



ANNUAL REPORT 2021

**Legal Archives Society
of Alberta**

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

Message from the Chair and Vice Chair



2021 was, unfortunately, very much like 2020. Though LASA had planned a Historical Dinner featuring the Honourable Russell Brown in Medicine Hat, we were forced to once again postpone the event.

During this year, LASA was able to continue work on the Oral History publication highlighting excerpts from the wonderful collection of oral history interviews LASA has conducted over 30 years with judges and lawyers from across the province. We look forward to releasing LASA's latest book in 2022.

The continued generosity of our donors allowed LASA to maintain our level of services and programming. On behalf of

the Board of Directors, we would like to thank you for your continued support during these challenging times.

The Law Society of Alberta provided our core funding for which we are grateful.

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

We are looking forward to 2022.



Shaun MacIsaac

Shaun T. MacIsaac, Q.C.
Chair

Leanne Young

Leanne Young, Q.C.
Vice Chair

Message from the Executive Director



To say the last two years have been challenging is certainly an understatement. From postponing in-person events to ensuring finances remain stable, LASA continues to adapt to this new, but hopefully temporary, way of doing business.

Following a second postponement, we continued planning for our Historical Dinner in Medicine Hat featuring the Honourable Russell Brown, which is scheduled for June 3, 2022.

Work continued on the Oral History publication and we are excited to feature our oral history interviews in a form more accessible to the public.

With the 40th Anniversary of the *Charter of Rights and Freedoms* and the Patriation of Canada's Constitution, a 'working paper' from an Alberta perspective is being prepared and will be available online in 2022.

Several permanent displays were produced and installed in the Medicine Hat Courthouse celebrating its centenary. LASA received three significant archival donations in 2021. Former LASA Chair, Graham Price, donated his substantial legal history library, which will be ready for public access in 2022. With increasing digitization of archival records, LASA applied best practice digital preservation to make a portion of the James Keegstra records electronically accessible.

Once again, the profession stepped up through our Annual Campaign, and we are grateful for the continued support. On behalf of the LASA staff, I would like to thank the Law Society of Alberta for their continued support in preserving the province's legal heritage.

Please visit LASA's website at www.legalarchives.ca for more information on upcoming events and programming throughout 2022 and 2023.

Stacy F. Kaufeld, M.A.
Executive Director

Annual Highlights

Administration and Finances

- \$210,000 from the Law Society of Alberta in operating grants
- \$34,811 in COVID-19 support from the Museum Assistance Program
- \$50,531 raised through our Annual Campaign
- \$7,500 for the Special Legacy Project
- \$170 in publication sales
- \$15,536 in Endowment Fund income
- \$56,300 from casino proceeds (pro-rated over 2 years from the 2020 casino)

Archives

- Acquired 17 accessions amounting to approximately 10.5 metres of textual records
- Holdings consist of over 850 metres of records at the end of 2021

Exhibits and Interpretation

- LASA's website (legalarchives.ca) was regularly updated with information about upcoming events and news, as well as with several virtual exhibits covering topics in Alberta's legal history
- LASA joined social media with LinkedIn and Facebook accounts
- LASA developed several exhibits for special events celebrating Alberta's legal heritage

Research Services

- 64 requests for research were completed

Oral History

- LASA did not conduct Oral History interviews in 2021
- Work on the Oral History publication continued throughout 2021, with a first draft completed
- Blake, Cassels, Graydon LLP transcribed the following interviews in 2021: the Hon. John D. Reilly, Ernest Shymka, Susan L. Burns, Q.C., the Hon. Madam Justice Barbara E.C. Romaine, the Hon. Mr. Justice Thomas W. Wakeling, Peter J. Royal, Q.C., and Stacy F. Kaufeld, M.A.

Legal History Library

- In 2019, LASA received \$15,000 from the Highbury Foundation (headed by Peter Allard) to expand and fine tune our legal history library to include books from countries other than Canada, with a particular focus on Commonwealth nations. Graham Price and Louis Knafla both donated books from their personal libraries.
- LASA hopes to continue this project in 2022.

Facilities and Conservation

LASA operates a province-wide archives program and heritage facility based in Calgary. The main components of the archives are:

- acquiring and appraising records of Alberta's legal and judicial communities
- arranging, describing, and establishing finding aids for records
- storing and preserving records

In 2020, LASA offsite storage was moved from Iron Mountain to Access Management/Calgary Archives, where there are approximately 950 boxes of archival and Law Society of Alberta records.

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 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 included a finding aid for researchers.

Acquisitions

LASA acquired 17 accessions in 2021, amounting to approximately 10.5 metres of textual records, 338 photographs (86 born in digital jpeg, tiff, bmp, and Gif formats), 1 cassette tape, 2 videos in digital format, 21 secondary sources, 7 textiles (robes, trousers, and dress shirts), and 105 items of ephemera (invitations, programs, business stationary, tickets, postcards, greeting cards, and dance cards). Currently, LASA's total holdings exceed 850 metres.



