



**ENVIRONMENTAL LAW CENTRE**

# **Annual Report 2004**

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



## President's Message

In a recent government survey, Albertans ranked the environment as their third highest priority, surpassed only by health and education. This information confirms the importance of the Centre, particularly as Albertans' premier source of objective environmental information, policy and legal analysis and research.

In the past year, the Centre has increased its ability to respond to the public's thirst for environmental information by increasing the number of lawyers on staff from three to four and increasing the accessibility of its newsletter, *News Brief*, by publishing it online. The Centre also published a guide to private prosecutions, several law reform briefs, commentaries on subjects such as water use policy and environmental assessment, and contributed to many consultations on environmental initiatives. The Centre provided a high level of staff involvement to the Clean Air Strategic Alliance's electricity project team, which received an Alberta Emerald Award for Environmental Excellence. The Centre is also a member of the Council of the Alberta Environmentally Sustainable Program which received a Premier's Award of Excellence.

This work and its success was achieved because of the dedication and talent of the Centre's staff under the capable leadership of Cindy Chiasson. It was made possible because of the generosity of the Centre's donors, including the Alberta Law Foundation and time and enthusiasm of the Centre's volunteers.

I also wish to acknowledge the time and dedication of the Board of Directors who have increased their commitment to the Centre by undertaking a major review and redevelopment of the Board's governance policies. This work will continue in the upcoming year with a strategic review of the goals and methods of the Centre to ensure the services we provide address the needs and priorities of Albertans for environmental protection and law reform.

We are fortunate that the Centre has the staff, supporters and leadership that make it well positioned to continue its important work in the upcoming years.

Karin Buss

## Congratulations

The Environmental Law Centre extends its congratulations and best wishes to Iris Djurfors, Search Service Coordinator and Assistant Librarian, who marked her 10<sup>th</sup> anniversary with the Centre. Iris began her involvement with the Centre as a volunteer in the library, moving on to library and research support and a stint as the secretary/receptionist. Since 1996, she has been a mainstay of the Centre's search services. Her broad knowledge and commitment to excellence in service has added significant value to the Centre and its users. The Centre also congratulates Iris and her family on the conservation easement they have placed with Ducks Unlimited Canada on family farm property near Vegreville.

## Executive Director's Message

As mentioned in the President's Message, the environment is a priority interest of Albertans. Within Alberta, our environment faces increasing pressures due to recent rates of economic and population growth. These pressures have contributed to shifts by both the provincial and federal governments to find new means of addressing environmental matters, often through non-regulatory or "soft law" routes.

The key elements of the Centre's mandate are sound and effective environmental law, regulation and policy and informed public participation. In the current atmosphere, we face the challenges of actively pursuing those key elements in the face of regulatory transition, ensuring the greatest effectiveness of our activities in an area that covers a wide range of important topics, and making the most of the Centre's people and financial resources.

We are continuing our focus on our audiences with the greatest need and our efforts to provide a greater level of service beyond the major urban centres of Edmonton and Calgary. Our work will include dealing with the roles of municipalities in relation to environmental matters and improving and facilitating citizen participation in environmental regulatory processes. We will also do planning with our staff and Board to review our past activities and set program priorities and direction for the next three years. Through these and other activities, the Centre is eagerly taking on the challenges mentioned above in 2005 and beyond.

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. Its vision is a clean, healthy and diverse environment protected through informed citizen participation and sound law and policy, effectively applied.

The Centre's mission is to ensure that laws, policies and legal processes protect the environment. In pursuit of this mission, the Centre seeks the following ends: enactment and effective enforcement of sound environmental laws and policies; and effective and informed public participation in environmental regulatory, law-making and decision-making processes.

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

## The Board of Directors

### **Honourary**

G.J. (Gerry) DeSorcy

### **The Executive Committee**

#### **President**

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

#### **Vice-President**

Gavin Fitch  
Barrister & Solicitor  
Lawson Lundell LLP

#### **Secretary/Treasurer**

Corbin Devlin  
Barrister & Solicitor  
McLennan Ross LLP

#### **Past President**

Jennifer Klimek  
Barrister & Solicitor

### **Directors at Large**

Cheryl Bradley, P.Biol.  
Environmental Consultant

Robert W. Kennedy, P.Eng.

Peter Lee  
National Coordinator  
Global Forest Watch Canada

Letha MacLachlan, Q.C.  
Barrister & Solicitor

Ken Stickland  
Executive Vice-President, Legal  
TransAlta Corporation

## 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

### **Search Service Technicians**

Reegan Breu  
Linda K. Meehan

### **Accounting Clerk/Secretary**

Fran Schultz

### **Administrative Clerk**

Louise Perkins

### **Research Assistant**

Lisa Semenchuk

### **Project Consultants**

Marilyn Kansky  
Barrister & Solicitor

## 2004 at the Centre

### Highlights

The Centre published *Enforcing Environmental Law: A Guide to Private Prosecutions* (Second Edition), written by James Mallet. This book updates the original edition published by the Centre in 1990, providing a broad range of information regarding the little-known legal tool of private prosecution of criminal and regulatory offences.

