



# Annual Report 2024–25

## YUKON LEGAL SERVICES SOCIETY Legal Aid



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## Message from the Chair

As Chair of the Board of Directors for the Yukon Legal Services Society, it is my honour to present the Society's annual report outlining the activities completed during the 2024–25 fiscal year. This report is prepared and submitted in accordance with sections 28 and 32 of the *Legal Services Society Act*. It describes the priorities and achievements of the Society during the year and provides financial details pertaining to its operations.

The Board of Directors is responsible for directing the business of the Society, including ensuring that management fulfills its financial and accountability responsibilities. The Board also provides guidance and support to management in pursuit of the Society's central mandate: providing high-quality legal services for eligible Yukoners. In the face of ever-changing community demands, achieving this requires engaging with justice system partners to improve access to justice, and supporting engaged, healthy and productive employees.

I extend my heartfelt thanks to each member of the Board of Directors, several of whom are serving their first term, for their invaluable individual insights, persistence in the pursuit of governance change, and willingness to work collaboratively through often heart-wrenching issues. Their hard work and support have been instrumental to the achievement of the Society's mission, and are setting the groundwork for many successes yet to come.

To our funders, the Government of Yukon and the Government of Canada, thank you for your continued commitment to access to justice in Yukon and belief in the value of the work of Yukon legal aid. Your investment in the Society makes it possible to respond to growing needs, pivot in the face of challenges, and uphold a high level of service amid ever-evolving challenges.

Finally, I would also like to extend my appreciation to the staff of YLSS, whose professionalism and commitment enable the Board's vision and direction to take root in day to day operations. Their ability to turn strategic priorities into meaningful service for legal aid clients is vital to the Society's success.

Eric Hoogstraten,  
Chair, Yukon Legal Services Society

## Note from the Executive Director

I'm pleased to share Yukon Legal Services Society's first published annual report. As someone still relatively new to the role of Executive Director, these past couple of years have been both challenging and deeply rewarding.

I'm incredibly proud to be part of the exceptional team at YLSS. Our staff has shown an unwavering dedication to our mission. Not only do they meet the demands of complex situations with professionalism and care, but they focus forward in order to strengthen access to justice through timely and efficient legal services. Their adaptability, determination and empathy have been the heart of our organization's success. They continue to serve our clients and one another with integrity and purpose.

One of the key lessons we have learned is the importance of providing services to clients in a way that makes the process easier. Over the past year, we simplified the application process by making telephone intake appointments permanent, expanded our presence in criminal docket court, and continued refining our processes to remove barriers and improve accessibility to our services. For many of our clients, these changes are transformative.

A modest funding increase from the Government of Yukon this year enabled us to establish a client service coordinator position, as part of the Justice Support Centre pilot project (see page 18). The position was created to improve the efficiency of legal services by further assisting Indigenous, vulnerable and disadvantaged individuals with their legal matters, tailored to the specific needs of each person.

The funding also enabled us to continue developing our new client management system. This multi-year project has significantly improved our ability to track and report on our services, identify trends and plan more effectively for the future.

I'm grateful to the private bar and our many community partners, whose collaboration strengthens our ability to support more than a thousand people each year.

Together, we will keep working towards a more inclusive, responsive and equitable justice system, one grounded in compassion, integrity and the belief that all Yukoners deserve high-quality legal representation.

Lynn MacDiarmid,  
Executive Director, Yukon Legal Services Society

## About us

The Yukon Legal Services Society (YLSS), a non-profit organization, is the Yukon's legal aid service provider. If someone needs a lawyer but cannot afford one, legal aid may be able to help by providing a lawyer at a very low cost or no cost.

People can rely on legal aid for legal advice and representation in the areas of adult and youth criminal law, and family and child protection law. These services are central to access to justice by ensuring equality before the law, the right to counsel, and the right to a fair trial.

Legal aid also ensures that Yukoners who face barriers such as low income, houselessness, addictions and mental health have access to justice.

YLSS operates at arm's length from the government to ensure a balanced and impartial system of justice for Yukon citizens. It operates under the framework of the *Legal Services Society Act*, R.S.Y. 2002, c. 135 and *Legal Aid Regulation*, O.I.C 1987/070.

To receive legal aid, a person's legal problem must fall under the YLSS areas of coverage, which include these matters:

- *Criminal Code and Youth Criminal Justice Act*;
- *Controlled Drugs and Substances Act*;
- Family law matters, including decision-making (custody), parenting time (access), and child support;
- Child protection (*Child and Family Services Act* matters);
- Territorial offences where the accused faces a likelihood of jail;
- *Mental Health Act* matters; and
- Poverty law matters, where liberty, disability benefits or housing are at risk.

## **Vision, Mission and Values**

**Vision:** Our vision is to provide quality legal services for eligible Yukoners by engaged, healthy and productive employees.

**Mission:** Our mission is to deliver cost-effective, high-quality legal services in all areas of coverage to eligible Yukoners, and to collaborate with partners in the justice system to improve access to justice.

**Values:**

- to exhibit professionalism and uphold excellence, high standards and consistency in the quality of our service
- to be ethical and have a clear understanding of what is considered right and wrong
- to have integrity, truthfulness and honesty leading our decision-making in all circumstances
- to have compassion, and to empathize and care within professional boundaries
- to accommodate client needs by recognizing and helping to overcome barriers
- to be respectful in all relationships
- to be accountable to our clients
- to consider best policies and practices to accommodate clients with special needs and/or disabilities
- to ensure that access to justice is always a high priority

## Board of Directors

YLSS has a governing and adjudicative Board of Directors of up to seven members. Board members provide oversight and guidance to management, and provide financial oversight to ensure that funding is spent efficiently. The Board may control and direct the business of the Society and may, by resolution, determine its own procedures. The Yukon Minister of Justice appoints all members for three-year terms, and they are eligible for reappointment.

The members' terms expire on various dates. The individuals who served during 2024–25 are listed in Table 1.

**Table 1. YLSS Board members, 2024–25**

Board member	Note	Appointment date	Term expiry date
Eric Hoogstraten	Chair	November 2, 2022	November 2, 2025
Eden Alexander	Vice-Chair; second term	January 28, 2024	January 28, 2027
Amy Ryder	Treasurer	November 2, 2022	November 2, 2025
Kylie Campbell-Clarke		November 2, 2022	November 2, 2025
Michael McBride		January 26, 2023	January 26, 2026
Jeane Lassen		November 13, 2024	November 13, 2027
Michael Curtis		January 28, 2024	January 28, 2027

## Strategic priorities

The Yukon Legal Services Society is committed to improving access to justice across the territory. Its top priority is ensuring fair and inclusive services for marginalized populations, such as individuals facing criminal charges who may also identify as Indigenous and/or experience substance abuse; physical, mental or cognitive disabilities; housing instability or houselessness; or mental health issues. YLSS also aims to increase access to legal services for people living in communities outside of Whitehorse.

To meet the growing and diverse legal needs of Yukoners, legal aid is focused on expanding culturally aware and trauma-informed services, particularly in family law and child protection matters. Equally important is hiring and retaining skilled and knowledgeable staff, including bilingual lawyers who can provide services in both English and French.

YLSS staff spent the fiscal year exploring innovative service models, such as family law consultations through mediation, criminal law consultations, and interdisciplinary approaches to service involving workers such as client service coordinators, who help bring together legal and social supports.

A growing area of development for YLSS is learning how to leverage technology to increase the efficiency of its services and reduce barriers for applicants. As part of this effort, with financial assistance from the Government of Yukon, YLSS has spent the last four years building a client management system designed to help staff better understand the scope and impact of their work. The platform enables detailed tracking of services delivered and client timelines, and helps with resource allocations. Recording workflow processes improves transparency and accountability. It also enhances the ability to report on the evolving needs of clients.