Noteworthy acquisitions from 2021 include:

Percy Davis, LASA Accession #2021-011

Percy Davis - 3 albums; ca. 200 photographs; ca. 100 items of ephemera (postcards, greeting cards, invitations, dance cards, theatre programs, political programs and handbooks); 2 oversize maps, 1915-1982

Consists of two photograph albums, one postcard album, and a large collection of legal and personal ephemera from the files of Alberta lawyer Percy Davies, Q.C. (born 29 October 1902). Legal records relate predominantly to Edmonton and time spent by Davies attending

the University of Alberta (B.A. in 1925 and LL.B. in 1927), growing up in central Alberta, and summers spent at the family cottage in Gull Lake. Davies was a prominent Alberta lawyer, active in politics, and was a member of the Independent movement. Davies began his public service at the U. of A. as a member of the student union and was elected President in his senior year (1927). He was active in campus events including music, athletics, arts, and the legal fraternity. Davies, following in his father's footsteps, also served in the army reserve corps. The photographs,

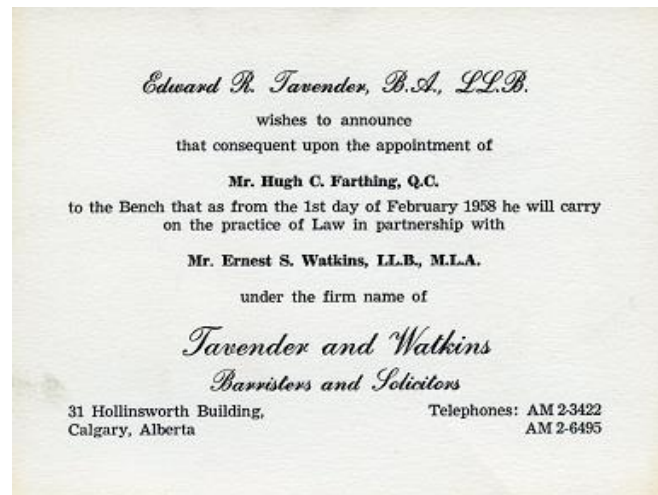


and ephemera (postcards, greeting cards, invitations, dance cards, theatre programs, political programs, and handbooks) include personal photographs of family and friends reflecting life and times in 1920s Alberta. Davies was admitted to the Law Society of Alberta on 2 October 1928 and articulated to Edward Thomas Bishop and later P.G. Thompson in Edmonton. For many years Davies practiced law with Ranald D. White in Clyde AB and in 1939 became a sole practitioner. In 1931 Davies was elected to the House of Commons as the MP for Athabasca, serving one term in R.B. Bennett's government. He returned to his law practice in 1935 receiving his Kings Council appointment 31 December 1941. Percy Davies retired in 1982 after serving more than 50 years as a lawyer and passed away in 1992.

Tavender Family, LASA Accession #2021-016

64 cm of textual records (2 RCB); 1 secondary source; 1 ephemera (announcement card), 1927-2003

Consists of an accrual of records from Calgary lawyer E. David D. Tavender, Q.C. son of Judge Edward R. Tavender of the District Court (1961-1978). Records consist of a calendar book and correspondence (1927); nine volumes of handwritten judge's notebooks (1961-1965); a folder entitled '1963 Judgments'; 1958 Hugh Farthing - Tavender & Watkins law firm announcement card (ephemera). Records of David Tavender include a paper by C.D. Evans entitled 'The Judicial Image'; and book 'Calgary Golf and Country Club 1897-1997' by Tyler Trafford. two Legal Education Society of Alberta (LESA) binders contain educational session material from Banff, 1980 & 1983 (Civil Evidence, and Fundamentals of Civil Society / 1979 case re: Ronald Sober & Veronica Sober and Safe-N-Easy Power Mower Company Limited). Other records include a report delivered by David Tavender to the Calgary Health Region relating to the Motta fatality inquiry, 24 June 2003; and copy of 31 May 2003 address by The Honourable W.K. Moore, Q.C. on behalf of David Haigh and members of the CBA and International Chamber of Commerce.



Douglas Fitch, LASA Accession #2021-015

3.52 metres of textual records, 1957-1995

Consists of 11 boxes of records relating to Calgary lawyer Douglas Fitch (1931-1995). Includes reference files on various topics relating to his law practice; certificates; speeches; and notes. Some items are oversized. Douglas Fitch spent many years as a judge in the Youth Court. Acting on behalf of the United Church of Canada, Fitch made a committee presentation to affect the court rule change for divorce cases, allowing permissible grounds for divorce to change from adultery to marriage breakdown.

COVID - 19 and Digitization of Records



Chances are, you are accessing this Annual Report on your computer, tablet, or smartphone. Maybe you are sitting in a coffeeshop, on public transit, or waiting to board an airplane to some exotic locale for a much-needed vacation. Such is life in 2022. Accessing information online has become ubiquitous. However, for archival institutions, digitizing records is not necessarily straightforward. The conversations about digitizing records have been taking place in the archival community for nearly forty years, the COVID-19 pandemic caused LASA to take a serious look at digitizing some of its more regularly accessed records.

A large portion of the Justice John MacKenzie records, related to the James Keegstra trial, were digitized inhouse in 2021 for a Ph.D student at York University. Material that was digitized includes: Reasons for Judgement, Judge's Notebooks, student essays and lecture notes, media coverage, and other court documents. Using best practices for digital preservation, LASA was able to make these significant records electronically accessible to the public.

One question all archivists have likely received: "why don't you just digitized everything and make it available online?" For most archives, even small to medium-sized institutions, this is simply not feasible. While LASA does not discount the benefits of digitization - facilitating access to records from anywhere, as well as preventing further damage to already deteriorating records - the financial and logistical requirements to digitize everything would be overwhelming.

At LASA there is nearly 900 linear metres of written documents, thousands of photographs and other images, historic artefacts, ephemera, artwork, along with thousands of hours of video and audio recordings. Digitizing this amount of material is simply beyond the resource capacity of LASA. However, digitizing the more popular records to facilitate access while preventing further deterioration is important to consider as the field of legal history continues to develop.

