

# Agenda

## Bencher Meeting

Date:	Friday, April 17, 2026
Time:	<b>9:00 am – Call to Order</b>
Location:	<b>The Bencher Meeting is taking place as a hybrid meeting. If you would like to attend the meeting as a virtual attendee, please email <a href="mailto:BencherRelations@lsbc.org">BencherRelations@lsbc.org</a></b>
Recording:	<i>The public portion of the meeting will be recorded.</i>
<b>OATH OF OFFICE</b>  President Thomas L. Spraggs, KC will administer an oath of office (in the form set out in Rule 1-3) to Benchers Ruth Wittenberg and Michael Zimmerman.	
1	Administer Oath of Office
<b>CONSENT AGENDA</b>  Any Bencher may request that a consent agenda item be moved to the regular agenda by notifying the President or the Manager, Governance & Board Relations prior to the meeting.	
2	Minutes of February 6, 2026 meeting (regular session)
3	Minutes of February 6, 2026 meeting ( <i>in camera</i> session)
4	2026 Annual General Meeting: Advance Voting
5	Proposed Terms of Reference: Discipline Processes Task Force
6	Proposed Updated Terms of Reference: Ethics and Lawyer Independence Advisory Committee
7	Proposal to Amend Commentary [4] of <i>BC Code</i> Rule 3.3-3 (Future Harm/Public Safety Exception to Confidentiality)

# Agenda

<b>REPORTS</b>			
8	President's Report <ul style="list-style-type: none"> <li>• Second Vice-President for 2027: Call for Nominations</li> <li>• Update on the Ethics and Lawyer Independence Advisory Committee</li> </ul>	10 min	Thomas L. Spraggs, KC
9	CEO's Report	10 min	Gigi Chen-Kuo
<b>PRESENTATION</b>			
10	AI Project Update	40 min	Lawrence Alexander Allan P. Seckel, KC
<b>UPDATES</b>			
11	National Discipline Standards Report: Implementation and Update	10 min	Tara McPhail
12	Bar Admission Training Program Transition Update	5 min	Lesley Small
<b>DISCUSSION &amp; DECISION</b>			
13	Financial Matters: <ul style="list-style-type: none"> <li>• Law Society's 2025 Audited Financial Statements and Financial Reports: Review and Approval</li> <li>• 2026 First Quarter Financial Report</li> </ul>	20 min	Michael F. Welsh, KC Jeanette McPhee
14	Governance Proposals <ul style="list-style-type: none"> <li>• Proposed Amendment to the Annual Benchers Conflicts Disclosure Form;</li> <li>• Proposed Benchers Resolution regarding Statutory Compliance.</li> </ul>	30 min	Thomas L. Spraggs, KC Gigi Chen-Kuo

# Agenda

<b>FOR INFORMATION</b>	
15	Rule of Law Public Awareness Campaign – Update and Next Steps
16	Outside Directorship Liability Insurance
17	External Appointments: Law Foundation of BC
<b><i>IN CAMERA</i></b>	
<b><i>OTHER BUSINESS</i></b>	

# Law Society *of British Columbia*

## **Bencher Meeting: Minutes (Draft)**

**To:** Benchers

**Purpose:** Approval (Consent Agenda)

**Date:** Friday, February 6, 2026

**Present:**

Thomas L. Spraggs, KC, President	James A. S. Legh
Michael Welsh, KC, 1st Vice-President	Benjamin D. Levine
Katrina Harry, KC, 2nd Vice-President	Jaspreet Singh Malik
Simran Bains	Marcia McNeil
Nazanin Aram	Jay Michi
Aleem Bharmal, KC	Arun Mohan
Tanya Chamberlain, KC	David Perry
Christina J. Cook, KC	Michèle Ross
Cheryl D'Sa, KC	Gurminder Sandhu, KC
Tim Delaney, KC	Nicole E. Smith
John Greschner	Karen K.L. Tse, KC
Tanya Heuchert	James Struthers
Ravi R. Hira, KC	Natasha Tony
Sara K. Hopkins	Kevin B. Westell

**Absent:** Georges Rivard, KC  
Kathleen Wittenberg  
Michael Zimmerman

**Senior and  
Meeting  
Support  
Staff**

Gigi Chen-Kuo, Chief Executive Officer/Executive Director (CEO/ED)  
Kerryn Holt, Chief Operation Officer  
Tara McPhail, Chief Legal Officer  
Jeanette McPhee, Chief Financial Officer & Senior Director, Trust Reg.  
Su Forbes, KC, Chief Operating Officer, Lawyers Indemnity Fund  
Lesley Small, Senior Director, Credentials, Prof. Dev. & Practice Supp.

Michael Lucas, KC, General Counsel  
Sherry Small, Director, Indigenous Initiatives  
Christine Tam, Director, Communications  
Adam Whitcombe, KC, Senior Advisor  
Avalon Bourne, Manager, Governance & Board Relations  
Rebecca Neal, Senior Administrator, Governance & Board Relations  
Volodymyr Burlachenko, Administrator, Governance & Board Relations  
Deborah Mah, Administrator, Governance & Board Relations

**Staff  
present:**

Bonnie Bernal	Janet Nacario
Kim de Bruijn	Rashmi Nair
Michaela David	Surindar Nijjar
Jackie Drozdowski	Sara Pavan
Jeffrey Hoskins, KC	Maryanne Prohl
Hoon Kim	Andrea Rayment
Sherry Kooner	Michelle Robertson
Alannah Korf	Carrie Robinson
Jane Ladesma	Gregory Sexton
Nicolette Lang-Andersen	Marlon Song
Kaflin Lee	Arrie Sturdivant
Mary Anne Mackenzie	Colton Tremmel
Michael Mulhern	Leanne Wood
Doug Munro	Vinnie Yen
Amanda Murphy	

**Guests:**

Karen St. Aubin, Director, Membership & Education, Trial Lawyers Association BC  
Dom Bautista, ED, Courts Center & ED, Amici Curiae Friendship Society  
Conor Bildfell, First Vice-President, Canadian Bar Association, BC Branch  
Ian Burns, Digital Reporter, The Lawyer's Daily  
Derek LaCroix, KC, ED, Lawyers Assistance Program of BC  
Desmond MacMillan, Assistant Dean of Law, Thompson Rivers University  
Claire Marchant, ED, Lawyers Assistance Program of BC  
Rebecca McConchie, President, Trial Lawyers Association of BC  
Mark Meredith, Board Member, Mediate BC

Caroline Nevin, CEO, Courthouse Libraries BC

Graeme Nunn, Guest

Ngai Pindell, Dean of Law, Peter A. Allard School of Law

Linda Russell, CEO, Continuing Legal Education Society of BC

Kerry Simmons, KC, ED, Canadian Bar Association, BC Branch

DRAFT

# Oath Of Office

## 1. Administer Oaths of Office

The Honourable Justice Nitya Iyer administered oaths of office (in the form set out in Rule 1-3) to President Thomas L. Spraggs, KC, First Vice-President Michael F. Welsh, KC, and Second Vice-President Katrina Harry, KC, individually and to all the Benchers en masse, whose terms began January 1, 2026.

Justice Iyer congratulated all of the Benchers elected, re-elected, appointed and re-appointed, and spoke of the importance of their service to the public and to the legal profession to protect and uphold the rule of law and the administration of justice. She wished them all the best with this work in the year to come.

## 2. Indigenous Welcome

Carleen Thomas, a member of the Tsleil-Waututh Nation, introduced herself to Benchers and welcomed them to the meeting and to the ancestral lands of the Tsleil-Waututh people. She spoke of her family's history and traditions and the connection with the Squamish and the Musqueam peoples. She spoke of the work that needed to be done to continue to move towards truth and reconciliation by continuing to learn the history of the land and Indigenous peoples.

## 3. President's Welcome and Introductory Remarks

President Thomas L. Spraggs, KC welcomed Benchers, staff, and guests to the first Bencher meeting of 2026.

Mr. Spraggs expressed his gratitude for the support he has received thus far in his transition to President for 2026. He advised that his focus and the work of Benchers over the course of the year would be guided by the Law Society's new strategic plan, as well as, protecting the rule of law and the public interest.

Mr. Spraggs spoke about some key priorities for the year, including a focus on innovation and governance, as well as a project regarding the regulation of artificial intelligence within the profession.

# Consent Agenda

## 4. Minutes of December 5, 2025, meeting (regular session)

The minutes of the meeting held on December 5, 2025 were approved unanimously and by consent as circulated.

## 5. Minutes of December 5, 2025, meeting (*in camera* session)

The minutes of the *in camera* meeting held on December 5, 2025 were approved unanimously and by consent as circulated.

## 6. Law Society Representatives Appointed Pursuant to *King's Counsel Act*

The following resolution was passed unanimously and by consent:

**BE IT RESOLVED** the Benchers appoint President Thomas L. Spraggs, KC and First Vice-President Michael F. Welsh, KC as the Law Society's representatives to be consulted pursuant to section 2(2)(c) of the *King's Counsel Act*.

# Reports

## 7. President's Report

Mr. Spraggs incorporated his report into his welcome and introductory remarks.

Mr. Spraggs advised Benchers that two calls for expressions of interest would be issued to Benchers: the first for those who wished to be considered for appointment to the new Judicial Liaison Committee, and the second for those who wished to be considered for appointment as the Law Society's member on the Federation of Law Societies of Canada ("Federation") Council, following Brook Greenberg KC's term concluding later in the year.

## 8. CEO's Report

Gigi Chen-Kuo, Chief Executive Officer & Executive Director, began her report by speaking about the Law Society's new 2026-2028 Strategic Plan, which would guide the work of the Law Society over the next three years. She also reflected on her first year serving as the Law Society's CEO and Executive Director.

Ms. Chen-Kuo updated the Benchers about the issuance of a public statement earlier in the week, which expressed concern regarding the provincial government's stated intention to amend the *Declaration on the Rights of Indigenous Peoples Act*. She advised that the Law Society's position was to urge the provincial government to refrain from attempting to constrain the role of the courts in interpreting legislation, as this could jeopardize the independence of the judiciary. Ms. Chen-Kuo also clarified the procedure for news releases, in accordance with the Media Relations Policy.

Ms. Chen-Kuo then provided an update regarding the governance review being undertaken by the Federation. She indicated that the final report would be presented at the October Federation Council meeting.

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Ms. Chen-Kuo advised that Sherry Small, Director of Indigenous Initiatives, and herself have been working on the development of an organizational training plan to advance truth and reconciliation within the Law Society, at both the staff and Bencher levels.

Ms. Chen-Kuo concluded her report with an update regarding the Employment Engagement Survey. She indicated that a two-year action plan has been finalized, and regular progress updates would be provided to staff and to Benchers.

## Update

### 9. Walking the Path of Transformation: A Journey of Practice

Mr. Spraggs introduced the item and Sherry Small, Director, Indigenous Initiatives.

Ms. Small introduced herself and gave a presentation on *Walking the Path of Transformation: a Journey of Practice*. She spoke about the purpose and intention of the presentation and outlined her leadership approach and her role within the Law Society.

Ms. Small spoke about two foundational structures that will connect directly with the Law Society's ongoing commitment to truth and reconciliation: the Journey of Practice and the internal working group established to oversee this work. She then presented an overview of the Journey of Practice as a learning pathway for the Law Society to live its commitments to Indigenous peoples and to build sustained practices in terms of the integration of Indigenous engagement and inclusion. Ms. Small emphasized the importance of continuity in the carrying out of this work; building practices that are relational and rooted in relationships, accountability, and respect; and that are consistent with Indigenous worldviews, and the integration of Indigenous engagement early and often. She also spoke about the strong commitment to reconciliation across the Law Society.

Ms. Small then provided an overview of the internal working group, which will serve as the operational engine of the Journey of Practice, and will focus on aligning the Law Society's new strategic plan with the Indigenous Engagement in Regulatory Matters Task Force's report and recommendations.

Ms. Small then spoke about next steps in the Journey of Practice, and she indicated that regular reports would be provided to the Benchers.

## Presentation

### 10. Lawyers Indemnity Fund: The Journey to the Present

Su Forbes, KC, Chief Operating Officer, Lawyers Indemnity Fund presented an overview of the Lawyers Indemnity Fund (“LIF”), including an overview of the team structure, the program itself, types of coverage, types of claims, causes of claims, volume of claims, and other trends. She also spoke about the work being undertaken to help prevent claims and enhance risk management, as well as the different types of policies and how these are structured.

Ms. Forbes concluded her report by providing an overview of the results received from satisfaction surveys, which have been overwhelmingly positive.

## Discussion & Decision

### 11. Revisions to Bencher in camera Policy

Mr. Spraggs introduced the item and provided an overview of the proposed revisions to the *in camera* policy. He referenced the discussions that had taken place at the previous Bencher meeting, as well as the discussions held by the Executive Committee at their January meeting.

There was no discussion on this item, and the following resolution was passed unanimously:

**BE IT RESOLVED** the Benchers approve the proposed revisions to the *in camera* Policy as set out in Appendix A and B.

## For Information

### 12. Briefing by the Law Society’s Member of the Federation Council

There was no discussion on this item.

### 13. External Appointment: Law Foundation of BC

There was no discussion on this item.

### 14. 2026 Schedule of Bencher and Executive Committee Meetings

There was no discussion on this item.

## 15.2027 Schedule of Bencher and Executive Committee Meetings

There was no discussion on this item.

The Benchers then commenced the *in camera* portion of the meeting.

### OTHER BUSINESS

#### External appointment: Legal Aid BC

Following discussion *in camera* on this matter, the following resolution was passed unanimously:

**BE IT RESOLVED** the Benchers appoint Nancy Carter, KC to the LABC Board of Directors for a three-year term commencing February 12, 2026 and concluding February 11, 2028.

RN  
2026-04-08

# Law Society

*of British Columbia*

## **2026 Annual General Meeting: Advance Voting**

**To:** Benchers

**Purpose:** Approval (Consent Agenda)

**From:** Staff

**Date:** April 17, 2026

## Purpose

1. This memorandum seeks the Benchers' authorization to permit voting in advance of the Law Society's 2026 Annual General Meeting ("AGM"), pursuant to [Rule 1-13.1\(1\)](#).

## Background and Discussion

2. [Rule 1-13.1 \(1\)](#) provides that the Benchers may authorize the Executive Director to permit members of the Society in good standing to vote by electronic means on general meeting resolutions in advance of the general meeting.
3. Since 2019, advance online voting has been available for the AGM. Advance voting gives members the opportunity to vote at a time of their choosing within the period of advance voting, and does not require them to attend on the day of the AGM in order to vote, which has greatly increased overall voter turn-out since 2019. Accordingly, staff recommend that advance voting again be permitted for the 2026 AGM.
4. Should Benchers authorize voting in advance of this year's AGM, information regarding the advance voting process will be communicated in the notice to the profession provided for in [Rule 1-8 \(7\)](#).

## Decision

5. Accordingly, staff propose the following resolution for approval by the Benchers:

**BE IT RESOLVED the Benchers authorize the Executive Director to permit members of the Society in good standing to vote by electronic means on general meeting resolutions in advance of the 2026 AGM, in accordance with Rule 1-13.1.**

## **Proposed Terms of Reference: Discipline Processes Task Force**

**To:** Benchers

**Purpose:** Approval (Consent Agenda)

**From:** Discipline Processes Task Force

**Date:** April 17, 2026

## Introduction

1. The Benchers are asked to approve the proposed Terms of Reference (“TOR”) for the Law Society’s Discipline Processes Task Force (“Task Force”).

## Background

2. On November 29, 2024, the Benchers passed unanimously and by consent a recommendation to establish a Task Force on Law Society discipline processes with a 2-year mandate.<sup>1</sup>
3. The mandate of the Task Force is outlined in the 2025<sup>2</sup> and 2026<sup>3</sup> Mandate Letters that were provided by the President to the Chair of the Task Force, in each year respectively.
4. On February 20, 2026, the Task Force reviewed the draft TOR that is being recommended to the Benchers for approval. The proposed TOR is attached as **Appendix A**.
5. This section provides a brief overview of what is contained in the proposed TOR:
  - Background: This sections states that “The Discipline Processes Task Force considers and provides advice on how to coordinate and integrate the newer aspects of the Law Society’s discipline processes with the traditional discipline framework, including consideration of the best practices and approaches to attain the goal of a principled and effective discipline system.”<sup>4</sup>
  - Mandate: This section outlines the specific items listed in the Task Force’s 2025 and 2026 Mandate Letters.<sup>5</sup>
  - Composition: This section outlines the composition requirements for the Task Force’s membership, which are: a Chair & Vice-Chair whom are sitting Benchers; at least three elected Benchers; at least one appointed Bencher; and, at least one other lawyer who is not a Bencher. The composition shall reflect the diversity of the legal profession to the extent possible.<sup>6</sup>
  - Staff Support: This section outlines the staff that support the Task Force as it is supported by the Policy & Planning staff, Director Policy & Strategic Initiatives, and the Chief Legal

<sup>1</sup> Law Society of BC, Bencher Agenda Package (November 29 2024) (Consent Agenda), online: <[2024-11-29\\_agenda](#)>.

<sup>2</sup> Law Society of BC, 2025 Mandate for Discipline Processes Task Force (January 24 2025), online: <[2025-Mandate-Discipline-Processes-Task-Force.pdf](#)>.

<sup>3</sup> Law Society of BC, 2026 Mandate for the Discipline Processes Task Force (January 20 2026), online: <[mandate Discipline 2026.pdf](#)>.

<sup>4</sup> Appendix A. TOR at para 1. See also, Law Society of BC, “Committees and Task Forces”, online: <[Committees and Task Forces](#)>.

<sup>5</sup> Appendix A. TOR under mandate heading.

<sup>6</sup> Appendix A. TOR under composition heading.

Officer.<sup>7</sup>

- Meeting Practices: This section outlines that the Task Force will operate in a manner consistent with the Benchers' governance policies.<sup>8</sup> It states that the Task Force shall meet as required either in-person and/or virtually. It states that quorum is at least half of the Task Force members and references Rule 1-17(1).<sup>9</sup>
- Accountability and Reporting Requirements: This section states that the Task Force is accountable to the Benchers and is responsible for fulfilling its mandate and tasks assigned by the Benchers during its mandate. The Task Force may seek direction from the Benchers on its mandate, duties & responsibilities, and will advise the Benchers in this case. The Task Force will have both interim and final reporting on its mandate to keep the board apprised of its progress.<sup>10</sup>
- Duties & Responsibilities: This section lists the Task Force's duties and responsibilities.<sup>11</sup>

## Decision

6. The Discipline Processes Task Force proposes the following resolution for Bencher approval:

**BE IT RESOLVED the Benchers approve the proposed Terms of Reference for the Discipline Processes Task Force, attached as Appendix A.**

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<sup>7</sup> Appendix A. TOR under staff support heading.

<sup>8</sup> Appendix A. TOR under meeting practices heading.

<sup>9</sup> Law Society Rules, Rule 1-17(1) "Quorum for committee meetings **1-17** (1) At least half the members of a committee constitute a quorum." [Rule 1-17(1)].

<sup>10</sup> Appendix A. TOR under Accountability and Reporting Requirements.

<sup>11</sup> Appendix A. TOR under Duties & Responsibilities.

## Discipline Processes Task Force

### Terms of Reference

April 17, 2026

### Background

The Discipline Processes Task Force considers and provides advice on how to coordinate and integrate the newer aspects of the Law Society's discipline processes with the traditional discipline framework, including consideration of the best practices and approaches to attain the goal of a principled and effective discipline system.

### Mandate

1. The Task Force has been established with a two-year term to explore on a principled and evidence-based approach how the Law Society should apply its various discipline processes to meet its objective of protecting the public interest.
2. As set out in the 2025 [President's Mandate Letter](#), the Task Force has been asked to:
  - a) Utilizing an evidence-based and intersectional approach, consider what the overall design, purposes, and implementation of the Law Society's discipline processes should be;
  - b) In particular, consider:
    - i. The benefits and detriments of the new processes the Law Society has recently implemented, including, administrative penalties, consent discipline outcomes, and the Alternative Discipline Process;
    - ii. On what basis the various discipline processes now available should be selected to apply to a particular matter;
    - iii. The public interest purposes of discipline processes, and whether our current approaches satisfy those purposes;
    - iv. Whether and how data collection and analysis may improve an evidence-based approach to discipline processes;

- v. Whether there should be an express definition of “professional misconduct”, and if so, what that definition should be;
  - vi. Whether and how discipline processes should distinguish between deliberate and inadvertent professional misconduct;
  - vii. The proper role of deterrence as a consideration in discipline processes, including the degree to which assumptions about deterrence are supported by evidence;
  - viii. The proper roles of public interest, public confidence, and public opinion as considerations in the Law Society’s discipline processes;
  - ix. Any other aspects of the Law Society’s discipline processes the examination of which would promote the public interest; and
- c) Consult with other committees or task forces, including the Equity, Diversity and Inclusion Advisory Committee, the Truth and Reconciliation Advisory Committee, and the Bullying, Harassment, and Discrimination Task Force.
3. The 2026 [President’s Mandate Letter](#) the Task Force has also been asked to continue to consider whether any improvements could be made to discipline processes with regard to:
- a) To continue, with specific emphasis, to consider:
    - i. The current processes and whether there are any additional ways to improve them in the future;
    - ii. The complainants’ experiences in the processes as well as the lawyers’ experiences;
    - iii. How data collection and analysis can inform an evidence-based approach to the Task Force’s considerations and the Law Society’s approach to discipline processes (e.g. review both quantitative and qualitative data [collected at the Discipline Staff Focus Group on October 8, 2025]);
    - iv. The mental health impact in the context of the protection of the public of a lawyer’s discipline history and its use and potential misuse;
    - v. ‘Professional misconduct’ and what should be included in the term, whether it should be defined, and if so, what that definition might be; and

- vi. The proper role of overarching policy principals guiding discipline processes such as ‘deterrence’ and ‘the public interest’.
  - vii. Consult with other committees or task forces, including the Equity, Diversity and Inclusion Advisory Committee, the Truth and Reconciliation Advisory Committee, and the Bullying, Harassment, and Discrimination Task Force.
- b) Where possible, to identify opportunities to accelerate the objectives of the Law Society’s 2026-2028 Strategic Plan, with a particular emphasis on ways the Law Society might innovate and improve the governance paradigm of the conventional complaints process.

## Composition

1. The Task Force shall consist of:
  - a. a Chair and a Vice-Chair, both of whom must be sitting Benchers;
  - b. at least three elected Benchers;
  - c. at least one appointed Bencher; and
  - d. at least one other lawyer member who is not a Bencher.
2. The composition should also reflect as much as possible the diversity of the legal profession, including geographic diversity.

## Meeting Practices

1. The Task Force shall operate in a manner that is consistent with the Benchers’ governance policies.
2. The Task Force shall meet as required.
3. Meetings may be held in-person, virtually or a combination of both.
4. Quorum is at least half of the members of the Task Force ([Rule 1-17\(1\)](#)).

## Accountability

1. The Task Force is accountable to the Benchers.

2. The Task Force is responsible for fulfilling its mandate and such other tasks as the Benchers may assign during the tenure of the Task Force.
3. If the Task Force requires direction in relation to its mandate, duties or responsibilities, the Task Force will advise the Benchers.

## **Reporting Requirements**

1. The Task Force will provide interim reports as necessary to keep the board advised of progress on fulfilling its mandate.
2. The Task Force will provide a Final Report to the Benchers with recommendations no later than November 6, 2026.

## **Duties and Responsibilities**

1. Take an evidenced-based, data-driven, outcomes-focused approach to the matters identified in the mandate and to any recommendations to the Benchers that it may make.
2. Ensure that the assessment focuses on the risk of harm to the public, the legal professions and the justice system and that any recommendations reflect a proportionate response to the risk of harm, taking into account the regulatory impact of the recommendations.
3. Ensure the work of the Task Force provides for input from the public, legal professionals, the Discipline Committee and the Benchers in regard to matters within the Task Force's mandate.
4. Take into account the work of the Federation of Law Societies of Canada, other law societies and legal professional organizations on the matters identified in the mandate.
5. Ensure the work of the Task Force provides for input and consultation with stakeholders, other professional organizations and experts as appropriate to ensure a broad engagement on the matters identified in the mandate.

## **Staff Support**

Chief Legal Officer  
Director, Policy & Strategic Initiatives  
Policy & Planning Staff

## **Proposed Updated Terms of Reference: Ethics and Lawyer Independence Advisory Committee**

**To:** Benchers

**Purpose:** Approval (Consent Agenda)

**From:** Ethics and Lawyer Independence Advisory Committee

**Date:** April 17, 2026

## Purpose

1. The Benchers are asked to approve revised and updated Terms of Reference (“ToR”) that have been prepared by the Ethics and Lawyer Independence Advisory Committee.

