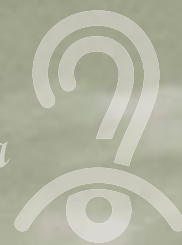


Law Commission of Canada



Annual Report

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Indigenous Legal Traditions

*Modernizing Canada's
Secured Transactions Law*

Is Work Working?

Governance Beyond Borders



Law Commission
of Canada

Commission du droit
du Canada

Canada

Canada

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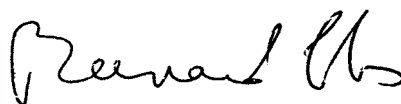
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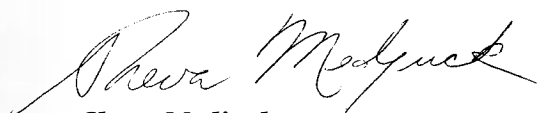
Web site: www.lcc.gc.ca

MISSION

The mission of the Law Commission of Canada is to engage Canadians in the renewal of the law to ensure that it is relevant, responsive, effective, equally accessible to all, and just.



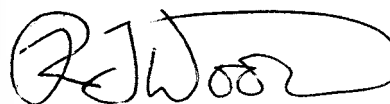
Bernard Colas
Acting President and Commissioner
Montreal, Quebec



Sheva Medjuck
Commissioner
Halifax, Nova Scotia



Mark L. Stevenson
Commissioner
Comox, British Columbia



Roderick J. Wood
Commissioner
Edmonton, Alberta

TABLE OF CONTENTS

ECONOMIC RELATIONSHIPS

Is Work Working? Work Laws that Do a Better Job.....	2
2004 Roderick A. Macdonald Contest	4
Modernizing Canada’s Secured Transactions Law: The <i>Bank Act</i> Security Provisions	5
Leveraging Knowledge Assets	5

GENERAL

Nathalie Des Rosiers Audacity of Imagination Award.....	6
Relationships in Transition.....	7
Virtual Scholar in Residence Program.....	7
Living Law Lecture Series.....	8
Appointment – Dr. Sheva Medjuck.....	8

PERSONAL RELATIONSHIPS

Does Age Matter? Law and Relationships Between Generations	9
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WHAT IS A CRIME?

What Is A Crime? Challenges and Alternatives.....	10
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SOCIAL RELATIONSHIPS

In Search of Security	11
Participatory Justice	12

GOVERNANCE RELATIONSHIPS

Governance Beyond Borders	13
Indigenous Legal Traditions	14
2005 Legal Dimensions Initiative – Indigenous Legal Traditions	15
Electoral Reform.....	15

Consultations, Conferences and Presentations.....	16
Management Report	18
Staff and Advisory Council.....	24

ACTING PRESIDENT'S MESSAGE

Citizen engagement is at the heart of the Commission's mandate, and serves to support the recommendations made to the Parliament of Canada on the reality of the law as Canadians experience it. This year, much of the Law Commission of Canada's activities involved engaging Canadians.

In 2004-2005, consultation took various forms and addressed the majority of the discussion and research themes, which make up the Commission's present work. The consultation process first draws on dialogue with the members of the Commission's Advisory Council, which is made up of men and women from the four corners of the country. It then extends to all Canadians, including specialists, through public forums, discussion groups, contests for youth, multidisciplinary and community research, and through the development of partnerships.

This year's main projects reflect the four complementary themes around which the Commission's work is structured: personal relationships, social relationships, economic relationships, and governance relationships. These projects seek to make recommendations that allow our law to respond to the following phenomena:

- The need to protect vulnerable workers in a constantly changing workplace;
- Legislative rigidity that separates generations, and places obstacles in the way of intergenerational justice;
- A greater recognition by our legal system of Indigenous legal traditions;
- Different methods of intervention designed to counter unwanted behaviours;
- The ever more significant role played by private security services in maintaining order and security;
- More effective management of risks to the security of people and the environment;
- The impact of globalization on our system of governance which is based on the notions of territorial sovereignty and the nation state.



In addition to these activities, the Commission also tabled reports on *Modernizing Canada's Secured Transactions Law: The Bank Act Security Provisions*, and *Leveraging Knowledge Assets: Reducing Uncertainty for Security Interests in Intellectual Property Rights*. The Commission also followed up on previous reports, particularly those that recommended the introduction of elements of proportionality into our electoral system, the establishment of a federal registry for patents and trademarks, and a greater use of participatory justice.

This past year also saw the departure of the former President of the Law Commission, Nathalie Des Rosiers. During her tenure, Ms. Des Rosiers played an integral role in the direction of the Commission and contributed to a number of advancements in law reform in this country. The Law Commission of Canada acknowledges Ms. Des Rosiers for her creativity, innovation and for sharing her vision for legislative change in Canada.

We hope that this annual report will be of interest to you, and will stimulate an even more active involvement in the renewal of our legal system.

A handwritten signature in black ink, which appears to read "Bernard Colas". The signature is fluid and cursive.

Bernard Colas
Acting President

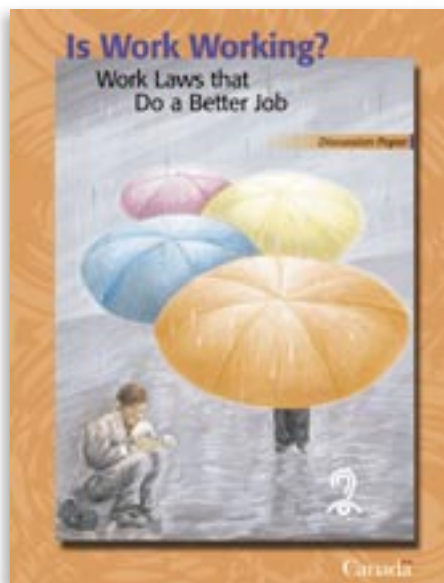


Is Work Working?

WORK LAWS THAT DO A BETTER JOB

On January 24, 2005, the Law Commission of Canada launched its most recent discussion paper, *Is Work Working? Work Laws that Do a Better Job*. In this discussion paper, the Law Commission explores some of the changes that have occurred in the world of work and encourages Canadians to think about how the law might better respond to these transformations.

The laws and policies in Canada that deal with work may not be keeping pace with the reality of Canadians' work lives. For the most part, Canada's labour and employment laws were designed to protect and benefit the standard employee working in a full-time, full-year job with the same employer for the duration of his or her career. However, many of today's workers no longer fit this description. Over a third of Canada's workforce is involved in non-standard work arrangements such as self-employment, contract, part-time, casual, temporary and contingent work. As a result, many of these workers do not fit the legal definition of a standard employee and are, therefore, denied important statutory benefits and protections such as the right to refuse unsafe work, the right to minimum wage and employment insurance, among many others. Furthermore, even those workers who do fit the legal definition of an employee are often denied effective legal protection because of their lack of power in the workplace and the uneven enforcement of labour and employment laws.




