

FINANCIAL STATEMENTS

**ACCESS PRO BONO SOCIETY
OF BRITISH COLUMBIA**

March 31, 2026

INDEPENDENT AUDITORS' REPORT

To the Members of
Access Pro Bono Society of British Columbia

Qualified Opinion

We have audited the financial statements of Access Pro Bono Society of British Columbia (the Society), which comprise the statement of financial position as at March 31, 2026, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of the report, the accompanying financial statements present fairly, in all material respects, the financial position of the Society as at March 31, 2026, 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.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Society derives revenue from fundraising activities the completeness of which is not susceptible to satisfactory audit verification. Accordingly, verification of these revenues was limited to the amounts recorded in the records of the Society. Therefore, we were not able to determine whether any adjustments might be necessary to fundraising revenue, excess of revenues over expenses, and cash flows from operations for the years ended March 31, 2026 and 2025, current assets as at March 31, 2026 and 2025, and net assets as at April 1 and March 31 for both the 2026 and 2025 years.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Society in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our



INDEPENDENT AUDITORS' REPORT (CONT'D)

opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

As required by the British Columbia Societies Act, we report that, in our opinion, the accounting principles used in these financial statements, Canadian accounting standards for not-for-profit organizations, have been applied on a basis consistent with that of the preceding year.

Tompkins Wozny LLP

Vancouver, Canada
September 22, 2026

Chartered Professional Accountants



Tompkins Wozny
Chartered Professional Accountants

STATEMENT OF FINANCIAL POSITION

As at March 31

	2026 \$	2025 \$
		<i>[Restated - Note 14]</i>
ASSETS		
Current		
Cash <i>[note 3]</i>	300,062	338,561
Accounts receivable <i>[note 4]</i>	19,141	15,888
Prepaid expenses	36,510	30,441
	355,713	384,890
Capital assets <i>[note 5]</i>	312,047	473,405
	667,760	858,295
LIABILITIES		
Current		
Accounts payable and accrued liabilities <i>[note 6]</i>	43,936	68,348
Deferred revenue <i>[note 7]</i>	385,019	346,025
	428,955	414,373
Deferred contributions related to capital assets <i>[note 8]</i>	239,780	359,670
Total liabilities	668,735	774,043
NET ASSETS (DEFICIT)	(975)	84,252
	667,760	858,295

Commitments *[note 12]*

See accompanying notes to the financial statements

On behalf of the Board:

Director

Director

STATEMENT OF CHANGES IN NET ASSETS

Year ended March 31

	Invested in Capital \$	Unrestricted \$	Total \$
2026			
Balance, beginning of year	113,735	(29,483)	84,252
Excess of expenses for the year	(41,468)	(43,759)	(85,227)
Balance, end of year	72,267	(73,242)	(975)
2025 [Restated - Note 14]			
Balance, beginning of year	115,076	(167,284)	(52,208)
Excess of revenue (expenses) for the year	(10,436)	146,896	136,460
Capital asset purchases in the year	9,095	(9,095)	—
Balance, end of year	113,735	(29,483)	84,252

See accompanying notes to the financial statements

STATEMENT OF OPERATIONS

Year ended March 31

	2026 \$	2025 \$
		<i>[Restated - Note 14]</i>
REVENUE		
Grants - pro bono & referral <i>[note 7]</i>	1,493,627	1,488,580
- Everyone Legal Clinic <i>[note 7]</i>	53,505	300,000
Fundraising events and donations - pro bono & referral <i>[note 9]</i>	232,844	226,743
- Everyone Legal Clinic <i>[note 9]</i>	94,262	31,740
Amortization of deferred contributions related to capital assets <i>[note 8]</i>	119,890	—
Fees - Everyone Legal Clinic	124,761	146,203
- Legal Referral Service	38,859	—
	2,157,748	2,193,266
EXPENSES		
Wages and benefits	1,621,213	1,312,366
Amortization of capital assets	161,358	10,436
Rent	118,080	118,080
Office and other	106,303	80,553
Communications	71,584	55,608
Everyone Legal Clinic - contractors	49,685	101,095
- clinicians fees	9,855	73,533
- articling students	—	98,569
- service charges and other	(1,082)	3,895
Contractors	34,757	109,486
Professional fees	26,853	22,304
Disbursements	22,603	33,245
Event costs	15,405	12,969
Travel and seminars	4,332	24,667
Legal Referral Service - service charges and other	2,029	—
	2,242,975	2,056,806
Excess of revenue (expenses) for the year	(85,227)	136,460

