrow, Coline	102,389
Newton, Geoffrey	118,341
Planetta, Peter	119,453
Stanwick, Alan	109,702
Sutherland, Rob	125,596