

ANNUAL REPORT

Nishnawbe-Aski Legal Services Corporation



2018 – 2019

CONTENTS

ENGLISH

About NALSC	4
Board Members	4
Message from the Chair	5
Success Stories	6 – 7
Legal Aid Program	8
Bail, Release & Reintegration Program	9
Gladue Program	10
Victim Witness Liaison Program	11
Restorative Justice Program	12
Talking Together Program	13
Finances	14 – 30

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ᐅᓂᐅᐅᐅᐅ	43
ᐅᐅᐅᐅᐅᐅᐅ ᐅ ᐅᐅᐅᐅᐅᐅ	44
ᐅ ᐅ ᐅᐅᐅᐅᐅ ᐅᐅᐅᐅᐅᐅ	45 – 46
ᐅᐅᐅ ᐅᐅᐅ ᐅᐅᐅᐅᐅ	47
ᐅᐅᐅ ᐅᐅᐅᐅᐅᐅ ᐅᐅᐅᐅᐅ ᐅᐅᐅᐅᐅ ᐅᐅᐅᐅᐅᐅ	48
ᐅᐅᐅ ᐅᐅᐅᐅᐅ	49
ᐅᐅᐅᐅᐅᐅᐅᐅ ᐅ ᐅᐅᐅᐅᐅᐅ ᐅᐅᐅᐅᐅ	50
ᐅᐅᐅᐅᐅᐅᐅ ᐅᐅᐅᐅᐅ	51
ᐅᐅᐅ ᐅᐅᐅᐅᐅᐅ	52



ABOUT NALSC

On March 1, 1990, Nishnawbe-Aski Legal Services Corporation was created to address the shortcomings in the administration of justice within Nishnawbe Aski Nation (NAN); and to improve access to justice for members of NAN.

Since 1990, NALSC has grown steadily and worked hard to develop a professional image, and to hire qualified staff to carry out the corporation's mandate.

Innovative and creative programs have made NALSC a leader, and at times an example, in alternatives to justice options. NALSC has been met with success in these areas.

Mandate

To promote creative community-based justice systems and to deliver on a wide range of law-related services including legal, paralegal, public legal education, and law reform services to members of Nishnawbe Aski Nation.

Mission

To deliver the programs and services in a culturally appropriate manner sensitive to the unique values, customs and traditions of NAN communities.

Our Values & Principles

- Unity, Self Governance, and Sustainability
- Respect and Dignity
- Integrity and Honesty
- Sharing and Partnership
- Humility
- Courage
- Compassion and Caring
- Wisdom
- Truth

BOARD MEMBERS

Executive Committee

Jim Beardy – Board Chair
Representing Independence Alliance

Frank McKay – Vice Chair
Representing Windigo Council

Chief Celia Echum – Secretary/Treasurer
Representing Ginoogaming First Nation

Directors

Jason Batise
Representing Wabun Tribal Council

Theresa Spence
Representing Mushkegowuk Council

Chris Kakegamic
Representing Keewaytinook Okimakanak

Simon Winnepetonga
Representing Shibogama Council

Tom Wassaykeesic
Representing Independent Bands

Randall Crowe
Youth Representative

Sarah Waboose
Elder Central Region

Greg Koostachin
Elder East Region

Vacant
Elder West Region

Nishnawbe Aski Nation
Deputy Grand Chief – Derek Fox
Ex Officio

MESSAGE FROM THE CHAIR

Greetings to the People of Nishnawbe Aski Nation!

The needs of our clients are paramount, and it is the priority of this Corporation to continue working diligently to provide support to the people of Nishnawbe Aski Nation on all legal matters. Our programs, such as Talking Together, Restorative Justice, Victim Witness Liaison and other essential programs have proven effective among the First Nation communities.

Therefore, NAN Legal Services Corporation will continue to create programs that are community-oriented and culturally-based to meet the needs of clientele. This will require more innovation to ensure that the services are being delivered in the most efficient and effective manner possible.

In terms of our presence, our sub-offices are located in the townships of Timmins, Sioux Lookout and Kenora with our main office located in Thunder Bay. We make every effort to establish our offices where the need for services is vital such as in Sioux Lookout due to its proximity and association with the Kenora District. Providing essential services to our people such as Legal Aid, Gladue Reporting and Bail Release and Reintegration are mandatory to our organization.

There are passionate, dedicated and talented people who work hard in this organization. We could not achieve any of our goals without exceptional staff who are highly engaged. Each of our staff members will have an important role contributing to achieving our mandate.

Legal Aid Ontario (LAO) funding was cut substantially this year by the Conservative Government of Ontario. However, to date, this funding cut has not affected our budget directly. We will continue to work with LAO to enhance the existing programs and staffing in all of our office locations.

The Board of Directors and staff of NAN Legal Services Corporation make every effort to work closely with First Nation leadership and members providing support and guidance on legal matters, concerns and issues.

To conclude this year's message, on behalf of the Board of Directors, I wish to thank all First Nation Chief and Councils and Nishnawbe Aski Nation for their ongoing support and guidance.

May the Creator richly bless our Great Nation!

Jim Beardy – Chair

SUCCESS STORIES

The Gladue Program has had successful outcomes for NAN offenders in the court process. NALSC strives to produce indispensable Gladue reports for its clients:

The actual name of the accused was replaced with a fictitious name for confidentiality purposes and will be referred to using J.D. J.D. was charged with two counts of sexual assault. He was sentenced to two years less a day. The Gladue Writer was able to attend her client's sentencing and was told by the Crown and defense counsel that the report was "excellent." The presiding Justice referred several times to the Gladue factors raised in the report and made the order that J.D. be sentenced to Algoma Remand Centre for treatment. The judge, with support from Crown Attorney, agreed to seal the Gladue report to protect those named and to send the recommendations to probation and parole for implementation as they were "well prepared, culturally appropriate and personalized to J.D.," as stated by Crown. J.D. has called the Gladue Writer to let her know that he is attending church, exercising daily, and has been offered a job in the kitchen. J.D. is currently at Monteith and will be transferred to Algoma Treatment and Remand Centre in October for the remainder of his sentence.

The Restorative Justice Program has achieved recognition from NAN communities and members of the judiciary and it is a credit due to the dedication of the entire team:

- We've been working with Natasha for a few months now. Communication is excellent; individuals are now going through diversion, due to Natasha's work. There has been a significant improvement in services in Pickle Lake, due to Natasha's work.

Peter Keen, Crown Attorney – Dryden Crown Office

- "For me as an RJ Worker, this past year was very memorable, emotional and it actually strengthens me as a person to grow 'stronger'. It is the people that help me see 'things in a different way'. I remember one person who could not verbally say 'I'm sorry' and when I tried to pressure that person to say it, they just couldn't say it. Then, all of a sudden tears streamed down the cheeks! I said, ok ok, I can see you are sorry. So it's not necessarily verbal apologies but can be visual. I like what I do and I always walk in the Circle as 'if I can help one person that is good'. I thank the Creator for helping me 'put words in my mouth' because I always start praying for the people once I receive a referral. Like one saying I have is 'Grace is not just what you say before a meal, it's a way of living'. Meegwetch, Gitchi-Manitou!"

Shirley Keesic, Restorative Justice Worker – Zone 3

- I do have 2 stories: A client was referred to restorative justice in Pikangikum and then received more charges that landed him in the Kenora jail. Shirley attended the Kenora jail and completed the circle with him. Had she not done that, the client would have had to plead guilty, and have another conviction on his record. A second story is that more recently I made a referral to Shirley and she answered that she was on holidays and would start on the restorative justice when she returns. That was remarkable that she answered while on holidays and shows her degree of care and commitment to helping others. Shirley is hard working and thoughtful. She does not miss deadlines and court dates. Her material is thorough. She has helped countless clients in Pikangikum complete restorative justice circles. I am sure that she has had to chase many clients in order to complete the circles and rather than give up she digs in and gets them completed.

Aaron Grupp Professional Corp., Barrister

- The restorative justice circles have been such a blessing in our community because it allows holistic healing for not only for the individuals involved but for families and communities. It's a ripple effect that touches everyone's life in a meaningful way. I've sat as an elder in these circles and I've found the outcomes so much more for all the participants; it's voluntary and it brings accountability to each one. I hope these restorative justice circles continue because from what I've seen and experienced, they truly work.

Linda Chum Martin, Elder, Constance Lake First Nation

The Talking Together Program celebrates all of its successes and a notable client, Jane, illustrates how the program supports and empowers families:

Jane's Talking Together file was closed and with that we celebrated a closing Circle of her file with a feast where her children and her sister attended to witness her success story.

