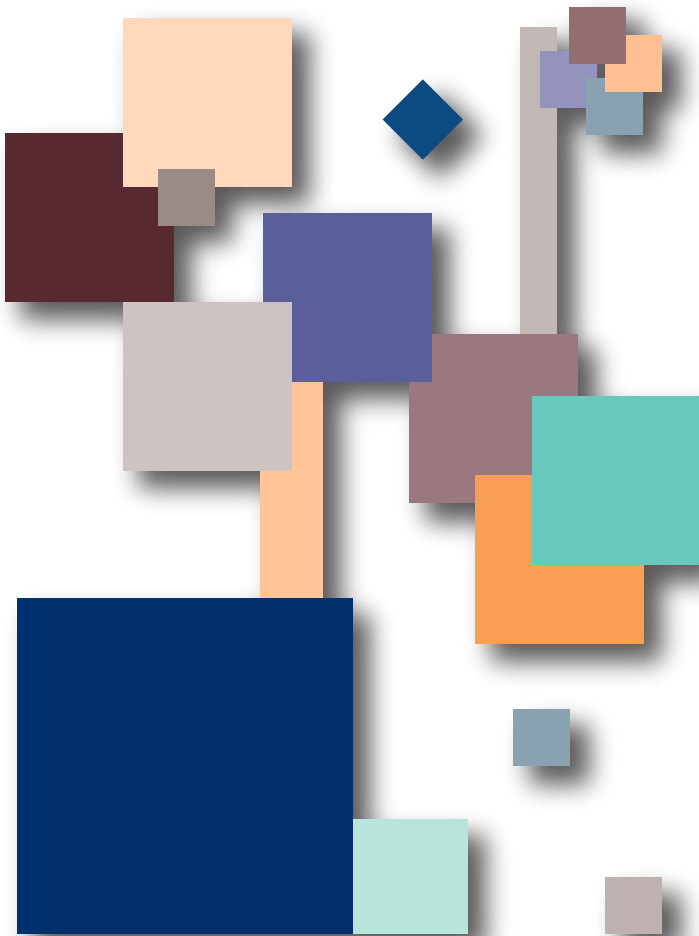


HALCO

HIV & AIDS Legal Clinic Ontario

Free legal services for people
living with HIV/AIDS in Ontario

Annual Report
2017-2018



The **HIV & AIDS Legal Clinic Ontario (HALCO)** is a not-for-profit charitable organization founded in 1995.

HALCO's Mission

The mission of the HIV & AIDS Legal Clinic Ontario is to provide legal services to persons living with HIV/AIDS in Ontario that are relevant to their well-being and that enable them to participate fully in the communities in which they live.

HALCO's Vision

HALCO's vision is a society where laws and the legal system help reduce discrimination, stigma, poverty and injustice faced by people living with HIV/AIDS.

HALCO's Statement of Principles

It is agreed that:

1. People living with HIV/AIDS are confronted with unique legal problems of enormous proportions and complexity;
2. Those best equipped to make choices regarding HIV/AIDS issues and problems are those individuals who are HIV-positive themselves;
3. People living with HIV/AIDS must have control over their own lives;
4. The HIV/AIDS affected communities are very diverse and are confronted by overwhelming challenges derived from both their diversity and from their common experience as people living with HIV/AIDS;
5. It is necessary to create and foster a climate of understanding and mutual respect for the dignity and worth of people living with HIV/AIDS; and
6. The confidentiality, bodily security, autonomy and privacy of people living with HIV/AIDS must be respected, which include but are not limited to:
 - a. the right of individuals to exercise control over their own medical treatment;
 - b. the right of individuals to exercise control over decisions concerning their own socio-economic position;
 - c. the right of all persons living with HIV/AIDS to be fully informed of all processes and procedures in which their interests are in any way involved; and
 - d. the right of all persons living with HIV/AIDS to consent, or withhold their consent, in all matters affecting them.

