

Canadian Bar Association - Newfoundland and Labrador Branch
ANNUAL MEETING OF COUNCIL
Thursday, August 19, 2021
12:30pm-1:30pm Newfoundland Time
Via Zoom Video Conference

Join Zoom Meeting: <https://us02web.zoom.us/j/82167322362>

Meeting ID: 821 6732 2362

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Or, by phone dial: 855 703 8985 Canada Toll-free

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AGENDA

1. Welcome
2. Approval of the Meeting Agenda (D)
3. Approval of the August 2020 Council Meeting Minutes (D)
4. Greetings from CBA National President Brad Reghr (I)
5. Highlights of the 2020-21 Year (Greg French, 2020-21 CBA-NL President)(I)
6. Finance Report
 - Approval of 2019-2020 Financial Statements (D)
 - Current Year 2020-2021 (I)
 - Approval of the 2021-22 Branch Budget (D)
 - Appointment of Accountant for the 2021-22 Financial Review (D)
7. Approval of the 2021-22 Branch Nominations (D)
8. Other Business?

Additional agenda items may be added

Legend:

(I) Information Item (D) Decision (A) Advice

Canadian Bar Association - Newfoundland and Labrador Branch
ANNUAL MEETING OF COUNCIL

Meeting Minutes

August 13, 2020

12:30pm-1:30pm

Via Zoom Video Conference and Phone

Attending:

Members of Council: Christian Hurley, Greg French, Adam Baker, Kellie Cullihall, Dana Martin, Natasha De Beer, Sheilagh Murphy, Q.C., Chris Pike, David Constantine, Keri-Lynn Power

Non-Voting Members of Council: Susan Gover

Staff: Ashley Woodford

1. Approval of the Meeting Agenda

Motion to approve agenda was moved by Sheilagh Murphy, seconded by Joe Thorne.

2. Approval of the August 2019 Council Meeting Minutes

Motion to approve the August 2019 minutes, moved by Joe Thorne, seconded by Chris Pike.

3. Financial Report

Approval of 2018-2019 Financial Statements

The statements were approved by the Executive Committee on April 3. As is reflected in the financial statements, the Branch ended 2018-19 with a small deficit of \$2331.

Motion to approve the 2018-19 financial statements were moved by Greg French, seconded by Adam Baker.

Current Year 2019-2020

The 2019-20-year end (Aug. 31, 2020), surplus is anticipated to be \$20,000- \$23,000, due to unexecuted activities, travel and events as a result of COVID-19.

Approval of the 2020-21 Branch Budget

Budget items to note include:

- The budget assumes a 30% decline in revenue from membership fees due to the impact of COVID-19. Members are invoiced in June for the membership year 2020-21, with the recruitment period running from July to the end of November. As such, we will be in a better position to determine what our member numbers and revenue will be in October/November.
- We assume that in person activities, meetings, travel, etc., will resume in 2021.
- Funds for PD and socials are not attributed to any specific events and could be utilized as conditions allow (for example the President's Reception, End of Summer Social, full or half day PD programs).
 - The lease at the Branch office is up on April 30, 2021. The budget assumes renewal of the lease at the current advertised rate.

- Given the unknowns for the coming year, it will be essential that the budget is reviewed on a regular basis, and in particular in November/December, when there is a clearer picture of the revenue, as well as if/how in person activities will resume.

The budget notes a deficit of \$9712. The deficit will be funded through the 2019-20 surplus (anticipated to be approximately \$20,000)

The budget was approved by the Executive Committee on July 20.

Motion to approve the 2020-21 budget was moved by Greg French, seconded by Keri-Lynn Power.

Appointment of Accountant for the 2019-20 Financial Review

Motion to appoint Accountant Diane Rendell, CA, to conduct the 2019-20 CBA-NL Financial Review was moved by Greg French, seconded by Joe Thorne.

Proposal for a Faculty of Law at Memorial University

Since the concept of establishing a Faculty of Law at Memorial University was re-introduced in 2012, CBA-NL has engaged in significant discussion to this matter, including at our Executive and Council levels, with the wider CBA-NL membership, and the Faculty of Law Committee.

With consideration given to what we heard, and in line with the mission of the CBA, the CBA-NL Executive Committee brings forward a draft statement on the proposal for a Faculty of Law at Memorial University.

There were no issues identified with the draft statement. Members of Council agreed that the statement balances the member feedback as contained in the background and what we heard document.

Motion to approve the statement was made by Keri-Lynn Power, seconded by Adam Baker.

4. Update from Lawyers Financial

Sheilagh Murphy, Past President, Lawyers Financial/CBIA gave a verbal update on the work of Lawyers Financial and highlighted the new pension plan program.

5. Approval of the 2020-21 Branch Nominations

It was noted that the Branch is still looking to fill Executive Committee positions for 2020-21. It is hoped that the vacant positions will be filled by September. There will be no elections.

As such, it was suggested that the Executive Committee approve the nominations at the first meeting in September when some of the gaps have been filled, motion moved by Keri-Lynn Power, seconded by Greg French.