## Background

2. The current ToR, approved in January 2022, were developed for a different Committee structure and do not align with the structure set out in the President’s 2026 Mandate Letter in which the Committee’s work is carried out through four standing subcommittees.
3. In order to ensure the ToR accurately reflect the Committee’s current structure, governance, and decision-making practices, the Committee reviewed a revised draft of the ToR at their first meeting on February 27, 2026.
4. The proposed updated ToR are attached as **Appendix B**. A version redlined to the original ToR of January 2022 is attached as **Appendix A**.
5. The proposed amendments are intended to address alignment issues identified by staff and the Committee between the existing ToR and the new committee structure. A high-level overview of these alignment issues and proposed revisions are outlined in Table 1. below:

**Table 1.** Comparison of 2022 Terms of Reference and Proposed Revisions

	<b>Alignment issues with 2022 ToR</b>	<b>Proposed Revisions</b>
<b>Structure and Composition</b>	Premised on a single overarching body of 9 to 12 members, with one Chair. Currently, no “main” Committee exists separate from its four subcommittees.	Formalizes “the Committee” as a collective of four standing subcommittees. Clarifies that the President appoints Chairs (and Vice-Chairs) for each subcommittee rather than one single Chair (and Vice-Chair).
<b>Leadership model</b>	Assumes a traditional top-down hierarchy. Currently all Chairs operate at the same level with no overarching authority.	Establishes a leadership collective model. The Chairs and Vice-Chairs act collectively to manage coordination, governance and decision-making.
<b>Decision-making</b>	Contemplates decision-making by a single Committee, generally by consensus or, if needed, by vote. Does not clarify how decisions are reached across the subcommittee	Distinguishes that the subcommittees have no independent decision-making authority, and that formal advisory recommendations are endorsed by

	structure, how recommendations are synthesized, and how advice and reporting are brought forward to the Benchers.	the Committee when acting collectively through Chairs and Vice-Chairs of the subcommittees (after consultation of the subcommittee members).
<b>Meeting practices</b>	Designed for standard Committee meetings. Does not reflect the current multi-tiered approach.	Updates practices to include subcommittee meetings, plenary sessions (all subcommittees) and a possibility for <i>ad hoc</i> meetings with the Chairs and Vice-Chairs.
<b>Staff support</b>	Limits support to the Director of Policy and Planning and one staff lawyer. With the expanded, four-tier workload, additional and more diversified staff support is required.	Updates the staffing model to reflect a diversified support team now approved and in place to support the subcommittees and the Committee collectively.

## Decision

6. The Ethics and Lawyer Independence Advisory Committee proposes the following resolution for Benchers approval:

**BE IT RESOLVED the Benchers approve the proposed updated Terms of Reference for the Ethics and Lawyer Independence Advisory Committee, attached as Appendix B.**

## Ethics and Lawyer Independence Advisory Committee

### Terms of Reference

~~January 2022~~February~~April 2026~~

### Mandate

The Ethics and Lawyer Independence Advisory Committee ~~identifies~~ (“Committee”) ~~supports the Law Society of British Columbia in fulfilling its public interest mandate by identifying and considers~~considering issues of professional responsibility ~~and develops, ethics, the rule of law, and lawyer independence, and by developing advice and~~ recommendations for consideration by the Benchers, ~~interprets existing rules and provides advice.~~

The work of the Committee is primarily carried out through four sub-committees. The sub-committees are established to individual members and conduct focused analysis on the Code of Professional Conduct for British Columbia (the “Code”), bring forward recommendations for consideration by the Committee as a whole, and provide ethical policy advice and recommendations to the members at large Benchers on matters relating to the ethical conduct of professional responsibility. lawyers.

The Committee also monitors, identifies, considers and advises the Benchers on ~~matters relating to ethics and the rule of law and lawyer independence so that the Law Society can ensure its processes and activities preserve and promote the preservation of the issues relating to the rule of law and the lawyer independence and effective self-governance of lawyers.~~

The Committee and sub-committees may also be tasked by the Benchers or the President with additional work that falls within the broader mandate of ethics, lawyer independence, and the rule of law.

### Composition

~~The Committee is appointed each year by the incoming The President and generally consists of nine to twelve members, with appoints a Bencher as Chair. The majority of the committee is generally and, where applicable, a Vice-Chair for each of the four sub-committees. ‘The Committee as a whole’ refers collectively to these four sub-committees. While the President~~

does not appoint a singular Chair for the Committee, the Chairs and Vice-Chairs of the sub-committees function to ensure coordination, governance and decision-making.

The Committee is primarily comprised of Benchers and Life Benchers, and should, ~~if~~where possible, include an appointed ~~bencher~~Bencher. Usually ~~there are~~, at least two lawyers who are not ~~benchers on~~Benchers are appointed across the Committee.- Composition of the Committee should reflect best practices for diversity.

## Meeting Practices

1. The Committee ~~operates and the sub-committees operate~~ in a manner ~~that is~~ consistent with the Benchers' Governance Policies.
2. The Committee ~~meets and the sub-committees meet~~ as required in order to fulfill ~~its~~their responsibilities and carry out ~~its mandate, their respective mandates~~ and meetings may take place in-person, in hybrid form, or virtually.
3. ~~At~~Where meetings are convened for the Committee as a whole, the meeting will be Chaired or moderated by one of the sub-committee Chairs, determined on an ad hoc basis, and having regard to the purpose of the meeting and the availability of participants.
4. In addition to regular meetings, the Chairs and Vice-Chairs of the sub-committees may meet on an as-needed basis throughout the year to discuss time-sensitive, coordinating or decision-making matters.
5. In addition to regular meetings, the Chairs and Vice Chairs of the sub-committees will meet as necessary to consider and, if appropriate, make recommendations on matters relating to the rule of law and lawyer independence.
- 3.6. For any meeting convened under these Terms of Reference, a quorum constitutes at least half of the members of the ~~Committee constitutes a quorum group to be convened.~~
7. Sub-committees do not have independent decision-making authority. Sub-committees are responsible for conducting analysis and developing advice and draft recommendations within their assigned mandates. Formal advisory recommendations are endorsed by the Committee when acting collectively through the Chairs and Vice-Chairs of the sub-committees. In doing so, it is expected that the Chairs and Vice-Chairs have consulted their respective sub-committees.
- 4.8. Decisions of the Committee are usually reached by consensus, but in circumstances where consensus cannot be achieved, the Committee will vote on issues. -Any disputes in process are resolved in accordance with the Law Society Rules with reference to the latest edition of Robert's Rules of Order (Newly Revised).

~~5.9.~~ The Committee or the sub-committees may, from time to time, invite guests or subject-matter experts to attend meetings.

## Accountability

The Committee is accountable to the Benchers. The Committee makes proposals for change to the Code ~~of Professional Conduct for British Columbia (“the Code”)~~ to the Benchers, who have final responsibility for changes to the Code. ~~The Committee also monitors, identifies, considers and advises the Benchers on issues relating to the rule of law and lawyer independence,~~

The Benchers are responsible for any decision-making on matters assigned to the Committee, unless the Benchers have delegated, where permissible, specific tasks to the Committee that are to be discharged by the Committee. ~~If a matter relating to the Committee’s mandate arises that the Committee believes requires immediate attention by the Law Society, the Committee will advise the Executive Committee.~~

## Reporting Requirements

The Committee will bring matters to the Benchers for approval or for their attention as needed, or in accordance with the terms of a specific task that the Benchers have assigned to the Committee.

## Duties and Responsibilities

1. The Committee’s duties and responsibilities are advisory in nature.
  2. The Committee maintains communications with the Federation of Law Societies of Canada’s Standing Committee on the Model Code of Professional Conduct, (the “Standing Committee”), observes developments in the Model Code, and makes recommendations to the Benchers concerning contemplated amendments to the Code ~~of Professional Conduct for British Columbia.~~
  3. The Committee considers ethical issues referred for its review by the Benchers or by the Executive Committee ~~or that might arise through consultations from the Standing Committee.~~ In some cases, the Committee considers issues raised by individuals and it may, where appropriate, issue ethics opinions for the purpose of providing guidance to lawyers.
- ~~4.~~ The Committee is also responsible for some of the reviewing and, where appropriate, making recommendations for updates to the annotations to the Code of

4. Professional Conduct, either by issuing opinions to stand as annotations or by reviewing case summary annotations at the request of staff.
5. The Committee, through the Chairs and Vice Chairs, monitors, considers and advises on matters relating to the rule of law and lawyer independence so that the Law Society can ensure:
  - its processes and activities preserve and promote the preservation of the rule of law and the independence and effective self-governance of lawyers;
  - the legal profession and the public are properly informed about the meaning and importance of the rule of law and how a self-governing profession of independent lawyers supports and is a necessary component of the rule of law. The Committee may develop the means by which the Law Society can effectively respond to those issues. -This can either be to keep the Benchers informed of key matters, to assist in setting policy, or to recommend that specific action be taken by the Benchers; and
  - it develops means to be able to respond to issues that might affect the public interest in the independence of lawyers and rule of law.
6. The Committee is responsible for discharging any specific tasks that the Benchers delegate to the Committee.
7. Discharge The Committee must discharge all work in a manner consistent with the Law Society's mandate to protect the public interest mandate in the administration of justice.

## Staff Support

### Director, Policy and Planning

Staff Lawyer, Policy and Planning Staff support to the Committee and its sub-committees may be provided by staff lawyers or senior policy analysts from the Policy Department and practice advisors from the Practice Advice Department. Where appropriate, staff support may also include managers from either department or elsewhere within the Law Society.

Staff provide policy, legal, and administrative support, including facilitation, research, and drafting support, as appropriate. Staff support is provided subject to available capacity and Law Society priorities, as determined by the Law Society's senior leadership. The scope, sequencing, and timing of work will be determined in consultation with staff and subject to direction from senior leadership.

Sub-committees and their Chairs do not have authority to direct staff to work outside agreed priorities, scope or timelines, without approval from senior leadership. Staff are not responsible for decisions or recommendations adopted by the Committee.

DM5186719

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## Ethics and Lawyer Independence Advisory Committee

### Terms of Reference

April 2026

### Mandate

The Ethics and Lawyer Independence Advisory Committee (“Committee”) supports the Law Society of British Columbia in fulfilling its public interest mandate by identifying and considering issues of professional responsibility, ethics, the rule of law, and lawyer independence, and by developing advice and recommendations for consideration by the Benchers.

The work of the Committee is primarily carried out through four subcommittees. The subcommittees are established to conduct focused analysis on the *Code of Professional Conduct for British Columbia* (the “Code”), bring forward recommendations for consideration by the Committee as a whole, and provide ethical and policy advice and recommendations to the Benchers on matters relating to the ethical conduct of lawyers.

The Committee also monitors, identifies, considers and advises the Benchers on issues relating to the rule of law and lawyer independence.

The Committee and subcommittees may also be tasked by the Benchers or the President with additional work that falls within the broader mandate of ethics, lawyer independence, and the rule of law.

### Composition

The President appoints a Chair and, where applicable, a Vice-Chair for each of the four subcommittees. ‘The Committee as a whole’ refers collectively to these four subcommittees. While the President does not appoint a singular Chair for the Committee, the Chairs and Vice-Chairs of the subcommittees function to ensure coordination, governance and decision-making.

The Committee is primarily comprised of Benchers and Life Benchers, and should, where possible, include an appointed Bencher. Usually, at least two lawyers who are not Benchers are

appointed across the Committee. Composition of the Committee should reflect best practices for diversity.

## Meeting Practices

1. The Committee and the subcommittees operate in a manner consistent with the Benchers' Governance Policies.
2. The Committee and the subcommittees meet as required in order to fulfill their responsibilities and carry out their respective mandates and meetings may take place in-person, in hybrid form, or virtually.
3. Where meetings are convened for the Committee as a whole, the meeting will be Chaired or moderated by one of the subcommittee Chairs, determined on an ad hoc basis, and having regard to the purpose of the meeting and the availability of participants.
4. In addition to regular meetings, the Chairs and Vice-Chairs of the subcommittees may meet on an as-needed basis throughout the year to discuss time-sensitive, coordinating or decision-making matters.
5. In addition to regular meetings, the Chairs and Vice Chairs of the subcommittees will meet as necessary to consider and, if appropriate, make recommendations on matters relating to the rule of law and lawyer independence.
6. For any meeting convened under these Terms of Reference, a quorum constitutes at least half of the members of the group to be convened.
7. Subcommittees do not have independent decision-making authority. Subcommittees are responsible for conducting analysis and developing advice and draft recommendations within their assigned mandates. Formal advisory recommendations are endorsed by the Committee when acting collectively through the Chairs and Vice-Chairs of the subcommittees. In doing so, it is expected that the Chairs and Vice-Chairs have consulted their respective subcommittees.
8. Decisions of the Committee are usually reached by consensus, but in circumstances where consensus cannot be achieved, the Committee will vote on issues. Any disputes in process are resolved in accordance with the Law Society Rules with reference to the latest edition of Robert's Rules of Order (Newly Revised).
9. The Committee or the subcommittees may, from time to time, invite guests or subject-matter experts to attend meetings.

## Accountability

The Committee is accountable to the Benchers. The Committee makes proposals for change to the Code to the Benchers, who have final responsibility for changes to the Code.

The Benchers are responsible for any decision-making on matters assigned to the Committee, unless the Benchers have delegated, where permissible, specific tasks to the Committee that are to be discharged by the Committee. If a matter relating to the Committee's mandate arises that the Committee believes requires immediate attention by the Law Society, the Committee will advise the Executive Committee.

## Reporting Requirements

The Committee will bring matters to the Benchers for approval or for their attention as needed, or in accordance with the terms of a specific task that the Benchers have assigned to the Committee.

## Duties and Responsibilities

1. The Committee's duties and responsibilities are advisory in nature.
2. The Committee maintains communications with the Federation of Law Societies of Canada's Standing Committee on the Model Code of Professional Conduct (the "Standing Committee"), observes developments in the Model Code, and makes recommendations to the Benchers concerning contemplated amendments to the Code.
3. The Committee considers ethical issues referred for its review by the Benchers or by the Executive Committee or that might arise through consultations from the Standing Committee. In some cases, the Committee considers issues raised by individuals and it may, where appropriate, issue ethics opinions for the purpose of providing guidance to lawyers.
4. The Committee is also responsible for reviewing and, where appropriate, making recommendations for updates to the annotations to the Code, either by issuing opinions to stand as annotations or by reviewing case summary annotations at the request of staff.
5. The Committee, through the Chairs and Vice Chairs, monitors, considers and advises on matters relating to the rule of law and lawyer independence so that the Law Society can ensure:
  - its processes and activities preserve and promote the preservation of the rule of law and the independence and effective self-governance of lawyers;

- the legal profession and the public are properly informed about the meaning and importance of the rule of law and how a self-governing profession of independent lawyers supports and is a necessary component of the rule of law. The Committee may develop the means by which the Law Society can effectively respond to those issues. This can either be to keep the Benchers informed of key matters, to assist in setting policy, or to recommend that specific action be taken by the Benchers; and
  - it develops means to be able to respond to issues that might affect the public interest in the independence of lawyers and rule of law.
6. The Committee is responsible for discharging any specific tasks that the Benchers delegate to the Committee.
  7. The Committee must discharge all work in a manner consistent with the Law Society's mandate to protect the public interest in the administration of justice.

## Staff Support

Staff support to the Committee and its subcommittees may be provided by staff lawyers or senior policy analysts from the Policy Department and practice advisors from the Practice Advice Department. Where appropriate, staff support may also include managers from either department or elsewhere within the Law Society.

Staff provide policy, legal, and administrative support, including facilitation, research, and drafting support, as appropriate. Staff support is provided subject to available capacity and Law Society priorities, as determined by the Law Society's senior leadership. The scope, sequencing, and timing of work will be determined in consultation with staff and subject to direction from senior leadership.

Subcommittees and their Chairs do not have authority to direct staff to work outside agreed priorities, scope or timelines, without approval from senior leadership. Staff are not responsible for decisions or recommendations adopted by the Committee.

**Proposal to Amend Commentary [4] of *BC Code Rule 3.3-3 (Future Harm / Public Safety Exception to Confidentiality)***

**To:** Benchers

**Purpose:** Approval (Consent Agenda)

**From:** Ethics and Lawyer Independence Advisory Committee

**Date:** April 17, 2026

## Issue

1. In 2025, an issue was raised with the Ethics and Lawyer Independence Advisory Committee (the Committee) concerning Commentary [4] to the *Code of Professional Conduct for BC* (the “Code”) rule 3.3-3. A request was made that the Commentary be revisited as it could be read as requiring an individual to obtain ethical advice before making a disclosure of a real risk of imminent harm.
2. While not the technical meaning or intent of the current language, the Committee recognized that if there was a risk lawyers are reading it that way, it was worth considering amendments to clarify the meaning as intent as the potential unintended consequences could be dire.
3. One of the most challenging ethical circumstances a lawyer can find themselves in is having to consider Code rule 3.3-3, stating the future harm/public safety exception to confidentiality. The current Code rule and associated commentaries read as follows:

### **Future harm / public safety exception**

*3.3-3 A lawyer may disclose confidential information, but must not disclose more information than is required, when the lawyer believes on reasonable grounds that there is an imminent risk of death or serious bodily harm, and disclosure is necessary to prevent the death or harm.*

### **Commentary**

*[1] Confidentiality and loyalty are fundamental to the relationship between a lawyer and a client because legal advice cannot be given and justice cannot be done unless clients have a large measure of freedom to discuss their affairs with their lawyers. However, in some very exceptional situations identified in this Code rule, disclosure without the client’s permission might be warranted because the lawyer is satisfied that truly serious harm of the types identified is imminent and cannot otherwise be prevented. These situations will be extremely rare.*

*[2] The Supreme Court of Canada has considered the meaning of the words “serious bodily harm” in certain contexts, which may inform a lawyer in assessing whether disclosure of confidential information is warranted. In *Smith v. Jones*, [1999] 1 SCR 455 at paragraph 83, the Court also observed that serious psychological harm may constitute serious bodily harm if it substantially interferes with the health or well-being of the individual.*

*[3] In assessing whether disclosure of confidential information is justified, a lawyer should consider a number of factors, including:*

- (a) *the seriousness of the potential injury to others if the prospective harm occurs;*
- (b) *the likelihood that it will occur and its imminence;*
- (c) *the apparent absence of any other feasible way to prevent the potential injury; and*
- (d) *the circumstances under which the lawyer acquired the information of the client's intent or prospective course of action.*

*[4] How and when disclosure should be made under this Code rule will depend upon the circumstances. A lawyer who believes that disclosure may be warranted should contact the Society for ethical advice. When practicable and permitted, a judicial order may be sought for disclosure.*

*[5] If confidential information is disclosed under this Code rule, the lawyer should prepare a written note as soon as possible, which should include:*

*the date and time of the communication in which the disclosure is made;*

*the grounds in support of the lawyer's decision to communicate the information, including the harm the lawyer intended to prevent, the identity of the person who prompted the lawyer to communicate the information as well as the identity of the person or group of persons exposed to the harm; and*

*the content of the communication, the method of communication used and the identity of the person to whom the communication was made.*

4. It is worth noting that this Code rule is for extremely rare and very exceptional situations, and circumstances that require lawyers to consider this Code rule are often potentially serious and urgent. While the Code rule provides a discretion, not a requirement, to disclose confidential information, swift action by a lawyer in some circumstances could be a key step in preventing death or harm. Clarity in both the rule and the commentaries is therefore very important.

## Considerations

5. The Committee considered the issue over the course of a number of meetings. Their deliberations were informed by, among other things, the Final Report of the Federation of Law Societies of Canada’s Advisory Committee on the Future Harm Exception of June 2, 2010 (the “Report”).
6. The Report sets out that its authors’ general considerations included:
  - The critical importance of privilege and confidentiality to the lawyer and client relationship;<sup>1</sup>
  - That “permitting or mandating disclosure of confidential information without client permission in circumstances that are too broad risks impairing the trust clients must have in lawyers”;<sup>2</sup>
  - That “disclosure under the Rule should be an exceptional occurrence”;<sup>3</sup>
  - That “ethical rules should provide as much clear and practical guidance to lawyers as possible” to avoid lawyers being “left guessing”;<sup>4</sup>
  - That the “threshold for disclosure” not be linked to a crime but rather be linked to “an imminent risk of serious bodily harm or death”;<sup>5</sup>
  - That judicial authorization not be mandatory as circumstances may arise when the disclosure is made outside an existing cause of action;<sup>6</sup>
  - That most law societies have ethical advisors available to lawyers;<sup>7</sup> and
  - That “[c]ircumstances in which the lawyer is considering disclosure also range from the very urgent to the less so”.<sup>8</sup>
7. The final recommendation as set out at paragraph 26 of the Report states:

*In the result the Committee recommends that the lawyer consult the governing body for whatever guidance or assistance might be available. Further, in some instances, court authorization might be permitted and practical.*<sup>9</sup>

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<sup>1</sup> Report at para 5.

<sup>2</sup> *Ibid.*

<sup>3</sup> Report at para 7.

<sup>4</sup> Report at para 8.

<sup>5</sup> Report at para 22.

<sup>6</sup> Report at para 25.

<sup>7</sup> *Ibid.*

<sup>8</sup> *Ibid.*

<sup>9</sup> Report at para 26

8. The Committee concluded that this recommendation is largely driven by the unpredictable circumstances that could give rise to this potential disclosure and the availability of ethical advice to the members of the Canadian law societies.
9. The Committee agreed that the wording of Commentary [4] should therefore reflect the practical realities of accessing practice advice from the Law Society, including that practice advisors may not immediately be available (i.e., outside regular office hours).
10. The Committee further agreed it would benefit the profession to clarify that, when practicable and necessary, the Law Society or other trusted member of the Law Society may be contacted for ethical advice by a lawyer considering whether disclosure pursuant to Code rule 3.3-3 is warranted, though such contact would not be a prerequisite in any circumstance and should not trump urgent disclosure.
11. Based on those considerations, the Committee prepared a recommendation for the Benchers for their December 5, 2025 meeting. However, prior to the matter being discussed at that time, additional issues were raised that caused the Committee to give further consideration to the issue to in order to clarify that the situations that would give rise to consideration of rule 3-3.3 would be extremely rare. The Committee met again in February 2026 to consider recommendations from staff.
12. While no amendment to the Code rule itself was required, the Committee has concluded that amendments to Commentary [4] to the rule are warranted. These amendments are designed to clarify that the situations giving rise to reference to rule 3-3.1 will be extremely rare, and that, on the rare occasion in which they arise, a lawyer may wish to obtain advice or guidance. That advice can be sought from the Law Society, but can be sought from others as well. And it is not required to do so before acting if, in the circumstances, it is not practicable to do so.
13. Red-lined and clean versions of the proposed amendments are attached as **Appendices A** and **B** respectively.

## Decision

14. The Benchers are asked to approve the resolution attached as **Appendix C**.

**Future harm / public safety exception**

**3.3-3** A lawyer may disclose confidential information, but must not disclose more information than is required, when the lawyer believes on reasonable grounds that there is an imminent risk of death or serious bodily harm, and disclosure is necessary to prevent the death or harm.

**Commentary**

[1] Confidentiality and loyalty are fundamental to the relationship between a lawyer and a client because legal advice cannot be given and justice cannot be done unless clients have a large measure of freedom to discuss their affairs with their lawyers. However, in some very exceptional situations identified in this Code rule, disclosure without the client's permission might be warranted because the lawyer is satisfied that truly serious harm of the types identified is imminent and cannot otherwise be prevented. These situations will be extremely rare.

[2] The Supreme Court of Canada has considered the meaning of the words "serious bodily harm" in certain contexts, which may inform a lawyer in assessing whether disclosure of confidential information is warranted. In *Smith v. Jones*, [1999] 1 SCR 455 at paragraph 83, the Court also observed that serious psychological harm may constitute serious bodily harm if it substantially interferes with the health or well-being of the individual.

[3] In assessing whether disclosure of confidential information is justified, a lawyer should consider a number of factors, including:

- (a) the seriousness of the potential injury to others if the prospective harm occurs;
- (b) the likelihood that it will occur and its imminence;
- (c) the apparent absence of any other feasible way to prevent the potential injury; and
- (d) the circumstances under which the lawyer acquired the information of the client's intent or prospective course of action.

[4] How and when disclosure should be made under this Code rule will depend upon the circumstances. While in all cases disclosure will arise only in rare and exceptional cases, in some cases it will be clear that disclosure is warranted. If, however, a lawyer who believes that is uncertain whether disclosure may be warranted, the lawyer should, if practicable, seek ethical advice from contact the Society for ethical advice or from a practising senior lawyer in British Columbia. When practicable and permitted, a judicial order may be sought for disclosure.