When reflecting on what to digitize, it is important to remember that a large portion of historical research is done by examining entire bodies of records, including many that have never been accessed since they were donated to LASA. This can only be done by flipping through item after item in folder after folder in box after box. It would simply be irresponsible to digitize these more obscure collections when funding and time are limited.

Furthermore, it remains important that researchers visit the archives. There is frankly no digital replacement for the knowledge that archivists can provide to researchers. Historians have long relied on professional archivists to bring order to an overwhelming amount of information through their expertise in preservation, curation, and cataloguing. Archivists are deeply

engaged with the collection and can offer advice and direction that cannot be acquired in the same way online.

COVID-19 may have altered the way in which researchers accessed historical information. However, it remains unclear that the benefits of digitization so outweigh all other considerations that archives should digitize everything.

Heritage Programs

Exhibits and Interpretation

LASA is dedicated to the presentation, promotion, and understanding of the evolution of law and society in Alberta through the creation of historical displays showcasing memorabilia and photographs from our holdings.

LASA's archives houses over 10,000 photographs documenting the legal profession in Alberta from 1907 to the present day.

In addition to the interpretative displays constructed in the courthouses throughout the province, LASA has designed online exhibits on our website (www.legalarchives.ca). LASA also participates in an annual online exhibit promoting Alberta archival institutions at the Archives Society of Alberta (www.archivesalberta.org/virtual-exhibits). These exhibits make use of documents, photographs, and artifacts to celebrate and educate the public about the role of the legal and judicial communities in the history of the province.



LASA designed three displays on the history the Medicine Hat Courthouse that were to be unveiled at the dinner commemorating the centenary of the courthouse in September 2021. Unfortunately, due to rising COVID-19 cases the dinner was postponed for a second time and was rescheduled for Spring 2022.

The three displays brought to life the history of the courthouse and law in Medicine Hat, which featured the Honourable Justice Ivan C. Rand, who practiced law in Medicine Hat from 1913 until 1920, and went on to the Supreme Court of Canada in 1943 where he remained until his retirement in 1959. It also traced the history of the courthouse from construction to the present

The people and events of the past have in great measure shaped the present.

We speak continually of our heritage and identity.

These depend on memory of past individual and events.

If the memory disappears so do heritage and identity.

Dean Wilbur Bowker

day, including the famous trial involving Nazi Prisoners of War accused of killing one of their less fanatical fellow prisoners. Lastly, it featured the efforts of the Honourable James D. Horsman, Q.C., former MLA, who worked campaigned to save the old Court of Queen's Bench building from demolition and supported the construction of a merged court complex that exists today.

All three displays are permanently housed in the Medicine Hat Courthouse.



Special Legacy Project

In 2021, LASA advanced a Special Legacy Project with the commissioning of bronze busts to retired Justice Mary Hetherington and retired Chief Justice Beverley McLachlin. At present the Courthouses in Edmonton and Calgary exhibit an impressive array of Chief Justices of Alberta and Supreme Court of Canada appointees from Alberta. However, all of the busts displayed are of men. We would like to add to the present collection of busts those of two accomplished and deserving women jurists.

Oral History

The Legal Archives Society of Alberta embarked on an oral history program to record the reminiscences of lawyers, judges, and other members associated with the legal profession who played an important role in Alberta's legal heritage. The Society has an extensive collection of oral history interviews of prominent lawyers and judges dating back to 1980.

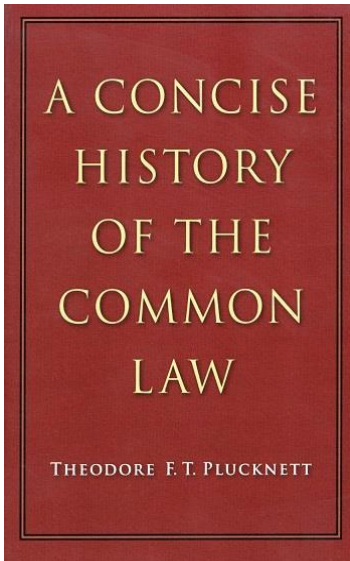
Oral history fills in the gaps in the written record. It also adds information to supplement the documentary record by providing detail and texture to the characterization of legal figures, discussions of significant cases and analysis of subsequent developments in the law. As society moves towards more electronic correspondence, and traditional documentary sources become a thing of the past, oral histories may become the only viable alternative left for those wanting to obtain the same types of insights that traditional sources provide.

Blake, Cassels, Graydon LLP has transcribed the following interviews in 2021: Hon. John D. Reilly, Ernest Shymka, Susan L. Burns (Robinson), Q.C., the Hon. Madam Justice Barbara Romaine, the Hon. Mr. Justice Thomas W. Wakeling, Peter J. Royal, Q.C, and Stacy F. Kaufeld, M.A. We are grateful to Blakes, Cassels, Graydon LLP for their continued support in transcribing the Oral History interviews.

LASA appreciates the external funding for this important program, as well as the participation of all the lawyers and judges who have been interviewed. LASA currently holds approximately 400 oral history interviews dating back to the 1980s.

Legal History Library

LASA's research and reference library houses a rare and unique collection of approximately 1000 books, including non-fiction, fiction, biographies and memoirs, and reference material.



LASA also maintains a collection of pamphlets, serials, directories, newspaper clippings, and other publications documenting the history of law and society in Alberta.

