

Lillian Ruby Clements, 1915
First female lawyer in Alberta



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— The —
Legal
Archives
Society
of
Alberta
v



First Members of the Law Society of Alberta, 1907.

**PRESERVING
AND PROMOTING
ALBERTA'S LEGAL
HISTORY...**

2013 Annual Report



Medicine Hat Courthouse, Alberta



The Old Court House, Calgary, Alberta



Red Deer Courthouse, Alberta



Court House, Edmonton, Alberta

LEGALARCHIVES.CA
LASA@LEGALARCHIVES.CA

“To understand the evolution of law and society in Alberta is to understand our past...”

The Legal Archives Society of Alberta is your link to this understanding.”

Society Profile

The Legal Archives Society of Alberta (LASA) is dedicated to preserving, promoting and understanding the evolution of law and society in Alberta by establishing and preserving a complete and accurate historical record of the legal profession in Alberta. Incorporated under the *Societies Act of Alberta* in 1990, LASA is governed by an independent Board of Directors.

In fulfillment of its mission, LASA operates a legal heritage program and facility for the private sector legal community. LASA’s principal objectives are to:

- preserve the documentary heritage of lawyers, judges, and legal organizations in Alberta
- provide services for the legal community to identify, retain and use their archival records
- provide source material for legal and public research in the history of law and society in Alberta
- enhance awareness of and celebrate the role of law in Alberta’s history

LASA’s seven program areas are:

- Archives
- Exhibits and Interpretation
- Research Services
- Records and Archives Consulting
- Legal History Library
- Publications
- Oral History

President's Report



The Legal Archives Society of Alberta received some very significant records in the past year including those of the Hon. John Sissons, Q.C., Karen Gainer, the Hon. Anne Russell, Q.C., and the literary estate of the Hon. John W. McClung, Q.C.

We are pleased that the legal profession continues to choose LASA as its repository for preserving its history. LASA's staff work diligently to provide archival and research services and promote Alberta's legal history through LASA's various programs.

Once again, the Law Society of Alberta provided our core funding, for which we are grateful. Our annual campaign and the generosity of our donors provided the financial assistance that allowed us to meet our project goals. We would like to thank our donors for making 2013 another successful year for LASA.

A handwritten signature in cursive script, appearing to read 'E. Bunnell'.

Everett Bunnell, Q.C.
President

Executive Director's Report



2013 was a busy year for the Legal Archives. After several years on hiatus, we have restarted the Oral History Program in Edmonton with Jim Neilson, Q.C. as Chair. We also published the history of the Court of Appeal of Alberta.

LASA hosted our annual fundraising dinner in Calgary in October 2013 with keynote speaker John G. Martland, Q.C., which was successful. The generosity of our donors made the 2013 Annual Campaign a great success, and we are grateful to all those who contributed.

Though we are no longer share office space with the Law Society of Alberta, we continue to maintain close ties. We look forward to developing our programs further in the coming year. Our archival holdings continue to increase and our finances remain stable. Increased funding will become necessary as our records and demand for our services increase, but we continue to meet our objectives and plan for the future.

A handwritten signature in cursive script, appearing to read 'Stacy Kaufeld'.

Stacy F. Kaufeld, M.A.
Executive Director

Key Statistics

Administration and Finances

- received \$157,000 from the Law Society of Alberta in operating grants
- received \$40,000 in special project grants
- received \$43,000 in special project donations
- \$45,560 raised through our annual campaign
- received \$289 in publication sales
- received \$9,925 in Endowment fund income
- received \$68,292 from casino proceeds (pro-rated over 2 years from 2013 casino)
- received \$5,757 from the Historical Dinners (before expenses)

Archives

- acquired 11 accessions amounting to approximately 10.5 metres of textual records
- holdings consist of over 850 metres of records by the end of the year

Exhibits and Interpretation

- LASA participated in “Law Day” in Calgary
- LASA participates annually in the Archives Society of Alberta virtual exhibit (archivesalberta.org)
- LASA’s website (legalarchives.ca) includes upcoming events and a virtual exhibit
- Developed several exhibits for events celebrating Alberta’s legal heritage

Research Services

- received 133 requests for information

Historical Publications

- LASA continues work on updating the 2nd edition of *Lords and Ladies of the Western Bench*
- *People Principles Progress: the Alberta Court of Appeal’s First Century 1914-2014* by David Mittelstadt is now available from the Legal Archives at a cost of \$100. The book is 464 pages, and includes black and white as well as colour photographs illustrating the Court’s history

Oral History

- LASA restarted the Edmonton Oral History program with a grant from Alberta Historical Resources Foundation

Library

- 6 titles were added to the library

Administration and Finances

In 2013, LASA operated on a budget of \$360,000. The Law Society of Alberta provided the core grant of \$157,000.

LASA is a registered charity and holds category “A” status under the *Cultural Properties Export and Import Act*.

Project Funding

For the fiscal year of 2013 LASA received a total of \$83,000 in project funding or commitments from outside sources to fund specific projects. Though a number of applications were submitted to various organizations, many were not successful due to the high number of applicants and a limited amount of funds available. LASA plans to reapply to the Calgary Foundation, Community Initiatives Program, and Community Facility Enhancement Program for funding in 2014.

Archives Society of Alberta

Ewa Gniazdowska and Rick Klumpenhauer completed the 2013 ASA *Access to Holdings Grant* by appraising and arranging materials donated from Hon. Allan H. Wachowich, Q.C. This was the completion of part one of a two part project.

Ministry of Justice/Court of Appeal of Alberta

\$43,000 was received from Ministry of Justice for the publication of the history of the Court of Appeal of Alberta.

2013 Annual Campaign

The purpose of the annual campaign is to raise funds to cover operating expenses for the current and next fiscal year. Staff and volunteer supporters normally set out to achieve the 2013 goal of \$50,000 (before expenses) through two major projects: a direct mail campaign, and the Historical Dinners and silent auctions. The total amount received in 2013 campaign was \$63,865.