[5] If confidential information is disclosed under this Code rule, the lawyer should prepare a written note as soon as possible, which should include:

- (a) the date and time of the communication in which the disclosure is made;
- (b) the grounds in support of the lawyer's decision to communicate the information, including the harm the lawyer intended to prevent, the identity of the person who

## Code of Professional Conduct for British Columbia

- prompted the lawyer to communicate the information as well as the identity of the person or group of persons exposed to the harm; and
- (c) the content of the communication, the method of communication used and the identity of the person to whom the communication was made.

**Future harm / public safety exception**

**3.3-3** A lawyer may disclose confidential information, but must not disclose more information than is required, when the lawyer believes on reasonable grounds that there is an imminent risk of death or serious bodily harm, and disclosure is necessary to prevent the death or harm.

**Commentary**

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- (d) the circumstances under which the lawyer acquired the information of the client's intent or prospective course of action.

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[5] If confidential information is disclosed under this Code rule, the lawyer should prepare a written note as soon as possible, which should include:

- (a) the date and time of the communication in which the disclosure is made;
- (b) the grounds in support of the lawyer's decision to communicate the information, including the harm the lawyer intended to prevent, the identity of the person who

## Code of Professional Conduct for British Columbia

- prompted the lawyer to communicate the information as well as the identity of the person or group of persons exposed to the harm; and
- (c) the content of the communication, the method of communication used and the identity of the person to whom the communication was made.

## Appendix C

**TITLE: BC CODE RULE 3.3-3, COMMENTARY [4]**

**RESOLUTION:**

***BE IT RESOLVED to amend rule 3.3-3 of the Code of Professional Conduct for British Columbia, as follows:***

***1. By striking out Commentary [4] and replacing it with the following:***

“[4] How and when disclosure should be made under this Code rule will depend upon the circumstances. While in all cases disclosure will arise only in rare and exceptional cases, in some cases it will be clear that disclosure is warranted. If, however, a lawyer is uncertain whether disclosure may be warranted, the lawyer should, if practicable, seek ethical advice from the Society or from a practising senior lawyer in British Columbia. When practicable and permitted, a judicial order may be sought for disclosure.”

# Law Society

*of British Columbia*

## CEO Report

**To:** Benchers

**Purpose:** Report

**From:** Gigi Chen-Kuo, CEO/Executive Director

**Date:** April 17, 2026

## **1. Judicial Appointments**

On March 27, 2026, the Honourable Sean Fraser, Minister of Justice and Attorney General of Canada, announced the following judicial appointments to the Supreme Court of British Columbia in Vancouver:

Brook Greenberg, KC  
Delaram Jahani  
Michael P. Klein, KC  
Jacqueline G. McQueen, KC

On behalf of the Law Society, we extend our sincere congratulations to each of the appointees.

## **2. Federation of Law Societies of Canada**

At its meeting on September 19, 2025, the Benchers resolved to nominate Brook Greenberg, KC, to serve as the Law Society's representative on the Federation of Law Societies of Canada Council ("the Federation Council") until November 14, 2026. In light of Justice Greenberg's recent judicial appointment, efforts are underway to identify another candidate to serve as the Law Society's representative on the Federation Council.

The Federation's winter meeting was held in Ottawa from March 1 to 3, 2026. At the conference, topics included the Governance Review that is currently underway, the Rule of Law public awareness campaign, and the launch of CanLII's new AI research tool.

## **3. 2026-2028 Strategic Plan**

The new Strategic Plan was approved by the Benchers in December 2025. Barbara Lu, Director, Policy & Strategic Initiatives, is working with the Senior Leadership Team to map out 2026 Strategic Priorities and implementation timelines, and start development of key performance metrics.

The 2026 Strategic Priorities will include developing specific recommendations related to the alternative resolution measures framework, advancing toward implementation of the Western Canada Competency Profile, analyzing the results from the accessibility survey and developing recommendations, promoting public awareness of the rule of law, establishing an internal working group to advance truth and reconciliation initiatives, and updating governance practices.

Staff will provide a report on the 2026 Strategic Priorities at the next Bencher meeting.

## 4. Single Legal Regulator

The transitional board and transitional Indigenous council met on February 9 and March 18, 2026.

At the February meeting, the transitional board and transitional Indigenous council set the workplan for 2026 and extended the target amalgamation date to January 1, 2028. The workplan provides for completion of a draft set of rules and a draft Code of Professional Conduct to be completed by the end of 2026. They have established a schedule which provides the Law Society, Society of Notaries Public of BC, and the BC Paralegals Association with an opportunity to provide input before materials are presented to them. Law Society staff have found the review windows extremely challenging, given the volume and complexity of material to be reviewed, but are doing their best to provide their initial comments within the time allotted and subsequently provide further commentary as needed.

At the March meeting, the transitional board and transitional Indigenous council considered draft rules for Indemnification, Custodianships and Business Structures and Code of Professional Conduct rules for Definitions, Integrity and Competence. They provided a response to the Regulated Paralegal Working Group's draft scope of practice for regulated paralegals. The transitional board and transitional Indigenous council have also established a Paralegal committee to consider the education and experiential requirements for regulated paralegals.

With respect to key operational work that would need to take place prior to amalgamation date, the Combined Operations Group, composed of senior leadership from the Law Society and the Society of Notaries Public of BC, is working with Cascadia Partners to update the initial operational workplan. The updated workplan will reflect the revised target amalgamation date of January 1, 2028.

We will provide an update on the operational workplan at the next Bencher meeting.

## 5. Indigenous Initiatives

At the February 2026 Bencher meeting, Sherry Small, Director, Indigenous Initiatives, provided an update in relation to the ongoing work of truth and reconciliation at the Law Society.

Sherry referred to adoption of the Journey of Practice as the Law Society's learning and relational framework. We have selected Len Pierre Consulting to facilitate our learning this year. Last month, the Senior Leadership Team attended an excellent session with Len Pierre on Indigenous Cultural safety. Len will also be in attendance at our upcoming Bencher conference in May.

Sherry described the creation of an internal Journey of Practice Cross-Departmental Working Group. The Terms of Reference for the Working Group were approved by Senior Leadership Team in Q1 2026, and the first meeting will take place on April 14. We will seek the Working Group's input on our plan for rolling out training to all staff.

DM5239152

## 6. Employee Engagement Survey Action Plan

Senior leadership at the Law Society has been working on ways we can address areas of opportunity identified through our recent employee engagement survey. A high-level overview of potential actions that we could take to invest in our people, develop learning opportunities for leadership and staff, enhance technology systems and support, encourage well-being, mental health support and safety, increase organizational connection, and review and understand employee benefits were shared with staff during a Town Hall event. We invited staff to provide further thoughts on the plan as we worked to finalize initiatives and implement priority elements.

In February 2026, the finalized action plan was communicated broadly to staff, together with timelines for planned completion of specific action items. The action plan will be regularly reviewed and updated to ensure it remains current.

Our plan going forward is to survey employees on an annual basis in order to assess whether the planned actions have a measurable impact on employee engagement and gather data on new areas of opportunity.

Gigi Chen-Kuo  
Chief Executive Officer/Executive Director

**Law Society**  
*of British Columbia*

## **National Discipline Standards Report: Implementation and Update**

**To:** Benchers

**Purpose:** Update

**From:** Staff

**Date:** April 7, 2026

## Background

1. The National Discipline Standards were developed as a Federation of Law Societies of Canada (the “Federation”) initiative to create uniformly high standards for all stages of the processing of complaints and disciplinary matters. The Benchers approved the adoption and implementation of the National Discipline Standards (“NDS”) at their meeting on June 13, 2014. The standards were officially implemented across all Canadian law societies as of January 2, 2015. Eight new standards were added in 2024 covering anti-money laundering and terrorist financing (AMLTF).
2. The standards address many aspects of our regulatory processes including: timeliness, public participation, transparency, accessibility, training of adjudicators, and investigators and AMLTF compliance. They are aspirational.
3. Standard 24<sup>1</sup> requires us to report to Benchers annually. This memorandum constitutes that report.

## 2024 Implementation Report

4. The Law Society’s 2024 NDS progress report was provided to the Benchers at their meeting in April 2025. We also reported our progress to the Federation’s National Discipline Standards Standing Committee, which we do annually. The Federation then collates, into an Implementation Report, the annual NDS data that it receives from all of the Canadian law societies. The Implementation Report provides a high-level comparison and analysis of all of the Canadian law societies’ performance on the NDS in the previous year.
5. The 2024 Implementation Report was distributed to the law societies in August 2025. As the report is prepared for internal law society use only, we have summarized the notable points herein.
6. In 2024, the national average for meeting the standards was 89%, which represented a 2% increase over the prior year. This is consistent with an overall upward trajectory in meeting the standards since they were implemented.
7. Our performance in 2024 as against the standards remained consistent with the past two years, and continued to exceed the national average:

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<sup>1</sup> The standards are routinely revised. The standards currently in effect were approved by the Council of the Federation of Law Societies of Canada on June 7, 2021 with the addition of the eight AMLTF standards adopted for 2024.

	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Law Society of BC</b>	92%	92%	<b>94%</b>
<b>Average of all Law Societies</b>	86%	87%	<b>89%</b>

8. Three jurisdictions exceeded BC’s performance in 2024; Manitoba (97%), Northwest Territories (99%) and Newfoundland (100%). This is the first time any jurisdiction (Newfoundland) has met all standards applicable to it.

## Report on Law Society Progress in 2025

9. The Law Society of BC’s 2025 progress on each of the standards is set out at **Appendix A** .

10. We met 30 of 32<sup>2</sup> standards (**94%**), which matches our performance in 2024 and exceeds our performance for the two years prior to that. This is notable given that we received 25% more complaints in 2025 than in 2024, and more complaints than in any prior year.

11. As was the case in 2024, we did not meet Standards 9 and 10 in 2024.

12. Standard 9 requires 75% of hearings to commence within 9 months of the citation being authorized and 90% of hearings to commence within 12 months of the citation being authorized.

In 2025 our performance on this standard was as follows:

<b>Year</b>	<b>75% of hearings commenced within 9 months</b>	<b>90% of hearings commenced within 12 months</b>
<b>2025</b>	57%	71%
<b>2024</b>	66%	77%

*\*Status percentages include facts & determination hearings, joint submission hearings, consent agreements and post-citation Rule 4-29 proposals*

<sup>2</sup> As mentioned above, there were eight new standards in 2024, all of which BC met.

Only five jurisdictions met Standard 9 in 2024: Manitoba, Barreau du Québec, the Chambre des Notaires, New Brunswick and Newfoundland. Only five jurisdictions met Standard 9 in 2023 as well: Saskatchewan, Nova Scotia, Newfoundland, Barreau du Québec and the Chambre des Notaires. Because the standard has not been attained by the larger jurisdictions apart from Québec in many years, the Federation is actively looking at revisions to the standard to reflect the law societies' difficulties in reaching same.

Specifically for 2025, we did not meet the second part of Standard 9 (90% of hearings commenced within 12 months) on six files, as follows:

- One file was adjourned due to the respondent counsel's schedule and then to obtain an expert report. The file was ultimately resolved with a joint submission on facts and sanction.
- One file was adjourned and then resolved with a rule 4-29 proposal whereby the respondent undertakes to resign and not reapply for a minimum number of years.
- One file was adjourned due to the respondent's change of counsel and then resolved with a joint submission on facts and sanction.
- One file was adjourned to allow the Respondent to obtain counsel and then the facts hearing commenced 13 months after authorization of the citation.
- Two files were significantly delayed. One citation was joined with an earlier citation in respect of which the determination of the hearing panel on facts was appealed to the Court of Appeal. The Court of Appeal directed that the Law Society re-hear the matter. That re-hearing occurred after the joinder of the citations.

13. Standard 10 requires 90% of hearing panel decisions to be rendered within 90 days of the last submissions. In 2025, 89% of the Law Society Tribunal's hearing panel decisions met this standard.

<b>Year</b>	<b>Percentage of decisions rendered within 90 days</b>
<b>2025</b>	<b>89%</b>
2024	86%

2023	77%
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In order to continue making progress towards the attainment of this standard, the Law Society Tribunal will continue with the changes to its decision writing processes instituted in 2022 and 2023, namely:

- (a) at time of scheduling the hearing, the panel Chair assigns writing responsibility to a panel member and that member is encouraged to schedule writing time into their calendar immediately following the scheduled hearing dates;
- (b) on “the date of last submission”, the hearing clerk sends out an email to the panel members setting out 60 and 90-day deadlines;
- (c) the Tribunal Office sends an automatic reminder of the decision deadlines to the panel at 30, 60, 75 and 90 days;
- (d) the Tribunal Chair personally contacts the panel at the 60-day mark if a draft decision has not been received by the Tribunal Office;
- (e) adjudicator training includes reminders about importance of timeliness and need to schedule writing time; and
- (f) a per diem is now being paid to adjudicators for writing.

## Appendix A

### NATIONAL DISCIPLINE STANDARDS

#### ANNUAL REPORT ON Law Society of BC STATUS FOR 2025

STANDARD		PREVIOUS YEAR REPORTING (2024)	CURRENT STATUS (Met, Not Met or N/A)	COMMENTS/ ISSUES WITH STANDARD	ACTIONS TAKEN OR PLANNED (where standard is not met)
<b>Timeliness</b>					
1.	<i>Telephone inquiries:</i> 75% of telephone inquiries are acknowledged within one business day.	<b>MET</b>	<b>MET</b>	99% of telephone inquiries were acknowledged within one business day	
	100% of telephone inquiries are acknowledged within two business days.	<b>MET</b>	<b>MET</b>	100% were called back within two business days.	
2.	<i>Written complaints:</i> 95% of written complaints are acknowledged in writing within three business days.	<b>MET</b>	<b>MET</b>	100% of written complaints were acknowledged within three business days.	
3.	<i>Early Resolution:</i> There is a system in place for early resolution of appropriate complaints.	<b>MET</b>	<b>MET</b>	Yes, the Intake & Early Resolution Group implements early resolution of appropriate complaints.	
4A.	<i>Timeline to resolve or refer complaint:</i> 80% of all complaints are resolved or referred for a disciplinary or remedial response within 12 months.	<b>MET</b>	<b>MET</b>	93% of all complaints were resolved or referred within 12 months.	

STANDARD	PREVIOUS YEAR REPORTING (2024)	CURRENT STATUS (Met, Not Met or N/A)	COMMENTS/ ISSUES WITH STANDARD	ACTIONS TAKEN OR PLANNED (where standard is not met)
90% of all complaints are resolved or referred for a disciplinary or remedial response within 18 months.	MET	MET	96% of all complaints are resolved or referred within 18 months.	
<p>4B. Where a complaint is resolved and the complainant initiates an internal review or internal appeal process:</p> <p>80% of all internal reviews or internal appeals are decided within 90 days.</p>	MET	MET	92% of internal reviews are decided within 90 days.	
90% of all internal reviews or internal appeals are decided within 120 days.	MET	MET	100% of internal reviews are decided within 120 days.	
<p>4C. Where a complaint has been referred back to the investigation stage from an internal review or internal appeal process:</p> <p>80% of those matters are resolved or referred for a disciplinary or remedial response within a further 12 months.</p>	MET	MET	3 files were referred back for further investigations. 2 files were referred to Practice Standards. All files are still within the 12-month timeline.	
90% of those matters are resolved or referred for a disciplinary or remedial response within a further 18 months.	MET	MET		
<p>5. <i>Contact with complainant:</i></p> <p>For 90% of open complaints there is contact with the complainant at least once every 90 days during the investigation stage.</p>	MET	MET	For 91% of open complaints there was contact with the complainant at least once every 90 days	

STANDARD		PREVIOUS YEAR REPORTING (2024)	CURRENT STATUS (Met, Not Met or N/A)	COMMENTS/ ISSUES WITH STANDARD	ACTIONS TAKEN OR PLANNED (where standard is not met)
				during the investigation stage.	
6.	<p><i>Contact with lawyer or Québec notary:</i></p> <p>For 90% of open complaints there is contact with the lawyer or Québec notary at least once every 90 days during the investigation stage.</p>	<b>MET</b>	<b>MET</b>	For 93% of open complaints there was contact with the lawyer at least once every 90 days during the investigation stage.	
7.	<p><i>Interim Measures:</i></p> <p>There is an authority and a process for the law society to obtain an interlocutory or interim suspension, restrictions or conditions on a member's practice of law, as the public interest may require.</p>	<b>MET</b>	<b>MET</b>	Rule 3-10 or voluntary undertakings.	
<b>Hearings</b>					
8.	75% of citations or notices of hearings are issued and served upon the lawyer or Québec notary within 60 days of authorization.	<b>MET</b>	<b>MET</b>		
	95% of citations or notices of hearings are issued and served upon the lawyer or Québec notary within 90 days of authorization.	<b>MET</b>	<b>MET</b>		
9.	75% of all hearings commence within 9 months of authorization.	<b>NOT MET</b> <b>66%</b>	<b>NOT MET</b> <b>57%</b>	57% of hearings commenced within 9 months of authorization	<p>The Law Society slightly declined from 2024 for 9a (57% from 66%) and 9b (71% from 77%)</p> <p>Overall, there were 4 joint submissions</p>

STANDARD		PREVIOUS YEAR REPORTING (2024)	CURRENT STATUS (Met, Not Met or N/A)	COMMENTS/ ISSUES WITH STANDARD	ACTIONS TAKEN OR PLANNED (where standard is not met)
					<p>which resolved both F&amp;D and DA at the same time.</p> <p>Department continues to utilize consent agreement process which significantly shortens timelines. In addition,</p> <p>*Status percentages include facts &amp; determination hearings, joint submission hearings, consent agreements and post citation rule 4-29 proposals.</p>
	90% of all hearings commence within 12 months of authorization.	<b>NOT MET</b> 77%	<b>NOT MET</b> 71%	<p>71% of hearings commenced within 12 months of authorization NDS Standard 9b was not met on 6 files:</p> <p>Of the 6 files that did not commence within 12 months, 4 commenced within 11-15 months.</p> <p>The 2 files that were significantly delayed, one was due to appeal to the CA and the other due to repeated adjournments</p>	See above comments

	STANDARD	PREVIOUS YEAR REPORTING (2024)	CURRENT STATUS (Met, Not Met or N/A)	COMMENTS/ ISSUES WITH STANDARD	ACTIONS TAKEN OR PLANNED (where standard is not met)
				arising from Respondent's health.	
10.	Reasons for 90% of all decisions are rendered within 90 days from the last date the panel receives submissions.	<b>NOT MET</b> <b>86%</b>	<b>NOT MET</b> <b>89%</b>	In 2025, 89% of all decisions were rendered within 90 days from the date of the last submission. This continues the improvement over the results in 2022 (61%), 2023 (77%) and 2024 (86%).	Tribunal will continue with the changes to its decision writing processes:  (a) at time of scheduling the hearing, the panel Chair assigns writing responsibility to a panel member and that member is encouraged to schedule writing time into their calendar immediately following the scheduled hearing dates;  (b) on "the date of last submission", the hearing clerk sends out an email to the panel members setting out 60 and 90-day deadlines;  (c) the Tribunal Office sends an automatic reminder of the decision deadlines to the panel members at 30, 60, 75 and 90 days;

STANDARD		PREVIOUS YEAR REPORTING (2024)	CURRENT STATUS (Met, Not Met or N/A)	COMMENTS/ ISSUES WITH STANDARD	ACTIONS TAKEN OR PLANNED (where standard is not met)
					<p>(d) the Tribunal Chair personally contacts the panel at the 60-day mark if a draft decision has not been received by the Tribunal Office;</p> <p>(e) adjudicator training includes reminders about importance of timeliness and need to schedule writing time;</p> <p>(f) per diem now being paid to adjudicators for writing.</p>
<b>Public Participation</b>					
11.	There is public participation at every stage of discipline; e.g., on all hearing panels of three or more; at least one public representative; on the charging committee, at least one public representative.	<b>MET</b>	<b>MET</b>	There are public representatives on all hearing panels or review boards which are made up of three or more adjudicators.	
12.	There is a complaints review process in which there is public participation for complaints that are disposed of without going to a charging committee.	<b>MET</b>	<b>MET</b>		

STANDARD		PREVIOUS YEAR REPORTING (2024)	CURRENT STATUS (Met, Not Met or N/A)	COMMENTS/ ISSUES WITH STANDARD	ACTIONS TAKEN OR PLANNED (where standard is not met)
<b>Transparency</b>					
13.	Hearings are open to the public.	<b>MET</b>	<b>MET</b>	All hearings are open to the public unless there is an order closing the hearing.	
14.	Reasons are provided for any decision to close hearings.	<b>MET</b>	<b>MET</b>	In 2025, one hearing was closed to the public for six days of the hearing. Reasons were provided by the hearing panel.	
15.	Notices of charge or citation are published promptly after a date for the hearing has been set.	<b>MET</b>	<b>MET</b>	Citations are published on the Tribunal website pursuant to Law Society Rule 4-20(1.1) promptly following seven clear days after the respondent has been notified of the direction to issue the citation.	
16.	Notices of hearing dates are published at least 60 days prior to the hearing, or such shorter time as the pre-hearing process allows.	<b>MET</b>	<b>MET</b>	Hearing dates are published on the Tribunal website at the time the hearing dates are scheduled.	
17.	A law society can share information about a lawyer or Québec notary, either upon request or at its own initiative, with any other law	<b>MET</b>	<b>MET</b>		

STANDARD	PREVIOUS YEAR REPORTING (2024)	CURRENT STATUS (Met, Not Met or N/A)	COMMENTS/ ISSUES WITH STANDARD	ACTIONS TAKEN OR PLANNED (where standard is not met)
18.	There is an ability to report to police about criminal activity in a manner that protects solicitor/client privilege.	MET	MET	
<b>Accessibility</b>				
19.	A complaint help form is available to complainants.	MET	MET	
20.	There is a directory available with status information on each lawyer or Québec notary, including easily accessible information on discipline history.	MET	MET	
<b>Qualification of Adjudicators, Staff and Volunteers</b>				
21.	There is ongoing mandatory training for all adjudicators with refresher training no less often than once a year, and the curriculum for mandatory training will comply with the national curriculum.	MET	MET	All adjudicators complete mandatory training that complies with the national curriculum. All adjudicator also complete mandatory annual training.
22.	There is mandatory orientation for all volunteers involved in conducting investigations or in the charging process to ensure that they are	MET	MET	

STANDARD	PREVIOUS YEAR REPORTING (2024)	CURRENT STATUS (Met, Not Met or N/A)	COMMENTS/ ISSUES WITH STANDARD	ACTIONS TAKEN OR PLANNED (where standard is not met)
equipped with the knowledge and skills to do the job.				
23. There is ongoing training available for all staff and volunteers (where applicable) involved in law society complaint and discipline processes to ensure they are equipped with the relevant skills, knowledge, awareness and understanding of issues that can materially impact a lawyer or Quebec notary's conduct and/or competency.	MET	MET		
<b>Reporting on Standards</b>				
24. Each law society will report annually to its governing body on the status of the standards.	MET	MET		
<b>Anti-Money Laundering and Terrorist Financing (AMLTF)</b>				
Identifying Non-Compliance with AMLTF Obligations				
25. There are proactive audit processes in place to identify non-compliance with the AMLTF obligations.	MET	MET		
26. There is timely review of mandatory reports submitted by legal professionals for potential non-compliance with AMLTF obligations	MET	MET		
27. Each law society has a designated person(s) to communicate with external stakeholders to encourage information sharing and reporting of potential	MET	MET		

STANDARD	PREVIOUS YEAR REPORTING (2024)	CURRENT STATUS (Met, Not Met or N/A)	COMMENTS/ ISSUES WITH STANDARD	ACTIONS TAKEN OR PLANNED (where standard is not met)
instances of non-compliance with AMLTF obligations.				
Training for Staff				
28. There is ongoing training available for all law society staff and volunteers (where applicable) involved in the regulatory processes (compliance, audit, complaints, investigation and discipline) on AMLTF issues, the AMLTF obligations, identifying noncompliance with the AMLTF obligations, and discipline	MET	MET		
Referrals Concerning Non-Compliance with AMLTF Obligations				
29. There is an ability through policy, procedure or processes to refer incidents of noncompliance with the AMLTF obligations to the law society's investigations process.	MET	MET		
Tracking Non-Compliance and Referrals				
30. There is a system in place to track the receipt of complaints and referrals for instances of:  (a) non-compliance with the client identification and verification rule;  (b) non-compliance with the cash transactions rule;  (c) the misuse of the trust account; and  (d) the failure to make reasonable inquiries in the	MET	MET  MET  MET  MET		

	STANDARD	PREVIOUS YEAR REPORTING (2024)	CURRENT STATUS (Met, Not Met or N/A)	COMMENTS/ ISSUES WITH STANDARD	ACTIONS TAKEN OR PLANNED (where standard is not met)
	face of suspicious circumstances.				
31.	<p>There is a system in place to track the regulatory response to instances of:</p> <p>(a) non-compliance of the client identification and verification rules;</p> <p>(b) non-compliance of the cash transactions rules;</p> <p>(c) the misuse of a trust account; and</p> <p>(d) the failure to make reasonable inquiries in the face of suspicious circumstances.</p>	MET	MET		
	MET				
	MET				
	MET				
32.	There is a system in place to track instances of referrals to external stakeholders (e.g., law enforcement).	MET	MET		

## **Bar Admission Training Program Transition Update**

**To:** Benchers

**Purpose:** Update

**From:** Staff

**Date:** April 17, 2026

## Purpose

1. The purpose of this Report is to provide the Benchers with an update on the transition of the bar admission training program from the Professional Legal Training Course (“PLTC”) to the Practice Readiness Education Program (“PREP”) delivered by the Canadian Centre for Legal Education (“CPLED”).

