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NUNAVUMI MALIGALIUQTIT
NUNAVUT LAW FOUNDATION
LA FONDATION DU DROIT DU NUNAVUT

ANNUAL REPORT

For the year ending December 31, 2018

INTRODUCTION

- Inception* The Nunavut Law Foundation (Foundation) came into being on or about January 12, 2001 upon the transfer of the Nunavut share of capital assets of the Law Foundation of the Northwest Territories.
- Authority* The Foundation is established by and derives its authority from Part VII of the *Legal Professions Act*, RSNWT 1988, and c. L-2, (Act) as amended for Nunavut pursuant to section 76.05 of the *Nunavut Act* (Canada).
- Directors* Pursuant to section 52 of the Act, the affairs of the Foundation are governed by a Board of Directors composed of four persons appointed by the Law Society of Nunavut (Society) from among its members and one person who is not a member to be appointed by the Minister. Under the Act, the Directors have the authority to decide all aspects of its governance and are required annually to report on their activities to the Society.

The Directors of the Foundation at December 31, 2018:

Appointed by the Law Society:	Marie Belleau	Chairperson, Iqaluit (since August 2017)
	Thomas Lemon	Director, Toronto
	Kyle DeYoung	Director, Iqaluit
Appointed by the Minister:	Lisa Tootoo	Director – Public Representative, Iqaluit
Foundation Administrator:	Nalini Vaddapalli	

Auditors The auditors of the Foundation are Lester Landau, Chartered Accountants, Iqaluit.

Contact Persons interested in information about the affairs of the Foundation or about applying for a grant from the Foundation may direct enquiries as follows:

Nunavut Law Foundation
Att: Nalini Vaddapalli
P.O. Box 69
Iqaluit, NU
X0A 0H0
Tel: (867) 979-2330
Fax: (867) 979-2333
e-mail: administrator@nulf.ca

MANDATE

The Nunavut Law Foundation (Foundation) provides grants for the purpose of encouraging and supporting projects and initiatives that generally serve to advance greater awareness of the law and promote greater access to justice in Nunavut.

Pursuant to section 57(2) of the Act, all members of the Society are legally required to maintain an interest bearing trust account in a bank which is to hold monies held in trust for clients related to legal transactions in Nunavut and to instruct the bank to remit interest earned on such trust monies to the Foundation. However, since the Foundation was established, there have been very few Nunavut practitioners who remitted interest accruing from a trust account. As a necessary alternative, the Society collects from all of its members a special levy which currently represents the source of the Foundation's revenues. The interest and capital from its fund are used for:

- I. Conducting and contributing to research into and recommending law reform and improving the administration of justice,
- II. Contributing to the establishment, maintenance and operation of law libraries,
- III. Contributing to the legal education and knowledge of members and of the people of Nunavut and providing programs and facilities for that purpose,
- IV. Awarding bursaries and scholarships for the study of law or related subjects, and
- V. Providing assistance to legal aid programs, restorative justice programs and programs of a similar nature.

REPORT FROM THE CHAIRPERSON

Board Composition

I have been serving on the Nunavut Law Foundation since May 2014. I was appointed as the Chairperson in August 2017. The other Directors appointed by the Law Society of Nunavut are Thomas Lemon who is based out of Toronto and Kyle DeYoung who is based out of Iqaluit. The Director who is a Public Representative is Lisa Tootoo, based out of Iqaluit. We are currently looking into filling the Law Society appointee vacancy on our Board.

Lucien Ukaliannuk Awards for Law or Law-Related Studies

Lucien Ukaliannuk was a respected Inuit Elder, who passed away on September 29, 2007. Prior to his passing, Mr. Ukaliannuk worked as the Inuit Qaujimajatuqangit Advisor in the Government of Nunavut Department of Justice in Iqaluit. He had also been the Inuit Law Instructor and Mentor to the first cohort of Akitsiraq Law Students. The Foundation wishes to honour Lucien's memory with this award for deserving persons who undertake studies that serve to assist the objects of the Foundation.