6. Closing Remarks

Christian Hurley thanked members of the Executive and staff Ashley Woodford in what has been an unusual year with the COVID-19 pandemic. Despite the disruption brought on by the pandemic, much was accomplished.

On behalf of the Executive Committee, Ashley Woodford thanked Christian Hurley for his year as President.

Thanks were also extended to outgoing Executive Committee members Kellie Cullihall and Natasha DeBeer.

Sheilagh Murphy was thanked for her continued years of service on the Lawyers Financial Board and to Susan Gover for representing NL on the National Board of Directors.

Meeting adjourned at 1:22pm.

CBA-NL STRATEGIC PRIORITY ACTIVITIES REPORT
2020-21

STRATEGIC PRIORITY	ACTIVITIES	TIMELINE	DETAILS
ADVOCACY AND LEGISLATION AND LAW REFORM	Judicial Vacancies	2020-21	<p>CBA-NL submitted a letter was sent to the federal Minister of Justice regarding judicial vacancies at the Supreme Court of NL on September 29, 2020. Response from Minister Lametti was received at the end of December. Press on CBA-NL advocacy on judicial vacancies was picked up in the Lawyers Daily and VOCM on December 24 and by CBC NL on December 30.</p> <p>On March 24, 2021, Minister Lametti announce appointments filling four vacancies at the Supreme Court of NL, followed by a fifth appointment on May 26 and six on August 6. Also on August 6 the vacancy at the NL Court of Appeal was filled. The status on federally appointed judicial vacancies can be found here: https://www.fja.gc.ca/appointments-nominations/judges-juges-eng.aspx#nflc</p> <p>CBA-NL sent letters of congratulations to all newly appointed justices and to date brought greetings at four swearing in ceremonies.</p>
	<i>Automobile Insurance Act (s.25)</i>	2020	The Branch wrote Service NL (cc'ing the Superintendent of Insurance and Minister of Justice) in the spring 2020, with follow-up in the summer and in October, for clarification around section 25 of the <i>Automobile Insurance Act</i> . Response was received from Service NL on December 4, 2020.
	Provincial General Election	January/March 2021	A "Platform for Justice" was compiled and circulated to the provincial party leaders in advance of the 2021 provincial election. Member feedback helped inform the contents of the platform, along with priorities that fall within the CBA-NL mandate. The platform was sent to all party leaders on January 27, with a follow up on February 3. Copy was shared with the membership and posted online. By February 9 responses to the letter were received from the NDP, PC and Liberal parties. Responses were shared on February 9 with the membership and posted online.
	Re-Establishing CBA-NL Legislation and Law Reform (L &LR) Committee	Ongoing	<p>Email sent to members requesting engagement in CBA-NL L&LR in October 2020, with reminders contained in e-news. Individual reach outs are being conducted on a per issue basis.</p> <p>Per discussion at the November 20, 2020 Executive Committee meeting, the Executive will act as the de facto L&LR Committee. The updated L&LR guide and process can be found here.</p>

	Crown Lands, Section 36 of the <i>Lands Act</i>	2020-21	<p>Letter was sent by mail and email to Minister Elvis Loveless, Minister of Fisheries, Forestry and Agriculture, on October 28, 2020. Letter addressed several issues being experienced with Crown Lands. In the response received Jan. 7, 2021, Minister Loveless expressed interest in receiving any recommendations we develop regarding Section 36.</p> <p>On January 11, 2021 a discussion paper on Section 36 of the <i>Lands Act, 1991</i> was circulated to the membership. The paper identified problems and solutions suggested in consultation with members. Members were invited to submit their input on the suggested remedies, and any pros and cons they may identify. The Law Society also circulated the same on our behalf, to their Real Estate Committee and to all members of the bar. Other stakeholders have also expressed interest and support of this item, including Municipalities Newfoundland and Labrador and the NL Association of Realtors.</p> <p>On March 10, a committee of interested members met by Zoom to discuss the contents of a submission to government.</p> <p>Final copy of the submission was completed and approved on May 13, 2021, and circulated to: CBA-NL members</p> <ul style="list-style-type: none"> - Law Society members - Derrick Bragg, Minister of Fisheries, Forestry and Agriculture - John Hogan, Q.C., Minister of Justice and Public Safety - Krista Lynn Howell, Minister of Municipal and Provincial Affairs - Municipalities NL - NL Association of Realtors - Allison Coffin, Leader NL NDP - David Brazil, Interim Leader PC Party NL <p>A very successful meeting with representatives from the Department of Fisheries, Forestry and Agriculture, Justice and Public Safety and CBA-NL was held on July 29.</p> <p>The report is posted on our website at https://www.nl-cba.org/Our-Work/Public-Policy-Advocacy and promoted on our twitter and LinkedIn accounts.</p>
	<i>Access to Information and Protection of Privacy Act, 2015</i> (ATIPPA), 2015 Review	CBA-NL submission finalized and submitted Nov. 30/2020. CBA-NL appeared at the	<p>It July, it was announced that Justice Orsborn will conduct a statutory review of the <i>Access to Information and Protection of Privacy Act, 2015</i> (ATTIPA, 2015) https://www.nlatippareview.ca/.</p> <p>Notice of the ATIPPA review was circulated to the membership on November 9. Members were encouraged to share their perspective and to participate in contributing to the formation of a</p>