Message from the Chair and the Executive Director

On behalf of the board of directors and staff of the HIV & AIDS Legal Clinic Ontario (HALCO), we are very pleased to provide our 2017-2018 annual report (the reporting period is April 1, 2017 to March 31, 2018).

HIV, for those with access to medications and treatment, is now a chronic, manageable medical condition. Transmission risks have dropped to the point where there is no risk of transmitting HIV sexually when a person with HIV is successfully treated or uses a condom properly (and the condom does not break). This ought to be celebrated. But it is not the complete story.

Access to medications as well as adequate housing and income remain elusive, and HIV-related stigma rampant. As a result, people living with HIV are at heightened risk of unwanted and negative contact with legal and other systems. A lack of access to justice, which denies people meaningful participation in forums where law is shaped and decisions made, compounds problems and multiplies legal issues.

In order to increase engagement in legal and other processes and arrive at positive outcomes, HALCO continues to provide direct legal services and engage in public legal education and law reform initiatives.

Message from the Chair and the Executive Director

Among other activities in the past year, we:

- provided advice in relation to thousands of legal issues,
- appeared at various administrative tribunals and courts,
- provided submissions to governmental bodies, and
- spoke to diverse audiences including people living with HIV, health care providers, legal service providers, and students.

This past year saw some important developments. As discussed further in the Law Reform section below, progress was made to bring the use of the criminal law in relation to HIV more in line with science and human rights, and, movement was made to reduce the discriminatory impacts of immigration policy. However, while welcome, more is required as these advances do not remedy the deep concerns with the laws in question.

In addition to continuing work on these issues of vital concern, HALCO, in partnership with people living with HIV and others, will steadfastly respond to new challenges facing HIV and affected communities. For example, we will aggressively challenge the recent Ontario government decision to repeal sexual health and human development content in the elementary school curriculum, as well as any attempt to shut down safe consumption services for people who use drugs.

Your ongoing support of and participation in our activities is invaluable and warmly appreciated. Some of the activities of HALCO's busy year are highlighted in the pages that follow.

Rodney Kort
Chair, Board of Directors

Ryan Peck
Executive Director,
Barrister & Solicitor

Casework

Since opening our doors in 1995, our primary focus has been direct legal services for people living with HIV in Ontario. These services, referred to as "casework," are comprised of intake (summary advice, brief services, and referrals) and representation services. Our areas of legal practice include:

- Income Maintenance
- Tenancy
- Immigration/Refugee
- Human Rights
- Privacy
- Health
- Employment
- HIV-related prison matters
- Insurance

Intake - Advice, Brief Services and Referrals

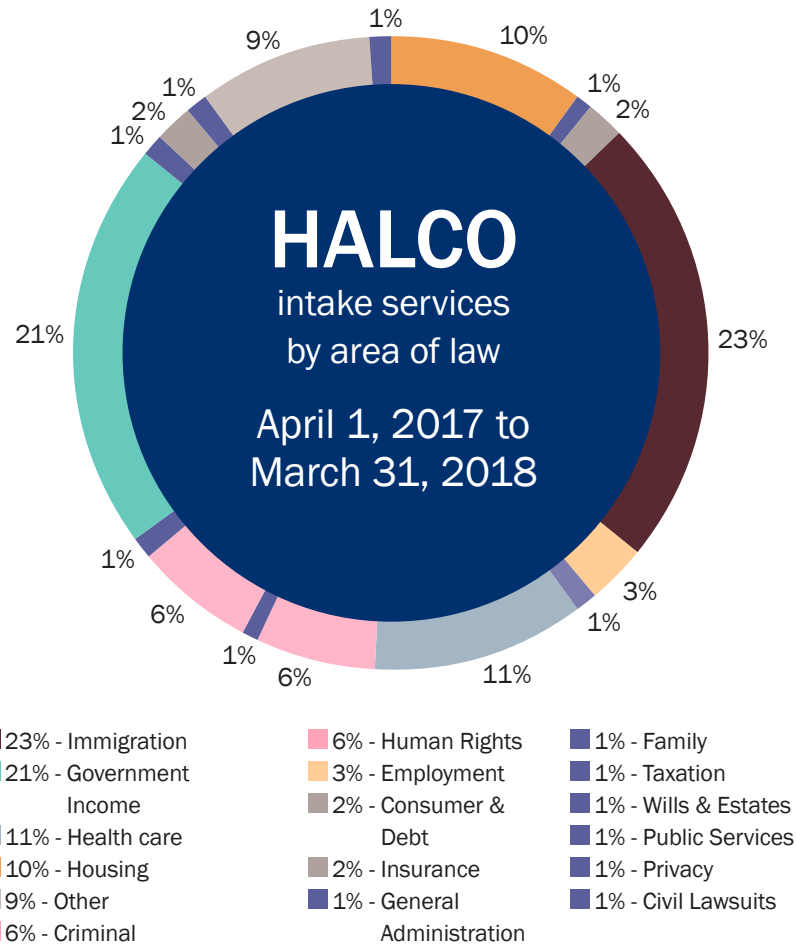
HALCO continues to devote much of its resources to intake services.

