

# 2023-2024 ANNUAL REPORT



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www.cbasask.org



#### INFLUENCE.

### LEADERSHIP.

#### PROXIMITY.

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CBASK would like to acknowledge that we are on the traditional lands of the Cree, Dakota, Dene, Lakota, Nakota and Saulteaux peoples as well as the Homeland of the Métis. We acknowledge that we are all treaty people under the six treaties in Saskatchewan, Treaty 2, Treaty 4, Treaty 5, Treaty 6, Treaty 8 and Treaty 10.

#### **BOARD OF DIRECTORS**

2023 - 2024

#### **PRESIDENT**

STEVEN DRIBNENKI, K.C.

#### **VICE RESIDENT**

**MARK DOLAN** 

#### **TREASURER**

**JESSIE BUYDENS** 

#### **PAST PRESIDENT**

JANA LINNER, K.C.

#### **EDUCATION DIRECTOR**

**ANNA BEATCH** 

#### LEGISLATIVE AND LAW REFORM DIRECTOR

**JAMES STEELE** 

#### **OUTREACH DIRECTOR**

**ANNIE QUANGTAKOUNE** 

#### **EXECUTIVE DIRECTOR**

**MONTEEN DENT** 

#### **ELECTED COUNCIL**

2023 - 2024 MEMBERS

#### NORTHWEST ELECTORAL DISTRICT

Ryan Armstrong

#### NORTHEAST ELECTORAL DISTRICT

Tomi Olutunfese

#### PRINCE ALBERT ELECTORAL DISTRICT

Terri Karpish

#### **REGINA ELECTORAL DISTRICT**

Iqbal Singh Brar

Melanie Hodges Neufeld

Evan Olson

Tarissa Peterson

Alexander Shalashniy

Chris Triggs

#### SASKATOON ELECTORAL DISTRICT

Kojo Anaman

Andrea Charlie

Nicholas Conlon

Madison Kowalchuk

Carleen Ready

Allan Stonhouse

#### SOUTHEAST ELECTORAL DISTRICT

Kathryn Gilliss

#### SOUTHWEST ELECTORAL DISTRICT

Ryan Hrechka

Access To Justice

**Collegiality** 

**Diversity** 

**Equality** 

**Inclusiveness** 

Professional Excellence

Reconciliation

**Rule of Law** 

## **PRESIDENT**STEVEN DRIBNENKI, K.C.

It has been a privilege to serve you as President of CBA Saskatchewan this past year. The Board of Directors, Council, and Branch staff have worked hard to maintain our role as the voice of the legal profession in Saskatchewan. Following our Guiding Principles, CBA Saskatchewan has focused on delivering quality member services, advocacy, engaging members, and improving contributor experience. Success is measured in our membership growing to a record 1,352 members this year.

We have had an active year. In April, we visited Prince Albert to meet with Novus Law Group, Legal Aid, and the Prince Albert Bar Association. We established the Truth and Reconciliation Committee to strengthen our practices to acknowledge truth and build reconciliation. We helped University of Saskatchewan College of Law students get a strong start, with the Law Student Welcome linking 70 first year students with 25 lawyers, 160 students meeting with a record 27 firms at the Law Firm Showcase, and Jordan Calladine winning \$1,000 in our first Law Student Essay Contest.

CBA Saskatchewan hosted several successful events. Richika Bodani and her team did a great job planning an excellent Mid-Winter Meeting, highlighted by the Distinguished Service Award Reception and Dinner to honour 2024 recipient Eleanore Sunchild, KC. Sections held 100 events drawing over 2000 attendees, and in attending 18 section events myself, I was continually impressed by the range of topics, presenter expertise, and the thoughtful discussion raised by attendees province wide.

CBA Saskatchewan has remained strong in advocacy. We defended judicial independence and the rule of law and engaged the federal and provincial governments on critical issues. This included meeting with Justice Minister Bronwyn Eyre in November and supporting provincial initiatives to increase Small Claims Court limits and student placement opportunities. We have also given feedback on many issues, including the Law Society of Saskatchewan's limited licensing initiative.

The CBA Saskatchewan's achievements reflect the work of dedicated volunteers from the bar and the bench sharing a passion for contributing to our profession and the public. The foundation of our success is the CBA Saskatchewan staff, who make this all possible, and the leadership provided by Members of the Board. It has been an honour to work with you and share in the fruits of your efforts. I am very pleased to pass the 2024-2025 Presidency to your incoming President Mark Dolan.

Steven Dribnenki, K.C. **PRESIDENT** 

### VICE PRESIDENT MARK DOLAN

It has been a rewarding and inspiring year serving the CBA Saskatchewan membership as Vice-President. I have enjoyed working closely with the CBA Saskatchewan team and the many CBA Saskatchewan volunteers to represent our profession.

The new year commenced auspiciously with a highly successful mid-winter meeting, which not only set a positive tone but also provided substantial momentum for our initiatives throughout the year. The mid-winter meeting brought together CBA Saskatchewan members and volunteers from across the province, facilitating invaluable discussions and networking opportunities that bolstered our community and set the stage for collaborative efforts. The quality of speakers and topics was second to none, and I am always amazed by the collegiality of our members. It was nice to connect with many old friends, and also make many new ones.

We continue to promote the advocacy work of CBA Saskatchewan, which has been vigorous and impactful, focusing on representing the interests of our members at both provincial and national levels. We successfully engaged with legislative and regulatory bodies on policy matters, ensuring that the voices of our members are heard on critical issues such as judicial independence, access to justice, and the modernization of the legal profession.

A key focus this past year has been to deepen our engagement with CBA Saskatchewan members throughout the province. Through a series of meetings and one-on-one interactions, we have gathered feedback on the issues most pressing to our members. These insights are instrumental as we adapt to the evolving needs of our members and advocate for necessary changes and support.

As we reflect on the achievements of the past year, we are also looking forward to building on this foundation with renewed focus and energy. Our ongoing initiatives will continue to emphasize advocacy work, a commitment to diversity, equality, and inclusivity, and ensuring CBA Saskatchewan remains a dynamic and responsive leader in the legal community.

We are immensely grateful for the dedication and support of our members, whose active participation makes our work possible. Together, we are shaping a robust legal profession that is equipped to meet the challenges of today and tomorrow.

