



**ENVIRONMENTAL LAW CENTRE**

## **Annual Report 2003**

[www.elc.ab.ca](http://www.elc.ab.ca)





## President's Message

The Environmental Law Centre has successfully completed another year of excellent work.

By the end of 2003 we had caught up on all of our past projects and were moving ahead into many new projects. In addition to providing services to the Public and the legal community, we have successfully completed publications on environmental jurisdiction, waste management law and forestry law.

This is my last year as President and it is with a great deal of satisfaction that I pass the helm over to a new President to be elected at our next Board meeting. The staff and other Board Members have made my tenure as President a very easy and fulfilling job.

It has been a real pleasure serving as the President and I look forward to many continued years on the Board as a Director.

Jennifer Klimek

## Executive Director's Message

When I became Executive Director at the start of 2002, I was fortunate to be taking on the leadership of an established and well-respected organization on the brink of celebrating its twentieth anniversary. With the support of our Board of Directors and the hard work and commitment of Centre staff and volunteers, the Centre has moved forward into its third decade with new dedication and focus.

Over the past two years, we have added to the understanding of environmental law in Alberta with the release of several new publications. We have achieved greater funding stability with an increase to our core funding and have undertaken a review of the relevance of all of our ongoing public programs in relation to our goal and objectives, with a firm eye on fiscal responsibility and effective use of our funds.

The Centre is now directing its attention to serving our primary audiences that have the greatest need for our services and the least resources: the general public, community groups and non-governmental organizations. In this vein, we are also working to expand our activities beyond the major urban centres of Edmonton and Calgary. To assist us in directing our limited time and resources in the areas of law reform and monitoring, we have identified focus areas, through strategic planning with the Board of Directors. Energy, water and agriculture will be priorities for the Centre, while staff will continue to address other topic areas that arise, time and resources permitting.

Cindy Chiasson





## About the ELC

The Environmental Law Centre (Alberta) Society\* is a registered charity that was incorporated in Alberta in 1982 to operate the Environmental Law Centre. The Centre's purpose is to provide Albertans with an objective source of information about environmental and natural resources law.

The Centre's goal is to make the law and legal processes work to protect the environment. To achieve this goal, the Centre pursues three policy objectives: to ensure that governments enact good environmental laws; laws and policies give the public an effective role in environmental regulatory and legislative processes; and those processes offer a level playing field to all participants.

The Centre carries out activities in three main program areas: public programs, fee for service and search services. The net revenue from the latter two programs is applied to support the Centre's public programs and technology needs.

Staff members undertake program delivery with assistance from contractors and volunteers, as necessary. A volunteer Board of Directors oversees Centre operations. Members of the Board represent a full range of interests in environmental law in Alberta including law, business, industry, environmental organizations, and the general public.

\* Canada Revenue Agency Registration Number 11890 0679 RR0001;  
Charitable Fund Raising Act (Alberta) Registration Number 210844

## Bravo to . . .

The Environmental Law Centre extends its congratulations and best wishes to the following Centre staff:

- Dolores Noga, Information Services Coordinator, marked her 15<sup>th</sup> anniversary with the Centre. Dolores started in 1988, working one day a week as the Centre's librarian. Her role has since evolved to encompass responsibility for the Centre's public library of environmental law and oversight of the Information Services program. Her extensive knowledge of environmental law resources, research skills and keen interest in social justice and the environment make Dolores a valuable member of the Centre's team.
- Reynolds Mastin, Research Assistant, was named national co-winner of the As Prime Minister Award, part of the Magna for Canada Scholarship Fund. The award program is a cross-Canada essay competition for post-secondary students. The prize includes a substantial cash award and a one-year internship with Magna International Inc. During his summer with the Centre, Reynolds undertook research on private prosecutions, contaminated lands and forestry, and also prepared articles on landfills and on the duty to consult with First Nations regarding resource development. Reynolds will graduate from McGill University in 2005 with combined degrees in civil and common law.