In 2019, LASA began work on a project to expand its legal history library in order to offer researchers an opportunity to access secondary sources outside the legal history of Western Canada.

In the course of downsizing his personal, but extensive, legal history library, Graham Price, Q.C., LASA's former Chair, arranged to have his collection donated to LASA. This collection, approximating 3000 volumes, covers topics that include Alberta and Canadian legal history, the legal heritage of the United States, the Commonwealth, non-Commonwealth countries, Indigenous legal history, oil and gas, all levels of court from various countries, policing, as well as comparative Constitutional history.

As you are reading this, you may be asking yourself: why expand a library in the digital age? And, this is a valid question.

Libraries remain an integral part of historical research. It only seems logical that an archival institution dedicated to promoting legal history would have an accompanying library to augment the archival records. After all, one of the main purposes of any library and archives is to facilitate the dissemination of information to researchers.

Contrary to popular belief, not everything is available on the Internet. Certainly, much of that information available online may not be easily accessible. Even after discovering something online, a majority of times it is behind a paywall. Meaning you may have to subscribe or pay per use. Many historical journals on the Internet require a subscription or for users to pay for article download.



Unlike in a library setting, the Internet does not organize in a systematic way that allow for straightforward searches. Researching on the Internet can be overwhelming. Keyword searches through Google can elicit millions of results. For any researcher with a deadline, sifting through this information is almost certainly impossible.

Google also uses algorithms to make suggestions for related searches. This, however, may not be as useful as it initially appears. When conducting a keyword search without any parameters, disinformation and misinformation is almost certainly to result.

Library and archival staff can assist researchers in order to avoid all these pitfalls.

Publications

In 2019, LASA, with support from the Calgary Bar Association, began a publication project editing a compilation of stories from LASA's Oral History collection to be published in book form, both in print and digital format. This book will explore the first-hand experiences of Alberta lawyers in practicing law and examine the development of the profession and the business of law in the province over the past fifty years. The collected stories will utilize the unique and vast repository of the LASA oral histories to create a work that will demonstrate the value of the collection and raise awareness about it among the profession, as well as providing an entertaining and instructive first-hand account of the practice of law in Alberta.

The book will further fulfill LASA's mandate to preserve and promote Alberta's legal history, bringing stories about the law into the public realm with accompanying context. It will serve to effectively publicize LASA's oral history program and collection among the legal profession, academics, and the public. This will be a benefit directly to the program, for acquiring narrators for interviews and may also be expected to raise awareness among historians and other researchers of the collection and its utility. The book will provide a first-hand account of the practice of law and illustrate the many human experiences that are fundamental to the profession, and which are one of the attractions of the law as a profession. First and foremost, the proposed project will be a great read.

The Legal Archives Society of Alberta has published a variety of historical studies, biographies, records, and reference works on Alberta's legal past. On our website we have introduced an 'Occasional Paper' series allowing authors to publish articles on law and society in Alberta. We currently have five papers available for PDF download. LASA's available books are listed on our website (www.legalarchives.ca/lasa-publications/).

LASA has set up a section on our website (www.legalarchives.ca/updates) where visitors can find information on upcoming events and activities, read about past events, and discover legal history.

Reference Services

LASA maintains an automated reference system along with services to support research projects such as family histories, firm history, academic papers, and biographies. LASA provides access to information on lawyers and judges, legal firms and legal organizations in the province. LASA serves the Law Society of Alberta, lawyers, judges, scholars, students, educators, genealogists and the broad public by providing access to its collection. Staff performs limited searches and interpretation of material in response to reference inquiries. LASA received 64 requests for information relating to, or taken directly from, its holdings. Some of those requests involved extensive in-house research of archival material. Others were simple requests for information provided in a matter of minutes over the telephone or via email. 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: Law Society of Alberta - 4; Academic - 10; Donor/Depositor - 3; Legal Community - 12; Private Researcher - 23; other Archives and Libraries - 6; and media - 6.

Events

Annual General Meeting

On June 9, 2021, LASA hosted its Annual General Meeting via Zoom. Members of the current Board of Directors Shaun T. MacIsaac, Q.C., Keith Marlowe, Madam Justice Dawn Pentelchuk, Mr. Justice Dallas Miller, Mr. Justice Blair Nixon, Judge John Maher, Susan V.R. Billington, Q.C., Dennis A. McDermott, Q.C., Duncan McKillop, Q.C., Kevin T. Mott, Donna Purcell, Q.C., and Leanne Young, Q.C. were re-elected to two-year terms.

Shaun T. MacIsaac, Q.C, and Keith Marlowe were re-appointed a Chair and Treasurer respectively. Leanne Young, Q.C, was appointed Vice Chair. Kevin T. Mott was confirmed as Secretary after serving in that position as interim since March 2021.

Long-term Board members and great supports of LASA, Wayne Malcolm Schafer, Q.C, Mr. Justice Jack Watson, Madam Justice Susan Richardson, and Neil B. Watson, resigned their positions on the Board. LASA would like to thank them for their support and all the great contributions they made to improve the aims and objectives of the Legal Archives Society of Alberta.

At the AGM, Lyndsay Campbell, a cross appointment to the Department of History and the Faculty of Law at the University of Calgary, presented on three libel law cases in the later years of World War I in Alberta.

D. Algar Bailey, the proprietor of the newspaper, *Fairplay*, was from England. He was a socialist, a critic, and a skeptic. Unlike the major newspapers, however, Bailey did not report the news he opined on it. This found him involved in three libel cases - two private and one public prosecution - in the early twentieth century.