Jane is a James Bay Cree woman, who moved to North Bay with her four children seeking better housing and education for her children. However, she encountered some conflict with alcohol and her neighbours reported her to Nipissing Child and Family Services.

Through the Talking Together Circle, we, the people who attended her circles, witnessed as she turned her life around by staying sober. She also enrolled her children at the NBIFC in various programs. Jane was also registering to learn about her spiritual path with one of the NBIFC elders.

At one of the Circles, she asked the CAS rep to close her file. The CAS rep agreed as Jane had proven herself capable of turning her life around. And like she said to the CAS rep, 'I will only see you again if I mess up my life again'. We all had a good laugh over her comments.

LEGAL AID PROGRAM

Heather Baillie, Manager of Legal Aid Program

I am pleased to provide the annual report of the Legal Aid Program. The Legal Aid Program assists clients with applying for legal aid and issuing certificates, providing referrals to other NALSC programs access to summary legal advice; and with public legal education presentations and clinic days.

Certificates

Legal Aid Ontario increased the financial eligibility guidelines effective April 1, 2018 to March 2019. The financial threshold increased to an annual gross income of \$16,728 for single applicants with no dependents. Financial eligibility guidelines will be increased by a further 6% effective April 2019.

Certificate Eligibility Guidelines – April 2018 to March 30, 2019

Number of family members	Income must not be higher than	Income must not be higher than
1	\$14,453	\$16,728
2	\$25,003	\$30,110
3	\$28,503	\$35,088
4	\$32,207	\$40,307
5	\$35,749	\$45,446
Single Boarder	\$11,632	

Monthly payments may be required if the annual gross family income is higher than Column 1, but not higher than Column 2.

NALSC Certificates Statistics April 2018 to March 2019

Total Applications	3237
Criminal Certificates Issued	2481
Family Certificates	383

Summary Advice

There is a summary legal advice lawyer in the office three days a week, Monday, Wednesday, and Friday from 1 p.m. to 5 p.m. EST, who is available to NAN members seeking legal advice for all types of legal matters.

April 1, 2018 – March 31, 2019

Summary Advice **455**

Northern Courts, Clinic Days & Public Legal Educations

Community Legal Workers attend northern courts, clinic days and public legal education sessions in the communities. The CLW will assist by taking legal aid applications, making internal referrals to other NALSC programs and assisting duty counsel.

Training

Staff attended training January 30 and 31 in Thunder Bay. Training included topics on firearms application, Legal Aid, and mental health. Staff also attended an Indigenous Peoples' Court conference on the traditional territory of the Mississaugas of New Credit near Windsor.

BAIL, RELEASE & REINTEGRATION PROGRAM

Danielle Wood, Manager of Bail, Release & Reintegration Program

I am pleased to present the annual report for the Bail, Release & Reintegration Program to NAN Chiefs-in-Assembly.

This year was an eventful year for the Indigenous Bail Verification and Supervision and Community Release and Reintegration Programs. We welcomed ten new team members and said goodbye to three whose excellence in service will not be forgotten: Amanda Sainnawap, Karen Cheechoo and Mary Bird.

The Community Release and Reintegration Program became available on January 7, 2019, and accepts clients in Fort Albany, Kashechewan, Weenusk, Washaho Cree, Eabametoong, Pikangikum, Deer Lake, and Weagamow Lake. The program is new and its purpose is to provide a wide range of services to clients, including: bail supervision and verification, bail aftercare, reintegration, and nation-based justice support including liaising for clients involved in the legal system. The Bail Supervision and Verification Program is available in Pikangikum, Sioux Lookout and Timmins.

The team received training and educational opportunities in Indigenous Bail Verification and Supervision, Culturally-Based Anger Management, Restorative Justice, Indigenous Self-Government and Band Bylaws, Mental Health and Treatment for Residential School Survivors, Mental Health First Aid Trauma-Informed Care and Fetal Alcohol Syndrome Disorder.

The team has engaged with communities through visits, presentations and justice days in communities across Nishnawbe Aski Nation, including Weagamow Lake, Fort Albany, Kashechewan, Attawapiskat, and Weenusk.

Protocols and partnerships have been established with NAPS, OPP, Crown Attorneys, Probation and Parole, The John Howard Society of Thunder Bay, Ininev Friendship Centre in Cochrane, the Ne-Chee Friendship Centre in Kenora, Grand Council Treaty #3 Justice Services, and Dryden Friendship Centre.

While the programs are new, they have already seen significant successes as over 150 NAN members have received judicial interim release due to our Bail Programs. Our busiest sites are in Timmins, Pikangikum and Eabametoong.

Our plan for the future to grow and expand services is to include strengthening partnerships with other stakeholders and other Indigenous Bail Verification and Supervision program providers and supporting Pikangikum in its Bail Bed Facility and other communities moving in this direction.



GLADUE PROGRAM

George Edwards, Manager of Gladue Program

The Gladue Program is approaching its fifth year since it was initiated in December 2014 to service Treaty 9 and the members of NAN when funding was provided by Legal Aid Ontario to hire three Gladue Writers. In 2017, funding was granted by the Ministry of the Attorney General to hire three more Gladue Writers, six Caseworkers, and one Team Lead for the program. NALSC's Gladue Program continues to transition and improve services to its NAN members and to judicial parties (crown attorneys, judges, defense counsel).

More educational information is needed to inform NAN members about the Gladue program and process. What is Gladue? Gladue is a 1999 case law (R v Gladue) that gave broader interpretation to sentencing Aboriginal offenders. Prior to this, in 1996, Bill C-41 was amended into the Criminal Code to address the over-incarceration of Aboriginal Peoples in Canada. According to R v Gladue, Section 718.2(e) read as follows: "All available sanctions other than imprisonment that are reasonable in the circumstances should be considered for all offenders, with particular attention to the circumstances of aboriginal people." As noted by Jonathan Rudin, Section 718.2(e) was intended to direct judges to consider the circumstances of aboriginal offenders because of the differentiating circumstances of non-aboriginal offenders when it comes to sentencing. He concluded that the "background considerations" of aboriginal people in Canada were unique circumstances and more significantly;

- A)** The unique systemic or background factors which may have played a part in bringing the particular aboriginal offender before the courts; and
- B)** The types of sentencing procedures and sanctions which may be appropriate in the circumstances for the offender because of his or her particular aboriginal heritage or connection (Rudin, J., 2011).

NALSC has been steadily producing Gladue Reports in the three areas we serve: Timmins, Thunder Bay, and Sioux Lookout. The chart following illustrates the 2018-2019 completed reports for the Gladue department.

Gladue Reports 2018-2019

Timmins	51
Thunder Bay	29
Sioux Lookout	38
Total	118

Thunder Bay is the most populous area for NAN members but lacks the Gladue requests while the other two locations, Timmins and Sioux Lookout, widely requests Gladue Reports.

The Gladue Writers are extremely busy in preparing and meeting deadlines for Gladue Reports in their respective areas. Gladue Reports are a challenging task. Usually, it takes approximately 8 weeks to complete a full Gladue Report. At the initial stage, the Gladue Writer will interview the offender and relevant third parties to substantiate the background and systemic factors. They will also provide recommendations for alternative sentencing to the judge that are culturally appropriate. The judge may or may not accept the recommendations depending on the severity of the criminal offence.

Once a Gladue Report is completed by the writers, the Gladue Caseworker steps in to assist the offender(s) in case management. Case management is a collaborative and comprehensive process that addresses offenders' planning in preventative criminal behavior as proposed by the Gladue writer. In addition, the Gladue Caseworkers provide aftercare to the offender in abiding by the conditions of their non-custodial sentence.

The Gladue Writers and Caseworkers are qualified workers and have an understanding of the needs of NAN members across the territory. Training is ongoing to provide for the needs of the of offender(s) to mitigate criminal behaviour and to remain knowledgeable of relevant case laws pertaining to Gladue sentencing principles.

VICTIM WITNESS LIAISON PROGRAM

Michelle Donio-King, Manager of Victim Witness Liaison Program

Greetings from the Victim Witness Liaison (VWL) Team. Our VWL Team has had an exciting year with many progressive steps taken to advance our program. We recently tripled in numbers and now have 10 members when we have a full complement. An Orientation & Training Schedule has been created to assist in transitioning new workers into the NALSC – VWL fold.

Meetings held during the first quarter with Nishnawbe Aski Police Services (NAPS) led to a directive being sent out to all NAPS detachments and their officers in June requesting all Victim Witness Liaison referrals be sent electronically and the result has been a steady influx of referrals. This assisted our team two fold since our main office relocated across the city. VWL Referral Forms were consequently updated to reflect the new office space, new address and new larger team!