Is Work Working? examines the reality of work life in Canada from the perspective of five workers whose work situations put their well-being at serious risk. Through these workers' experiences we see how labour and employment laws not only offer little protection and benefit to particular groups of workers but also may actually contribute to their marginalization and vulnerability in the Canadian workforce. It is through the eyes of a self-employed worker, a temporary agency worker, two low-paid immigrant workers and an exotic dancer that we discover what the law really can and cannot do for vulnerable workers in Canada.

The paper highlights the difficult challenge of protecting workers while at the same time respecting the very real concerns of business to keep labour costs low in order to compete in the international market. It asks Canadians to consider the long-term consequences for society, families and workers, of shifting many of the costs and risks of work onto workers. It asks

whether we can imagine other ways of distributing the cost of supporting workers that might be more equitable and also cost-efficient.

The discussion paper concludes with a number of ideas for the reform of Canada's work laws. It is anticipated that imaginative discussions will ensue and that, in turn, they will shape the recommendations that the Law Commission will make regarding the reform of Canada's work laws.



Is Work Working? examines the reality of work life in Canada from the perspective of five workers whose work situations put their well-being at serious risk.

Consultations

During 2005-2006, the Law Commission will consult with Canadians to collect their input about the ways the laws dealing with work should change to better reflect the reality of Canadian work life. Readers are advised to consult the web site for the consultation schedule.

Launch

The Law Commission of Canada launched the discussion paper in January, 2005 in Winnipeg, Manitoba. Two events were held to celebrate the launch of the paper: a noon-hour roundtable with business leaders, workers' organizations and unions, and an evening forum for workers. On-site childcare and a meal were provided at the evening event. There were lively discussions at both events about the challenges of enhancing protections for workers in the current economic climate. Many workers spoke

about the need for changes that take into account their relatively weak bargaining power in non-unionized sectors. They also spoke about the interconnections between social service and immigration laws and policies and the laws dealing with work. Employers spoke about the need for a balanced approach to law reform and suggested that legal and regulatory change may not be the best tool for achieving better conditions for vulnerable workers.

***Is Work Working* is available on-line at www.lcc.gc.ca or by contacting the Law Commission of Canada.**





2004 RODERICK A. MACDONALD CONTEST

The theme for the 2004 art and literary contest for high school students was ***“Is Work Working? Work Laws that Do a Better Job”***. Thirteen students won prizes for their submissions.

Literature

First Prize (\$500)

Lindsay Bereziuk, Gemma Holdway
Ancaster Secondary School
 Ancaster, Ontario

Second Prize (\$350)

Rachel Smith, Charles Wah
Ancaster Secondary School
 Ancaster, Ontario

Third Prize (\$200)

Courtney Eng
Burnaby North Secondary School
 Burnaby, British Columbia

Art

First Prize (\$500)

Sarah Caissie, Jessica Courteau,
 Kim Lovelace, Sean Morrill
Moncton High School
 Moncton, New Brunswick

Second Prize (\$350)

Johnny Endrawis
École secondaire publique Deslauriers
 Ottawa, Ontario

Third Prize (\$200)

Marc-André Bernard, Chantal Cormier, Sonia Morin
École secondaire l'Escale
 Rockland, Ontario



Information on the Roderick A. Macdonald Contest is available on-line at www.lcc.gc.ca or by contacting the Law Commission of Canada.

MODERNIZING CANADA'S SECURED TRANSACTIONS LAW: The *Bank Act* Security Provisions

In October 2004, the Law Commission of Canada's latest report, *Modernizing Canada's Secured Transactions Law: The Bank Act Security Provisions* was tabled.

The report to Parliament examines the economic importance of an effective secured transactions regime and traces the historical evolution of the Canadian secured transactions law. It examines the particular problems associated with the co-existence of provincial/territorial and federal secured transactions regimes in both common law jurisdictions as well as the civil law jurisdiction in Quebec.

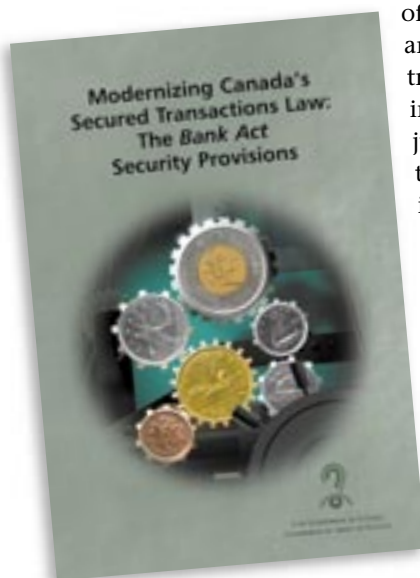
The co-existence of federal and provincial/territorial secured transactions regimes has resulted in considerable uncertainty that undermines the efficiency of secured transactions law.

The report proposes a set of three fundamental principles that will be used in assessing reform options, and uses these principles to critically assess the strengths and weaknesses of each reform proposal.

Based on its analysis, the Law Commission recommends that the *Bank Act* security provisions, sections 427 to 429, be repealed. This approach best meets the criteria of the three guiding principles. It is also likely to create greater certainty in legal outcomes and a more efficient and effective secured transactions regime in Canada.

"The goal is to foster and maintain in Canada modernized regimes of secured transactions law that minimize the costs, barriers and impediments to raising capital."

Roderick J. Wood
Commissioner
Edmonton, Alberta

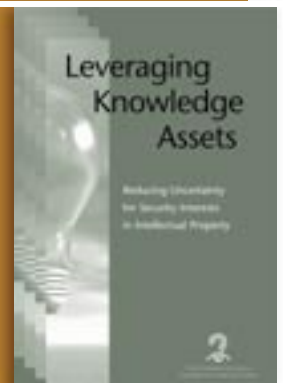


Modernizing Canada's Secured Transactions Law and Leveraging Knowledge Assets are available on-line at www.lcc.gc.ca or by contacting the Law Commission of Canada.

LEVERAGING KNOWLEDGE ASSETS

The law regarding security interests in federally regulated industries is inadequate; it presents particular challenges for investors. Experts agree that there is uncertainty in the interplay between the federal intellectual property statutes and provincial statutes dealing with registration of security interests in personal property.

The Law Commission's report entitled: *Leveraging Knowledge Assets – Reducing Uncertainty for Security Interests in Intellectual Property* examines the legal and institutional reforms needed to facilitate secured lending based on intellectual property rights. This report was tabled in Parliament in the Spring of 2004.





Nathalie Des Rosiers

AUDACITY OF IMAGINATION AWARD

Co-sponsored by The Law Commission of Canada, the Canadian Federation for the Humanities and Social Sciences and the Department of Justice, Outreach and Partnership Initiative, the **Nathalie Des Rosiers Audacity of Imagination Award** is for graduate students who are actively engaged in original and innovative research in pursuit of masters or doctoral degrees in law or the social sciences and humanities. Each year the co-sponsoring agencies invite graduate students from a variety of disciplines across Canada to submit proposals relating to an important law reform issue. Up to six winners are then selected to present their papers at the annual Congress of the Humanities and Social Sciences.