## The Board of Directors

### **Honourary**

G.J. (Gerry) DeSorcy

### **The Executive Committee**

#### **President**

Jennifer Klimek  
Barrister & Solicitor

#### **Vice-President**

Garry Appelt  
Barrister & Solicitor  
Witten LLP

#### **Secretary**

Gavin Fitch  
Barrister & Solicitor  
Rooney Prentice

#### **Treasurer**

Karin Buss  
Barrister & Solicitor  
Ackroyd, Piasta, Roth & Day

### **Directors at Large**

Cheryl Bradley, P.Biol.  
Environmental Consultant

Peter Lee  
National Coordinator  
Global Forest Watch Canada

Letha MacLachlan  
Barrister & Solicitor

Ken Stickland  
Executive Vice-President, Legal  
TransAlta Corporation

Dennis R. Thomas, Q.C.  
Barrister & Solicitor  
Fraser Milner Casgrain

Cliff Wallis  
Cottonwood Consultants

## People at the Centre

### **Executive Director**

Cindy Chiasson  
Barrister & Solicitor

### **Staff Counsel**

Keri Barringer  
Barrister & Solicitor

James Mallet  
Barrister & Solicitor

### **Information Services Coordinator**

Dolores Noga  
Professional Librarian

### **Financial Officer**

Laura Ferguson  
Certified Management Accountant

### **Office Manager**

Debbie Lindskoog

### **Search Service Coordinator/Library Technician**

Iris Djurfors

### **Accounting Clerk/Secretary**

Fran Schultz

### **Secretary/Receptionist**

Elaine Medin

### **Administrative Clerk**

Louise Perkins

### **Research Assistant**

Reynolds Mastin

### **Project Consultants**

Keith Ferguson  
Barrister & Solicitor

Steven Ferner  
Barrister & Solicitor

Marilyn Kansky  
Barrister & Solicitor





## 2003 at the Centre

### Highlights

The Centre pursued an active publication schedule in 2003. Three books and three law reform briefs were published by the Centre, in addition to its two ongoing periodicals. Special thanks are due to Debra Lindskoog, Office Manager, for her patient and extremely able oversight of the production and printing of all of the Centre's publications during this very busy year.

In February 2003, the Centre published *In Response to Bill 32: The Climate Change and Emissions Management Act*, a detailed review of Alberta's proposed climate change legislation prepared by the Centre's lawyers. The brief was circulated widely and also posted on the Centre's website, and was considered by Alberta Environment in its reworking of the climate change legislation.

A new promotional newsletter, *About the ELC*, made its debut. It is published twice a year, with a focus on people and activities at the Centre. *About the ELC* is published in print and also on the Internet at <[www.elc.ab.ca/about/Newsletter.cfm](http://www.elc.ab.ca/about/Newsletter.cfm)>.

### Public Programs

The public programs are the Environmental Law Centre's core activity. These include both ongoing activities and term projects, which encompass information services, monitoring and law reform, community services, research, publications and the public library of environmental law.

### Information Services

Through its Information Services, the Centre delivers a major component of its public programming and fills Albertans' environmental law information needs. This service, which is unique in Alberta, enables members of the public to contact the Centre and receive environmental law and policy information free of charge from a knowledgeable, independent source.

In 2003, the Centre took steps to make the Information Services program more effective. As Information Services Coordinator, Dolores Noga took on primary responsibility for initial information requests and also oversaw development of a database that gives the Centre greater capacity and flexibility for storing and tracking requests. The Centre also developed a lawyer referral list to assist staff in directing Centre users who seek legal representation. The referral list is a work in progress and interested lawyers are encouraged to contact James Mallet, Staff Counsel, ([jmallet@elc.ab.ca](mailto:jmallet@elc.ab.ca)) for further information. In 2003, Centre staff answered 470 information requests and provided 77 referrals to lawyers.





