



LAW FOUNDATION  
OF NOVA SCOTIA

# ANNUAL REPORT 2021-2022



“We are so grateful for the support from the Law Foundation which allows us to provide much-needed assistance and advocacy for so many individuals who have lived or living experience of drug use as well as involvement with the civil and criminal justice systems. Most of the people we support face numerous barriers to accessing supportive services, accurate information, and critical referrals. In addition, our staff are able to provide information, support and encouragement in a comfortable and non-judgmental manner, ensuring that the supports provided meet the needs of the clients we serve. The project continues to meet its intended goals: to increase knowledge and life skills; to provide access to legal information and education; to provide a continuity of care and support for individuals who are involved with the criminal and civil justice system; to help individuals to make informed decisions about their legal issues; to make lifestyle choices leading to improved well-being; to provide support for clients to secure safe and affordable housing, income assistance and/or addiction treatment; to provide support for individuals to achieve success in the community and reduce recidivism”.

*- Jo Parker, Program Coordinator, Mainline Distribution and Disposal Program*

# LAW FOUNDATION OF NOVA SCOTIA

**Objects: To establish and maintain a fund to be used for the examination, research, revision and reform of and public access to the law, legal education, the administration of justice in the Province and other purposes incidental or conducive to or consequential upon the attainment of any such objects.**

The Law Foundation of Nova Scotia was established in 1976 by amendment to the *Barristers and Solicitors Act* (now the *Legal Profession Act*, 2004, c. 28, s. 1.). Its central purpose is to receive and distribute interest earned on lawyers' pooled trust accounts in accordance with its mandate. It is the only foundation in Nova Scotia devoted solely to community law-related initiatives and legal education.

The objects of the Law Foundation are "to establish and maintain a fund to be used for the examination, research, revision and reform of and public access to the law, legal education, the administration of justice in the Province and other purposes incidental or conducive to or consequential upon the attainment of any such objects."

The Foundation is administered by a board of up to nine members. The Governor in Council appoints up to five members. The Nova Scotia Barristers' Society appoints four. There were two board member reappointments in 2021-2022 and one outgoing board member who served a partial term until October 2021 which, by year end, reduced the complement to eight members of the board with one vacancy awaiting Governor in Council appointment.

## **Appointed by the Governor in Council:**

Paulette Anderson  
Laura Broz  
Lee-Ann Conrod  
Tokunbo Omisade  
M. Estelle Theriault, Q.C., VICE-CHAIR  
(partial term April to June 2021)

## **Appointed by the Council of the Nova Scotia Barristers' Society:**

Robert G. MacKeigan, Q.C., CHAIR  
Margaret M. MacKenzie, SECRETARY  
Dwight Rudderham, Q.C., VICE-CHAIR  
Douglas G. Ruck, Q.C., TREASURER

The Governor in Council appoints the chair from the members of the board, upon the joint recommendation of the Attorney General and the Nova Scotia Barristers' Society.

The board meets 3 – 4 times per year and reviews grant applications for the following fiscal year at its winter meeting.

During 2021 – 2022 the Foundation employed two part-time staff members through April, then one part-time staff member for the remainder of the year:

Mary D. Hamblin, Executive Director  
Kathy Samson, Executive Assistant (retired April 30, 2021)

Please visit [nslawfd.ca](http://nslawfd.ca) for more information on the Law Foundation of Nova Scotia.

# CHAIR'S MESSAGE

The *Legal Profession Act* states that the objects of the Law Foundation are “to establish and maintain a fund to be used for the examination, research, revision and reform of and public access to the law, legal education, the administration of justice in the Province and any other purposes incidental or conducive to or consequential upon the attainment of any such objects.”

The fund maintained for this purpose arises from the payment by financial institutions of interest accrued on lawyers pooled trust accounts, which interest is based on the prime rate of the banks and other institutions. These monies are then paid as grants to organizations who further the objects of the Law Foundation.

## Grants Approved

In January 2022 the Foundation approved nineteen grants for the fiscal year April 1, 2022 – March 31, 2023, totalling \$1,070,024, an increase of \$72,930 over the previous year. The sharp decline to 2.45% of the prime rate in March 2020 continued to negatively affect revenue so that grants remained lower than usual levels, having suffered a reduction of 20% in 2020-2021. The prime rate increased to 2.7% on March 2, 2022 with further increases expected in the fiscal year starting April 1. Grants support a wide range of work including direct services such as the provision of legal information, assistance with navigation of legal systems, and services and training for staff and intermediaries who help vulnerable individuals and marginalized populations.

The grants approved by the Foundation support valuable work in the community, work that strives to meet legal needs, particularly the legal needs of individuals who face barriers to accessing justice. The Foundation also funds projects targeted to address specific priority unmet needs identified in our research; research such as the Grants Review and Future Directions Report (2017). This report assessed the impact of current grants and identified gaps which the board continues to prioritize in hopes of attracting targeted projects worthy of support. It is my hope that as revenues improve we will continue to sustain and grow the Foundation's grants program well into the future.

## Considerations in Approving Grants

The 2017 *Grants Review and Future Directions Report* continues to fulfill its mandate to help the board evaluate the current distribution of funds and to provide a roadmap for the future. It identifies specific barriers to access to justice and highlights certain populations' unmet needs, suggesting priority directions to address legal vulnerabilities identified during the research, vulnerabilities such as:

- the prohibitive cost of legal services;
- rural inaccessibility;
- lack of cultural competency;
- the growing need for family law information;
- the plight of self-represented litigants, including their effect on the legal system; and,
- the need for pro bono and alternate dispute resolution services.

Foundation grantees state the report has shed light on the critical aspects of their work toward improved access to justice. They continue to leverage the findings of the report at community and board meetings as well as in their research programs to raise awareness. The legal community and the general public also have an interest in improving access to justice in Nova Scotia. The Foundation will continue to respond to these calls for action through its granting program.

## Revenue and Grants

A reserve fund is maintained by the Foundation to ensure sustainability of its grants mandate. Declining interest rates in past years have forced the Foundation to call upon the fund to pay for grants. In the years when interest rates are higher and the revenues stronger, the reserve fund is replenished to ensure a hedge against the potential for future challenging economic times, including reductions in interest rates. In 2021-2022 grants once again exceeded revenue from trust accounts requiring support from the Foundation's reserve.

## Trust Interest Revenue Tracking

The Foundation works with financial institutions and lawyers in an effort to ensure that the financial institutions are reporting on all lawyers' pooled trust accounts. We focus on ensuring accurate payments from all accounts. The Nova Scotia Barristers' Society provides the Foundation with a list of the pooled trust accounts reported by lawyers and firms on Annual Trust Account Reports. This allows the Foundation to identify accounts which may have not been included in the remittance reports received from the financial institutions. Tracking of this nature began in earnest in 2014 resulting in recovery to date of \$219,492 in retroactive interest owing on trust accounts that had not been included on monthly remittance reports.

## Interest Rate Changes and Covid-19 March 2020 to date

The prime rate in Canada fell from 3.95% to 3.45% on March 6, 2020, following the Bank of Canada's decision to drop its overnight target by 0.5% to 1.25% the day before. Similar decreases in the prime rate followed on March 18 (to 2.95%) and on March 31 when the prime rate decreased to 2.45%. In the meantime, the Province declared a State of Emergency on March 22, 2020 in response to COVID-19 which lasted until March 21, 2022. The prime rate increased on March 3, 2022 to 2.7% and, subsequent to the fiscal year end, to 3.2% on April 14, 2022 and to 3.7% on June 2, 2022.

## Nova Scotia State of Emergency

The State of Emergency lasting from March 22, 2020 until March 21, 2022 with various amendments and additions, had an impact on the Foundation's 2021-2022 fiscal year. This presented significant challenges to the operations of both the Foundation and its grantees. During most of the fiscal year, the staff of the Foundation worked remotely from home.

## Recognition of The Board, Staff and Trustees

I would like to take this opportunity to thank all the members of the board for volunteering their time and generously contributing to the work of the Foundation and access to justice in Nova Scotia. In particular, I thank former board member and trustee Estelle Theriault, Q.C., who resigned in October, 2021, for her exemplary service and valuable contribution during her more than 14 years on the board, most of them as Vice Chair.