See accompanying notes to the financial statements

STATEMENT OF CASH FLOWS

Year ended March 31

	2026 \$	2025 \$
		<i>[Restated - Note 14]</i>
OPERATING ACTIVITIES		
Excess of revenue (expenses) for the year	(85,227)	136,460
Add item not affecting cash:		
Amortization of capital assets	161,358	10,436
Amortization of deferred contributions related to capital assets	(119,890)	—
	(43,759)	146,896
Changes in non-cash working capital items:		
Accounts receivable	(3,253)	(7,733)
Prepaid expenses	(6,069)	(16,497)
Accounts payable and accrued liabilities	(24,412)	30,324
Deferred grants	38,994	(59,249)
Cash provided by (used in) operating activities	(38,499)	93,741
INVESTING ACTIVITIES		
Purchase of capital assets	—	(9,095)
Cash used in investing activities	—	(9,095)
Increase (decrease) in cash during the year	(38,499)	84,646
Cash, beginning of year	338,561	253,915
Cash, end of year	300,062	338,561

See accompanying notes to the financial statements

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

1. PURPOSE OF THE ORGANIZATION AND OPERATIONS

On April 1, 2010, Access Pro Bono Society of British Columbia (the "Society") was formed to assume the activities formerly carried out by Pro Bono Law of British Columbia and the Western Canada Association to Access Justice. The Society's purpose is to promote access to justice in B.C. by providing and fostering quality pro bono legal services for people and non-profit organizations of limited means. The Society is a not-for-profit organization and registered charity incorporated under the British Columbia Societies Act. The Society is exempt from income taxes.

2. SIGNIFICANT ACCOUNTING POLICIES

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO") and include the following significant accounting policies:

Use of Estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the amounts of revenues and expenses reported during the year. Significant areas requiring the use of management estimates relate to the determination of net recoverable value of assets, in particular as it relates to useful life of capital assets and deferred portion of grants. Actual results could differ from these estimates.

Revenue Recognition

The Society follows the deferral method of accounting for revenue.

Restricted grants are recorded as deferred revenue when received and then recognized as revenue in the period in which the related expenses are incurred.

Unrestricted grants are recognized as revenue when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured.

Donations are recorded on a cash basis and recorded as revenue when received.

Donations in-kind are recorded as revenue at the time the donations are received and are recorded at fair value, if independent evidence is available to support the fair value and if they are used in core operations.

Fee for services are recognized as revenue when the services are provided.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Proceeds received from direct access gaming funding are recorded as deferred revenue or deferred contributions related to capital assets, if applicable, and are transferred to revenue as authorized expenditures are incurred.

Unrestricted investment income is recognized as revenue in accordance with the terms of the underlying investment, which in the case of interest, is generally with the passage of time.

Contributed Services and Premises

Volunteer lawyers and other individuals, contribute their time to assist the Society in carrying out its activities. Their value is not recognized in these financial statements due to the difficulty in determining the fair value of such services. In 2026 approximately 5,544 [2025 - 5,229] in non-lawyer and 16,110 [2025 - 11,449] in lawyer hours were volunteered on behalf of the Society. These hours are unaudited.

Various host agencies provide premises as needed to allow the volunteer lawyers to meet with clients and provide services in a cost effective manner. Due to the difficulty in determining the fair value of the various premises provided during the year, the value of the contributed premises are not recognized in the financial statements.

Measurement of Financial Instruments

The Society initially measures its financial assets and financial liabilities at fair value. The Society subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivable. Financial assets measured at cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in net income. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in net income.

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

Capital Assets

Capital assets are recorded at cost, less accumulated amortization. Any capital assets contributed to the Society are recorded at the estimated fair market value at the date the contribution was made. Amortization is provided on a straight-line basis as outlined in Note 5.

Capital assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Any non-recoverable amount will be recorded as an impairment charge in the year it is recognized.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Deferred Contributions Related to Capital Assets

Deferred contributions related to capital assets consist of grants and other donations received that are restricted for the purchase of capital assets.