Through our intake services, which are available free of charge to all people living with HIV in Ontario, we handled 4,243 legal issues. Income maintenance and tenancy matters comprised over 30% of intakes, and immigration matters almost 25%. The remainder were extremely varied, including health, human rights, and employment law matters.

The chart on the following page provides a breakdown of HALCO's intake services for the reporting year:

Casework

Casework



Representation

In addition to intake services, HALCO staff provide legal representation to financially eligible people living with HIV in Ontario. For this reporting period, we opened 164 case files. A case file may be opened to handle a legal matter for an individual (e.g., representation at the Human Rights Tribunal of Ontario or the Landlord and Tenant Board) or it may be a test case with the potential to benefit many people living with HIV.

Approximately 35% of our case files consisted of income maintenance and tenancy matters, and another 35% immigration matters. We also assisted clients with various other legal issues, including human rights, private insurance, and health law matters.

Casework examples include:

- assisted a number of clients to take legal action against health care providers for behaviours that included violating human rights legislation, breaching privacy, and engaging in HIV testing without informed consent
- assisted a client who had no income and was not eligible for Ontario Disability Support Program (ODSP) benefits to obtain thousands of dollars in retroactive and ongoing Canada Pension Plan Disability benefits
- assisted a client in securing medical transportation benefits from ODSP for out of district travel for health care
- assisted a client to maintain their housing after their landlord attempted to evict them by falsely claiming that a member of the landlord's family was taking over their apartment
- assisted a number of clients and their family members to become permanent residents on humanitarian and compassionate grounds, including those facing inadequate HIV medical care, violence and HIV stigma in their country of origin
- assisted an LGBTQ2S+ client living with HIV to obtain refugee status on the grounds that they would be persecuted in their country of origin on the basis of their HIV-positive status and sexual orientation
- assisted a client to remove their name and HIV-positive status that were improperly disclosed on a website, and to have their Immigration and Refugee Board decision anonymized to preserve their privacy going forward
- assisted to reunite several families, including one separated for many years due to a war in their country of origin.

Law Reform and Community Development

HALCO continuously strives to improve laws and the legal system to better meet the needs of people living with HIV. Law reform activities, which are frequently based in community development initiatives, seek to involve as many and as broad a range of individuals living with HIV as possible. For example, we play a leading role in campaigns and court interventions, and we participate in committees such as the Ontario Advisory Committee on HIV/AIDS (which provides advice on HIV-related issues to the Minister of Health and Long-Term Care).

Our primary law reform activities during this reporting period focussed on the criminalization of HIV non-disclosure, immigration law, and matters lying at the intersection of health and human rights.