Named after Nathalie Des Rosiers, former President of the Law Commission of Canada, the award recognizes that graduate students are a tremendous source of creative thinking and innovative ideas. During her tenure at the Law Commission of Canada, Ms. Des Rosiers strove to foster an environment of audacious thinking - particularly from young and emerging scholars - as a means of stimulating new and innovative ideas about

law and its reform. It is for this reason that the partners are honoured to associate Ms. Des Rosiers' name with the Audacity of Imagination Award.

The theme for the 2005 Nathalie Des Rosiers Audacity of Imagination Award is *"Risk and Trust: Inclusive Citizenship or Excluding Citizens?"* The following winners, selected from a highly competitive pool of more than 65 proposals, will present their papers at the 2005 Congress at the University of Western Ontario:

- **Christie Barron**, Ph.D. Candidate
School of Criminology, Simon Fraser University
"A Paradigm of Exclusion: The Impact of the Risk Society on Female Offenders"
- **Augustine Park**, Ph.D. Candidate
Sociology, York University
"Children at Risk or Children as Risk: International Law and Child Soldiers as World Citizens: The Case of Sierra Leone"
- **Mark Schaan**, Ph.D. Candidate, Department of Social Policy and Social Work, University of Oxford
"From Universal to Conditional Risk Take-up: Welfare-to-work and Its Impact on Citizenship, Trust and Agency"
- **Dayna Nadine Scott**, Ph.D. Candidate
Osgoode Hall Law School, York University
"Risk as a Technique of Governance (and the Systematic Exclusion of Citizens' Voices)"
- **Meredith Schwartz**, Ph.D. Student
Philosophy, Dalhousie University
"Genetic Risk and Trust"
- **Ghislain Thibault**, Département de communications, Université de Montréal
"Risk Management Related to New Technologies: Towards New Models?"

Information on the **Nathalie Des Rosiers Audacity of Imagination Award** is available on-line at www.lcc.gc.ca or by contacting the Law Commission of Canada.

RELATIONSHIPS IN TRANSITION

The pace and depth of social change have rendered large areas of law obsolete, ineffective or inadequate. The urgent need to renew the law is revealed not only in the courtroom, but also in the marketplace, the workplace, schools and universities, scientific laboratories, hospitals, social welfare centres and the home. To this end, the Social Sciences and Humanities Research Council and the Law Commission of Canada have joined forces in a strategic joint research initiative, the *Relationships in Transition* program.

Each year, this program focuses on one of four themes: economic relationships, personal relationships, social relationships or governance relationships. The theme for the 2004 competition was: *The Environment: Emerging Scientific Knowledge and Managing Legal Risk*.

Rapid advancements in scientific knowledge are changing the shape of our daily lives. For example, emerging technologies are making it possible to develop new monitoring tools and new instruments for environmental impact assessment. Whether it is the quality of the evidence that a legislature must rely on to make a decision on environmental regulations or the factors affecting a doctor's choice between competing medications, we look to the law to provide stability and protection.

This competition continues the Law Commission of Canada's recent work on law and risk by asking, in the face of new scientific knowledge and technologies, "How should the law manage these uncertainties?" Research may point to ways we can design the law that will anticipate the legal implications of new scientific knowledge or to ways that existing legal frameworks can try to accommodate new technologies.

THE WINNERS OF THIS YEAR'S COMPETITION ARE:

Jamie Benidickson, Jennifer Chandler, Scott Findlay, Heather McLeod-Kilmurray, Nathalie Chalifour, André Dabrowski and Dan Lane
University of Ottawa

"Practicing Precaution: Legal, Institutional and Procedural Dimensions of Scientific Uncertainty"

Thérèse Leroux and Héléne Trudeau
Faculté de droit, Université de Montréal

"Preuve scientifique et gestion des risques environnementaux : les diverses modalités d'application du principe de précaution au Canada"

David VanderZwaag, Dalhousie Law School
Jeffrey Hutchings, Department of Biology,
Dalhousie University

"Canada's Marine Species at Risk: Science and Law at the Helm But a Sea of Uncertainties"

Roxanne Mykitiuk and Dayna Nadine Scott
Osgoode Hall Law School, York University

"Sharing Knowledges of Risk: Citizen Engagement with Science, Law and Biotechnology"

VIRTUAL SCHOLAR IN RESIDENCE PROGRAM

The *Virtual Scholar in Residence Program* is a joint initiative of the Law Commission of Canada and the Social Sciences and Humanities Research Council of Canada. The program promotes multidisciplinary research on law reform and helps strengthen relationships between academics, the Law Commission and policy makers by providing support to individuals conducting innovative socio-legal research. Through this initiative, the Law Commission engages individuals for eight months to advance its research.

Two Virtual Scholars were engaged this year to work with the Law Commission on its project entitled *Governance Beyond Borders: Globalization and Law Reform*. Stephen Clarkson and Stepan Wood are jointly preparing an extensive review of issues related to governance and the new challenges presented by globalization. Their comprehensive background document and consultations with colleagues will feed the Law Commission's discussion paper on the same topic.

John Borrows, the third Virtual Scholar, was engaged to prepare a paper on Indigenous Legal Traditions. The proposals outlined in this paper are directed at creating laws and institutions that will find an appropriate balance between interests recognizing and respecting Indigenous cultural, political, economic and social integrity and those of society as a whole.

In 2005–2006, the Law Commission will seek applicants for Virtual Scholar awards to work in the following areas:

- What is a crime?
- Privacy of information and the law of consent



LIVING LAW LECTURE SERIES

The *Living Law Lecture Series* is an integral part of the Law Commission's mandate to engage citizens in discussion and debate about the law and its reform. Law is a dynamic human accomplishment. It mirrors, and partly moulds, the moral character of a society, and is a powerful lens through which a society is able to view and judge itself. Over time, it comes to express a society's values and convictions, and may also express its prejudices and pathologies.

Examining issues of Living Law is important as it is not only the law in books that interests the Commission, but also the law as it is lived. Often, reform relies on the clarification, or the formulation of a formal legislative response. These reforms are not always successful because they miss the complex set of relationships and circumstances that fashion people's responses to formal enactments. The *Living Law Lecture Series* is about examining the dynamic socio-economic environment in which the law is lived.

During 2004-2005, *Living Law Lecture Series* sessions were held in Vancouver, British Columbia, (*Law in a Fearful Society*), Guelph, Ontario (*Hart-Devlin Debate*) and Kingston, Ontario (*Judging the Corporation? Recent Trends in Corporate Crime Control*).



More information about the appointment of Dr. Sheva Medjuck is available on-line at www.lcc.gc.ca or by contacting the Law Commission of Canada.

APPOINTMENT

In November 2004, the Minister of Justice and Attorney General of Canada, the Honourable Irwin Cotler, appointed Dr. Sheva Medjuck to the position of part-time Commissioner with the Law Commission of Canada.