## Monitoring and Law Reform

Through these activities, staff pursue the Centre's goal of making laws and policies work to protect the environment. Staff activities in this area include serving on law reform or monitoring committees, participating in law reform processes, and preparing reform briefs and commentaries.

In 2003, Centre staff provided briefs or comments on the following matters:

- Recreational access to public lands (*Agricultural Dispositions Statutes Amendment Act 2003*);
- Alberta Environment's Water for Life strategy;
- Disclosure of environmental information by Alberta Environment;
- *Climate Change and Emissions Management Act*;
- Proposed reclamation audit system for upstream oil and gas sites;
- Alberta Agriculture's review of the *Agricultural Operation Practices Act*; and
- Notification of risk management of contaminated lands.

The Centre also participated in a range of consultations during 2003, including:

- Energy and Utilities Board and Natural Resources Conservation Board procedures, policies and practices;
- Environmental regulation of electricity generation;
- Natural areas preservation;
- *Species at Risk Act* implementation;
- Coal bed methane extraction;
- Water quality and supply; and
- Contaminated sites legislative review.

## Community Services

Greater understanding of environmental laws and policies helps citizens protect the environment. To add to this understanding, the Centre pursues opportunities to provide environmental law education services to various audiences. This includes providing assistance and information to students in the public education system and post-secondary institutions, community groups, and environmental and industry organizations through presentations, materials and the Centre's public library of environmental law.

In 2003, Centre staff made presentations on the following topics:

- Water matters, including regulation of lakeshore activities and improvements, and the law of beds and shores;
- Air matters, including regulation of vehicle emissions;
- Land and wildlife matters, including contaminated land, green space protection, recreational access to public lands, and endangered species;
- Regulatory matters, including regulation of oil and gas operations, due diligence and officially induced error, municipal roles in development and environmental protection, and waste management and oilfield waste management law; and



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- Community involvement in environmental protection, including private prosecutions, careers in environmental law, and use of the Centre's library and other services.

The Centre hosted five Brown Bag Lunch seminars in Edmonton and Calgary during 2003. This included a presentation by Prof. David Boyd of the University of Victoria on his book *Unnatural Law*.

In 2003, the Centre also supported the study of environmental law in Canada through its sponsorship of the 12<sup>th</sup> annual Sir John A. Mactaggart Essay Prize in Environmental Law. The essay competition is open to students studying in a recognized law program at a Canadian university and is sponsored by the Mactaggart Third Fund and Carswell.

## **Publications**

The Centre continues to provide access to environmental law and policy information through its publications. In 2003, the Centre published three books:

- *The ABCs of Environmental Jurisdiction: An Alberta Guide to Federal, Provincial and Municipal Responsibility*;
- *Good Riddance: Waste Management Law in Alberta (Second Edition)*; and
- *Demystifying Forestry Law: An Alberta Analysis (Second Edition)*;

and also published three law reform briefs:

- *In Response to Bill 32: The Climate Change and Emissions Management Act*;
- *Legal and Institutional Responses to Conflicts Involving Agricultural Development and the Protection of Biodiversity on Forested Public Lands of Northern Alberta*; and
- *Legal and Institutional Responses to Conflicts Involving Petroleum Operations and the Agricultural Sector*.

The Centre continued to publish its two ongoing periodical publications:

- *News Brief*, a quarterly newsletter which includes short articles and columns on environmental law and policy developments in Alberta and Canada; and
- *The Regulatory Review*, a monthly summary of developments in environmental law, policy and cases throughout western Canada and the territories.

For further information about all Centre publications, see the Publications page on the Centre's website at <<http://www.elc.ab.ca/publications/index.cfm>>.



## **Public Library of Environmental Law**

The Centre's library is an important Canadian source of environmental and natural resources law and policy materials. The library is open to the public and loans materials free of charge to library users. Its catalogue can be searched on the Internet through the Centre's website. The Centre's staff also assists library users in locating materials and carrying out their research.