In addition to these core activities, which are explained in more detail below, examples of law reform and community development activities are as follows:

- intervened, with a coalition of community legal clinics, in the Supreme Court of Canada matter of *Canadian Human Rights Commission v. Attorney General* that dealt with the scope of the jurisdiction of the Canadian Human Rights Tribunal in relation to statute-based action by the federal government
- granted intervener status, with the Income Security Advocacy Centre (ISAC), in the Supreme Court of Canada matter of *R v. SA* that deals with the interaction of inheritances with social assistance benefits (decision pending)

Law Reform and Community Development

- continued work on TRANSforming JUSTICE: Trans Legal Needs Assessment Ontario
- successfully advocated, along with AIDS ACTION NOW, for the Ontario Ministry of Health and Long-Term Care to stop the implementation of reporting of detectable viral loads to local public health units
- supported, in coalition with community legal clinics and Colour of Poverty - Colour of Change, the *Human Rights Code Amendment Act* (Bill 164), which extends human rights protection in Ontario to the poor, people with precarious immigration status and people with police records, and adds genetic characteristics as a prohibited ground of discrimination.

Criminalization of HIV non-disclosure

As has been the case for many years, people living with HIV consistently identify the overly broad application of criminal law in response to HIV non-disclosure as the most important legal issue facing the HIV community in Ontario.

Canada has the dubious distinction of being a “world leader,” after the United States and Russia, in prosecuting people living with HIV. There have been at least 210 prosecutions in Canada, the overwhelming majority since 2004. Over half have taken place in Ontario, which makes the province a global hot spot for criminalizing people living with HIV. Alarming, since 2012, almost half of those charged in Canada are African/Caribbean/Black men, and there is deep concern that a trend is developing that sees the overrepresentation of Indigenous women.

People who face criminal charges related to HIV non-disclosure are typically charged with aggravated sexual assault, on the theory that

Law Reform and Community Development

the absence of disclosure, when legally required, negates a partner's consent to sex, and that HIV infection "endangers the life" of the sexual partner.

People living with HIV continue to be charged with aggravated sexual assault, one of the most serious offences in Canada's *Criminal Code*, even though the sex that underlies the offence is consensual in nature. Moreover, people are charged when there is no allegation of transmission of HIV, no intention to transmit, and in circumstances where the sexual activity in question poses negligible to zero risk of transmission.

In short, people with HIV are significantly over-criminalized in Canada. In addition to horrendous miscarriages of justice faced by individuals, the current use of the criminal law is bad public policy. People who are already vulnerable, such as those who do not have access to HIV medications or who are in abusive relationships, are at heightened risk of interaction with HIV criminalization. In particular, criminalization can have serious, adverse impacts on women living with HIV, especially those facing challenges due to socioeconomic status, discrimination, insecure immigration status, or abusive or dependent relationships. An overly broad use of the criminal law also puts women and others at increased risk of violence and prosecution by providing a tool of coercion or revenge for vindictive partners.

HALCO, in conjunction with people living with HIV and other stakeholders, continues to play a leading role in the efforts to reform the criminal law. To ensure that the law is informed by up-to-date science and human rights principles, we continue, among other activities, to:

- provide legal information, advice and referrals to people living with HIV

Law Reform and Community Development

- work with defence counsel to ensure the best possible representation for people accused of non-disclosure offences
- intervene in matters of importance in courts across Canada
- fight for prosecutorial guidelines for Crown prosecutors handling allegations of HIV non-disclosure
- engage with the federal government on law reform.

There were a number of significant developments that took place during this reporting year. For example, we were granted intervener status in an upcoming matter at the Court of Appeal for Ontario. We also welcomed a decision of the Nova Scotia Court of Appeal, in which we intervened with the Canadian HIV/AIDS Legal Network (Legal Network) and COCQ-SIDA, that made clear that a conviction for aggravated sexual assault must be based on behaviours that pose a "realistic possibility" of HIV transmission and not on psychological harm alone. In addition, federal and Ontario governments made important strides on the issue.