## Background

2. On October 24, 2025, the Benchers announced their decision that the Law Society:
  - a. enter into a participation agreement with the CPLED, and such other documents as may be necessary, to implement PREP as the new bar admission program in British Columbia, on terms satisfactory to the Law Society; and,
  - b. develop and implement enhanced engagement and support between articulated students and the Law Society as regulator which would be independent of, but complement PREP.
3. In order for a smooth transition, it was contemplated that BC students who have not already commenced the PLTC will commence PREP in September 2026.
4. Recognizing that interest holder engagement is essential for successful implementation of PREP as the new bar admission program in British Columbia, detailed communications and change management plans were prepared to address interest holder concerns and questions.
5. Information and frequently asked questions were made available on the Law Society’s website immediately. In addition, information sessions were planned and held in person and virtually to provide further information and address any questions.
6. Since the October 24, 2025 announcement, the PLTC Transition team has developed and started implementing a range of work plans to ensure a smooth transition to PREP in September 2026. At the same time, we have begun developing a strategy for enhanced support for articulated students.
7. This Report outlines progress to date by the PLTC Transition project work teams and sets out plans to develop enhanced support for articulated students.

## The Transitional Work Plans

8. Below is an overview of the current work plans. All of the work plans are currently progressing in line with approved timelines.

### I - Regulatory Changes

9. The Regulatory team is responsible for the development of rules required to support both the admission program and the Completion Program. This work involves drafting and finalizing regulatory requirements in alignment with existing policies.
10. Executive Committee review of the draft rules is anticipated to occur on May 14, 2026 and the Benchers will be asked to consider and approve the rules on May 30, 2026.

### II – Admission Processes

11. This Admission Processes team is focused on adapting the admission processes and systems to support the transition to CPLED. It includes developing new workflows for our internal teams, revising applicant-facing forms to ensure they are clear and consistent, and updating our web pages with user-friendly information about the new processes.

### III - Systems and Data Synchronization

12. The Systems and Data team is making sure we have the necessary technical infrastructure to ensure smooth data transfer between the Law Society's and CPLED's systems for all current and future articulated students, as well as other internal system adjustments relating to the PLTC retirement and ongoing assessments and exams.

### IV - PLTC Operations

13. This PLTC Operations team is responsible for preparing for the PLTC retirement. A major part of its work has been to develop the PLTC Completion Program (the "Completion Program") for PLTC candidates who remain after the retirement.
14. Once PLTC retires in August 2026, the PLTC Completion Program (the "Completion Program") is what we will continue to offer for articulated students who:
- a. attended PLTC up to and including its last session in May 2026; and

- b. have one or more of the six assessments and/or examinations to successfully complete in order to pass PLTC (“Final Candidates”).
15. We are committed to ensuring articulated students are not disadvantaged in completing their PLTC journey through the Completion Program. They will have equitable opportunities for preparation, support, and access to grade reconsideration for each assessment and examination. Significant time has been dedicated to developing the Completion Program to uphold this commitment.
16. The Completion Program will begin in September 2026. It will offer three cycles of:
- six scheduled assessments and exams; and
  - remedial workshops before each of the four skills assessments for those who have failed.
17. The table below sets out the dates for each cycle:

<b>Cycle</b>	<b>First Assessment/ Exam</b>	<b>Last Assessment/ Exam</b>	<b>Release of last Mark Review</b>
1	September 15, 2026	November 17, 2027	January 13, 2027
2	January 11, 2027	February 16, 2027	March 24, 2027
3	March 2, 2027	April 6, 2027	May 12, 2027

18. Many Final Candidates will have more than one assessment or exam to successfully complete. As a result, resource needs during the Completion Period are best measured by the total number of assessments and exams per cycle, rather than the number of candidates.
19. Based on historical data, we anticipate approximately 300 assessments or exams in Cycle 1, 115 in Cycle 2, and 45 in Cycle 3. Remaining candidates will be accommodated through individually scheduled “one-off” sittings.
20. Tutorial support will continue, including skills workshops before each assessment period and one-on-one support as time permits, with priority for Indigenous-identifying students. Support for academic accommodations and deferral requests will also continue as needed.

21. Current grading and reviewing processes will be maintained, including invigilated review sessions and formal mark review requests with written rationale. Grades will be released after each assessment or exam to support timely program completion.
22. The schedule is designed to balance timely progression for Final Candidates with reduced staff resources, using standardized cycle intervals. Assessments and exams are spaced to allow candidates completing multiple rewrites to attend Skills Workshops in advance of each without scheduling conflicts.

## **V - Communications**

23. The Communications team is putting the finishing touches on a Communications Strategy to support the work of the work teams above, with tactics to ensure that articulated students, employers, and interested members of the profession are fully informed about the changes relating to the PLTC Transition. The tactics will include developing new content for the website, publishing regular updates, continuing our series of updates presentations with interest holders, and activating a protocol for responding to external messaging as the change draws closer.
24. The goal is to keep everyone informed, demonstrate that the transition is being managed smoothly, and make sure that both staff and external interest holders feel supported and coordinated throughout the admission program and Completion Program.

## **Enhanced Engagement and Support for articling students**

25. To explore strategies for enhancing engagement and support between articulated students and the Law Society which would complement those being provided by PREP, staff have reviewed the support that is offered by CPLED to candidates.

### **Social Interaction and Networking Within PREP**

26. CPLED currently offers candidates with various opportunities for social interaction and networking within PREP. These include required interactions, such as during the foundation workshops, virtual law firm assignments, virtual law firm practice managers, as well as optional opportunities, including non-compulsory meetings with Practice Managers during the virtual law firm and a peer networking program for all PREP candidates.

27. Taking this into consideration, staff are in the process of developing a range of engagement and support activities to complement CPLED's offerings. These initiatives are intended to help students better understand the Law Society's expectations and available supports, facilitate meaningful connections with experienced members of the profession in their area, and enhance peer-to-peer engagement to foster a more connected learning community.

### **Mandatory orientation session**

28. This will include piloting a mandatory orientation session following the completion of the September 2026 PREP designed to introduce articulated students to the Law Society's available support programs, outline available resources and review expectations.

29. The pilot will focus on supporting articulated students in four priority areas that have been identified as integral to success and that align with Competency Domains 1, 4, and 7 of the Western Canada Competency Profile. These include:

- having clarity on what the Law Society expects of articulated students and their principals to support accountability and performance;
- being equipped to effectively navigate the personal and professional demands of articling while increasing awareness of, and access to, available supports;
- understanding the professional environment and the broader regional context in which students will practice; and
- gaining the skills and confidence to build a sustainable professional network of peers and experienced lawyers.

30. We anticipate offering these pilot workshops in person in three or four districts based on the number of articling students in each district, with the option for students to attend remotely, if required. Feedback from these pilots will allow us to shape the program into its final form, with the right mix of information, peer interaction, and connection with experienced members of the profession.

### **Structured Mentorship Program and Peer Networking**

31. We are also exploring a structured mentorship program to provide guidance on professional and career development. The goal of a mentorship program is to strengthen the long-term success of articulated students by helping them identify and achieve their career goals. Mentoring relationship can also help students recognize gaps in knowledge or skills, leverage

the experience of others to develop key competencies, and assist with choosing available career paths.

32. Our exploration includes reviewing third-party mentorship platforms as well as the potential to develop an in-house solution to deliver a structured and effective mentorship program. While the program would be delivered by a digital platform that enables matching and coordination, it would be recommended that mentoring sessions, be conducted in person to support effective relationship building.
33. Similarly, we are exploring ways to facilitate peer networking and community-building opportunities, including group discussions, and initiatives designed to create a sense of belonging and strengthen connections between articulated students and their local bar associations.

### **New Lawyer Orientation**

34. While all of these initiatives are intended to take place during the articling period, our hope is that they cultivate career-long habits. To build on this foundation, we are planning a new lawyer orientation program to complement the guidance and resources provided during the articling period while introducing new information and resources relevant to the early stages of practice.
35. Further details about these activities, including proposed implementation timing, will be provided to the Benchers at the May 30, 2026 meeting.

### **Next Steps**

36. Staff will continue to make progress on the key workplans noted above to ensure candidates are supported in the transition to PREP and existing articulated students are supported in completing their PLTC journey through the Completion Program.
37. The Completion Program, including schedules and key dates, will be shared externally so that affected articulated students and other parties can plan ahead and have reassurances about the support and structure in place.
38. The Benchers will be asked to consider and approve the required regulatory rules at the May 30, 2026 meeting.
39. The Benchers will be provided with further details about the development of enhanced supports at the May 30, 2026 meeting for feedback and input.

# Year End Financial Report

December 2025

**To:** Benchers  
**Purpose:** Discussion & Decision  
**From:** Staff  
**Date:** April 17, 2026

**Law Society**  
*of British Columbia*

DM5170530

## 2025 Year End Financial Report

Attached are the financial results and highlights for the 2025 fiscal year.

### General Fund (excluding capital and TAF)

For the 2025 year, the General Fund operations resulted in a \$3.85 million deficit, compared to a \$4.6 million deficit projected when setting the 2026 budget.

At the end of 2025, the working capital reserves were \$16.6 million, 5.1 months of operating expenses, which is within the reserve policy limits.

	Actual or Forecasted* Reserve Use		Reserve use projected during Budget 2026 session	
<b>2024 Working Capital Reserves Balance</b>	\$	20,416	\$	20,416
Operating Deficit (without depreciation)		(2,542)		(3,251)
One-time projects:				
CanLII GenAI Funding		(115)		(115)
Legal Profession Act Transition costs		(1,193)		(1,245)
Total Deficit		<u>(3,850)</u>		<u>(4,611)</u>
<b>2025 Working Capital Reserves Balance</b>	\$	16,566	\$	15,805

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## Revenue

Total revenue for the year was \$35.3 million, \$242,000 (1%) under budget.

Highlights include:

- Practice fees were under budget by \$628,000, with 14,963 FTE practicing lawyers compared to a budget of 15,250, a shortfall of 287 lawyers, and a 2.4% increase over 2024 numbers
- PLTC fees had a positive variance of \$178,000 with 682 students compared to a 646 budget
- Interest income was slightly above budget by \$22,000
- Electronic filing revenues were \$56,000 above budget
- Program cost recoveries were \$120,000 above budget with two large custodianships recoveries
- CPD reporting revenues were lower by \$56,000 than budget due to higher compliance levels

## Operating Expenses

Operating expenses for the year were \$37.9 million, \$732,000 (2%) over budget.

Highlights include:

The following areas were over budget:

- External counsel fees and one-time litigation costs exceeded budget by \$1.87 million
- The Rule of Law advertising campaign costs were \$250,000 and unbudgeted
- Governance meeting and travel costs were overbudget by \$107,000 as more in-person meetings were held

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The following areas were under budget:

- Tribunal hearings costs were underbudget \$300,000 with fewer hearings
- Online course costs were underbudget \$206,000 with fewer D2L learning platform licenses required
- Compensation costs were slightly under budget \$138,000, due to additional vacancy savings partially offset by higher salary costs
- Building costs were under budget \$130,000 with lower property taxes and building maintenance costs
- Practice review costs were lower by \$90,000 with fewer practice reviews conducted
- Other operational cost savings were \$570,000 below budget with lower costs for meeting and travel, consulting, training and general administration

## One-Time Project Costs

The following one-time project costs were unbudgeted and funded from reserves:

- Legal Professions Act transition costs were \$1.193 million
- The contribution to the CanLII GenAI project was \$115,000

## TAF and Trust Assurance Expenses

TAF revenue was \$4.5 million for the year, \$439,000 below budget due to lower real estate unit sales. The 2025 budget was set based on BCREA's forecast for 2025 real estate unit sales of 86,475 compared to actual unit sales of 70,291.

Trust assurance program costs were under budget by \$215,000 due to savings in consulting and travel expenses.

DM5170530

## Lawyers Indemnity Fund

LIF assessment revenues were \$18.7 million, at budget.

LIF operating expenses were \$11.9 million, \$736,000 (6%) below budget, with savings in insurance, office and compensation.

The provision for settlement of claims was \$13.0 million for the year, lower than the budget of \$15.5 million and last year's actual claim provision of \$28.2 million. This positive development from 2024 to 2025 is due to a fewer reports, a lower reserve average, and positive reductions in reserves for existing claims.

At the end of 2025, the market value of the LIF long term investment portfolio was \$296.3 million.

The total portfolio returns for the year were 7.4%, below the benchmark of 10.4%. This underperformance is due to real estate and equity funds below benchmark returns.

The real estate fund has been performing below benchmark for some time and is being redeemed based on past under-performance. The real estate funds are being redeemed according to the new asset mix approved in 2025 with the first redemption of \$3.2 million received in December. Funds from the redemption will continue to be received over the next 24 months and will be transitioned into investments within the balanced and infrastructure funds.

For Canadian and foreign equities, the 2025 performance was significantly below benchmark during 2025. This will be monitored closely by the FAC to determine if any action should be taken in the future.

The bonds, mortgages and infrastructure funds were ahead of benchmark for the year.

Overall, the total fund continues to perform above the SIPP target rate of return of at least 5.5%.

DM5170530

**The Law Society of British Columbia**  
**General Fund - Summary of Financial Highlights (\$000's)**  
**Results for the 12 months ended December 31, 2025**  
**(\$000's)**

**2025 General Fund Results (Excluding Capital Allocation & Depreciation)**

	Actual	Budget	\$ Var	% Var
<b>Revenue (excluding capital)</b>				
Practice Fees	27,257	27,885	(628)	-2%
PLTC and Enrolment Fees	2,085	1,907	178	9%
Electronic Filing Revenue	1,073	1,017	56	6%
Interest Income	1,495	1,473	22	1%
Registration and Licensing Revenue	828	832	(5)	-1%
Fines, Penalties & Recoveries	629	613	16	3%
Program Cost Recoveries	261	140	121	86%
Insurance Recoveries	-	-	-	0%
Other Revenue	433	454	(21)	-5%
Other Cost Recoveries	4	3	1	33%
Building Revenue & Tenant Cost Recoveries	1,253	1,236	18	1%
	<u>35,318</u>	<u>35,560</u>	<u>(242)</u>	<u>-1%</u>
<b>Expenses (excluding depreciation)</b>	<u>37,860</u>	<u>37,128</u>	<u>(732)</u>	<u>-2%</u>
<b>Surplus (Deficit) before reserve items</b>	<u>(2,542)</u>	<u>(1,568)</u>	<u>(974)</u>	
<b>One Time Project Costs</b>				
External Organization funding	115	-	(115)	
Legal Professions Transition costs	1,193	-	(1,193)	
<b>Net Surplus (Deficit) before TAF/TAP</b>	<u>(3,850)</u>	<u>(1,568)</u>	<u>(2,282)</u>	

**Summary of Variances**

**Revenue Variances:**

Practice Fees - 15,250B vs 14,618LY vs 14,963A - 287 lawyers below budget	(628)
PLTC - 682 students actual; 646 budgeted	178
Electronic Filing - New contract unbudgeted \$100k offset by lower volume	56
Interest - lower rates did not happen as quickly as anticipated	22
Custodianship recoveries - two large file recoveries	96
Trust reporting penalties	84
PD reporting penalties	(56)
Parking revenue - more spots and increased rates	18
Other income	(12)
	<u>(242)</u>

**Expense Variances:**

External counsel and litigation costs	(1,870)
Rule of Law funding - advertising campaign	(250)
Net compensation and benefits savings	138
Bencher meetings, committees and events costs - more in person meetings	(107)
Online courses - fewer D2L licenses required	206
Lawyer Development costs - lower costs in year	66
Practice review files - fewer medical reports and PR files	90
Operations costs - lower mail and general office costs	47
Finance costs - lower systems consulting costs and credit card fees	97
Forensic files - fewer files	70
Tribunal hearing costs - fewer hearings - lower travel and per diems	297
Travel and meetings - lower costs	162
PD and conferences - lower participation	55
Property taxes - lower assessment values	64
Building repairs and maintenance	62
Miscellaneous	141
Total Expense Variances	<u>(732)</u>

**Sub-total before reserve funded items**

(974)

**Projects Funded from Reserves**

External Organization funding	115
Legal Professions Transition costs	1,193

**Net Surplus (Deficit) before TAF/TAP**

(2,282)

**Trust Assurance Program**

	Actual	Budget	Variance	% Var
TAF Revenue	4,485	4,924	(439)	-9%
TAP Expenses	3,832	4,048	216	5%
<b>Net Trust Assurance Program</b>	<u>653</u>	<u>876</u>	<u>(223)</u>	

**Lawyers Indemnity Fund Long Term Investments**

<b>Performance - Before investment fees</b>	<u>7.4%</u>
<b>Benchmark Performance</b>	<u>10.4%</u>

**The Law Society of British Columbia**  
**General Fund**  
**Results for the 12 Months ended December 31, 2025**  
**(Sooo's)**

	2025 Actual	2025 Budget	\$ Variance	%
<b>REVENUE</b>				
Practice fees (1)	29,143	29,807	(664)	-2%
PLTC and enrolment fees	2,085	1,907	178	9%
Electronic filing revenue	1,073	1,016	57	6%
Interest income	1,495	1,473	22	1%
Registration and Licensing services	828	832	(4)	0%
Fines, penalties and recoveries	609	586	23	4%
Program Cost Recoveries	261	140	121	86%
Insurance Recoveries	19	26	(7)	-27%
Other revenue	434	454	(20)	-4%
Other Cost Recoveries	4	3	1	33%
Building Revenue & Recoveries	1,253	1,235	18	1%
<b>Total Revenues</b>	<b>37,204</b>	<b>37,479</b>	<b>(275)</b>	<b>-0.7%</b>
<b>EXPENSES</b>				
<b>Governance and Events</b>				
Governance	964	618	(346)	-56%
Board Relations and Events	309	298	(11)	-4%
	1,273	916	(357)	-39%
<b>Corporate Services</b>				
General Office	824	845	21	2%
CEO Department	1,175	1,293	118	9%
Finance	1,357	1,471	114	8%
Human Resources	868	902	34	4%
Records Management	386	363	(23)	-6%
	4,610	4,874	264	5%
<b>Education and Practice</b>				
Licensing and Admissions	2,141	2,550	409	16%
PLTC and Education	4,674	4,065	(609)	-15%
Practice Standards	788	824	36	4%
	7,603	7,455	(148)	-2%
<b>Communications and Information Services</b>				
Communications	649	671	22	3%
Information Services	2,686	2,608	(78)	-3%
	3,335	3,279	(56)	-2%
<b>Policy and Legal Services</b>				
Policy and Legal Services	1,143	1,526	383	25%
Tribunal and Legislative Counsel	937	1,253	316	25%
Unauthorized Practice	301	298	(3)	-1%
	2,381	3,077	696	23%
<b>Regulation</b>				
CLO Department	1,139	1,151	12	1%
Intake & Early Assessment	2,986	2,863	(123)	-4%
Discipline	1,978	2,359	381	16%
Forensic Accounting	556	723	167	23%
Investigations, Monitoring & Enforcement	4,051	4,410	359	8%
Custodianships	2,125	2,168	43	2%
External Counsel Fees & Litigation	3,858	1,818	(2,040)	-112%
	16,693	15,492	(1,201)	-8%
<b>Building Occupancy Costs</b>				
Depreciation	1,965	2,035	70	3%
<b>Projects Funded From Reserves</b>				
External Organizations Funding	115	-	(115)	0%
Legal Profession Transition Costs	1,193	-	(1,193)	0%
	1,308	-	1,308	0%
<b>Total Expenses</b>	<b>40,397</b>	<b>38,479</b>	<b>(1,918)</b>	<b>-5.0%</b>
<b>General Fund Results before Trust Assurance Program</b>	<b>(3,193)</b>	<b>(1,000)</b>	<b>(2,193)</b>	<b>219.3%</b>
<b>Trust Assurance Program (TAP)</b>				
TAF revenues	4,485	4,924	(439)	-8.9%
TAP expenses	3,832	4,048	216	5.3%
<b>TAP Results</b>	<b>653</b>	<b>876</b>	<b>(223)</b>	<b>25.5%</b>
<b>General Fund Results including Trust Assurance Program</b>	<b>(2,540)</b>	<b>(124)</b>	<b>(2,416)</b>	<b>1948.4%</b>
<b>Contribution from Trust Assurance Program (to)</b>				
<b>Lawyers Indemnity Fund</b>	<b>(350)</b>			
<b>General Fund Results</b>	<b>(2,890)</b>			

(1) Membership fees include capital allocation of 1885k (Capital allocation budget = 1921k)

	2025 Actual	2025 Budget	\$ Variance	%
<b>(1) Capital Allocation:</b>				
Membership fees include capital allocation:	1,885	1,921	(36)	-2%

**The Law Society of British Columbia**  
**General Fund - Balance Sheet**  
**As at December 31, 2025**  
**(\$000's)**

	Dec 31 2025	Dec 31 2024
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	28,126	21,993
Unclaimed trust funds	2,605	2,258
Accounts receivable and prepaid expenses	2,546	3,584
Due from Lawyers Indemnity Fund	19,311	23,669
	52,587	51,504
<b>Property, plant and equipment</b>		
Cambie Street property	9,466	10,307
Other - net	2,691	2,683
	12,157	12,990
	<b>64,744</b>	<b>64,494</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities	7,685	7,031
Liability for unclaimed trust funds	2,605	2,258
Deferred revenue	17,576	15,436
Deposits	88	88
	27,953	24,813
<b>Net assets</b>		
Capital Allocation	5,535	4,379
Unrestricted Net Assets	31,256	35,302
	36,790	39,681
	<b>64,744</b>	<b>64,494</b>

The Law Society of British Columbia  
 General Fund – Statement of Changes in Net Assets  
 Results for the 12 Months ended December 31, 2025  
 (\$000's)

	Invested in Capital	Working Capital	Unrestricted Net Assets	Trust Assurance	Capital Allocation	2025 Total	Year ended 2024 Total
	\$	\$	\$	\$	\$	\$	\$
<b>Net assets - At Beginning of Year</b>	12,991	20,416	33,407	1,896	4,379	39,681	38,862
Net (deficiency) excess of revenue over expense for the period	(1,563)	(3,516)	(5,079)	653	1,885	(2,541)	819
Contribution to LIF				(350)		(350)	
Purchase of capital assets:						-	
LSBC Operations	642	-	642	-	(642)	-	-
845 Cambie	86	-	86	-	(86)	-	-
<b>Net assets - At End of Period</b>	<b>12,156</b>	<b>16,900</b>	<b>29,056</b>	<b>2,199</b>	<b>5,536</b>	<b>36,790</b>	<b>39,681</b>

**Lawyers Indemnity Fund**  
**Results for the 12 Months ended December 31, 2025**  
(\$'000's)

	2025 Actual	2025 Budget	\$ Variance	% Variance
<b>Revenue</b>				
Annual assessment	18,695	18,683	12	0%
Investment income	22,988	14,814	8,174	55%
Other income	68	68	-	0%
<b>Total Revenues</b>	<b>41,751</b>	<b>33,565</b>	<b>8,186</b>	<b>24.4%</b>
<b>Expenses</b>				
<b>Insurance Expense</b>				
Provision for settlement of claims	13,088	15,549	2,461	16%
Salaries and benefits	3,891	4,029	138	3%
Contribution to program and administrative costs of General Fund	1,672	1,744	72	4%
Provision for ULAE	699	-	(699)	0%
Insurance	1,892	2,194	302	14%
Office	870	1,080	210	19%
Actuaries, consultants and investment brokers' fees	2,281	2,222	(59)	-3%
	24,394	26,818	2,424	9%
<b>Loss Prevention Expense</b>				
Contribution to co-sponsored program costs of General Fund	1,347	1,421	74	5%
<b>Total Expenses</b>	<b>25,741</b>	<b>28,239</b>	<b>2,498</b>	<b>8.8%</b>
<b>Lawyers Indemnity Fund Results before Contributions</b>	<b>16,010</b>	<b>5,326</b>	<b>10,684</b>	
Contribution from Trust Assurance Program	350			
<b>Lawyers Indemnity Fund Results</b>	<b>16,360</b>	<b>5,326</b>	<b>11,034</b>	<b>207%</b>

**The Law Society of British Columbia**  
**Lawyers Indemnity Fund - Balance Sheet**  
**As at December 31, 2025**  
**(\$000's)**

	Dec 31 2025	Dec 31 2024
<b>Assets</b>		
Cash and cash equivalents	937	1,724
Accounts receivable and prepaid expenses	1,168	2,002
Investments	296,312	283,296
	<b>298,417</b>	<b>287,022</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	244	287
Deferred revenue	9,540	9,238
Due to General Fund	19,311	23,669
Provision for claims	83,677	85,243
Provision for ULAE	15,980	15,281
	<b>128,752</b>	<b>133,718</b>
<b>Net assets</b>		
Internally restricted net assets	17,500	17,500
Unrestricted net assets	152,165	135,805
	<b>169,665</b>	<b>153,305</b>
	<b>298,417</b>	<b>287,022</b>

**The Law Society of British Columbia**  
**Lawyers Indemnity Fund - Statement of Changes in Net Assets**  
**Results for the 12 Months ended December 31, 2025**

	Unrestricted \$	Internally Restricted \$	2025 Total \$	2024 Total \$
<b>Net assets - At Beginning of Year</b>	135,805	17,500	153,305	148,902
Net excess of revenue over expense for the period	16,361	-	16,361	4,403
<b>Net assets - At End of Period</b>	<b>152,165</b>	<b>17,500</b>	<b>169,665</b>	<b>153,305</b>

# Memo

To: Finance and Audit Committee  
From: Jeanette McPhee, CFO & Senior Director of Trust Regulation  
Date: April 7, 2026  
Subject: **Bencher Approval of the 2025 Audited Financial Statements**

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The annual audited financial statements are to be reviewed and recommended for approval by the Finance and Audit Committee, and approved by the Benchers.