Direct Mail Campaign

LASA mailed out approximately 9,000 appeal letters and donor cards to the Alberta legal and judicial communities. Combined with other contributions throughout the year, the profession responded with \$45,560 in direct donations.

Historical Dinners

LASA held its annual Historical Dinner in 2013 in Calgary. John G. Martland, Q.C., reflected on his life in the law from childhood to retirement. Including a silent auction, LASA raised, before expenses, \$18,305.

Alberta Legal Heritage Fund

In 1997 LASA established the Alberta Legal Heritage Fund at the Edmonton Community Foundation, the Calgary Community Foundation and the Medicine Hat Community Foundation. In 1998 funds were established in the Community Foundations of Red Deer, Lethbridge and Grande Prairie. Funds from casinos held in 1998,1999, 2000, 2002, 2003 and 2004 were also added to the Alberta Legal Heritage Fund in each community. The interest income received from the funds is used to ensure the future preservation of legal archives in Alberta. In the past year \$9,925 was received in Endowment Income.

Casino

LASA held a charity casino at Cowboys Casino in Calgary on September 7 & 8, 2012. Casino profits are first deposited in a city-wide pool and then distributed. LASA's portion of this profit was received during the fourth quarter of 2012 and amounted to \$68,292, which is prorated over two years.

Membership

Membership stood at 173 on December 31, 2013, a decrease from last year's total of 215. Revenue from annual campaign donations for 2013 was \$45,560 a slight decrease from last year's amount of \$46,250. The average donation in 2012 was \$237; in 2013 it was \$263.

Contributions were distributed among the following categories:

Honourary Members - 20	Advocate (\$500 - \$999) - 24
Supporter (up to \$149) - 11	Patron (\$1,000 - \$4,999) - 4
Friend (\$150 - \$249) - 78	Benefactor (\$5,000 - \$9,999) - 0
Sustainer (\$250 - \$499) - 56	

A list of donors for 2013 can be found near the end of the Annual Report.

Annual General Meeting

On April 11, 2012, LASA held its Annual General Meeting and Open House at the Legal Archives Society of Alberta in Calgary. Members of the current Board of Directors, Catherine Christopher, Q.C., Dennis McDermott, Q.C., Wayne M. Schafer, Q.C., and Neil Watson, allowed their names to stand. LASA elected the Hon. Mr. Justice Dallas K. Miller, James T. Neilson, Q.C., Susan V.R. Billington, Q.C., Michel G. Fontaine and Andrew MacRae to the Board.

Calgary Heritage Authority 2012 Historian Laureate Harry Sanders illustrated how social media can be used to explore history by showing newspaper articles from Calgary from 1912 that were posted on Twitter and Facebook.

LASA operates a province-wide archives program and facility based in the Law Society of Alberta offices in Calgary. The main components of the archive's function are:

- acquiring and appraising records of the legal and judicial communities
- arranging, describing and constructing finding aids for records
- storing and preserving records

Facilities and Conservation

LASA's administrative and research offices and storage vault is limited. In 2006 there was approximately 100 metres of records stored at Iron Mountain. In 2011 LASA has 500 metres of records stored at Iron Mountain and 300 metres of records onsite. 85 bankers boxes of archival records were transferred to Iron Mountain for permanent storage in August 2011.

LASA still requires a long-term solution to archival storage space. Investigation on installing mobile shelving onsite in LASA's office is underway.

Acquisitions

LASA acquired 11 accessions in 2013, amounting to nearly 10.5 linear metres of textual records, over 300 photographs, 3 video recordings and other textiles. Currently LASA's holdings exceed 850 metres. Noteworthy acquisitions in 2013 include:

Hon. John H. Sissons, Q.C.

Accession number 2013-006

1.28 metres of textual records; 300 photographs

Date Range: 1920 - 1975

Consists of a valuable collection of correspondence, scrapbooks, photographs and memorabilia relating to the legal career of the Honourable John H. Sissons, Q.C., first resident Judge of the Northwest Territories, 1955-1966. The papers are primary and secondary resource material relating to northern justice. A large collection of personal, professional, and political correspondence are included.



Accession # 2013-006

Hon. Anne Russell, Q.C.

Accession number 2013-004

12.5 cm of textual records

Date Range: 1984-2006

Consists of 'Reasons for Judgement' binders from Provincial Court, Court of Queen's Bench and the Court of Appeal. Also includes reference material and information on trials. Two video recordings relating to the *R. v. Vriend* case are included.

Karen Gainer

Accession number 2013-003

3.2 metres of textual records

Date Range: 1985-2000

Consists of an accrual of ten boxes containing aboriginal case files relating to Karen Gainer's law practice. The files contain trial books, case research, pleadings and other public domain court records.

Literary Estate of Hon. John W. McClung, Q.C.

Accession number 2013-009

50 cm of textual records

Date Range: 1982-1997

Papers from the literary estate of John W. McClung were salvaged by C.D. Evans, Q.C. from his storage locker following the Calgary flood on June 21, 2013, and donated for restoration and permanent retention at LASA.



Salvaged papers from June 2013 flood

Arrangement and Description

The activity of arranging and describing archives involves: accessioning the records to gain physical control; completing a preliminary listing of the material to facilitate access to the holdings; storing material for long-term preservation; and producing finding aids compliant with the *Rules of Archival Description* to aid researchers. A group of records from one person or organization is described in archival terms as Fonds. Detailed descriptions of all acquisitions received by LASA are available on the automated ACCESSION database. Approximately 75% of LASA's holdings are archivally arranged and described at the fonds and series level on the FONDS database. Of the 116 fonds described, most are processed to the file and item level and include a finding aid available for researchers.