On World AIDS Day in December 2017, Justice Canada released *Criminal Justice System's Response to Non-Disclosure of HIV*, a report that contains a number of important conclusions that support a more limited application of the criminal law. In particular, the report explicitly recognizes that:

- HIV is first and foremost a public health matter
- the use of the blunt instrument of the criminal law should be a matter of last resort
- the application of the criminal law to HIV non-disclosure is likely to disproportionately affect Indigenous, gay and Black people.

Law Reform and Community Development

The report also recognizes that it is problematic, in at least some circumstances, to use the law of sexual assault to deal with allegations of HIV non-disclosure.

The report recommends, among other things, that the criminal law should not apply to people who have a suppressed viral load, and should generally not apply to those who are not on treatment but use condoms or engage only in oral sex.

On the same day that the federal government released its report, the Ontario Attorney General and Minister of Health and Long-Term Care stated that they “believe strongly that HIV should be considered with a public health lens, rather than a criminal justice one, wherever possible.” The Ministers further made clear that “where an individual has a suppressed viral load (i.e., under 200 copies per ml) for six months, Ontario’s crown prosecutors will no longer be proceeding with criminal prosecutions.”

While the Ontario decision is welcome, there has been no announcement that Ontario will cease prosecutions against people living with HIV who do not have a suppressed viral load, even, for example, in circumstances relating to sex with a condom or oral sex.

As we have advocated for many years, and as reflected in a 2017 community consensus statement endorsed by more than 150 organizations across Canada, criminal prosecutions must be removed from the reach of sexual assault laws and be limited to cases of actual, intentional transmission of HIV. In addition, HIV-related criminal charges are not appropriate where a person living with HIV engaged in activities that, according to the best available scientific evidence, posed no significant risk of transmission, which include:

- anal or vaginal sex without a condom while having a low viral load,
- oral sex, and
- anal or vaginal sex with a condom.

In addition to limiting the law as noted above, the federal government must amend the *Criminal Code* as well as create prosecutorial guidelines for prosecutors in the territories (where the federal government has the responsibility to administer justice). Ontario must, among other reforms, review historic convictions and immediately cease prosecutions in relation to oral sex and sex with a condom.

HALCO will continue to do its utmost, in partnership with people living with HIV and human rights organizations, to ensure that the law is brought in line with science and human rights in a manner that is supportive of HIV-related care, treatment, support and prevention.

Immigration

Immigration law services are particularly vital for specific communities of people living with HIV who may be marginalized due to complex and intersecting issues of HIV, racism, poverty, sexual orientation, gender, gender identity, immigration status, and violence. These issues compound the already complicated needs of immigration clients who may be “medically inadmissible” under Canada’s immigration laws. Gaining and maintaining access to life-saving medications adds an additional layer of vulnerability for immigration clients. Serious issues also arise at the intersection of immigration law and criminalization of HIV non-disclosure. As noted above, the criminalization of HIV has a strong racialized element, and those convicted who are not Canadian citizens, even if they have lived in Canada for many years, almost always face deportation.

Law Reform and Community Development

Law Reform and Community Development

HALCO, the Legal Network, and many other disability and migrant rights organizations have long been calling for a full repeal of the medical inadmissibility regime. Under the *Immigration and Refugee Protection Act* (IRPA), foreign nationals are inadmissible to immigrate to Canada if their health condition might reasonably be expected to cause an “excessive demand” on health or social services, or if their application to immigrate includes a family member in this situation. IRPA defines “excessive demand” as a need for health services that exceeds the cost of health services for the average Canadian. While medical inadmissibility does not apply to refugees or all immigrants, it does impact many people living with HIV.

In this reporting period, HALCO and the Legal Network provided written and oral submissions to the House of Commons Standing Committee on Citizenship and Immigration (Standing Committee) on this issue. We argued that the “excessive demand” barrier should be repealed because it is:

- i. discriminatory and in violation of the *Canadian Charter of Rights and Freedoms* (Charter) and Canada’s international human rights obligations as it reduces people living with HIV, like those with other medical conditions, to one figure: the cost of their medical treatment;
- ii. not in line with IRPA’s objectives; and
- iii. costly, cumbersome and inefficient to administer.