		Public Hearings on Jan. 19/2021	<p>potential submission. Submission was drafted by the Branch Privacy and Access Law Section Chair, based on what we heard, and approved by the Executive Committee. Copy of the submission was sent and confirmed received by the Review Committee on November 30. CBA-NL was invited to appear at the ATIPPA review public hearings on January 19 (am), represented by Chair Koren Thomson.</p> <p>The final report can be found here.</p>
	Stakeholder Engagement – Minister of Justice and Party Justice Critics	Ongoing	<p>Letters requesting a meeting were sent on November 27, 2020 to Minister Steve Crocker, PC Justice Critic Helen Conway Ottenheimer and NDP Justice Critic Allision Coffin. Meeting objectives would include raising awareness about the work of CBA and CBA-NL, our over arching advocacy and legislation and law reform priorities, discussion of justice issues of mutual interest and concern, and establishing contacts and connections within each party and government.</p> <p>On January 12, 2021 Greg and Ashley met via Zoom with NDP Leader and Party Justice Critic, Allision Coffin. In addition to the above noted agenda items, MHA Coffin shared justice priorities and interests of the NDP, which include: delays at family court, labour legislation (labour relations, standards act – updating with definitions, nature of work, addressing the gig economy and remote work), data/privacy/technology, genetic profiling, environment, aquaculture, hydroelectricity (water rights), treatment of sexual assault survivors in the criminal justice system. MHA Coffin was pleased to meet with CBA-NL and suggested going forward we meet twice yearly.</p> <p>On April 12 the Branch sent a letter of congratulations to the new Minister of Justice and Public Safety and Attorney General, John Hogan, Q.C.</p>
	L&LR Priority: <i>Rules of the Supreme Court, 1986.</i>	Ongoing	<p>In October, CBA-NL wrote the Supreme Court NL to provide an update on the work of the Rules Committee/Rules Project.</p> <p>In June and July, follow up correspondence was sent, indicating that CBA-NL members have expressed interest for the Legislation and Law Reform Committee to engage and examine modernization of the Rules of the Supreme Court, 1986. It was asked that this update be shared with the court Rules Committee, and an offer to have further dialogue was extended.</p> <p>As next steps, a civil procedure rules subcommittee will be convened, with the view to review and provide recommendations on the Rules of the Supreme Court, 1986. Project scope to be determined.</p>

	L&LR Priority: <i>Mechanics Lein Act</i>	2021	Ongoing – carried in to 2021-22
	L&LR Priority: Wills and Estates Issues	2021	Preliminary discussion is underway with the Wills and Estates Section Chair to form a subcommittee on legislative reform issues in the area of wills and estates, including: Guardianship (<i>impact of A.A. (Re), NL Court of Appeal</i>) and the recent decision of the NLCA : https://www.canlii.org/en/nl/nlca/doc/2021/2021nlca43/2021nlca43.html
	L&LR Priority: Family Law (issues requiring enacting federal legislation)	2021	Preliminary discussion is underway to examine “quick win” legislative reform issues in the area of family law.
	L&LR Priority: <i>Corporations Act</i>	2021	Carried into 2021-22.
	L&LR Priority: Issues related to modernization and the impacts of COVID-19	2021	Issue was addressed in the provincial election “platform for justice.” The Branch will also build on No Turning Back: CBA Task Force Report on Justice Issues Arising from COVID-19 , released on February 17, regarding modernization, technology and the impacts of covid-19. Will continue to promote the report and its recommendations in meetings with the courts, government and opposition parties.
PROFESSIONAL DEVELOPMENT	Section Lunch and Learns	Ongoing	Branch Section Chairs are encouraged to host Lunch and Learn programs via Zoom.
	Half and Full/Multi Day PD Programming	2021	On September 27, there will be a CLE seminar on Quieting of Titles Applications, with speakers Justice Garrett Handrigan, Supreme Court of Newfoundland and Labrador and Greg French. The program will be complimentary for members, with a charge for non-members. We are hopeful that public health guidance will permit this seminar to take place in person, in St. John’s. An option to attend live online will be also available.
	Atlantic Roundtable	June 9, 2021	On June 9 the first CBA Atlantic Branch virtual roundtable took place. The topic was justice issues arising from COVID-19 in Atlantic Canada. The roundtable drew from <i>No Turning Back: CBA Task Force Report on Justice Issues Arising from Covid-19</i> , released in February 2021. Each province was asked to provide a speaker to sit on the panel, participating were: The Honourable Tracey Clements, Chief Justice, Supreme Court of Prince Edward Island, The Honourable Tracey DeWare, Chief Justice, Court of Queen's Bench of New Brunswick, The Honourable Raymond Whalen, Chief Justice, Supreme Court of Newfoundland and Labrador, The Honourable Patrick Duncan, Associate Chief Justice, Supreme Court of Nova Scotia.