Ewa Gniazdowska completed a finding aid to the Hon. Mary M. Hetherington papers at LASA. This is been an ongoing project for the past year. The papers and files consist of historical and anecdotal material relating to Calgary's legal history. Secondary source materials and a large number of photographs were collected by Ms. Hetherington in her capacity as a member of the Calgary Courthouse Education Committee.

LASA received \$4,000 in archival funding from the *Archives Society of Alberta, Control of Holdings* program. The money was used to hire a contract Archivist to undertake Phase II of the arrangement and description of records received from the Hon. Allan H. Wachowich, Q.C. in 2010. LASA hired contract archivist David Mittelstadt to complete the final automated inventory and series descriptions encompassing Part II of this project.

Reference Services

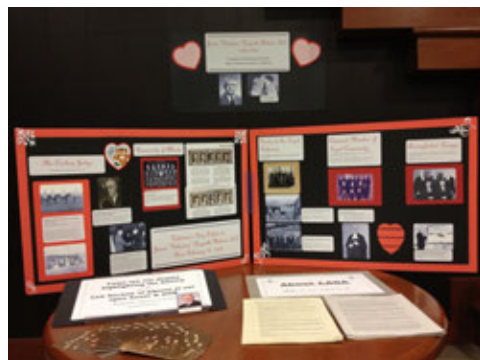
LASA maintains an automated reference system which provides access to information on lawyers, legal organizations, and judges in the province and supports research projects such as family histories, case law, and biographies. Staff perform limited searches and interpretation of material in response to reference inquiries.

LASA received 133 requests for information relating to or taken directly from its holdings. Some of these requests involved extensive in-house research of archival material over a period of weeks; other were simple requests for information provided in a matter of minutes over the telephone. The information has been used for locating practice files, to complete genealogical research, or to produce historical publications. The types of researchers are broken down as follows: Donor/ Depositor - 4; Legal Community - 36; Academic Community - 3; Private Researchers - 16; Media - 7; Other Archives/Libraries - 14; and the Law Society of Alberta - 53.

Exhibits and Interpretation

'Valentine' Milvain - Law Society of Alberta Benchers' Display - February 6-11, 2013

LASA mounted a small display in the foyer at the Law Society's reception area to highlight LASA's archival holdings, and books for sale at our office. A one-page handout regarding LASA's mandate was prepared for distribution to the Benchers as well as an open-house invitation to LASA's AGM on March 6, 2013. The exhibit focused on Valentine's Day -- highlighting Val Milvain, an important Alberta lawyer and judge, and former President of the Law Society of Alberta.



LASA's Open House AGM, March 6, 2013

LASA mounted a small display in its office in celebration of our open house and AGM. Postcard invitations were developed and distributed to the members of the archival and heritage community, as well as LASA's membership.

Calgary Historical Dinner, October 24, 2013

A display was created to compliment the speech delivered by John G. Martland, Q.C. at LASA's historical dinner held at the Palliser Hotel. The display featured LASA holdings related to the Martland family, including memorabilia, photographs, and a judicial robe from Supreme Court of Canada Justice Ronald Martland.



Other Heritage Programs

Publications

LASA completed two major publication projects in 2013. The history of the Macleod Dixon firm was released in February 2013. The history of the Court of Appeal of Alberta was completed in December 2013 and released in April 2014. The latter publication is available for purchase from the Legal Archives Society of Alberta.

Architypes

LASA published only one issue of its newsletter, *Architypes*, which was distributed to members of the Law Society and Alberta Courts. Once again it was a double issue in colour. Articles recapped the 2012 historical dinner with the Hon John Vertes, Q.C. and previewed the 2013 dinner with John G. Martland, Q.C., highlighted an archival donation from the Prowse family, a review of *The Macleod Dixon Century, 1912-2012* by David Mittelstadt, introduced LASA's new Directors, background on the role Legal Archives plays within the legal community, and a few small book reviews on recent publications on legal history. LASA hopes to return to a bi-annual publication of *Architypes* in 2014.



LASA's Research Area



Accession # 2013-006

Oral History

LASA has initiated a province-wide series of recorded interview projects preserving the memory of the legal community for posterity. Most of the previous year's oral histories have now been transcribed and copies have been sent to the interviewees for final edit.

Calgary Project

LASA interviewer David Mittelstadt took some time away from conducting interviews in 2013 to work on two book projects. This allowed LASA to catch up on transcription and editing previous interviews including: John McLaren and Quincy Smith.

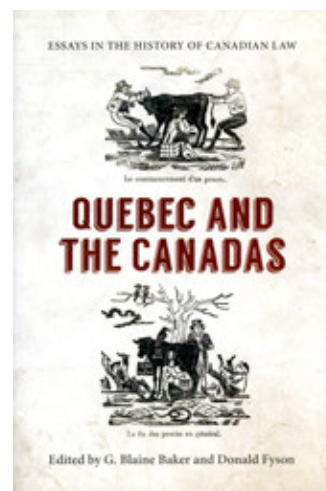
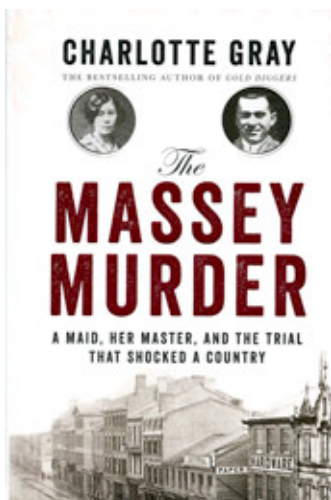
Ken Mills resigned as Chair of the Calgary Committee in 2014.

Edmonton Project

Jim Nielson, Q.C. from Parlee McLaws LLP has taken over as Chair of the Edmonton Committee. LASA received funding from the Alberta Historical Resources Foundation to conduct interviews in Edmonton. Kathy Fisher was hired and began conducting interviews in 2014.