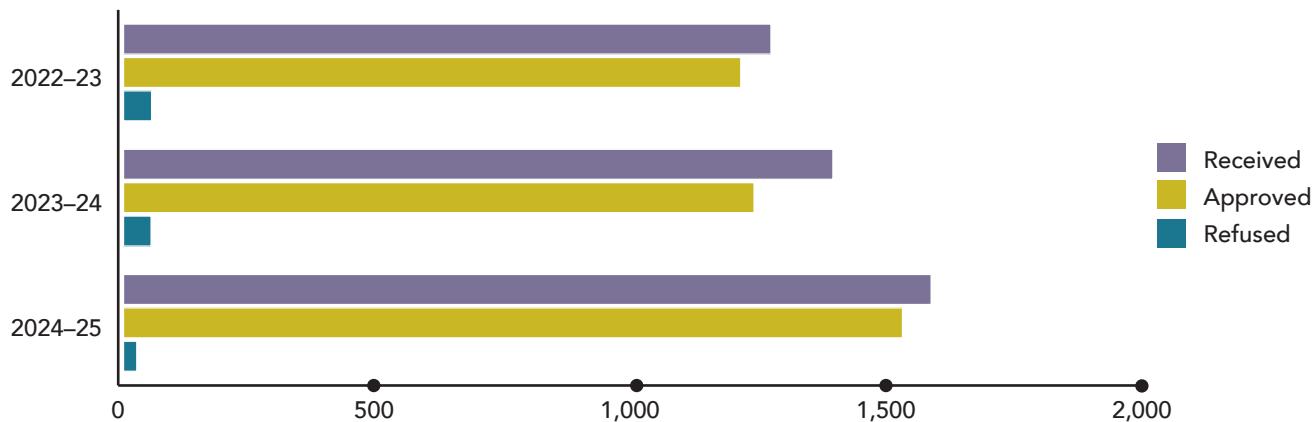
The Society also places importance on processes that support the early resolution of legal matters and reduce clients' time in and involvement with the courts. The client service coordinators have been instrumental in supporting YLSS lawyers with this work.

Priorities are grounded in stable and sustainable long-term funding, operational efficiency, and the capacity to adapt to an evolving legal landscape and the multitude of complex realities that legal aid clients face.

## Eligibility

Figure 1 shows the number of applications for legal aid. For criminal matters, people must have their first court appearance before they can apply for legal aid.

**Figure 1. Number of applications, 2022–25**



Note: Reasons for denial include financial ineligibility, lack of merit, and lack of coverage.

Financial eligibility is determined in accordance with income level (Table 2). In some cases, in situations that meet established guidelines, YLSS may secure a contribution agreement for payment of legal representation.

Table 2 shows the current financial eligibility details (effective October 2, 2023). The Board of Directors is advocating for these amounts to be increased.

**Table 2. Financial eligibility**

No. of adults	No. of youths 12–17	Monthly net income (\$)	Annual net income (\$)
1	0	2,250	27,000
2	0	2,750	33,000
3	0	See Note 1	
1	1	2,625	31,500
	2	3,000	36,000
	3	3,375	40,500
1	4	See Note 2	
2	1	3,125	37,500
	2	3,500	42,000
	3	3,875	46,500
	4	See Note 3	

Note 1. For every additional adult add \$562.50 to the base amount of \$2,250.

Note 2. For every additional youth add \$375 to the base amount of \$2,625.

Note 3. For every additional youth add \$375 to the base amount of \$3,125.

Individuals do not need to meet financial eligibility requirements to receive services from a duty counsel lawyer.

Applicants must provide the following information to the legal aid intake office to apply:

- any documents relating to their case, including court orders, agreements, served papers and a copy of the Duty Counsel Appearance Form;
- proof of all household income for the past six months, including pay stubs and/or bank statements, Social Assistance budget sheets, EI statements, and current financial statements for self-employed applicants;
- proof of any child support paid or received for the past six months;
- proof of additional expenses such as medical/dental costs, appliance or vehicle repairs, job or moving costs, family emergencies, and special school-related expenses.

## Appeal process

Any applicant who is denied legal aid coverage by the executive director (or designate) can appeal to the Board of Directors, which meets once per month. The most common reasons for refusal by the executive director are financial ineligibility, lack of merit (i.e., the matter does not meet the threshold for support), and lack of coverage (i.e., asking for help with something that legal aid doesn't cover).

The Board will either uphold or overturn the executive director's decision to deny the application. Appellants may attend the appeal meeting in person, by video call or by telephone. Appellants who attend an appeal meeting are welcome to have a support person join them.

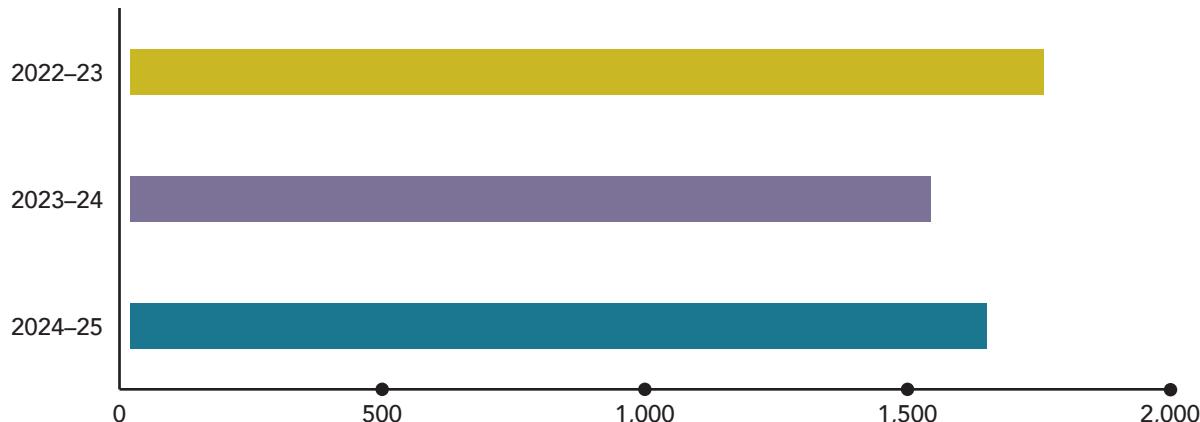
Applicants who had been denied by the executive director may be approved by the Board due to their specific circumstances (such as extraordinary expenses, being a member of a population overrepresented in the justice system, considered disadvantaged or vulnerable, facing barriers to access to justice, etc.). Alternatively, they may be approved by the Board through a contribution agreement (which requires them to make an initial payment and/or ongoing payments each month until the matter concludes).

Financial eligibility requirements apply to all matters, except for those related to Youth criminal law and the *Mental Health Act*.

## What we do

The total number of people served in the 2024–25 fiscal year was 1,631 (see Figure 2). This was an increase from the previous fiscal year, and the complexity of legal issues and clients' personal circumstances resulted in more prolonged and intensive legal processes.

**Figure 2. Total number of people served, 2022–25**



## New service: Family law consultations through mediation

Early in 2025, YLSS identified an opportunity to improve family law services in the Yukon. YLSS entered into a partnership with the Government of Yukon's free Family Mediation Services. The new initiative combines mediation and legal advice for parents who are separating or divorcing to help them resolve conflicts. It is available to all parents, regardless of financial eligibility.

Once parents complete the mediation process, they are referred to legal aid for a two-hour consultation. The purpose of the consultation is to ensure that the parents understand their rights and obligations and have made informed decisions, and that the final agreement is fair to both sides.