Dr. Medjuck will maintain her current position as Dean of Arts and Science at Mount Saint Vincent University in Halifax. She brings extensive multidisciplinary academic experience, both in teaching and research, to the position.

Dr. Medjuck received a Ph.D. in Sociology from York University in 1978. She has held increasingly senior positions during a distinguished academic career spanning more than 25 years in the fields of sociology, anthropology and women's studies. She has made important research contributions with numerous scholarly publications and presentations on gender and ethnicity.

Her non-academic background includes a former role as Commissioner of Nova Scotia's Human Rights Commission and several Chair and Committee positions with a variety of organizations examining ethnicity and the advancement of women.



DOES AGE MATTER?

Law and Relationships Between Generations

Relationships between generations are framed by our conceptions about age and age-appropriate responsibilities and activities. Relationships between generations are changing as Canadians make life and career path choices that are increasingly diverse. This project presents the complexity of the demographic changes affecting Canada, outlines the issues that our current legal categories raise, and proposes new concepts of law that could be explored to achieve equality and justice in intergenerational relationships. It asks whether age continues to be a legitimate criterion in all cases, or could governments and institutions adopt other criteria that better support the choices citizens make and promote healthier relationships across generations.

Since the discussion paper's launch in February 2004, the Law Commission has met with a number of groups across Canada. Youth groups, older adults' organizations, policy-makers, academics and the general public, were asked whether sometimes it might be better to use criteria other than age to impose responsibilities and to prescribe eligibility to benefits and programs. It is by asking questions that we can determine whether existing laws reflect the realities of Canadians' lives.

Categories can lead people to focus on the differences between categories



“Laws and policies can also have an impact on intergenerational relationships within families.”

rather than on the elements they have in common. Some of the media coverage of issues with respect to Canada's aging population has sought to set one generation against another due to a presumed lack of public resources. Laws and policies can also have an impact on intergenerational relationships within families; for example, mandatory retirement or underemployment may force older workers to be economically dependent on a younger family member.

While much information has been culled to date, the project has spawned new areas to explore. The Law Commission is currently carrying out additional research on transitions to retirement, child and youth labour issues, consent to health care and autonomy in seniors' institutions as well as two studies of age and insurance. Information on these topics and comments received throughout the consultation phase will inform our report that will be submitted to Parliament.

Does Age Matter? is available on-line at www.lcc.gc.ca or by contacting the Law Commission of Canada.



WHAT IS A CRIME?

Challenges and Alternatives

The Law Commission of Canada continues to work on its *“What is a Crime?”* project, the goal of which is to develop an analytical framework for understanding the processes that both underlie and inform responses to unwanted behaviour.

As part of this project, the Law Commission launched six multidisciplinary research projects that examine the factors that contribute to the definition of *“unwanted”* or *“criminal”* behaviour, and the mechanisms and techniques that are employed in response to certain behaviours. The six projects, which will be completed in the Summer 2005, address a range of issues, including:

Medical Fraud and Over-billing – Joan Brockman, Simon Fraser University, examines the context in which health care fraud is defined and the responses it generates. Of particular interest are the lessons learned in terms of developing less punitive measures for dealing with other behaviours in society.

The Criminalization of Welfare Fraud – Joe Hermer, University of Toronto at Scarborough and Janet Mosher, Osgoode Hall Law School, critically examine the increased criminalization of *“welfare fraud”*, which has been presented as a widespread public menace that requires tough new laws and regulatory action. The research examines how social assistance has been transformed into a site of aggressive regulation that evokes rampant crime and criminal conduct.

Information Privacy – Eric Ward examines informational privacy as an emerging topic of importance to Canadians as they become increasingly aware of the extent to which their daily lives have an informational dimension. The research sets out a series of questions to assess the extent to which threats to a person’s privacy, resulting from communication or the management of information, should be addressed by the criminal law.

The Legalization of Gambling – Colin S. Campbell, Douglas College, Gary J. Smith, G. Smith Consulting and Tim Hartnagel, University of Alberta, examine the transformed status of gambling in Canadian society, with particular emphasis on the social, economic and cultural forces that changed the public perception of gambling from a sin, to a vice, to a mode of entertainment. The researchers explore the impacts of various intervention techniques that have emerged in an era of increased legalization.

The Criminalization of Aboriginal Harvesting – Lisa D. Weber, Indigenous Law Program, University of Alberta and Cora Weber-Pillwax, First Nations Education, University of Alberta, explore the harvesting and usage of wildlife and other natural resources by Indigenous peoples and the legal categorization of criminality that has tended to accompany these practices and activities. Many Aboriginal persons, families and communities live in severe poverty, often forcing them to rely on hunting, fishing and trapping as means of subsistence.

Civility and Neighbourhood Order/Disorder in an Urban Setting – For Frédéric Lemieux, Université de Montréal, incivility is associated with negative and undesirable behaviour that is socially unacceptable. This research examines the influence of social housing governance (external factors) and personal characteristics (internal factors) on the definition of, and reaction to, incivility.

The results of the case studies, as well as that of the Law Commission’s engagement process, will help the Commission begin preparing its Report.

Information on *What Is A Crime?* is available on-line at www.lcc.gc.ca or by contacting the Law Commission of Canada.



IN SEARCH OF SECURITY

One of the most fundamental changes in policing over the past several decades has been the proliferation of networks of policing. Increasingly it has become clear that “policing” is much more than what we traditionally associate with state-directed policing activities. No longer is policing the sole purview of the uniformed municipal, provincial or federal police officer. Our daily lives are now inundated with complex public and private policing activities. Canada - and, indeed, much of the world - is in the midst of a transformation in how policing services are delivered and understood. This new era of policing is one in which policing services are provided by a complex network of overlapping public police and private security agencies.

For the past several years, the Law Commission has examined these fundamental changes in policing and their impact on the legal, policy and social environments. As part of this work, the Law Commission recently contributed to a special issue of the *Canadian Journal of Criminology and Criminal Justice*, which highlighted some of the results from the Commission’s highly successful international conference on policing and security. In addition, in March 2005, the University of Toronto Press released *Re-imagining Policing in Canada*, an edited collection of background research that was commissioned as part of the Law Commission’s policing project.



In 2005 the Law Commission will release its report to Parliament on this important issue. In addition to examining the emergence of networks of policing in Canadian society and how they have occurred, the Report will explore whether the current legal and regulatory framework adequately reflects the realities of modern policing, and will question whether policing, in all of its manifestations, continues to reflect core Canadian democratic values and aspirations. The Report will also provide recommendations for reform aimed at ensuring democratic policing in 21st century Canada.

Information on *In Search of Security* is available on-line at www.lcc.gc.ca or by contacting the Law Commission of Canada.

“No longer is policing the sole purview of the uniformed municipal, provincial or federal police officer.”