Legal History Library

LASA received several donated books in 2013 and would like to thank all of those people who generously contributed to LASA's growing collection. Some of the highlights added to LASA's library include: 1) C. Ian Kyer, *Lawyers, Families, and Businesses: The Shaping of a Bay Street Law Firm, Faskens 1863-1963*; 2) G. Blaine Baker and Donald Fyson, *Quebec and the Canadas*; 3) Charlotte Gray, *The Massey Murder: A Maid, Her Master, and the Trial that Shocked a Country*; 4) Roy McMurtry, *Memoirs and Reflections*; and 5) Adam Dodek and Lorne Sossin, *Judicial Independence in Context*.



Personnel

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Aaron Bickman, Treasurer
Calgary (2012-2014)

Janice Agrios, Q.C.
Edmonton (2012-2014)

T. Catherine Christopher, Q.C.
Calgary (2013-2015)

Garth Fryett, Q.C.
Edmonton (2012-2014)

Susan V.R. Billington, Q.C.
Calgary (2013-2015)

Shaun T. MacIsaac
Calgary (2013-2015)

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Calgary (2013-2015)

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Hon. Mr. Justice Jack Watson
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Calgary (2013-2015)

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Lethbridge (2013-2015)

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Edmonton (2013-2015)

Andrew J. MacRae
Medicine Hat (2013-2015)

Duncan McKillop, Q.C.
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Hon. Judge Shelagh Creagh
Edmonton (2013-2015)

Michel G. Fontaine
Edmonton (2013-2015)

LSA Benchers' Representative

Brett Code, Q.C.

Annual Campaign Donors 2012

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Edward Bredin, Q.C.
Hon. Mary Hetherington
Hon. J.H. Laycraft, O.C., LLD, Q.C.
Hon. D.C. McDonald (deceased)
Glenn Morrison, Q.C.
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Garth Fryett, Q.C.
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Kirsten M. Olsen
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John A.C. McDonald (deceased)
Hon. W.K. Moore, Q.C.
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William J. Armstrong, Q.C.
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John F. Cordeau, Q.C.
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Allan R. Twa, Q.C.
The Hon. Allan H. Wachowich, Q.C.
The Hon. Mr. Justice Thomas W.
Wakeling
The Hon. Judge Ernest J. Walter
Laurel H. Watson
John H. Wilson, Q.C.
The Hon. Neil C. Wittmann, Chief Justice



Friend (\$150 - \$249)

Anonymous

William T. Aaron, Q.C. and Randi Aaron
The Hon. L.G. Anderson, Assistant Chief
Judge

Philip D. Backman, Q.C.

Alan V. M. Beattie, Q.C.

Tudor A.H. Beattie, Q.C.

Douglas H. Bell, Q.C.

Aaron Bickman

Max Blitt

Sophia L. Blumin

The Hon. Judge Dietrich Brand

Janice M. Bruni, Q.C.

The Hon. Judge Edward R. Carruthers

Ian Cartwright

William J. Coll

The Hon. Madam Justice Carole M.

Conrad

The Hon. Judge Lynn T. Cook-Stanhope

John H. Cuthbertson, Q.C.

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Thomas H. Ferguson, Q.C.

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W. Donald Goodfellow, Q.C.

The Hon. Judge Marlene L. Graham

Alison J. Gray

The Hon. Mr. Justice Robert J. Hall

Christopher R. Head

The Hon. Judge Don B. Higa

The Hon. Justice Stephen D. Hillier

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Harold W. Veale, Q.C.

The Hon. John Z. Vertes

Neil B. Watson

Scott A. Watson, Q.C.

Blair C. Yorke-Slader, Q.C.

The Hon. L. D. Young, Assistant Chief

Judge

Supporter (up to \$149)

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Donald J. Chernichen, Q.C.

James L. Dixon, Q.C.

The Hon. Mr. Justice Robert A. Graesser

The Hon. Roger P. Kerans

Douglas K. McLean

Kevin T. Mott

Lisa A. Silver

University of Alberta Library

Bibliographic Services (EBSCO)

The Hon. Judge Sharon L. Van de Veen

The Hon. L. David Wilkins

Staff

Stacy F. Kaufeld, M.A., Executive Director
Brenda McCafferty, Archivist
Ewa Gniazdowska, Administrative Assistant



John and his sister Brigid Steward with their Father's Supreme Court of Canada robe



Everett Bunnell and Hon. Judge Richard O'Gorman



John Martland speaking at the Historical Dinner



Hon. Mr. Justice Peter Martin and Brett Code

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Financial Statements
Year Ended October 31, 2013

INDEPENDENT AUDITOR'S REPORT

To the Members of The Legal Archives Society of Alberta

I have audited the accompanying financial statements of The Legal Archives Society of Alberta, which comprise the statements of financial position as at October 31, 2013, October 31, 2012 and November 1, 2011, and the statements of revenues and expenditures, changes in net assets and cash flows for the years ended October 31, 2013 and October 31, 2012, and a summary of significant accounting policies and other explanatory information.

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.

Auditor's Responsibility

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

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

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

(continues)

Independent Auditor's Report to the Members of The Legal Archives Society of Alberta *(continued)*

Basis for Qualified Opinion

In common with many not-for-profit organizations, The Legal Archives Society of Alberta derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of The Legal Archives Society of Alberta. Therefore, I was not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended October 31, 2013 and October 31, 2012, current assets and net assets as at October 31, 2013, October 31, 2012 and November 1, 2011.

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of The Legal Archives Society of Alberta as at October 31, 2013, October 31, 2012 and November 1, 2011. and the results of its operations and its cash flows for the years ended October 31, 2013 and October 31, 2012 in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.