Although mediation is designed to be a more collaborative and less adversarial process than traditional litigation, it can stall when parents are unsure if they are being treated fairly or have made the right decisions. Access to legal advice provides parents with peace of mind, knowing that a lawyer has fully informed them and that the agreement reached is fair and legally enforceable.

By combining mediation with legal advice, more matters can be resolved outside of court. This enhances parental relationships, saves time for families and improves efficiency within the court system.

### **New service: Criminal law consultation certificate**

The goal of this service is to improve access to justice for anyone facing serious criminal charges. Most people who are financially ineligible for legal aid cannot afford a lawyer. The consultation service is designed to bridge this gap by providing legal guidance and summary legal advice to people who are navigating the justice system without a lawyer.

People who apply to legal aid and are denied for financial reasons will automatically be offered this service. A consultation certificate allows them a one-hour consultation with a legal aid lawyer to review disclosure, assess their legal options and consider next steps. Anyone facing criminal charges is eligible for this service regardless of income. People can apply directly to the legal aid intake office for one of these certificates.

Before meeting with the staff lawyer for review the person must disclose all the information that has been collected on the alleged criminal offence. The lawyer needs to go through these disclosure materials before meeting with the person and providing any legal options. The lawyer's summary legal advice will be based on the disclosure details and on what the person tells them at the meeting.

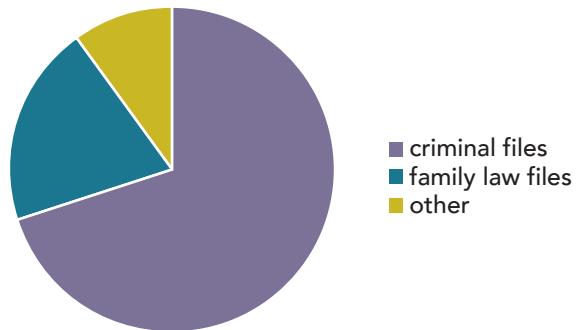
### **Expanded service: Therapeutic courts**

YLSS signed an agreement with the Yukon Department of Justice on April 1, 2024, for an additional \$65,000 to expand the services that YLSS provides in the two therapeutic courts. The new program offers information, advice and representation to individuals charged with an offence that is being adjudicated by the therapeutic courts, regardless of their eligibility for legal aid. The agreement includes duty counsel services.

### **Types of cases**

During the fiscal year criminal files represented 70% of the YLSS workload. Family files represented 20% of the workload. The remaining 10% involved child protection, mental health, poverty law, and merits assessments. See Figure 3.

**Figure 3. Types of cases (% of total), 2024–25**



## Criminal law

YLSS can provide a lawyer to help people with their criminal case if they are financially eligible and meet the merit-based requirements.

## Duty counsel

This is a free service available to all Yukoners, regardless of income. YLSS provides a duty counsel lawyer to help people in docket court when they make their first appearance. The duty counsel lawyer can adjourn their matter to allow time to apply for a lawyer, speak with the Crown on their behalf, explain the nature of the charges, and more.

If someone is in custody after being charged with an offence and is facing a bail hearing, YLSS can provide a duty counsel lawyer to assist with the bail application.

## Legal advice by telephone (Brydges overnight service)

Everyone has the right to receive free legal advice from a lawyer 24 hours a day. If legal aid's offices are closed, people who have been arrested can speak to a duty counsel lawyer by telephone, free of charge. The toll-free phone number is posted in all Yukon RCMP detachments and is provided to people after they are arrested.

## Youth criminal law

Any youth (age 12 to 17) who has been charged with a crime is automatically eligible to receive free advice from a lawyer. Youth can also speak with a duty counsel lawyer at their court appearance who can assist with the process of applying for a legal aid lawyer.

## Circuit court

Circuit court provides service to outlying Yukon communities. Judges, defence counsel and prosecutors travel to communities outside of Whitehorse on a predetermined schedule.

Court circuits are generally held every 6 to 8 weeks in 13 communities. The length of circuit court ranges from 1 to 4 days (not including travel time), depending on the size of the community.

Legal aid provides defence counsel for all circuit courts held in the Yukon. Designated defence counsel provide summary advice to all persons facing charges on the circuit. If the matter proceeds to trial, and the accused person wishes to apply for legal aid, YLSS eligibility criteria will apply.

## Therapeutic courts

There are two therapeutic courts in Whitehorse:

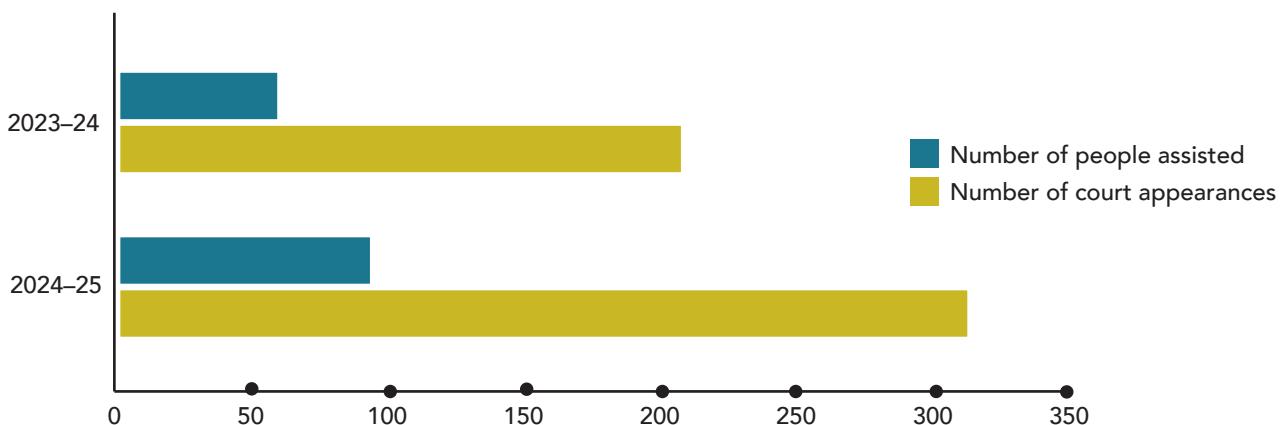
- Community Wellness Court; and
- Domestic Violence Treatment Option Court.

Community Wellness Court (CWC) is an innovative court designed to contribute to safer Yukon communities through reducing crime. It does this by working with offenders in the criminal justice system on the root causes of their criminal behaviour.

CWC is a response to the high number of cases before Yukon criminal courts with offenders who have significant wellness-related problems. The court recognizes that these problems — including addictions, historical trauma, poverty and houselessness — are deeply embedded in many Yukon families and communities. The court takes holistic and culturally relevant approaches to working with offenders on the underlying issues that led to their criminal behaviour in order to support a reduction in Yukon recidivism rates.