In December 2017, the Standing Committee agreed with our recommendation and called for the government to repeal the provision. In April 2018, the federal Minister of Immigration, Refugees, and Citizenship announced modest improvements to the “excessive demand” regime, and committed to collaborating with provinces and territories towards its full repeal.

Law Reform and Community Development

The policy changes increase the cost threshold for defining what constitutes “excessive demand” to \$19,812 per year, which is almost three times the previous level. This increase to the cost threshold means that many people living with HIV will no longer be found medically inadmissible and excluded from immigration to Canada.

We welcome this change. However, despite the new policy, many people with disabilities, including people living with HIV, continue to be medically inadmissible. This is unacceptable and discriminatory.

We call on the federal government to immediately fulfill its commitment to a full repeal of the excessive demand medical inadmissibility regime. HALCO will continue to work with our allies toward this goal.

Also during this reporting period, we welcomed a Federal Court of Canada ruling overturning a decision of the Immigration Appeal Division of the Immigration and Refugee Board (IRB) of Canada.

During medical exams conducted as part of a sponsorship application, a person being sponsored was diagnosed with HIV. The sponsorship application was then denied under the excessive demand medical inadmissibility regime (which has since been changed – see above). The IRB upheld the denial, and the matter was then appealed to the Federal Court.

HALCO and the Legal Network intervened at the Federal Court as the IRB decision was mired in HIV-related stigma. At several points in the decision, the IRB Member referred to the manner in which the person seeking to be sponsored contracted HIV, with the implication that the person was morally culpable for their HIV infection.

The Federal Court agreed with us that the decision-maker had “unduly chastise[d]” the applicant for having HIV, and that the decision-maker

Law Reform and Community Development

was acting “as moral police.” The Court further stated that “the circumstances under which [the applicant] contracted HIV are wholly irrelevant to the issue”, “as are any issues related to [their] moral character.” The matter was sent back to the IRB for a hearing with a new decision-maker.

We also won a very important judicial review of a denial of a person’s application to remain in Canada on humanitarian and compassionate grounds. In the decision, the Federal Court found that the appropriate legal test when assessing the mistreatment a person would face if deported is what would happen *if* their HIV status came to be known. This case is important precedent for those alleging that, if deported, they will suffer persecution or discrimination due to their HIV status.

Health and human rights

Since the beginning of the epidemic, autonomy in medical decision-making has been central to the HIV movement. This includes the right to access health care services free of stigma and without discrimination. Unfortunately, over the years we have seen discrimination and a lack of support for autonomy in health care settings against people living with HIV. As we have in the past, in this reporting period HALCO engaged in a number of activities at the intersection of health and human rights in order to address these issues.

In 2017, we intervened, along with the Legal Network and the Canadian Professional Association for Transgender Health, in a challenge made by a group of mostly Christian physicians to College of Physician and Surgeon of Ontario’s policies that require physicians to provide an effective referral if they are unwilling to provide medical care because of their individual religious beliefs or conscience (care must be provided in emergency situations, regardless of belief or conscience). The physicians challenging the policies took the position

Law Reform and Community Development

that the policies are unconstitutional as the requirement to provide an effective referral would be in violation of their religion or conscience.

We intervened in the case because legalizing such discrimination would have set an incredibly dangerous legal precedent with widespread, life-changing and damaging implications for people living in Ontario and the rest of Canada. Women, LGBTQ2S+ people, people living with HIV, and people living with disabilities, for example, would be most immediately and seriously affected if physicians are given the legal “right” to refuse care – and even to refuse to refer a patient for care by another physician – based on the physician’s personal religious beliefs or conscience. It is the antithesis of respect for patient autonomy and dignity, which are values that must be central in our law and in the practice of medicine.

We made our position clear that, although we have concerns with the policies because referrals create delays, act as barriers to accessing care, and have a negative impact on patients’ dignity and autonomy, the policies minimally comply with the Charter and therefore should not be struck down as argued by the physicians.