Calgary, Alberta
June 5, 2014

CHARTERED ACCOUNTANT

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Statement of Financial Position

	As at October 31, 2013				As at October 31, 2012	As at November 1, 2011
	Operating Fund	Restricted Fund	Casino Fund	Total 2013	Total	Total
ASSETS						
CURRENT						
Cash and cash equivalents	38,175	58,928	47,111	144,214	113,529	174,325
Accounts receivable	2,146	617	972	3,735	8,715	8,887
Interfund balances (Note 6)	(22,817)	(5,918)	28,735	-	-	-
Prepaid expenses	5,300		3,034	8,334	6,068	-
	22,804	53,627	79,852	156,283	128,312	183,212
LIABILITIES						
CURRENT						
Accounts payable	29,869	1,274	-	31,143	29,642	53,207
Short term debt (Note 7)	43,000	-	-	43,000	73,000	85,816
Deferred revenue - Casino (Note 8)	-	-	44,098	44,098	16,781	-
Deferred revenue - Other (Note 9)	-	47,888	-	47,888	23,589	2,391
	72,869	49,162	44,098	166,129	143,012	141,414
NET ASSETS						
Operating fund	(50,065)	-	-	(50,065)	(54,919)	1,579
Restricted fund	-	4,465	-	4,465	4,465	4,465
Casino fund	-	-	35,754	35,754	35,754	35,754
	(50,065)	4,465	35,754	(9,846)	(14,700)	41,798
	22,804	53,627	79,852	156,283	128,312	183,212

Approved on behalf of the Board of Directors

 Director
 Director

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Statement of Revenues and Expenditures
Year Ended October 31, 2013

	Operating Fund	Restricted Fund	Casino Fund	Total 2013	Total 2012
REVENUES					
Grants - Law Society of Alberta (<i>Note 12</i>)	168,521	-	-	168,521	140,000
Grants - Other	-	28,808	-	28,808	54,592
Fundraising	55,480	-	39,868	95,348	106,432
Investment and sundry income	9,925	-	-	9,925	59,088
Publications	234	-	-	234	389
	234,160	28,808	39,868	302,836	360,501
EXPENSES					
Salaries and benefits	129,526	-	-	129,526	130,648
Premises	40,038	-	36,937	76,975	56,566
Moving expenses	10,000	-	-	10,000	95,474
General administration	28,165	-	972	29,137	30,730
Fundraising	20,093	-	-	20,093	34,637
Projects	-	28,808	1,959	30,767	65,025
Publications	1,484	-	-	1,484	3,919
	229,306	28,808	39,868	297,982	416,999
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES					
	4,854	-	-	4,854	(56,498)

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Statement of Changes in Net Assets
Year Ended October 31, 2013

	Operating Fund	Restricted Fund	Casino Fund	Total 2013	Total 2012
NET ASSETS - BEGINNING OF YEAR	\$ (54,919)	\$ 4,465	\$ 35,754	\$ (14,700)	\$ 41,798
Excess (deficiency) of revenue over expenses	4,854	-	-	4,854	(56,498)
NET ASSETS - END OF YEAR	\$ (50,065)	\$ 4,465	\$ 35,754	\$ (9,846)	\$ (14,700)

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Statement of Cash Flows
Year Ended October 31, 2013

	2013	2012
OPERATING ACTIVITIES		
Deficiency of revenue over expenses	\$ 4,854	\$ (56,498)
Changes in non-cash working capital:		
Accounts receivable	4,980	172
Accounts payable	(8,499)	(23,565)
Deferred revenue - Casino	27,317	(69,035)
Deferred revenue - Other	24,299	21,198
Prepaid expenses	(2,266)	(6,068)
	<u>45,831</u>	<u>(77,298)</u>
Cash flow from (used by) operating activities	<u>50,685</u>	<u>(133,796)</u>
FINANCING ACTIVITY		
Short term debt	<u>(30,000)</u>	73,000
INCREASE (DECREASE) IN CASH FLOW	20,685	(60,796)
Cash - beginning of year	<u>113,529</u>	<u>174,325</u>
CASH - END OF YEAR	<u>\$ 134,214</u>	<u>\$ 113,529</u>
CASH CONSISTS OF:		
Unrestricted cash	\$ 38,175	\$ 48,488
Restricted cash	58,928	26,989
ATB Casino	47,111	38,052
	<u>\$ 144,214</u>	<u>\$ 113,529</u>

THE LEGAL ARCHIVES SOCIETY OF ALBERTA

Notes to Financial Statements

Year Ended October 31, 2013

1. PURPOSE OF THE SOCIETY

The Legal Archives Society of Alberta (the "Society") is a non-profit organization incorporated on January 18, 1990. The purpose of the Society is to preserve, promote and understand the evolution of law and society in Alberta. The Society meets the qualifications of a non-profit organization and is a registered charity under the Income Tax Act.

2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNFPO).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial assets measured at amortized cost include cash and cash equivalents, and accounts receivable

Financial liabilities measured at amortized cost include accounts payable, and short term debt.

At the end of each reporting period the Society assess whether there are any indications that a financial asset measured at amortized cost may be impaired. Objective evidence of impairment might include significant financial difficulty of the issuer, default or delinquency in interest payments, or bankruptcy. When there is an indication of impairment, the Society determines whether a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset. Any impairment loss is recognized in the statement of revenues and expenditures in the current period. Impairment losses can be reversed to the extent of the improvement. The amount of the reversal is recognized in the statement of revenues and expenditures in the period the reversal occurs.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian Accounting Standards for Not-for-Profit Organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

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THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Notes to Financial Statements
Year Ended October 31, 2013

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Fund accounting

Revenues and expenses related to program delivery and administrative activities are reported in the Operating Fund.

Revenues and expenses related to special archival activities are reported in the Restricted Fund, these include:

- i) cataloguing and preserving archival records,
- ii) researching and documenting oral histories,
- iii) commissioning bronze busts of individuals who have contributed significantly to legal history in Alberta.