Another large accomplishment was achieved in the second quarter with the creation of generic email accounts to receive exclusive Criminal Court dockets in all 3 of our NAN zones. This is a major accomplishment to have access to pre-dockets and post-dockets as our VWL Team can now update court dates without having to call or email the respective courthouses, then await a response to update a client file. All 5 court districts in NAN territory are now covered, which assists VWL workers immensely in their day to day activities.

Employee Performance Reviews were completed with our newest VWLs, VWL East and VWL Sandy Lake, and VWL Supervisor, who was hard at work with inherited past due quarterly reports as a result of staff turnover.

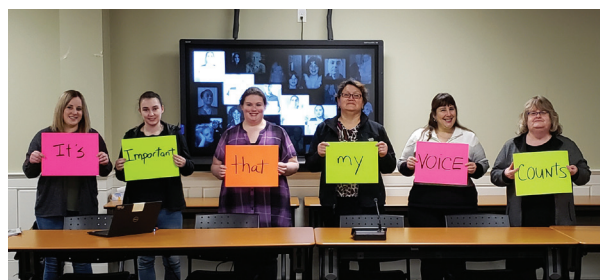
During our third quarter we struggled with finding office space for our newest community based VWL located in Pikangikum. The VWL Supervisor approached numerous landlords and viewed the limited office spaces. Success was achieved after meeting with Ontario Provincial Police (OPP) – Sgt. Adam Illman. He was so impressed with our program and expansion into the community he offered shared office space directly in the Pikangikum OPP detachment!

Lastly our fourth quarter completed this impressive year of advancements with our first joint training initiative with Thunder Bay & Area Victim Services. We attended the “Point of Impact – Victim Statements” training session facilitated by Lisa Freeman followed the next day with a workshop on “3rd Party Records Application” provided by the Ministry of Attorney General’s Ontario Victim Services.

Statistics

	Zone 2 Central	Zone 3 West	Totals
Dec 2018	Total Files: 195	Total Files: 772	Total Files: 967
	Open: 106	Open: 407	Open: 513
	Closed: 89	Closed: 365	Closed: 454

Photo attached taken in Toronto: Back Row: VWL Pikangikum – Delores O., VWL Sandy Lake – Steffany F., VWL East – Amber E., Ministry of Attorney General (MAG) Indigenous Justice Division (IJD) Director Jennifer A., MAG IJD Program Adviser Charlene Tehkummah, and VWL Red Lake Denise S. Front Row: VWL Central Jocelynn R & VWL Sioux Lookout Marie R. Missing from photo: VWL West Wilma C. & VWL Supervisor Michelle D-K.



RESTORATIVE JUSTICE PROGRAM

Chantelle Johnson, Manager of Restorative Justice/Youth Justice Programs

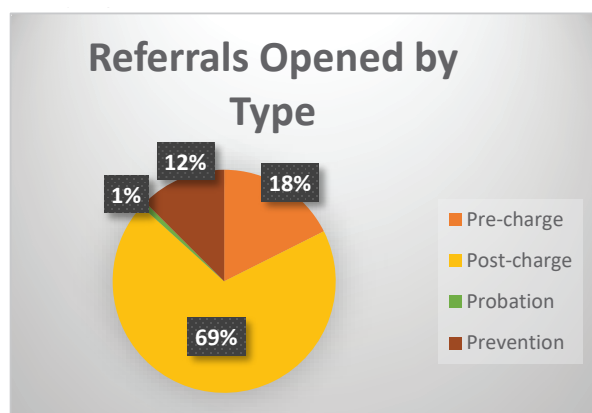
I am pleased to report to NAN Chiefs-in-Assembly that we have once again been successful in giving much needed support and assistance to members of NAN involved with the law and also to those who have been victimized by negative behaviours of offenders. We have adhered to our program mission statement as a guiding tool as we endeavor to deliver Restorative Justice and Youth Justice Programs to communities in the territory.

Domestic Violence & Sexual Assault Referrals

We are currently developing a training curriculum and a guide on how to deal with cases of sexual assault and domestic violence with referrals to the overall program. Training will be provided to the current RJ and Youth Justice Facilitators as we have only one facilitator that specializes in these areas and this position is based in Cochrane.

Restorative Justice & Youth Justice Program

Restorative Justice/Youth Justice Program statistics have been on the rise throughout the year and is attributed to the hard work and consistency of each RJ/YJ Worker, exemplified by a Pre-Charge Protocol we established with OPP and Pikangikum Police Service. Our numbers continue to rise as many other communities have been following this initiative with the inclusion of involvement of NAPS in the pre-charge process.



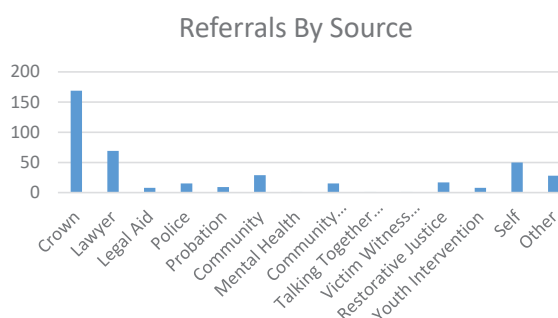
By Law Restorative Justice Program

We held a By Law symposium during the week of February 25 to March 1, 2019, in Toronto. This conference was an information sharing event where we brainstormed and shared ideas of what is working and best practices of the by law process in the communities. The final report is complete with a conference summary and evaluation. It was a great success and resulted in many NAN communities requesting our presence in assisting with the development of their own by law processes.

We also completed our 2018-2019 By Law newsletter which is a valuable resource available on our website.

Youth Intervention Program & Community HUB

The Youth Intervention Program has been very successful in engaging NAN youth in various prevention activities. We have completed our YI Program Newsletter which showcases all the hard work each worker has done in their community along with all the hard work of our talented youth. The Community Hub Program continues to provide life skills programming, which acts in tandem with our current restorative justice programs.



TALKING TOGETHER PROGRAM

Carol Buswa, Manager of Talking Together Program

As we transition into a new season, with it comes growth, change and new beginnings. The Talking Together Program is on that very course, with the overall NALSC Leadership training work, 'Creating Extraordinary Outcomes in the Workplace' and 'Leadership TED Training' with management/leadership here at Nishnawbe Aski Legal Services.

In the last few months, a shift in moving forward has begun in a number of areas utilizing "The Empowerment Dynamic" as a motivating force for change. The learned practice of skills has been overall a positive effect thus far and I am extremely excited to include our Talking Together staff in future training.

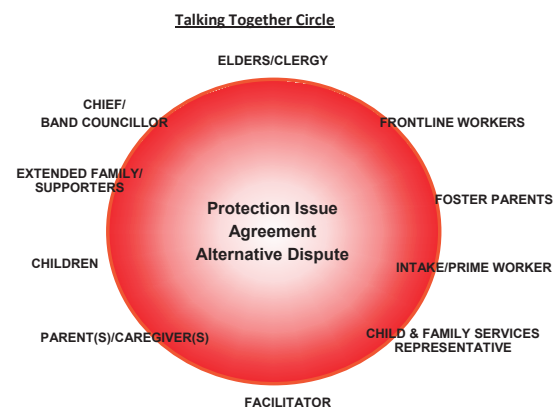
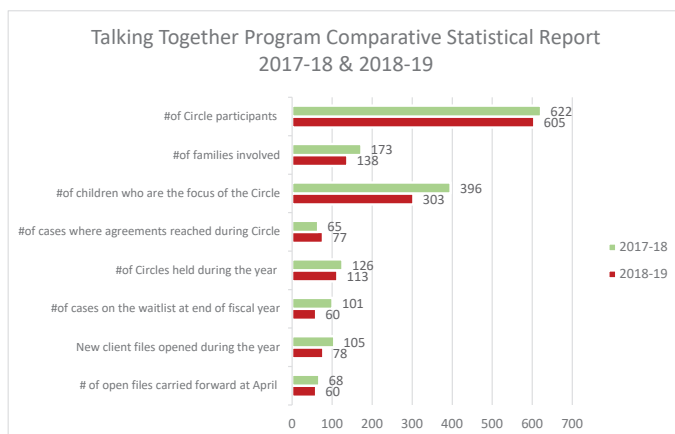
Talking Together highlights this past year include the development of stronger working relationships with child family service (CFS) agencies and the signing of all protocols with Dilico, Kunowanimano, Payukotayno, and Tikinagan CFS agencies. We held community engagement sessions in Kashechewan, Attawapiskat, Weenusk, and Fort Albany along with other NALSC programs. It was quite memorable although we had missed a polar bear in Weenusk by a day! The work continues into the next year with confirmed funding from the Ministry of Children, Community and Social Services and the Community Counselling Centre of North Bay.