In 2003, the library's online catalogue was enhanced by the posting of resource lists, which provide detailed bibliographies of materials available from the library in relation to 23 different subject areas. These resource lists offer library users a quick start to their research. Over the course of the year, the library collection grew to include over 20,700 records, including journals and periodicals, texts, decisions of courts and administrative tribunals, videotapes and legislation.

## **Other Services**

The Centre offers three services, consistent with its goal and objectives, in addition to its public program activities. It offers two environmental information search services under agreements with Alberta Environment. These two services provide searches of databases for historical information in relation to environmental enforcement action and land reclamation regulatory actions taken by Alberta Environment. The net revenues from these search services are used to support the Centre's public programs and technology needs. The Centre's program staff also continues to undertake fee for service work.

## **Community Contributions**

Based on their environmental law experience and expertise, Centre program staff are often asked to provide input on environmental law and policy and participate in related initiatives. In 2003, Centre program staff sat on these boards, committees and groups:

- Alberta Environmental Network: Steering Committee and Clean Air/Energy Caucus;
- Alberta Environmentally Sustainable Agriculture Council: Council and Communications Committee;
- Canadian Bar Association Environment Section Executive Committee;
- City of Edmonton Natural Areas Advisory Committee;
- Clean Air Strategic Alliance: Board of Directors, Electricity Project Team and Vehicle Emissions Team; and
- Public Legal Education Network of Alberta Board of Directors.



## Thanks to Our Volunteers

The Environmental Law Centre's work cannot be done without the help of its many volunteers, who give generously of their time to assist in various projects and activities. The Board of Directors is the volunteer backbone of the Centre; the Directors freely gave their time to support the Centre's charitable goals. Many other volunteers also helped the Centre in 2003:

### *Demystifying Forestry Law (Second Edition), Advisory Committee*

Dr. Bruce Dancik, University of Alberta  
Dr. Glenda Hanna, Alberta Wilderness Association  
Rick Keller, Alberta Sustainable Resource Development  
Michael Nelson, Austin S. Nelson Foundation  
Daryl Price, Alberta Sustainable Resource Development  
Bob Udell, Alberta Forest Products Association  
Cliff Wallis, Canadian Nature Federation

### *News Brief Advisory Committee*

Ron Kruhlak, McLennan Ross  
Marta Sherk, City of Edmonton

### *News Brief Contributors*

Corbin Devlin, McLennan Ross  
Gavin Fitch, Rooney Prentice  
Lynda Jenkins, Alberta Justice  
Arlene Kwasniak, University of Calgary  
Susan McRory, Alberta Justice

### *Sir John A. Mactaggart Essay Prize in Environmental Law, Selection Committee*

Alastair Mactaggart (Honourary)  
Elaine Hughes, University of Alberta  
Ron Kruhlak, McLennan Ross  
Gilbert Van Nes, Alberta Environmental Appeal Board

### *Access to Environmental Justice (Environmental Appeal Board Review), Advisory Committee*

Jennifer Klimek, Barrister & Solicitor  
Bill Shores, Shores Belzil

### *Enforcing Environmental Law (Second Edition), Advisory Committee*

Linda Duncan  
Hon. Judge Allan Fradsham, Alberta Provincial Court  
Lynda Jenkins, Alberta Justice  
Martha Kostuch  
Susan McRory, Alberta Justice  
Suzanne Thomas, Owen Thomas  
Cliff Wallis

### *Project Volunteers*

Lyndon Heidegger



## Friends of the Environmental Law Centre 2003

The Environmental Law Centre extends its gratitude to those individuals, companies and foundations who made a financial contribution to support the Centre's operations in 2003. They are:

### **Benefactors - \$5,000 +** Alberta Law Foundation

**Patrons \$2,500 – \$4,999**  
Fraser Milner Casgrain LLP  
Imperial Oil Limited  
Luscar Ltd.  
Petro-Canada  
TELUS

**Partners \$1,000 - \$2,499**  
Alberta Pacific Forest Industries Inc.  
Canadian Hydro Developers, Inc.  
Judith Hanebury, Q.C.  
Dr. David Y.F. Ho  
Nexen Inc.