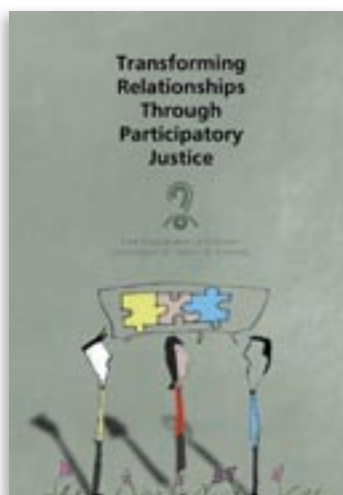
PARTICIPATORY JUSTICE

Wherever there are people, the possibility of conflict exists. One of the ways we deal with conflict is through the justice system. Our adjudicative system, although committed to principled and just outcomes, often fails to meet the needs of the parties involved in the conflict or the best interests of the larger community.

The Law Commission of Canada held cross-country consultations in the late nineties, which revealed that Canadians want choices for resolving their conflicts, and that many want to actively participate in the conflict resolution process. In November 2003, it submitted a report to Parliament, which examines Canada's current experience with participatory justice, restorative justice and mediation, offers guiding principles for designing participatory justice processes, and sets out recommendations for achieving a culture of participatory justice.

Since the report was tabled, the Law Commission of Canada has continued to nurture its relationship with various community organizations and has expanded its

network of partnerships. These relationships are evident, particularly during the third week of November of each year. That week has been proclaimed Restorative Justice Week, which highlights Canadians' efforts to find alternative ways to deal with the harm caused by crime.

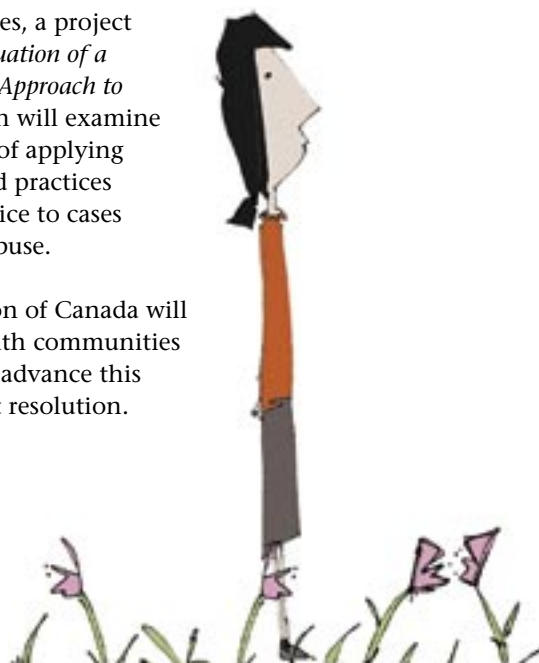


Last year, the Law Commission sponsored and/or participated in activities and events, and partnered with various organizations, to promote participatory conflict resolution.

These include:

- The Restorative Justice Week opening ceremonies and proclamation by the Mayor at Ottawa City Hall;
- RJ ArtsFest, an initiative of The Church Council on Justice and Corrections. This cabaret-style evening explored, through artistic expression, restorative justice approaches to serious crime;
- A one-day forum on restorative justice with other organizations, including YOUCAN, a non-profit organization focused on youth-led initiatives in non-violent conflict resolution and violence prevention;
- A community forum entitled: *Engaging Us All in the Dialogue* in St. John's, Newfoundland-and-Labrador;
- The Ron Wiebe Awards Banquet, where persons who have advanced the cause of restorative justice in Canada are recognized; and
- In collaboration with Prairie Research Associates, a project entitled *The Evaluation of a Restorative Justice Approach to Elder Abuse*, which will examine the effectiveness of applying the principles and practices of restorative justice to cases involving elder abuse.

The Law Commission of Canada will continue to work with communities and stakeholders to advance this approach to conflict resolution.



Transforming Relationships Through Participatory Justice is available on-line at www.lcc.gc.ca or by contacting the Law Commission of Canada.



GOVERNANCE BEYOND BORDERS

Today, the world is a more interconnected and interdependent place than ever. As a result of our history and our cultural heritage, Canadians have ties with virtually every country in the world. Thanks to advances in communication and transportation, the ever-increasing flow of ideas, people, goods and services seems to erase borders. In other respects, however, globalization seems to reinforce familiar borders or erect new ones in reaction to perceived threats such as terrorism or disease. Boundaries are also shifting in a variety of ways. As Canada and the world become increasingly interdependent despite territorial markings, borders between domestic and international legal and policy issues are blurring. Canadians are becoming increasingly interested not only in how decisions made both at home and abroad may affect them, but also in how decisions made here in Canada affect the rest of the world.

In addition, governmental functions are shifting upwards to be performed in multilateral intergovernmental structures, others are being assumed by an array of less formal private global institutions while some functions are being shifted to other levels of government. Sometimes, these non-government entities wield influence on a par with Canadian governments, while operating without the same limitations. For many Canadians, this increase in power coupled with the lack of constraints on its use poses serious concerns. Provinces, territories, and municipalities are also extending influence beyond their boundaries, leading to calls for increasing their participation in the formal processes of international relations.

“For Canada, globalization poses a number of challenges of governance, whether they be the development of the law to provide for transparency, accountability, and inclusion, or the state’s effectiveness in dealing with questions that go beyond its territorial sovereignty.”

Bernard Colas

Acting President and Commissioner
Montreal, Quebec



These changes have caused a lack of coherence or consistency between the various actors and international and domestic decisions. A number of actors may sometimes be working at cross-purposes and may not be reflecting the values to which Canadians aspire. Even within the federal government itself, domestic and international policies, or the policies of two different departments, may not be coordinated, leading to inconsistencies and inefficiencies. This project asks whether methods of governance, such as new or

restructured laws, regulations, guidelines or oversight bodies could respond to these challenges.

The Law Commission has engaged in consultations and research on these issues in preparation for the release of a discussion paper. In addition, because the issue of governance beyond borders affects all Canadians, especially young people who will be the citizens of tomorrow in a global community, the Law Commission of Canada has chosen **Globalization: Canadians as Citizens of the World** as its topic for the 2005 Roderick A. Macdonald Contest.

Information on *Governance Beyond Borders* is available on-line at www.lcc.gc.ca or by contacting the Law Commission of Canada.



Indigenous Legal Traditions

Indigenous communities around the world continue to uphold traditions about relationships among people, in particular, governance of community, of the environment and of punishment for wrongdoing. These traditions originate in the political, economic, spiritual, and social values expressed through the teachings, behaviour and knowledge of respected individuals and elders. These principles are enunciated in the rich stories, ceremonies, and traditions within Indigenous communities. They represent the accumulated wisdom and experience of Indigenous peoples. Some of the narratives predate the common and civil law, have been effective for millennia and have never been overruled or abrogated.