The Talking Together Program collaborated with Confederation College in March for a student placement in our program for three months. She developed a Community Resource Handbook for our clients and graduated from her program.

We continue to move forward in providing Aboriginal Alternative Dispute Resolution – Talking Together Program in the best interest of NAN families and children.

Highlights

- Of the Circles that were held in 2017-2019 (239) 60% of agreements were reached
- 183 new client files in total were received in the past 2 years
- Number of waitlist cases were less in 2018-19 (39 cases less)
- 1227 Circle participants were in attendance in 2017-2019
- 311 families were involved in the Talking Together Program 2017-2019
- 699 children were the focus of the Circles in the past 2 years



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Management's Responsibility

To the Board of Directors of Nishnawbe-Aski Legal Services Corporation:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors is composed entirely of Directors who are neither management nor employees of the Organization. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Organization's external auditors.

MNP LLP is appointed by the Board of Directors to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings, as required.


Colette Shwetz, Executive Director

Independent Auditor's Report

To the Board of Directors of Nishnawbe-Aski Legal Services Corporation:

Opinion

We have audited the financial statements of Nishnawbe-Aski Legal Services Corporation (the "Organization"), which comprise the statement of financial position as at March 31, 2019, and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2019, 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.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Supplementary Information

The supplementary information contained in the schedules is presented for the purposes of additional analysis and is not part of the basic audited financial statements. The information in the schedules was derived from the accounting records tested in forming an opinion on the financial statements as a whole.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

The logo for MNP, consisting of the letters "MNP" in a bold, green, sans-serif font.

FINANCES

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Thunder Bay, Ontario
July 11, 2019

Chartered Professional Accountants
Licensed Public Accountants

MNP

Nishnawbe-Aski Legal Services Corporation
Statement of Financial Position

As at March 31, 2019

	2019	2018 (Restated)
Assets		
Current		
Cash	996,047	468,494
Accounts receivable (Note 3)	141,270	538,183
Prepaid expenses	22,515	778
HST receivable	261,481	376,075
	1,421,313	1,383,530
Capital assets (Note 4)	136,708	145,156
	1,558,021	1,528,686
Liabilities		
Current		
Accounts payable and accruals (Note 6)	1,214,246	588,891
Deferred revenue (Note 7)	146,523	760,817
Government remittances payable	50,437	49,478
	1,411,206	1,399,186
Contingencies (Note 8)		
Net Assets		
Invested in capital assets	136,708	145,156
Unrestricted	177,505	103,203
Restricted	(167,398)	(118,859)
	146,815	129,500
	1,558,021	1,528,686

Approved on behalf of the Board

Director

Director

The accompanying notes are an integral part of these financial statements

FINANCES

Nishnawbe-Aski Legal Services Corporation Statement of Operations and Changes in Net Assets

For the year ended March 31, 2019

	Restricted	Unrestricted	Invested in capital assets	2019	2018 (Restated)
Revenue					
Legal Aid Ontario	2,196,086	-	-	2,196,086	2,136,672
Law Foundation of Ontario	-	-	-	-	7,960
Northern Ontario Heritage Fund Corporation	10,138	-	-	10,138	21,000
Department of Justice	551,792	-	-	551,792	516,745
Ministry of Attorney General	3,674,457	-	-	3,674,457	1,993,133
Ministry of Children and Youth Services	1,748,133	-	-	1,748,133	1,855,889
Community Counselling Centre of Nipissing	117,468	-	-	117,468	109,939
Operation Springboard	154,762	-	-	154,762	160,515
Other revenue	-	3,358	-	3,358	25,508
Interest income	-	12,609	-	12,609	8,302
Internal management and administration fees	-	835,924	-	835,924	782,184
Add: prior year deferred revenue (Note 7)	760,817	-	-	760,817	292,851
Less: current year deferred revenue (Note 7)	(146,523)	-	-	(146,523)	(760,817)
Less: repayable to funder	(1,181,075)	-	-	(1,181,075)	(37,223)
Total revenue	7,886,055	851,891	-	8,737,946	7,112,658

Continued on next page

The accompanying notes are an integral part of these financial statements

Nishnawbe-Aski Legal Services Corporation

Statement of Operations and Changes in Net Assets

For the year ended March 31, 2019

	<i>Restricted</i>	<i>Unrestricted</i>	<i>Invested in capital assets</i>	2019	2018
					<i>(Restated)</i>
Expenses					
Advertising	51,454	2,478	-	53,932	29,420
Annual meetings of members	3,430	20,000	-	23,430	20,000
Bad debts	-	803	-	803	24,118
Bank charges	737	5,119	-	5,856	3,820
Board of Directors - meetings	21,481	86,450	-	107,931	103,831
Community partnership	50,462	-	-	50,462	9,519
Computers and equipment	89,089	24,540	-	113,629	128,877
Elder honorarium	75,490	-	-	75,490	46,787
Insurance and security	21,786	2,794	-	24,580	15,868
Internal management fees	844,503	-	-	844,503	782,184
Repairs and maintenance	24,799	5,901	-	30,700	28,839
Law Society fees	7,917	-	-	7,917	7,773
Lease rentals	5,015	-	-	5,015	14,655
Library	1,088	-	-	1,088	1,980
Miscellaneous	7,369	11,335	-	18,704	52,842
Office supplies	239,437	18,101	-	257,538	243,323
Professional fees	90,534	60,541	-	151,075	52,245
Program evaluation	9,031	-	-	9,031	-
Rent and utilities	501,160	42,332	-	543,492	355,252
Salaries and benefits	4,486,355	443,893	-	4,930,248	4,026,184
Telephone	194,225	7,434	-	201,659	142,467
Training	192,559	4,166	-	196,725	160,681
Travel	961,738	41,701	-	1,003,439	1,078,605
Workshops/Circles	54,935	-	-	54,935	52,851
	7,934,594	777,588	-	8,712,182	7,382,121
	(48,539)	74,303	-	25,764	(269,463)
Other items					
Amortization of capital assets	(87,119)	-	-	(87,119)	(72,164)
Capital assets acquisitions included in expenses	84,709	-	-	84,709	139,952
Loss on disposal of capital assets	(6,038)	-	-	(6,038)	-
	(8,448)	-	-	(8,448)	67,788
Excess (deficiency) of revenue over expenses	(56,987)	74,303	-	17,316	(201,675)
Net assets (deficiency), beginning of year	(118,859)	116,303	145,156	142,600	424,248
Correction of an error (Note 13)	-	(13,101)	-	(13,101)	(93,074)
Net assets (deficiency), beginning of year, as restated	(118,859)	103,202	145,156	129,499	331,174
Change in invested in capital assets (Note 10)	8,448	-	(8,448)	-	-
Net assets (deficiency), end of year	(167,398)	177,505	136,708	146,815	129,499

The accompanying notes are an integral part of these financial statements

Nishnawbe-Aski Legal Services Corporation Statement of Cash Flows

For the year ended March 31, 2019

	2019	2018 (Restated)
Cash provided by (used for) the following activities		
Operating		
Excess (deficiency) of revenue over expenses	17,316	(201,675)
Amortization	87,119	72,164
Bad debts	803	24,118
Loss on disposal of capital assets	6,038	-
	111,276	(105,393)
Changes in working capital accounts		
Accounts receivable	396,911	(402,671)
HST receivable	114,594	(84,193)
Prepaid expenses	(21,731)	(54)
Accounts payable and accruals	607,080	306,300
Government remittances payable	18,426	(12,385)
Deferred revenue	(614,294)	467,966
	612,262	169,570
Investing		
Purchase of capital assets	(84,709)	(139,952)
Increase in cash resources	527,553	29,618
Cash resources, beginning of year	468,494	438,876
Cash resources, end of year	996,047	468,494

The accompanying notes are an integral part of these financial statements

Nishnawbe-Aski Legal Services Corporation

Notes to the Financial Statements

For the year ended March 31, 2019

1. Incorporation and nature of the organization

Nishnawbe-Aski Legal Services Corporation (the "Organization") is registered under the Income Tax Act (the "Act") as a charitable organization and is authorized to issue charitable receipts. In order to maintain its status as a registered charitable organization under the Act, the Organization must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

The Organization was formed to plan, develop, deliver, coordinate and administer the provision of legal education and restorative justice, for the people of the Nishnawbe-Aski Nation in a manner sensitive to and respectful of their unique cultural heritage.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations as issued by the Accounting Standards Board in Canada using the following significant accounting policies:

Cash and cash equivalents

Cash and cash equivalents includes cash held in chartered banks and petty cash.