**Friends up to \$999**  
Ackroyd, Piasta, Roth & Day  
Alberta Development Officers Association  
Anonymous  
Garry Appelt  
ATCO Ltd.  
Barrhead Fish & Game Association  
Beresh Depoe Cunningham  
Cindy Chiasson  
City of Edmonton  
Clearwater County  
Davis & Company  
Thomas A. Dickson  
Albert J. Doberstein  
David M. Duggan  
Esprit Exploration Ltd.  
Ferner Environmental Inc.  
Dr. Mary Griffiths

Thomasine Irwin  
Ronald Kruhlak  
Arlene Kwasniak  
Debra Lindskoog  
Alastair R. Lucas, Q.C.  
Letha MacLachlan, Q.C.  
James Mallet  
Michael L.J. Morin, Q.C.  
Nature Conservancy of Canada  
Clifton D. O'Brien  
Dr. Mary Richardson  
Dennis R. Thomas, Q.C.  
Donna Tingley  
James Tweedie  
United Way of the Alberta Capital Region  
Valentine Volvo  
Cliff Wallis

The Environmental Law Centre thanks the Alberta Law Foundation for its ongoing support since the Centre's inception in 1982.

Alberta **LAW**  
**FOUNDATION**



The people of the Centre are dedicated and commit their time and energy to ensure that the law works to protect the environment. In order to fulfil its work with the public, the Environmental Law Centre, which is a registered charitable organization, depends on donations, grants, contract work and volunteers. Fully 100% of all donations received are applied directly to public programming. Environmental Law Centre donors will receive a tax receipt and donations are entitled to donor benefits.

## Environmental Law Centre Annual Sponsorship Categories & Benefits

### Benefactor (\$5,000 and over)

- Tax Receipt
- Notification of all Centre public seminars, conferences and new Centre publications
- ELC Annual Report and audited financial Statements
- Acknowledgment in the ELC Annual Report, News Brief and About the ELC publications and on the ELC website
- Website link on the ELC website
- Key Circle Invitation\*
- Key Circle Exclusive Presentation\*\*

### Patron (\$2,500 - \$4,999)

- Tax Receipt
- Notification of all Centre public seminars, conferences and new Centre publications
- ELC Annual Report and audited financial Statements
- Acknowledgment in the ELC Annual Report, News Brief and About the ELC publications and on the ELC website
- Website link on the ELC website
- Key Circle Invitation\*

### Partner (\$1,000 - \$2,499)

- Tax Receipt
- Notification of all Centre public seminars, conferences and new Centre publications
- ELC Annual Report and audited financial Statements
- Acknowledgment in the ELC Annual Report, News Brief and About the ELC publications and on the ELC website
- Key Circle Invitation\*

### Friend (up to \$999)

- Tax Receipt
- Notification of all Centre public seminars, conferences and new Centre publications
- ELC Annual Report and audited financial Statements
- Acknowledgment in the ELC Annual Report and on the ELC website

#### \*Key Circle – annual presentation for corporate donors

- What is new in environmental law and policy
- Who is new
- What are your concerns

#### \*\*Key Circle Exclusive Presentation for corporate donors

- A one on one presentation of:
- What is new in environmental law and policy
  - Who is new

The Environmental Law Centre received \$29,527 in charitable donations in 2003 and has budgeted to raise \$25,000 in charitable donations in 2004. A tax-creditable donation can be made to the Environmental Law Centre by fax to (780) 424-5133, by mail to 204, 10709 Jasper Avenue, Edmonton, AB T5J 3N3, or electronically through our website at <[www.elc.ab.ca](http://www.elc.ab.ca)>. Please contact Cindy Chiasson, Executive Director, with any questions you may have about donating to the Centre.