Mark Dolan
VICE PRESIDENT

## TREASURER JESSIE BUYDENS

In accordance with subsection 20(1) of The Canadian Bar Association, Saskatchewan Branch (CBASK) Bylaws, the Branch's annual budget for 2023-2024 is submitted to the membership at the Branch Annual Meeting for approval.

In 2022-2023, CBA-SK branch revenue was \$420,609, expenses were \$427,283, and there was a small deficit of \$6,674 which was smaller than the budgeted deficit. CBA-SK financial statements for the year ending August 31, 2023 were prepared by Virtus Group LLP and are found at the end of this Annual Report.

As of April 30, 2024, the 2023-24 revenues were \$394,189 and expenses were \$323,722. Our revenue is slightly down from April 2023 due to our contribution to Shared Services and to less professional development income. Expenses are tracking slightly higher and that is a result of more governance travel and higher expenses overall. Branch equity as of April 30, 2024 was \$871,938 of which \$300,00 is a restricted operating reserve. We do expect a deficit as of August 31, as the 2023-2024 budget indicated.

The Branch's focus for the past year was maximizing value for membership through member services, professional development and advocacy. The submitted 2024-25 budget retains this focus with planning for increased professional development opportunities, staffing restructuring and increased operating expenses.

We thank you for your continued support with membership and event attendance.

Jessie Buydens TREASURER

#### **EDUCATION DIRECTOR**

**ANNA BEATCH** 

The Education Director supports the CBASK Branch's education initiatives for both its student and lawyer members, including sections and the Mid-Winter Meeting.

Sections continued to be a key priority for the Branch and the foundation of the Branch's education initiatives for its members. To better serve its members, the Branch implemented a new initiative for the 2023-2024 year – sections that had a north and south designation were merged into one section. Most section meetings also continued to be held virtually. The virtual platform allowed members located anywhere in Saskatchewan to attend; it also enabled speakers from outside of Saskatoon and Regina to deliver presentations. Meeting registrations and attendance have increased by 13% over last year. Several sections also collaborated and held joint meetings and in-person networking events. Thank you to the section executive committees for going above and beyond again – approximately 100 quality and relevant meetings were held this year. Section meetings will continue to be held virtually for the 2024-2025 year, and sections will be encouraged to hold in-person networking events again. The Branch will also host another section kick-off reception in Saskatoon and Regina.

The 2024 Mid-Winter Meeting was held in person on January 25 – 26 in Regina. The theme was "Charting the Course: Embracing Change in Today's Legal Landscape." Once again, the Branch received positive feedback with respect to the topics and presenters. In addition to having experts speak on substantive legal topics, important discussions were had relating to change management, unconscious biases and leadership styles, and wellness in the legal profession. Survey respondents also indicated that the Mid-Winter Meeting provided great value for the cost. Thank you to the Planning Committee (including the Chair, Richika Bodani) and all of the volunteer presenters – the quality of the planning and the presentations was second to none. Thank you also to all of the sponsors – without their support, this event would not have been possible.

In sum, the Branch was again able to deliver quality and relevant section meetings and continuing professional development opportunities for the 2023-2024 year. I am certain that the Branch, with the support of the new Education Director, will continue to provide exceptional CPD opportunities for its members.

Thank you for allowing me to serve as Education Director for the past four years. Thank you to everyone, including the Board of Directors, Branch staff and volunteers, who made my time as Education Director exceptional. I look forward to seeing everyone at section meetings and the Branch's CPD events in the future.

Anna Beatch
EDUCATION DIRECTOR

## 2023-2024 ANNUAL REPORT

#### **LEGISLATION & LAW REFORM DIRECTOR**

#### **JAMES STEELE**

I have been honoured to hold the position of CBA-SK Legislation and Law Reform Director for 2023-2024. It is a privilege to play a role in the changing legal landscape, and to engage with CBA members on their input on the law.

CBA-SK wishes to remind all members that we very much value your Saskatchewan law reform proposals. If members feel that a certain Saskatchewan law or court process is in need of reform, those ideas can be communicated to myself. I will thereafter seek feedback on that proposal from the appropriate CBA sections chairs and/or the membership at large. Once the deadline for feedback has passed, and if there is a consensus for reform, the proposal is often turned into a formal letter, addressed to the appropriate decision maker. On occasion our Branch is also asked to provide feedback on possible interventions by the CBA at the national level.

Law reform highlights from this past 2023-2024 year include the following:

- The CBA-SK has in the past advocated for the adoption of franchise legislation. In 2023, the Ministry
  of Justice indicated that it is indeed now actively considering implementation of franchise disclosure
  legislation in Saskatchewan based on the Uniform Law Conference of Canada Uniform Franchise
  Act. This was a positive development in light of past advocacy efforts;
- 2. The CBA-SK advocated to the federal Minister of Justice, on the issue of delays in filling judicial vacancies in Saskatchewan. The Minister of Justice responded to indicate the nature of efforts currently underway, and that this matter remains a key priority;
- The CBA-SK attended to make written and verbal submissions to the Provincial Court Commission concerning the Salaries, Benefits and Pensions for Provincial Court Judges. The issue of retaining and attracting the highest quality of judicial appointments, is an issue of key concern to CBA-SK members;
- 4. The CBA-SK requested that the Court of King's Bench amend its practises, as to in future exempt foreclosure applications from Civil Chambers Appearance memos. The Court of King's Bench did respond to indicate that it would change its practises, to exempt foreclosure applications from this requirement. This matter is of practical concern to CBA-SK members who practise in foreclosure;
- 5. A proposal was made to the Court of King's Bench, to propose a new rule that would expressly clarify that court applications which are ancillary to an Estate should indeed be brought on any existing SUR court file;
- 6. Feedback has been received on the issue of fees charged by the DRO office, on family law mediations. This feedback is in the process of being rendered into an advocacy proposal to the Ministry of Justice.

This will be my final year in the role of Legislation and Law Reform Director. I am extremely pleased to announce that a truly excellent lawyer, Allison Graham, will be the incoming Legislation and Law Reform Director.

As a CBA member, your input into proposed changes to legislation is extremely valuable and welcome. We encourage you to continue to provide your valuable input, and ideas for improving the law. If you wish to contact me, I can be reached at j.steele@rslaw.com.