			<p>There were over 80 members in attendance to the seminar, which was complimentary for members. We hope to continue such regional roundtables with the goal of having two per year on topics of interest to members in the region.</p> <p>The next Atlantic Roundtable will take place on October 28. Topic to be determined.</p>
COMMUNITY	Women Lawyers Forum (WLF)	Ongoing	On March 9 the Branch Women Lawyers Forum (WLF) Section hosted a virtual networking and roundtable session. The topic of discussion will be <i>Covid and Beyond: navigating the impacts, challenges and opportunities coming out of the Covid-19 pandemic</i> .
	Young Lawyers Section	Ongoing	<p>The Young Lawyers Section is planning for a series of webinars to take place in the coming months.</p> <p>CBA-NL Young Lawyers were invited to join a virtual networking session, “Virtual Networking in the Atlantic Bubble,” on March 25.</p>
	Other – CBA-NL Networking	Summer 2021	<p>The CBA-NL Annual Meeting of Council will be held August 19, via Zoom.</p> <p>The end of summer social and BBQ will be held on August 19 at Clovelly Golf Club.</p>
	Sections – meeting of Section Chairs	Twice yearly meetings	
	Ceremonies and Special Events	May 2021	CBA-NL was invited to attend and bring greetings at the swearing in ceremonies for the five newly appointed justices of the Supreme Court of NL.

Canadian Bar Association - Newfoundland and Labrador Branch
ANNUAL MEETING OF COUNCIL
Thursday, August 19, 2021

FINANCE REPORT

a) 2019-20 FINANCIAL REVIEW

Diane Rendell, C.A. conducted the 2019-20 CBA-NL finance review.

Highlights:

- As in outlined under the Statement of Financial position and in the accompanying notes, the Branch's current assets (2019-20) include cash and cash equivalents (investments with maturities of three months or less) is \$133,508, up from 2019 due to the 2020 surplus.
- As outlined under the Statement of Financial Position, current liabilities total \$2609 in accounts payable, consisting of the invoice for the 2019-20 financial review and expenses incurred in 2020 related to the prior fiscal year.
- Investments are held with Scotiabank (GIC's), additional savings are in a Scotiabank Business Savings Account, separate from the operational account.
- Net assets total \$199,715.
- The main sources of Branch funding is the membership rebate. NL, as a small Branch, receives approximately 60% of the revenue from NL member fees, 40% is retained by National. We also receive an additional amount in small Branch funding, \$45,000. These amounts in 2020 totalled \$126,379, up from 2019.
- Under expenses, most line items came in under budget due to the pandemic and inability to execute some member services, events and travel.

As is reflected in the financial statements, the Branch ended 2019-20 with a surplus of \$27,710.

The 2019-20 financial statements were approved by the Executive Committee at the March 26, 2021 meeting.

MOTION: Approval of the 2019-20 CBA-NL financial statements.

b) 2020-21 YEAR TO DATE

As noted in the draft budget and presented in the 2019-20 Financial Review, 2019-20 ended with a \$27,709 surplus due to the pandemic and inability to execute in person activities. A similar surplus is expected at year end 2020-21, due to the inability to hold in person events, meetings and travel.

In 2020-21, member revenue was higher than budgeted. At the time of drafting in 2020, the impact of the pandemic on membership was unknown and a loss was anticipated. While the Branch did end the year with lower membership numbers, we anticipate being back at our regular level of 350-355 members in 2021-22. The decline in membership in 2020-21 is attributed to the lower number of law student, articling, and young lawyer memberships (1-2 year calls).

c) 2021-22 CBA-NL BUDGET (SEPTEMBER 1, 2021 THROUGH AUGUST 31, 2022)

Highlights:

- The draft budget notes a decrease in member revenue for 2021-22. In 2021-22, member revenue coming from all CBA entities will have to be diverted to shared services for IT upgrades to help improve the CBA's digital services to members and website and data security. This will improve website navigation and search content, better integration of CBA's websites for "one website" look and feel, improved member portal and a Learning Management System, providing an improved online learning experience, along with necessary website and data security updates.
- The draft budget assumes in person activities, such as meetings, PD, etc., will resume in 2021-22. It also assumes that more meetings will take place by Zoom (for example, half the yearly Executive meetings may take place by Zoom, half in person).
- In person meeting travel is expected to resume in 2022, including the CBA National AGM and Leadership Forum is expected to take place in person, in Ottawa, in February.
- Given the anticipated increased cost for food, beverage, and venue related expenses for in person activities, and given the surplus in 2019 through 2021, the budget reflects modest increases in the following areas to focus on the return to in person:
 - o Socials/Networking: Bar Ad Reception, President's Reception, End of Summer Social: \$7500 (\$2500 x 3 receptions)
 - o PD: PD Miscellaneous, \$3500, to offset costs for speaker travel, expenses, fees, etc. Any PD sessions longer than half day will be held on a break-even basis (registration fee for member and non-member). Program's half day or less will generally be complimentary for CBA members, registration fee for non-members.
 - o In addition to the above, \$3000 is allocated to the Young Lawyers Section and \$2000 to the Women Lawyers Forum, for networking events, PD, etc.
- Office Lease: the lease at the Branch office was extended in April 2020, for two years, expiring April 30, 2022. Lease rates through 2022 are: \$15.50 PSF Net + \$11 Operating Expense PSF.
- All other line expense items remain in line with previous years.