The Casino Fund reports only funds raised from casino activities. These funds are not for general use. The majority of these funds must be used for qualifying activities in accordance with the Alberta Gaming Control guidelines and may be distributed to specified community trusts.

Cash and cash equivalents

Cash includes cash.

Archival collection

The archival collection consists items related to Alberta legal history, prominent lawyers and judges, including textual records, audio-visual materials, cultural items, medals and memorabilia, publications, prints and photographs. The archival collection has not been capitalized in the statement of financial position. Any purchases of collection items are expensed in the period in which the items are acquired. Contributions of collection items are reported as revenue and expenses at their fair value. When fair value cannot be determined, the contribution is not recognized in the financial statements.

Capital assets

Capital assets are expensed on acquisition. Capital assets include leasehold improvements related to the Calgary office, furniture and office equipment. During the year capital assets with a cost of \$1,205 (2012 - \$9,879) were purchased.

Revenue recognition

The Legal Archives Society of Alberta follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Casino contributions are recognized as revenue in the year in which the related expenses are incurred.

(continues)

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Notes to Financial Statements
Year Ended October 31, 2013

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Contributed goods and services

Volunteers contribute a significant amount of their time each year. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements. At times, goods are also donated to the Society. Due to the difficulty in determining the fair value, contributed goods are not recognized in the financial statements.

4. FIRST TIME ADOPTION OF ACCOUNTING STANDARDS FOR NOT-FOR-PROFIT ORGANIZATIONS

During the year the Society adopted Canadian Accounting Standards for Not-for-Profit Organizations (ASNFPPO). These financial statements are the first prepared in accordance with these standards. The adoption of ASNFPPO had no impact on net assets as at November 1, 2011 or revenues and expenditures or cash flows for the year ended October 31, 2012 as previously reported in accordance with pre-changeover Canadian generally accepted accounting principles.

5. INCOME TAXES

The Society is a registered charity within the meaning of the Income Tax Act (Canada) and is exempt from income taxes.

6. INTERFUND TRANSFERS

During the year, the Society's board of directors have approved the following transactions:

- i) The Operating Fund owes the Casino Fund of \$15,506 (2012 - Casino Fund had a receivable from the Operating Fund of \$3,296), regarding office and other sundry transactions.
- ii) The Operating Fund owes the Restricted Fund \$7,312 (2012 - \$16,713) for payment of general operating expenses.
- iii) The Restricted Fund owes the Casino Fund \$13,229 (2012 - \$14,336) regarding office rent and other sundry transactions.

These advances are non-interest bearing and due on demand.

7. SHORT TERM DEBT

In the prior year the Society received funds from the Law Society of Alberta as temporary bridge financing for the office relocation project. The amounts are unsecured, non-interest bearing and are to be repaid on demand.

THE LEGAL ARCHIVES SOCIETY OF ALBERTA

Notes to Financial Statements

Year Ended October 31, 2013

8. CASINO

Revenues of the Casino are recognized when the related expenses or distributions are incurred, with the balance of Casino proceeds recorded as deferred revenue. Gaming proceeds may not be disbursed without the prior approval of the Alberta Gaming and Liquor Commission. Gaming proceeds are required to be expended within 24 months of receipt.

	2013	2012
Balance, beginning of year	\$ 16,781	\$ 85,816
Amounts received during the year	68,292	3,081
Amounts spent during the year	(40,975)	(72,116)
	\$ 44,098	\$ 16,781

9. DEFERRED REVENUE

The deferred revenue below relates to outstanding projects.

	2013	2012
Deferred revenue - restricted		
Balance, beginning of year	\$ 23,589	\$ 2,391
Contributions during the year	53,107	75,830
Amounts spent during the year	(28,808)	(54,632)
	\$ 47,888	\$ 23,589

10. CONTRIBUTIONS TO COMMUNITY FOUNDATIONS

Since 1995, the Society has contributed to various provincial community foundations as a means of fulfilling its mandate. Beginning in 2005, these annual contributions were suspended. The balances in the various foundations are as follows:

	2013	2012
Edmonton Community Foundation	\$ 122,157	\$ 120,632
The Calgary Foundation	115,458	100,566
Community Foundation of Northwestern Alberta	4,792	4,965
Lethbridge Community Foundation	5,995	5,589
Medicine Hat Community Foundation	6,487	6,487
Red Deer and District Community Foundation	5,566	5,619
	\$ 260,455	\$ 243,858

Funds contributed are held in trust indefinitely. Income distributions to the Society are at the discretion of the various foundations. Distributions are recognized as income in the year received or receivable if the amount to be received can be reasonably estimated.

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Notes to Financial Statements
Year Ended October 31, 2013

11. LEASE COMMITMENTS

The Society has a long term lease with respect to its premises. The lease contains renewal options and provides for payment of utilities, property taxes and maintenance costs. Future minimum lease payments as at October 31, 2013, are as follows:

2014	\$	37,632
2015		37,632
2016		37,632
2017		<u>21,952</u>
	<u>\$</u>	<u>134,848</u>

12. ECONOMIC INFLUENCE

The Society receives a significant portion of its funding from the Law Society of Alberta. The Society's by-laws make provision for a representative of the Law Society to be a member of its board of directors.

The Society has a deposit agreement regarding the administration of the Law Society's archival records. No fee is assessed by the Society for this service.

13. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of October 31, 2013.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Society is exposed to credit risk from donors. The Society has placed its cash and investments with major financial institutions from which management believes the risk of loss to be remote.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Society manages exposure through its normal operating and financing activities.

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Financial Statements
Two Month Period Ended December 31, 2013

INDEPENDENT AUDITOR'S REPORT

To the Members of The Legal Archives Society of Alberta

I have audited the accompanying financial statements of The Legal Archives Society of Alberta, which comprise the statement of financial position as at December 31, 2013 and the statements of revenues and expenditures, changes in net assets and cash flows for the two month period then ended, and a summary of significant accounting policies and other explanatory information.