James Steele
LEGISLATIVE & LAW REFORM DIRECTOR

## 2023-2024 ANNUAL REPORT

#### **OUTREACH DIRECTOR**

#### **ANNIE QUANGTAKOUNE**

A Student Welcome Reception was hosted virtually by the CBASK on September 28, 2023. 70 law students were able to meet with Saskatchewan lawyers in small breakout groups to ask questions, learn more about what to anticipate in their education, and how to focus on building their careers. General feedback was positive as the virtual forum allowed for increased participation across the province, particularly from smaller firms and communities.

CBASK and the College of Law hosted the Law Firm Showcase on October 16, 2023. 160 law students met face to face with 71 lawyers who represented 27 Saskatchewan firms (the largest registration since 2011). This year, a new location of Marquis Hall was utilized, and general feedback was positive as it allowed more physical space for the law students, lawyers, and organizational representatives to connect.

Law students enjoyed the benefit of the CBA-SK Mentorship program again in 2023-2024. Student mentees were matched with Saskatchewan Lawyer mentors who provided support, guidance and assistance to help mentees succeed in their studies as well as future career aspirations.

There was CBASK Board representation at:

- Swearing-in Ceremonies for the various Justices in 2023-2024.
- Introduction of the New Lawyers in both Saskatoon and Regina.
- The 25th Annual Saskatchewan Law Review Lecture featuring the Honourable Justice Michelle O'Bonsawin.

A virtual discussion was facilitated by CBASK between the Indigenous Law Students' Association (ILSA) and 12 lawyers from Indigenous and Aboriginal law focused firms. General feedback was positive from both the law students and lawyers.

CBASK continued to engage with the SK A2J Network in 2023-2024 and were pleased to again engage with the many passionate stakeholders around the need for continued access to justice. Network member organizations have indicated they appreciate the chance to connect with the CBA and hear more about the CBA mandate and priorities related to access to justice and share some of their work and discuss project ideas and upcoming work. There was CBASK Board representation at the Results from the Saskatchewan Legal Needs Assessment event, Dean's Forum on Access to Justice & Dispute Resolution, and it is expected the Outreach Director will attend at the next SK A2J Network Meeting and SK Justice Data Commons Workshop in June 2024.

For the second year in a row, CBASK is holding an Indigenous-Aboriginal Op-Ed contest with the objective of furthering interest, scholarly research, and writing on Indigenous and/or Aboriginal law topics by students at the University of Saskatchewan's College of Law. Last year's winner was Jordan Calladine who was awarded a \$1,000 cash prize for her written work "Saskatchewan Must Implement its own UNDRIP Legislation if it is Serious about Reconciliation with Indigenous Peoples". CBASK continues to acknowledge the artwork featured on our website for this contest titled "Big Red" by Brody Burns a young Cree artist from James Smith Cree Nation, Treaty 6 Territory.

In celebration of Law Day, the Johnson Shoyama Graduate School of Public Policy and CBASK virtually hosted a public panel discussion on April 26, 2024 on the topic of "Housing, Homelessness, and Human Rights: A Discussion about Law and Policy". The conversation about complex legal and policy issues and justice system realities surrounding homelessness and associated claims for a right to housing was timely and generally well-received.

Thank you to the CBASK Board, CBASK Executive Director and Staff, and CBA members for their ongoing support of our outreach programs.

#### **EXECUTIVE DIRECTOR**

#### MONTEEN DENT

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This year has been exceptionally busy at our branch, reflecting the pace experienced by all our members. It seems there is no longer a "slow" period, but I hope everyone can still find some time for rest and relaxation this summer.

Our branch's success and initiatives rely heavily on our committed Board members and Volunteers, and also on the unwavering dedication and commitment of Jodi and Sharon. Sharon will be transitioning out of her employee role but will continue assisting with specific projects for an additional year. However, after June, Sharon will no longer join our daily Zoom meetings. Jodi has exciting plans for our sections and remains a valuable resource of information for our members and we look forward to welcoming a new employee.

#### **Membership Growth and Landscape Changes**

Our membership has increased to 1,352 in Saskatchewan, surpassing 1,300 for the first time in at least nine years, with over 39,000 members nationwide. As we enter renewal season, lawyers are navigating a changing landscape that includes new legislation for Limited Licensees, a rise in self-litigants, demands for personalized client experiences, evolving legal operating models, numerous digital tools for document automation and workflow improvement, and an increased emphasis on data analysis and understanding complex situations. Your ability to process information, predict outcomes, consider legal ethics, and adapt will be crucial. Our strong association of 39,000 members is here to support you through these changes. Renew your membership today!

#### **Section Activities and Elections**

We conducted our first online Treasurer vote with three nominations. Our sections remain robust, with 89 scheduled section meetings and an average attendance of 30 registrants per meeting. Although we cannot currently track how many registrants access the recordings if they miss a session, Jodi reports regular inquiries on how to access these recordings. I extend my gratitude to Anna Beatch for leading the creation of province-wide sections and welcome Darlene Wingerak, K.C., to this position starting September 1, 2025.

Our Mid-Winter attendance has stabilized around 150 participants, down from the pre-pandemic average of 200. While we saw higher attendance for the online versions in 2021 and 2022, members continue to value in-person interactions. This event remains one of our three significant revenue streams. Please refer to the Mid-Winter Chair's report for event details. Mark your calendars for the 2025 Mid-Winter Meeting in Saskatoon on February 6 and 7, 2025.

#### **EXECUTIVE DIRECTOR**

#### MONTEEN DENT

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#### **Advocacy and Collaboration**

Details on our branch advocacy efforts are provided in the Legislation and Law Reform Director's report. We value your input on the issues that need addressing. I specifically thank James Steele for his hard work and dedication to renewing our advocacy efforts. Allison Graham will join the Board in this role starting September 1, 2024.

Our branch collaborated with Johnson Shoyama School of Public Policy and the Law Society of Saskatchewan on three joint presentations, recruited a new BarNotes Editor, organized several special presentations including "Women Change Makers" and "Tips for Registrar," established stronger contacts with law firms outside Regina and Saskatoon, continued our Truth & Reconciliation action plan, and monitored legal developments across Canada, including the single regulator in BC and Limited Licensing in SK. We have also increased our social media presence, particularly on LinkedIn, so please follow us if you haven't already.