The 2021-22 budget proposes a deficit of \$5131. The deficit is funded through accrued surpluses.

While it is not normal practice of the Branch to deficit budget, it is to also be noted that the budget accounts for a focus on a return to in person activities (PD, Sections and Networking), as well as a one-year investment in IT upgrades with increased revenue diverted to shared services to make the necessary improvements.

MOTION: Approval of the 2021-22 CBA-NL budget

MOTION: Appointment of Diane Rendell, C.A., to conduct the 2020-21 CBA-NL Financial Review

**THE CANADIAN BAR ASSOCIATION-
NEWFOUNDLAND & LABRADOR BRANCH**
Financial Statements
For The Year Ended August 31, 2020
Unaudited

David Webb
Chartered Professional Accountant

Audit & Accounting • Business Strategy & Analysis • Forecasting & Finance

March 26, 2021

Independent Practitioner's Review Engagement Report

To the Members of The Canadian Bar Association – Newfoundland & Labrador Branch

I have reviewed the statement of financial position of The Canadian Bar Association – Newfoundland & Labrador Branch as at August 31, 2020 and the statement of changes in net assets, statement of operations, and statement of cash flows for the year then ended.

Management's Responsibility for the Financial Statements

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.

Practitioner's Responsibility

My responsibility is to express a conclusion on the accompanying financial statements based upon my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with relevant ethical standards.

A review of financial statements in accordance with Canadian generally accepted standards is a limited assurance engagement. I perform procedures, primarily consisting of making enquiries of management, and others in the entity as appropriate, and applying analytical procedures and evaluating the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

Conclusion

Based on my review, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting standards for not-for-profit organizations.



David Webb, CPA CA
Chartered Professional Accountant
Portugal Cove-St. Philip's

THE CANADIAN BAR ASSOCIATION - NEWFOUNDLAND & LABRADOR BRANCH
Statement of Financial Position
As at August 31, 2020
Unaudited

	2020	2019
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents (note 4)	\$133,508	\$107,360
HST recoverable	4,665	6,955
Investments (note 6)	<u>62,989</u>	<u>-</u>
	201,162	114,315
Capital assets (note 5)	1,162	499
Investments (note 6)	<u>-</u>	<u>62,032</u>
	<u>\$202,324</u>	<u>\$176,846</u>
 CURRENT LIABILITIES		
Accounts payable	<u>\$ 2,609</u>	<u>\$ 4,841</u>
 NET ASSETS		
Net assets invested in capital assets	1,162	499
Special reserve fund (note 7)	45,000	45,000
Unrestricted net assets	<u>153,553</u>	<u>126,506</u>
	<u>199,715</u>	<u>172,005</u>
	<u>\$202,324</u>	<u>\$176,846</u>

Approved by the executive:

See accompanying notes.

THE CANADIAN BAR ASSOCIATION - NEWFOUNDLAND & LABRADOR BRANCH
Statement of Changes in Net Assets
For The Year Ended August 31, 2020
Unaudited

NET ASSETS	Invested in Capital assets	Special Reserve Fund	Unrestricted	2020 Total	2019 Total
Balance, beginning of year	\$ 499	\$45,000	\$126,506	\$172,005	\$174,336
Excess of revenues over expenditures (expenditures over revenues)	<u>663</u>	<u>-</u>	<u>27,047</u>	<u>27,710</u>	<u>(2,331)</u>
Balance, end of year	<u>\$ 1,162</u>	<u>\$45,000</u>	<u>\$153,553</u>	<u>\$199,715</u>	<u>\$172,005</u>

See accompanying notes.

THE CANADIAN BAR ASSOCIATION - NEWFOUNDLAND & LABRADOR BRANCH**Statement of Operations
For The Year Ended August 31, 2020
Unaudited**

	2020	2019
REVENUES		
Canadian Bar Association membership rebate (notes 3 & 8)	\$126,379	\$111,500
Canadian Bar Insurance Association		
Rebate	7,881	7,586
Donation	1,000	1,000
Member services protocol	587	191
Investment income	1,226	1,184
National online PD revenue	2,570	5,174
Visa rebate	<u>472</u>	<u>481</u>
	<u>140,115</u>	<u>127,116</u>
 EXPENDITURES		
Access to justice	264	977
Depreciation	532	470
Executive meetings	557	542
Gifts and tributes	524	457
Information technology	1,467	1,275
Membership recruitment	-	4,518
Office	5,157	6,514
President's discretionary fund	-	824
Professional development	2,720	-
Professional fees	2,000	2,000
Rent	21,502	21,143
Salaries and benefits	68,387	70,342
Sections	541	9,190
Socials	6,437	2,966
Travel	<u>2,317</u>	<u>8,229</u>
	<u>112,405</u>	<u>129,447</u>
 EXCESS OF REVENUES OVER EXPENDITURES		
(EXPENDITURES OVER REVENUES)	<u>\$ 27,710</u>	<u>\$ (2,331)</u>

See accompanying notes.