# Jervis Afanasiff & Redinger

CHARTERED ACCOUNTANTS

200, 9808 – 42 Avenue  
Edmonton, Alberta T6E 5V5  
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T. Greg Jervis, C.A.\*  
Douglas R. Afansiff, C.A.\*  
Murray E. Redinger, C.A.\*  
Greg T. Hamilton, C.A.\*

## AUDITORS' REPORT

### **TO THE MEMBERS OF ENVIRONMENTAL LAW CENTRE (ALBERTA) SOCIETY**

We have audited the statement of financial position of the Environmental Law Centre (Alberta) Society as at December 31, 2003 and the statement of operations and changes in fund balances for the year then ended. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit included examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many charitable organizations, the Society derives part of its income from the general public in the form of donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of income from this source was limited to accounting for the amounts recorded in the records of the Society and we were not able to determine whether any adjustments might be necessary to donation revenue, net revenue, assets and fund balances.

In our opinion, except for the effect of adjustments, if any, which might have been determined to be necessary had we been able to satisfy ourselves concerning the completeness of the donations referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Society as at December 31, 2003 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.

Edmonton, Alberta  
February 23, 2004

*Jervis Afanasiff & Redinger*

CHARTERED ACCOUNTANTS

\*Practicing as a Professional Corporation

*Note: For original copies of the audited financial statements, contact the Environmental Law Centre*



## Environmental Law Centre (Alberta) Society

### Statement of Financial Position December 31, 2003

	Public Program Fund	Technology Fund	Search Service Fund	Fee for Service Fund	Administration Fund	Total 2003	Total 2002
	\$	\$	\$	\$	\$	\$	\$
<b>CURRENT ASSETS</b>							
Cash	65,888	57,696	13	464	31,630	155,691	131,781
Term Investments (note 3)	46,852			6,690	-	53,542	107,714
Accounts receivable	2,021	-	50	10,075	7,401	19,547	12,839
Prepaid expenses	-	-	-	-	2,200	2,200	2,200
	114,761	57,696	63	17,229	41,231	230,980	254,534
<b>LONG TERM INVESTMENTS (note 3)</b>							
	100,000	-	-	83,303	-	183,303	146,950
	214,761	57,696	63	100,532	41,231	414,283	401,484
<b>CURRENT LIABILITIES</b>							
Accounts payable	581	309	63	-	7,666	8,619	10,258
Deferred revenue (note 4)	40,454	-	-	-	-	40,454	70,886
	41,035	309	63	-	7,666	49,073	81,144
<b>FUND BALANCES</b>							
Unrestricted funds	-	-	-	-	33,565	33,565	29,323
Externally restricted funds (note 5)	11,950	-	-	-	-	11,950	11,950
Board restricted funds	161,776	57,387	-	100,532	-	319,695	279,067
	173,726	57,387	-	100,532	33,565	365,210	320,340
	214,761	57,696	63	100,532	41,231	414,283	401,484