All board members show great dedication and commitment, and their service to the community in this manner is greatly appreciated.

In the day-to-day administration I would like to recognize Mary Hamblin as executive director who has skillfully provided the core operations that are so important to the success of the work of the Law Foundation. All members of the board appreciate her assistance in meeting the challenges during the pandemic caused by COVID-19. In last year's report I recognized the contribution of Kathy Samson who provided valuable assistance during her 33 years until her retirement effective April 2021.

I also wish to recognize and thank those who have acted with me as co-trustees of the Law Foundation scholarship fund. Estelle Theriault, Q.C. continued to act as a trustee until June 2021, when, at her request, Dwight Rudderham, Q.C. was appointed a trustee and Vice Chair of the Foundation. R. Camille Cameron, Q.C., Dean of the Schulich School of Law, Dalhousie University acted as the third trustee.



Robert G. MacKeigan, Q.C. Chair

# REVENUE

The Foundation's main source of revenue is interest earned on lawyers' pooled and Service Nova Scotia trust accounts in the province. Trust account revenue fluctuates with the balances in the trust accounts and with the prime rate of interest. Financial institutions remit interest based upon "prime - X" formulas negotiated with each law foundation in Canada; changes in the prime rate can produce dramatic results. The Foundation experienced highs and lows between 2008 and 2010, seeing trust account revenue top the \$4 million mark and then drop to \$331,560. Trust account revenue remained steady at about \$1 million for the next 3 years but that changed in 2015 - 2016. After holding the target for the overnight rate at 1 per cent for several years, the Bank of Canada reduced it unexpectedly to ¾ per cent in January 2015 and then again to ½ per cent in July.

Financial institutions followed by dropping their prime rates to 2.85 per cent and 2.7 per cent, resulting in a drop in the Foundation's trust account revenue from \$1,054,754 in 2015 to \$766,388 for the year ending March 2016, then declining to \$703,059 for the year ending March 2017. In a turn-around, then, financial institutions followed the Bank of Canada's three successive increases in the overnight rate between July 2017 and January 2018 resulting in the prime rate jumping from 2.7 per cent, to 2.95 per cent, to 3.2 per cent, and, by March 31, 2018, to 3.45 per cent. After that, revenues continued to improve. In July of 2018, the prime rate increased to 3.7 per cent, followed by another increase in October to 3.95 per cent. The average prime rate in the fiscal year 2018-2019 was 3.7 per cent, with the pattern of growth continuing into 2019-2020 when the prime rate remained steady at 3.95 per cent. Unfortunately, the prime rate plummeted with 3 rate drops in March 2020. On March 1st the prime rate was 3.95 per cent, but by March 30th it was 2.45 per cent, negatively affecting the following fiscal year which began on April 1, 2020. The prime rate remained at 2.45 per cent through that entire fiscal year which ended March 31, 2021.

Historically, dramatic interest rate swings, coupled with different methods of calculating interest paid by financial institutions and higher or lower trust account balances, have produced interesting results. For instance, the prime rate peaked at 22.75 per cent in August 1981 but trust account revenue was under \$300,000. By 1993 - 1994, a different formula for calculating interest payments produced the same amount of trust account revenue with an average prime rate of 5.7 per cent. An average prime of 7.4 per cent in 2001 resulted in trust account revenue of \$1.9 million, whereas, an average rate of 6 per cent in 2008 yielded over \$4 million. In 2019-2020 the average prime rate of 3.95 per cent resulted in trust account revenue of \$3,501,146. In 2020-2021 the prime rate of 2.45 per cent resulted in trust account revenue of \$664,959 whereas in 2021-2022, with the same prime rate of 2.45%, trust account revenue was slightly higher at \$750,854, most likely due to higher balances in lawyers' pooled trust accounts.

Trust Account Revenue & Prime Rates Fiscal Years Ending 2008 - 2022

AVERAGE PRIME RATE (%) REVENUE (\$M)



# RESERVE FUND SUPPORTS GRANT LEVELS

It was recognized early in the Foundation’s history that a severe decline in the prime rate could severely reduce trust interest revenue and force the board to reduce or eliminate grants. To help protect against this risk, the Foundation established a prudent investment fund as a reserve in 1986 to be used to maintain grants in periods when low interest rates result in insufficient income to fund them. The Foundation was, in 2019-2020, able to increase the investment which was a saving grace in 2020-2021 and 2021-2022 when annual revenues declined to less than \$750,760 from \$3,501,146 in 2019-2020. In both years the Foundation was forced to resort to making withdrawals from the reserve fund to provide grant funding approved each January for the grantees’ 2020-2021 and 2021-2022 years.

It is not new that the Foundation has had to rely upon its reserve fund. For example, although trust interest revenue dropped dramatically in 2010 due to the reduction in the prime rate of interest, the decision to maintain grant allocations at \$1.5 million, higher than the revenue stream, forced the Foundation to, then, rely upon the reserve fund. In subsequent years, although revenues climbed slightly, the Foundation continued to provide grants equal to, or incrementally higher than, revenues, which meant that it often had to use reserve funds for the grants.

As the years progressed and revenues continued to remain low, the Foundation decided to slightly reduce grants, hovering at the \$1.1 - \$1 million mark for several years. In 2015 the prime rate dropped further, which, ultimately, resulted in a reduction of most grants by 15% for 2017-2018, and an increasing draw upon the reserve fund. There were concerns that this may be unsustainable if revenues continued to falter.

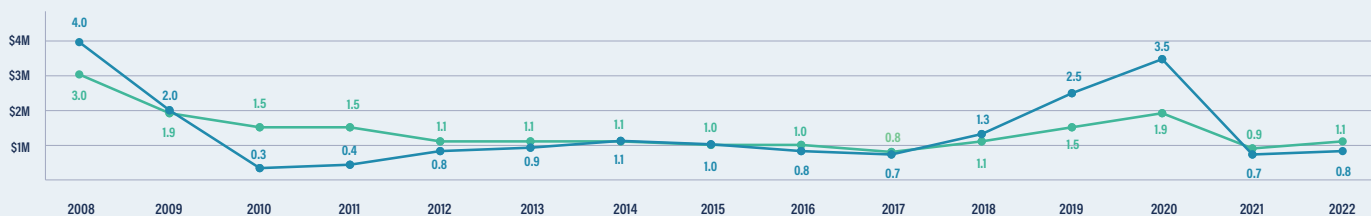
The downward trend reversed when the prime rate increased in fiscal year 2017-2018 starting in July (from 2.7 to 2.95 per cent); then, September (to 3.2 percent); and, finally, in January when it climbed to 3.45 per cent, allowing the Foundation to increase grants for the 2018-2019 fiscal year to \$1,086,056, higher than the previous year’s \$798,529 grants budget. Prime rate increases in 2018-2019 (to 3.7 percent in July and 3.95 per cent in October) further allowed the Foundation to increase grant levels to \$1,493,359 in 2019-2020, and to increase grants again in 2020-2021 to \$1,976,237.

However, the prime rate plummeted to 2.45% by April 2020, causing a dramatic drop in revenue which forced the Foundation to draw from the reserve fund in 2020-2021 and, again, in 2021-2022, to fund grants. In response to the prime rate drop, the board reduced grants to \$937,094 for 2021-2022, which was mostly drawn from the reserve fund. In 2022-2023, the board slightly increased grants to \$1,070,024 with an expectation that the reserve fund, once again, would be used.

By March 31, 2022 the reserve fund level was \$3,975,477. While it continues to serve as a reserve for the challenging economic times forecast for 2022-2023, its sustainability is precarious and the board takes great care in its granting to ensure optimum stability for the Foundation.

Trust Account Revenue and Grants Fiscal Years Ending 2008-2022

GRANTS AWARDED (\$M) REVENUE (\$M)



# GRANTS

## Law Foundation Scholarship Fund

Separate from its annual project grants, the Law Foundation established a trust fund in 1981 to provide scholarships to students attending the Schulich School of Law at Dalhousie University. The fund supports scholarships valued at \$21,500 for four students entering first year. The scholarships are renewable in their second and third years provided the recipient maintains a B+ average. Two Fellowships of \$20,000 at the graduate level are also available. During the past 40 years, the Law Foundation Scholarship Fund has provided \$4.62 million in scholarships to support 413 law students.