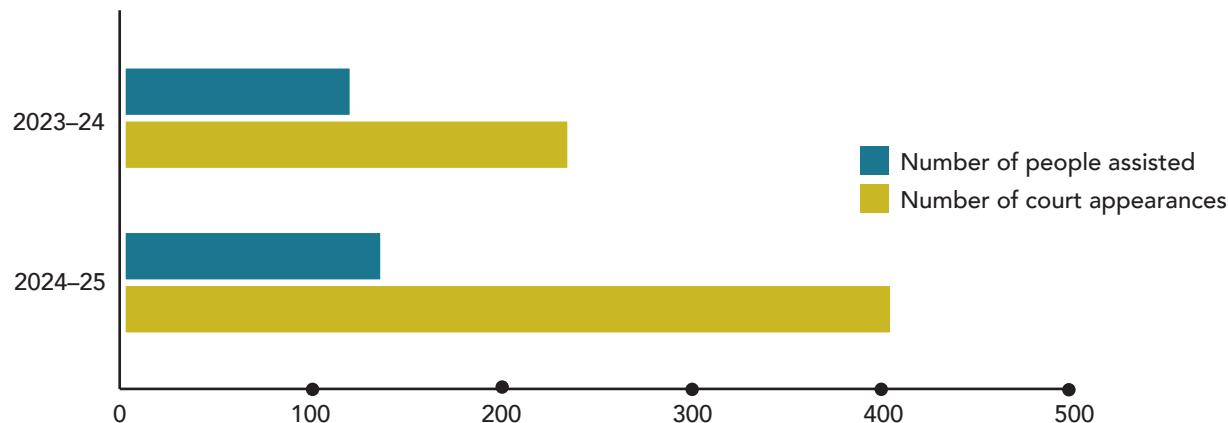
The court focuses on individuals with addictions, mental health problems and/or Fetal Alcohol Spectrum Disorder (FASD). Participants work with a coordinated team of professionals and community supports to develop and follow a holistic wellness plan. Legal aid provides a duty counsel lawyer who can assist with the CWC process. See Figure 4.

**Figure 4. Number of people assisted, Community Wellness Court, 2023–25**



Domestic Violence Treatment Option Court (DVTO) provides an alternative procedure for dealing with domestic violence offenders in criminal court. It encourages offenders to accept responsibility for their actions at a very early stage of the proceedings and to learn how to avoid the behaviour that led to the offence. Victims are encouraged to disclose their victimization, knowing that their partners can opt for counseling and programming under court supervision, and thus be eligible for a community-based sentence. Legal aid provides a duty counsel lawyer who can assist with the DVTO process. See Figure 5.

**Figure 5. Number of people assisted, Domestic Violence Treatment Option Court, 2023–25**



## Family law

YLSS helps with matters relating to parenting such as decision-making (custody), parenting time (access) and child support, and can provide a duty counsel lawyer on request. In some situations, YLSS may be able to assist with applications for spousal support and relocation, as well as variation applications (some of these matters may be subject to a merits assessment).

Legal aid can help with child welfare matters if a child has been taken from the home by social services and the parent has been served with a care or supervision application.

## Mental health

Legal aid can appoint a lawyer to help people who are being held in the hospital under the Mental Health Act. A legal aid lawyer can provide legal advice and representation at a hearing of the Capability and Consent Board. This is a free service available to all Yukoners, regardless of income.

## Poverty law

Poverty law covers matters related to issues such as the Canadian Pension Plan, Employment Insurance and Income Assistance. Efforts in these areas of law start with a merits assessment. If applicants are approved, YLSS can provide them with legal advice where liberty, disability benefits or housing are an issue.

## **Impact of Race and Culture Assessments**

Under a new agreement with the Department of Justice Canada, YLSS receives financial assistance (full reimbursement) to support the preparation of Impact of Race and Culture Assessments (IRCAs) for eligible racialized accused people. IRCAs are pre-sentencing reports that assist courts in considering the effects of racism and other circumstances experienced by Black persons and other racialized minorities on their contact with the criminal justice system.

## **Truth and Reconciliation Commission Calls to Action**

The Yukon Legal Services Society is committed to reconciliation with Yukon First Nations and to actively working towards the recommendations found in the Truth and Reconciliation Commission (TRC) Calls to Action, specifically those that relate to child welfare, over-representation in the criminal justice system, and clients living with FASD. These align with YLSS's mandate to provide accessible and efficient legal services in criminal and family law (which includes child protection services).

### **TRC Call to Action 1**

**TRC calls upon the federal, provincial, territorial, and Aboriginal governments to reduce the number of Aboriginal children in care.**

YLSS commits to building relationships with Yukon First Nations, child and family services agencies, and the Director of Family and Children's Services to ensure that legal aid services are provided in culturally appropriate ways.

YLSS will engage in ongoing conversations with First Nations leaders in child protection to better understand their needs and how legal aid lawyers can provide services in a way that supports the implementation of Canada's *Act respecting First Nations, Inuit and Métis children, youth and families* in First Nations communities, and to continue to support First Nations people who are involved with Health and Social Services and family services processes.

YLSS will advocate in court proceedings for culturally appropriate responses for First Nations' parents and children, and will ensure that its staff receive culturally appropriate, trauma-informed training on issues of child and family services specific to First Nations' people and the *Act respecting First Nations, Inuit and Métis children, youth and families*.

### **TRC Call to Action 30**

**TRC calls upon the federal, provincial and territorial governments to commit to eliminating the overrepresentation of Aboriginal people in custody over the next decade, and to issue detailed annual reports that monitor and evaluate the progress in doing so.**

YLSS commits to developing a strategy for providing services to First Nations people that will include developing staff cultural competencies as well as advocacy and appeal strategies for culturally appropriate outcomes that reduce the number of people detained and remanded into custody and the number of custodial sentences.

### **TRC Call to Action 31**

**TRC calls upon the federal, provincial and territorial governments to provide sufficient and stable funding to implement and evaluate community sanctions that will provide realistic alternatives to imprisonment for Aboriginal offenders and respond to the underlying causes of offending.**

YLSS commits to working with Yukon First Nations justice programs and other organizations supporting the justice system to advocate for early intervention, alternative measures, restorative justice initiatives, rehabilitation and reintegration efforts, and meaningful community supports.

### **TRC Call to Action 32**

**TRC calls upon the federal government to amend the Criminal Code to allow trial judges, upon giving reasons, to depart from mandatory minimum sentences and restrictions on the use of conditional sentences.**

YLSS commits to developing a law reform strategy to advocate for the departure from minimum sentencing standards and the appropriate use of conditional sentences for its First Nations clients.

### **TRC Call to Action 33**

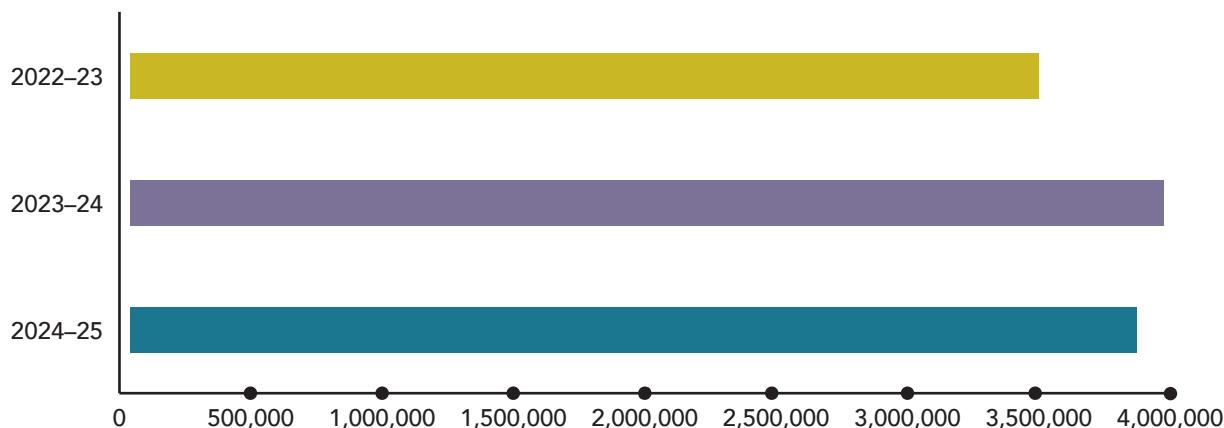
**TRC calls upon the federal, provincial and territorial governments to recognize as a high priority the need to address and prevent Fetal Alcohol Spectrum Disorder (FASD), and to develop, in collaboration with Aboriginal people, FASD preventive programs that can be delivered in a culturally appropriate manner.**

YLSS commits to ensuring that all staff are trained to identify clients who might be living with FASD, and to providing training for working with clients with FASD in culturally appropriate ways. YLSS will collaborate with the Fetal Alcohol Syndrome Society Yukon to ensure that proper diagnoses and supports are in place when advocating for exemptions from mandatory minimum sentences, and when proposing alternative sentencing measures.