APPROVED BY THE BOARD

## Environmental Law Centre (Alberta) Society

### *Statement of Operations and Change in Fund Balances For the Year Ended December 31, 2003*

	Public Program Fund	Technology Fund	Search Service Fund	Fee for Service Fund	Administration Fund	Total 2003	Total 2002
	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE</b>							
Alberta Law Foundation (note 7)	215,000	-	-	-	60,000	275,000	275,000
Search service fees	-	-	271,153	-	-	271,153	227,284
Grants and Fee for Service	103,748	-	-	61,141	-	164,889	151,265
Charitable donations	29,527	-	-	-	-	29,527	58,044
Publications and Subscriptions	21,539	-	-	-	-	21,539	19,606
Miscellaneous revenue	1,344	13,025	-	-	5,875	20,244	15,224
Western Economic Diversification	-	-	-	-	-	-	6,686
	<u>371,158</u>	<u>13,025</u>	<u>271,153</u>	<u>61,141</u>	<u>65,875</u>	<u>782,352</u>	<u>753,109</u>
<b>EXPENSES</b>							
Human resources - Salaries	239,749	3,149	44,866	12,736	123,9797	424,479	422,163
Consultants	25,522	10,879	-	25,000	9,103	70,504	98,541
Employer Contributions	43,938	567	11,064	2,294	27,679	85,542	73,449
Office Space & Insurance	11,386	-	-	-	40,388	51,774	36,022
Supplies and Services	5,896	16,744	7,082	16	9,394	39,132	31,685
Library Materials and Searches	17,932	16	-	-	275	18,223	20,113
Copying	15,594	4	1,080	46	854	17,578	16,739
Travel and meetings	9,777	-	41	23	6,238	16,079	16,561
(Reimbursed expenses)	(4,192)	-	-	-	-	(4,192)	(8,649)
Office Equipment & Technology	-	18,363	-	-	-	18,363	15,057
Administration Fee	124,680	1,638	23,333	6,626	(156,277)	-	-
	<u>490,282</u>	<u>51,360</u>	<u>87,466</u>	<u>46,741</u>	<u>61,633</u>	<u>737,482</u>	<u>721,681</u>
<b>Net Revenue</b>	(119,124)	(38,335)	183,687	14,400	4,242	44,870	31,428
Fund balances at beginning of year	169,163	35,722	-	86,132	29,323	320,340	288,912
Interfund transfers (note 6)	123,687	60,000	(183,687)	-	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>173,726</u>	<u>57,387</u>	<u>-</u>	<u>100,532</u>	<u>33,565</u>	<u>365,210</u>	<u>320,340</u>

**Environmental Law Centre (Alberta) Society**  
**Notes to Financial Statements For the Year Ended December 31, 2003**

**1. PURPOSE OF THE SOCIETY**

Environmental Law Centre (Alberta) Society is incorporated under the Societies Act of Alberta as a not-for-profit organization and is a registered charity under the Income Tax Act. It works to ensure that the law serves to protect and preserve the environment through public information, education, research and law reform.

**2. SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are prepared in accordance with Canadian generally accepted accounting principles. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. These financial statements also include the following significant accounting policies:

**a. Fund Accounting**

The purposes of the funds for the allocation of revenue and expenses are as follows:

- i) The Public Program Fund is to ensure that the law serves to protect and preserve the environment through public information, education, research and law reform.
- ii) The Technology Fund is to provide the Society with the technical resources to carry out the Society's programs.
- iii) The Search Service Fund is to provide the Society with additional revenue to carry out charitable programs.
- iv) The Fee for Service Fund is to provide services to the general public who have requested special services of the Society.
- v) The Administration Fund is to segregate administrative functions of the Society from the programs provided.

**b. Revenue Recognition**

The Society follows the deferral method of accounting for contributions.

- i) Unrestricted Contributions  
Unrestricted contributions consist of revenue for general purposes and are recognized in the year received.
- ii) Restricted Contributions  
Restricted contributions consist of revenue for specific projects. The revenue is recognized in the appropriate fund as expenses are incurred over the life of the project.

**c. Capital Assets**

The Society capitalizes the cost of capital assets over \$5,000 in the year of acquisition. The costs are amortized over one year on a straight-line basis. All other capital assets are expensed in the year of acquisition.

**3. INVESTMENTS**

- a. Term investments (term under one year) and the long term investments (term over one year) represent term deposits bearing interest rates of 2.65% to 7% (on an escalating scale) and maturing at various dates between July 12, 2004 and November 8, 2007. The carrying amount of the investments approximates their market value.
- b. The Society has invested \$100,000 with the Edmonton Community Foundation, Administered Fund program. These funds are held and invested by the Foundation for charitable organizations as a community service. The carrying amount of the investment approximates the market value.

**4. DEFERRED REVENUE**

Deferred revenue represents funds net of related expenses, which have been designated for projects extending beyond the fiscal year end.