THE CANADIAN BAR ASSOCIATION - NEWFOUNDLAND & LABRADOR BRANCH

**Statement of Cash Flows
For The Year Ended August 31, 2020
Unaudited**

	2020	2019
Cash from operating activities:		
Excess of revenues over expenditures (expenditures over revenues)	\$ 27,710	\$ (2,331)
Items not affecting cash:		
Depreciation of capital assets	532	470
Net change in non-cash working capital balances	<u>58</u>	<u>(7,972)</u>
Net cash generated through operating activities	<u>28,300</u>	<u>(9,833)</u>
Financing and investing activities		
Purchase of capital assets	(1,195)	-
Increase in investments	<u>(957)</u>	<u>(933)</u>
Net cash used in financing and investing activities	<u>(2,152)</u>	<u>(933)</u>
Net increase (decrease) in cash	26,148	(10,766)
Cash and cash equivalents, beginning of year	<u>107,360</u>	<u>118,126</u>
Cash and cash equivalents, end of year	<u><u>\$133,508</u></u>	<u><u>\$107,360</u></u>

The cash balance at August 31, 2020 was made up of \$101,040 (2019: \$75,160) of cash in the operating bank account and \$32,468 in a savings account (2019: \$32,200) invested in a liquid money market fund.

See accompanying notes.

THE CANADIAN BAR ASSOCIATION - NEWFOUNDLAND & LABRADOR BRANCH
Notes to the Financial Statements
August 31, 2020
Unaudited

1. General

The purpose of The Canadian Bar Association - Newfoundland & Labrador Branch is to advance the science of jurisprudence, promote improvements in the administration of justice, promote law reform, uphold the honour of the profession of law, foster harmonious relations among law societies and members, to encourage a high standard of legal education and ethics among members and to promote public understanding of the law.

As a not-for-profit organization under the Income Tax Act, The Canadian Bar Association - Newfoundland & Labrador Branch, is not subject to either federal or provincial income taxes.

2. Basis of Presentation

The Association has reported the financial statements under Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada handbook.

3. Accounting Policies

Capital assets are recorded at cost and depreciated on a straight line basis. Computers and furniture are depreciated at rates of 33% and 20% respectively. In the year of acquisition, one half of the above rate is applied.

Contributions are accounted for using the restricted fund method. Unrestricted contributions are recognized as revenue of the general fund in the year received. Other revenues are invoiced when services are rendered and are recorded on an accrual basis in the period to which they relate.

4. Cash and Cash Equivalents

Cash and cash equivalents consist of cash and highly liquid investments with maturities of three months or less at the acquisition date.

5. Capital Assets

	2020			2019
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>	<u>Net</u>
Computers	\$ 2,193	\$ 1,031	\$1,162	\$ 499
Furniture	<u>10,191</u>	<u>10,191</u>	<u>-</u>	<u>-</u>
	<u>\$12,384</u>	<u>\$11,222</u>	<u>\$1,162</u>	<u>\$ 499</u>

THE CANADIAN BAR ASSOCIATION - NEWFOUNDLAND & LABRADOR BRANCH
Notes to the Financial Statements
August 31, 2020
Unaudited

6. Investments

Investments include guaranteed investment certificates with an effective interest rates of 1.52% to 1.58% and maturing in 2021.

7. Special Reserve Fund

It was agreed at the Annual Meeting on May 29, 1998 that the Branch establish a special reserve fund of six months operating expenses by setting aside \$25,000 with the provision for interest earned to be reinvested until the fund reaches \$30,000 and same to be accessed only after a 2/3 majority vote of the Executive Committee.

It was agreed at the Executive Meeting on March 4, 2009 to increase the Special Reserve Fund to \$45,000.

8. Related Party Transactions

The Canadian Bar Association has significant influence over The Canadian Bar Association - Newfoundland & Labrador Branch. The Newfoundland & Labrador Branch has an appointed representative on the Board of Directors of the Canadian Bar Association and the Branch elects four representatives to the National Council, the governing body of The Canadian Bar Association. The President and Vice-President of the Branch also serve as voting members of Council by virtue of the positions held. Membership fees are paid to the National office and agreed portions (2020 - \$126,379, 2019 - \$111,500) are returned to the Newfoundland & Labrador Branch. These transactions are measured at the exchange amount. There were no amounts owing at the end of the year.

9. Financial Instruments

Fair value

Financial instruments consist of cash and cash equivalents, accounts receivable, HST recoverable, investments, and accounts payable. The fair value of cash and cash equivalents, accounts receivable, HST recoverable, and accounts payable approximates their carrying values due to their short-term maturity. The fair value of the investments approximates their carrying value due to interest being earned at market rates.

Liquidity risk

Liquidity rate risk is the risk that the Association will not be able to meet its obligations as they fall due. The executive manages liquidity risk by ensuring that the existing surplus, together with projected future revenues is sufficient to meet future commitments.