Capital assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Years
Computer equipment	3 years
Computer software	1 year
Furniture and fixtures	5 years
Leasehold improvements	5 years
System database software	5 years

Long-lived assets

Long-lived assets consist of capital assets. Long-lived assets held for use are measured and amortized as described in the applicable accounting policies.

The Organization performs impairment testing on long-lived assets held for use whenever events or changes in circumstances indicate that the carrying amount of an asset, or group of assets, may not be recoverable. The carrying amount of a group of long-lived assets is not recoverable if the carrying amount exceeds the sum of the undiscounted future cash flows from their use and disposal. If the carrying amount is not recoverable, impairment is then measured as the amount by which the asset's carrying amount exceeds its fair value. Fair value is measured using prices for similar items. Any impairment is included in excess of revenue over expenses for the year.

Nishnawbe-Aski Legal Services Corporation Notes to the Financial Statements

For the year ended March 31, 2019

2. Significant accounting policies (Continued from previous page)

Leases

A lease that transfers substantially all of the benefits and risks of ownership is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the property's fair market value. Assets under capital leases are amortized on a straight-line basis, over their estimated useful lives. All other leases are accounted for as operating leases and rental payments are expensed as incurred.

An arrangement contains a lease where the arrangement conveys a right to use the underlying tangible asset, and whereby its fulfillment is dependent on the use of the specific tangible asset. After the inception of the arrangement, a reassessment of whether the arrangement contains a lease is made only in the event that:

- there is a change in contractual terms;
- a renewal option is exercised or an extension is agreed upon by the parties to the arrangement;
- there is a change in the determination of whether the fulfillment of the arrangement is dependent on the use of the specific tangible asset; or
- there is a substantial physical change to the specified tangible asset.

Revenue recognition

The Organization uses the deferral method of accounting for contributions and reports on a fund accounting basis. Restricted contributions are recognized as revenue of the Restricted Fund in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue in the Unrestricted Fund when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Restricted investment income is recognized in the Restricted Fund depending on the nature of the restrictions. Unrestricted investment income is recognized as revenue in the Unrestricted Fund when earned.

Fund accounting

The Organization reports using fund accounting, and maintains three funds.

The Unrestricted Fund reports the Organization's revenue and expenses related to program delivery and administrative activities.

The Restricted Fund reports assets, liabilities, revenue and expenses related to program delivery that are funded with restricted contributions.

Invested in capital assets reports the assets, liabilities, revenue and expenses related to capital assets.

Allocation of administration and management expenses

The Organization engages in various programs. The costs of each program include the costs of personnel, insurance, rent, utilities and other expenses that are directly related to providing the program. The Organization also incurs a number of general support expenses that are common to the administration of the Organization and each of its programs.

The Organization allocates certain of its general support expenses by identifying the appropriate basis of allocating each component expense, and applies that basis consistently each year.

Contributed materials

Contributions of materials are recognized both as contributions and expenses in the statement of operations and changes in net assets when a fair value can be reasonably estimated and when the materials are used in the normal course of the Organization's operations and would otherwise have been purchased.

Nishnawbe-Aski Legal Services Corporation

Notes to the Financial Statements

For the year ended March 31, 2019

2. Significant accounting policies *(Continued from previous page)*

Measurement uncertainty (use of estimates)

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 amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

Amortization is based on the estimated useful lives of capital assets.

Accounts payable and accruals are estimated based on historical charges for unbilled goods and services at year-end.

Deferred revenue is estimated based on management's assessment of the unspent amount of funding received as at year-end.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenue over expenses in the periods in which they become known.

Financial instruments

The Organization recognizes its financial instruments when the Organization becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with CPA Canada Handbook 3600 *Related Party Transactions*.

At initial recognition, the Organization may irrevocably elect to subsequently measure any financial instrument at fair value. The Organization has not made such an election during the year.

The Organization subsequently measures investments in equity instruments quoted in an active market at fair value. Fair value is determined by published price quotations. Investments in equity instruments not quoted in an active market are subsequently measured at cost less impairment. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess (deficiency) of revenue over expenses for the current period. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at amortized cost or cost.

3. Accounts receivable

	2019	2018
Staff receivable	1,775	-
Receivable from funders	149,051	538,183
	150,826	538,183
Allowance for doubtful accounts	(9,556)	-
	141,270	538,183

Nishnawbe-Aski Legal Services Corporation

Notes to the Financial Statements

For the year ended March 31, 2019

4. Capital assets

	<i>Cost</i>	<i>Accumulated amortization</i>	<i>2019 Net book value</i>	<i>2018 Net book value</i>
Computer equipment	204,317	168,234	36,083	61,923
Computer software	66,378	66,378	-	-
Furniture and fixtures	319,719	219,094	100,625	77,195
Leasehold improvements	-	-	-	6,038
System database software	20,000	20,000	-	-
	610,414	473,706	136,708	145,156

5. Bank indebtedness

At March 31, 2019, the Organization had lines of credit available to it totaling \$100,000 (2018 - \$100,000), none of which were drawn (2018 - \$Nil).

6. Accounts payable and accruals

	<i>2019</i>	<i>2018</i>
Trade payables and accruals	104,170	332,726
Amounts repayable to funders	856,714	21,041
Salaries and benefits payable	253,362	235,124
	1,214,246	588,891

7. Deferred revenue

Deferred revenue consists of unspent contributions externally restricted for delivery of various programs. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are made. Changes in the deferred revenue are as follows:

	<i>2019</i>	<i>2018 (Restated)</i>
Balance, beginning of year	760,817	292,851
Amount received during the year	2,196,085	1,560,906
Less: amount recognized as revenue during the year	(2,810,379)	(1,092,940)
Balance, end of year	146,523	760,817

8. Contingencies

The Organization is contingently liable to its funding agencies for any expenditures that it may have made in contravention of the contracts/agreements with these agencies. The actual amount of the contingent liability, if any, is currently not determinable.

The Organization has identified measurement uncertainty with respect to the classification of restricted and unrestricted net assets arising from its accounting policies for the allocation of administrative and management expenses as described above. Specifically, Legal Aid Ontario had identified amounts from 2014 that it believes should be reclassified from unrestricted net assets to restricted net assets. While management disputes this assessment, the impact of the change, if realized, would be to increase restricted net assets and decrease unrestricted net assets. Any reclassification will be recorded in the period the amount becomes measurable.

Nishnawbe-Aski Legal Services Corporation

Notes to the Financial Statements

For the year ended March 31, 2019

9. Commitments

The Organization has entered into a lease commitment with Martha Kataquapit that expires on August 1, 2019 with payments of \$1,000 per month.

The Organization has entered into a lease for a number of photocopy machines with Compugen Inc. that expires on November 30, 2019 with payments of \$1,082 per month plus HST.

The Organization has entered into a lease for a postage machine with Neopost that expires on January 31, 2021 with quarterly costs of \$1,088.

The Organization has entered into a lease for a multifunction printer with Xerox that expires on November 1, 2022 with quarterly costs of \$390.

The Organization has entered into a lease for two multifunction printers with Wells Fargo that expires on May 15, 2024 with monthly costs of \$298.

The Organization has entered into a lease commitment with Immeubles Eidev Inc. that expires on August 31, 2023 with payments of \$20,925 per month.

The Organization has entered into a lease commitment with Abela Holdings that expires on December 31, 2022 with monthly payments of \$2,622, \$2,662 and \$2,701 in calendar 2019, 2020 and 2021 respectively.

The Organization has entered into a lease commitment with 401731 Ontario Limited that expires December 31, 2023 with monthly payments of \$6,785 for calendar 2019 and 2020 and \$6,997 for calendar 2021 to 2023.

The Organization has entered into a lease commitment with 401731 Ontario Limited that expires December 31, 2022 with monthly payments of \$1,868 for calendar 2019 and 2020 and \$1,926 for calendar 2021 and 2022.

The amounts payable over the next five fiscal years related to the above leases are as follows:

2020	402,462
2021	388,654
2022	380,070
2023	349,587
2024	168,196

10. Change in invested in capital assets

The change in invested in capital assets is calculated as follows:

	2019	2018
Purchase of capital assets	84,709	139,952
Amortization expense	(87,119)	(72,164)
Disposal of capital assets	(6,038)	-
	<u>(8,448)</u>	<u>67,788</u>

11. Economic dependence

The Organization's primary source of revenue is grants from various government agencies. The grant funding can be cancelled if the Organization does not observe certain established guidelines. The Organization's ability to continue viable operations is dependent upon maintaining its right to follow the criteria within funding guidelines. As at the date of these financial statements, the Organization believes that it is in compliance with these guidelines.