In January 2018, we welcomed the Court’s decision to reject the physicians’ argument that the Charter gives them a legal right to refuse to provide their patients with meaningful access to lawful, clinically appropriate and often medically necessary health services when a physician believed that providing such health services did not align with their personal religious beliefs.

The decision has since been appealed by the physicians to the Court of Appeal for Ontario, and we have once again applied for and been granted the right to intervene. It is vital that the Court of Appeal uphold the lower court decision that confirmed that all Ontarians have a right to equitable access to medical services available through Ontario’s health care system.

Law Reform and Community Development

HALCO staff also engaged in other activities at the intersection of health and human rights. For example, we:

- continued our involvement in the joint community legal clinic and St. Michael's Hospital Health Justice Program;
- organized and hosted, with the Law Commission of Ontario (LCO), an HIV-specific consultation as part of LCO's *Legal Ethics and Practice for the Last Stages of Life* project;
- participated in the University of Toronto/Ontario HIV Treatment Network Research Ethics Board;
- sat on the advisory committee for an Ontario HIV Treatment Network study examining the impact of patchwork drug coverage for people living with HIV in Ontario; and
- met with Health Providers Against Poverty to work on income maintenance issues.

In addition, we are active in responding to the ongoing opioid crisis, which has seen over 8,000 people die in Canada since 2016 and is a public health crisis of enormous proportion. For example, we convened a conversation with community legal clinics on responses to the crisis, and assisted PASAN (Prisoners HIV/AIDS Support Action Network) to intervene in an inquest into the deaths of a number of people in a provincial correctional institution. Recently, we have also been actively involved in the multi-layered response to the Ontario government's decision to undertake an unnecessary review of the evidence on supervised consumption sites, and the deeply troubling announcement imposing a moratorium on the approval of new overdose prevention sites. We will continue to do whatever we can to respond to the crisis by ensuring that the lives and human rights of those who use drugs are respected, and that harm reduction services, in addition to other responses, are expanded.

Public Legal Education

HALCO staff provide information in print, on-line and in-person to help people understand legal issues, advocate for themselves, and seek broader social change. We also provide public legal education for governmental and non-governmental organizations.

For this reporting period, we conducted almost 100 in-person workshops across the province and worked on various other public legal education projects. More than half of this work related to issues surrounding the criminalization of HIV non-disclosure and to public health law, and the remainder to other legal issues including income maintenance, immigration/refugee, and privacy law.

HALCO staff spoke to audiences throughout Ontario including people living with HIV, AIDS service organization staff, lawyers, students, and health care providers. In addition, our 15th and 16th series of free public legal education workshops, which are held at our office, were once again extremely popular, as were our website (178,741 visits) and newsletters.

We continued to engage in outreach to various communities of people living with HIV. For example, we worked with the African and Caribbean Council on HIV/AIDS in Ontario on the provision of public legal education workshops for their staff, and we continued our close working relationship with the Committee for Accessible AIDS Treatment.

Public Legal Education

We also continued our involvement on the advisory committee of *Odaake*, a community-based Indigenous youth intervention project designed to create a culturally safe intervention for Indigenous youth at risk of incarceration and/or conflict with the law.

In addition, we:

- published an article in the journal *Health Law in Canada*;
- organized a meeting between the Chief Justice of Ontario (and other Ontario Court of Appeal judges) and specialty community legal clinics; and
- spoke at a training session presented by the Social Justice Tribunals Ontario Professional Development Institute (which included tribunal members from the Human Rights Tribunal of Ontario, Social Benefits Tribunal, Criminal Injuries Compensation Board, and Landlord and Tenant Board).

2017-2018 Board of Directors and Staff

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 Amy Wah, *Staff Lawyer*

Alexander Hood, *Articling Student*

Funders and Donors

The generosity of HALCO's funders and donors enables the clinic to provide legal services to the HIV community. The clinic is grateful to all those who provide support:

Core Funders:

- Legal Aid Ontario
- Ontario Ministry of Health and Long-Term Care

Funding Partners:

- M·A·C AIDS Fund
- ViiV Healthcare

HALCO also sincerely thanks all of the individuals who provided volunteer services and donations.