Other risks

The Association is not susceptible to other risks related to financial instruments due to the nature of its activities.

THE CANADIAN BAR ASSOCIATION - NEWFOUNDLAND & LABRADOR BRANCH
Notes to the Financial Statements
August 31, 2020
Unaudited

10. Lease Obligations

The Canadian Bar Association - Newfoundland & Labrador Branch has entered into long-term leases expiring in 2021, 2023 and 2024. Under these leases, the Association has the following obligations for the years ending August 31. The amount listed for 2023 includes 8 months of the office lease, which expires on April 30, 2023.

2021	21,545
2022	21,545
2023	14,593
2024	287

The current rental agreement expires in April 2021. The landlord and Association have agreed to a two year extension, and these numbers are reflected above, however, at February 14, 2021, the date of the review engagement report, the new rental agreement was not signed, so the numbers above are subject to change.

	A	B	C	D	E	F	G
1		ACTUAL	ACTUAL	YEAR END	BUDGET	YTD	Budget
2		2017-18	2018-19	2019-20	2020-21	2020-21	2021-22
3						July 23 2021	
4	REVENUE						
5	CBA Membership Rebate*	86,047	76,500	81,378	62,595	76,660	70,000
6	Small Branch Allocation*		35,000	45,000	45,000	45,000	45,000
7	Lawyers Financial Rebate*	49,537	7,586	7,881	7,881	8,056	8,056
8	Preferred Supplier Rebate	540	191	587	587	332	317
9	Lawyers Financial Donation	1,000	1,000	1,000	1,000	1,000	1,000
10	Investment Income	1,004	1,184	1,226	500		1,200
11	Visa Rebate	551	481	472	200	273	300
12	Online PD Revenue Sharing	6,771	5,174	2,570	1,000	2,935	2,500
13	Other - Test Case Pool Refund					718	0
14	TOTAL REVENUE	<u>145,450</u>	<u>127,116</u>	<u>140,114</u>	<u>118,763</u>	<u>134,975</u>	<u>128,373</u>
15	EXPENDITURES						
16	Access to Justice	700	977	264	500		360
17	CCCA Contribution	858	0	0	0		0
18	Depreciation	439	470	532	400		400
19	Governance (Executive and Council)	725	542	557	500	310	600
20	Gifts & Donations	720	457	524	600	50	600
21	Information Technology	1,939	1,275	1,467	4,008	1,335	3,005
22	Legislation and Law Reform Committee	221	0	0	500	444	1,480
23	Membership Recruitment	2,577	4,518	0	0		0
24	Office	5,516	6,514	5,157	4,639	4,881	4,674
25	President's Discretionary Fund	0	824	0	1,000		1,000
26	Professional Development (net)*	2,116	0	2,720	2,500		3,500
27	Professional Fees	1,900	2,000	2,000	2,000	2,000	2,000
28	Rent	20,600	21,143	21,502	21,647	17,380	21,516
29	Salaries & Benefits	71,769	70,342	68,387	70,796	65,731	73,110
30	Sections	7,838	9,190	541	8,210		5,960
31	Socials (net)	4,234	2,966	6,437	6,500		7,500
32	Special Projects (National)	3,030	0	0	0		0
33	Travel	9,126	8,229	2,317	4,675	-66	5,550
34	TOTAL EXPENDITURES	<u>134,308</u>	<u>129,448</u>	<u>112,405</u>	<u>128,475</u>	<u>92,064</u>	<u>131,254</u>
35	EXCESS OF REV. OVER EXP.	<u>11,142</u>	<u>-2,332</u>	<u>27,709</u>	<u>-9,712</u>	<u>42,911</u>	<u>-2,881</u>

	A	B	C	D	E	F	G
36	<i>Updated on:</i>						
37	<i>2021-08-13 13:17</i>						
38	<i>*New forumla for sharing in membership fees, including small Branch allocation and changes to the Lawyers Financial distribution came into effect 2018-19</i>						

	A	B	C
1			
2	REVENUE SOURCES		
3	CBA Membership Rebate Rebate reflects 60% of the membership fees paid by CBA-NL members, at the membership rates as approved by the CBA Board for 2021-22	70,000	
4	NL Small Branch Allocation Additional NL small branch allocation, amount as approved by the CBA Board of Directors	45,000	
5	Lawyers Financial Rebate (aka CBIA) Reflects the new formula (implemented in 2018-19) to share Lawyers Financial revenue from NL clients of Lawyers Financial/CBIA	8,056	
6	Preferred Supplier Revenue	317	
7	Lawyers Financial Donation Yearly additional donation	1,000	
8	Investment Income	1,200	
9	Visa Rebate (cash back)	300	
10	Online PD Revenue Sharing Revenue from CBA and Branch Online PD, as a percentage of the revenue from NL members who purchase the programs. Anticipate less revenue due to COVID, online PD registration fees were lowered, producing less revenue	2,500	
11	TOTAL REVENUE	128,373	
12			
13			
14	EXPENSES		
15	Access to Justice		
16	Access to Justice Steering Committee Meetings (approximately 3 in person meetings, balance held by zoom)	360	
17		360	
18			
19	Governance (Executive Committee and Council)		
20	Executive Committee Meetings (10 meetings/year, assumes 5 inperson meetings, balance held by zoom)	600	
21	Council Meetings (1 meeting with the summer social, or online)	0	
22		600	
23			
24	Gifts, Donations and Tributes		
25	Presidents Gift and Plaque	400	
26	PD Speaker Gifts, In Memoriam Donations	200	
27		600	
28			
29	Information Technology		
30	Adobe Subscription	275	
31	Antivirus Software Renewal	200	
32	Sage Simply Accounting Software Renewal	530	
33	New Laptop for Webcasting (in person PD and Lunch and Learns)	1,200	
34	Tele/Video Conferencing Zoom Subscription Fees	800	
35		3,005	
36			
37	Legislation and Law Reform Committee		