Nishnawbe-Aski Legal Services Corporation **Notes to the Financial Statements**

For the year ended March 31, 2019

12. Financial instruments

The Organization, as part of its operations, carries a number of financial instruments. It is management's opinion that the Organization is not exposed to significant interest, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

13. Correction of an error

During the year the Organization determined that it misapplied its revenue recognition policy to funds received from Legal Aid Ontario. Specifically, it did not properly treat funding received in prior years as a restricted contribution using the deferral method of accounting for contributions. The resulting impact of this correction on the prior year is as follows: increase total restricted revenue \$79,973, decrease opening restricted net assets \$93,074, increase deferred revenue \$13,101. The retroactive application of this correction of an error did not have a material impact on the results of operations and financial condition of the Organization.

NISHNAWBE-ASKI LEGAL SERVICES CORPORATION
Schedule of Attorney General Program Revenue and Expenses
For the Year Ended March 31, 2019
Unaudited

	VICTIM WITNESS LIAISON	RELEASE & REINTEGRATION	RESTORATIVE JUSTICE	BAIL V&S	GLADUE SERVICES	2019	2018
REVENUE							
Ministry of Attorney General	991,477	714,496	635,000	330,499	1,002,985	3,674,457	558,807
Transfers to (from) deferred revenue	167,257	239,343	-	43,118	273,484	723,202	(77,380)
Repayable to funders	(238,372)	(488,537)	(37,924)	(84,876)	(292,509)	(1,142,218)	(1,753)
	920,362	465,302	597,076	288,741	983,960	3,255,441	479,674
EXPENSES							
Administrative	-	-	-	-	-	-	9,286
Advertising	13,948	5,634	25,672	4,192	3,700	53,146	10,705
Bank charges	105	-	-	-	-	105	-
Computers and equipment	5,921	12,916	6,529	2,243	1,000	28,609	-
Elder Honorarium	206	2,893	4,557	448	5,000	13,104	700
Insurance and security	623	-	-	-	-	623	123
Internal management/overhead fees	112,051	43,900	55,350	23,600	92,498	327,399	34,858
Janitorial	5,095	-	-	-	-	5,095	-
Law Society fees	-	-	-	2,500	250	2,750	-
Miscellaneous	102	-	113	-	-	215	-
Office supplies	54,468	19,487	20,409	12,358	24,487	131,209	11,355
Professional fees	7,280	-	835	2,506	-	10,621	2,200
Rent and utilities	56,276	29,005	27,597	10,099	45,183	168,160	15,967
Salaries and benefits	466,329	220,907	190,374	200,919	685,137	1,763,666	167,042
Telephone	25,890	13,532	12,560	11,396	3,858	67,236	4,504
Training	21,606	42,062	9,770	1,278	43,447	118,163	1,374
Travel	135,087	34,404	235,005	16,954	86,419	507,869	214,530
Workshops/Circles	15,378	40,562	8,305	248	1,250	65,743	7,030
	920,365	465,302	597,076	288,741	992,229	3,263,713	479,674
Excess (deficiency) of revenue over expenses	(3)	-	-	-	(8,269)	(8,272)	-

FINANCES

NISHNAWBE-ASKI LEGAL SERVICES CORPORATION Schedule of Legal Aid Program Revenue and Expenses For the Year Ended March 31, 2019 Unaudited

	LEGAL AID ONTARIO	GLADUE CASEWORKER	2019	2018
REVENUE				
Legal Aid Ontario	1,957,166	238,920	2,196,086	2,136,672
Other	-	-	-	25,508
Transfers to (from) deferred revenue	(108,909)	-	(108,909)	79,973
	1,848,257	238,920	2,087,177	2,242,153
EXPENSES				
Advertising	4,368	1,606	5,974	11,400
Annual meeting	3,430	-	3,430	-
Bank charges	129	-	129	719
Board of Directors	-	-	-	(378)
Computers and equipment	29,982	17,944	47,926	25,908
Elder Honorarium	-	233	233	38
Insurance and security	18,725	568	19,293	14,528
Internal management/overhead fees	244,072	10,480	254,552	338,600
Janitorial	8,275	-	8,275	18,282
Law Society fees	5,167	-	5,167	7,478
Lease rentals	2,793	-	2,793	13,108
Library	1,088	-	1,088	1,980
Miscellaneous	6,375	28	6,403	1,720
Office supplies	41,991	6,462	48,453	53,396
Professional Fees	62,193	9,222	71,415	14,682
Rent and utilities	156,336	10,921	167,257	151,237
Salaries and benefits	1,089,599	140,180	1,229,779	1,345,330
Telephone	47,224	15,158	62,382	55,487
Training	22,990	508	23,498	20,090
Travel	102,128	25,310	127,438	180,231
Workshops/Circles	1,392	300	1,692	660
	1,848,257	238,920	2,087,177	2,254,496
Excess (deficiency) of revenue over expenses	-	-	-	(12,343)

NISHNAWBE-ASKI LEGAL SERVICES CORPORATION
Schedule of Children and Youth Program Revenue and Expenses
For the Year Ended March 31, 2019
Unaudited

	TALKING TOGETHER	COMMUNITY YOUTH & JUSTICE	INTEGRATION SERVICES	COMMUNITY PARTNERSHIP	2019	2018
REVENUE						
Ministry of Children and Youth Services	628,300	458,533	650,300	11,000	1,748,133	1,855,889
Internal Management Fees	-	-	-	-	-	1,155
Repayable to funders	(12,735)	(6,612)	(1,551)	-	(20,898)	-
	615,565	451,921	648,749	11,000	1,727,235	1,857,044
EXPENSES						
Advertising	1,642	1,487	2,514	-	5,643	9,306
Bank charges	105	250	148	-	503	741
Board of Directors	-	-	-	-	-	8,778
Community Partnership	-	-	-	9,900	9,900	9,519
Computers and equipment	3,730	3,857	2,245	-	9,832	11,365
Elder Honorarium	11,920	10,300	3,000	-	25,220	28,558
Insurance and security	624	334	289	-	1,247	191
Internal management/overhead fees	65,000	48,050	64,114	1,100	178,264	110,728
Janitorial	6,365	2,850	-	-	9,215	8,086
Lease Rentals	1,067	627	529	-	2,223	-
Miscellaneous	256	103	79	-	438	3,701
Office Supplies	6,823	11,605	23,653	-	42,081	58,080
Professional fees	835	3,988	1,273	-	6,096	6,600
Rent and utilities	62,811	21,312	35,814	-	119,937	80,812
Salaries and benefits	366,125	238,387	426,845	-	1,031,357	1,091,216
Telephone	13,974	8,092	16,652	-	38,718	41,289
Training	4,801	14,733	17,782	-	37,316	63,522
Travel	73,520	85,146	42,995	-	201,661	298,429
Program evaluation	-	3,477	5,554	-	9,031	-
Workshops/Circles	6,376	2,951	12,235	-	21,562	43,986
	625,974	457,549	655,721	11,000	1,750,244	1,874,907
Excess (deficiency) of revenue over expenses	(10,409)	(5,628)	(6,972)	-	(23,009)	(17,863)

FINANCES

NISHNAWBE-ASKI LEGAL SERVICES CORPORATION
Schedule of Other Program Revenue and Expenses
For the Year Ended March 31, 2019
Unaudited

	DEPARTMENT OF JUSTICE	COMMUNITY COUNSELLING CENTRE OF NIPPISSING	COMMUNITY LEARNING HUBS	ACCESS TO JUSTICE	2019	2018
REVENUE						
Community Counselling Centre of Nipissing	-	117,468	-	-	117,468	109,939
Department of Justice	551,792	-	-	-	551,792	516,745
Law Foundation of Ontario	-	-	-	-	-	7,960
Operation Springboard	-	-	134,085	-	134,085	124,482
Other	-	-	20,677	-	20,677	-
Transfers to (from) Deferred Revenue	-	-	-	-	-	17,397
Repayable to funders	-	-	(10,000)	(7,960)	(17,960)	-
	551,792	117,468	144,762	(7,960)	806,062	776,523
EXPENSES						
Advertising	1,487	1,306	1,226	-	4,019	3,996
Bank charges	-	-	-	-	-	502
Board of Directors	21,480	-	-	-	21,480	15,740
Computers and equipment	2,300	372	50	-	2,722	8,709
Elder Honorarium	14,347	4,483	-	-	18,830	17,306
Insurance and security	623	-	-	-	623	75
Internal management/overhead fees	48,279	21,478	14,531	-	84,288	62,055
Janitorial	2,214	-	-	-	2,214	999
Miscellaneous	309	-	-	-	309	-
Office supplies	11,603	995	3,612	2,258	18,468	19,182
Professional fees	2,405	-	-	-	2,405	2,200
Rent and utilities	33,349	-	12,457	-	45,806	40,760
Salaries and benefits	305,855	66,762	88,938	-	461,555	440,857
Telephone	17,077	1,309	7,503	-	25,889	21,394
Training	12,696	885	-	-	13,581	16,827
Travel	82,885	17,652	24,234	-	124,771	121,386
Workshops/Circles	1,019	4,259	1,223	-	6,501	3,658
	557,928	119,501	153,774	2,258	833,461	775,646
Excess (deficiency) of revenue over expenses	(6,136)	(2,033)	(9,012)	(10,218)	(27,398)	877



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OJICREE TRANSLATION



ბლსბცღ.ბღ- ღმრღბ,
 ლლრრღ.