Amortization of deferred contributions related to capital assets is recorded at the same rate of amortization as the capital assets acquired.

3. CASH

	2026	2025
	\$	\$
Operating	141,739	185,462
Restricted for gaming grant initiatives	158,323	153,099
	300,062	338,561

4. ACCOUNTS RECEIVABLE

	2026	2025
	\$	\$
Grants	12,189	1,944
Contributions	467	375
Government - GST	6,485	13,569
	19,141	15,888

5. CAPITAL ASSETS

	Amortization Rates	Cost \$	Accumulated Amortization \$	Net Book Value \$
2026				
Computers	3 yr straight line	580,959	269,264	311,695
Furniture and fixtures	5 yr straight line	51,943	51,591	352
		632,902	320,855	312,047
2025				
Computers	3 yr straight line	580,959	108,258	472,701
Furniture and fixtures	5 yr straight line	51,943	51,239	704
		632,902	159,497	473,405

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2026 \$	2025 \$
Operating	43,148	67,294
Government remittances - PST	788	1,054
	43,936	68,348

7. DEFERRED REVENUE

	Beginning of Year \$	Received & Receivable \$	Transferred to Deferred Contributions \$	Revenue Earned \$	End of Year \$
2026					
Everyone Legal Clinic grants					
Notary Foundation	—	90,000	—	53,505	36,495
	—	90,000	—	53,505	36,495
Law Foundation of BC:					
pro bono & referral	—	702,075	—	702,075	—
intake	—	200,000	—	200,000	—
racial justice	55,369	76,000	—	62,396	68,973
ALH special funding	79,970	—	—	53,751	26,219
PIAF	29,590	—	—	29,590	—
Law Society of BC - rent	—	48,360	—	48,360	—
Provincial Gaming	152,944	158,000	—	152,776	158,168
City of Vancouver - residential tenancy	4,250	8,500	—	10,250	2,500
City of Vancouver - renter services	—	90,000	—	45,000	45,000
Service Canada	—	11,228	—	11,228	—
Roadburg Foundation	12,290	—	—	—	12,290
Canadian Race Relations Foundation	2,612	1,400	—	4,012	—
Vancouver Foundation	8,000	—	—	8,000	—
United Way	—	50,000	—	44,660	5,340
Victoria Foundation	—	28,000	—	28,000	—
Access to Justice BC	—	40,000	—	23,975	16,025
Ministry of Attorney General	—	2,500	—	2,390	110
University of BC - PIWPP	—	12,938	—	12,938	—
Province of BC	—	10,000	—	6,714	3,286
Pro Bono cost awards	—	47,512	—	47,512	—
	345,025	1,486,513	—	1,493,627	337,911
Donations					
Pro Bono Going Public Event	1,000	4,000	—	1,000	4,000
ALH	—	6,463	—	—	6,463
ILAH	—	150	—	—	150
	1,000	10,613	—	1,000	10,613
	346,025	1,587,126	—	1,548,132	385,019

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

7. DEFERRED REVENUE (CONT'D)

	Beginning of Year \$	Received & Receivable \$	Transferred to Deferred Contributions \$	Revenue Earned \$	End of Year \$
2025					
Everyone Legal Clinic grants					
Ministry of Attorney General	—	300,000	—	300,000	—
	—	300,000	—	300,000	—
Law Foundation of BC:					
stabilization	75,172	—	—	75,172	—
strategic planning	25,000	—	—	25,000	—
pro bono & referral	—	702,075	—	702,075	—
intake	—	200,000	—	200,000	—
racial justice	34,737	76,000	—	55,368	55,369
ALH special funding	—	87,200	—	7,230	79,970
PIAF	78,875	—	—	49,285	29,590
Law Society of BC - rent	—	48,360	—	48,360	—
Provincial Gaming	153,103	153,000	—	153,159	152,944
City of Vancouver - residential tenancy	4,250	17,000	—	17,000	4,250
City of Vancouver - renter services	—	45,000	—	45,000	—
Service Canada	—	5,474	—	5,474	—
Roadburg Foundation	29,638	—	—	17,348	12,290
Canadian Race Relations Foundation	4,499	—	—	1,887	2,612
Vancouver Foundation	—	10,000	—	2,000	8,000
United Way - ILAH	—	50,000	—	50,000	—
University of Victoria - PIWPP	—	12,938	—	12,938	—
American College of Trial Lawyers	—	15,000	—	15,000	—
Pro Bono cost awards	—	6,284	—	6,284	—
	405,274	1,428,331	—	1,488,580	345,025
Sponsorships					
Pro Bono Going Public Event	—	1,000	—	—	1,000
	405,274	1,729,331	—	1,788,580	346,025

8. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS

	2026 \$	2025 \$
Balance, beginning of year	359,670	359,670
Add: Grant spent on capital assets <i>[note 7]</i>	—	—
Less: Amounts amortized to revenue	(119,890)	—
Balance, end of year	239,780	359,670

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

9. FUNDRAISING EVENTS AND DONATIONS

	2026 \$	2025 \$
General donations and fundraising	89,874	75,239
Pro Bono Going Public Event - donations and sponsorships	137,970	143,616
Other sponsorships	5,000	7,888
	232,844	226,743
Everyone Legal Clinic - donations and sponsorships	94,262	31,740
	327,106	258,483

General donations includes \$Nil [2025 - \$Nil] in-kind donations, Pro Bono Going Public Event includes \$Nil [2025 - \$1,525] in-kind donations, and Everyone Legal Clinic includes \$Nil [2025 - \$1,725] in-kind donations.

10. FINANCIAL INSTRUMENTS

The Society is exposed to various risks through its financial instruments. The following analysis presents the Society's exposures to significant risk as at March 31, 2026.

Credit Risk

Credit risk is the risk that the Society will incur a loss due to the failure by its debtors to meet their contractual obligations. The Society is exposed to credit risk with respect to its cash and accounts receivable. The Society limits its exposure to credit loss by placing its cash with a chartered Canadian financial institution. Management believes that the Society is not exposed to an unusual level of credit risk.

Liquidity Risk

Liquidity risk is the risk that the Society will not be able to meet its cash requirements or fund obligations as they become due. The Society maintains adequate levels of working capital by preparing budgets to ensure all its obligations can be met when they fall due.

11. ECONOMIC DEPENDENCE

The primary source of the Society's revenue is the operating grants from the Law Foundation of British Columbia as described in note 7. The Society's ability to continue viable operations is dependent upon maintaining this source of revenue. These financial statements have been prepared on a going concern basis on the assumption this source of funding will continue to finance the Society's program activities.

NOTES TO FINANCIAL STATEMENTS

March 31, 2026

12. COMMITMENTS

The Society has a lease agreement until February 28, 2028, which requires annual lease payments, including the estimated operating costs and GST, as follows:

	\$
2027	120,960
2028	110,880

The Society has secured a lease subsidy grant from the Law Society/Law Foundation of BC in the amount of \$48,380 per annum to partially subsidize the above lease payments.

13. WAGE AND CONTRACTOR RENUMERATION

Pursuant to the Societies Act (British Columbia), the Society is required to disclose remuneration paid to employees and contractors who are paid over \$75,000 or more during the fiscal year. Wages and benefits expense includes \$647,669 [2025 - \$766,141] paid to six employees [2025 - seven employees] during the year.

14. RESTATEMENT

During the year, the Society determined that the Law Foundation of BC stabilization grant revenue was overstated by \$75,172 in fiscal 2024 and understated by \$75,712 in fiscal 2025. During the year, the Society also determined that the Ministry of Attorney General - ELC grant revenue was understated by \$65,234 in fiscal 2025.

The changes to the previously reported 2025 figures are as follows:

	As Previously Reported \$	Adjustment \$	Restated Amount \$
Statement of Financial Position			
Deferred revenue	411,259	(65,234)	346,025
Net assets, beginning of year	22,964	(75,172)	(52,208)
Net assets, end of year	19,018	65,234	84,252
Statement of Operations			
Grants - pro bono & referral	1,413,408	75,172	1,488,580
Grants - Everyone Legal Clinic	234,766	65,234	300,000
Excess of revenue (expenses) for the year	(3,946)	140,406	136,460

The statement of cash flows has been revised accordingly.