At the time there were two types of Criminal Libel in the *Criminal Code*: first, publishing defamatory libel and knowing it to be false; and second, publishing defamatory libel. The three cases Dr. Campbell discussed involved the Riverside Lumber Company, a Calgary chiroprapist, Clarence Vermilyea, and R.B. Bennett.



In the case of the Riverside Lumber Company, Bailey was charged under section 334 of the *Criminal Code* for publishing that Thomas Thompson of Medicine Hat was employing Austrians and Germans at the lumber yards in Alberta and British Columbia. Essentially, the implication was that Thompson was committing treason against the King by employing Germans and Austrians while the Empire was at war with those countries. During the preliminary hearing, Thompson, who spoke with a thick Scottish accent, was clearly not a traitor to King and Empire. Bailey apologized and Chief Justice Horace Harvey dismissed the case.

In July and August 1916, Bailey proclaimed in *Fairplay* that “Dr” Vermilyea was in fact not a doctor at all but a con artist. Vermilyea sued Bailey for defamatory libel under section 334. The preliminary hearing turned in to an investigation about Vermilyea claims to be a doctor. As a result, he is charged, convicted, and fined under the *Medical Professions Act*. This victory allowed Bailey to feel vindicated following the Riverside Lumber defeat.

The final case involved the unfriendly relationship between R.B. Bennett and D. Algar Bailey. These two gentlemen could not be more unlike politically. In 1917, Bennett had become dismayed with politics and was not running in the election. He believed passionately in conscription and was tired of the Bailey’s constant jabs at him - personally and professionally.

Following an article in the *Calgary News-Telegram* about munitions contracts, Bailey suggested that Bennett and W.H. McLaws were somehow connected to munitions corruption as ‘mysterious middle men’ where they collected \$1.50 ‘rake off’ for every \$5 government payout to the Canadian Foundry and Munitions Company in Medicine Hat for shell purchase. Bennett prosecuted Bailey under section 333 of the *Criminal Code* for defamatory libel while knowing what he said was false. Bennett claimed that unwarranted accusations against him were ruinous to his reputation.



Arrested on a Saturday, Bailey remained in custody until Monday when he was granted a \$4,000 bond. He was represented by John J. MacDonald and Joseph Clarke. Bennett was initially represented by Alexander MacLeod Sinclair, who was replaced by A.H. Clarke in early 1918. The case went to trial in March 1918 in front of Justice William C. Simmons.

The facts in the case were simply. Bailey was the owner and, most likely, sole author of *Fairplay*. However, there seems to be no indication that Bennett tried to prove that Bailey knew the allegations he made were false. Bailey’s defence relied on freedom of the press and that Bennett was a well-known, public figure in Alberta and journalists were obligated to investigate any wrongdoings. His lawyers unsuccessfully relied on a very small piece of reasoning in a dissent in *Sheppard v. [Edmonton] Bulletin* in June 1917 on fair comments.

In the end, Baily was convicted of defamatory libel and given a suspended sentence.

Personnel

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Stacy F. Kaufeld, M.A., Executive Director

Brenda McCafferty, MARM, Archivist

Ewa Gniazdowska, M.Sc, Administrative and Development Officer

* Resigned in 2022

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2021 Annual Campaign

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*Indicates Deceased

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Glen W. Acorn, Q.C.	The Hon. Judge P. John Maher	John T. Prowse, Q.C.
Judy N. Boyes, Q.C.	Keith D. Marlowe	E. David Tavender, Q.C.
The Hon. Robert M. Cairns	The Hon. Ernest A. Marshall, Q.C.	Norman L. Tainsh, Q.C.
Louise P. Campbell, Q.C.	Dennis A. McDermott, Q.C.	The Hon. Mr. Justice Jack Watson
Blair R. Carbert	The Hon. Alexander G. Park, Q.C.	Laurel H. Watson
The Hon. Judge Janet D.S. Franklin	A. Shane Parker	The Hon. Neil C. Wittmann, Q.C.
Shaun T. MacIsaac, Q.C.	The Hon. Madam Justice Carolyn S. Phillips	

Sustainer (\$250 - \$499)

Anonymous	Jeneane S. Grundberg, Q.C.	The Hon Mr. Justice James T. Neilson
Leslie E. Ahlstrom, Q.C.	Gordon J. Hoffman, Q. C.	The Hon. Clifton D. O'Brien, Q.C.
Laurie M. Anderson	Stephen M. K. Hope	Kirsten M. Olson
Peter D. Banks	The Hon. Connie D. Hunt	Michael J. Pucylo

Aaron Bickman
 Richard N. Billington, Q.C.
 Max Blitt, Q.C.
 The Hon. Dietrich Brand
 Donald R. Cranston, Q. C.
 Karyn R. Decore
 Leslie R. Duncan, Q.C.
 Dale O. Ellert
 Brian A. Felesky, LLD (Hon) C.M., Q.C.
 Heather D. Ferg
 The Hon. Judge Marlene L. Graham

Friend (\$150 - \$249)

Janice A. Agrios, Q.C.
 Tudor A. H. Beattie, Q.C.
 Janice M. Bruni, Q.C.
 The Hon. Edward R.R. Carruthers, Q.C.
 Ian Cartwright
 John H. Cuthbertson, Q.C.
 James L. Dixon, Q. C.
 Mona T. Duckett, Q. C.
 The Hon. Mr. Justice Kevin P. Feehan
 The Hon. Adelle Fruman
 Michael Gaber
 W. Donald Goodfellow, Q. C.