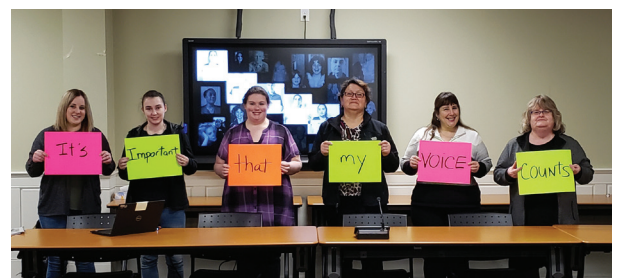
Γ_U^z C·σ"▷-ρ^z), ▷PL bLLσbC◁·b_σ- ◁_σρ_ab^z
 ∧JΓ_qΔ.^z

[illegible][illegible][illegible][illegible][illegible][illegible]

L Δ · σ ⁹ Δ · ω

	2 2 2	3 3 3	LL°
Dec 2018	LL° 9d2°: 195	LL° 9d2°: 772	LL° 9d2°: 967
	<P2°: 106	<P2°: 407	<P2°: 513
	P<d2°: 89	P<d2°: 365	P<d2°: 454

PLUBU'P'60-47 ΔΔL 78-477: DQe. b6<Δ-477: VWL
PIKANGIKUM - DELORES O., VWL SANDY LAKE – STEFFANY F.,
VWL EAST – AMBER E., MINISTRY OF ATTORNEY GENERAL (MAG)
INDIGENOUS JUSTICE DIVISION (IJD) DIRECTOR JENNIFER A.,
MAG IJD PROGRAM ADVISER CHARLENE TEHKUMMAH, AND
VWL RED LAKE DENISE S. FRONT ROW: VWL CENTRAL JOCELYNN
R & VWL SIOUX LOOKOUT MARIE R. MISSING FROM PHOTO:
VWL WEST WILMA C. & VWL SUPERVISOR MICHELLE D-K.





ᑕᑭᑦᑭᑦᑭᑦ ᖅᑭᑦ ᑭᑦ ᑭᑦ

ᑭᑦᑭᑦᑭᑦ ᑭᑦᑭᑦ ᑕᑭᑦᑭᑦᑭᑦ ᑭᑦᑭᑦᑭᑦ

CREE TRANSLATION



▽ ◀σ┐┐bU` ▶L ◀◀n┐.Δ³

ጥቅምት 1 1990 ልማታዊ ጥያቄ በሰነድ ለ
ሰነድ ለማረጋገጥ የሚያስፈልጉ ህግ ዲፕሎማሲያዊ የ
ሰነድ ለሰነድ ለማረጋገጥ የሚያስፈልጉ ህግ ዲፕሎማሲያዊ የ
ሰነድ ለማረጋገጥ የሚያስፈልጉ ህግ ዲፕሎማሲያዊ የ
ሰነድ ለማረጋገጥ የሚያስፈልጉ ህግ ዲፕሎማሲያዊ የ

ᐋᓕᓕᓕ ᐱᑲ 1990 ᑲ ᐋᑕᑲᑲ ᑯᐱ ᐋᑕᓕᓕᓕ ᑕᑕᑕ ᑲ
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ᑕᓕ ᑕᑕᑕᑕᑕᑕ ᑕᓕᑕ ᑕ ᐋᑕᑕᑕᑕᑕᑕ ᑕ ᐋᑕᑕᑕᑕᑕ ᑲ
ᑕᑕᑕᑕᑕ ᑕ ᑕ ᑕᑕᑕᑕᑕᑕᑕ ᑲ ᐋᑕᑕ ᑕᓕᑕᑕᑕᑕᑕᑕ

[illegible]

b ΔJ qC·∇σC·b

የሥነ ምግባርና የዕለት
ምግባር ዘመን

ጋላ ልጋዋል። በረዕሰዋልና ዓ ሦ ያለ ልጋቸውም
ወገር ዓ ሦ ያለ በረዕሰ/ ሌገረ/ ወገር

[illegible]
$$\triangleright d \Delta \sigma \sigma \cdot \triangleleft b \Delta C \Gamma \triangleleft \sigma \mathcal{J} \mathcal{Q} V \triangleleft \rho \rho \times$$

Ե.ԱՇԽԱՏԱՆ

የሥነ ምግባርና ሕይወት ምርምር ምረቃ ትምህርት ስልጠና
 ለምረቃ ትምህርት ስልጠና ተወካዮች

$$\Delta \sigma_{\text{eq}} V \leq \rho \int_V \Delta C \rho \, dx$$

6 P^uσCL' & 6σb^uσCL'

- [illegible]

ԵՏԵՆՐ՝

יגד <נ"ב >PL.Δ'

ԴՆԱ - ՍԵՔՎԵՆՍ
ԵՆԴՈՒՆՈՒՄ ԵՎ ԵՐԿՐԱՆՈՒՄ

[illegible]

ጋረጽ ሥራ ለፍ ህግጋዊና ሥራ
ጥሪ ጋረጽ ህግጋዊና ጋረጽ

$\gamma^n < \eta^n$
 $b \leq \Gamma^n C \cdot \Delta' \cdot \Delta < \gamma^n \triangleright PLba$

ሀገሪ ስላሳ

ከፊርማው ይታያል

ኢሳክያስ
 ለጌጥጥር ለገቢ ለጥራት ለጥበብ

$\Delta L^2 \cdot \Delta \sigma > C b$
 $b \geq \Gamma^2 C \cdot \Delta' \cdot \sigma > b \geq \Delta P L b a$

▷PLb³·Cᶜ·Δ⁴ρJ⁵
b₆Γ⁷C₈·Δ⁹ b₆VσΓ₆ρσΓ

ደ. ርዕሰ ስልጣን

4.5 $\cdot \Delta \cdot^n$
 P2740 UC0 ΔU9

የላከው ምስክር ወረቀት

VJJB
abV4p' ΔU9

$\Delta\sigma_{\text{PL}} \propto \frac{1}{\sigma_{\text{PL}}} \propto \frac{1}{\sigma_{\text{PL}}^2} \propto \frac{1}{\sigma_{\text{PL}}^3} \propto \frac{1}{\sigma_{\text{PL}}^4}$

• $\Delta R_{41} \propto \Delta \sigma_{\text{Joule}} \propto \Delta \rho \propto \Delta \sigma_{\text{SH}}$

σ_Q ρ^c Λ^qN

6 p Γσ<σp ∩<ΓJ·Δa

Γσ<σo ΔL ΔΠ⁹Δ³ b<Δ b Δ³σbU¹ ΔC b
Δ<C¹ Δσ³ΔV Δ⁹Ρ¹ b <Λdσ⁹Ρ¹ Δ¹ b Δ<Cσσ¹
Δ⁹Λ ∇Π<⁹dσ¹ Γ¹ΓC Δ⁹ ∇Π<Δ¹U¹ b Δ⁹<σ¹
∇ Δ<C¹ ΔL b<Δx

[illegible]

ከሕግግግ በሰጠው ልዩነት ጋር ለመታዘብ
ለሆነ ልዩ ልዩ ልዩነት ልዩነት ልዩነት ልዩነት
ለሆነ ልዩ ልዩነት ልዩነት ልዩነት ልዩነት

- [illegible]

אָדער פֿאַר אַלע אַנדערע אַרבעטן וואָס זײַנען נאָך צו טאָן.