Indigenous traditions - often transmitted orally - provide the basis for good community practices, healthy relationship building and sound decision-making. Canadian society has recognized the insight of Indigenous legal traditions through the explorations of restorative and transformative justice as alternatives to mainstream criminal justice programs. The courts have recognized the importance of such traditions in numerous circumstances. Moreover, self-government agreements and the *Constitution Act, 1982* have stimulated greater interest in Indigenous legal traditions in recent years. However, in some cases, traditional knowledge has been lost, misinterpreted or, more seriously, ignored in decision-making and its influence has been eroded within some Indigenous communities. Yet, these traditions could be of great benefit to Indigenous peoples and the wider public if they were given space to grow and develop. Canada has distinguished itself as a country that operates effectively with a bi-juridical tradition, and there is much that can be learned and analogized from this experience in creating greater recognition for Indigenous legal traditions in the country.

A dynamic law reform agenda should work within a framework that recognizes legal pluralism in its fullest form. Other suggestions have been made over the years for opening up more space for Indigenous legal traditions including: making more use of elders as court-appointed experts on customary law; creating



Information on *Indigenous Legal Traditions* is available on-line at www.lcc.gc.ca or by contacting the Law Commission of Canada.

Indigenous courts; making more use of sentencing and healing circles; increasing the representation of Indigenous peoples on Canadian courts including the Courts of Appeal and the Supreme Court of Canada. However, there are many others that merit investigation.

The Law Commission of Canada is pursuing, through research and consultations, the question of protection and respect for Indigenous legal traditions in an increasingly pluralistic society. Through its partnership with the Social Sciences and Humanities Research Council of Canada, the Law Commission has engaged John Borrows of the Faculty of Law at the University of Victoria as a Virtual Scholar in Residence for 2004-2005. He is drafting a comprehensive background document which will feed a discussion paper on these issues, which is expected to be completed in the Fall of 2005.

2005 Legal Dimensions Initiative – Indigenous Legal Traditions

The Canadian Association of Law Teachers (CALT), the Canadian Law and Society Association (CLSA), the Canadian Council of Law Deans, and the Law Commission of Canada have once again co-sponsored the seventh annual legal and socio-legal research initiative. Legal and socio-legal scholars in Canada are invited to submit proposals for research papers for presentation at the Annual Meetings of the CALT and/or the CLSA each year. The theme for the 2005 Legal Dimensions Initiative is “*Indigenous Legal Traditions*”.

The Law Commission of Canada has awarded research contracts to the following successful candidates:

Ted Palys, Simon Fraser University

Wenona Victor, Stó:lo Nation Qwi:qwelstóm
Getting to a Better Place: Qwi:qwelstóm, the Stó:lo Nation and Self-Determination

Ghislain Otis, Université Laval

Personnalité, territorialité et valorisation constitutionnelle des traditions juridiques autochtones

Darlene Johnston, University of Toronto

Totemic Identity and Aboriginal Governance

Paulette Regan, University of Victoria

An Apology Feast in Hazelton: Making Space for Indigenous Law, Conflict Resolution and Peacemaking Traditions to Address the Colonial Legacy of Indian Residential Schools

Perry Shawana, University of

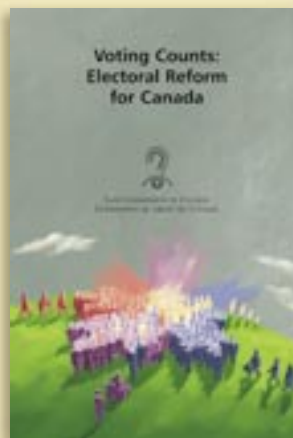
Northern British Columbia
Carrier Medicine Knowledge, Ethics and Legal Process

Dawnis Kennedy, University of Victoria

Section 35 and Indigenous Legal Traditions: Working Towards Intersocietal Law?

ELECTORAL REFORM

On March 31, 2004, the Honourable Irwin Cotler, Minister of Justice and Attorney General of Canada, tabled in Parliament the Law Commission of Canada’s report *Voting Counts: Electoral Reform for Canada*. Based on more than two years of extensive research and public engagement, the report includes 23 recommendations for reforming Canada’s electoral system.



In addition to recommending adding an element of proportionality to the electoral system, the Law Commission of Canada made recommendations to promote the better representation of women, minority group members, and Aboriginal people in the House of Commons and address youth participation and representation. It

also examined various electoral system design issues, and considered how to implement and monitor the introduction of a new electoral system in Canada.

Overall, the Report recognizes that no single measure will suffice to address the complex challenges facing Canadian democracy. However, it has become apparent that the first-past-the-post electoral system no longer meets the democratic aspirations of many Canadians. Electoral reform is thus a necessary step to energize and strengthen Canada’s system of democratic governance. Since the release of *Voting Counts*, the Law Commission has continued to engage Canadians in discussion and debate about electoral system reform, participating in different conferences, presenting its recommendations to various groups, and writing about its report in various publications. On February 1, 2005, Bernard Colas, Acting President of the Law Commission and Nathalie Des Rosiers, the former President, appeared before the Standing Committee on Procedures and House Affairs to discuss the report and to share its experiences in engaging Canadians on this important issue.

CONSULTATIONS, CONFERENCES AND PRESENTATIONS

INDIGENOUS LEGAL TRADITIONS

April 2

Montreal, Quebec
Presentation, *Despite State Borders: The Evolving Importance of International Law and Institutions to Indigenous Peoples and their Public and Private Partners*

April 3

Montreal, Quebec
Presentation, Canadian Bar Association

July 21

Victoria, British Columbia
Roundtable

October 7

Winnipeg, Manitoba
Roundtable

February 16

Ottawa, Ontario
Presentation, Institute on Governance

February 17

Ottawa, Ontario
Presentation, Department of Justice
Forum on Aboriginal Law in the
Contemporary Canadian Legal Context

March 5

Ottawa, Ontario
Study Panel

PARTICIPATORY JUSTICE

April 15

Arnprior, Ontario
Presentation, Church Council on
Justice and Corrections

June 2

Kitchener, Ontario
Presentation, Conflict Resolution Network
Canada National Biennial Conference

November 12

Ottawa, Ontario
Restorative Justice Week

November 18

Ottawa, Ontario
ArtsFest, Collaborative Justice Project

November 19

St. John's, Newfoundland and Labrador
Restorative Justice Strategic
Planning Session

November 20

St. John's, Newfoundland and Labrador
Ron Wiebe Award Ceremony

ELECTORAL REFORM

April 23

Ottawa, Ontario
Presentation, Library of Parliament
Seminar Series

April 28

Toronto, Ontario
Public event with Fair Vote Canada

May 26

London, Ontario
Public consultation

September 15

Montreal, Quebec
Presentation, Conference:
Mouvement démocratie et citoyenneté
du Québec

September 25

Moncton, New Brunswick
Presentation, Advisory Council on
the Status of Women

October 25

Ottawa, Ontario
Presentation in collaboration with
Fair Vote Canada

February 1

Ottawa, Ontario
Appearance before the Standing
Committee on Procedures and
House Affairs, House of Commons

IS WORK WORKING?