Supporter (up to \$149)

Wayne A. Barkauskas, Q.C.
 Donald G. Bishop, Q. C.
 Sophia L. Blumin
 William J. Coll
 The Hon. Madam Justice Kristine M. Eidsvik
 Thomas H. Ferguson, Q. C.
 The Hon. Mr. Justice D. Vaughan Hartigan

Todd W. Kathol
 Donald J. Kramer, Q.C.
 Gary B. Laviolette, Q.C.
 The Hon. Sal J. LoVecchio
 Steven L. Major
 The Hon. Francis L. Maloney, Q.C.
 The Hon. Mr. Justice Peter W. L. Martin
 The Hon. Donald H. Medhurst
 Douglas K. B. McLean
 The Hon. Mr. Justice Dallas K. Miller
 E. Sonny Mirth, Q.C.

Christopher R. Head
 The Hon. Judge Norman R. Hess
 The Hon. Ronald A. Jacobson, CD
 Kevin E. Johnson, Q.C.
 Dr. Louis A. Knafila
 Robert A. C. Knight
 Terrence M. Kulasa
 The Hon. Edward P. MacCallum
 Rajiv Malhotra
 The Hon. J. Richard P. Marceau, Q.C.
 The Hon. Peter J. McIntyre
 M. Jenny McMordie

The Hon. Madam Justice Michele H. Hollins
 Cal D. Johnson, Q.C.
 The Hon. Madam Justice Johnna C. Kubik
 Kenneth W. Lutes, Q.C.
 Kenneth M. McDonald
 The Hon. Mary T. Moreau, Chief Justice of the
 Court of Queen's Bench of AB
 M. Patricia Murphy

Stephen G. Raby, Q.C.
 The Hon. John D. Rooke, Associate Chief Justice
 The Hon. Mr. Justice Sterling M. Sanderman
 The Hon. Mr. Justice Frans F. Slatter
 The Hon. Madam Justice Jo'Anne Streckf
 The Hon. John Z. Vertes
 David J. Wachowich, Q.C.
 The Hon. L. David Wilkins, Q.C.
 Blair C. Yorke-Slader, Q.C.

Douglas G. Mills
 The Hon. Virgil P. Moshansky, Q.C.
 Craig W. Neuman, Q.C.
 The Hon. Judge Richard J. O'Gorman
 Gregory R. S. Rodin, Q.C.
 David L. Sharko
 Andrew C. L. Sims, Q. C.
 Thomas W. Snowdon, Q.C.
 The Hon. Marguerite J. Trussler, Q.C.
 Lucille R. Walter
 Neil B. Watson

Mike Onieu
 The Hon. Madam Justice Marina S. Paperny
 John H. W. Rathwell
 The Hon. Judge Victor T. Tousignant
 The Hon. Judge L. Diane Young

Financial Summary

In 2021, LASA operated on a budget of \$323,695. The Law Society of Alberta provided the core grant of \$210,000.

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

2021 Annual Campaign

The purpose of the Annual Campaign is to raise funds to assist with covering operating expenses during the fiscal year (January 1 - December 31). Staff and volunteer supporters strive to achieve an annual goal of \$50,000 (after expenses) through two major fundraising efforts: a direct mail/email campaign and the Annual Historical Dinners. The total amount received in the 2021 campaign was \$50,531.

Direct Mail/Email Campaign

LASA sent out via direct mail and email approximately 1,000 appeal letters and donor cards to Alberta’s legal and judicial communities. Combined with other contributions throughout the year, the profession responded with \$50,531 in direct donations.

Historical Dinners

Following the 2020 postponement of the dinner celebrating the centenary of the Medicine Hat Courthouse featuring the Honourable Russell Brown, the dinner was rescheduled for September 2021. Unfortunately, due to rising Covid - 19 cases, LASA had to postpone the dinner for a second time. The dinner will take place on June 2, 2022.

Membership

Membership stood at 133 on December 31, 2021, an increase from 2020’s total of 132. Revenue from the annual campaign donations for 2021 was \$50,531 a decrease from 2020’s amount of \$52,305. The average donation for 2021 was \$380. In 2020, it was \$396.

Contributions were distributed among the following categories:

A list of donors for 2021 can be found on page 14 and 15 of the Annual Report.

Honourary Members - 20

Advocate (\$500 - \$999) - 20

Supporter (up to \$149) - 19

Patron (\$1,000 - \$4,999) - 15

Friend (\$150 - \$249) - 35

Benefactor (\$5,000 - \$9,999) - 1

Sustainer (\$250 - \$499) - 43

COVID-19 Relief

In 2020, due to COVID-19, LASA received financial relief.

LASA received \$5,000 from the Government of Alberta and \$29,613 from the Museum Assistance Program (MAP). This assistance has gone towards offsetting lower revenue from LASA's Casino event in November 2020.

LASA, with the assistance of our landlord, received \$20,385 in rent relief from the Canada Emergency Commercial Rent Assistance Program ("CECRA"), which was applied towards rent during 2021.

Project Funding

Many grants and funding opportunities were put on hold due to circumstances related to COVID - 19. LASA has applied for several project-based grants in 2022 to be completed in 2023.

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 2021, \$15,536 was received in Endowment Income.