- [illegible]

ጌራ ይህ ማረጋገጫ ለጋራ ጥያቄዎች ለሚገባቸው ሰነዶች ማረጋገጫ ይገባል፡፡

- [illegible]

$$\nabla \cdot \mathbf{u}^n \geq \rho \nabla \cdot \mathbf{u}^n \geq \rho \nabla \cdot \mathbf{u}^n$$

$$\wedge CL \quad b \leq p \cap \sigma' \quad \triangleleft \cdot \nabla \sigma b' \quad \nabla \cdot \leq L \mathcal{J}$$

$$\cap \leq^n d \sigma'$$

ርፍኑ ል' ከ ስዋሪ ስፍራ ለገጽ ለገጽ ለገጽ ለገጽ ለገጽ
 ከፍተኛ

σ_α ∇ σ_β ρ_β · ΔCL · Δρ_β ▷ ρ_L b_α σ_β ∇ ρ_β · Δσ_σ ∇_β Δ_β
Δσ_d ▷ C b Δ_β L · Δ_β Δ_β Δ_β · Δ_β

▷L b PΛ>¹ b PΔP¹ Δᄁ- b Λ>¹ ▷d ▷r Δσσ-Δ¹ b PΠ<¹dσr¹
 ▽Jr¹bU¹ ΛCL b<PΠσ¹ Δσσ-Δ¹r¹ b ▷r¹¹ Δ¹▽σbᄁ¹x

[illegible][illegible][illegible][illegible][illegible][illegible]

b ልክ ስህተት ሆኖ ለሀገር ጥቅም ሊሆን ይችላል። ለዚህም ምሳሌ ለጥቅም ሊሆን ይችላል። ለዚህም ምሳሌ ለጥቅም ሊሆን ይችላል።



ከፌዴራል ፖሊስ ጋር ተቃራኒ ሆኖ የሚሰራውን ሰራተኛዎችን ማግኘት

ገንዘብ ጋር ምን ማለት ነው? ይህ ሰራተኛዎችን ማግኘት

ለሰራተኛዎች መሪዎች ማግኘት ለሰራተኛዎች መሪዎች ማግኘት

ለሰራተኛዎች መሪዎች ማግኘት ለሰራተኛዎች መሪዎች ማግኘት

ለሰራተኛዎች መሪዎች ማግኘት ለሰራተኛዎች መሪዎች ማግኘት

ለሰራተኛዎች መሪዎች ማግኘት ለሰራተኛዎች መሪዎች ማግኘት

ለሰራተኛዎች መሪዎች ማግኘት ለሰራተኛዎች መሪዎች ማግኘት

ለሰራተኛዎች መሪዎች ማግኘት ለሰራተኛዎች መሪዎች ማግኘት

ስርዓት

	ሚኒስቴር	ሚኒስቴር	ሚኒስቴር
ሚኒስቴር	ሚኒስቴር	ሚኒስቴር	ሚኒስቴር
ሚኒስቴር	ሚኒስቴር	ሚኒስቴር	ሚኒስቴር
ሚኒስቴር	ሚኒስቴር	ሚኒስቴር	ሚኒስቴር

ለሰራተኛዎች መሪዎች ማግኘት

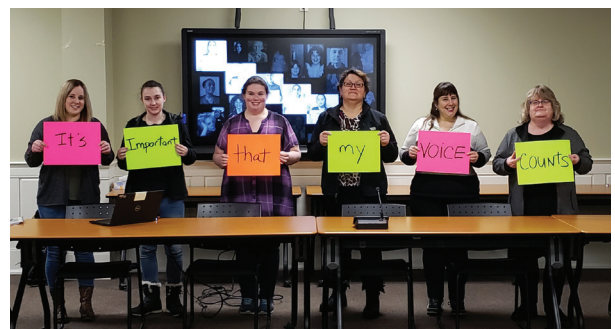
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ለሰራተኛዎች መሪዎች ማግኘት

ለሰራተኛዎች መሪዎች ማግኘት

ለሰራተኛዎች መሪዎች ማግኘት



LJ·Δ Δ⚡ΓΔϷ·Δ^ב

b7c < b 6 P L b C \ L J . Δ Δ Γ Δ J . Δ , Δ J ^ { q } . Δ σ σ °

ፕ ላባ ላባዴቴ ላጋግዮልን ይረ ላዴቴ ሄ ላባባቴቴሊጥ
 ሙር ፕ ላባ ላባቴሊጥ ላጋግጥ ሄ ሆ ሆርሙላጥ ሊጋል
 ላቴጋልጋል ላጋግዮልን ፕፈ ይረ ሆ ሆጋፈላግዮልን ሙዴፓ
 ይረ ላባቴሊጥ ላጋግዮልን ባባሙሆግዮልጥ ለሀፃጥ ገጋሙ
 ለፈ ሆ ሄጥጥ ፕፈ ለጋፈርሙላጥ ይረ ላጋግዮልን ፃ
 ሆ ሆጋፈርሙላጥ ላባቴሊጥ ላጋግዮልን ባባሙሆግዮል
 ላጋግዮልጥጥ

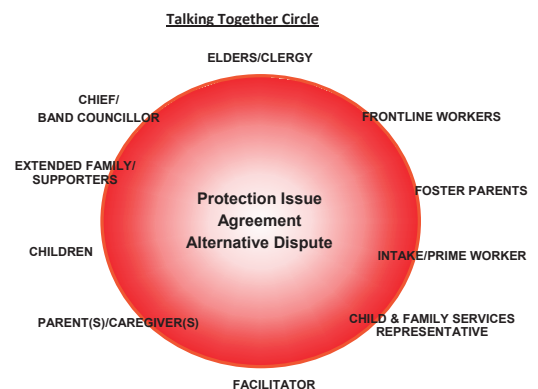
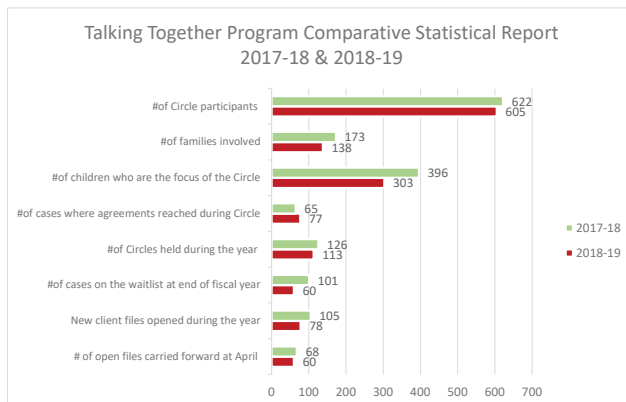
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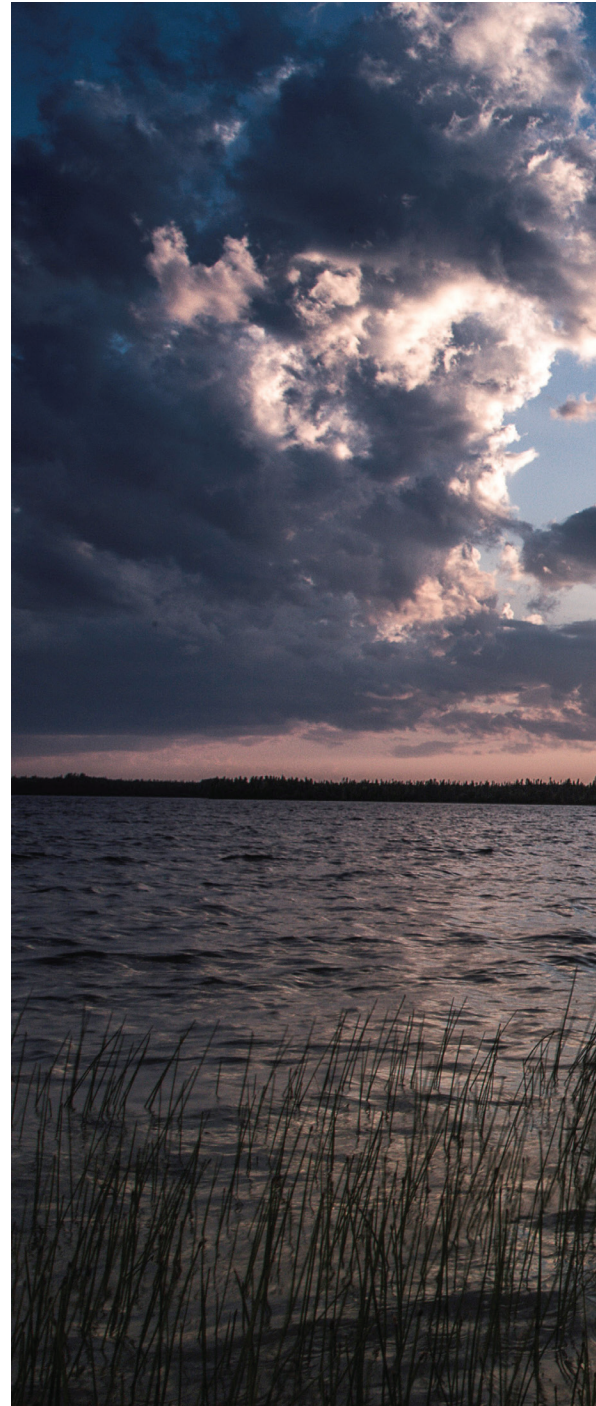
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