## Operations

In the 2024–25 fiscal year, YLSS operated with a total revenue of \$3,833,041, derived from contributions by the Government of Yukon and the Government of Canada. The Government of Yukon provided additional funding for a project that includes a component to increase access to legal aid services in French. See Figure 6.

**Figure 6. Revenue, 2022–25**

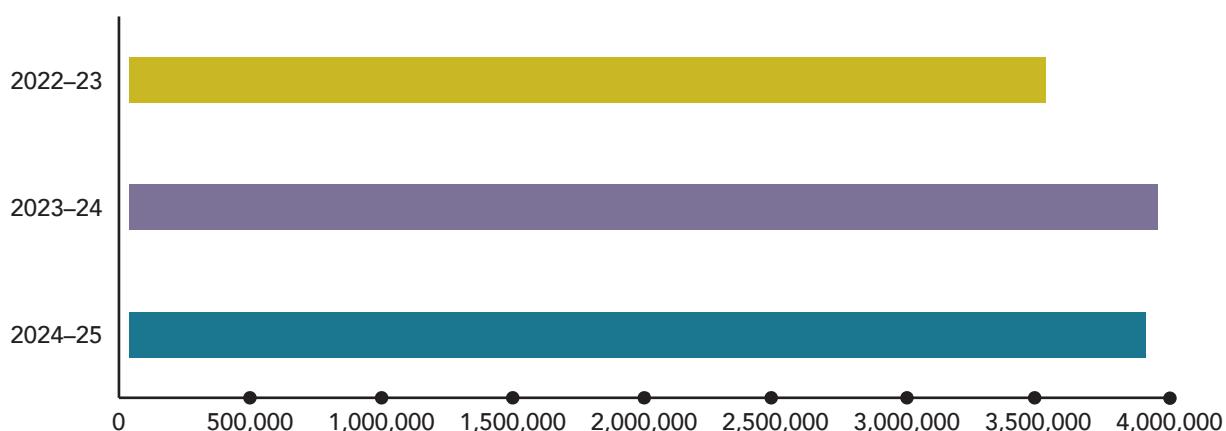


Note: 2023–24 includes federal funding for the three-year Workplace Sexual Harassment project.

Expenses for the year totalled \$3,869,975 (see Figure 7), with the majority directed toward these services:

- direct client services, including duty counsel and full representation services in criminal and family law, child protection files, and matters under the *Mental Health Act*;
- staffing, including staff lawyers, legal assistants, client service coordinators and administration; and
- private bar lawyers, for conflict cases and cases where legal aid lacked capacity.

**Figure 7. Expenses, 2022–25**



Note: 2023–24 includes expenses for the three-year Workplace Sexual Harassment project.

YLSS remains committed to providing high-quality legal representation and support to vulnerable and disadvantaged Yukoners, despite growing demand, budget constraints and staffing challenges. YLSS is also committed to transparency and accountability.

Despite careful financial stewardship and a modest increase in funding, the Society continues to face resource pressures, particularly as the demand grows for highly experienced lawyers and wraparound supports for the most complex and serious complex cases. In addition, the client service coordinator (CSC) program is constrained by staffing limitations.

The cost of offering legal aid services has increased, and more funding is required just to keep existing programs running. YLSS continues to explore new opportunities and partnerships to strengthen its service delivery.

YLSS received an increase in funding for criminal legal aid from the Department of Justice Canada. The funding was dedicated to reducing the overrepresentation of Indigenous people in the Canadian legal system and to enhancing services for vulnerable populations, who YLSS already serves. Because the additional funding was time-limited, YLSS focused on a special project: the Justice Support Centre (see page 18).

During the year, legal aid struggled to meet the increasing demand for family law services due to a shortage of experienced lawyers. In March 2025, although YLSS continued to help self-represented litigants, services were limited to mandated family law matters.

## Projects

### Sexual Harassment in the Workplace

With funding from the Department of Justice Canada, the Yukon Legal Services Society completed its Sexual Harassment in the Workplace project, a short-term initiative designed to assist individuals experiencing gender-based violence and harassment in the workplace. Over the course of the project, a dedicated staff lawyer and an articling student provided legal advice and information to people dealing with this issue. The project focused on supporting complainants in understanding their rights and exploring their legal options, including filing formal complaints and other possible avenues for resolution. During the first two years, the project delivered most services remotely. In the final year of the project, staff connected with numerous schools and organizations across the territory to deliver in-person presentations on workplace sexual harassment and supported the development and modernization of workplace harassment policies.

Throughout the project, the staff assisted individuals by using an online complaint tool specifically created for workplace sexual harassment claims. They also took part in targeted outreach activities aimed at informing vulnerable workers about their rights and how to access support. The project's broader goal was to contribute to harassment-free workplaces across the territory by increasing public awareness and equipping individuals with the legal tools and information they need. Through this initiative, YLSS was able to provide meaningful help to many Yukoners and strengthen connections between legal services and community-based supports.

## The Justice Support Centre

The Justice Support Centre (JSC) was launched in fiscal year 2023–24 as a pilot project in response to a one-year funding opportunity from the Department of Justice Canada. The JSC is a partnership between Kwanlin Dün First Nation (KDFN) and Yukon Legal Services Society in a shared office space. It is staffed by a senior legal aid lawyer who provides mentorship to junior counsel, KDFN's Indigenous court workers, and other justice system workers. This collaborative environment fosters learning, coordination and culturally appropriate service delivery.

This initiative, now in its second year, aims to enhance access to legal services for vulnerable populations. With the approval of \$550,780 in additional criminal legal aid funding by the federal government in December 2024, the project was able to build on its momentum. Due to the strength of the project's collaborative partnerships and positive client outcomes, the Government of Yukon committed to funding the Justice Support Centre for a second year.

These are the main objectives of the Justice Support Centre:

- Legal services — to increase access to justice and improve efficiency;
- Wraparound support — to further assist Indigenous, vulnerable and disadvantaged people with their legal matters, based on the specific needs of each individual;
- Capacity development — to have experienced staff lawyers support and mentor Indigenous court workers, and support Yukon First Nations in their efforts to develop and provide legal and justice-related services.
- Cultural competency — to have YLSS employees work alongside employees of Yukon First Nations to enhance their understanding of Indigenous beliefs, values and culture.
- Restorative justice — to focus on these initiatives at the earliest possible stage of the criminal process.

The JSC offers an innovative approach to delivering legal services, particularly to people who are Indigenous, vulnerable or disadvantaged. During its first year, the JSC focused on addressing gaps in criminal legal services and helping individuals obtain the support they needed to navigate complex legal processes. This included everything from assistance with court paperwork and release planning to connecting clients with housing, mental health services, alcohol and addictions treatment, and community supports. The JSC also supports Yukon First Nations justice programs, helping to strengthen their infrastructure and capacity.

## Client Service Coordinators

The JSC also included the creation of a new role at legal aid: client service coordinators (CSCs). CSCs play a key role in bridging gaps in the justice system. Focused primarily on criminal law matters, they work closely with JSC staff to ensure that clients receive the right services at the right time. CSCs prepare for court, coordinate support services, and help people understand their legal responsibilities, supporting and working alongside Indigenous court workers.