Attached are the 2025 audited financial statements for the General Fund, and the consolidated Lawyers Indemnity Fund. These statements were reviewed by the Finance and Audit Committee at their April 7, 2026 meeting.

The Finance and Audit Committee recommends the following resolution for approval by the Benchers:

**BE IT RESOLVED to approve the Law Society's 2025 Financial Statements for the General Fund, and the 2025 Consolidated Financial Statements for the Lawyers Indemnity Fund.**

**The Law Society of British  
Columbia – General Fund**

Fund Financial Statements  
**December 31, 2025**

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# The Law Society of British Columbia – General Fund

## Fund Statement of Financial Position

As at December 31, 2025

	2025 \$	2024 \$
<b>Assets</b>		
<b>Current assets</b>		
Cash (note 2)	28,174,068	21,992,678
Unclaimed trust funds (note 2)	2,604,617	2,257,578
Accounts receivable and prepaid expenses (note 3)	2,562,731	3,604,876
Due from Lawyers Indemnity Fund (note 7)	19,310,906	23,668,793
	52,652,322	51,523,925
<b>Non-current assets</b>		
Cambie Street property – net (note 4 (a))	9,465,890	10,307,219
Other property and equipment – net (note 4 (b))	1,550,944	1,557,847
Intangible assets – net (note 4 (c))	1,139,594	1,124,897
	64,808,750	64,513,888
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities (note 5)	7,780,605	7,081,483
Liability for unclaimed trust funds (note 2)	2,604,617	2,257,578
Deferred revenue (note 2)	17,575,719	15,436,313
Deposits	57,455	57,505
	28,018,396	24,832,879
<b>Net assets</b>		
Unrestricted net assets (note 6)	36,790,354	39,681,009
	64,808,750	64,513,888
<b>Commitments under operating leases</b> (note 10)		

### Approved by

\_\_\_\_\_ President \_\_\_\_\_ Chair of Finance and Audit Committee

The accompanying notes are an integral part of these fund financial statements.

**The Law Society of British Columbia – General Fund**

## Fund Statement of Changes in Net Assets

For the year ended December 31, 2025

	2025 \$	2024 \$
<b>Net assets – Beginning of year</b>	39,681,009	38,862,472
Net excess (deficiency) of revenue over expenses for the year	<u>(2,890,655)</u>	<u>818,537</u>
<b>Net assets – End of year (note 6)</b>	<u>36,790,354</u>	<u>39,681,009</u>

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The accompanying notes are an integral part of these fund financial statements.

# The Law Society of British Columbia – General Fund

## Fund Statement of Revenue and Expenses

For the year ended December 31, 2025

	2025 \$	2024 \$
<b>Revenue</b>		
Practice fees	29,143,242	28,775,463
Trust administration fees	4,485,188	3,054,695
Enrolment fees	1,987,650	1,859,336
E-filing revenue	1,072,748	871,748
Fines, penalties and recoveries	870,041	496,668
Application fees	754,615	698,678
Investment income (note 7)	1,494,563	1,910,318
Other income	627,697	534,598
Rental revenue	1,045,575	933,311
	41,481,319	39,134,816
<b>Expenses</b>		
Bencher governance and support	1,541,655	1,316,539
Communications and publications	749,441	764,332
Information services	3,102,144	2,796,566
Education and practice		
Credentials	986,113	1,153,334
Licensee services	1,203,193	1,086,971
Licensee assistance programs	87,724	87,371
Practice advice	1,258,782	1,071,781
Practice standards	800,321	554,737
Professional legal training course and education	4,778,665	3,624,322
General and administrative		
Finance	1,572,071	1,577,516
Amortization of other property and equipment	421,808	399,185
Amortization of intangible assets	211,406	188,235
General administration	2,247,559	2,796,681
Human resources	1,004,065	994,720
Records management and library	448,026	437,244
Policy and legal services		
Policy, ethics and tribunal	2,275,014	2,335,040
External litigation and interventions	9,348	1,258
Unauthorized practice	301,302	293,004
Regulation		
Custodianship costs	2,124,579	2,112,797
Discipline	1,977,705	1,872,440
External counsel fees and litigation	3,858,387	1,947,495
Forensic accounting	556,138	733,377
Professional conduct – intake and investigations	8,175,889	7,516,869
Trust assurance	3,531,178	3,288,007
Occupancy costs, net of tenant recoveries	2,510,644	2,693,143
	45,733,156	41,642,964
Carried forward		

**The Law Society of British Columbia – General Fund**

Fund Statement of Revenue and Expenses ...continued

For the year ended December 31, 2025

	2025 \$	2024 \$
Brought forward	45,733,156	41,642,964
<b>Other expenses under program expense</b>		
External organizations funding (note 12)	114,926	-
Legal Professions Act transition costs (note 11)	1,192,874	92,110
	1,307,800	92,110
<b>Costs recovered from Lawyers Indemnity Fund</b>		
Co-sponsored program costs	(1,346,779)	(1,159,152)
Program and administrative costs	(1,672,203)	(1,709,643)
	(3,018,982)	(2,868,795)
	43,907,048	38,866,279
<b>(Deficiency) excess of revenue over expenses before contribution from Lawyers Indemnity Fund</b>	(2,540,655)	268,537
<b>Contribution (to) from Lawyers Indemnity Fund</b> (note 6)	(350,000)	550,000
<b>Net (deficiency) excess of revenue over expenses for the year</b>	(2,890,655)	818,537

The accompanying notes are an integral part of these fund financial statements.

# The Law Society of British Columbia – General Fund

## Fund Statement of Cash Flows

For the year ended December 31, 2025

	2025 \$	2024 \$
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Net (deficiency) excess of revenue over expenses for the year	(2,890,655)	818,537
Items not affecting cash		
Amortization of Cambie Street building and tenant improvements	928,463	1,031,802
Amortization of other property and equipment	421,808	399,185
Amortization of intangible assets	211,406	188,236
Loss on disposal of other property and equipment	1,724	7,390
Contribution to (from) Lawyers Indemnity Fund	350,000	(550,000)
	<u>(977,254)</u>	<u>1,895,150</u>
(Increase) decrease in current assets		
Unclaimed trust funds	(347,040)	(23,420)
Accounts receivable and prepaid expenses	1,042,144	(1,258,930)
Increase (decrease) in current liabilities		
Accounts payable and accrued liabilities	699,122	920,470
Liability for unclaimed trust funds	347,040	23,420
Deferred revenue	2,139,406	168,632
Deposits	(50)	(201)
	<u>2,903,368</u>	<u>1,725,121</u>
<b>Financing activities</b>		
Interfund transfers	<u>4,007,887</u>	<u>(6,875,116)</u>
<b>Investing activities</b>		
Purchase of property and equipment	(503,762)	(934,515)
Purchase of intangible assets	(226,103)	(414,507)
	<u>(729,865)</u>	<u>(1,349,022)</u>
<b>Increase (decrease) in cash</b>	<u>6,181,390</u>	<u>(6,499,017)</u>
<b>Cash – Beginning of year</b>	<u>21,992,678</u>	<u>28,491,695</u>
<b>Cash – End of year</b>	<u>28,174,068</u>	<u>21,992,678</u>
<b>Supplementary cash flow information</b>		
Interest income received	1,494,563	1,876,647

The accompanying notes are an integral part of these fund financial statements.

# **The Law Society of British Columbia – General Fund**

Notes to Fund Financial Statements

For the year ended December 31, 2025

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## **1 Nature of operations**

The Law Society of British Columbia – General Fund (the Society) regulates the legal profession in British Columbia, protecting the public interest in the administration of justice by setting and enforcing standards of professional conduct for lawyers. The Society is a not-for-profit organization.

The funds covered in these fund financial statements are for the Society's General Fund with the following activities:

The General Fund comprises the assets, liabilities, net assets, revenue and expenses of the operations of the Society other than those designated to the Lawyers Indemnity Fund. This includes collecting revenues associated with practice fees, trust administration fees, enrolment fees, and various other administrative fees and penalties used to cover the costs of the Society to regulate the legal profession and educate and enforce adherence of its licensees to act within the rules of professional conduct for lawyers.

Effective from May 1, 2004, Part B to the B.C. Lawyers' Compulsory Professional Liability Indemnification Policy provides defined indemnity coverage for dishonest appropriation of money or other property entrusted to and received by insured lawyers in their capacity as barristers and solicitors and in relation to the provision of professional services. Part B (Trust Protection Coverage) is recorded in the Lawyers Indemnity Fund.

The Society's Lawyers Indemnity Fund is presented separately in consolidated fund financial statements, including the Society's wholly owned BC Lawyers' Indemnity Association (BCLIA). The Lawyers Indemnity Fund underwrites the program by which errors and omissions indemnity is provided to licensees of the Society. The Lawyers Indemnity Fund's consolidated fund financial statements provide further detail on the various indemnity coverages provided.

## **2 Significant accounting policies**

These fund financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) as issued by the Canadian Accounting Standards Board.

### **Allocated administrative expenses**

Administrative expenses are recovered by the General Fund from the Lawyers Indemnity Fund. Recoveries are based on amounts derived either on percentage of use, the proportion of the Lawyers Indemnity Fund's staff compared to the Society's total staff costs, or a set amount.

### **Cash**

Cash comprises cash on hand and held with a Canadian chartered bank.

### **Fair value of financial instruments**

The fair values of cash, accounts receivable and accounts payable and accrued liabilities correspond to their carrying values due to their short-term nature.

# The Law Society of British Columbia – General Fund

Notes to Fund Financial Statements

For the year ended December 31, 2025

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## Intangible assets

Intangible assets comprise computer software and website development. Software and website development are recorded at cost and amortized on a straight-line basis at 10% – 20% per annum for software and at 20% for website development.

## Property and equipment

Property and equipment, including leasehold improvements, are recorded at cost less accumulated amortization.

The Society provides for amortization on a straight-line basis as follows:

Buildings	40 years from purchase date
Building – envelope	7% per annum
Computer hardware	10% – 20% per annum
Computer software and website development	10% – 20% per annum
Furniture and fixtures	10% per annum
Leasehold improvements	10% per annum
Building improvements and equipment	10% per annum
Tenant improvements	10% per annum

The Society recognizes a full year's amortization expense in the year of acquisition, with the exception of building improvements and equipment and leasehold improvements, which are amortized from their date of completion.

## Revenue recognition

The Society follows the deferral method of accounting for practice fees and assessments. Fees and assessments are billed and received in advance on a calendar-year basis. Accordingly, fees and assessments for the next fiscal year received prior to December 31 have been recorded as deferred revenue for financial reporting purposes and will be recognized as revenue in the next calendar year. Revenue will be recognized on a monthly basis as earned. Surplus funds are invested in a high interest savings account periodically.

All other revenues are recognized when earned if the amount to be received can be reasonably estimated and collection is reasonably assured.

## Unclaimed trust funds

The General Fund recognizes unclaimed trust funds as an asset as well as a corresponding liability on the fund statement of financial position. If these funds are claimed, the owner of the trust fund balance is entitled to the principal balance plus interest at prime rate minus 2%. Due to the historically low collection rates on these balances, the General Fund does not accrue for any interest owing on the trust fund amounts held and recognizes income earned from the unclaimed trust fund investments in the fund statement of revenue and expenses. Unclaimed funds outstanding for more than five years are transferred to the Law Foundation of British Columbia.



## The Law Society of British Columbia – General Fund

Notes to Fund Financial Statements

For the year ended December 31, 2025

## b) Other property and equipment

	<b>2025</b>		
	<b>Cost</b>	<b>Accumulated</b>	<b>Net</b>
	<b>\$</b>	<b>amortization</b>	<b>\$</b>
		<b>\$</b>	
Furniture and fixtures	4,093,346	(3,135,471)	957,874
Computer hardware	2,243,734	(1,654,422)	589,313
Artwork and collectibles	49,161	(45,405)	3,756
Law libraries – at nominal value	1	-	1
	<b>6,386,242</b>	<b>(4,835,298)</b>	<b>1,550,944</b>

  

	<b>2024</b>		
	<b>Cost</b>	<b>Accumulated</b>	<b>Net</b>
	<b>\$</b>	<b>amortization</b>	<b>\$</b>
		<b>\$</b>	
Furniture and fixtures	4,035,592	2,959,755	1,075,837
Computer hardware	1,999,285	1,521,031	478,254
Artwork and collectibles	49,161	45,405	3,756
Law libraries – at nominal value	1	-	1
	<b>6,084,039</b>	<b>4,526,191</b>	<b>1,557,848</b>

## c) Intangible assets

	<b>2025</b>		
	<b>Cost</b>	<b>Accumulated</b>	<b>Net</b>
	<b>\$</b>	<b>amortization</b>	<b>\$</b>
		<b>\$</b>	
Computer software	2,909,051	(1,977,830)	931,221
Website development	394,624	(186,251)	208,373
	<b>3,303,675</b>	<b>(2,164,081)</b>	<b>1,139,594</b>

  

	<b>2024</b>		
	<b>Cost</b>	<b>Accumulated</b>	<b>Net</b>
	<b>\$</b>	<b>amortization</b>	<b>\$</b>
		<b>\$</b>	
Computer software	2,743,767	1,766,424	977,343
Website development	333,805	186,251	147,554
	<b>3,077,572</b>	<b>1,952,675</b>	<b>1,124,897</b>

# The Law Society of British Columbia – General Fund

Notes to Fund Financial Statements

For the year ended December 31, 2025

## 5 Accounts payable and accrued liabilities

Accounts payable and accrued liabilities include the following amounts collected on behalf of external organizations, but not yet paid:

	2025 \$	2024 \$
Advocate	246,781	240,468
Courthouse Libraries BC	1,662,528	1,906,153
Lawyers Assistance Program	584,129	567,853
Pro bono	202,199	196,497
CanLII	373,403	291,207
Federation of Law Societies	232,154	218,404

## 6 Unrestricted net assets

The General Fund unrestricted net assets include \$5,534,754, which has been allocated to capital expenditures in accordance with the capital plan.

The General Fund unrestricted net assets also include \$ 2,198,093 (2024 - \$1,895,753), which has been appropriated for future trust assurance expenses. During the year, \$4,485,188 (2024 - \$3,054,695) in trust administration fee revenue was collected and \$3,531,935 (2024 - \$3,288,007) in trust assurance expenses were incurred.

Pursuant to the reserve policy, \$350,000 of the net assets was transferred to Lawyers Indemnity Fund from Trust Assurance in 2025 – \$550,000 of the net assets was transferred from the Lawyers Indemnity Fund to Trust Assurance).

The remaining General Fund net assets represent \$12,156,527 (2024 - \$12,989,963) invested in capital assets, and working capital of \$ 16,900,323 (2024 - \$20,416,127) combining for a total unrestricted net asset amount of \$29,056,850 (2024 - \$33,406,090).

	(in 000s)					2025	2024
	Invested in capital \$	Working capital \$	Unrestricted \$	Trust assurance \$	Capital plan \$	Total \$	Total \$
Net assets – Beginning of year	12,990	20,416	33,406	1,896	4,379	39,681	38,862
(Deficiency) excess of revenue over expenses before contribution from Lawyers Indemnity Fund	(1,563)	(3,516)	(5,079)	653	1,885	(2,541)	269
Contribution (to) from Lawyers Indemnity Fund	-	-	-	(350)	-	(350)	550
Purchase of intangible and capital assets	730	-	730	-	(730)	-	-
<b>Net assets – End of year</b>	<b>12,157</b>	<b>16,900</b>	<b>29,057</b>	<b>2,199</b>	<b>5,534</b>	<b>36,790</b>	<b>39,681</b>

# **The Law Society of British Columbia – General Fund**

Notes to Fund Financial Statements

For the year ended December 31, 2025

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## **7 Interfund transactions**

The operations of the General and Lawyers Indemnity Funds are controlled by the management of the Society. Balances between the funds generally arise from transactions of an operating nature and are recorded at the exchange amount at the dates of the transactions. Surplus funds are kept in the General Fund bank accounts or invested in a high interest savings account.

Amounts due to and from the Lawyers Indemnity Fund are due on demand and have no fixed terms of repayment. The Lawyers Indemnity Fund has authorized a loan facility of up to \$1 million, of which \$nil has been drawn down as at December 31, 2025 (2024 – \$nil), to the General Fund to fund capital expenditures in accordance with the capital plan.

Monthly interest on the Lawyers Indemnity Fund's net loan position with the General Fund is earned at the rate equal to the stated monthly bond yield to maturity earned on the Lawyers Indemnity Fund investment portfolio. The average bond yield for 2025 was 3.61% (2024 – 4.13%). The General Fund's net loan position includes the General Fund's operating balance with the Lawyers Indemnity Fund. The net loan position fluctuates during the year as amounts are transferred between the General Fund and the Lawyers Indemnity Fund to finance ongoing operations.

During 2025, interest revenue of \$859,508 (2024 – \$834,920) was received from General Fund cash balances held by the Lawyers Indemnity Fund.

Other interfund transactions are disclosed elsewhere in these fund financial statements.

## **8 Related parties**

The elected Benchers include licensees drawn from law firms across the province. These law firms may at times be engaged by the Society in the normal course of business. During the year ended December 31, 2025, expenses of \$5,976 (2024 – \$nil) recorded at the carrying amount were incurred by the General Fund during the normal course of business with these law firms.

## **9 Financial instruments**

The General Funds' financial instruments consist of cash, accounts receivable and accounts payable and accrued liabilities.

The significant financial risks to which the Society is exposed are credit risk and liquidity risk.

### **a) Credit risk**

Cash and accounts receivable expose the Fund to credit risk. Cash is held at Schedule 1 Canadian chartered banks, which minimizes risk. The risk of accounts receivable uncollectibility is low due to receivables being from many individual licensees rather than a few large accounts.

**The Law Society of British Columbia – General Fund**

Notes to Fund Financial Statements

For the year ended December 31, 2025

The maximum exposure to credit risk arising from the above-noted items is \$29,708,932 (2024 – \$22,889,022). Credit risk arises from the possibility that a counterparty to an instrument fails to meet its obligations.

## b) Liquidity risk

Liquidity risk is the risk that the Fund will not be able to meet all cash outflow requirements. The Fund maintains sufficient resources and reserves to meet its obligations when due. The Fund monitors its cash requirements on an ongoing basis to ensure that there are sufficient resources for operations as well as fund anticipated capital expenditures.

**10 Commitments under operating leases**

The Society is committed to payments under certain operating leases relating to vehicle costs. Future minimum lease payments required in each of the next five fiscal years are:

	\$
2026	6,641
2027	2,761
2028 to 2030	-
	<hr/>
Total future minimum lease payments	<u>9,402</u>

For the year ended December 31, 2025, an amount of \$6,641 representing payments under operating leases was expensed (2024 – \$6,641).

**11 Legal Professions Act transition**

On May 16, 2024, the provincial government passed the Legal Professions Act, S.B.C. 2024, c. 26 (Bill 21). The Society is carrying out the transitional provisions of the Act and these are the costs related to the process. For the year ended December 31, 2025, the amount of transitional costs expensed was \$1,192,874 (2024 - \$92,110).

**12 Commitments under CanLII GenAI project funding**

As approved by the Federation of Law Societies Council, CanLII is developing and operating a generative AI search tool. The Society's portion of the cost is \$460,000, \$114,946 funded in 2025 and the balance in 2026.

**The Law Society of British Columbia – General Fund**

Notes to Fund Financial Statements

**For the year ended December 31, 2025**

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**13 Comparative Information**

During the year, the Society recategorized certain expenses to enhance the clarity and consistency of financial statement disclosure. Comparative amounts have been reclassified to conform with the current year presentation.

**The Law Society of British  
Columbia – Lawyers  
Indemnity Fund**

**Consolidated Fund Financial Statements  
December 31, 2025**

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**FOR DISCUSSION WITH MANAGEMENT ONLY – SUBJECT TO AMENDMENT  
NOT TO BE FURTHER COMMUNICATED**

# The Law Society of British Columbia – Lawyers Indemnity Fund

## Consolidated Fund Statement of Financial Position

As at December 31, 2025

**DRAFT #1**<sup>121</sup>

	2025 \$	2024 \$
<b>Assets</b>		
<b>Cash</b> (note 2)	758,948	1,551,886
<b>Accounts receivable</b> – net of allowance (note 3)	354,359	719,496
<b>Prepaid expenses</b>	812,741	1,007,520
<b>Short-term investments</b> (note 4)	177,911	172,411
<b>Member deductibles</b> (note 8)	1,806,747	1,870,855
<b>Investments</b> (note 5)	296,312,264	283,297,039
<b>Long-term receivable</b> (note 6)	-	275,137
	<u>300,222,970</u>	<u>288,894,344</u>
<b>Liabilities</b>		
<b>Accounts payable and accrued liabilities</b> (note 7)	244,123	288,022
<b>Deferred revenue</b> (note 2)	9,539,757	9,237,637
<b>Due to General Fund</b> (note 9)	19,310,906	23,668,793
<b>Provision for claims</b> (note 8)	85,483,570	87,113,911
<b>Provision for ULAE</b> (note 8)	15,980,000	15,281,000
	<u>130,558,356</u>	<u>135,589,363</u>
<b>Net assets</b>		
<b>Unrestricted net assets</b>	152,151,614	135,804,981
<b>Internally restricted net assets</b> (note 10)	17,500,000	17,500,000
	<u>169,651,614</u>	<u>153,304,981</u>
	<u>300,222,970</u>	<u>288,894,344</u>

**The Law Society of British Columbia – Lawyers Indemnity Fund**

## Consolidated Fund Statement of Revenue and Expenses

For the year ended December 31, 2025

	2025 \$	2024 \$
<b>Revenue</b>		
Annual assessments	18,727,103	18,356,992
Investment income (note 5)	11,322,216	11,930,525
Other income	67,718	66,970
	<u>30,117,037</u>	<u>30,354,487</u>
<b>Indemnity expenses</b>		
Actuary, consultant and investment manager fees	2,185,154	1,874,271
Allocated office rent from General Fund	361,450	325,505
Contribution to program and administrative costs of General Fund	1,672,203	1,709,643
Insurance	1,891,514	1,976,088
Office	605,413	361,447
Provision for settlement of claims (note 8)	13,088,947	28,279,383
Provision for ULAE (note 8)	699,000	2,539,000
Salaries, wages and benefits	3,922,502	3,613,909
	<u>24,426,183</u>	<u>40,679,246</u>
<b>Loss prevention expenses</b>		
Contribution to co-sponsored program costs of General Fund	1,346,779	1,159,152
	<u>25,772,962</u>	<u>41,838,398</u>
<b>Excess (deficiency) of revenue over expenses before the following</b>	4,344,075	(11,483,911)
<b>Fair value increase in investments (note 5)</b>	11,665,557	16,437,224
	<u>16,009,632</u>	<u>4,953,313</u>
<b>Contribution from (to) Trust Assurance Net Assets in General Fund (note 9)</b>	350,000	(550,000)
<b>Excess of revenue over expenses for the year</b>	<u>16,359,632</u>	<u>4,403,313</u>

The accompanying notes are an integral part of these consolidated fund financial statements.