	2003	2002
Balance at beginning of year	\$70,886	\$150,532
Amount recognized as revenue during the year	(101,343)	(118,161)
Amount received related to future years	70,911	38,515
Balance at end of year	<u>\$40,454</u>	<u>\$70,886</u>

**5. EXTERNALLY RESTRICTED FUND**

The Mactaggart Essay Prize Fund is a fund for the annual distribution of an essay prize pursuant to an agreement with the Mactaggart Third Fund. The prize amount reflects investment income earned.

**6. BOARD RESTRICTED FUNDS AND INTERFUND TRANSFERS**

The Board of Environmental Law Centre (Alberta) Society has internally restricted resources of \$319,695 for use in specific funds as shown in the statement of financial position. The Board further authorized a total transfer of \$183,687 from the Search Service Fund. \$60,000 was transferred to the Technology Fund for technology enhancement, and \$123,687 was transferred to the Public Program Fund for program funding.

**7. REVENUE**

During the year, the Society received \$275,000 (2002 - \$275,000) of its total revenue of \$782,352 (2002 - \$753,109) from the Alberta Law Foundation as a general grant. Additional grants totaling \$56,000 were received from the same organization, of which, \$34,890 is included in deferred revenue. While project grants are repayable to the extent they are not spent, the Society considers that all project funds will be used.

**8. LEASE COMMITMENTS**

On April 26, 1996, the Society committed to a ten-year lease for office space. Future payments under this lease are \$31,715 per annum, plus escalations. The Society has an equipment lease expiring January, 2006 with annual payments of \$3,204.

**9. STATEMENT OF CHANGES IN FINANCIAL POSITION**

A statement of changes in financial position has not been provided as the information contained in these financial statements is considered to adequately disclose the changes in the Society's financial position.

**10. FINANCIAL INSTRUMENTS**

The Society's financial instruments consist of cash, accounts receivable, investments and accounts payable. Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from these financial instruments.

## How Can the Environmental Law Centre Help You?

Over the years, the Environmental Law Centre (ELC) has become a recognized reliable source of information on Alberta environmental law and policy. Its reference collection is impressive, but print resources are only part of what the Centre has to offer. "We get calls from consultants, lawyers, government staffers, environmental organizations and individual citizens from all over Alberta and from other jurisdictions," says Cindy Chiasson, ELC's Executive Director. Staff listen and ask questions to make sure they provide the information the person really needs, which can range from a phone number or website to a detailed explanation of how a regulatory or legal process works or what to do about mould in their house.

A valuable feature of the library is that all items are catalogued individually – press releases, journal articles and conference papers, as well as case law and reports from many sources. "And we keep everything," says Dolores Noga, Information Services Coordinator, "including early drafts of government documents, which makes the collection particularly useful for anyone doing historical research on the environment."

The Centre maintains one catalogue, which is accessible online. The ELC's website contains a wealth of information, including its briefs on a wide range of topics, community monitoring materials, and a series of frequently asked questions. The Centre also publishes a monthly *Regulatory Review* and its quarterly *News Brief*, which are available by subscription.

ELC lawyers use the library frequently, but members of the public can also borrow materials. And if an issue arises in a community, lawyers can come out to talk to a group about their concerns and explore possible ways to proceed. The ELC is always looking for new ways to help people deal with their issues and welcomes feedback and suggestions.

## How Can You Help the Environmental Law Centre?

In 2003, charitable donations made up eight percent of the Centre's revenue. Three-quarters of that year's budget was allocated to public programs. The Centre's 2004 target for charitable donations is \$25,000. Your support is critical to continuing our work. Charitable donations received in 2003 were directed towards the costs of the Information Services program, under which information requests are answered free of charge by Centre staff, and the production and publication of the Centre's quarterly *News Brief*, which provides updates and commentary on environmental law developments in Alberta and Canada.

One hundred percent of donations received are allocated to the Centre's public programs. You can make a donation online, by telephone, fax or mail, or in person, and you'll receive a tax receipt as well as donor benefits. For more information regarding charitable donations to the Centre, please contact Cindy Chiasson, Executive Director.

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