	A	B	C
38	Committee Meetings (assumes 4 inperson meetings)	480	
39	Misclaenous Costs (such as report printing)	1,000	
40		<u>1,480</u>	
41			
42	Membership Recruitment*		
43	<i>*member invoiving, processing, strategy and marketing done by CBA National</i>	<u>0</u>	
44			
45			
46	Office		
47	Lease on Photocopier (\$57/month)	684	
48	Office and Miscl. Supplies	500	
49	Rogers - Phone & Internet	1,500	
50	Courier and Postage	100	
51	Shredding	150	
52	Office Insurance	1,440	
53	Bank and Scotiaconnect Fees	300	
54		<u>4,674</u>	
55			
56	President's Discretionary Fund		
57	Special Meetings (ie: dinner with the National President, etc.)	<u>1,000</u>	
58			
59			
60	Professional Development		
61	PD Miscellaneous (to offest costs for speaker travel, expenses, fees, etc.)	<u>3,500</u>	
62			
63	Professional Fees		
64	Financial Review	<u>2,000</u>	
65			
66	Rent		
67	Landmark Property Management (\$1737.96/month)	20,856	
68	Recoverable Expenses	660	
69		<u>21,516</u>	
70			
71	Salaries		
72	Employee Salary (w/ 2% CPI)	62,556	
73	Employer CPP Expense (\$123.79 bi-weekly, to a maximum of \$3,166.45)	3,166	
74	Employer EI Expense (\$53.21 bi-weekly, to a maximum of \$1,245.36)	1,245	
75	Employer RRSP Contribution (at 5%)	3,128	
76	Workers Compensation (WHSCC) Yearly mandatory payment	406	
77	Employer Portion of Group Insurance Benefits (\$217.371/month)	2,608	
78		<u>73,110</u>	
79			
80	Sections		

	A	B	C
81	Request for Funding for National Section Meetings (5 Requests x \$450). Assumes a limited number of in person meetings return in 2022	0	NOTE: The budget approved by the CBA-NL Executive included a \$2250 allocation to assist with the costs of NL Branch Section Chairs to attend in person National Section meetings. On August 10, it was advised that no inperson National Section meetings would be held in fall 2021 or spring 2022. The \$2250 expense was removed from the budget.
82	Lunch for Section PD Luncheons (8 PD Luncheons x \$120/lunch), will also continue by Zoom webinar)	960	
83	Young Lawyers Section (to help offset costs for meetings, networking events, sponsorship, PD etc.)	3,000	
84	Women Lawyers Forum (for meetings networking events, International Women's Day, etc.)	2,000	
85		5,960	
86			
87	Socials/Networking		
88	2021-22 Branch Networking Receptions: Bar Ad Reception, President's Reception, End of Summer Social (\$2500 x 3 receptions)	7,500	
89		7,500	
90			
91	Travel		
92	Travel to Management Team Meetings, Ottawa or Toronto - ED (2 meetings/year, February 2022 and May 2022)		
93	Air Travel (\$800/trip x 1 meetings , National pays for Feb. meeting airtravel)	800	
94	Hotel (\$265/night x 2 nights x 2 meetings)	1,060	
95	Ground Transportation (\$175/meeting x 2 meetings)	350	
96	Per Diem (ref. gov of NL rates) \$50/day x 3 days x 2 meetings)	300	
97		2,510	
98			
99	Travel to Leadership Forum, AGM, SCC Dinner (February 2022) Ottawa - Branch President		
100	Air Travel - CBA National pays	0	
101	Hotel (\$265/night x 3 nights)	795	
102	Ground Transportation	175	
103	Per Diem	150	
104		1,120	
105			
106	Travel to Leadership Forum, AGM, SCC Dinner (February 2021) Ottawa - Branch Past President		
107	Air Travel - Branch pays	800	
108	Hotel (\$265/night x 3 nights)	795	
109	Ground Transportation	175	
110	Per Diem	150	
111		1,920	
112			
113	TOTAL TRAVEL	5,550	



THE CANADIAN
BAR ASSOCIATION
Newfoundland & Labrador Branch

***NOMINATIONS REPORT
TO FOLLOW***