In September 2018, the Board was delighted to award 8 deserving recipients, the majority of which are attending the Nunavut Law Program. All of the applicants demonstrated a strong commitment to Nunavut and we wish them the best in their academic endeavours. The Foundation has provided Lucien Ukaliannuk Awards in the total amount of \$20,000 to:

- ❖ Alana Copland
- ❖ David Lawson
- ❖ Marion Lewis
- ❖ Colin Mackay
- ❖ Pascal MacLellan
- ❖ Nuka Olsen-Hakongak
- ❖ Jessika Whiter
- ❖ Peter Petaulassie

Upinnaqtuq Awards

The Upinnaqtuq Awards were established in honour of Justice Beverly Browne, who was the first senior judge in the Nunavut Court of Justice. She demonstrated great leadership in the community and had a strong commitment and passion for working with youth.

**Teacher Danielle Frenette
with Destyni**



The Nunavut Law Foundation provided \$3,000 in Upinnaqtuq Awards to a remarkable group of young Nunavummiut who demonstrated a commitment to leadership, peacemaking and/or rehabilitation. The **2018 recipients of the Upinnaqtuq Award were nominated from all 3 Nunavut regions**. They were:

- ❖ Shane Adams Rankin Inlet
- ❖ Destyni Atatahak Kugluktuk
- ❖ Akutaq Williamson Bathory Iqaluit
- ❖ Tim Idlout Resolute Bay
- ❖ Lou Kopak Iqaluit
- ❖ Kirsten MacDonald Iqaluit
- ❖ Shawna Mike Pond Inlet
- ❖ Ryleigh MacPherson Iqaluit
- ❖ Miles Brewster Iqaluit
- ❖ Muckpah Otak Iqaluit

Shane



Kirsten



**Akutaq, Miles and Muckpah
(left to right)**



Ryleigh



Shawna



General Grants

We have provided General Grants in the total amount of \$15,800 in 2018. The following recipients have been awarded General Grants:

- ❖ University of Saskatchewan/Nunavut Law School Program: emergency funds and cultural programming
- ❖ Chris Hummel: Short-term internship

The Foundation had pledged its support to the Nunavut Law School Program and the Board made use of its discretionary authority under its Reserve Fund Policy to make the amount available.



Students from the Nunavut Law School Program after a mock trial at the Nunavut Court of Justice.

Students are joined by the Honourable Mr. Justice Neil Sharkey, Chief Justice (sixth from left).

Law Libraries

Part of our legislated mandate is to contribute to the establishment, maintenance and operation of law libraries. This has been an ongoing project for the Nunavut Law Foundation. The Foundation is nearing the final stages of the establishment of law libraries in Nunavut. After a selection process was made last year, a number of copies of 9 publications and 2 films were purchased and are ready to be distributed to libraries across Nunavut. The aim is to provide materials that meet the needs of members of the Society as well as the broader public.

The Foundation would like to acknowledge the support from our colleagues in Rankin Inlet and in Iqaluit, including Sara Siebert and lawyers with the Legal Services Board of Nunavut, who have helped with transporting and delivering these documents to Baker Lake as well as the assistance of Ron Knowling, Manager of the Nunavut Public Library Services at the Baker Lake Headquarters. Ron has been instrumental in organizing the distribution across Nunavut of what will be called the “**Legal Information Resource Collection**”:

AUTHOR	TITLE
John Burrows	Canada's Indigenous Constitution (2010)
Thomas Isaac	Aboriginal Law (2016)
Julien D. Payne and Marilyn A. Payne	Canadian Family Law (2015)
The Truth and Reconciliation Commission (McGill-Queens University Press)	The Truth and Reconciliation Commission of Canada Final Report: "The Inuit and the Northern Experience, V.2 (2015)
Christy Jordan-Fenton & Margaret Pokiak - Fenton	A Stranger at Home: A true story(2011)
Chelsea Vowel	Indigenous Writes (2016)
Nancy Wachowich	Saqiyuq: Stories from the Lives of Three Inuit Women (2001)
Frank Tester & Peter Kulchyski	Tammarniit (Mistakes): Inuit Relocation in the Eastern Arctic 1939-63 (1994)
Dorothy Harley Eber	Images of Justice
Marquise Lepage (DVD)	Martha from the North
IBC Productions (DVD)	Kikkik E-1 472

Association of Canadian Law Foundations

The Association of Canadian Law Foundations (ACLF) annual meeting was held in Vancouver in January 2018. It was held right after the Canada-USA IOLTA (Interest on Lawyers' Trust Accounts) annual meeting. Marie attended the meetings and took the opportunity to continue discussing possible revenue options for the Foundation, to network and learn from how the other Canadian law foundations function.