Through 1,647 hours of direct client service, made possible by project funding from the Department of Justice Canada and the Government of Yukon, Client Service Coordinators enhanced criminal law services by providing broad and comprehensive support to legal aid's most vulnerable clients.

The impact of the CSCs, and the Justice Support Centre as a whole, has been felt throughout the community. Over the last two years, YLSS has heard from more than a dozen community organizations seeking to better understand how the law, legislation and lived experience intersect. This interest underscores the growing recognition that legal problems rarely exist in isolation, and that wraparound support is essential to lasting change.

## French Language Services Project

French-speaking Yukoners have been requesting better access to justice-related services in French, and the Government of Yukon has publicly committed to increasing access to French-language services for all its departments, including Justice.

This is the first year of a three-year pilot project to expand access to legal aid services in French. The project focuses on training and evaluating lawyers and support staff capable of providing services in French, with the goal of having at least one bilingual office at YLSS. French signage will be added to the interior and exterior of the building the YLSS offices are in to help increase the visibility and availability of services. Staff in legal aid offices will receive additional training to strengthen their capacity to serve clients in French.

This project is an important step toward ensuring fair and equal justice for French-speaking Yukoners, while building the foundation for more permanent French-language legal services in the Yukon.

Another key goal of the project is to improve access to interpretation services. YLSS introduced the use of LanguageLine Solutions, a third-party tool that allows legal aid staff to connect with trained interpreters on demand.

The tool offers telephone and video interpretation in more than 240 languages, 24 hours a day, 7 days a week. Interpreters are specifically trained in legal terminology, helping to ensure clear and accurate communication. Over the past year, YLSS used this tool several times, supporting clients and families in at least four different languages.

## **The year ahead**

In the coming year, YLSS will focus on recruiting lawyers with experience in criminal and family law, whose skills, background and interests align with the specific nature of its work in the Yukon. Strengthening the relationship with Kwanlin Dün First Nation's Justice department and supporting the growth of the Indigenous court worker program will also remain key priorities.

YLSS will continue working on a proposal to establish a Yukon Family Law Centre, a centralized location providing support for parenting and family law issues. Many individuals don't qualify for legal aid, but the Yukon also faces a shortage of private family law lawyers, and those in practice often have limited capacity to take on new clients. As a result, many Yukoners are left to navigate the court system on their own, which can be complex and overwhelming. The goal is to collaborate with other programs offering similar services to develop a coordinated, accessible and supportive space for self-represented individuals.

By working collaboratively and combining the delivery of legal information and advice, the Yukon Family Law Centre will aim to reduce duplication, streamline the legal process for families, and offer a more complete, supportive and accessible service. This approach will help people feel more informed and less overwhelmed, while also easing pressure on the court system. Importantly, it would allow for more strategic and coordinated use of both territorial and federal funding, ensuring that resources are used effectively to meet the growing demand for family law services in the Yukon.

## Financial statements

### Management's responsibility for financial reporting

The financial statements of Yukon Legal Services Society have been prepared in accordance with Canadian public sector accounting standards.

The integrity and reliability of Yukon Legal Services Society's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements.

The financial statements have been audited on behalf of the members by M. McKay & Associates Ltd., in accordance with Canadian generally accepted auditing standards.



A handwritten signature in black ink, appearing to read "Sue Acuian".

Executive Director

Whitehorse, YT  
September 24, 2025

***M. McKay & Associates Ltd.***  
***Chartered Professional Accountants***

100 - 108 Jarvis Street  
Whitehorse, YT, Y1A 2G8  
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**Independent Auditor's Report**

To the Members of Yukon Legal Services Society

**Opinion**

We have audited the financial statements of Yukon Legal Services Society (the "society"), which comprise the statement of financial position as at March 31, 2025, and the statements of operations, changes in annual surplus (deficit), changes in net financial debt 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 society as at March 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

**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 society in accordance with 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.

**Emphasis of matter — material uncertainty relating to going concern**

We draw your attention to Note 2 in the financial statements, which indicates that the society incurred a net loss of \$29,757 during the year ended March 31, 2025 and, as of that date, the society's current liabilities exceeded its total assets by \$177,403. As stated in Note 2, these events or conditions, along with other matters as set forth in Note 2, indicate that a material uncertainty exists that may cast significant doubt on the society's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

**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 PSAS, 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 society'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 society or to cease operations, or has no realistic alternative but to do so.

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the society'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 society'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 society 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.

*M. McKay + Associates*

Whitehorse, YT  
September 24, 2025

M. McKay & Associates Ltd.  
Chartered Professional Accountants

**Statement of Financial Position**

March 31, 2025

	2025	2024 Adjusted
<b>Financial Assets</b>		
Cash (Note 4)	\$ —	\$ 7,816
Restricted cash (Note 6)	10,000	10,000
Accounts receivable (Note 5)	<u>209,050</u>	120,809
	<u>219,050</u>	<u>138,625</u>
<b>Liabilities</b>		
Bank indebtedness (Note 4)	79,507	—
Accounts payable	209,341	187,532
Wages payable	106,926	69,044
Deferred income (Note 8)	—	16,231
Work in progress (Note 10)	<u>679</u>	2,595
	<u>396,453</u>	275,402
Net Financial Debt	<u>(177,403)</u>	<u>(136,777)</u>
<b>Non-financial assets</b>		
Prepaid expenses	6,579	7,063
Tangible capital assets (Note 7)	<u>92,821</u>	88,645
	<u>99,400</u>	95,708
<b>Accumulated Deficit</b>	<u>\$ (78,003)</u>	\$ (41,069)
<b>Accumulated Deficit consists of :</b>		
Accumulated operating surplus	\$ (170,824)	(136,891)
Investment in tangible capital assets	<u>92,821</u>	88,645
	<u>\$ (78,003)</u>	(48,246)
Contingent Liability (Note 14)		
Lease Commitments (Note 13)		
Contractual Obligations (Note 12)		
Going Concern (Note 2)		

**On behalf of the Board**

 Director


 Director

See the accompanying notes to the financial statements.

**Statement of Operations**

Year ended March 31, 2025

	Budget 2025	Actual 2025	2024
<b>Revenues</b>			
Yukon Government — Core funding	\$ 3,357,820	<b>\$ 3,499,220</b>	\$ 3,291,000
Government of Canada — WSH	—	<b>23,408</b>	302,633
Government of Canada — State Funded Counsel	100,000	<b>105,420</b>	113,510
Yukon Government — Conflict Cases	—	<b>100,000</b>	177,578
Yukon Government — Community Wellness Court	100,000	<b>100,000</b>	35,000
Contribution and Recoveries	15,000	<b>11,450</b>	15,550
Interest income	500	<b>720</b>	338
	<u>3,573,320</u>	<u><b>3,840,218</b></u>	<u>3,935,609</u>
<b>Expenses (Schedule 1)</b>			
Law Clinics' Expenses	2,619,351	<b>2,864,435</b>	2,608,360
Administration	694,298	<b>791,580</b>	737,294
Sexual Harassment in the Workplace	—	<b>16,231</b>	264,173
Conflict Cases	150,000	<b>102,573</b>	206,409
State Funded Counsel	100,000	<b>95,156</b>	98,690
	<u>3,563,649</u>	<u><b>3,869,975</b></u>	<u>3,914,926</u>
<b>Annual Surplus (Deficit)</b>	<u>\$ 9,671</u>	<u><b>\$ (29,757)</b></u>	<u>\$ 20,683</u>

See the accompanying notes to the financial statements.