#### **Future Plans and Goals**

For 2024-2025, we anticipate increased costs as we move to three full-time positions and allocate funds to special projects. We will continue our law firm visits and ensure our members are aware of our activities and volunteer opportunities for Council and Committees. Our goals include realigning staff resources to maximize value and exploring alternative revenue sources to ensure a healthy future.

Our branch and staff are committed to providing value to our members through opportunities and information. I look forward to another successful year ahead.

Monteen Dent **EXECUTIVE DIRECTOR** 

#### **SPECIAL THANKS TO CBASK 2023-2024 VOLUNTEERS**

#### **COMMITTEE & BRANCH REPRESENTATIVES**

#### **AWARDS**

Terry Kimpinski, K.C.

#### **EQUITY, DIVERSITY & INCLUSION**

Carly Romanow

#### **RESOLUTIONS, CONSTITUTION & BYLAWS**

Reché McKeague, K.C.

#### **ABORIGINAL LIAISON**

Stephen Mussell

#### LAWYERS FINANCIAL (CBIA)

Kaylea M. Dunn

#### **JUDICIARY REPRESENTATIVES**

#### **Court of Appeal**

Chief Justice Robert Leurer

#### **Court of King's Bench**

**Justice Neil Robertson** 

#### **Provincial Court**

Judge Miguel Martinez

#### **BAR JUDICIAL COUNCILS**

Heather Laing, K.C. Calen Nixon Tristan Culham Sean Sinclair Meagan Ward Suzanne Young

#### **PUBLIC LEGAL EDUCATION ASSOCIATION**

Alan Rankine

#### INDEPENDENT JUDICIAL ADVISORY COMMITTEE FOR SASKATCHEWAN

Loreley Chekay, K.C.

#### INDIGENOUS LAW STUDENTS ASSOCIATION

Jennifer Dann

#### **LAW STUDENTS ASSOCIATION**

Griffin Moody

#### 2024 MID-WINTER PLANNING COMMITTEE

Richika Bodani Anna Beatch David Couture Lorne Fagnan Lindsay Ferguson Amy Groothuis Ahmed Malik Lindsay Oliver Elizabeth Ulmer

#### **BARNOTES EDITORIAL BOARD**

Hannah Zip Shane Buchanan Leah Howie Tonya Lambert Foluke Laosebikan, K.C. Stephen Mussell Heather Sherdahl

#### **MENTORSHIP PROGRAM**

Kojo Anaman Jessica Buhler Andy Chiang Lindsay Ferguson Andrew Gaucher Rachel Haack Jyoti Haeusler Nancy Hopkins Fraiba Jalal Terri Karpish lana Linner, K.C. Ciara McIlwaine Reché McKeague, K.C. Britannia Mohrbutter Katie Newman Ronni Nordal Sharon Pratchler Suneil Sarai Alexander Shalashniy James Steele Melissa Steele Terri Uhrich Kimberly Visram Rochelle Wempe

#### FIRMS - LAW FIRM SHOWCASE

Armstrong Hittinger Moskal CLASSIC Court of King's Bench Saskatchewan Cuelenaere LLP Department of Justice Canada Feist Flanagan Felesky Flynn LLP Gerrand Rath Johnson LLP Kanuka Thuringer LLP Lakefield LLP Legal Aid Saskatchewan McDougall Gauley LLP McKercher LLP Miller Thomson LLP MLT Aikins LLP Naidu Legal Olive Waller Zinkhan & Waller LLP Panko Collaborative Law

Robertson Stromberg LLP SGI Saskatchewan Ministry of Justice

Pro Bono Law Saskatchewan

Scharfstein LLP Stevenson Hood Thornton Beaubier LLP

W Law LLP

Procido LLP

#### LAW STUDENT WELCOME RECEPTION

Kojo Anaman Lora Bansley **Matthew Barnes** Jessie C. Buydens Mark Dolan Steven Dribnenki Kathrvn Gilliss Allison Graham Ioshwa Howie Ryan Hrechka Katelyn Ioa Ciara McIlwaine Neil McPhee Britannia Mohrbutter Stephen Mussell Calen Nixon Tomi Olutunfese Michelle Ouellette, K.C. Annie Quangtakoune Carleen Ready Carly Romanow Murray Sawatzky, K.C. Alexander Shalashniy James D. Steele **Christopher Triggs** Meagan Ward Suzanne G. Young

#### **SPECIAL THANKS TO THE 2023-2024 SECTIONS EXECUTIVE**

#### **SECTIONS EXECUTIVE**

#### **ABORIGINAL LAW**

Chair: Kellie Wuttunee Vice Chair: Michael Marschal LLR: Jeremy Barber

#### **ADMINISTRATIVE & LABOUR LAW**

Chair: Ashton Butler Vice Chairs: Shane Buchanan, Jianna Rieder LLR: Paige Moreside

#### ARTICLING STUDENT

Chair: Britannia Mohrbutter Vice Chair: Tonya Lambert

#### **BUSINESS LAW**

Chair: Emily Barlas
Vice Chair: Ethan Reis
Secretary: Michael Conlon
LLR: David Ukrainetz

#### **CANADIAN CORPORATE COUNSEL**

Chair: Ryan Klassen
Vice Chair: Bonnie Reddekopp

#### CIVIL LITIGATION

Chair: Spencer Edwards Vice Chair: Cole Wilson LLR: Kamara Willett

#### **CONSTRUCTION LAW**

Chair: Bennet Misskey Vice Chair: Scott Masson

#### **CRIMINAL JUSTICE**

Chair: Thomas Hynes Vice Chair: Grace Hession David

#### DISPUTE RESOLUTION

Chair: Neil McPhee
Vice Chair: Brittany Bezmutko

#### **ENVIRONMENTAL & RESOURCES LAW**

Chair: Angela Stolz Vice Chair: Erica Klassen

#### **FAMILY LAW**

Chair: Ashala Naidu Vice Chair: Kendra Jacobs LLR: Lindsay Hart

#### **IMMIGRATION LAW**

Chair: Chris Veeman Vice Chair: Scott Bell LLR: Davida Bentham Secretary: Bhavan Jaggi