Two multi-stakeholder initiatives in which the Centre was involved received awards in 2004. The Clean Air Strategic Alliance's Electricity Project Team was given an Alberta Emerald Award for Environmental Excellence, for its work over two years in developing a recommended regulatory framework for Alberta's electricity generation sector. Keri Barringer represented the Centre on the Project Team. The Alberta Environmentally Sustainable Agriculture Program, including the Alberta Environmentally Sustainable Agriculture Council, was given a Premier's Award of Excellence. The program supports environmental stewardship in the agriculture industry. Cindy Chiasson represents the Centre on the Council.

### Public Programs

The public programs are the Environmental Law Centre's core activity. These include both ongoing activities and term projects, and 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 provides a major part of its public programming and meets 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. As part of this service, the Centre maintains a lawyer referral list to assist staff in directing Centre users who seek legal representation. Lawyers who are interested in being included on this list are encouraged to contact James Mallet, Staff Counsel, ([jmallet@elc.ab.ca](mailto:jmallet@elc.ab.ca)) for further information. In 2004, Centre staff answered 500 information requests and provided 72 referrals to lawyers

## Monitoring and Law Reform

Through these activities, staff pursue the Centre's mission of ensuring that laws, policies and legal processes 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 2004, Centre staff provided briefs or comments on the following matters:

- Proposed revisions to the *Canada-Alberta Agreement for Environmental Assessment Cooperation*;
- Preliminary Report of the Advisory Committee on Water Use Practice and Policy; and
- Recreational corridor review by the province.

Centre briefs and comments can be accessed online at [www.elc.ab.ca/briefs/index.cfm](http://www.elc.ab.ca/briefs/index.cfm).

The Centre also participated in a range of consultations during 2004, including:

- Energy and Utilities Board and Natural Resources Conservation Board procedures, policies and practices;
- National Energy Board regulatory improvement;
- Contaminated sites legislative review;
- Natural areas preservation;
- Urban sprawl;
- Federal-provincial environmental assessment cooperation; and
- Contaminated sites information registry.

## 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 2004, Centre staff made presentations on the following topics:

- Water matters, including water exports, regulation of water pollution, the Alberta Water Council, water resources and conflicts, and the law of beds and shores;
- Land and wildlife matters, including species at risk, contaminated sites legislative reform, integrated resource management, conservation easements and recreational access to public lands;
- Regulatory matters, including energy development, environmental approvals and appeals processes, Environmental Appeals Board assessment, and forestry law;

- General environmental matters, including transportation and urban air quality, and environmental law and health.

The Centre hosted two Brown Bag seminars in Edmonton during 2004: Dr. Martha Kostuch on negotiating and dealing with government on environmental issues, and Dr. Ted Fisher on the Environmental Appeals Board.

In 2004, the Centre also supported the study of environmental law in Canada through its sponsorship of the 13<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. The 2004 winners were Michelle Campbell of Osgoode Hall Law School for *Re-inventing Intervention in the Public Interest: Breaking Down Barriers to Access* (first prize) and Juda Strawczynski of University of Toronto for *An Evaluation of Harmonization on Environmental Enforcement in Canada* (second prize).

## Publications

The Centre continues to provide access to environmental law and policy information through its publications. In 2004, the Centre published one book, *Enforcing Environmental Law: A Guide to Private Prosecution* (Second Edition).

The Centre continued to publish its two ongoing periodical publications:

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

In 2004, the Centre began work to convert *News Brief* from a print publication to an Internet-based newsletter. The end of the year saw publication of the final print issue of *News Brief*. The Internet version, to be located on the Centre's website, will include the current issue and a searchable archive of issues dating back to 1998.

For further information about all Centre publications, see the Publications page on the Centre's website at [www.elc.ab.ca/publications/index.cfm](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. The Centre's staff also assists library users in locating materials and carrying out their research. Over the course of 2004, the library collection grew to include over 21,400 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 mission and ends, 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 undertake fee for service work consistent with the Centre's mandate.

### **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 2004, Centre program staff were involved on these boards, committees and groups:

- Alberta Environment, Contaminated Sites Stakeholder Advisory Committee;
- Alberta Environment, Environmental Protection Advisory Committee;
- Alberta Environmental Network: Steering Committee, Water Caucus, 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: Electricity Project Team and Vehicle Emissions Team;
- Public Legal Education Network of Alberta Board of Directors and Nominating Committee; and
- Sierra Club Smart Growth Needs Assessment Advisory Committee.