Casino

LASA held a charity casino at Cowboys Casino in Calgary on November 18 & 19, 2020. Casino profits are first deposited into a city-wide pool and then equally distributed. LASA's portion of this profit was received during the first quarter of 2021 and amounted to \$56,300, which is pro-rated over a two-year period

**Archives are evidence of past policies, events and issues,
an understanding of which is vital for the future progress of our Province.
LASA will provide the source material for many aspects of the general history of Alberta.**

**The Honourable J.H. (Herb) Laycraft, Q.C.
Chief Justice of Alberta**

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Financial Statements
Year Ended December 31, 2021



INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of The Legal Archives Society of Alberta

I have reviewed the accompanying financial statements of The Legal Archives Society of Alberta (the society) that comprise the statement of financial position as at December 31, 2021, and the statements of revenues and expenditures, changes in net assets and cash flows for the year 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 (ASNPO), 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 on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates 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.

Basis for Qualified Conclusion

In common with many not-for-profit organizations, the society derives revenue from fundraising activities, the completeness of which is not susceptible to me obtaining evidence I considered necessary for the purpose of the review. Accordingly, the evidence obtained of these revenues was limited to the amounts recorded in the records of the society. 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 year ended December 31, 2021, current assets and net assets as at December 31, 2021. My review conclusion on the financial statements for the year ended December 31, 2020 was modified accordingly because of the possible effects of this limitation of scope.

Qualified Conclusion

Based on my review, except for the possible effects of the matter described in the *Basis for Qualified Conclusion* paragraph, nothing has come to my attention that causes me to believe that the financial statements do not present fairly, in all material respects, the financial position of The Legal Archives Society of Alberta as at December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO)

Calgary, Alberta
August 15, 2022

DIANA HANEVELT PROFESSIONAL CORPORATION
CHARTERED PROFESSIONAL ACCOUNTANT

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Statement of Financial Position
December 31, 2021

	Operating <i>December 31</i> 2021	Restricted <i>December 31</i> 2021	Casino <i>December 31</i> 2021	Combined <i>December 31</i> 2021	Combined <i>December 31</i> 2020
ASSETS					
CURRENT					
Cash and cash equivalents	\$ 15,420	\$ 54,914	\$ 33,147	\$ 103,481	\$ 88,149
Accounts receivable (<i>Note 7</i>)	2,254	310	850	3,414	18,207
Prepaid expenses	5,355	-	3,034	8,389	8,229
Interfund balances (<i>Note 4</i>)	-	3,091	2,196	5,287	15,367
	<u>\$ 23,029</u>	<u>\$ 58,315</u>	<u>\$ 39,227</u>	<u>\$ 120,571</u>	<u>\$ 129,952</u>
LIABILITIES AND NET ASSETS					
CURRENT					
Accounts payable	\$ 16,962	\$ -	\$ -	\$ 16,962	\$ 5,470
Interfund balances (<i>Note 4</i>)	5,210	76	-	5,286	15,366
Deferred revenue - Other (<i>Notes 5, 7</i>)	11,375	58,239	-	69,614	63,551
Deferred revenue - Casino (<i>Note 6</i>)	-	-	39,227	39,227	17,570
	33,547	58,315	39,227	131,089	101,957
NET ASSETS	<u>(10,518)</u>	<u>-</u>	<u>-</u>	<u>(10,518)</u>	<u>27,995</u>
	<u>\$ 23,029</u>	<u>\$ 58,315</u>	<u>\$ 39,227</u>	<u>\$ 120,571</u>	<u>\$ 129,952</u>

See notes to financial statements

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Statement of Revenues and Expenditures
Year Ended December 31, 2021

	Operating <i>December 31</i> 2021	Restricted <i>December 31</i> 2021	Casino <i>December 31</i> 2021	Total <i>December 31</i> 2021	Total <i>December 31</i> 2020
REVENUES					
Grants - Law Society of Alberta (<i>Note 8</i>)	\$ 210,000	\$ -	\$ -	\$ 210,000	\$ 205,000
Grants - Other	-	12,812	-	12,812	18,537
Fundraising	50,531	-	34,646	85,177	100,164
Investment and sundry income	15,536	-	-	15,536	13,114
Publications	170	-	-	170	375
	<u>276,237</u>	<u>12,812</u>	<u>34,646</u>	<u>323,695</u>	<u>337,190</u>
EXPENSES					
General administration	42,553	311	849	43,713	38,471
Fundraising	3,850	-	-	3,850	20,522
Projects	-	12,501	6,943	19,444	12,656
Publications	3,170	-	-	3,170	1,600
Premises (<i>Note 7</i>)	57,608	-	26,854	84,462	43,519
Salaries and benefits	207,569	-	-	207,569	189,441
	<u>314,750</u>	<u>12,812</u>	<u>34,646</u>	<u>362,208</u>	<u>306,209</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	\$ (38,513)	\$ -	\$ -	\$ (38,513)	\$ 30,981

See notes to financial statements

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Statement of Changes in Net Assets
Year Ended December 31, 2021

	Operating <i>December 31</i> 2021	Restricted <i>December 31</i> 2021	Casino <i>December 31</i> 2021	2021 <i>December 31</i> 2021	2020 <i>December 31</i> 2020
NET ASSETS - BEGINNING OF YEAR	\$ 27,995	\$ -	\$ -	\$ 27,995	\$ (2,986)
Deficiency of revenues over expenses	(38,513)	-	-	(38,513)	30,981
NET ASSETS - END OF YEAR	\$ (10,518)	\$ -	\$ -	\$ (10,518)	\$ 27,995

See notes to financial statements

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Statement of Cash Flows
Year Ended December 31, 2021