#### **INSOLVENCY LAW NORTH**

Chair: Craig Frith Vice Chair: Paul Olfert

#### **PRIVACY & ACCESS LAW**

Chair: Matthew Barnes Vice Chair: Titli Datta

#### **PUBLIC SECTOR & MUNICIPAL LAW**

Chair: Mason Stott Vice Chair: Tyson Bull Secretary: Jayne Krueger

#### **REAL PROPERTY**

Chair: Taylor Wilcox Vice Chair: Derek Gianoli

#### SEXUAL & GENDER DIVERSITY ALLIANCE (SAGDA)

Chair: Barton Soroka Vice Chair: David Couture

#### **TAXATION LAW**

Chair: Jon Ponath
Vice Chair: Amanda Wickett

#### WILLS, ESTATE & ELDER LAW

Chair: Kaylea Lax Vice Chair: Jessica Nixon

#### **WOMEN LAWYERS**

Chair: Rachel Haack
Vice Chair: Bonnie Cherewyk
LLR: Haley Stearns

#### **YOUNG LAWYERS**

Chair: Derek Debolt Vice Chair: Monique Bews

#### 2023-2024 SECTION MEETING PRESENTERS

Thank you to the vast community of professionals who have presented at CBA Saskatchewan Section Meetings. We extend gratitude to these generous subject matter experts.

John Agioritis

Kyle Aschim

Beau Atkins

The Hon. Justice N. Bardai

The Hon. Justice P. Bergbusch

Max Bilson

David Bishop, K.C.

Sandra Bobyk

Alanna Carlson

**Andy Chiang** 

**Dennis Cooley** 

The Hon. Justice R. Danyliuk

Titli Datta

The Hon. Justice C. Dawson

Megan Dolo

Amanda Doucette

The Hon. Justice J. Drennan

Evan Duffy

The Hon. Justice R. W. Elson

Perry Erhardt, K.C.

Bronwyn Eyre, Ministry of Justice

Craig Frith

France-Anne Fortin

Joseph Gill

The Hon. Justice Goebel

Mark Guillet, K.C.

Tina Halback

Laurie Hildebrand

Nancy E. Herrmann-Hills

Leah Howie

Tom Irvine, K.C.

The Hon. Justice Jackson

Rangi Jeerakathil

Bennett Jensen

The Hon. Justice M. Kalmakoff

Dr. Andrew Kirk

Erica Klassen

The Hon. Justice B. Klatt

Erin Kleisinger, K.C.

Doug Kosloski, K.C.

Darren Kraushaar

David Krebs

Kristél Kriel

Ron J. Kruzeniski, K.C.

Kim Krywulak

Travis Kusch

Gordon Kuski, K.C.

Eileen Libby, K.C.

Gavin Little

Ahmed Malik

Dr. Katherine Mazenc

Lauren Mazenc

The Hon. Justice McCreary

The Hon. Justice J. McMurtry

Adam McNeil

Anne McRorie

Glen McRorie

Jason Mohrbutter, K.C.

Siobhan Morgan

Michael Morris, K.C.

Ashala Naidu

Rob Neilson

Katie Newman

Justice C. Norbeck

Nicole Obrigavitch

Michelle Ouellette, K.C.

Ryan Pederson

Charmaine Panko, K.C.

Ion Ponath

The Hon. Chief Justice

**Graham Purse** 

Amanda Quayle, K.C.

The Hon. Judge P. Reis

Kayla Romanow

The Hon. Justice D. N.

Christa Ross

Sean Sinclair

**Curtis Smith** 

Barton Soroka

Ljiljana Stanic

**Brett Stevenson** 

Mason Stott

Amanda Tattoli

Crystal Taylor

The Hon. Justice Tholl

Dr. Barbara von Tigerstrom

Dr. Virgina Torrie

Terri Uhrich

Chris Veeman

Lana Wickstrom

Lauren Wihak

Erin Wolff

Lorne Wolfson

Ben Wuttunee

Brayden York

Audra Young

Danielle Yuzdepski

Lane Zabolotney

## 2023-2024 BRANCH COMMITTEES

#### **AWARDS COMMITTEE**

TERRY J. KIMPINSKI, K.C.

The Awards Committee oversees the administration and awarding of both the Distinguished Service Award and the Community Service Award.

The 2023-2024 Award Committee members are: Chair, Terry J. Kimpinski, K.C.; CBA Saskatchewan Past President, Jana Linner, K.C.; and CBA Saskatchewan President, Steven Dribnenki, K.C.

#### **Distinguished Service Award**

The Distinguished Service Award recognizes significant and exceptional contributions and/or achievements by members of CBA Saskatchewan:

- to the legal profession in Saskatchewan or jurisprudence in Saskatchewan or Canada;
- to the law or the development of law in Saskatchewan; or
- involving a significant law-related achievement for the benefit of Saskatchewan residents.

This year, the Committee was proud to present the Distinguished Service Award to Eleanore Sunchild, K.C. of Sunchild Law in the Battlefords region.

## Congratulations! Eleanore Sunchild, K.C. 2024 DSA AWARD RECIPIENT



#### **Community Service Award**

The Community Service Award recognizes the valuable contributions of our members who have demonstrated outstanding dedication, public service and commitment to their respective communities throughout the Province.

This year, the Awards Committee selected Charmaine Panko, K.C. of Panko Collaborative Law & Mediation as the deserving recipient of the Community Service Award.



Congratulations!
Charmaine Panko, K.C.
2024
CSA AWARD RECIPIENT

## **2023–2024** ANNUAL REPORT

## MID-WINTER MEETING COMMITTEE

RICHIKA BODANI

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#### 2024 Mid-Winter Meeting Report: Charting the Course, Embracing Change

The 2024 Mid-Winter Meeting provided a platform for Saskatchewan's Legal Professionals to come together and explore pertinent and prevalent issues in our evolving legal landscape. Held on January 25th and 26th, the conference, themed "Charting the Course, Embracing Change in Today's Legal Landscape," offered a diverse range of sessions tailored to meet the shifting needs of the legal community.

#### **Day One Highlights:**

The conference commenced with comments by the Honourable Bronwyn Eyre, Minister of Justice & Attorney General, Government of Saskatchewan, summarizing the ongoing work of the Ministry.