Other

Website: The Foundation’s website is in the process of being revamped and will be separated from the Society’s website for better clarity and manageability.

Investments: A review of our investments has occurred and banks have been contacted to inquire about investment services offered. In order to maximize interest on investment revenues, the Foundation will be retaining the services of the RBC Dominion for the investment of the reserve funds.

Revenues: The revenues of the Foundation are limited, especially in comparison to other Canadian law foundations that have millions of dollars of income per year, have full time staff, etc. However, the needs in Nunavut are great and the initiatives that the law foundation could undertake and/or support with more funding are considerable. The Board is looking at ways to maximize the Foundation's revenues in order to be able to fully implement all aspects of our mandate to the best of our capacity. Discussions about the Foundation's revenue sources are ongoing.

Communications: We ensure continued communications with the Nunavut public through our website <http://lawsociety.nu.ca/law-foundation-of-nunavut/>,¹ our Facebook page, posters, general outreach, etc. The Foundation continues to demonstrate its commitment to the Official Languages of Nunavut by ensuring that our public communications and documents are available in Inuktitut, French and English.

Respectfully submitted.

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Marie Belleau
Chairperson, Nunavut Law Foundation

¹ Please note the new website url address as of December 2018 : www.nunavutlawfoundation.ca

SUMMARY OF DISBURSEMENTS

Lucien Ukaliannuk Award for Law or Law-related Studies	\$20,000
General Grants	\$15,800
Upinnaqtuq Awards	\$3,000
<hr/>	
TOTAL	\$38,800

NUNAVUT LAW FOUNDATION
FINANCIAL STATEMENTS
December 31, 2018

LESTER LANDAU
Chartered Professional Accountants



Iqaluit
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Independent Auditors' Report

To the Members of the Nunavut Law Foundation

Opinion

We have audited the financial statements of the Nunavut Law Foundation (the Foundation), which comprise the statement of financial position as at December 31, 2018, and the statements of changes in members' equity, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Foundation as at December 31, 2018 and its financial performance 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Foundation 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.

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 the financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation'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 Foundation or to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 Foundation'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 Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Foundation 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Iqaluit, Nunavut
May 10, 2019

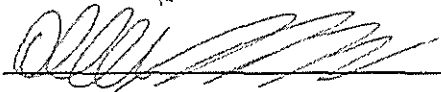
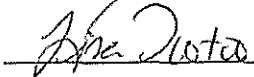


Chartered Professional Accountants

NUNAVUT LAW FOUNDATION
STATEMENT OF FINANCIAL POSITION
As at December 31, 2018

	<u>2018</u>	<u>2017</u>
<u>Assets</u>		
Current		
Cash	\$ 1,275	\$ 11,447
Temporary investments	259,260	271,399
Prepaid expenses	3,333	3,333
Due from Law Society of Nunavut	<u>4,970</u>	<u>3,283</u>
	<u>\$ 268,838</u>	<u>\$ 289,462</u>
<u>Liabilities</u>		
Current		
Accounts payable and accrued liabilities	\$ 3,799	\$ 9,299
<u>Members' Equity</u>		
Unrestricted Fund	<u>265,039</u>	<u>280,163</u>
	<u>\$ 268,838</u>	<u>\$ 289,462</u>

Approved on Behalf of the Board


_____ Chairperson **MARIE BELLEAU**

_____ Director **LISA TOOTOO**

NUNAVUT LAW FOUNDATION
STATEMENT OF CHANGES IN MEMBERS' EQUITY
For the Year Ended December 31, 2018

	<u>2018</u>	<u>2017</u>
Balance, Opening	\$ 280,163	\$ 294,930
Excess expenses	<u>(15,124)</u>	<u>(14,767)</u>
Balance, Closing	<u>\$ 265,039</u>	<u>\$ 280,163</u>