April 20

Pictou, Ontario
Workshop, Eastern Ontario Region
Legal Clinic's Annual Training

August 16

Winnipeg, Manitoba
Presentation, Canadian Bar
Association Conference

October 29

Ottawa, Ontario
Roundtable, Human Resources
Development Canada

November 8

Ottawa, Ontario
Roundtable, Policy Research Initiative

December 13-15

Ottawa, Ontario
Presentation, Exploring New Approaches
to Social Policy Conference

January 24

Winnipeg, Manitoba
Launch of Discussion Paper *Is Work
Working? Work Laws that Do a Better Job*

January 24

Winnipeg, Manitoba
Roundtable with business, labour and
employee organizations

DOES AGE MATTER?

April 1-2

Cape Town, South Africa
Presentation, Family Law Conference

April 19

Ottawa, Ontario
Presentation, Department of Justice
Policy Committee

May 10

Ottawa, Ontario
Presentation, Brookfield High School

May 27

Winnipeg, Manitoba
Presentation, College and University
Retiree Associations of Canada

June 1

Winnipeg, Manitoba
Public Consultation with the University
of Manitoba Centre on Aging

June 5

Victoria, British Columbia
Panel, International Consortium for
Intergenerational Programs

October 3

Montreal, Quebec
Public Consultation

October 3-5

Montreal, Quebec
Presentation, International Conference:
From Ageing to Ageing Well

October 21

Victoria, British Columbia
Public Consultation

November 17

Ottawa, Ontario
Presentation, REACH Canada

November 19

Ottawa, Ontario
Presentation, Library of Parliament
Seminar Series

February 17

Victoria, British Columbia
Presentation, Community Forum

WHAT IS A CRIME?**July 15**

Toronto, Ontario
Presentation, Department of Justice
Policy Advisory Committee

October 1

Vancouver, British Columbia
Symposium, *Law in a Fearful Society*

October 3

Montreal, Quebec
Public consultation

October 5

Montreal, Quebec
Workshop

October 22

Ottawa, Ontario
Roundtable, Case Studies

November 13

Guelph, Ontario
Hart-Devlin Debate

November 24

Ottawa, Ontario
Presentation, National Forum on the
Impact of the Criminal Record

March 30

Kingston, Ontario
Living Law Lecture, *Judging the
Corporation? Recent Trends in
Corporate Crime Control*

**LEVERAGING
KNOWLEDGE ASSETS****April 7**

Toronto, Ontario
Panel, Canadian Bar Association,
Commercial Law Section

**GOVERNANCE
BEYOND BORDERS****June 2**

Winnipeg, Manitoba
Presentation, Legal Dimensions

June 10

Ottawa, ON
Roundtable on Globalization

June 11

Ottawa, Ontario
Advisory Role, Department of Justice
meeting on the relationship between
domestic and international law

October 1-3

Hamilton, Ontario
Consultation, McMaster/
University of Toronto Team on
Globalization and Autonomy

October 14

Ottawa, Ontario
Roundtable on Globalization

POLICING AND SECURITY**October 6-7**

Montreal, Quebec
Presentation, Symposium of Canadian
Private Security Regulators

BEYOND CONJUGALITY**April 1-2**

Cape Town, South Africa
Presentation, Family Law Conference

April 21

Ottawa, Ontario
Presentation, REACH Canada

GENERAL**April 13-16**

Wellington, New Zealand
Presentation, Australian Law Reform
Agencies Conference

April 14

Toronto, Ontario
Presentation, Restoring Dignity

April 17

Val Morin, Quebec
Presentation, 41^e Congrès de l'Association
des professeurs de droit

May 11

Montreal, Quebec
Presentation, Cour municipale
de Montréal

May 13

Ottawa, Ontario
Presentation, Community Based
Research Network

August 8-12

Montreal, Quebec
Presentation, International Conference
on Society for Law Reform

August 14

Winnipeg, Manitoba
Presentation, Justicia Award

September 27

Ottawa, Ontario
Visit by a delegation from the Department
of Justice, Viet Nam

October 6-9

Montreal, Quebec
2nd World Congress against the
Death Penalty

October 14

Ottawa, Ontario
Visit by a delegation from Department
of Territorial Administration, Mali

October 29

Ottawa, Ontario
Roundtable on Canada-U.S. Regulatory
Cooperation

March 29

Ottawa, Ontario
Roundtable on Law and Risk

MANAGEMENT REPORT

STATEMENT OF MANAGEMENT RESPONSIBILITY

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2005 and all information contained in this report rests with Commission management.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Treasury Board and Commission policies and statutory requirements.

The transactions and financial statements of the Commission have not been audited.



Bernard Colas
Acting President
May 20th, 2005



Bruno Bonneville
Executive Director
May 20th, 2005

STATEMENT OF FINANCIAL POSITION (UNAUDITED)

As at March 31 <i>(in dollars)</i>	2005	2004
Assets		
<i>Financial Assets</i>		
Accounts receivable <i>(note 6)</i>	27,000	7,896
Advances <i>(petty cash)</i>	1,000	1,000
Total Financial Assets	28,000	8,896
<i>Non-Financial Assets</i>		
Capital assets <i>(note 7)</i>	192,661	271,058
Total Assets	220,661	279,954
Liabilities		
Accounts payable and accrued liabilities <i>(note 8)</i>	367,635	444,743
Net Liabilities		
Net liabilities, beginning of year	(164,789)	(550,012)
Net cost of operations	(3,481,110)	(3,476,623)
Net cash provided by government	3,307,825	3,698,046
Services provided without charge <i>(note 9)</i>	191,100	163,800
Total Net Liabilities	(146,974)	(164,789)
Total Liabilities and Net Liabilities	220,661	279,954

Commitments *(note 10)*

The accompanying notes are an integral part of the financial statements.

STATEMENT OF OPERATIONS (UNAUDITED)

For the year ended March 31 <i>(in dollars)</i>	2005	2004
Revenues		
Miscellaneous revenues	10	-
Expenses <i>(note 5)</i>		
Salaries and wages	1,367,123	1,478,700
Professional and special services	1,180,519	1,051,816
Travel and relocation	270,772	173,675
Rentals	212,849	160,859
Information	167,499	452,307
Amortization of capital assets	101,647	33,882
Communications	73,518	61,346
Equipment expenses	50,479	18,769
Repair and maintenance	34,430	24,035
Utilities, materials and supplies	22,157	20,951
Miscellaneous	127	283
Total expenses	3,481,120	3,476,623
Net Cost of Operations	(3,481,110)	(3,476,623)

The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOW (UNAUDITED)

For the year ended March 31 <i>(in dollars)</i>	2005	2004
Operating Activities		
Net Cost of Operations	(3,481,110)	(3,476,623)
<i>Non-cash items included in Net Cost of Operations:</i>		
Amortization of capital assets <i>(note 7)</i>	101,647	33,882
Services provided without charge <i>(note 9)</i>	191,100	163,800
<i>Variations in Statement of Financial Position:</i>		
Accounts receivable	(19,104)	74,014
Accounts payable and accrued liabilities	(77,108)	(188,179)
Net Cash Used in Operating Activities	(3,284,575)	(3,393,106)
Capital Activities		
<i>Capital Assets</i>		
Acquisitions <i>(note 7)</i>	(23,250)	(304,940)
Net Cash Used in Capital Activities	(23,250)	(304,940)
Net Cash Provided by Government	(3,307,825)	(3,698,046)

The accompanying notes are an integral part of the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. AUTHORITY AND PURPOSE

The mandate of the Law Commission of Canada is derived from the *Law Commission of Canada Act*, which came into force in 1997. The Commission's expenditures are funded by an annual appropriation from Parliament.