**FOR DISCUSSION WITH MANAGEMENT ONLY – SUBJECT TO AMENDMENT  
NOT TO BE FURTHER COMMUNICATED**

**The Law Society of British Columbia – Lawyers Indemnity Fund**

Consolidated Fund Statement of Changes in Net Assets

For the year ended December 31, 2025

	2025		2024	
	Unrestricted \$	Internally restricted \$	Total \$	Total \$
<b>Net assets – Beginning of year</b>	135,804,982	17,500,000	153,304,982	148,901,669
Excess of revenue over expenses for the year	16,359,632	-	16,359,632	4,403,313
<b>Net assets – End of year</b>	152,164,614	17,500,000	169,664,614	153,304,982

The accompanying notes are an integral part of these consolidated fund financial statements.

**FOR DISCUSSION WITH MANAGEMENT ONLY – SUBJECT TO AMENDMENT  
NOT TO BE FURTHER COMMUNICATED**

# The Law Society of British Columbia – Lawyers Indemnity Fund

Consolidated Fund Statement of Cash Flows

For the year ended December 31, 2025

	2025 \$	2024 \$
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Excess of revenue over expenses for the year	16,359,632	4,403,313
Items not affecting cash		
Unrealized gain on investments	(9,827,758)	(13,654,122)
Realized gain on disposal of investments	(1,837,799)	(2,783,102)
Pooled distributions from investments	(12,132,436)	(12,678,672)
Contribution from (to) the General Fund	(350,000)	550,000
	<u>(7,101,360)</u>	<u>(24,162,583)</u>
(Increase) decrease in assets		
Accounts receivable	378,136	94,733
Prepaid expenses	194,780	(245,955)
Short-term investments	(5,500)	(27,003)
Long-term receivable	275,137	(199,494)
Member deductibles	64,108	(195,079)
(Decrease) increase in liabilities		
Accounts payable and accrued liabilities	(43,898)	(1,199,295)
Deferred revenue	302,121	148,232
Provision for claims	(1,630,341)	14,265,003
Provision for ULAE	699,000	2,539,000
	<u>(6,867,818)</u>	<u>(8,982,441)</u>
<b>Investing activities</b>		
Purchase of investments	-	(736,608)
Proceeds from investments	10,782,767	2,416,943
	<u>10,782,767</u>	<u>1,680,335</u>
<b>Financing activities</b>		
Interfund transfers (note 9)	(4,007,887)	6,875,116
<b>Decrease in cash</b>	(792,938)	(426,990)
<b>Cash – Beginning of year</b>	1,551,886	1,978,876
<b>Cash – End of year</b>	<u>758,948</u>	<u>1,551,886</u>
<b>Supplementary cash flow information</b>		
Interest paid	859,508	834,290
Interest income received	49,288	86,142

The accompanying notes are an integral part of these consolidated fund financial statements.

**FOR DISCUSSION WITH MANAGEMENT ONLY – SUBJECT TO AMENDMENT  
NOT TO BE FURTHER COMMUNICATED**

## 1 Nature of operations

The Law Society of British Columbia (the Society) regulates the legal profession in British Columbia, protecting the public interest in the administration of justice by setting and enforcing standards of professional conduct for lawyers.

The Society's fund included in these consolidated fund financial statements is for the Lawyers Indemnity Fund (the Fund) and the Society's wholly owned subsidiary, BC Lawyers Indemnity Association (BCLIA) that together comprise the Society's indemnification program. Effective January 1, 1990, the Fund underwrites the program by which professional liability indemnity is provided to eligible members of the Society.

The Society's General Fund is presented in separate fund financials.

The Fund is maintained by the Society pursuant to Section 30 of the Legal Profession Act. BCLIA is not subject to regulation by the BC Financial Services Authority (BCFSA).

### Part A

The Society's licensees have limits of coverage for claims and potential claims arising from negligent acts, errors or omissions under Part A of the BC Lawyers Compulsory Professional Liability Indemnification Policy (the Policy) as follows:

	\$		\$
The Fund	995,000	OR	990,000
Deductible – applicable to indemnity payments only	5,000	OR	10,000
Limit per error or related errors			1,000,000
Annual aggregate limit for all errors per covered lawyer			2,000,000

The amount of the member deductible is \$5,000 for each initial claim resulting in an indemnity payment and \$10,000 for each additional claim within a three-year reporting period resulting in an indemnity payment.

The Society and BCLIA have obtained stop-loss insurance in the amount of \$12 million to cover aggregate payments for Parts A and C of the Policy over a specified amount. For 2024 and 2025 claims, the insurer will pay 80 % of losses over \$27 million and \$30 million, respectively, up to a maximum of \$12 million.

### Part B

Effective May 1, 2004, Part B of the Policy provides defined indemnity coverage for dishonest appropriation of money or other property entrusted to and received by covered licensees in their capacity as lawyers and in relation to the provision of professional services.

For the 2025 and 2024 policy years, there is a \$300,000 per claim limit and a \$17.5 million profession-wide annual aggregate limit. There is no deductible payable by the covered lawyer. The Society and BCLIA have

obtained insurance in the amount of \$5 million to cover a portion of the annual aggregate limit. This insurance is subject to a \$4 million group deductible and is co-insured 80/20 with the insurer paying 80% of losses over \$4 million to a maximum of \$5 million, and the Fund paying 20%.

### **Part C**

Effective January 1, 2012, Part C of the Policy provides defined indemnity coverage for trust shortages suffered by covered lawyers as a result of relying on fraudulent certified cheques. Effective January 1, 2017, Part C was expanded to include coverage for certain other social engineering frauds.

For the 2025 and 2024 policy years, there is a limit of \$500,000 per claim, and per lawyer and firm annually, a profession-wide annual aggregate of \$2 million, and a default deductible of 35% of the client trust fund shortage (reduced by the amount of any overdraft paid). Coverage, for relying on fraudulent certified cheques, is contingent upon compliance with the Society's client identification and verification rules.

## **2 Significant accounting policies**

These consolidated fund financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) as issued by the Canadian Accounting Standards Board.

### **Basis of consolidation**

These consolidated fund financial statements include the accounts of the Fund and BCLIA.

### **Allocated administrative expenses**

Administrative expenses are recovered by the General Fund of the Society from the Fund. Recoveries are based on amounts derived either on percentage of use or the proportion of the Fund's staff compared to the Society's total staff cost.

### **Cash**

Cash comprises cash on hand and held with a Canadian chartered bank.

### **Fair value of financial instruments**

The fair values of cash, accounts receivable, long-term receivable, short-term investments and accounts payable and accrued liabilities correspond to their carrying values due to their short-term nature.

The fair values of the provision for claims correspond to their carrying values because they are discounted.

The interfund balances are recorded at their carrying amounts which approximate their exchange amounts.

**Short-term investments**

Short-term investments consist of pooled money market funds, whose investments have original maturities of less than 90 days. The carrying amount approximates the fair value at the reporting date due to their short-term maturities.

**Investments**

The Fund's investments consist of units in pooled equity, available for sale equities, bond pooled funds, real estate and mortgage funds, and infrastructure funds and are initially and subsequently measured at fair value. Changes in fair value are recognized in the consolidated fund statement of revenue and expenses in the year incurred. Transaction costs that are directly attributable to the acquisition of these investments are recognized in the consolidated fund statement of revenue and expenses in the year incurred.

**Investment income**

Investment income and pooled fund distributions are recorded on an accrual basis. Dividends are recorded on the date of record. Gains and losses realized on the disposal of investments are taken into revenue on the date of disposal.

**Provision for claims**

The provision for claims and unallocated loss adjustment expenses (ULAE) represents an estimate for all external costs of investigating and settling claims and potential claims reported prior to the date of the consolidated fund statement of financial position. The provision is adjusted as additional information on the estimated amounts becomes known during the course of claims settlement. All changes in estimates are expensed in the current period. The provision for unpaid claims is established according to accepted actuarial practice in Canada. It is carried on a discounted basis and therefore reflects the time value of money. To recognize the uncertainty in establishing best estimates, the Fund includes a provision for adverse deviations (PFAD).

**Revenue recognition**

The Fund follows the deferral method of accounting for annual assessments. Assessments are billed and received in advance on a calendar-year basis. Accordingly, assessments for the next fiscal year received prior to December 31 have been recorded as deferred revenue for financial reporting purposes and will be recognized as revenue in the next calendar year.

All other revenue is recognized when receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

### **Use of estimates**

The preparation of financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities as at the date of the consolidated fund financial statements and revenues and expenses for the period reported.

The determination of the provision for claims and ULAE involves significant estimation. Actual results could differ from those estimates and the differences could be material.

### **Financial instruments**

The Fund's financial instruments consist of cash, accounts receivable, long-term receivable, short-term investments, investments and accounts payable and accrued liabilities.

The significant financial risks to which the Fund is exposed are credit risk, market risk, price risk and liquidity risk.

#### **Credit risk**

Cash, short-term investments, accounts receivable, long-term receivable, members' share of provision for claims, bond pooled funds, the investment in real estate funds, infrastructure funds, and mortgage funds indirectly expose the Fund to credit risk.

The maximum exposure to credit risk arising from the above-noted items is \$191,574,832 (2024 – \$187,151,453).

Credit risk arises from the possibility that a counterparty to an instrument fails to meet its obligations.

The cash deposits are held only with Schedule I banks. The accounts receivable balances are spread across the broad membership base with no significant exposure to any one individual. The guidelines of the Society's statement of investment policies and procedures (SIPP) mitigate credit risk by ensuring the investments in the bond pooled funds have an adequate minimum credit rating and well-diversified portfolios.

#### **Market risk**

Market risk is the potential for loss to the Fund from changes in the value of its financial instruments due to changes in interest rates, foreign exchange rates or equity prices.

The Fund manages market risk by diversifying investments within the various asset classes and investing in pooled funds as set out in the Society's SIPP.

### Price risk

Price risk is the risk that the fair value of the Society's investments will fluctuate due to changes in market prices, whether these changes are caused by factors specific to the individual financial instrument, its issuer, or factors affecting all similar financial instruments traded in the market. It arises primarily on pooled equity, bond, real estate and mortgage fund investments.

To manage price risk, the Society has guidelines on the diversification and weighting of investments within pooled funds that are set and monitored against the Society's SIPP.

As at December 31, 2025, if pooled fund prices increased or decreased by 10% with all other factors remaining constant, net assets would have increased or decreased by approximately \$30 million (2024 – \$28.3 million).

### Liquidity risk

Liquidity risk is the risk that the Fund will not be able to meet all cash outflow requirements. As at December 31, 2025, the sum of the Fund's cash, short-term investments and pooled fund investments, at fair value, which are available to settle the liabilities of the Society as they come due, exceeded the sum of the liabilities by \$167 million or 128% (2024 – \$149 million or 110%).

## 3 Accounts receivable

	2025 \$	2024 \$
Member deductibles	814,603	1,086,812
Allowance for doubtful accounts	(583,891)	(527,451)
Claim recoveries settlements receivable (note 6)	75,500	36,333
GST/HST/PST receivable	48,147	123,802
	<u>354,359</u>	<u>719,496</u>

## 4 Short-term investments

Short-term investments comprise pooled money market funds with the following balances:

	2025 \$	2024 \$
Money market funds	<u>177,911</u>	<u>172,411</u>

## 5 Investments

	2025 \$	2024 \$
Investments – at fair value	<u>296,312,264</u>	<u>283,297,039</u>

				<b>2025</b>
	<b>Carrying cost</b>	<b>Gross unrealized gains</b>	<b>Gross unrealized losses</b>	<b>Estimated fair value</b>
	\$	\$	\$	\$
Bonds				
Pooled Funds	36,827,234	-	(3,772,193)	33,055,041
Equities				
Canadian Pooled Funds	27,812,957	8,396,616	-	36,209,573
International Pooled Funds	26,144,178	45,468,647	-	71,612,825
	53,957,135	53,865,263	-	107,822,398
Real Estate Fund	11,326,562	8,114,001		19,440,563
Mortgage Fund	55,424,666	-	(75,463)	55,349,204
Infrastructure	68,949,728	11,695,330	-	80,645,058
	135,700,957	19,809,331	(75,463)	155,434,825
	226,485,325	73,674,594	(3,847,656)	296,312,264
				<b>2024</b>
	<b>Carrying cost</b>	<b>Gross unrealized gains</b>	<b>Gross unrealized losses</b>	<b>Estimated fair value</b>
	\$	\$	\$	\$
Bonds				
Pooled Funds	36,425,454	-	(3,740,953)	32,684,501
Equities				
Canadian Pooled Funds	26,041,350	6,860,902	-	32,902,252
International Pooled Funds	26,375,521	41,182,461	-	67,557,982
	52,416,871	48,043,363	-	100,460,234
Real Estate Fund	14,521,175	8,019,337	-	22,540,512
Mortgage Fund	52,688,830	-	(67,232)	52,621,598
Infrastructure	67,245,528	7,744,666	-	74,990,194
	134,455,533	15,764,003	(67,232)	150,152,304
	223,297,858	63,807,366	(3,808,185)	283,297,039

The effective yield on the bonds, mortgages and equities portions of the investment portfolio was 3.43% (2024 – 3.30%).

### Investment risk management

The Society has adopted policies that establish the guidelines for all investment activities. These guidelines apply to the investment funds controlled by the Fund.

The Society's overall investment philosophy is to maximize the long-term real rate of return subject to an acceptable degree of risk.

The Society's long-term funding requirements and relatively low level of liquidity warrant a portfolio with a mix of fixed income, equities and infrastructure, as well as real estate and mortgages. The Society invests in bonds, equities, infrastructure, real estate and mortgages through pooled funds.

### Net investment income

	2025 \$	2024 \$
Interest on cash	49,288	86,143
Pooled distributions	12,132,436	12,678,672
Net interfund loan interest expense (note 9)	(859,508)	(834,290)
	11,322,216	11,930,525

### Fair value changes in investments

	2025 \$	2024 \$
Realized gain on disposal of investments	1,837,799	2,783,102
Unrealized gain on investments measured at fair value	9,827,758	13,654,122
	11,665,557	16,437,224

## 6 Long-term receivable

During the year ended December 31, 2025, current receivable accounts of \$62,500 (2024 – \$36,333) and long-term receivables of \$nil (2024 – \$275,137) were recorded for Part A and B claim recoveries on settlements made. These claim recoveries are backed by enforceable settlement agreements and have demonstrated consistent collections.

## 7 Accounts payable and accrued liabilities

	2025 \$	2024 \$
Trade payables	11,010	151,022
Accrued trade expenses	232,775	137,000
Sales taxes payable	338	-
	<u>244,123</u>	<u>288,022</u>

## 8 Provision for claims and unallocated loss adjustment expenses (ULAE)

The changes in unpaid claims recorded in the consolidated fund statement of financial position are as follows:

	2025 \$	2024 \$
<b>Part A Indemnity Coverage</b>		
Provision for claims – Beginning of year	85,304,177	71,685,435
Provision for losses and expenses for claims reported in the current year	20,168,000	25,210,000
Increase (decrease) in estimated losses and expenses for losses reported in prior years	<u>(7,076,000)</u>	<u>2,302,000</u>
Provision for claims liability	<u>98,396,177</u>	<u>99,197,435</u>
(Subtract) add:		
Payments on claims reported in the current year	(1,272,623)	(1,847,410)
Payments on claims reported in prior years	(13,061,416)	(12,606,084)
Recoveries on claims	92,559	511,600
Change in due from members	<u>95,069</u>	<u>48,636</u>
Claim payments – net of recoveries	<u>(14,146,411)</u>	<u>(13,893,258)</u>
Part A Provision for claims – End of year	<u>84,249,766</u>	<u>85,304,177</u>
<b>Part B Indemnity Coverage</b>		
Unpaid claims – Beginning of year	1,247,478	812,851
Provision for losses and expenses for claims	<u>127,089</u>	<u>477,203</u>
	<u>1,374,567</u>	<u>1,290,054</u>
(Subtract) add:		
Payments on claims	(148,744)	(107,676)
Recoveries on claims	<u>7,292</u>	<u>65,100</u>
Claim payments – net of recoveries	<u>(141,452)</u>	<u>(42,576)</u>
Part B Provision for claims – End of year	<u>1,233,115</u>	<u>1,247,478</u>

	2025 \$	2024 \$
<b>Part C Indemnity Coverage</b>		
Provision for claims – Beginning of year	562,256	350,622
(Recovery) provision for losses and expenses for claims reported in the current year	(130,142)	290,180
	<u>432,114</u>	<u>640,802</u>
(Subtract) add:		
Payments on claims	(272,248)	(224,989)
Change in due from members	(159,177)	146,443
	<u>(431,425)</u>	<u>(78,546)</u>
Part C Provision for claims – End of Year	<u>689</u>	<u>562,256</u>
<b>Total provision for Parts A, B and C Indemnity Coverage</b>	<u>85,483,570</u>	<u>87,113,911</u>

The determination of the provision for unpaid claims and adjustment expenses requires the estimation of two major variables or quanta, being development of claims and the effect of discounting, to establish a best estimate of the value of the respective liability or asset.

The provision for unpaid claims and adjustment expenses is an estimate subject to variability, and the variability could be material in the near term. The variability arises because all events affecting the ultimate settlement of claims have not taken place and may not take place for some time. Variability can be caused by receipt of additional claim information, changes in judicial interpretation of rights and liabilities affecting solicitors' malpractice exposures, significant changes in severity of claims from historical trends, the timing of claims payments, and future rates of investment return. The estimates are principally based on the Fund's historical experience. Methods of estimation have been used that the Society believes produce reasonable results given current information.

The provision for ULAE is an actuarially determined estimate of the Fund's future operational costs relating to the administration of claims and potential claims reported to the date of the consolidated fund statement of financial position.

The Fund discounts its best estimate of claims provisions at a rate of interest of 4.96% (2024 – 5.35%). The Fund determines the discount rate based upon the expected return on its investment portfolio of assets with appropriate assumptions for interest rates relating to reinvestment of maturing investments.

A 1% increase in the discount rate will have a favourable impact on the discounted claims liability of \$2.711 million (2024 – \$2.741 million) and a 1% decrease in the discount rate will have an unfavourable impact on the discounted claims liability of \$2.891 million (2024 – \$2.849 million).

To recognize the uncertainty in establishing these best estimates, to allow for possible deterioration in experience, and to provide greater comfort that the actuarial estimates are adequate to pay future claims liabilities, the Fund includes a PFAD in some assumptions relating to claims development and future investment income. The PFAD is selected based on guidance from the Canadian Institute of Actuaries.

The effects of discounting and the application of PFAD, net of members' share of provision for claims, are as follows (in thousands of dollars):

	<b>2025</b>	<b>2024</b>
	\$	\$
Undiscounted	98,289	100,245
Effect of present value	(13,571)	(14,671)
PFAD	14,939	14,950
	<hr/>	<hr/>
	99,656	100,524
	<hr/>	<hr/>
	<b>2025</b>	<b>2024</b>
	\$	\$
Provision for claims	85,483	87,114
Provision for ULAE	15,980	15,281
Member deductibles	(1,807)	(1,871)
	<hr/>	<hr/>
	99,656	100,524
	<hr/>	<hr/>

**Claims development tables (net of members' share of provision for claims)**

A review of the historical development of the Fund's insurance estimates provides a measure of the Fund's ability to estimate the ultimate value of claims. The top half of the following tables illustrates how the Fund's estimate of total undiscounted claims costs for each year has changed at successive year-ends. The bottom half of the tables reconciles the cumulative claims to the amount appearing in the consolidated fund statement of financial position.



**Part C indemnity claims (in thousands of dollars)**

Claims year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Estimate of undiscounted ultimate claims costs											
At end of claims year	-	-	65	650	91	56	-	177	361	-	
One year later	-	423	65	723	91	365	-	177	253		
Two years later	-	923	65	692	91	354	-	177			
Three years later	-	923	65	522	-	312	-				
Four years later	-	923	65	522	-	259					
Five years later	-	423	65	522	-						
Six years later	-	423	65	522							
Seven years later	-	423	65								
Eight years later	-	423									
Nine years later	-										
Current estimate of cumulative claims	-	423	65	522	-	259	-	177	253	-	1,699
Cumulative payments to date	-		(65)	(522)	-	(258)	-	(177)	(253)	-	(1,698)
Undiscounted unpaid liability	-	-	-	-	-	1	-	-	-	-	1
Undiscounted unpaid liability in respect of 2016 and prior years											-
Undiscounted unallocated loss adjustment expense reserve											-
<b>Total undiscounted unpaid claims liability</b>											1
Discounting adjustment (includes claim PFAD)											-
<b>Total discounted unpaid claims liability</b>											1

The expected maturity of the unpaid claims provision is analyzed below (undiscounted and gross of reinsurance):

(in thousands of dollars)	Less than one year	One to two years	Two to three years	Three to four years	Four to five years	Over five years	Total
	\$	\$	\$	\$	\$	\$	\$
December 31, 2025	24,776	19,320	14,937	10,633	7,844	20,778	98,288
December 31, 2024	25,099	19,805	15,037	11,003	7,976	21,325	100,245

**Role of the actuary**

With respect to preparation of these consolidated fund financial statements, the actuary is required to carry out a valuation of the Fund's policy liabilities and to provide an opinion regarding their appropriateness as at the date of the consolidated fund statement of financial position. The factors and techniques used in the valuation are in accordance with accepted actuarial practice, applicable legislation and associated regulations. The scope

of the valuation encompasses the policy liabilities, which consist of a provision for unpaid claims and adjustment expenses. In performing the valuation of the liabilities for these contingent future events, which are by their very nature inherently variable, the actuary makes assumptions as to future loss ratios, trends, expenses and other contingencies, taking into consideration the circumstances of the Fund and the nature of the indemnity policies.

The valuation is based on projections for settlement of reported claims and claim adjustment expenses. It is certain that actual claims and claim adjustment expenses will not develop exactly as projected and may, in fact, vary significantly from the projections.

The actuary relies on data and related information prepared by the Fund. The actuary also analyzes the Fund's assets for its ability to support the policy liabilities.

## **9 Interfund transactions**

The operations of the Fund and the General Fund are administered by the management of the Society. Balances between the funds arise from transactions of an operating nature and are recorded at exchange amounts at the dates of the transactions. Amounts due to and from the General Fund are due on demand and have no fixed terms of repayment. The Fund has authorized a loan facility of up to \$1 million, of which \$nil has been drawn down as at December 31, 2025 (2024 – \$nil), to the General Fund to fund capital expenditures in accordance with the capital plan.

Pursuant to reserve policy, \$350,000 of the net assets was transferred from trust assurance during 2025 (2024 – (\$550,000)).

Monthly interest on the Fund's net loan position with the General Fund is paid from the Fund at a rate equal to the stated monthly bond yield to maturity earned on the Fund's investment portfolio. The average bond yield for 2025 was 3.61% (2024 – 4.13%). The Fund's net loan position as at December 31, 2025 was \$19.3 million (2024 – \$23.1 million), which includes other operating balances with the General Fund. This net loan position fluctuates during the year as amounts are transferred between the General Fund and the Fund to finance ongoing operations.

During the year ended December 31, 2025, interest of \$859,508 (2024 – \$834,290) was paid on General Fund cash balances held by the Fund.

Other interfund transactions are disclosed elsewhere in these consolidated fund financial statements.

## **10 Internally restricted net assets**

The Benchers have allocated one annual, profession-wide, policy limit of \$17.5 million (2024 – \$17.5 million) of the net assets to Part B coverage for dishonest appropriation of trust funds or property.

## **11 Related parties**

The elected Benchers include members drawn from law firms across the province. These law firms may at times be engaged by the Society in the normal course of business. During the year ended December 31, 2025, expenses of \$28,611 (2024 – \$7,200) were incurred by the Fund with these law firms.

## **2025 Audited Financial Statements - Management Discussion and Analysis**

The Law Society of British Columbia accounts for its financial activities through two separate funds: the General Fund and the Lawyers Indemnity Fund. Society management has the responsibility for assisting the Benchers in fulfilling the Society's mandate, while ensuring that operating expenditures are closely controlled and that appropriate accounting and internal controls are maintained. The 2025 audited financial statements for the two funds are set out in this report. The statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) as issued by the Canadian Accounting Standards Board.