The 2021-2022 scholarships included four entrance, four second year, four third year students, and two graduate fellowships. Scholarship payments for the year totaled \$298,000.

### 2021-2022 Law Foundation Scholarship recipients were:

Entering 1st Year:	Michael Cormier, Amelia Eaton, Samuel Eisner, and Harper Metler
Entering 2nd Year:	Grace Bryson, Daniel Campbell, Liam Gilbert-Walsh, and Patrick Sheppard
Entering 3rd Year:	Elizabeth Dreise, Deanna Kerry, MacGregor Malloy, and Kelsey Warr
Graduate Fellowships:	LLM candidate Sabina Akhroriy and PhD candidate Ghyslain Raza

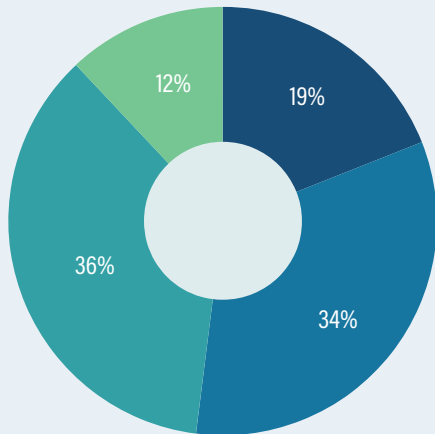
## Project Grants To Be Disbursed In 2022 - 2023

Since its creation in 1976, the Foundation has received approximately \$50.6 million in revenue from interest on lawyers' trust accounts and has awarded over \$46 million in grants. These grants have made it possible for community organizations to help Nova Scotians understand the law and to use it to improve their lives while also promoting improvements in the law and excellence within the profession. During the 2021 - 2022 fiscal year, the Foundation awarded grants totaling \$1,070,024 to be disbursed during 2022-2023. Grants are categorized according to the Foundation's four mandated objectives. Activities of many of the funded organizations fall under more than one of the objectives.

## Funding Guidelines And Application Procedures

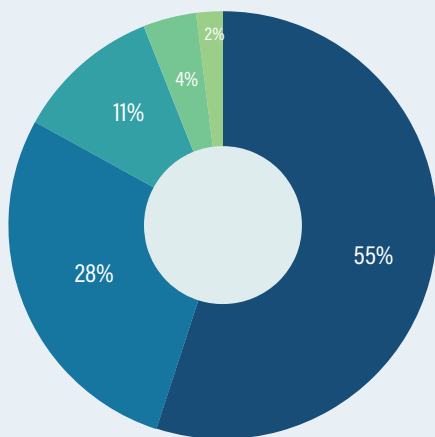
The board strives to be accountable in the distribution of funds received by the Foundation. The board also endeavours to be transparent and consistent in its evaluation of applications. It takes into consideration where programs will operate and who will benefit from them, as well as whether they fit within the Foundation's mandate. Accountability extends to the careful assessment and consistent monitoring of programs that receive funding. Funding guidelines and grant application procedures may be obtained by contacting the executive director, and, or by visiting the Foundation's website at [nslawfd.ca](http://nslawfd.ca).





## GRANTS AWARDED BY MANDATE

Research and Reform	19%	\$198,245
Public Access	34%	\$358,493
Legal Education	36%	\$381,441
Administration of Justice	12%	\$131,845



## GRANTS AWARDED BY REGION

Province Wide	55%	\$593,186
HRM	28%	\$297,922
Cape Breton	11%	\$122,310
Antigonish Pictou Guys	4%	\$40,606
King's County	2%	\$16,000

TOTAL AWARDED  
**\$1,070,024**

# GRANTS TO BE DISBURSED IN 2022-2023

<b>Access to Justice and Law Reform Institute of Nova Scotia</b>	<b>\$104,000</b>
Access to justice research and reform, review of provincial laws & recommendations for improvement, modernization and reform	
<b>Antigonish Women's Resource Centre</b>	<b>\$40,606</b>
Justice Matters for Women – Rural Outreach in Antigonish and Guysborough Counties - a rural outreach program providing law-related information and support for women and adolescent girls in rural counties and the Strait area	
<b>Avalon Sexual Assault Centre</b>	<b>\$36,528</b>
Prevention, Intervention, and Awareness (PIA) Program - legal information and education, professional training workshops, support services and policy development aimed at improving the criminal justice process for victims of sexual violence	
<b>Concilio Prison Ministry</b>	<b>\$36,000</b>
St. Luke's Renewal Centre – for inmates at Springhill Institution and their families an innovative approach to re-integration of long-term offenders into the community as productive citizens, addressing issues of barriers to justice	
<b>Coverdale Courtwork Services</b>	<b>\$48,000</b>
Information and support for women in the criminal court process; counseling and support at parole hearings & pre-release planning; life skills programs to prevent recidivism	
<b>Dalhousie Legal Aid</b>	<b>\$79,990</b>
Pro bono legal services for marginalized populations; community development and law reform; an educational experience for 3rd year law students	
<b>East Coast Environmental Law Association</b>	<b>\$52,000</b>
Collaboration among students, academics & practitioners responding to environmental law issues such as environmental racism, discrimination; environmental legislation and policy review; environmental law education	
<b>Elizabeth Fry Cape Breton</b>	<b>\$82,310</b>
Support for women in prison; programs & services for women charged with offences or at risk in the community; law reform & community education	
<b>Elizabeth Fry Mainland</b>	<b>\$57,600</b>
Support Services for Vulnerable, Criminalized Women and Girls help women charged with offences or at risk in the community; law reform & community education	

<b>EPIC Society</b>	<b>\$40,000</b>
After school and specialized programs for youth in conflict with the law & support for parents; reduces recidivism amongst at-risk youth; outreach to marginalized youth in rural areas of Cape Breton	
<b>Halifax Refugee Clinic</b>	<b>\$116,000</b>
A pro bono legal clinic to assist financially eligible refugee claimants before the Immigration & Refugee Board & in related matters	
<b>IB&amp;M Indigenous Blacks &amp; Mi'kmaq Dalhousie Law School</b>	<b>\$112,000</b>
A legal education initiative to increase the representation of Indigenous Blacks & Mi'kmaq people in the legal profession	
<b>King's County Seniors' Safety Program</b>	<b>\$16,000</b>
A program to provide legal, safety & security information on an individual and group basis to seniors in King's County	
<b>Leave Out Violence (LOVE)</b>	<b>\$12,000</b>
Youth who have experienced violence are trained to be peer educators to deter and reduce violent behavior	
<b>Legal Information Society of Nova Scotia (LISNS)</b>	<b>\$137,600</b>
Programs providing Nova Scotians with pro bono access to legal information & resources to increase access to justice	
<b>Mainline Needle Exchange</b>	<b>\$29,260</b>
A legal education program to reduce recidivism; help for drug users and service providers in court & correctional institutions	
<b>Pro Bono Students Association</b>	<b>\$10,800</b>
Law students volunteer their time to provide legal services to public interest community organizations	
<b>reachAbility</b>	<b>\$20,930</b>
Access to legal services & plain language information for persons with disabilities across Nova Scotia	
<b>Stepping Stone</b>	<b>\$38,400</b>
Court support & assistance for current or former sex trade workers; workshops for sex trade workers and the legal community; community education	

**TOTAL 2022-2023 GRANTS:**

**\$1,070,024**

# GRANTEE STORIES & TESTIMONIALS



“We would like to thank the Law Foundation of Nova Scotia for providing Avalon Centre with the funding and resources to allow us to provide legal advocacy for our clients. As the Legal Advocacy Coordinator, I am honoured for the opportunity to provide necessary community-based support to clients navigating the legal system while advocating for a system that better supports survivors”

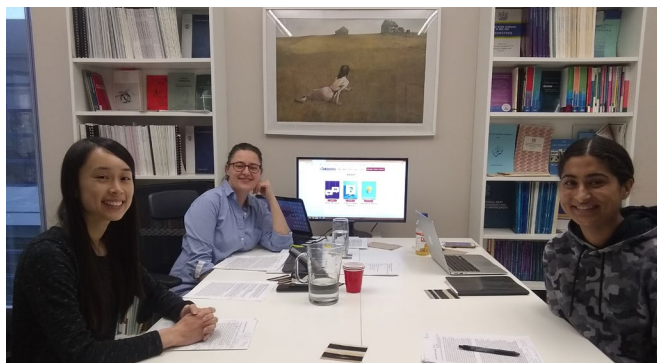
*- Legal Advocacy Coordinator, Sarah MacGillivray*

## **Avalon Sexual Assault Centre**

Avalon greatly appreciates the support of the Law Foundation of Nova Scotia. Many thanks for investing in Avalon's programs for survivors!