## 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 mainstay of the Centre; the Directors freely gave their time to support the Centre's charitable goals. Many other volunteers also helped the Centre in 2004:

### ***News Brief Advisory Committee***

Ron Kruhlak, McLennan Ross LLP  
Marta Sherk, City of Edmonton

### ***News Brief Contributors***

Tim Chander, Office of the Alberta Information and Privacy Commissioner  
Elaine Hughes, Faculty of Law, University of Alberta

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

Alastair Mactaggart (Honourary)  
Peter Bowal, Haskayne School of Business, University of Calgary  
J.P. Mousseau, Alberta Energy and Utilities Board  
Brian O'Ferrall, McLennan Ross LLP

### ***Access to Environmental Justice (Environmental Appeals 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

### **Municipal Law and the Environment, Advisory Committee**

Cheryl Bradley  
Glen Lawrence, Strathcona County  
Charlotte St. Dennis, St. Albert City Solicitor

### **Project Volunteers**

Dushan Bednarsky, Emery Jamieson  
Jacqueline Noga

## Friends of the Environmental Law Centre 2004

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 2004. They are:

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

#### **Patrons \$2,500 – \$4,999**

Fraser Milner Casgrain LLP  
Imperial Oil Limited  
Luscar Ltd.  
Nexen Inc.  
Petro-Canada

#### **Partners \$1,000 - \$2,499**

Canadian Hydro Developers, Inc.  
Dr. David Y.F. Ho  
Letha MacLachlan, Q.C.  
McLennan Ross LLP

#### **Friends up to \$999**

Ackroyd, Piasta, Roth & Day LLP  
Anonymous  
Garry Appelt  
Keri Barringer  
Beresh Depoe Cunningham  
Cindy Chiasson  
City of Edmonton, Asset Management &  
Public Works  
Davis & Company  
Corbin Devlin  
Thomas A. Dickson  
Envoe Management Ltd.  
Dr. Raquel Feroe  
Lorne A. Fitch  
Dr. Mary Griffiths

Inside Education Society of Alberta  
Thomasine Irwin  
Robert W. Kennedy  
Ronald Kruhlak  
Arlene Kwasniak  
Debra Lindskoog  
James S. Mallet  
Michael L.J. Morin, Q.C.  
Clifton D. O'Brien  
Isabella Pelletier  
Dr. Mary Richardson  
Arnold Shea  
Dennis R. Thomas, Q.C.  
Donna Tingley  
Valentine Volvo

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 \$26,390 in charitable donations in 2004 and has budgeted to raise \$25,000 in charitable donations in 2005. 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  
Telephone (780) 462-8626  
Fax (780) 462-8643

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, 2004 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 includes 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, 2004 and the results of its operations for the year then ended in accordance with Canadian generally accepted accounting principles.

Edmonton, Alberta  
February 16, 2005

*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, 2004**

	Public Program Fund	Technology Fund	Search Service Fund	Fee for Service Fund	Administration Fund	Total 2004	Total 2003
	\$	\$	\$	\$	\$	\$	\$
<b>CURRENT ASSETS</b>							
Cash	117,957	66,338	-	11,046	30,504	225,845	155,691
Term Investments (note 3)	-			37,428	-	37,428	53,542
Accounts receivable	6,895	-	-	-	2,616	9,511	19,547
Prepaid expenses	-	-	-	-	2,200	2,200	2,200
	124,852	66,338	-	48,474	35,320	274,984	230,980
<b>LONG TERM INVESTMENTS (note 3)</b>							
	141,950	-	-	58,542	-	200,492	183,303
	266,802	66,338	-	107,016	35,320	475,476	414,283
<b>CURRENT LIABILITIES</b>							
Accounts payable	3,955	2,738	-	-	8,792	15,485	8,619
Deferred revenue (note 4)	43,317	-	-	-	-	43,317	40,454
	47,272	2,738	-	-	8,792	58,802	49,073
<b>FUND BALANCES</b>							
Unrestricted funds	-	-	-	-	26,528	26,528	33,565
Externally restricted funds (note 5)	11,950	-	-	-	-	11,950	11,950
Board restricted funds	207,580	63,600	-	107,016	-	378,196	319,695
	219,530	63,600	-	107,016	26,528	416,674	365,210
	266,802	66,338	-	107,016	35,320	475,476	414,283