NUNAVUT LAW FOUNDATION
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2018

	<u>2018</u>	<u>2017</u>
Revenue		
Member levies	\$ 35,679	\$ 31,926
Investment income	3,944	3,078
ACLF meeting reimbursement	8,359	3,697
Unrealized loss on investments	(2,179)	(1,408)
Realized gain on sale of investments	<u>1,096</u>	<u>1,266</u>
	<u>46,899</u>	<u>38,559</u>
Expenses		
ACLF meeting	-	11,542
Administrative support	14,916	8,000
Advertising and promotion	100	100
Grants	38,800	26,500
Interest and bank charges	127	261
Professional fees	4,758	4,515
Travel	<u>3,322</u>	<u>2,408</u>
	<u>62,023</u>	<u>53,326</u>
Excess Expenses	<u>\$ (15,124)</u>	<u>\$ (14,767)</u>

NUNAVUT LAW FOUNDATION
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2018

	<u>2018</u>	<u>2017</u>
Operating Activities		
Excess expenses	\$ (15,124)	\$ (14,767)
Item not requiring an outlay of cash:		
Unrealized gain on investments	<u>2,179</u>	<u>1,408</u>
	(12,945)	(13,359)
Changes in non-cash working capital:		
Temporary investments	9,960	13,156
Due from Law Society of Nunavut	(1,687)	(1,926)
Accounts payable and accrued liabilities	<u>(5,500)</u>	<u>5,499</u>
Net (Decrease) Increase in Cash and Cash Equivalents	(10,172)	3,370
Cash and Cash Equivalents, Opening	<u>11,447</u>	<u>8,077</u>
Cash and Cash Equivalents, Closing	<u>\$ 1,275</u>	<u>\$ 11,447</u>

NUNAVUT LAW FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

1. Nature of the Organization

The Nunavut Law Foundation is incorporated under the *Legal Profession Act* of Nunavut. The purpose of the Foundation is to conduct research, establish law libraries and contribute to the legal education of members and the people of Nunavut.

The Foundation is a not-for-profit organization and is exempt from income tax under Sec.149(1)(l) of the *Income Tax Act* (Canada).

2. Significant Accounting Policies

The financial statements have been prepared, on a going concern basis, in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies.

(a) Temporary Investments

Temporary investments are recorded at market value. Cost is \$256,280 for the current year (2017 - \$263,614). Unrealized gains and losses are recorded directly to the statement of operations.

(b) Fund Accounting

The Unrestricted Fund accounts for the Foundation's general operating and administrative activities.

(c) Revenue Recognition

Interest and investment income and member levies are recognized as revenue in the period in which they are received or receivable if the amount can be reasonably estimated and collection is reasonably assured.

(d) Contributed Goods and Services

Volunteers contribute a significant number of hours to the Foundation in carrying out its service delivery activities. Due to the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

(e) 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, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. Significant item subject to such estimates and assumptions include the valuation of temporary investments and amounts due to and from the Law Society of Nunavut. Actual results could differ from those estimates.

NUNAVUT LAW FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2018

2. Significant Accounting Policies (continued)

(f) Financial Instruments

The Foundation initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Foundation subsequently measures all its financial assets and financial liabilities at amortized cost, except for derivatives and equity securities quoted in an active market, which are subsequently measured at fair value.

Financial assets measured at amortized cost include cash and due from Law Society of Nunavut. Financial assets measured at market value are temporary investments.

Financial liabilities measured at amortized cost include accounts payable and accrued liabilities.

Financial assets subsequently measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial assets or group of assets, a write-down is recognized in net income. The write down reflects the difference between the carrying amount and the higher of:

- The present value of the cash flows expected to be generated by the asset or group of assets;
- The amount that could be realized by selling the asset or group of assets;
- The net realizable value of any collateral held to secure repayment of the asset or group of assets.

When events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in net income up to the amount of the previously recognized impairment.

It is management's opinion that the Foundation is exposed to interest and market risk arising from these financial instruments. Temporary investments will fluctuate in value with changes in market interest rate available and the global stock market. Unless otherwise noted, the fair value of these financial instruments approximate their carrying values.

(g) Cash and Cash Equivalents

Cash and cash equivalents are comprised of bank account balances net of outstanding cheques and short term highly liquid investments that are readily convertible to cash. Short term investments are recorded at the lower of cost or market value.

3. Related Party Transactions

During the year, the Foundation paid for translation services totalling \$0 (2017 - \$350) with an immediate relative of the acting Executive Director. These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established by the related parties.