The keynote address at the conference was delivered by Nicole Obrigavitch, the Executive Director of the Elizabeth Fry Society of Saskatchewan. Nicole's dedication to supporting individuals in conflict with the justice system and her commitment to social justice were evident throughout her address. Drawing from her extensive experience in advocacy and her personal journey, Nicole emphasized the importance of addressing systemic barriers to justice, including housing, education, and community support. Her insights provided a compelling framework for understanding the intersections of law, social policy, and individual well-being. Attendees were inspired by Nicole's passion for reducing societal stigma around addiction, promoting harm reduction strategies, and advocating for accessible treatment options. Her keynote set a powerful tone for the conference, encouraging attendees to consider the broader societal impacts of their work within the legal profession.

After Nicole's remarks, the attendees split into sessions ranging from jury selection, practice management in corporate and commercial law, and a discussion of Anderson v Anderson, 2023 SCC 13, judicial case conferences and Mandatory dispute resolution. As the day progressed, participants engaged in illuminating discussions on data security, privacy legislation, and effective change management within legal environments, underscoring the imperative for continuous learning and adaptation. Concurrent sessions explored recent trends in estate administration and strategies for effective transactional negotiations, equipping attendees with the tools needed to navigate shifting legal landscapes with confidence and expertise. The individual sessions on Thursday closed with dynamic panels on vendor financing, discussing the evolution of summary judgment applications, as well as an informative and engaging session on embracing Equity, Diversity and Inclusion in the workplace.

In lieu of a social reception, the decision was made this year to provide a dinner to our guests while honoring the 2024 recipient of the distinguished Service Award, Eleanore Sunchild, K.C. Eleanore Sunchild, an Indigenous lawyer from Thunderchild First Nation, has cultivated a remarkable career spanning over two decades. Her journey into law began with a deep-seated passion for making a difference and a determination to pursue her dreams. Reflecting on her journey, Eleanore demonstrated her fearlessness and unwavering dedication to the pursuit of justice. Despite facing challenges and resistance, it was inspiring to see how she remains steadfast in her commitment to amplify the voices of those who have been marginalized and oppressed.

The event served as a testament to the importance of recognizing and honoring individuals who embody the spirit of leadership in the legal profession.

## 2023-2024 ANNUAL REPORT

#### MID-WINTER MEETING COMMITTEE

#### **RICHIKA BODANI**

2 of 2 Pages

#### **Day Two Highlights:**

Friday's sessions commenced with engaging discussions on the evolving use of technology, the inhouse/external counsel relationship, and navigating the nuances between Federal and Provincial employment and labour law as it pertains First Nations jurisdictions. These sessions highlighted the importance of collaboration and cultural competence in addressing the evolving needs of clients in today's diverse legal landscape. Participants immersed themselves in discussions on cultural dynamics, legal technology, and the future of legal innovation.

The President's Forum offered insights into working with Indigenous Peoples in the era of reconciliation, highlighting ethical considerations and best practices for fostering inclusive and equitable legal environments. Winston McLean, owner of Iron Wolf Consulting brought his extensive experience and deep commitment to Indigenous awareness to the forefront. Hailing from the James Smith Cree Nation and tracing his ancestry back five generations to Treaty 6 signatories, Winston's roots run deep in his community. Winston championed the importance of fostering understanding and collaboration between non-Indigenous and First Nation communities.

Attendees ended the Conference engaged in a Plenary on working with Self-Represented Litigants. Esteemed presenters included The Honourable Justice M. McCreary of the Court of Appeal, The Honourable Justice B. Klatt of the Court of Kings Bench and the Honourable Judge B Bauer of the Provincial Court of Saskatchewan.

#### **Acknowledgments:**

The success of the 2024 Mid-Winter Meeting was made possible by the collaborative efforts of the organizing committee, dedicated speakers, and engaged attendees, all of whom embraced the theme of "Charting the Course, Embracing Change in Today's Legal Landscape."

Our committee worked extensively to offer diverse options in our session program. We tried our best to appeal to litigators and solicitors; private, public, and in-house counsel; and urban and rural practitioners, with a focus on practical sessions. Our post-conference survey seems to suggest the committee did a great job of offering relevant and applicable programming for a wide base of practitioners. Congratulations and thank you to our committee members: Amy Groothuius, Lindsay Ferguson, Lindsay Oliver, Ahmed Malik, David Couture, Lorne Fagnan, Elizabeth Ulmer, and Anna Beatch. A special thank you goes out to Steven Dribnenki who provided consistent support and advice throughout the planning process.

It goes without saying that this event could not be possible without the dedication of Monteen Dent, Jodi Snow & Sharon Hiebert. Their tireless work both in the preparation and execution of the Mid-Winter conference is what ensures this event is a consistent success. They provided consistent support throughout the process, guiding the Committee throughout each step of the planning process. Their consistent dedication to ensuring the success of this event, year after year, is truly admirable.

### **RESOLUTIONS, CONSTITUTION & BYLAWS** RECHÉ MCKEAGUE, K.C.

There have been no resolutions of Council during this Branch year other than customary motions approving Council meeting minutes and agendas and accepting reports.

A summary of proposed Bylaw amendments was presented to Council at its December 2023 meeting. Council discussed several key areas including appointment of the Mid-Winter Committee Chair, the requirements of Council representation, required years of call for the Treasurer position, and the role of the Nominating Committee. The Board considered Council's comments and requested several amendments to the Bylaws be made.

An amendment to the Bylaws will be presented at the 2024 Annual Meeting for the membership's approval.

Respectfully submitted this 7th day of May 2024.

Reché McKeague, K.C.

RESOLUTIONS, CONSTITUTION & BYLAWS CHAIR



#### NOMINATING COMMITTEE

JANA LINNER, K.C.

Pursuant to Canadian Bar Association, Saskatchewan Branch Bylaw 13(2), the following slate of candidates has been submitted to the Executive Director.

#### **BRANCH COMMITTEES & CHAIR**

Awards: Nicholas Cann, K.C. Legislation & Law Reform: Allison Graham

Alternative Legal Services: Mark Dolan **Outreach: Annie Quangtakoune** 

Education: Darlene Wingerak, K.C. Resolutions, Constitution & Bylaws: Reché McKeague, K.C.