Dr. Sarah Rodimon, Interim Executive Director, Avalon Sexual Assault Centre

For more information go to [avaloncentre.ca](http://avaloncentre.ca)



Left to right: Tiffany Leung, Ilana Luther and Simran Hothi working on new immigrant stories from the #TalkJustice Project



Left to right: Nicole Tomasic, Amelia Harris, Sarah Burton and Monica Dairo working on Intimate Partner Violence first voice stories from the #TalkJustice Project

### Access To Justice and Law Reform Institute of Nova Scotia

We are happy to report that this year we published our Discussion Paper on the Intestate Succession Act and consulted with over 150 persons across the province on changes they would like to see to the Act. We were also able to meet with 62 service providers across Nova Scotia to discuss the access to justice challenges faced by their clients & provided research support on such diverse issues as trusted intermediaries, community land trusts, parental alienation, participation of the child in family law proceedings and online dispute resolution.

“Without support from the Law Foundation the Access to Justice and Law Reform Institute of Nova Scotia would not have been able to expand its work program to undertake not only the law reform program, but also the access to justice program, as well. Allowing us to transition our work program has helped to ensure that our research and reports remain responsive to the needs of Nova Scotians.”

Check out our A2J Directory for Nova Scotia! [lawreform.ns.ca/navigate-a2j](http://lawreform.ns.ca/navigate-a2j)

Ilana Dodi Luther, Executive Director, Access to Justice & Law Reform Institute of Nova Scotia

For more information go to [lawreform.ns.ca](http://lawreform.ns.ca)

### Antigonish Women's Resource Centre

The Nova Scotia Law Foundation's generous funding allowed the rural outreach support worker who runs the Justice Matters for Women Program to provide assistance to an immigrant woman following her separation and divorce. This woman, the mother of two minor children, had limited knowledge of family law, division of matrimonial property, and did not understand assets and how they relate to the divorce proceedings. She was unaware of her legal rights and the outreach worker provided her with support for system navigation and also financial support during this process.

The outreach worker also provided ongoing support to other marginalized women and assisted them in finding full-time employment, as well as aided them in the application processes for subsidies for heat funds and other government programs.

The Antigonish Women's Resource Centre paid for another client to have a will drafted. The client is an immigrant who is unfamiliar with how to access the supports she may need. She does not have the support of family, as she is new to Canada and is in Canada now with her young children.

The outreach worker continues to support her clients helping them to navigate and understand the various supports available to women and their children. The outreach worker also continues to provide her clients with much needed emotional support and provides resources available as they may pertain to mental health and well-being. The Justice Matters for Women Program is an invaluable service to many.

Anita Stewart Co-Director, Antigonish Women's Resource Centre & Sexual Assault Services Association

Marcia Connolly, Outreach Worker, Justice Matters for Women, Antigonish Women's Resource Centre & Sexual Assault Services Association  
Justice Matters for Women extends the services of the AWRC&SASA

For more information go to [awrcsasa.ca](http://awrcsasa.ca)

## Dalhousie Black Law Students Association (DBLSA)

The Dalhousie Black Law Students' Association (DBLSA) is a regional chapter of the Black Law Students' Association of Canada. The chapter focus is to represent and support black law student members at the Schulich School of Law in their pursuit of a legal career. The DBLSA also seeks to foster connections with the broader African Nova Scotian community, especially to give back and to encourage future generations of Black lawyers. For our members who hail from Black communities, and other marginalized communities, the thought of entering a profession that has historically excluded them is often daunting. Black law students may wonder if they will fit in or if firms will value people with their background. This partnership with the Law Foundation of Nova Scotia organization has instilled confidence in the 30-plus members of DBLSA that they will have allies within the profession. Through action, and not simply words, the Law Foundation has shown us that it is forward-thinking and that there is a place for Dalhousie University's Black law students in the legal profession. For many members of the DBLSA, monetary constraints are a barrier to attending professional development events such as the national BLSA Canada Conference. These constraints are amplified when factoring in travel and accommodation costs. Thanks to your organization, these constraints were alleviated, and our members were able to participate in a once-in-a-lifetime event in Vancouver.



The grant (which was allowed to be carried over into the next fiscal year due to Covid19 challenges) allowed the Annual National Conference to go forward and to be financially affordable for many Black Law Students from Dalhousie. Virtual attendance was also possible for some who could not physically attend. This year, the conference was held in Vancouver, British Columbia, from February 17th to 19th.

The conference was designed to provide students with the opportunity to network with peers and Black legal professionals. BLSA Canada's National Conference gives Black Law Students from across Canada an invaluable opportunity to network with their peers and Black legal professionals. BLSA has active regional chapters at every Canadian Law School, and as a result, students have the chance to connect with peers across jurisdictions. Law students attending the conference also participate in a networking event with the Young Lawyers Division of the Canadian Association of Black Lawyers and the Canadian Bar Association.

The national BLAS also appreciates the support of the Law Foundation of Nova Scotia. Many thanks for investing in the National Conference so that black law students could attend from Dalhousie University.

Shaniqwa Thomas, BA(Hons), M.Ed., JD Candidate 2022, DBLSA President at the Schulich School of Law at Dalhousie University  
Dalhousie Black Law Students Association "Dedicated to promoting and assisting African-Canadian students in the pursuit of legal education"

"The conference was an incredible, transformative experience. Not only did it provide me with an open space to network amongst my peers, but it also gave me the opportunity to listen to some powerful Black voices in the legal field."

- Onye Njoku, JD Candidate 2024

For more information go to Dalhousie Black Law Students Association.

Twitter: [@DBLSA\\_DAL](#) | Instagram: [@dblsa](#) | Facebook: [DBLSA2020](#)

## COVERDALE COURTWORK SERVICES

On behalf of Coverdale, I want to extend my deepest gratitude to the Law Foundation of Nova Scotia for supporting our organization's work in 2021. The financial support, partnerships, collaboration and cooperation has directly and positively impacted women and girls involved in the criminal justice system in Nova Scotia. Through housing support, court support, bail support and programming, Coverdale strives for excellence and innovation in delivering quality services to some of our communities most vulnerable and marginalized individuals.

Here is an excerpt from Coverdale's 2021 Annual Report:

"2021 was an incredible year of change and growth as we built on the work and vision of 2020. Our staff increased from 8 to 42 employees (we made a commitment during the summer to give all staff at least a living wage), our programming and health resources multiplied, and our financial growth rose by 300 %. All this in the midst of a second year of the Covid pandemic which negatively affected court work, counselling and programming with its in-person restrictions. There have been normal growing pains as our organization has adapted and found creative ways of dealing with these new realities. Technology helped us move forward through Zoom, emails and the phone....

There were many blessings in this past year but I will focus on only one. This past year we were able to see the fruition of a dream called "Caitlan's Place."

In the past, many of our clients were sent to jail because they did not have money for bail and there were no alternatives.

Other clients, who were sentenced, did not have a place to live once they had served their jail time. In 2020, we were part of a temporary solution when we partnered with E-Fry and John Howard. Society. However, when this came to an end, there were other opportunities that came to Coverdale. We were able to open "Caitlan's Place" in January which housed 6 women and non-binary folks. When that structure was demolished, AHANS provided a second house which currently can accommodate 15 people. We felt like we were in the midst of a miracle, and we were!"

Ashley Avery, Executive Director, Coverdale Courtwork Society

For more information go to [coverdale.ca](https://coverdale.ca)



Dalhousie Legal Aid Service's space since 2020



DLAS staff Lawyer Claire McNeil and Senior Law Student Elizabeth Dreise at a Human Rights Board of Inquiry.