**Statement of Changes in Annual Surplus (Deficit)**

Year Ended March 31, 2025

	Total 2025	Total 2024
<b>Accumulated Deficit — Beginning of Year</b>	\$ (48,246)	\$ (68,929)
Annual Surplus (Deficit)	<u>(29,757)</u>	20,683
<b>Accumulated Surplus (Deficit) — End of Year</b>	<b><u>\$ (78,003)</u></b>	<b><u>\$ (48,246)</u></b>

**Statement of Changes in Net Financial Debt**

Year Ended March 31, 2025

	Budget 2025	2025	2024
<b>Annual Surplus (Deficit)</b>	\$ 9,671	\$ (29,757)	\$ 20,683
Amortization of tangible capital assets	—	28,689	46,106
Purchase of tangible capital assets	(12,000)	(32,865)	(51,408)
Decrease in prepaid expenses	—	484	443
	<u>(12,000)</u>	<u>(3,692)</u>	<u>(4,859)</u>
<b>Increase (Decrease) in Net Financial Assets</b>	(2,329)	(33,449)	15,824
<b>Net Financial Assets (Debt) —</b>			
<b>Beginning of Year</b>	—	(143,953)	(159,777)
<b>Net Financial Debt — End of Year</b>	<u>\$ (2,329)</u>	<u>\$ (177,402)</u>	<u>\$ (143,953)</u>

See the accompanying notes to the financial statements.

**Statement of Cash Flows**

Year ended March 31, 2025

	2025	2024
<b>Operating Activities</b>		
Annual surplus (deficit)	\$ (29,757)	\$ 20,683
Item not affecting cash:		
Amortization of tangible capital assets	<u>28,689</u>	<u>46,136</u>
	<u>(1,068)</u>	<u>66,819</u>
Changes in non-cash working capital:		
Accounts receivable	(88,271)	230,386
Accounts payable	14,661	(18,031)
Deferred income	(16,231)	(132,325)
Prepaid expenses	484	443
Wages payable	37,882	(36,819)
Work in Progress	<u>(1,916)</u>	<u>(6,465)</u>
	<u>(53,391)</u>	<u>37,189</u>
Cash flow from (used by) operating activities	<u>(54,459)</u>	<u>104,008</u>
<b>Investing Activity</b>		
Purchase of tangible capital assets	(32,864)	(51,408)
<b>Increase (Decrease) In Cash Flow</b>	<u>(87,323)</u>	<u>52,600</u>
Cash (deficiency) — beginning of year	<u>17,816</u>	<u>(34,784)</u>
<b>Cash (Deficiency) — End of Year</b>	<u>\$ (69,507)</u>	<u>\$ 17,816</u>

See the accompanying notes to the financial statements.

## Notes to Financial Statements

Year ended March 31, 2025

### 1. Authority

Yukon Legal Services Society was established under the *Legal Services Society Act* in 1987, and is a not-for-profit organization. The society assists individuals of modest means in obtaining legal representation in criminal and civil matters.

Yukon Legal Services Society administers the Legal Aid fund into which all receipts are paid and from which all disbursements are made. Under the provisions of the *Income Tax Act (Canada)*, management has determined that the Society is exempt from income tax.

### 2. Going concern

These financial statements are prepared in accordance with Canadian public sector accounting standards on a going concern basis, which contemplates the realization of assets and the discharge of liabilities in the normal course of operations.

The society reported an annual deficit of \$29,757 for the year ended March 31, 2025. The society has a working capital deficiency and entirely depends on Yukon government for the financial support. These circumstances lend significant doubt as to the ability of the society to meet its obligations as they come due and, accordingly, the appropriateness of the use of accounting principles applicable to a going concern.

The society's ability to continue as a going concern is dependent upon the society's continued financing and support, maintaining a profitable level of operations, maintaining positive cash flows, and continuing financial support by Yukon government.

The accompanying financial statements do not include any adjustments to the recoverability and classification of recorded assets and liability amounts and the reported expenses that might be necessary should the society be unable to continue as a going concern and these adjustments could be material.

### 3. Summary of significant accounting policies

The financial statements were prepared in accordance with Canadian public sector accounting standards (PSAS).

#### Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods:

Computer equipment	30%	declining balance method
Computer software	100%	declining balance method
Furniture and fixtures	20%	declining balance method
Leasehold improvements	5 years	straight-line method

#### Intangible assets

The Society capitalizes costs related to the development and purchase of intangible property when future economic benefits are reasonably assured.

### Expense Recognition

The Society has three program delivery models where legal services are provided externally by private lawyers according to individual cases or contracts (groups of cases) and internally by staff lawyers. Expenses are recognized as follows:

1. legal costs associated with certificates held by private lawyers are recognized in the period in which the services are provided.
2. legal costs associated with private lawyer contracts are recognized in the period the contract services relate to; and
3. legal costs associated with staff lawyers are recognized when salaries are earned.

### Financial instruments

The financial instruments consists of cash, term deposits, accounts receivable, accounts payable and accrued liabilities, work in progress and wages, benefits and payroll liabilities. All financial instruments are recognized at cost or amortized cost. No financial instrument is traded in an active market and the Society has not designated any financial instrument at fair value, so no financial instrument is reported at fair value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense. Transaction costs are a component of cost for financial instruments measured at cost or amortized cost.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the Statement of Operations. Future recoveries of impaired assets are recorded in the Statement of Operations when received. Interest is not recorded on financial assets that are deemed to be impaired.

### Revenue recognition

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue when used for the specific purpose.

Revenue from transactions with performance obligations are recognized when the performance obligations are satisfied by providing the promised goods or services to a payor at a point in time or over a period of time depending on the arrangement.

All revenues without performance obligations are recognized in the reporting period the transaction occurred and recognition criteria are met.

### Related parties

Related party transactions are in the normal course of operations and have been measured at the exchange amount which is the amount of consideration established and agreed to by the related parties. Under section 9 of the *Legal Services Society Act* Board members may be paid any remuneration and other reasonable expenses. Board member honorarium and expense policy outlines eligibility and rates of honorarium.

### Employee future benefits

The Society contributes to employees RRSP plan. The Society records its pension expenses as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting).

### Measurement uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Measurement uncertainty in these financial statements mainly exists in the accrual of outstanding private lawyer certificates and Gladue reporting (work in progress), where the eventual billings to the Society could result in actual costs deferring from the estimates made.

### Asset retirement obligations

A liability for an asset retirement obligation is recognized when, as at the financial reporting date:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

Asset retirement obligations are initially measured as of the date the legal obligation was incurred, based on management's best estimate of the amount required to retire tangible capital assets and subsequently remeasured considering any new information and the appropriateness of assumptions used.

When a liability for an asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying amount of the related asset by the same amount as the liability and are amortized over the estimated remaining useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

The Society has not identified any significant legal obligation to perform retirement activities for its tangible capital assets.

### Future changes in accounting standards

PS 1202 — Financial Statement Presentation is effective for fiscal years beginning on or after April 1, 2026. It contains changes to the financial reporting model to increase the accountability value of financial statements in an understandable way. The Society is assessing the impact resulting from the adoption of this new standard.

Conceptual Framework for Financial Reporting in the Public Sector — effective from fiscal years beginning on or after April 1, 2026, the Society will adopt the new conceptual framework for reporting in the public sector. The Conceptual Framework prescribes the nature, function and limits of financial accounting and reporting. It is the foundation on which PSAS are developed and professional judgment is applied. It will replace the conceptual aspects of PS 1000 Financial Statement Concepts and PS 1100 Financial Statement Objectives.

These standards have not been applied in preparing these financial statements. We are currently assessing the impact of these new standards, and the extent of the impact of their adoption in the financial statements has not been fully determined.

#### **4. Cash**

A bank overdraft with Bank of Montreal has been authorized by the bank to a maximum of \$100,000 and bears interest at the prime rate plus 1.25%. A general security agreement has been issued.