**APPROVED BY THE BOARD**

**Environmental Law Centre (Alberta) Society**

**Statement of Operations and Change in Fund Balances  
For the Year Ended December 31, 2004**

	Public Program Fund	Technology Fund	Search Service Fund	Fee for Service Fund	Administration Fund	Total 2004	Total 2003
	\$	\$	\$	\$	\$	\$	\$
<b>REVENUE</b>							
Search service fees	-	-	327,348	-	-	327,348	271,153
Alberta Law Foundation (note 7)	235,000	-	-	-	40,000	275,000	275,000
Grants and Fee for Service	84,500	-	-	30,800	341	115,641	164,889
Charitable donations	26,390	-	-	-	-	26,390	29,527
Miscellaneous revenue	5,917	-	-	2,685	12,543	21,145	20,244
Publications sales and subscriptions	18,142	-	-	-	-	18,142	21,539
	369,949	-	327,348	33,485	52,884	783,666	782,352
<b>EXPENSES</b>							
Human resources - Salaries	234,728	2,963	50,269	15,775	162,420	466,155	424,479
Employer Contributions	42,956	533	12,301	2,839	25,239	83,868	85,542
Office Space & Insurance	9,484	-	-	-	32,750	42,234	51,774
Supplies and Services	3,643	16,295	6,861	17	10,007	36,823	39,132
Consultants	13,926	8,303	-	-	9,688	31,917	70,504
Office Equipment & Technology	2,300	24,143	-	-	-	26,443	18,363
Library Materials and Searches	18,364	-	-	-	245	18,609	18,223
Copying	10,170	8	980	170	1,493	12,821	17,578
Travel and meetings	9,781	-	177	-	6,024	15,982	16,079
(Reimbursed expenses)	(2,650)	-	-	-	-	(2,650)	(4,192)
Administration Fee	122,065	1,542	26,138	8,200	(157,945)	-	-
	464,767	53,787	96,726	27,001	89,921	732,202	737,482
<b>Net Revenue</b>	(94,818)	(53,787)	230,622	6,484	(37,037)	51,464	44,870
Fund balances at beginning of year	173,726	57,387	-	100,532	33,565	365,210	320,340
Interfund transfers (note 6)	140,622	60,000	(230,622)	-	30,000	-	-
<b>FUND BALANCES AT END OF YEAR</b>	219,530	63,600	-	107,016	26,528	416,674	365,210

**Environmental Law Centre (Alberta) Society**  
**Notes to Financial Statements For the Year Ended December 31, 2004**

**1. PURPOSE OF THE SOCIETY**

The Environmental Law Centre (Alberta) Society's mission is to ensure that law, policies and legal processes protect the environment. The 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.

**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 has 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 2.25% to 7% (on an escalating scale) and maturing at various dates between May 30, 2005 and November 8, 2007. The carrying amount of the investments approximates their market value.
- b. The Society has invested \$130,000 (2003 - \$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 market value approximates \$138,000.

**4. DEFERRED REVENUE**

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

	2004	2003
Balance at beginning of year	\$40,454	\$70,886
Amount recognized as revenue during the year	(70,350)	(101,343)
Amount received related to future years	73,213	70,911
Balance at end of year	\$43,317	\$40,454

**5. EXTERNALLY RESTRICTED FUND**

The Mactaggart Essay Prize Fund is a fund for the annual disbursement 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 the Environmental Law Centre (Alberta) Society has internally restricted resources of \$378,196 for use in specific funds as shown in the statement of financial position.

**7. REVENUE**

During the year, the Society received \$275,000 (2003 - \$275,000) of its total revenue of \$783,666 (2003 - \$782,352) from the Alberta Law Foundation as a general grant. Additional grants totaling \$76,850 were received from the same organization, of which, \$41,870 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.

The Society earned revenues of \$327,348 (2003 - \$271,153) from Search Service fees. The Society provides searches of Government of Alberta environmental information databases for a fee. Access to those databases is given to the society by the Government under a five year contract, which may be cancelled on six months notice. The volume of searches and related revenue is substantially dependent on economic activity in Alberta.

**8. LEASE COMMITMENTS**

The Society is committed to a ten-year lease for office space, expiring September 2006. Future payments under this lease are \$31,715 per annum, plus escalations.

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

A statement of cash flows has not been provided as management considers it would not provide additional useful information.

**10. FINANCIAL INSTRUMENTS**

The Society's financial instruments consist of cash, accounts receivable, investments and accounts payable. Except for investments disclosed in note 3, the carrying value of these financial instruments approximates their fair value because of their short term maturities.

## How Can the Environmental Law Centre Help You?

Over the years, the Environmental Law Centre (ELC) has become recognized as a 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 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 *The Regulatory Review* monthly and the *News Brief* quarterly, 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 2004, charitable donations made up \$26,390 of the Centre's revenue. The Centre's 2005 target for charitable donations is \$25,000. Your support is critical to continuing our work. Charitable donations received in 2004 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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