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.

Auditor's Responsibility

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

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

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

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Independent Auditor's Report to the Members of The Legal Archives Society of Alberta (*continued*)

Basis for Qualified Opinion

In common with many not-for-profit organizations, The Legal Archives Society of Alberta derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of The Legal Archives Society of Alberta. Therefore, I was not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the period ended December 31, 2013, current assets and net assets as at November 1, 2013 and December 31, 2013

Qualified Opinion

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of The Legal Archives Society of Alberta as at December 31, 2013 and the results of its operations and its cash flows for the period then ended in accordance with Canadian Accounting Standards for Not-for-Profit Organizations.


Calgary, Alberta
June 5, 2014


CHARTERED ACCOUNTANT

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Statement of Financial Position
December 31, 2013

	As at December 31, 2013				As at October 31, 2013
	Operating Fund	Restricted Fund	Casino Fund	Total 2013	Total
ASSETS					
CURRENT					
Cash and cash equivalents	16,711	45,411	33,068	95,190	144,214
Accounts receivable	2,182	866	1,315	4,363	3,735
Interfund balances (Note 5)	(28,753)	(5,905)	34,658	-	-
Prepaid expenses	4,734	-	3,034	7,768	8,334
	(5,126)	40,372	72,075	107,321	156,283
LIABILITIES					
CURRENT					
Accounts payable	21,828	-	-	21,828	31,143
Short term debt (Note 6)	43,000	-	-	43,000	43,000
Deferred revenue - Casino (Note 8)	-	-	36,321	36,321	44,098
Deferred revenue - Other (Note 7)	-	35,907	-	35,907	47,888
	64,828	35,907	36,321	137,056	166,129
NET ASSETS					
Operating fund	(69,954)	-	-	(69,954)	(50,065)
Restricted fund	-	4,465	-	4,465	4,465
Casino fund	-	-	35,754	35,754	35,754
	(69,954)	4,465	35,754	(29,735)	(9,846)
	(5,126)	40,372	72,075	107,321	156,283

Approved on behalf of the Board of Directors


 _____ Director


 _____ Director

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Statement of Revenues and Expenditures
Two Month Period Ended December 31, 2013

	Operating Fund	Restricted Fund	Casino Fund	December 31 2013 (2 months)	October 31 2013 (12 months)
REVENUES					
Grants - Law Society of Alberta (Note 10)	-	-	-	-	168,521
Grants - Other	-	11,982	-	11,982	28,808
Fundraising	12,090	-	7,777	19,867	95,348
Investment and sundry income	4,357	-	-	4,357	9,925
Publications	55	-	-	55	234
	16,502	11,982	7,777	36,261	302,836
EXPENSES					
Salaries and benefits	21,746	-	-	21,746	129,526
Premises	7,569	-	6,682	14,251	76,975
Moving expenses	-	-	-	-	10,000
General administration	6,800	-	363	7,163	29,137
Fundraising	276	-	-	276	20,093
Projects	-	11,982	732	12,714	30,767
Publications	-	-	-	-	1,484
	36,391	11,982	7,777	56,150	297,982
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	(19,889)	-	-	(19,889)	4,854

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Statement of Changes in Net Assets
Two Month Period Ended December 31, 2013

	Operating Fund	Restricted Fund	Casino Fund	December 31 2013	October 31 2013
NET ASSETS - BEGINNING OF YEAR	\$ (50,065)	\$ 4,465	\$ 35,754	\$ (9,846)	\$ (14,700)
Excess (deficiency) of revenue over expenses	(19,889)	-	-	(19,889)	4,854
NET ASSETS - END OF YEAR	\$ (69,954)	\$ 4,465	\$ 35,754	\$ (29,735)	\$ (9,846)

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Statement of Cash Flows
Two Month Period Ended December 31, 2013

	December 31 2013 <i>(2 months)</i>	October 31 2013 <i>(12 months)</i>
OPERATING ACTIVITIES		
Deficiency of revenue over expenses	\$ (19,889)	\$ 4,854
Changes in non-cash working capital:		
Accounts receivable	(628)	4,980
Accounts payable	(9,315)	1,501
Deferred revenue - Casino	(7,777)	27,317
Deferred revenue - Other	(11,981)	24,299
Prepaid expenses	566	(2,266)
	(29,135)	55,831
Cash flow from (used by) operating activities	(49,024)	60,685
FINANCING ACTIVITY		
Short term debt	-	(30,000)
INCREASE (DECREASE) IN CASH FLOW	(49,024)	30,685
Cash - beginning of year	144,214	113,529
CASH - END OF YEAR	\$ 95,190	\$ 144,214
CASH CONSISTS OF:		
Unrestricted cash	\$ 16,711	\$ 38,175
Restricted cash	45,411	58,928
ATB Casino	33,068	47,111
	\$ 95,190	\$ 144,214

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Notes to Financial Statements
Two Month Period Ended December 31, 2013

1. PURPOSE OF THE SOCIETY

The Legal Archives Society of Alberta (the "Society") is a non-profit organization incorporated on January 18, 1990. The purpose of the Society is to preserve, promote and understand the evolution of law and society in Alberta. The Society meets the qualifications of a non-profit organization and is a registered charity under the Income Tax Act.

2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNFPO).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial instruments policy

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial assets measured at amortized cost include cash and cash equivalents, and accounts receivable

Financial liabilities measured at amortized cost include accounts payable, and short term debt.

At the end of each reporting period the Society assess whether there are any indications that a financial asset measured at amortized cost may be impaired. Objective evidence of impairment might include significant financial difficulty of the issuer, default or delinquency in interest payments, or bankruptcy. When there is an indication of impairment, the Society determines whether a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset. Any impairment loss is recognized in the statement of revenues and expenditures in the current period. Impairment losses can be reversed to the extent of the improvement. The amount of the reversal is recognized in the statement of revenues and expenditures in the period the reversal occurs.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian Accounting Standards for Not-for-Profit Organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

(continues)

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Notes to Financial Statements
Two Month Period Ended December 31, 2013

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Fund accounting

Revenues and expenses related to program delivery and administrative activities are reported in the Operating Fund.