#### **5. Accounts receivable**

	<b>2025</b>	<b>2024</b>
Yukon Government	\$ 141,400	\$ 37,365
Federal Government	14,000	22,301
GST rebate	52,971	58,518
Other	679	2,595
	<b><u>\$ 209,050</u></b>	<b><u>\$ 120,779</u></b>

#### **6. Restricted cash**

	<b>2025</b>	<b>2024</b>
GIC with BMO	<b><u>\$ 10,000</u></b>	<b><u>\$ 10,000</u></b>

The GIC was pledged to secure overdraft facility with Bank of Montreal. GIC matures on November 06, 2025 with interest rate as prime rate plus 2.75%. The GIC is automatically reinvested for a term of one year.

#### **7. Tangible capital assets**

	Cost	Accumulated amortization	<b>2025</b>	<b>2024</b>
	Cost	Accumulated amortization	<b>Net book value</b>	Net book value
Land improvements	\$ 151,934	\$ 142,996	<b>\$ 8,938</b>	\$ 4,837
Computer equipment	234,096	213,675	<b>20,421</b>	25,252
Computer software	54,158	54,158	—	—
Furniture and equipment	<u>296,784</u>	<u>233,322</u>	<b><u>63,462</u></b>	<u>58,556</u>
	<u><b>\$ 736,972</b></u>	<u><b>\$ 644,151</b></u>	<u><b>\$ 92,821</b></u>	<u><b>\$ 88,645</b></u>

## 8. Deferred revenue

	2025	2024
Deferred Contributions on Tangible Capital Property	<u>\$ —</u>	<u>\$ 16,231</u>

Deferred contributions on tangible capital property made to purchase tangible capital property are recognized into revenue as the property is amortized.

## 9. Work in progress

At March 31, 2025, there were outstanding certificates authorizing legal work by private lawyers resulting in an estimate of unbilled fees of \$679 (2024 — \$2,595). There were also state funded counsel cases of \$0 (2024 — \$0).

## 10. 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 March 31, 2025.

### Credit risk

The society does have credit risk in accounts receivable. Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The society reduces its exposure to credit risk by obtaining the majority of its funding through transfers from governments and funding agencies with well-established credit history. In the opinion of management, the credit risk exposure to the society is low and is not material.

### Fair value

The society's carrying value of cash and cash equivalents, accounts receivable, and accounts payable approximates its fair value due to the immediate or short term maturity of these instruments.

The fair value of amounts due to shareholders is less than carrying value because the amounts are non-interest bearing. However, because the amounts due to shareholders have no fixed repayment terms, the fair value and the exposure to related risk cannot be determined with any degree of certainty, and the amounts are therefore reported at their carrying value.

The carrying value of the long term debt approximates the fair value as the interest rates are consistent with the current rates offered to the society for debt with similar terms.

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

## **11. Related party transactions**

During the year, the society paid its directors honorariums totaling \$8,375 (2023 — \$7,125).

The society also paid following vendors for leasehold improvement construction.

1. Spouse/partner of executive director — \$6,716
2. Spouse/partner of director of operation — \$250

These transactions are in the normal course of operations and are measured at the exchange amount, which is the consideration established and agreed to by the related parties. These transactions are in line with Section 9 of *Legal Services Society Act* and board member honorarium and expense policy.

## **12. Commitments**

The Society is contractually obligated to see ongoing cases through to completion for clients being represented by private solicitors. The Society uses a budget and cost to complete system to estimate the future cost related to these ongoing matters. This cost represents the future cost to complete these cases and is for services not yet performed by the private solicitors. The estimate for future case completion is \$273,925 (2024: \$119,173).

## **13. Lease commitments**

The society's total commitments, under various operating leases and a property lease agreement, exclusive of occupancy costs, are as follows:

2026	\$ 24,000
2027	24,000
2028	24,000
	<hr/>
	\$ 72,000

## **14. Contingent liability**

Employees are credited a day per month for use as paid absences in the year due to illness or injury. Employees are allowed to accumulate unused sick day credits each year, up to the allowable maximum provided in their respective employment agreement.

Accumulated credits may be used in future years to the extent that the employee's illness or injury exceeds the current year's allocation of credits. The use of accumulated sick days for sick leave compensation ceases on termination of employment and employee unused sick bank is not paid out at retirement.

Based on experience, all the accumulated sick days cease on termination of employment or by retirement. The benefit cost and liabilities related to the plan are not included in the financial statements. The contingent liability on non-vested sick days is estimated at \$150,669 (2024: \$176,590). Due to the historical low rate of utilization of the credits, this amount has not been accrued in the financial statements.

## **15. Employees' pension plan**

The Yukon Legal Services Society matches contributions made by employees to a defined contribution plan. During the year, the Society contributed \$121,611 (2023: \$111,548) to the plan.

**16. Comparative figures**

Some of the comparative figures have been reclassified to conform to the current year's presentation.

**17. Economic dependence**

The society receives the majority of its revenue through a funding agreement from Yukon Government. The society's continued operations are dependent on this funding agreement and on satisfying the terms of the agreement.

**18. Budget amounts**

The 2025 budget figures are provided for comparison purposes and have been approved by the Society's Board.

## Revenue and Expenses by Object and Segmented Information (Schedule 1)

Year Ended March 31, 2025

	Administration	Law Clinics' Expenses	Conflict Cases	State Funded Counsel	Sexual Harassment In The Workplace	2025 Total	2024
<b>Revenue</b>							
Yukon Government	\$ —	\$ 3,599,220	\$ 100,000	\$ —	\$ —	\$ 3,699,220	\$ 3,503,578
Government of Canada	—	—	—	105,420	23,408	128,828	416,143
Contribution and Recoveries	—	11,450	—	—	—	11,450	15,550
Interest income	—	720	—	—	—	720	338
<b>Revenue total</b>	—	<b>3,611,390</b>	<b>100,000</b>	<b>105,420</b>	<b>23,408</b>	<b>3,840,218</b>	<b>3,935,609</b>
<b>Expenses</b>							
Salaries, benefits and honoraria	428,254	2,464,676	—	—	—	2,892,930	2,719,948
Contract service	—	—	88,952	88,488	—	177,440	264,001
Software and equipment rental	441	42,644	—	—	—	43,085	163,939
Duty Counsel	205,636	—	—	—	—	205,636	156,137
Certificate disbursement	40,399	12,412	13,622	6,668	—	73,101	105,426
Rent	22,814	77,551	—	—	—	100,365	90,726
Office and administration	34,121	36,467	—	—	—	70,588	99,974
Professional fees	27,842	26,689	—	—	—	54,531	56,744
Amortization	3,115	9,344	—	—	—	16,231	28,690
Professional development	2,976	24,603	—	—	—	27,579	39,012
Repairs and maintenance	87	31,571	—	—	—	31,658	37,132
Telephone and utilities	9,500	27,396	—	—	—	36,896	31,083
Insurance	1,082	22,784	—	—	—	23,866	21,881
Travel and accommodation	7,567	48,847	—	—	—	56,414	28,290
Advertising and promotion	5,013	18,429	—	—	—	23,442	34,124
Books and educational materials	—	21,022	—	—	—	21,022	17,748
Interest and bank charges	2,735	—	—	—	—	2,735	2,651
<b>Expenses total</b>	<b>791,582</b>	<b>2,864,435</b>	<b>102,574</b>	<b>95,156</b>	<b>16,231</b>	<b>3,869,978</b>	<b>3,914,924</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ (791,582)</b>	<b>\$ 746,955</b>	<b>\$ (2,574)</b>	<b>\$ 10,264</b>	<b>\$ 7,177</b>	<b>\$ (29,760)</b>	<b>\$ 20,685</b>

See the accompanying notes to the financial statements.





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