## DALHOUSIE LEGAL AID SERVICES

Funding from the Law Foundation enables Dalhousie Legal Aid Service to engage in important systemic work such as representing the Disability Rights Coalition in a Human Rights claim. This case has resulted in the first Court of Appeal judicial decision in Canada addressing unjustified institutionalization of persons with disabilities. Leave to Appeal to the Supreme Court of Canada has been sought by the Province of Nova Scotia. This case has been lengthy and complex, so Law Foundation support of this and our other administrative and social justice work has been essential. Thank you.

Megan Longley, Q.C., Executive Director, Dalhousie Legal Aid Service

For more information go to [dal.ca/faculty/law/dlas/about-dalhousie-legal-aid](https://dal.ca/faculty/law/dlas/about-dalhousie-legal-aid)

### **EAST COAST ENVIRONMENTAL LAW (ECE LAW)**

Funding by the Law Foundation of Nova Scotia in 2021-2022 supported The East Coast Environmental Law's core programs and enabled ECELaw to provide educational resources and direct support to individuals, community groups, and organizations in Nova Scotia who asked for help navigating Nova Scotia's complex system of environmental laws. We are thankful to have funding that builds capacity and enhances access to justice for Nova Scotians who need our support to prevent or redress environmental harms.

Lisa Mitchell, Executive Director and Kostantina Northrup, Staff Lawyer, East Coast Environmental Law

For more information go to [ecelaw.ca](http://ecelaw.ca)

### **EAST COAST PRISON JUSTICE SOCIETY (ECPJS) Visitors Committee (VC) Project**

The East Coast Prison Justice Society (ECPJS) received a grant of \$48,654 in 2020-2021 from the project stream of the LFNS for a volunteer human rights monitoring initiative in Nova Scotia provincial jails. The project was in part for a "visiting committee" VC to visit in the jails. Subsequently, due to the COVID-19 pandemic, when face to face interaction was no longer allowed, the project was delayed and the Law Foundation Board made a special exception to carry over the funding into 2021-2022 rather than to require the surplus to be returned, which is the normal procedure.

The ECPJS reports that in a span of approximately 2 years, the ECPJS VC Project has brought forward human rights-related interests of persons incarcerated in Nova Scotia jails. As related in their July 2021 annual report they say that while certain public bodies (The NS Ombudsman and NS Human Rights Commission) have been given special statutory powers with respect to communications with prisoners the ECPJS feels they have not used those power to advance correctional accountability in a manner that is transparent to prisoners or the general public. They cite that lack of correctional system accountability raised concerns on the part of the NS Auditor General in 2018 and concerns have only grown during the COVID-19 period as provincial jails have been effectively sealed off from public scrutiny.

ECPJS's mandate is to improve the system and they have stepped in as volunteers to assert the legitimacy and effectiveness of civil society oversight. They have developed a number of initiatives toward that end.

Conditions of confinement in men's provincial jails in Nova Scotia (East Coast Prison Justice Society, July 2021) available at: [eastcoastprisonjustice.ca/conditions-of-confinement-report.html](http://eastcoastprisonjustice.ca/conditions-of-confinement-report.html), [nsadvocate.org/2021/07/26/21917](http://nsadvocate.org/2021/07/26/21917) and [pressreader.com/canada/the-chronicle-heraldprovincial/20210727/281547998923026](http://pressreader.com/canada/the-chronicle-heraldprovincial/20210727/281547998923026)

Sheila Wildeman, Co-chair, East Coast Prison Justice Society & member, VC Steering Committee and Associate Professor, Schulich School of Law; also, Founding Fellow, MacEachen Institute for Public Policy and Governance, Dalhousie University

For more information go to [eastcoastprisonjustice.ca](http://eastcoastprisonjustice.ca)

### **ELIZABETH FRY CAPE BRETON**

"Funding from the Law Foundation has provided the Elizabeth Fry Society of Cape Breton the financial stability to assist criminalized women island-wide in specialized courts, and to offer a wide range of services and outreach making a positive impact on the lives of so many marginalized individuals."

Darlene MacEachern, Executive Director; Julie Kendall, Associate Executive Director, The Elizabeth Fry Society of Cape Breton

For more information go to [efrycb.com](http://efrycb.com)

## ELIZABETH FRY MAINLAND

The Elizabeth Fry Society of Nova Scotia (EFMNS) is grateful for the support provided by the Law Foundation of Nova Scotia. EFMNS is devoted to alleviating poverty for vulnerable women and girls in our province through comprehensive housing support, innovative programming initiatives, justice system reform, and through building women's individual capacities to develop positive relationships with their communities.

The Elizabeth Fry Society of Mainland Nova Scotia has three core priorities:

1) housing, 2) programming, and 3) prison law advocacy, navigation and triage.

Emma Halpern, Executive Director, The Elizabeth Fry Society of Mainland Nova Scotia

For more information go to [efrymns.ca](http://efrymns.ca)

## EDUCATIONAL PROGRAMS INNOVATIONS CHARITY (EPIC) SOCIETY

The Law Foundation of Nova Scotia continues to be EPIC's largest and longest source of support to promote ongoing social adaptation and academic advancement in high-risk CBRM youth. This has enabled EPIC to slowly expand the Youth Peer Program with referrals from 20+ different schools and 12 community agencies. With reduced onsite participant numbers due to pandemic cohort limits and online program constraints, EPIC has sustained robust 1-to-1 tutor-mentor services for youth clients.

Youth Peer in Sydney operates daily transporting kids from a wide area, and EPIC provides weekly Youth Peer programs in Northside, New Waterford, and Glace Bay. The program is transformative for youth participants and deeply gratifying for older youth volunteers. In the coming schoolyear, EPIC is expanding to include a weekly site in Whitney Pier which will ensure that Youth Peer is at least 3 times more diverse than the general populace.



EPIC Group Work 2022



EPIC Group Work 2022



EPIC Group Work 2022

The mother of a Grade 7 boy reported to Youth Peer staff that she kept her son out of school for 3 weeks because he was feeling paranoid about being bullied and jumped in school. She asked if he could still attend Youth Peer because it "seems to be all he looks forward to." Staff reassured the mother her son would always be welcomed. He has continued to attend Youth Peer even when there are gaps in his school attendance.

Of special note is that EPIC will be adding a 1-day-a-week Youth Peer Program in Whitney Pier next schoolyear, enhancing the diversity of their youth participants. This defies the volunteer executive director, Barry Waldman's, previous intention to do less in retirement, but was an opportunity he says he couldn't pass up when EPIC received a donation from an Ontario family foundation sufficient to cover 1-day-a-week program delivery to a 5th site for a year.

Barry Waldman, volunteer Executive Director, Educational Program Innovations Charity (EPIC)

For more information go to [epiccharity.com](http://epiccharity.com)

## THE HALIFAX REFUGEE CLINIC

Much of the valuable work of the Halifax Refugee Clinic is made possible through generous project funding from the Law Foundation of Nova Scotia.

For more information go to [halifaxrefugeeclinic.org](http://halifaxrefugeeclinic.org)



## INDIGENOUS BLACKS AND MI'KMAQ INITIATIVE (I B & M)

The IB&M Initiative is grateful for the grant support provided by the Law Foundation of Nova Scotia. It is an initiative designed to increase the representation of Indigenous Blacks & Mi'kmaq people in the legal profession. The IB&M Initiative continues to work to increase the representation of indigenous black and Mi'kmaq individuals in the legal profession through education at the Schulich School of Law at Dalhousie University.

Kelsey Jones, BA, JD, Director, Indigenous Blacks & Mi'kmaq Initiative, Schulich School of Law, Dalhousie University

For more information go to [www.dal.ca](http://www.dal.ca) > **Schulich School of Law**

## KINGS COUNTY SENIORS' SAFETY SOCIETY (KCSSS)

The Kings County Senior Safety Society Program appreciates grant funding from the Law Foundation in order to help seniors avoid crime, improve their safety and understand legal issues as they affect seniors.

Kings County Seniors' Safety Society led a province wide initiative to create awareness of senior abuse on June 15th World Elder Abuse Awareness Day (WEAAD). Given COVID19 restrictions, this year's campaign provided 1000 WEAAD "Rights Don't Get Old" masks to police, seniors, community partners etc. along with educational resources for display.