	Total December 31 2021	Total December 31 2020
OPERATING ACTIVITIES		
Excess (deficiency) of revenues over expenses	\$ (38,513)	\$ 30,981
Changes in non-cash working capital:		
Accounts receivable	14,791	(11,432)
Accounts payable	11,494	(7,166)
Deferred revenue - Other	6,063	8,580
Deferred revenue - Casino	21,657	(19,914)
Prepaid expenses	(160)	770
	53,845	(29,162)
INCREASE IN CASH FLOW	15,332	1,819
Cash - beginning of year	88,149	86,330
CASH - END OF YEAR	\$ 103,481	\$ 88,149

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Notes to Financial Statements
Year Ended December 31, 2021

1. PURPOSE OF THE SOCIETY

The Legal Archives Society of Alberta (the "society") is a not-for-profit organization incorporated provincially under the Companies Act of Alberta. As a registered charity the society is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

The purpose of the society is to preserve, promote and understand the evolution of law and society in Alberta.

2. BASIS OF PRESENTATION

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents consist of cash in bank.

Financial instruments

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 accounts receivable.

Financial liabilities measured at amortized cost include accounts payable.

At the end of each reporting period the society assesses 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.

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.

(continues)

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Notes to Financial Statements
Year Ended December 31, 2021

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

Fund accounting

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

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:

1. cataloguing and preserving archival records,
2. researching and documenting oral histories,
3. 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.

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.

Government grants

Government grants are recorded when there is a reasonable assurance that the society had complied with and will continue to comply with, all the necessary conditions to obtain the grants.

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. For the year ending December 31, 2021 capital assets with a cost of \$NIL (2020 - \$NIL) were purchased.

(continues)

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Notes to Financial Statements
Year Ended December 31, 2021

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

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations require 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.

4. INTERFUND TRANSFERS

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

1. The Restricted Fund owes the Casino Fund \$76 (December 31, 2020 - \$76), regarding general operating expenses.
2. The Operating Fund owes the Casino Fund \$2,119 (December 31, 2020 - \$1,635) for payment of general operating expenses.
3. The Operating Fund owes the Restricted Fund \$3,091 (December 31, 2020 - \$13,655) regarding office rent and other sundry transactions.

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

During the year, the Restricted Fund transferred \$NIL to the Operating Fund related to excess funding on completed projects (2020 - \$8,000).

5. DEFERRED REVENUE

The deferred revenue in the Restricted Fund relates to outstanding projects.

	2021	2020
<u>Deferred revenue - restricted</u>		
Balance, beginning of the period	\$ 63,551	\$ 47,475
Contributions during the period	7,500	34,613
Amounts spent during the period	(12,812)	(10,537)
Transferred to Operating Fund	-	(8,000)
	\$ 58,239	\$ 63,551

Additional deferred revenue of \$11,375 (2020 - \$NIL) is present in the Operating Fund, which relates to ticket sales for the Medicine Hat dinner that was postponed due to Covid-19 restrictions.

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Notes to Financial Statements
Year Ended December 31, 2021

6. CASINO

Revenues of the Casino Fund 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.

	2021	2020
<u>Deferred revenue - casino</u>		
Balance, beginning of the period	\$ 17,570	\$ 37,484
Amounts received during the period	56,304	2,257
Amounts spent during the period	(34,647)	(22,171)
	\$ 39,227	\$ 17,570

7. GOVERNMENT ASSISTANCE

The society applied for various government financial assistance under available Covid-19 government assistance programs.

During the year, the society received government assistance of \$NIL (2020 - \$5,000) from the Government of Alberta for the Covid-19 Small and Medium Enterprise Relaunch. The society also received \$NIL (2020 - \$29,613) from the Canadian Heritage Covid-19 Emergency Support Fund. These amounts are currently included in the Restricted Fund deferred revenues until the related expenses are incurred. No expenses have been incurred in the current year (2020 - \$NIL).

Included in premises expense was \$NIL of rent assistance related to the Canadian Emergency Commercial Rent Assistance program (2020 - \$30,803). This amount reduced rent in the Operating Fund by \$NIL (2020 - \$24,008) and the Casino Fund by \$NIL (2020 - \$6,795). As at year-end, \$NIL of the assistance is in the Operating Fund accounts receivable related to this program (2020 - \$10,417).

8. ECONOMIC DEPENDENCE

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.

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Notes to Financial Statements
Year Ended December 31, 2021

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:

	2021	2020
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 December 31, 2020.

10. 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 December 31, 2021 are as follows:

2022	\$ 70,916
2023	70,916
2024	70,916
2025	70,916
2026	70,916
Thereafter	70,916
	\$ 425,496

THE LEGAL ARCHIVES SOCIETY OF ALBERTA
Notes to Financial Statements
Year Ended December 31, 2021

11. 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, 2021.

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 funders. The society has placed its cash 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 society is exposed to interest rate risk primarily through its floating interest rate bank indebtedness and credit facilities.

Unless otherwise noted, it is management's opinion that the society is not exposed to significant other price risks arising from these financial instruments.

12. SIGNIFICANT EVENTS

On March 11, 2020, the World Health Organization declared the coronavirus (Covid-19) a global pandemic. As a result, government mandates for public health restricted events which were permitted to take place. To adhere to legislation, the society was required to postpone or cancel some of the fundraising opportunities which resulted in \$11,375 revenues to be deferred relating to ticket sales for the Medicine Hat dinner discussed in note 5. It is anticipated that events will be able to once again commence for the 2022 year end. It is management's expectation that the impacts of the pandemic will not affect the society's ability to operate as a going concern



— The —
**Legal
Archives
Society**
— of —
Alberta