During 2025, in addition to the general oversight by the Benchers, the Finance and Audit Committee assisted the Benchers in ensuring that management properly managed and reported on the financial affairs of the Society. The oversight by the Benchers and the Finance and Audit Committee included:

- Reviewing periodic financial statements of the General and Consolidated Lawyers Indemnity Fund
- Reviewing investment performance as managed by the appointed investment managers
- Reviewing with the Law Society's auditors their approach, scope and audit results
- Reviewing the annual Audit Report prepared by the Law Society auditors
- Reviewing the reporting from the Law Society's actuary on the provision for settlement of indemnity claims
- Recommending the 2026 practice and indemnity fees and reviewing corresponding budgets
- Reviewing the enterprise risk management plan

### **General Fund**

#### **Overview**

Overall, the 2025 results for the General Fund resulted in an operating deficit of \$2.54 million. Total revenues increased due to increases in revenues and fees in all areas, other than interest income which was lower due to declining interest rates. Operating expenses increased this year due to an increase in staffing and compensation costs, information technology upgrades, and costs related to the transition to Legal Professions BC, which were partially offset by lower general administration, tribunal and building costs.

#### **Revenues**

Overall General Fund revenue was \$41.5 million, \$2.4 million (6%) higher than 2024.

Practice fee revenue was \$29.1 million, \$368,000 (1.3%) higher than last year, with the number of full-time equivalent practicing lawyers for the year at 14,964, compared to 14,618 in 2024, an increase of 2.4%.

Trust administration fee revenue increased due to an increase in the TAF to \$20 per client matter, along with increased trust transactions compared to the prior year.

PLTC enrollment fees were \$1.98 million, up \$128,000 with 682 students during the year.

E-filing revenue was \$1.1 million, \$200,000 higher than 2024, with higher transactions and a new contract.

Fines, penalties and recoveries were \$870,000, up \$374,000 due to higher custodianships recoveries and trust reporting penalties.

Investment income was \$1.5 million, a decrease of \$416,000 due to declining interest rates.

The Lawyers Indemnity Fund contributed \$3.0 million to the General Fund for co-sponsored program costs and general program and administrative expenses attributable to operations.

## **Expenses**

Overall, 2025 General Fund operating expenses were \$45.7 million, \$4.1 million (10%) higher than 2024.

Bencher governance and support expenses increased by \$225,000 due to costs for the Rule of Law advertising campaign and higher travel and meeting costs.

Communications costs remained consistent to the prior year.

Information services costs increased by \$306,000 with increased software maintenance costs, cyber security measures, additional staffing and market-based wage adjustments.

Education and Practice expenses increased \$1.5 million, with additional compensation costs, partially offset by a decrease in external counsel fees.

General and administration costs decreased \$0.5 million due to lower compensation costs.

Policy and legal services expenses decreased by \$44,000 with lower hearing costs.

Regulation expenses increased by \$2.8 million due to higher external counsel fees and litigation costs, along with higher staffing levels and market-based salary adjustments.

Occupancy costs were \$182,500 lower due to lower building maintenance and lower property taxes.

Other unbudgeted expenses \$1.2 million related to transition to Legal Professions Act and \$115,000 for CanLII GenAI project funding.

## **Net Assets**

Overall, the General Fund remains financially sound. As of December 31, 2025, net assets in the General Fund were \$36.8 million. The net assets include \$5.5 million in capital funding for planned capital projects related to the maintenance of the 845 Cambie Street building, workspace improvements for Law Society operations and information technology.

Pursuant to the trust assurance reserve policy, \$350,000 of net assets were transferred to the Lawyers Indemnity Fund. After this transfer, there is \$2.2 million in trust assurance reserves.

The remaining General Fund net assets are \$29.1 million, of which \$12.2 million is invested in capital assets and \$16.9 million is working capital.

## **Lawyers Indemnity Fund**

### **Overview**

The Lawyers Indemnity Fund (LIF) remains in a strong financial position at the end of 2025.

### **Revenues**

The 2025 indemnity assessments resulted in total revenue of \$18.7 million, \$0.4 million higher than 2024.

The 2025 investment income (including the fair value increase) was \$23 million, with a return of 7.4% for the year. This return was below the benchmark return of 10.4% due to the underperformance of the equity and real estate funds. The bonds, mortgages and Infrastructure fund performance was above market.

### **Expenses**

The 2025 Lawyers Indemnity Fund operating costs - not including claims payments and unallocated loss adjustment expenses - were \$13.4 million, compared to \$11 million in 2024. The increase is mainly due to market-based salary adjustments, along with increased investment management fees and administrative costs.

The net actuarial provision for settlement of claims for the year was \$13.1 million, a decrease of \$15 million from 2024. This positive development from 2024 to 2025 is due to fewer reports, a lower reserve average, and positive reductions in reserves for existing claims.

### **Net Assets**

At December 31, 2025, LIF remains in a solid financial position, with net assets of \$169.7 million, which includes \$17.5 million internally restricted for Part B claims, leaving \$152.2 million in unrestricted net assets.

# Quarterly Financial Report

## February 2026

**To:** Benchers  
**Purpose:** Discussion  
**From:** Staff  
**Date:** April 17, 2026

**Law Society**  
*of British Columbia*

DM5215438

## Quarterly Financial Report - End of February

Attached are the financial results and highlights to the end of February 2026.

### General Fund (excluding capital and TAF)

For the first two months of the year, the General Fund operations resulted in a positive variance to budget, with revenues lower than budget by 4% and operating expenses lower than budget by 16%, mainly due to timing differences.

### Revenue

Total revenue year to date was \$5.9 million, \$241,000 (4%) lower than budget, likely due to timing.

Practice fees were \$5.1 million, at budget. Projecting 15,300 lawyers, compared to budget of 15,324.

The remainder of revenues were either under or over budget, likely due to timing.

### Operating Expenses

Operating expenses for the period were \$6.0 million, \$1.1 million (16%) below budget, likely due to timing differences.

Permanent savings are estimated at \$30,000 to date, with lower external counsel fees and travel.

The remaining savings are timing differences with lower PLTC contractor costs (\$247,000), external counsel fees (\$190,000), software maintenance costs (\$125,000) and compensation savings (\$311,000).

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## One-Time Project Costs

Year to date costs related to the transition to the Legal Professions Act were \$129,000, which are unbudgeted and funded from reserves.

## TAF and Trust Assurance Expenses

Year to date TAF revenue was \$26,000, which were receipts received in 2026 that relate to 2025.

Trust assurance program costs are under budget \$54,000, with staff vacancy savings.

## Lawyers Indemnity Fund

LIF assessment revenues were \$3.1 million, similar to budget.

LIF operating expenses were \$6.4 million, \$268,000 (4%) below budget, with savings in consultants, insurance, office and staff vacancy savings.

At the end of February, the market value of the LIF long term investment portfolio was \$287.8 million, and portfolio returns for the period were 3.89%, slightly above the benchmark of 3.35%.

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**The Law Society of British Columbia**  
**General Fund – Summary of Financial Highlights (\$000's)**  
**Results for the 2 months ended February 28 , 2026**  
(\$000's)

**2026 General Fund Results (Excluding Capital Allocation & Depreciation)**

	Actual	Budget	\$ Var	% Var
<b>Revenue (excluding capital)</b>				
Practice Fees	5,175	5,185	(9)	0%
PLTC and Enrolment Fees	36	69	(34)	-48%
Electronic Filing Revenue	126	156	(31)	-20%
Interest Income	186	223	(37)	-16%
Registration and Licensing Revenue	118	131	(13)	-10%
Fines, Penalties & Recoveries	66	98	(32)	-33%
Program Cost Recoveries	1	22	(21)	-94%
Insurance Recoveries	-	-	-	0%
Other Revenue	(0)	74	(74)	-100%
Other Cost Recoveries	-	0	(0)	-100%
Building Revenue & Tenant Cost Recoveries	220	210	10	5%
	<u>5,928</u>	<u>6,170</u>	<u>(241)</u>	<u>-4%</u>
<b>Expenses (excluding depreciation)</b>	<u>5,978</u>	<u>7,078</u>	<u>1,101</u>	<u>16%</u>
<b>(Deficit) before reserve items</b>	<u>(50)</u>	<u>(909)</u>	<u>859</u>	
<b>Projects Funded from Reserves</b>				
Legal Professions Act transition costs	129	-	(129)	
<b>(Deficit) before TAF/TAP</b>	<u>(179)</u>	<u>(909)</u>	<u>730</u>	

**Summary of Variances**

**Revenue Variances:**

**Permanent Variances**

Practice fees - 15,300F vs 15,324B vs 14,963PYA	(9)
	(9)

**Timing Variances**

PLTC fees - 682 budgeted; enrollment fees less than budget	(34)
Other Revenue	(74)
Interest Income	(37)
Fines, Penalties & Recoveries	(32)
Electronic Filing Revenue	(31)
Program Cost Recoveries	(21)
Registration and Licensing Revenue	(13)
Other Cost Recoveries	10
<b>Total Revenue Variances</b>	<u>(242)</u>

**Expense Variances:**

**Permanent Variance**

Credentials external counsel fees	20
Governance	10
	<u>30</u>

**Timing Variance**

Net Compensation savings	311
PLTC program costs - contractors	247
External counsel costs	188
Information Services - software and subscription costs	125
Education, PD, Online courses and Lawyer Development	80
HR - recruiting, recognition, skills development and other	70
Tribunal - hearing costs	50
	<u>1,101</u>

**Sub-total before one time projects**

**1,101**

**One time reserve funded costs**

Legal Professions Act transition costs	(129)
--	-------

**Positive variance**

**730**

**Trust Assurance Program**

	Actual	Budget	Variance	% Var
TAF Revenue	26	-	26	0%
TAP Expenses	647	701	54	8%
<b>Net Trust Assurance Program</b>	<u>(621)</u>	<u>(701)</u>	<u>80</u>	

**Lawyers Indemnity Fund Long Term Investments**

**Performance - Before investment fees**

**3.89%**

**Benchmark Performance**

**3.35%**

**The Law Society of British Columbia**  
**General Fund**  
**Results for the 2 Months ended February 28, 2026**  
**(\$000's)**

	2026 Actual	2026 Budget	\$ Variance	%
<b>REVENUE</b>				
Practice fees (1)	5,497	5,507	(10)	0%
PLTC and enrolment fees	36	69	(33)	-48%
Electronic filing revenue	126	156	(30)	-19%
Interest income	186	223	(37)	-17%
Registration and Licensing services	118	131	(13)	-10%
Fines, penalties and recoveries	66	93	(27)	-29%
Program Cost Recoveries	1	22	(21)	-95%
Insurance Recoveries	-	5	(5)	0%
Other revenue	-	74	(74)	0%
Other Cost Recoveries	-	-	-	0%
Building Revenue & Recoveries	220	210	10	5%
<b>Total Revenues</b>	<b>6,250</b>	<b>6,490</b>	<b>(240)</b>	<b>-3.7%</b>
<b>EXPENSES</b>				
<b>Governance and Events</b>				
Governance	219	300	81	27%
Board Relations and Events	67	50	(17)	-34%
	286	350	64	18%
<b>Corporate Services</b>				
General Office	148	155	7	5%
CEO Department	241	237	(4)	-2%
Finance	220	260	40	15%
Human Resources	116	171	55	32%
Records Management	52	67	15	22%
	777	890	113	13%
<b>Education and Practice</b>				
Licensing and Admissions	395	450	55	12%
PLTC and Education	690	980	290	30%
Practice Standards	139	135	(4)	-3%
	1,224	1,565	341	22%
<b>Communications and Information Services</b>				
Communications	97	116	19	16%
Information Services	602	744	142	19%
	701	860	159	18%
<b>Policy and Legal Services</b>				
Policy and Legal Services	192	202	10	5%
Tribunal and Legislative Counsel	94	195	101	52%
Unauthorized Practice	54	50	(4)	-8%
	340	447	107	24%
<b>Regulation</b>				
CLO Department	200	208	8	4%
Intake & Early Assessment	545	519	(26)	-5%
Discipline	314	379	65	17%
Forensic Accounting	104	102	(2)	-2%
Investigations, Monitoring & Enforcement	687	742	55	7%
Custodianships	354	389	35	9%
External Counsel Fees & Litigation	105	276	171	62%
	2,309	2,615	306	12%
<b>Building Occupancy Costs</b>				
Building Occupancy Costs	343	348	5	1%
<b>Depreciation</b>				
Depreciation	201	219	18	8%
<b>Projects Funded From Reserves</b>				
Legal Profession Transition Costs	129	-	(129)	0%
	129	-	129	0%
<b>Total Expenses</b>	<b>6,308</b>	<b>7,294</b>	<b>986</b>	<b>13.5%</b>
<b>General Fund Results before Trust Assurance Program</b>	<b>(58)</b>	<b>(804)</b>	<b>746</b>	<b>-92.8%</b>
<b>Trust Assurance Program (TAP)</b>				
TAF revenues	26	-	26	0.0%
TAP expenses	647	702	55	7.8%
<b>TAP Results</b>	<b>(621)</b>	<b>(702)</b>	<b>81</b>	<b>11.5%</b>
<b>General Fund Results including Trust Assurance Program</b>	<b>(679)</b>	<b>(1,506)</b>	<b>827</b>	<b>-54.9%</b>

(1) Membership fees include capital allocation of 322k (Capital allocation budget = 321k)

	2026 Actual	2026 Budget	\$ Variance	%
<b>(1) Capital Allocation:</b>				
Membership fees include capital allocation:	322	321	1	0%

**The Law Society of British Columbia**  
**General Fund - Balance Sheet**  
**As at February 28, 2026**  
**(\$'000's)**

	Feb 28 2026	Feb 28 2025
<b>Assets</b>		
<b>Current assets</b>		
Cash and cash equivalents	14,226	15,581
Unclaimed trust funds	2,522	2,303
Accounts receivable and prepaid expenses	1,808	3,516
Due from Lawyers Indemnity Fund	23,592	25,626
	42,148	47,025
<b>Property, plant and equipment</b>		
Cambie Street property	9,353	10,151
Other - net	2,631	2,620
	11,984	12,771
	<b>54,132</b>	<b>59,797</b>
<b>Liabilities</b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities	3,081	5,666
Liability for unclaimed trust funds	2,522	2,303
Deferred revenue	12,330	10,959
Deposits	88	88
	18,021	19,016
<b>Net assets</b>		
Capital Allocation	5,695	5,638
Unrestricted Net Assets	30,416	35,143
	36,112	40,781
	<b>54,132</b>	<b>59,797</b>

The Law Society of British Columbia  
 General Fund – Statement of Changes in Net Assets  
 Results for the 2 Months ended February 28, 2026  
 (\$000's)

	Invested in Capital	Working Capital	Unrestricted Net Assets	Trust Assurance	Capital Allocation	2026 Total	Year ended 2025 Total
	\$	\$	\$	\$	\$	\$	\$
<b>Net assets - At Beginning of Year</b>	12,054	16,900	28,954	2,199	5,638	36,790	39,681
Net (deficiency) excess of revenue over expense for the period	(258)	(122)	(380)	(621)	322	(679)	(2,891)
Contribution to LIF				-		-	
Purchase of capital assets:							
LSBC Operations	226	-	226	-	(226)	-	-
845 Cambie	37	-	37	-	(37)	-	-
<b>Net assets - At End of Period</b>	<b>12,059</b>	<b>16,778</b>	<b>28,837</b>	<b>1,578</b>	<b>5,697</b>	<b>36,112</b>	<b>36,790</b>

**Lawyers Indemnity Fund**  
**Results for the 2 Months ended February 28, 2026**  
(\$'000's)

	2026 Actual	2026 Budget	\$ Variance	% Variance
<b>Revenue</b>				
Annual assessment	3,123	3,103	20	1%
Investment income	6,909	2,592	4,317	167%
Other income	37	12	25	208%
<b>Total Revenues</b>	<b>10,069</b>	<b>5,707</b>	<b>4,362</b>	<b>76.4%</b>
<b>Expenses</b>				
<b>Insurance Expense</b>				
Provision for settlement of claims	4,514	4,514	-	0%
Salaries and benefits	692	719	27	4%
Contribution to program and administrative costs of General Fund	315	288	(27)	-9%
Insurance	307	366	59	16%
Office	112	176	64	36%
Actuaries, consultants and investment brokers' fees	303	391	88	23%
	6,243	6,454	211	3%
<b>Loss Prevention Expense</b>				
Contribution to co-sponsored program costs of General Fund	193	251	58	23%
<b>Total Expenses</b>	<b>6,436</b>	<b>6,705</b>	<b>269</b>	<b>4.0%</b>
<b>Lawyers Indemnity Fund Results before Contributions</b>	<b>3,633</b>	<b>(998)</b>	<b>4,631</b>	
Contribution from Trust Assurance Program	-			
<b>Lawyers Indemnity Fund Results</b>	<b>3,633</b>	<b>(998)</b>	<b>4,631</b>	<b>-464%</b>

**The Law Society of British Columbia**  
**Lawyers Indemnity Fund - Balance Sheet**  
**As at February 28, 2026**  
**(\$'000's)**

	Feb 28 2026	Feb 28 2025
<b>Assets</b>		
Cash and cash equivalents	1,012	653
Accounts receivable and prepaid expenses	957	1,425
Investments	302,958	287,867
	<b>304,927</b>	<b>289,945</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	153	178
Deferred revenue	6,479	6,253
Due to General Fund	23,592	25,626
Provision for claims	85,425	85,789
Provision for ULAE	15,980	15,281
	<b>131,629</b>	<b>133,127</b>
<b>Net assets</b>		
Internally restricted net assets	17,500	17,500
Unrestricted net assets	155,798	139,318
	<u>173,298</u>	<u>156,818</u>
	<b>304,927</b>	<b>289,945</b>

**The Law Society of British Columbia**  
**Lawyers Indemnity Fund - Statement of Changes in Net Assets**  
**Results for the 2 Months ended February 28, 2026**

	Unrestricted \$	Internally Restricted \$	2026 Total \$	2025 Total \$
<b>Net assets - At Beginning of Year</b>	152,165	17,500	169,665	153,305
Net excess of revenue over expense for the period	3,633	-	3,633	16,360
<b>Net assets - At End of Period</b>	<b>155,798</b>	<b>17,500</b>	<b>173,298</b>	<b>169,665</b>

# 2026 General Fund Forecast

as at February 2026

**To:** Benchers  
**Purpose:** Update  
**From:** Staff  
**Date:** April 17, 2026

**Law Society**  
*of British Columbia*

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## 2026 Forecast - as at February 2026

Attached is the General Fund forecast to the end of the fiscal year.

### Overview

At this time, 2026 financial results are projected at a deficit of \$5.0 million, compared to a deficit of \$6.2 million projected when setting the 2026 budget. One-time project costs that were lower than projected (IT upgrades and Lawyer Admission program) is due to timing and will be incurred in future years, and funded from reserves.

	Actual or Forecasted* Reserve Use	Reserve use projected during Budget 2026 session
Operating Deficit	(935) *	(1,174)
One-time projects:		
CanLII GenAI Funding	(340) *	(345)
Legal Profession Act Transition costs	(1,916) *	(2,440)
One-time Pilot Practice Fee Rebate	(1,000) *	(1,000)
IT Strategic Plan and Upgrades	(259) *	(750)
Lawyer Admission program	(573) *	(500)
<b>Total Deficit</b>	<b>(5,023)</b>	<b>(6,209)</b>
<b>2026 Working Capital Reserves Balance</b>	<b>\$ 11,543 *</b>	<b>\$ 9,596</b>

With this forecast, the working capital reserves are projected to be \$11.5 million, 3.6 months of operating expenses at the end of 2026, within the reserve policy limits.

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## Revenue Forecast

Total revenue is projected at \$38.2 million, \$331,000 under budget, with lower practice fee revenue, lower PLTC revenue, offset by higher electronic filing revenue.

**Practice Fees:** Practice fees are projected at \$31.1 million, slightly below budget, with the number of practicing lawyers forecast at 15,300, slightly below the budget of 15,324, a 2.3% increase.

**PLTC Revenue:** PLTC revenue is projected at \$1.5 million, \$550,000 lower than budget due to the retirement of the PLTC program.

**Electronic Filing Revenue:** Electronic filing revenue is projected at \$1.2 million, \$263,000 above budget. The 2026 electronic filing revenue budget was set based on the BCREA forecast of 9% over 2025, but the latest BCREA forecast projects a 12% increase.

## Operating Expenses Forecast

Operating expenses are projected at \$40.0 million, \$1.3 million over budget, subject to any permanent cost savings that may be incurred through the rest of the year. At this time, the remainder of cost savings to date are assumed to be timing differences.

Unbudgeted operational costs include:

- One-time consulting costs to examine the impact of AI on the legal profession - \$125,000.
- Costs to upgrade the information technology infrastructure to Microsoft 365 - \$260,000.
- Unbudgeted additional external counsel fees and one-time litigation costs - \$790,000.

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- One-time reserve funded transition costs to successfully integrate BC students into the Practice Readiness Education Program (PREP) delivered by the Canadian Centre for Professional Legal Education (CPLED) - \$100,000.
- With the transition to PLTC to PREP in September, the PLTC program cost savings mainly offset the articling student subsidies paid from September to December and the loss of PLTC revenue through the same period.
- The PLTC Completion Program, to support current PLTC students complete all exams and assessments, will run from September 2026 to approximately March 2027, and the reserve funded one-time costs of the completion program are estimated at \$440,000, with \$280,000 incurred in 2026.

## Reserve Funded One Time Costs

The 2026 forecast includes the \$340,000 commitment made for the second instalment towards the CanLII GenAI project.

The approved reserve funding of \$1 million set aside for the pilot Practice Fee Rebate program has been included at this time.

At this time, the Law Society share of the transition costs related to the Legal Professions Act is estimated at \$1.92 million for 2026.

## Trust Assurance Program

For Trust Administration Fees (TAF) forecast is \$5 million, \$647,000 above budget. The current BCREA forecast for real estate unit sales is 12% over 2025, compared to the previous forecast of 9%.

The Trust Assurance program costs are expected to be close to budget at this time.

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**The Law Society of British Columbia**  
**General Fund**  
**For the 12 Months ending December 31, 2026**  
(\$000's)

	Forecast	Budget	Forecast vs Budget	
			\$	%
			Variance	
<b>REVENUE</b>				
Practice fees	31,062	31,109	(47)	0%
PLTC and enrolment fees	1,457	2,006	(549)	-27%
Electronic filing revenue	1,201	938	263	28%
Interest income	1,338	1,338	-	0%
Registration and Licensing	781	781	-	0%
Fines, penalties & recoveries	562	560	2	0%
Program Cost Recoveries	165	165	-	0%
Other revenue	394	394	-	0%
Building Revenue & Recoveries	1,260	1,260	-	0%
<b>Total Revenues</b>	<b>38,220</b>	<b>38,551</b>	<b>(331)</b>	<b>-1%</b>
<b>EXPENSES</b>				
<b>Benchers Governance and Events</b>				
Governance	777	662	(115)	-17%
Board Relations & Events	318	318	-	0%
	1,095	980	(115)	-12%
<b>Corporate Services</b>				
General Office	944	944	-	0%
CEO Department	1,548	1,488	(60)	-4%
Finance	1,571	1,609	38	2%
Human Resources	1,128	1,108	(20)	-2%
Records Management	410	410	-	0%
	5,601	5,559	(42)	-1%
<b>Education and Practice</b>				
Licensing & Admissions	2,600	2,712	112	4%
PLTC & Education	4,165	4,107	(58)	-1%
Practice Standards	849	849	-	0%
	7,614	7,668	54	1%
<b>Communications and Information Services</b>				
Communications	711	711	-	0%
Information Services	3,279	3,020	(259)	-9%
	3,990	3,731	(259)	-7%
<b>Policy and Legal Services</b>				
Policy & Legal Services	1,243	1,243	-	0%
Tribunal and Legislative Counsel	1,181	1,181	-	0%
Unauthorized Practice	308	308	-	0%
	2,732	2,732	-	0%
<b>Regulation</b>				
CLO Department	1,235	1,235	-	0%
Intake & Early Assessment	3,022	3,022	-	0%
Discipline	2,200	2,200	-	0%
Forensic Accounting	1,244	1,244	-	0%
Investigations, Monitoring & Enforcement	4,314	4,314	-	0%
Custodianships	2,295	2,295	-	0%
External Counsel Fees & Litigation	2,559	1,657	(902)	-54%
	16,869	15,967	(902)	-6%
<b>Building Occupancy Costs</b>	2,086	2,086	-	0%
<b>Total Operating Expenses</b>	<b>39,987</b>	<b>38,723</b>	<b>(1,264)</b>	
<b>General Fund Results before Projects</b>	<b>(1,767)</b>	<b>(172)</b>	<b>(1,595)</b>	
<b>One Time Reserve Funded Costs</b>				
CanLII GenAI Funding	340	-	(340)	0%
One Time Pilot Practice Fee Rebate	1,000	-	(1,000)	0%
Legal Professions Act transition costs	1,916	-	(1,916)	0%
	3,256	-	(3,256)	
<b>General Fund Results</b>	<b>(5,023)</b>	<b>(172)</b>	<b>(4,851)</b>	
<b>Trust Assurance Program (TAP)</b>				
TAF revenues	5,023	4,376	647	15%
TAP expenses	4,257	4,257	-	0%
<b>TAP Results</b>	<b>766</b>	<b>119</b>	<b>647</b>	
<b>General Fund Results including TAP</b>	<b>(4,257)</b>	<b>(55)</b>	<b>(4,203)</b>	

(1) Membership fees include capital allocation of \$1,422K (Capital allocation budget = \$1,441K)

## **Governance Proposals**

**To:** Benchers

**Purpose:** Discussion & Decision

**From:** Executive Committee

**Date:** April 17, 2026

## Purpose

1. This memorandum provides an overview of governance proposals recommended by the Executive Committee to Benchers for discussion and decision.