The mandate of the Law Commission of Canada is to engage Canadians in the renewal of the law to ensure that it is relevant, responsive, effective, equally accessible to all, and just.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These standards are based on Generally Accepted Accounting Principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these statements are cautioned that the introduction of accrual accounting at the Commission level is evolutionary. Not all assets, liabilities and expenses applicable to the Commission are recorded at this time. As such, the financial statements are not necessarily complete. However, all such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada. The accompanying notes provide additional details and should be read with care.

The significant accounting policies include the following:

(a) Parliamentary appropriations

The Commission is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to generally accepted accounting principles as they are, in a large part, based on cash flow requirements. Consequently, items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 11 to these financial statements provides information regarding the source and disposition of these authorities.

(b) Net cash provided by government

All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF) which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by government is the difference between all cash receipts and all cash disbursements, including transactions between departments and agencies.

(c) Expenses

Expenses are recorded when the underlying transaction or expense occurs subject to the following:

- Employee termination benefits are expensed by the Commission when paid. Estimated accruals are not recorded at the Commission level, rather they are recognized in the consolidated financial statements of the Government of Canada.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the Commission's books but are recognized in the consolidated financial statements of the Government of Canada.
- Services provided without charge by other government departments and agencies are recorded as operating expenses at their estimated cost and a corresponding amount is credited directly to the net liabilities.
- Liabilities for retroactive salary expenses are recorded for contract agreements meeting either one of the following conditions:
 - The salary contract agreement has been ratified and signed before March 31, 2005; or
 - Treasury Board directs the department to accrue the liability even though the salary agreement is ratified but not signed.

(d) Accounts Receivables

Accounts receivables are stated at amounts expected to be ultimately realized. A provision is made for accounts receivables where recovery is considered uncertain.

(e) Capital Assets

Assets and leasehold improvements having an initial cost greater than \$5,000 are recorded at cost and are amortized on a straight line basis over their estimated economic lives as follows:

Capital Asset Class	Amortization Period
Informatics software	3 to 5 years
Leasehold improvements	Over the term of the lease

Amortization commences the month following the asset is put in service.

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions.

3. COMPARATIVE INFORMATION

Comparative figures have been reclassified to conform to current year's presentation.

4. MEASUREMENT UNCERTAINTY

The preparation of financial statements requires management to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are accrued liabilities, provision for vacation pay and amortization of capital assets.

5. RELATED PARTY TRANSACTIONS

The Commission is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Commission enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the Commission. (See note 9)

6. ACCOUNTS RECEIVABLE

<i>(in dollars)</i>	Current Year	Prior Year
Other Government Departments		
GST refundable advance	-	7,896
External parties		
Accounts receivable	27,000	-
	27,000	7,896

7. CAPITAL ASSETS AND ACCUMULATED AMORTIZATION

Capital Assets

<i>(in dollars)</i>	Balance beginning of year	Acquisitions	Disposal/ adjustment	Balance end of year
Informatics software	-	23,250	-	23,250
Leasehold improvements	304,940	-	-	304,940
	304,940	23,250	-	328,190

Accumulated Amortization

<i>(in dollars)</i>	Balance beginning of year	Current year amortization	Disposal/ adjustment	Balance end of year
Informatics software	-	-	-	-
Leasehold improvements	33,882	101,647	-	135,529
	33,882	101,647	-	135,529
Net Capital Assets	271,058	(78,397)	-	192,661

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

<i>(in dollars)</i>	Current Year	Prior Year
Other Government Departments		
Accounts payable	15,048	243,963
External parties		
Accounts payable and accrued liabilities	260,244	98,871
Accrued salaries	17,543	17,009
Provision for vacation pay	74,800	84,900
	367,635	444,743

9. SERVICES PROVIDED WITHOUT CHARGE

During the year, the Commission received services that were obtained without charge from other government departments and agencies. These amounts are reflected in the Statement of Operations.

<i>(in dollars)</i>	Current Year	Prior Year
Accommodation provided by Public Works and Government Services Canada	107,500	80,900
Contributions covering employer's share of employee insurance premiums and expenditures paid by Treasury Board Secretariat	83,600	82,900
	191,100	163,800

10. COMMITMENTS

The nature of the Commission's activities results in some large multi-year contracts and obligations whereby the Commission will be committed to make some future payments when the services are rendered. Future year commitments are as follows:

<i>(in dollars)</i>	
2005-2006	89,600
2006-2007	59,100

11. PARLIAMENTARY APPROPRIATIONS

<i>(in dollars)</i>	Current Year	Prior Year
Operating expenditures, Vote 35	2,966,000	2,943,000
Supplementary Vote 35a	-	-
Supplementary Vote 35b	147,150	543,804
Transfer from TB, Vote 10	-	11,100
Transfer from TB, Vote 15	18,000	23,000
	3,131,150	3,520,904
Lapsed	95,389	112,260
	3,035,761	3,408,644
Contributions to employee benefits plan	192,161	204,262
Use of Appropriations	3,227,922	3,612,906

12. RECONCILIATION NET COST OF OPERATIONS TO APPROPRIATIONS USED

<i>(in dollars)</i>	Current Year	Prior Year
Net Cost of Operations	3,481,110	3,476,623
<i>Adjustments for items affecting net cost of operations but not affecting appropriations:</i>		
Services provided without charge	(191,100)	(163,800)
Adjustments of prior year - accounts payable and accrued liabilities	5,602	4,089
Refunds of previous year's expenditures	597	17,636
Change in provision of vacation pay	10,100	7,300
Amortization of capital assets	(101,647)	(33,882)
Miscellaneous revenues	10	-
	(276,438)	(168,657)
<i>Adjustments for items not affecting net cost of operations but affecting appropriations:</i>		
Capital acquisitions	23,250	304,940
Use of Appropriations	3,227,922	3,612,906

STAFF AND ADVISORY COUNCIL/PERSONNEL ET CONSEIL CONSULTATIF

Commission Staff/ Personnel de la Commission

Stéphane Bachand
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Bruno Bonneville
Dennis Cooley
Marie-Elaine Guilbault
Karen Jensen
Daniel Lanouette
Lorraine Pelot
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