Edward (Ned) Chase, Board President and Program Coordinator, Michelle Parker, Kings County Seniors' Safety Society (KCSSS)

For more information go to [kingsseniorssafety.com](http://kingsseniorssafety.com)



Collage photo includes Members of Kentville Police Service, Kings District RCMP and KCSSS Program Coordinator, Michelle Parker.



Dennis Adams is in the middle, the Executive Director. Sam Duffney on the left is a Program Support Worker that connects with youth largely outside of program when youth need additional support or someone to talk things through with as a form of violence prevention. The LOVE youth on the right is in the Succeed and Proceed program.

## LEAVE OUT VIOLENCE (LOVE)

At LOVE, youth who have experienced violence are trained to become educators about the root causes, effects & alternatives to violent behavior.

What keeps you coming back to LOVE? "The friends I make and having a safe place to talk", "I keep going because it's a safe space and feels like a family", "How positive everyone is and that they care about what you say"

These questions were asked of youth who attend the programs that focus on violence prevention.

In the Succeed and Proceed program youth who have graduated from our Leadership and Outreach and are now building their own careers are in this program. They regularly return and volunteer as guest speakers to youth who are a little younger than them as a visual representation that yes, it is possible to overcome serious challenges and live without violence.

"Support from the Law Foundation of Nova Scotia has been highly valuable to LOVE Nova Scotia's programs with 24/7 on-call support. We are thankful for the Foundation's ongoing belief in our work."

Dennis Adams, Executive Director, Leave Out Violence (LOVE)

For more information go to [novascotia.leaveoutviolence.org](http://novascotia.leaveoutviolence.org)

## LEGAL INFORMATION SOCIETY OF NOVA SCOTIA (LISNS)

The Legal Information Society of Nova Scotia (LISNS) says "thank you" to the Law Foundation of Nova Scotia. LISNS is grateful for the funding support provided by the Law Foundation of Nova Scotia which makes their work possible helping so many Nova Scotians achieve access to justice.

LISNS is proud to have partnered with Whitney Gould of We'koqma'q First Nation over the past year to produce a variety of captivating art pieces to complement LISNS's current projects and which honour the Truth and Reconciliation Commission Call to Action on Justice. LISNS is committed to promoting intercultural competency, and healing based approaches to support conflict resolution, support human rights, and address antiracism. Known for her "They Found US" drawing, honouring the 215 child graves found at a former residential school in B.C., Whitney has been able to channel her passion and work from her heart on projects with LISNS, covering domestic violence, harassment and inclusivity. Whitney's artwork is being utilized within LISNS's domestic violence projects, girl empowerment, Moving Beyond the Binary guide and in their Safe Spaces advertising focused on reducing sexual harassment. Her work will help ensure public awareness and will do so in a captivating way to help spread important access to justice messaging from LISNS.



Growing strong girls, Artist Whitney Gould



LISNS Land Acknowledgement for Beyond the Binary Guide for Employers, Artist Whitney Gould



LISNS Female Empowerment Breaking free of domestic violence, Artist Whitney Gould

Over the last year, LISNS commissioned artwork by Whitney Gould to complement both their core service delivery and project work. As an artist with deep understanding and lived experience, Whitney enhances LISNS's focus and increases their understanding of how best to meet people where they are and how to best provide information on prevention and healing help through quality legal information and supports. There is a sense of pride in being associated with this important work which brings out the best of what justice should be all about.

LISNS is pleased to share feedback from some of the many people served over the past year regarding LISNS core services only made possible through the generous funding support of the Law Foundation of Nova Scotia. LISNS has continued to see an already high demand for their helping services increase significantly since the beginning of the pandemic with calls being more complex and requiring more time.

People say they appreciate more than ever having a safe place to ask questions and to access quality legal information from LISNS's people who care about building people's confidence to make an informed decision that is right for the person. Here is some of the feedback LISNS has received:

"Thank you so much again. This information is very helpful. Much easier than trying to navigate my google searches on the matter."  
- Email Feedback Feb 9, 2022

"This is a valuable resource and I'm really happy that it's available." - Live Chat Feedback Jan 20, 2022

"Very informative! The speaker had resources organized and shared links for us to research further. He used good examples and explained everything thoroughly." - Webinar Presentation Feedback December 2, 2021

"Thank you for the reply...you have been very informative and helpful...I just want to acknowledge that the time and attention you put in does not go unappreciated." - Email Feedback Nov 22, 2022

"This has been an incredibly valuable source of information. Not only to find out legal information, but because of the mental relief that being able to have legal facts provided gives. The agents are knowledgeable and friendly and this is a wonderful resource to have for those that can't afford a lawyer to ask questions to. Thank you so much for what you have provided." - Live Chat Feedback July 28, 2021

"Brilliant site- super easy to access info." - Website Feedback July 27, 2021

Core funding support has allowed LISNS to undertake projects that are having a big impact. The NS Trucking Safety Association is proud to be a partner with LISNS on the sexual harassment awareness campaign in the trucking sector launched February 2022. LISNS Workplace Sexual Harassment Training materials for employers have received praise through the Halifax Chamber of Commerce which has been a supporting partner sharing information with members. Employers such as Halifax Transit and the Nova Scotia Public Works Department have provided the following feedback on the Bystander Training:

- Concise and to the point
- It provides staff with a quick training opportunity
- The messages conveyed can be built upon by the employer for further training
- Has a nice educational piece
- The follow-up questionnaire triggers staff to contemplate what they have just observed, but is not onerous
- The training gives employers an easy way to tackle this difficult subject directly
- Learning management system was highly effective in delivering the course content

LISNS has also launched the first of its kind safe spaces app which emphasizes prevention of legal problems and building confidence to take action through a variety of supports from healing help to free legal advice. LISNS is also leading the movement to empowerment of girls through the updating of the SOW Guide for Girls and female empowerment for survivors of domestic violence through publications that provide support.

LISNS is also helping employers making their organizations more meaningfully inclusive of Two-Spirit, Trans, Non-Binary, and Gender Diverse People through development of a publication "Moving Beyond the Binary".

Projects include Supporting Trans, Non-Binary and Gender Diverse Communities: a Guide for Employers and Service Providers and Elder Abuse Awareness & Prevention along with our Investor Protection Guide, Bystander Training for addressing Sexual Harassment in the Workplace and content updating in support of the Divorce Act provisions which came into effect two years ago.

The Law Foundation grant funding helps LISNS to continue to be well positioned to help Nova Scotians at an early point with their legal issues and to avoid expensive costly and stressful legal processes that often result in greater cost to individuals, society and government.

Heather de Berdt Romilly, B.Comm., LL.B., LL.M., Executive Director, Legal Information Society of Nova Scotia (LISNS)

For more information go to [legalinfo.org](http://legalinfo.org)

## MAINLINE NEEDLE EXCHANGE

With funding from the Law Foundation of Nova Scotia, Mainline is working to provide support for individuals who are involved with the criminal and civil justice system, to provide access to legal information and education and help individuals to make informed decisions about their legal issues. In partnership with Direction 180's PALS program, we offer peer support at the courthouse every Monday, as well as working with clients every day at our main office and on outreach. We support individuals to improve their well-being, e.g., to secure safe and affordable housing, income assistance and/or addiction treatment, and to achieve success in the community and reduce recidivism.

As one example, with funding received from the Law Foundation of Nova Scotia for the "Community Based Legal Support & Education Project", project staff supported and helped a client receive a conditional sentence due to his involvement in Mainline's peer navigator project. This client had spent multiple years incarcerated, and has a long outstanding involvement with police, justice and the courts.

And, Mainline has moved as of March 1, 2022 their new address is 5367 Cogswell Street, Halifax – a great move!  
Diane Bailey, Program Director, Community Based Legal Support and Education Project, Mainline Needle Exchange

For more information go to [mainlineneedleexchange.ca](http://mainlineneedleexchange.ca)

## PRO BONO DALHOUSIE

Pro Bono Dalhousie has benefitted from the generous support of the Law Foundation for nearly two decades. Their support has directly increased access to justice in Nova Scotia and provided generations of law students the opportunity to have hands-on learning experience, while directly contributing to the local community.