Equity, Diversity & Inclusion: Carly Romanow Mid-Winter Meeting: Elizabeth Ulmer Judicial Compensation & Benefits: Steven Dribnenki, K.C. King's Counsel: Steven Dribnenki, K.C.

Truth & Reconciliation: Stephen Mussell & Laura Schaan Tech & Innovation: Joseph Gill

Below is a list of CBA Saskatchewan Branch Board of Directors, Elected Members of Council as well as nominations and appointments to National Standing Committees, Branch Sections and representatives on external bodies required to be nominated or appointed at this time.

#### 2024-2025 BOARD OF DIRECTORS

President: Mark Dolan Education Director: Darlene Wingerak, K.C.

Vice-President: Jessie Buydens Legislation and Law Reform Director: Allison Graham

Treasurer: Angela Stolz Outreach Director: Annie Quangtakoune

Past President: Steven Dribnenki, K.C.

#### 2024-2025 ELECTED MEMBERS OF COUNCIL

Northeast: Prince Albert: Tomi Olutunfese Terri Karpish Northwest: Regina: Ryan Armstrong Igbal Singh Brar

Southeast: Melanie Hodges Neufeld

Kathryn Gilliss Evan Olson Southwest: Tarissa Peterson Ryan Hrechka Alexander Shalashniy

Chris Triggs

Saskatoon: Kojo Anaman Andrea Charlie Nicholas Conlon Madison Kowalchuk Carleen Ready

Allan Stonhouse

#### **BRANCH REPRESENTATIVES ON JOINT COMMITTEES / EXTERNAL BODIES**

**BAR JUDICIAL COUNCILS:** 

Court of Appeal:

**Calen Nixon, Caroline Smith** 

Court of King's Bench:

Tristan Culham, Anna Singer

**Provincial Court:** 

Meagan Ward, Evan Strelioff

Independent Judicial Advisory Committee for Saskatchewan:

Loreley Chekay, K.C.

Lawyers Financial (CBIA):

**Kaylea Dunn** 

Public Legal Education Association:

**Alan Rankine** 

#### THANK YOU TO OUR SPONSORS, EXHIBITORS & ADVERTISERS

Our Mid-Winter Meeting provides an opportunity for firms and organizations to sponsor educational sessions and for Exhibitors to highlight innovations they offer to improve the legal profession. Advertisers help ensure reduced production costs for the CBASK Legal Directory published annually. Please consider directing your support to these organizations.

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### 2022-2023

## FINANCIAL STATEMENTS

## CANADIAN BAR ASSOCIATION, SASKATCHEWAN BRANCH FINANCIAL STATEMENTS AUGUST 31, 2023



#### INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Canadian Bar Association, Saskatchewan Branch

We have reviewed the accompanying financial statements of Canadian Bar Association, Saskatchewan Branch (the Organization) that comprise the statement of financial position as at August 31, 2023, and the statements of changes in net assets, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

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

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Canadian Bar Association, Saskatchewan Branch as at August 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

December 14, 2023 Saskatoon, Saskatchewan Virtus Group LLP
Chartered Professional Accountants

## CANADIAN BAR ASSOCIATION, SASKATCHEWAN BRANCH STATEMENT OF FINANCIAL POSITION AS AT AUGUST 31, 2023

			2023		2022
	ASSETS				
Current					
Cash		\$	121,082	\$	190,383
Investments (Note 4)			178,257		161,678
Accounts receivable			-		1,155
Goods and services tax recoverable			509		-
Prepaid expenses			4,556		6,408
			304,404		359,624
Investments (Note 4)			566,091		515,909
Tangible capital assets (Note 5)			9,048		1,914
		\$	879,543	\$	877,447
	LIABILITIES				
Current Accounts payable and accrued liabilities		\$	32,801	\$	20,165
Goods and services tax payable		φ	52,801	Ф	20,103
Government remittances payable			12,509		5,758
Deferred revenue (Note 6)			32,762		43,371
			78,072		69,302
	NIEW ACCEPTO				,
Internally restricted	NET ASSETS		304,218		312,850
Unrestricted			497,253		495,295
Cincontecta			177,233		173,273
			801,471		808,145
		\$	879,543	\$	877,447

#### APPROVED BY THE DIRECTORS

 Director
 Director

#### CANADIAN BAR ASSOCIATION, SASKATCHEWAN BRANCH STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED AUGUST 31, 2023

	Internally restricted	Unrestricted	,	2023	2022
Net assets - beginning of year  Deficiency of revenue over expenses	\$ 312,850 (8,632)	\$ 495,295 1,958	•	808,145 \$ (6,674)	796,359 11,786
Net assets - end of year	\$ 304,218	\$ 497,253	\$	801,471 \$	808,145

## CANADIAN BAR ASSOCIATION, SASKATCHEWAN BRANCH STATEMENT OF OPERATIONS FOR THE YEAR ENDED AUGUST 31, 2023

	2023	2022	
Revenue			
BarNotes advertising	\$ -	\$ 3,800	
Legal directory	66,188	65,698	
Memberships and CBA rebates	227,647	216,048	
National sponsorship	2,056	1,327	
Other income	28,661	10,511	
Professional development	91,377	72,531	
Sections income	 4,680		
	 420,609	369,915	
Expenses			
Amortization	1,935	338	
BarNotes	-	12,996	
Governance	22,789	8,883	
Legal directory	32,630	29,412	
Operational and administration	23,061	61,114	
Professional community expenses	30,925	12,751	
Professional development	74,596	24,245	
Professional fees	19,998	17,770	
Sections	6,291	1,027	
Special project	18,724	11,752	
Wages and benefits	 196,334	177,841	
	 427,283	358,129	
Excess (deficiency) of revenue over expenses	\$ (6,674)	\$ 11,786	