## Background

2. As part of the Executive Committee's duties and responsibilities to provide oversight and direction on governance matters for consideration and approval by Benchers, as outlined in the Committee's Terms of Reference, the Committee considered the following governance proposals at its meeting of April 1, 2026:
  - a. Proposed amendment to the annual Bencher conflicts disclosure form;
  - b. Proposed Bencher resolution regarding statutory compliance.

## Discussion

### ***Proposed Amendment to the Annual Bencher Conflicts Disclosure Form***

3. Each year, in accordance with the Bencher Code of Conduct, Benchers are required to complete an Annual Bencher Conflicts Disclosure Form ("the Form").
4. Paragraph 21(b) of the Bencher Code of Conduct (attached as **Appendix A**) requires each Bencher to annually disclose:
  - a. any organization of which the Bencher is a director or the controlling mind, or
  - b. any activities in which the Bencher is engaged,

the objects or purpose of which substantially relates to provision of legal services in BC.
5. Following a recent inquiry, in which a concern was raised that the current Form does not indicate that disclosure is limited to organizations connected to legal services, as required by the Bencher Code of Conduct, the Executive Committee considered this matter at its meeting of April 1, 2026.
6. While the context of reviewing the Bencher Code of Conduct when completing the Form should make this clear, there is the possibility that the Form could be interpreted as requiring

disclosure of all organizations for which a Bencher is a director or controlling mind, which is broader than intended under Paragraph 21(b).

7. To avoid the possibility of confusion and to provide for greater clarity and alignment with the requirements in the Bencher Code of Conduct, the Executive Committee is recommending that Benchers approve an amendment to the Form, as set out in the redlined version and clean versions of the amended Form (attached as **Appendices B** and **C**, respectively).

### ***Proposed Bencher Resolution re: Statutory Compliance***

8. [Section 12\(1\)](#) of the *Legal Profession Act* (“the Act”) states that the Benchers “*must make rules respecting the following ... (c) the removal of the president, first vice-president, second vice-president or a bencher.*”
9. While a process for the removal of a President or Vice-President is provided for in [Rule 1-6](#), currently there is no rule that provides a process for the removal of a Bencher, should one be needed. The Rules therefore do not comply with the legislative requirement under Section 12(1).
10. The Law Society of BC is one of the few Canadian law societies that does not have a rule, bylaw or process for the removal of a Bencher.
11. Over the course of 2021, the Governance Committee considered the lack of provision in the Rules for a process regarding the removal of a Bencher. The Governance Committee agreed that the uncertainty this lack of provision creates should be addressed by determining the circumstances and process by which a Bencher could be removed. However, consideration of this matter was deferred until the conclusion of the Law Society’s 2020 governance review conducted by Harry Cayton, which was quickly followed by the government’s announcement of its intention to create a single legal regulator.
12. The Executive Committee considered this matter at its meeting of April 1, 2026 and agreed to recommend to Benchers that a process and corresponding rule be developed to provide for the removal of a Bencher, so as to be in compliance with section 12 of the Act and to align with best practices of other law societies and regulatory bodies.
13. Section 12 of the Act also states that any proposal to make such a rule would require the approval of 2/3 of the members voting in favour at a general meeting or in a referendum.
14. If the Benchers are in agreement to proceed with developing a rule to provide for Bencher removal, a Bencher resolution could, as a first step, be included on the agenda for the upcoming 2026 Annual General Meeting scheduled to take place on July 8, 2026. Alternatively, pursuant to [Rule 1-40\(1\)](#), the Benchers could direct the Executive Director to

conduct a referendum ballot of all members of the Society to seek membership approval to proceed with making the proposed rule.

15. Should the Bencher resolution receive the required approval from members, consideration would then be given to the circumstances that may warrant the removal of a Bencher, and the process by which a Bencher could be removed. Staff will prepare a paper setting out the policy considerations and recommendations for consideration by the Executive Committee, who will then make recommendations to the Benchers for consideration at a future meeting. Following that, any new rules would need to be approved by the Benchers.

## Decision

16. The Executive Committee recommends the following resolution for Bencher approval:

**BE IT RESOLVED the Benchers approve the proposed amendment to the Annual Bencher Conflicts Disclosure Form, as outlined in Appendix C.**

17. The Executive Committee also recommends that the following Bencher resolution be included on the agenda of the upcoming 2026 Annual General Meeting scheduled to take place on July 8, 2026:

**BE IT RESOLVED to authorize the Benchers to amend the Rules to provide for the removal of a Bencher, so as to be in compliance with section 12(1)(c) of the *Legal Profession Act*.**

## Bencher Code of Conduct

### Benchers fulfill several roles

1. The first role is as a governor of the Law Society responsible for governing and administering the affairs of the Law Society and taking such action as they consider necessary for the promotion, protection, interest or welfare of the Law Society.<sup>1</sup>
2. The second is as a legislator making Rules for the governing of the Law Society, lawyers, law firms, articulated students and applicants, and for the carrying out of the Legal Profession Act<sup>2</sup> and prescribing a Code of Professional Conduct that expresses the views of the Benchers about standards that British Columbia lawyers must meet in fulfilling their professional obligations.<sup>3</sup>
3. The third role is as participants in our regulatory decisions and as members of panels, conduct reviews and conduct meetings.<sup>4</sup>
4. The fourth role is as confidential advisors to members of the profession in relation to matters involving professional conduct or the practice of law.
5. In these several capacities, it is the Benchers' duty to abide by the Legal Profession Act, the Law Society Rules and the Code of Professional Conduct, and faithfully discharge their duties as Benchers, according to the best of their ability; and to uphold the objects of the Law Society and ensure that they are guided by the public interest in the performance of their duties.<sup>5</sup>

### Conflicts of Interest

6. Benchers are expected to avoid conflicts of interest to assure the public and the profession that both policy and adjudicative decision-making are being made free from external or improper interest, favour or bias. However, from time to time Benchers may have a conflict between their various roles at the Law Society and

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<sup>1</sup> Legal Profession Act, s. 4(2)

<sup>2</sup> Legal Profession Act, s.11(1)

<sup>3</sup> Introduction to the Code of Profession Conduct

<sup>4</sup> Credentials Committee, Rule 2-50, Practice Standards, Rule 3-15, Discipline Committee, Rule 4-2, Complainants' Review Committee, Rule 3-13, Hearing Panels, Rule 5-2, Conduct Reviews, Rule 4-11, Conduct Meetings, Rule 4-10. The separate Code of Professional and Ethical Responsibilities for Tribunal Adjudicators covers the duties of Benchers when participating in regulatory decisions.

<sup>5</sup> Oath of Office, Rule 1-3

other interests. Managing conflicts fairly, effectively and transparently serves the public interest.

7. A Bencher may have a conflict of interest where the Bencher has a personal interest, either pecuniary or non-pecuniary, not shared by others in the outcome of a decision. Upon recognizing a conflict of interest exists, a Bencher should disclose the conflict of interest and refrain from voting on and not participate, by leaving the meeting, in the consideration or discussion in the decision giving rise to the conflict.
8. A Bencher may have a conflict of duty when that duty to the Law Society may conflict with duties to another organization. Benchers will often encounter this situation, as Benchers sit on other boards or are involved with other organizations from time to time. When a specific conflict of duty arises, the Bencher should disclose the conflict of duty and, subject to section 10, may still participate in any decision-making.
9. A Bencher should withdraw from a role with another organization or outside activity or resign as a Bencher where participation in an organization or outside activity places the Bencher in a substantial or ongoing conflict between the Bencher's duties to the Law Society and the duties to another organization or the requirements of an outside activity such that the conflict materially interferes with the Bencher fulfilling the duties associated with the Bencher's role.
10. A Bencher should take care to avoid the perception of a conflict of interest or a conflict of duty. When a perceived conflict of interest or duty may exist with respect to a decision, the Bencher should consider whether continued participation in any decision-making as a Bencher is consistent with the Bencher's duties to the Law Society and act accordingly.

## **Conduct as Governors**

### **Transactions that may benefit a Bencher or a Bencher's firm**

11. The Benchers recognize the importance of avoiding even the appearance of conflicts of interest. However, it is in the interests of the Law Society and the legal profession as a whole that the Law Society obtain competent and cost-effective legal services from practitioners whose skills, training and experience are appropriate to the task. The Law Society may retain the legal services of a member of a Bencher's firm, with the approval of the Executive Director or the Executive

Committee as provided in the Rules<sup>6</sup>. But a Bencher must not participate in any way in a decision to retain the services of a member of the Bencher's firm.

### **Bencher Staff Relations**

12. The Benchers are responsible for governing the affairs of the Law Society and for promoting and protecting the interests and welfare of the Law Society. The Executive Director, management and staff are responsible for the day-to-day management and co-ordination of all aspects of the operation, administration, finance, organization, supervision and maintenance of Law Society activities. The relationship among Benchers, management and staff should be one of trust in each other, respect for the distinct roles of Benchers, management and staff, and recognition that everyone at the Law Society is engaged with and has a role in protecting the public interest in the administration of justice.
13. All authority and accountability of Law Society management and staff to the Benchers is through the authority and accountability of the Executive Director, who is accountable to the Benchers, and Benchers should take care not to compromise the Executive Director's authority and accountability in dealing with management and staff.

### **Conduct as Legislators**

14. Benchers are given the authority under the Legal Profession Act to make rules for the governing of those persons who are subject to Act, and for the carrying out of the Act.<sup>7</sup>
15. As a result, the legislature has delegated to the Benchers the authority to govern the professional activities of those persons who are subject to the Act, as well as managing the Society and seeing the requirements of the Legal Profession Act are fulfilled. In enacting, rescinding or amending proposed rules, the Benchers must ensure they have:
  - a) a clear and comprehensive understanding, based on evidence and analysis, of the problem or issue and that intervention by the Law Society is needed to address the problem or issue;

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<sup>6</sup> Rules 1-48(1) and 1-51(a)

<sup>7</sup> LPA, s.11(1). Section 11(5) provides that no approval other than that of the Benchers is required to enact, rescind or amend a rule.

- b) sufficient information demonstrating through evidence and analysis that a rule is the best means to address the problem or issue;
- c) evidence that, where appropriate, engagement and consultation with stakeholders has occurred and been considered;
- d) sufficient understanding of the potential positive and negative effects, including costs and benefits, of a proposed rule on the delivery of legal services, access to justice and the public interest in the administration of justice and the operations of the Society; and
- e) an effective method for evaluating whether the proposed rule successfully addressed the problem or issue.

### **Appearing as Counsel**

- 16. A current Bencher must not appear as counsel for the Law Society or any member in any proceeding.
- 17. A former Bencher must not appear as counsel:
  - a. for the Law Society in any proceeding;
  - b. any member in any Law Society proceeding until three years after ceasing to be a Bencher; and
  - c. for a member in a Law Society proceeding if the member was the subject of a hearing in which the Bencher was a member of the panel until 3 years after the completion of the hearing.
- 18. A committee member must not appear as counsel for the Law Society or any member in any proceeding that relates to the work of the committee while a member of that committee and for a period of three years after the member ceases to be a member of the committee.

### **Appearing as a Witness**

- 19. A Bencher who gives evidence in court on a matter of legal ethics must make clear to all parties and to the court that the Bencher speaks to his or her own understanding of matters in issue and is not a spokesperson for the Law Society.

## **Conduct as Confidential Advisors**

### **Confidentiality when giving practical or ethical advice**

20. When Benchers and Life Benchers give practical or ethical advice in their capacity as Benchers, they have a discretion to keep confidential information that they would otherwise have to disclose or report under the Code of Professional Conduct, s.7.1-3, other than information about a shortage of trust funds.

## **Annual Disclosure**

### **Annual Disclosure Requirement**

21. Each Bencher must annually:

a) review the Code of Conduct and agree to act in accordance with the letter and spirit of the Code; and

b) disclose:

(1) any organization of which the Bencher is a director or the controlling mind,  
or

(2) any activities in which the Bencher is engaged,

the objects or purpose of which substantially relates to provision of legal services in BC.

## Annual Bencher Conflicts Disclosure Form

The Code of Conduct provides that Benchers are expected to avoid conflicts of interest to assure the public and the profession that both policy and adjudicative decision-making are being made free from external or improper interest, favour or bias. Bencher should also take care to avoid the perception of a conflict of interest or a conflict of duty.

The Code of Conduct recognizes that Benchers may have two types of conflicts:

1. A conflict of interest where the Bencher has a personal interest, either pecuniary or non-pecuniary, not shared by others in the outcome of a decision.
2. A conflict of duty when that duty to the Law Society may conflict with duties to another organization or cause.

Accordingly, you are asked to review the Code of Conduct and answer the following questions:

1. Please list any organizations of which you are currently a director or the controlling mind, **the objects or purpose of which substantially relates to provision of legal services in BC or which may create a conflict with your duties as a Bencher.**

2. Please list any activities in which you are engaged, the objects or purpose of which substantially relates to the provision of legal services in BC or which may create a conflict with your duties as a Bencher.

3. I have reviewed the Code of Conduct and I agree to act in accordance with the letter and spirit of the Code. I also agree to advise the President if there are any changes to the above throughout the year.

Name

## Annual Bencher Conflicts Disclosure Form

The Code of Conduct provides that Benchers are expected to avoid conflicts of interest to assure the public and the profession that both policy and adjudicative decision-making are being made free from external or improper interest, favour or bias. Bencher should also take care to avoid the perception of a conflict of interest or a conflict of duty.

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Accordingly, you are asked to review the Code of Conduct and answer the following questions:

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2. Please list any activities in which you are engaged, the objects or purpose of which substantially relates to the provision of legal services in BC or which may create a conflict with your duties as a Bencher.

3. I have reviewed the Code of Conduct and I agree to act in accordance with the letter and spirit of the Code. I also agree to advise the President if there are any changes to the above throughout the year.

Name

## **Rule of Law Public Awareness Campaign – Update and Next Steps**

**To:** Benchers

**Purpose:** For Information

**From:** Staff

**Date:** April 17, 2026

## Purpose

1. The purpose of this memo is to provide Benchers with updates on our recent rule of law nationwide public education campaign that is being led by a coalition of Canadian Law Societies (through retainer of the public relations agency Navigator), and to share the Law Society of BC's continued involvement in the project. At the April 1, 2026 meeting, the Executive Committee approved a financial commitment of up to \$160,000 to be funded from reserves, which will fund the next phase of the campaign that will take place during the next six months.

## Background

2. The [Ours to Protect](#) nationwide media campaign, initiated by a coalition of Canadian law societies (including British Columbia), was launched in the fall of 2025 to increase public awareness of the rule of law and how it affects the society in which we live.
3. Amid an alarming rise in global authoritarianism, erosions on checks and balances on executive powers, the spread of disinformation, and inconsistent enforcement of laws and threats to judicial independence, the campaign aimed to provide the public with real-life examples of why democratic principles are truly "Ours to Protect".
4. The campaign included a dedicated website and a robust multimedia Public Relations outreach strategy, including traditional and social media tactics. The media campaign ran until the end of March 2026, with broadcast ads aired during prime-time programming on CBC, CTV, APTN and TSN and videos, social content and creator content posted on Meta platforms (such as Instagram and Facebook), TikTok and YouTube.
5. To date, the Law Society of BC has provided approximately \$270,000.00 as a proportionate contribution to Phases I and II of the campaign.

## Impact of campaign to date

6. To date, the reach of the Ours to Protect campaign has been significant. There have been over 62 million digital and TV ad impressions, with 9.5 million completed video views online.
7. The [Ours to Protect TV advertisement](#) received more than seven million views nationally. The advertisements reached more people than expected on TSN and APTN, and final results are still pending for CBC and CTV.
8. The national digital campaign received 55 million impressions, 77,000 social interactions and 84,000 clicks on ads. Influencer content on social media platforms, such as [this video on Brittlestar](#), was particularly successful, receiving a total of 6.5 million views and 27,000 engagements.

9. In BC specifically, the digital campaign received more than 11 million impressions, 2.4 million completed views and more than 141,000 engagements.
10. The initial media campaign concludes at the end of March 2026, but the videos will remain on the Ours to Protect website and social media, and may continue to receive views.

## Information on Phase III of campaign

11. With the initial media campaign concluding, staff considered several options for continuing our public awareness efforts into phase III of the campaign, which will focus on increasing engagement with youth on the rule of law.
12. Navigator's research showed that younger Canadians are less likely to understand the rule of law. While the campaign targeted those 18 and over with social media and television ads to help spread awareness and understanding, youth under 18 were not specifically engaged.
13. Internationally, raising awareness for the rule of law among youth is gaining international momentum. The International Bar Association [recently launched a new educational initiative](#) in collaboration with the Danish Bar and Law Society. The Rule of Law Educational Project aims to equip the next generation with the knowledge and tools necessary to play a pivotal role in strengthening legal systems and institutions, defending fundamental rights and safeguarding democratic societies. The pilot project will engage 10 classes and more than 400 students aged 15 to 19.
14. Canada has an important role to play in educating the next generation. Phase III of the national campaign will involve a new research initiative targeting youth to gauge their understanding of the rule of law, as well as their perceptions and concerns in the current political and cultural context. Roundtable discussions would be shaped and informed by the latest research.
15. There will be several components to this targeted education initiative:
  - a. Conducting youth-focused research to gauge engagement and understanding of the rule of law among young Canadians.
  - b. Hosting a virtual or in-person roundtable or summit to share ideas and knowledge on youth education and the rule of law, with participation from lawyers, legal and justice organizations and associations, international groups, provincial and federal government, educators, academics and the media.
  - c. Designing and creating interactive educational materials for students across Canada, in collaboration with other law societies.

16. There will also be ongoing maintenance and updates on the Ours to Protect website and continued paid advertising on television and online, which will include media advertising in BC.
17. Phase III of the national project will be for a six-month period (April to September 2026). Several Law Societies and the Federation have committed funding toward Phase III.

## **Funding**

18. To help equip the next generation with a strong understanding of the justice system and build their interest in a robust democracy, at its April 1, 2026 meeting the Executive Committee approved a contribution of \$100,000 toward the Phase III national campaign on promoting the rule of law, which will include campaign management, continued national advertising (including reaching BC audiences), the creation of an education program, and a roundtable event. This amount reflects our proportionate contribution to the project total, the proportion being based on our approximate number of licensees.
19. In addition, the Executive Committee approved an additional \$60,000 toward paid media advertising specifically in the BC region, including broadcast advertising. This will allow us to extend the campaign's reach and impact and leverage existing advertising creative.



## Outside Directorship Liability Insurance

**To:** Benchers

**Purpose:** For Information

**From:** Lawyers Indemnity Fund

**Date:** April 17, 2026

## Purpose

1. We wish to inform Benchers that as approved by the Indemnity Subcommittee, we have purchased Outside Directorship Liability (ODL) insurance for BC lawyers. Our rationale and details are set out in **Appendix A** attached. The group policy underwritten by Axxima Canada provides coverage to all practising licensees who are indemnified under the Lawyers Professional Liability Indemnification policy. The annual cost – approximately \$77,000 for 2026 – will be absorbed in the annual indemnity fee.
2. Many licensees serve as board directors of organizations other than their law firms or related law corporations. Such an organization or “outside entity” is defined in the ODL policy as a corporation, organization, charity, trust or entity, but not a publicly-traded company, and the coverage will apply irrespective of the size or scope of operations of the entity. ODL insurance protects licensees for defence costs and indemnity payments arising from claims that might be made against them as director of the outside entity.
3. In our view, this additional insurance for practising lawyers serves the interests of both licensees and the public: the former are protected from the financial consequences of their outside director activities, and the latter is able to attract legal talent – that might not otherwise be available due to the liability risk and lack of insurance – to serve on their boards.
4. The policy is in place and effective April 2, 2026 and, assuming it continues to provide good value, will be renewed annually every January 1.

## Appendix A



# Outside Directorship Liability Insurance

**To:** Indemnity Subcommittee

**Purpose:** Decision

**From:** LIF Staff

**Date:** March 16, 2026

## Summary

1. Many BC lawyers (“licensees”) serve as board directors of organizations other than their law firms or related law corporations. Doing so assists the organization’s purpose and enhances the licensee’s connection to the community – examples include charities, recreational organizations, and businesses. It is possible that many smaller organizations do not have funds available to purchase Directors’ & Officers’ liability insurance (D&O), and that lack of protection may be an impediment to attracting legal talent at the board table.
2. Serving as a director of an outside entity is not “professional services” as defined by the indemnity policy. In fact, D&O liability is specifically excluded. If the outside entity does not have D&O insurance, a licensee acting as one of its directors is at risk. Outside Directorship Liability (ODL) insurance significantly reduces that risk by providing protection to individuals for defence costs and indemnity payments arising from claims against them as director of the “outside entity”, but not as counsel.
3. We propose that the Lawyers Indemnity Fund purchase ODL insurance that will provide coverage to all practising lawyers who are indemnified under the Lawyers Professional Liability Indemnification policy. We propose to absorb the cost of the insurance in the annual indemnity fee and administer the policy. We anticipate that LIF will complete one annual application on behalf of all indemnified licensees.

## Comparable Canadian indemnity programs

4. Manitoba, Quebec, and Nova Scotia have arranged and funded ODL insurance with similar coverage for their lawyers. Costs are not directly passed on to the lawyers and we propose the same arrangement for BC – as LIF does now for the cyber policy from Coalition.

## Discussion

5. LIF engaged its insurance broker, Marsh, to obtain terms for an annual group policy with limits of \$1,000,000 per claim and annual aggregate, zero deductible, and no individual underwriting. Terms have been quoted by Axxima Canada, which are valid until April 17, 2026. Axxima is an underwriting group with many years of experience working with law societies across Canada, including LIF, and the policy wording proposed is customized for law societies.
6. The premium quoted is \$7 per licensee, which is approximately \$77,000 annually based on a recent count of full and part-time, practising, indemnified licensees. The premium amount is reasonable for the protection in our view and does not place undue strain on the fund.

7. An “outside director” is a director, officer, trustee, governor, or equivalent position. An “outside entity” is a corporation, organization, charity, trust or entity, including any subsidiary. The coverage will apply irrespective of the size or scope of operations of the outside entity; however, coverage will not apply to outside directorship positions at publicly-traded companies. We are of the view that any licensee taking a board position with a publicly-traded entity should only do so if they have confirmed that the organization has Directors’ & Officers’ liability insurance.
8. Coverage will include the potential vicarious liability of the licensee’s law firm. This is appropriate since some law firms actively encourage their lawyers to seek leadership roles in community organizations.
9. If the outside entity has D&O coverage, the ODL will apply in an excess position, available to the individual licensee if the D&O policy limit is insufficient or if the ODL coverage is broader.

## Decision

The Indemnity Subcommittee is asked to approve the following:

**BE IT RESOLVED that the Indemnity Subcommittee approves the purchase of Outside Directorship Liability insurance for indemnified licensees.**

April 7, 2026

**Sent via email**

Josh Paterson, KC  
Executive Director  
The Law Foundation of BC

Dear Josh:

**Thomas L. Spraggs, KC**  
President

**Re: Appointments to the Board of Governors of the Law Foundation of BC**

I am pleased to advise that Law Society of BC's Executive Committee has appointed Justice Ardith Walkem and Cristen Gleeson, KC to the Law Foundation of BC's Board of Governors for three-year terms commencing April 2, 2026 and concluding April 1, 2029.

I am confident that the Law Foundation and its important work will be well-served served by the contributions of those being appointed.

Yours truly,



Thomas L. Spraggs, KC  
President, Law Society of BC

- c. Karen Ameyaw, Chair, Law Foundation of BC
- Paige Zawyrucha, Governance & Executive Services Coordinator, Law Foundation of BC
- Gigi Chen-Kuo, Chief Executive Officer/Executive Director, Law Society of BC