The direct support of the Law Foundation facilitates access to justice through these community partnerships. This year alone, with the support of the Law Foundation, Pro Bono Dalhousie has been able to place over 160 students with over 36 organizations across Nova Scotia. The projects touch on nearly every aspect of the law including, animal rights, international human rights, prisoner rights, environmental law, family law, immigration and refugee law and Indigenous law. The programs also cover nearly every aspect of legal practice, from advocacy, research, client relationships, to legal community education.

As we begin to prepare for our 22nd year as an active organization, we cannot help but feel immensely grateful to the Law Foundation for their generosity and look forward to many more years of partnership.

Joanna Skrajny and Erika Hertz, Pro Bono Dalhousie Co-coordinators, 2021/2022, Pro Bono Dalhousie - Schulich School of Law

For more information go to [dal.ca/faculty/law/current-students/pro-bono](https://dal.ca/faculty/law/current-students/pro-bono)



Mainline's peers Thomas (left) and Morty (right) heading out for the weekly court support in partnership with PALS



## STEPPING STONE

Stepping Stone's "Tipping the Scales" program is funded by the Law Foundation and the key person providing the services is Linda Grandy who celebrated 20 years with the program last year. "Tipping the Scales" provides current and former sex workers who have come into contact with the Criminal Justice System with direct support and assistance, including a legal navigation service.

In 2020 a pandemic hit and seemed to have slowed everyone down, except Linda Grandy! Linda remembers leaving the courthouse, after the first lockdown, saying to the sheriffs, "See you in a couple of weeks." Soon, Linda realized she was not going to be going back for a long time and she quickly figured out how she was going to continue to provide support to Stepping Stone clients.

For the past year the court dockets from all across Nova Scotia were emailed to Linda Grandy first thing in the morning. She would review the docket and make sure all the Stepping Stone clients were accurately documented and represented.

Linda supports the clients by filling out their applications for legal aid and by setting up their phone appointments, ensuring that the clients receive proper legal services and representation. During the pandemic, Linda has spent countless days and equally countless hours emailing and texting lawyers at court, so no one client was ever missed.

Not even a worldwide pandemic can stop Linda from supporting the needs of Stepping Stone's clients! And, with Linda and her program "Tipping the Scales", Stepping Stone increases access to justice in Nova Scotia. Thank you to the Law Foundation for funding such programs and to the tireless work of dedicated persons such as Linda Grandy,

Alex MacDonnell, Executive Director; Linda Grandy, Court Support and Corrections worker, Stepping Stone – RE Tipping the Scales

For more information go to [steppingstonens.ca](https://steppingstonens.ca)



"reachAbility is an organization dedicated to equalizing the playing field for people facing barriers. We sincerely thank the Law Foundation of Nova Scotia for this grant, which helps to equalize the playing field for all Nova Scotians in the legal system".

*- Tova Sherman CEO, reachAbility Association, reachAbility Association*





Financial Statements

Law Foundation of Nova Scotia

March 31, 2022

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## Independent auditor's report

To the Members of the Board of the  
**Law Foundation of Nova Scotia**

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Grant Thornton LLP  
Nova Centre, North Tower  
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### Qualified Opinion

We have audited the financial statements of Law Foundation of Nova Scotia (the "Foundation"), which comprise the statement of financial position as at March 31, 2022, the statements of operations and changes in fund balances, 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, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of Law Foundation of Nova Scotia as at March 31, 2022, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

### Basis for Qualified Opinion

The Law Foundation of Nova Scotia derives substantially all of its revenue from interest credited by financial institutions of Nova Scotia Barristers' Society members' mixed trust funds which is not susceptible to complete audit verification. Accordingly, our verification of revenue from this source was limited to accounting for the amounts received from financial institutions and recorded in the records of the Law Foundation of Nova Scotia. Therefore, we were unable to determine whether any adjustments might be necessary for revenue, excess of revenue over expenses, and cash flow from operations for the years ended March 31, 2022 and 2021, assets as at March 31, 2022 and 2021 and net assets as at April 1, 2021 and 2020 and March 31, 2022 and 2021. Our audit opinion on the financial statements for the year ended March 31, 2021 was modified accordingly because of the possible effects of this limitation in scope.

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 the Foundation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, 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 Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Foundation's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian 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 the Foundation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Foundation 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.

*Grant Thornton LLP*

Chartered Professional Accountants

Halifax, Canada  
June 3, 2022

## Law Foundation of Nova Scotia

### Statements of operations and changes in fund balances

Year ended March 31	General Fund	Reserve Fund	<b>2022</b>	2021
<b>Revenue</b>				
Interest on trust accounts	\$ 750,854	\$ -	<b>\$ 750,854</b>	\$ 664,959
Interest on operating account	671	-	<b>671</b>	747
Interest on investments	-	49,421	<b>49,421</b>	62,653
Dividend income	-	119,727	<b>119,727</b>	117,874
Change in market value	-	416,887	<b>416,887</b>	516,415
Canadian emergency wage subsidy	-	-	-	77,298
Miscellaneous income	-	-	-	88
	<u>751,525</u>	<u>586,035</u>	<b><u>1,337,560</u></b>	<u>1,440,034</u>
 Grants disbursed	 <u>1,059,490</u>	 <u>-</u>	 <b><u>1,059,490</u></b>	 <u>845,138</u>
	<u>(307,965)</u>	<u>586,035</u>	<b><u>278,070</u></b>	<u>594,896</u>
 <b>Expenditures</b>				
Accounting and audit	29,962	-	<b>29,962</b>	12,966
Amortization	443	-	<b>443</b>	481
Bank charges	1,122	-	<b>1,122</b>	369
Consulting	1,760	-	<b>1,760</b>	3,902
Director's insurance	2,131	-	<b>2,131</b>	1,490
Investment fees	-	33,566	<b>33,566</b>	40,906
Miscellaneous	4,127	-	<b>4,127</b>	1,821
Office	9,270	-	<b>9,270</b>	6,466
Rent and common area	17,544	-	<b>17,544</b>	15,512
Salaries and benefits	109,132	-	<b>109,132</b>	144,198
Telephone	1,485	-	<b>1,485</b>	1,950
	<u>176,976</u>	<u>33,566</u>	<b><u>210,542</u></b>	<u>230,061</u>
 Excess (deficiency) of revenue over expenditures	 <u>\$ (484,941)</u>	 <u>\$ 552,469</u>	 <b><u>\$ 67,528</u></b>	 <u>\$ 364,835</u>
<hr/>				
Fund balance, beginning of year	\$ -	\$ 3,907,949	<b>\$ 3,907,949</b>	\$ 3,543,114
 Excess (deficiency) of revenue over expenditures	 (484,941)	 552,469	 <b>67,528</b>	 364,835
Transfer from (to) reserve fund	<u>484,941</u>	<u>(484,941)</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ 3,975,477</u>	<b><u>\$ 3,975,477</u></b>	<u>\$ 3,907,949</u>


See accompanying notes to the financial statements

## Law Foundation of Nova Scotia Statement of financial position

March 31	2022	2021
<b>Assets</b>		
Current		
Cash	\$ 397,971	\$ 324,172
Receivables	-	34,353
Prepays	<u>805</u>	<u>705</u>
	<b>398,776</b>	<b>359,230</b>
Investments (Note 3)	<b>4,737,058</b>	4,536,996
Equipment (Note 4)	<u>751</u>	<u>1,194</u>
	<b>\$ 5,136,585</b>	<b>\$ 4,897,420</b>
<b>Liabilities</b>		
Current		
Payables and accruals (Note 5)	\$ 31,084	\$ 12,377
Designated grants payable (Note 6)	<u>1,070,024</u>	<u>937,094</u>
	<b>1,101,108</b>	<b>949,471</b>
Long term debt (Note 7)	<u>60,000</u>	<u>40,000</u>
	<b>1,161,108</b>	<b>989,471</b>
<b>Fund balances</b>		
Reserve fund	<u>3,975,477</u>	<u>3,907,949</u>
	<b>\$ 5,136,585</b>	<b>\$ 4,897,420</b>

Commitment (Note 8)

On behalf of the Board

 Director

 Director

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## Law Foundation of Nova Scotia