## CANADIAN BAR ASSOCIATION, SASKATCHEWAN BRANCH STATEMENT OF CASH FLOWS FOR THE YEAR ENDED AUGUST 31, 2023

	2023			2022	
Cash flows from operating activities					
Excess (deficiency) of revenue over expenses  Items not affecting cash:	\$	(6,674)	\$	11,786	
Amortization of tangible capital assets		1,935		338	
Unrealized gain on investments		532		(2,252)	
Officialized gain on investments		332		(2,232)	
		(4,207)		9,872	
Changes in non-cash working capital (Note 7)		11,268		23,479	
Cash flows from operating activities		7,061		33,351	
Cash flows from investing activities					
Purchase of tangible capital assets		(9,069)		_	
Proceeds on disposal of tangible capital assets		-		5,000	
Additions to investments		(495,130)		(69,943)	
Proceeds on disposal of investments		427,837		70,395	
		(7.6.0.60)		5 450	
Cash flows from investing activities		(76,362)		5,452	
Increase (decrease) in cash		(69,301)		38,803	
Cash - beginning of year		190,383		151,580	
Cash - end of year	\$	121,082	\$	190,383	

#### CANADIAN BAR ASSOCIATION, SASKATCHEWAN BRANCH NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2023

#### 1. Purpose of the Organization

The Branch Board of Directors and Branch Council of the Saskatchewan Branch of the Canadian Bar Association are the governing bodies of the provincial organization which has the duty to carry on the work of the Branch and advance the objectives of the Canadian Bar Association at the provincial level.

The objective of the Canadian Bar Association, Saskatchewan Branch (the "Organization") is to serve as an advocate for members of the legal profession.

The Organization is a not-for-profit organization of Saskatchewan, and therefore is exempt from the payment of income tax under Section 149(1) of the Income Tax Act.

#### 2. Basis of presentation

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations which required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known. The financial statements reflect the following policies shown below.

#### 3. Summary of significant accounting policies

#### Financial instruments

Financial assets and financial liabilities are recorded on the statement of financial position when the Organization becomes party to the contractual provisions of the financial instrument. The Organization initially measures its financial assets and financial liabilities at fair value.

The Organization subsequently measures all its financial assets and financial liabilities at cost or amortized cost, except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value of these financial instruments are recognized in excess of revenue over expenses. Fair value is the amount at which a financial instrument could be exchanged at arm's length between willing, unrelated parties in an open market.

The Organization's recognized financial instruments consist of cash, accounts receivable, investments, and accounts payable and accrued liabilities.

#### Cash

Cash consists of cash on hand, balances with banks and investments which mature within three months of the date of acquisition and are held for the purposes of meeting short-term cash commitments.

#### Tangible capital assets

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

Computer equipment5 yearsComputer software3 yearsOffice equipment15 years

The Organization regularly reviews its tangible capital assets to eliminate obsolete items.

Tangible capital assets acquired during the year are recorded at one-half the annual rate.

(continues)

#### CANADIAN BAR ASSOCIATION, SASKATCHEWAN BRANCH NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2023

#### 3. Summary of significant accounting policies (continued)

#### Revenue recognition

The Organization uses the deferral method of accounting for contributions whereby restricted contributions related to expenses of future periods are deferred and recognized as revenue in the period in which the related expenses are incurred. All other contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured

The Organization accounts for membership fees, program delivery, administrative activities associated with general membership, and luncheon activities of the CBA, SK Branch.

Revenue sources received in advance are deferred and recorded as revenue in the period to which they relate.

#### Contributed materials and services

Contribution of materials and services are recognized both as contributions and expenses in the statement of operations only when a fair value can be reasonably estimated and when the materials are used in the normal course of operations and would otherwise have been purchased. The amount of contributed materials and services recognized in the financial statements is \$nil (2022 - \$nil).

#### 4. Investments

	 2023	2022
GIC, interest rate of 1.15%; mautring July 2023	\$ -	\$ 32,846
GIC, interest rate of 1.40%; maturing July 2023	-	97,876
GIC, interest rate of 1.40%; maturing August 2024	99,065	97,697
GIC, interest rate of 1.46%; maturing June 2025	46,054	45,392
GIC, interest rate of 1.65%; maturing November 2023	-	87,810
GIC, interest rate of 0.95%; maturing November 2023	89,318	88,071
Renaissance Mutual Fund	-	955
Canadian Western Bank, interest rate of 3.95%; non-registered investment being held as collateral against the Canadian Western		
Bank Mastercard; maturing October 2023	30,195	30,000
GIC, interest rate of 4.40%; maturing August 2026	52,299	50,095
GIC, interest rate of 2.24%; maturing November 2026	68,180	66,687
GIC, interest rate of 4.60%; maturing August 2027	83,842	80,158
GIC, interest rate of 5.15%; maturing July 2027	75,466	-
GIC, interest rate of 5.14%; maturing July 2027	75,464	-
GIC, interest rate of 5.13%; maturing July 2027	75,465	-
GIC, interest rate of 4.10%; maturing July 2024	 49,000	
	744,348	677,587
Less: current portion	 (178,257)	(161,678)
	\$ 566,091	\$ 515,909

### CANADIAN BAR ASSOCIATION, SASKATCHEWAN BRANCH NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2023

5.	Tangible capital assets								
		Cost		Accumulated amortization		2023 Net book value		2022 Net book value	
	Computer hardware	\$	11,321	\$	2,273	\$	9,048	\$	1,914
6.	Deferred revenue								
							2023		2022
	Prepaid legal directory					\$	32,762	\$	43,371
7.	Changes in non-cash working capita	l							
							2023		2022
	Accounts receivable Prepaid expenses Accounts payable and accrued liabilitie Deferred revenue Goods and services tax payable (recove Government remittances payable		e)			\$	1,155 1,852 12,636 (10,609) (517) 6,751	\$	(259) 2,441 9,867 10,949 8 473
						\$	11,268	\$	23,479

#### 8. Financial instruments

The Organization has a comprehensive risk management framework to monitor, evaluate and manage the principal risks assumed with financial instruments. The significant financial risks to which the Organization is exposed are:

#### Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Organization is exposed to credit risk on the accounts receivable from its customers, however, does not have a significant exposure to any individual customer or counterpart.

#### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Organization's exposure to liquidity risk is dependent on the receipt of funds from its operations, external borrowings and other related sources. Funds from these sources are primarily used to finance operations and capital expenditure requirements, and are considered adequate to meet the Organization's financial obligations.

#### Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Organization's exposure to interest rate risk is limited to the interest earned on investments. This risk is mitigated as the Organization's investments currently consist of fixed rate investments.