Revenues and expenses related to special archival activities are reported in the Restricted Fund, these include:

- i) cataloguing and preserving archival records,
- ii) researching and documenting oral histories,
- iii) commissioning bronze busts of individuals who have contributed significantly to legal history in Alberta.

The Casino Fund reports only funds raised from casino activities. These funds are not for general use. The majority of these funds must be used for qualifying activities in accordance with the Alberta Gaming Control guidelines and may be distributed to specified community trusts.

Cash and cash equivalents

Cash includes cash.

Archival collection

The archival collection consists items related to Alberta legal history, prominent lawyers and judges, including textual records, audio-visual materials, cultural items, medals and memorabilia, publications, prints and photographs. The archival collection has not been capitalized in the statement of financial position. Any purchases of collection items are expensed in the period in which the items are acquired. Contributions of collection items are reported as revenue and expenses at their fair value. When fair value cannot be determined, the contribution is not recognized in the financial statements.

Capital assets

Capital assets are expensed on acquisition. Capital assets include leasehold improvements related to the Calgary office, furniture and office equipment. During the two months to December 31, 2013 capital assets with a cost of \$nil (12 months to October 31, 2013 - \$1,205) were purchased.

Revenue recognition

The Legal Archives Society of Alberta follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Casino contributions are recognized as revenue in the year in which the related expenses are incurred.

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THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Notes to Financial Statements
Two Month Period Ended December 31, 2013

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Contributed goods and services

Volunteers contribute a significant amount of their time each year. Because of the difficulty in determining their fair value, contributed services are not recognized in the financial statements. At times, goods are also donated to the Society. Due to the difficulty in determining the fair value, contributed goods are not recognized in the financial statements.

4. INCOME TAXES

The Society is a registered charity within the meaning of the Income Tax Act (Canada) and is exempt from income taxes.

5. INTERFUND TRANSFERS

During the year, the Society's board of directors have approved the following transactions:

- i) The Operating Fund owes the Casino Fund of \$21,809 (October 31, 2013 - \$15,506), regarding office and other sundry transactions.
- ii) The Operating Fund owes the Restricted Fund \$6,944 (October 31, 2013 - \$7,312) for payment of general operating expenses.
- iii) The Restricted Fund owes the Casino Fund \$12,849 (2012 - \$13,229) regarding office rent and other sundry transactions.

These advances are non-interest bearing and due on demand.

6. SHORT TERM DEBT

The Society received funds from the Law Society of Alberta as temporary bridge financing for the office relocation project. The amounts are unsecured, non-interest bearing and are to be repaid on demand.

7. DEFERRED REVENUE

The deferred revenue below relates to outstanding projects.

	<i>December 31</i> 2013	<i>October 31</i> 2013
Deferred revenue - restricted		
Balance, beginning of the period	\$ 47,888	\$ 23,589
Contributions during the period	-	53,107
Amounts spent during the period	(11,981)	(28,808)
	\$ 35,907	\$ 47,888

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Notes to Financial Statements
Two Month Period Ended December 31, 2013

8. CASINO

Revenues of the Casino are recognized when the related expenses or distributions are incurred, with the balance of Casino proceeds recorded as deferred revenue. Gaming proceeds may not be disbursed without the prior approval of the Alberta Gaming and Liquor Commission. Gaming proceeds are required to be expended within 24 months of receipt.

	<i>December 31</i> 2013	<i>October 31</i> 2013
Balance, beginning of the period	\$ 44,098	\$ 16,781
Amounts received during the period	-	68,292
Amounts spent during the period	(7,777)	(40,975)
	\$ 36,321	\$ 44,098

9. CONTRIBUTIONS TO COMMUNITY FOUNDATIONS

Since 1995, the Society has contributed to various provincial community foundations as a means of fulfilling its mandate. Beginning in 2005, these annual contributions were suspended. The balances in the various foundations are as follows:

	<i>December 31</i> 2013	<i>October 31</i> 2013
Edmonton Community Foundation	\$ 122,157	\$ 122,157
The Calgary Foundation	115,458	115,458
Community Foundation of Northwestern Alberta	4,792	4,792
Lethbridge Community Foundation	5,995	5,995
Medicine Hat Community Foundation	6,487	6,487
Red Deer and District Community Foundation	5,566	5,566
	\$ 260,455	\$ 260,455

Funds contributed are held in trust indefinitely. Income distributions to the Society are at the discretion of the various foundations. Distributions are recognized as income in the year received or receivable if the amount to be received can be reasonably estimated. Amounts have not changed materially from the balances disclosed at October 31, 2013.

10. ECONOMIC INFLUENCE

The Society receives a significant portion of its funding from the Law Society of Alberta. The Society's by-laws make provision for a representative of the Law Society to be a member of its board of directors.

The Society has a deposit agreement regarding the administration of the Law Society's archival records. No fee is assessed by the Society for this service.

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11. LEASE COMMITMENTS

The Society has a long term lease with respect to its premises expiring July 31, 2017. The lease contains renewal options and provides for payment of utilities, property taxes and maintenance costs. Future minimum lease payments as at December 31, 2013, are as follows:

2014	\$	37,632
2015		37,632
2016		37,632
2017		<u>21,952</u>
	<u>\$</u>	<u>134,848</u>

12. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the Society's risk exposure and concentration as of December 31, 2013.

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Society is exposed to credit risk from donors. The Society has placed its cash and investments with major financial institutions from which management believes the risk of loss to be remote.

Interest rate risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risks from interest rate fluctuations, the Society manages exposure through its normal operating and financing activities.



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