### Statement of cash flows

Year ended March 31	2022	2021
Increase (decrease) in cash		
<b>Operating</b>		
Excess of revenue over expenditures	\$ 67,528	\$ 364,835
Items in earnings not involving cash		
Amortization	443	481
Change in market value of investments	(416,887)	(516,415)
Reinvested dividends	(131)	(886)
	<u>(349,047)</u>	<u>(151,985)</u>
Change in non-cash working capital balances		
Receivables	34,353	(34,353)
Prepays	(100)	(429)
Payables and accruals	18,707	2,730
Designated grants payable	132,930	(1,039,143)
	<u>(163,157)</u>	<u>(1,223,180)</u>
<b>Financing</b>		
Issuance of long term debt	<u>20,000</u>	<u>40,000</u>
<b>Investing</b>		
Purchase of investments	(512,977)	(1,290,644)
Proceeds on disposal of investments	729,933	2,040,418
	<u>216,956</u>	<u>749,774</u>
Net increase (decrease) in cash	73,799	(433,406)
Cash		
Beginning of year	<u>324,172</u>	<u>757,578</u>
End of year	\$ <u>397,971</u>	\$ <u>324,172</u>

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See accompanying notes to the financial statements

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# Law Foundation of Nova Scotia

## Notes to the financial statements

March 31, 2022

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### 1. Nature of operations

The Law Foundation of Nova Scotia (the "Foundation") was established in 1976 by a Nova Scotia statute as a not-for-profit organization and is exempt from income tax. Its purpose is to grant funds to groups for projects connected with the law.

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### 2. Summary of significant accounting policies

#### Basis of presentation

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO"). The significant policies used in the preparation of these statements are detailed as follows:

#### Fund accounting

The Board has internally restricted funds to finance future operations of the Foundation. The net investment income earned on these assets is recorded in the reserve fund.

The general fund accounts for the Foundation's day-to-day activities which include the interest income on the lawyers' trust accounts, the interest income on the investments, less grants approved and paid, and the administrative expenses for running the Foundation.

#### Cash

Cash includes cash balances on hand and held in investment accounts.

#### Investments

The investments of the Foundation consist of money market funds, fixed income securities, and equities. They are measured at fair value with changes in fair value recognized in the statement of operations and changes in reserve fund in the period in which they arise.

#### Equipment

The cost of equipment is amortized over its useful life using the following annual rates and methods:

	<u>Rate</u>	<u>Method</u>
Computer Hardware	3 years	Straight line
Furniture and fixtures	20%	Declining balance
Office equipment	20%	Declining balance

When equipment no longer has any long term service potential to the Foundation, the excess of its net carrying amount over any residual value is recognized as an expense in the statement of operations. Any write-downs recognized are not reversed.

#### Financial instruments

##### *Initial measurement*

The Foundation's financial instruments are measured at fair value when issued or acquired. For financial instruments subsequently measured at cost or amortized cost, fair value is adjusted by the amount of the related financing fees and transaction costs. Transaction costs and financing fees relating to financial instruments that are measured subsequently at fair value are recognized in operations in the year in which they are incurred.

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## Law Foundation of Nova Scotia

### Notes to the financial statements

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March 31, 2022

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#### 2. Summary of significant accounting policies (continued)

##### Financial instruments (continued)

###### *Subsequent measurement*

At each reporting date, the Foundation measures its financial assets and liabilities at cost or amortized cost (less impairment in the case of financial assets), except for equities quoted in an active market, which must be measured at fair value. The Foundation has also irrevocably elected to measure its investments in fixed income securities at fair value. All changes in fair value of the Foundation's investments in equities quoted in an active market and in fixed income securities are recorded in the statement of operations. The financial instruments measured at amortized cost are accrued interest receivable and payables and accruals.

The Foundation is exposed to various risks through its financial instruments. The following analysis provides a measure of the Foundation's risk exposure as at the date of the financial statements.

- i) Credit risk  
The Foundation is exposed to credit risk in the event of non-performance by counterparties to financial instruments. The Foundation is not exposed to any significant credit risk.
- ii) Liquidity risk  
Liquidity risk is the risk that the Foundation will not be able to pay financial liabilities as they come due. The majority of assets held by the Foundation are invested in securities that are traded in an active market and can be readily disposed of as liquidity needs arise.
- iii) Market risk  
Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. For purposes of this disclosure, the Foundation segregates market risk into three categories: interest rate risk, currency risk and other price risk.

###### *Interest rate risk*

The Foundation holds money market funds and fixed income investments of \$505,328 and \$887,193, respectively at year end (2021 - \$570,986 and \$980,239). A 1% absolute change in interest rates would increase or decrease interest income by \$13,925 (2021 - \$15,512).

###### *Currency risk*

The Foundation's functional currency is the Canadian dollar. Foreign currency risk arises from the Foundations investments that are denominated in a foreign currency. Fluctuations in the relative value of foreign currencies against the Canadian dollar can result in positive or negative effect on the fair value of the investments. The Foundation holds \$1,357,675 (2021 - \$1,204,211) in cash and investments denominated in United States Dollars. A 5% absolute change in the foreign exchange rate would result in a gain or loss of \$67,884 (2021 - \$60,211).

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# Law Foundation of Nova Scotia

## Notes to the financial statements

March 31, 2022

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### 2. Summary of significant accounting policies (continued)

#### Financial instruments (continued)

##### iii) Market risk (continued)

###### *Other price risk*

Other price risk is the risk that the value of financial instruments will fluctuate as a result of changes in market prices, other than those occurring from interest rate risk or currency risk. Securities held for trading are carried at fair value and, as such, impact earnings as changes occur. Investments held by the Foundation are managed by professional investment managers and are monitored by management.

#### Revenue recognition

The Foundation uses the deferral method of accounting for the net investment income.

Interest on trust accounts is recorded in the General Fund on an accrual basis.

Interest income and dividend income are recorded on an accrual basis, in the General or Reserve Fund.

Realized gains or losses on sale of investments are the difference between the proceeds received and the cost of investments sold.

Unrealized gains or losses on investments represent the difference between the carrying value at the year end and the carrying value at the previous year end or purchase value during the year, less the reversal of previously recognized unrealized gains and losses in respect of disposals during the year.

#### Use of estimates

The preparation of the financial statements in conformity with ASNPO requires the Foundation's management to make estimates and assumptions that affect the amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and reported amounts of revenue and expenditures during the year. Certain of these estimates require subjective judgments by management that may be uncertain. These items could include fair value of investments and useful lives of capital assets. Actual results could differ from those reported.

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### 3. Investments

	2022		2021	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Equities and mutual funds	\$ 2,451,118	\$ 3,344,537	\$ 2,489,864	\$ 2,981,138
Fixed income	876,529	887,193	951,514	984,872
Money market fund	<u>500,929</u>	<u>505,328</u>	<u>565,187</u>	<u>570,986</u>
	<u>\$ 3,828,576</u>	<u>\$ 4,737,058</u>	<u>\$ 4,006,565</u>	<u>\$ 4,536,996</u>



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## Law Foundation of Nova Scotia

### Notes to the financial statements

March 31, 2022

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#### 4. Equipment

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>2022 Net Book Value</u>	<u>2021 Net Book Value</u>
Computer equipment	\$ 874	\$ 728	\$ 146	\$ 437
Furniture and fixtures	8,769	8,652	117	146
Office equipment	<u>30,718</u>	<u>30,230</u>	<u>488</u>	<u>611</u>
	<u>\$ 40,361</u>	<u>\$ 39,610</u>	<u>\$ 751</u>	<u>\$ 1,194</u>

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#### 5. Payables and accruals

Included in payables and accruals are government remittances payable of \$3,205 (2021 - \$3,979).

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#### 6. Designated grants payable

	<u>2022</u>	<u>2021</u>
Grants payable	<u>\$ 1,070,024</u>	<u>\$ 937,094</u>

Grants that have been approved but remain unpaid at year end are reported as current liabilities.

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#### 7. Long term debt

	<u>2022</u>	<u>2021</u>
Government of Canada term loan relating to the Canada Emergency Business Account ("CEBA"), bearing 0% interest, repayable by December 31, 2023.	<u>\$ 60,000</u>	<u>\$ 40,000</u>

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#### 8. Commitment

The Foundation rents its premises under a long term lease which expires June 30, 2024. Estimated annual costs are \$20,000, including annual base rental and common area costs.





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**LAW FOUNDATION  
OF NOVA SCOTIA**