Thanks

HALCO owes a special thanks to the following for their support of the clinic's work:

Hussein Aly	Michael Fenrick	Amanda Ross
Michael Battista	Cynthia Fromstein	Megan Schwartzentruber
Greta Bauer	Emily Home	Caitlin Shane
Mark Blans	Pablo Iribarra	Daniel Sheppard
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Angela Chaisson	Megan Longley	Canadian HIV/AIDS Legal Network
Sandra Ka Hon Chu	Marie-France Major	Co-operative of Specialty Community Legal Clinics of Ontario
Matt Cohen	Aadil Mangalji	Pivot Legal Society
Denise Cooney	Jodi Martin	Pro Bono Ontario
Wayne Cunningham	Eugene Meehan, Q.C.	Pro Bono Students Canada
Laila Demirdache	John Norquay	
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REPORT OF THE INDEPENDENT AUDITOR ON THE 2018 SUMMARIZED FINANCIAL STATEMENTS

To the Members of HIV & AIDS Legal Clinic (Ontario)

The accompanying summarized financial statements, which comprise the summary the statement of financial position as at March 31, 2018, and the summary statement of operations and changes in fund balances for the year then ended, and the related notes, are derived from the audited financial statements of HIV & AIDS Legal Clinic (Ontario) for the same period. We expressed an unmodified audit opinion on those financial statements in our report dated June 25, 2018. Those financial statements, and the summarized financial statements, do not reflect the effects of events that occurred subsequent to the date of our report on those financial statements.

The summarized financial statements do not contain all the disclosures required by Canadian accounting standards for not-for-profit organizations. Reading the summarized financial statements, therefore, is not a substitute for reading the complete audited financial statements of HIV & AIDS Legal Clinic (Ontario).

Management's Responsibility for the Summarized Financial Statements

Management is responsible for the preparation of a summary of the audited financial statements in accordance with the basis described in Note 1 to the summarized financial statements.

Auditor's Responsibility

Our responsibility is to express an opinion on the summarized financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, "Engagements to Report on Summary Financial Statements".

Opinion

In our opinion, the summarized financial statements derived from the complete audited financial statements of HIV & AIDS Legal Clinic (Ontario) for the year ended March 31, 2018 are a fair summary of those financial statements, in accordance with the basis described in Note 1 to the summarized financial statements. However, the summarized financial statements are misstated to the equivalent extent as the audited financial statements of HIV & AIDS Legal Clinic (Ontario) for the year ended March 31, 2018.

The misstatement of the audited financial statements is described in our qualified opinion in our report dated June 25, 2018. Our qualified audit opinion is based on the fact that, in accordance with Section 3065 of the Canadian accounting standards for not-for-profit organizations, in instances where a tenant lease provides for periodic step-rate increases in rent over the lease term, the total amount of rent to be paid under such lease is to be accounted for on a straight-line basis over the term of the lease. In addition, where a tenant lease provides an inducement to the lessee, the total value of the inducement is also to be accounted for on a straight-line basis over the term of the lease. The organization's financial statements do not reflect these adjustments for periodic step-rate increases in rent or tenant inducements. This departure from Canadian accounting standards for not-for-profit organizations results in an understatement of expenses and liabilities by \$17,029, and accordingly, an overstatement of revenues over expenses and fund balances, end of year, by \$17,029. Our qualified audit opinion states that, except for the effects of the described matter, those financial statements present fairly, in all material respects, the financial position of HIV & AIDS Legal Clinic (Ontario) as at March 31, 2018 and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



**Chartered Professional Accountants
Licensed Public Accountants**

**Richmond Hill, Ontario
July 11, 2018**

Note to the summarized financial statements March 31, 2018

1. Basis of preparation

These summarized financial statements are derived from the complete annual audited financial statements of HIV & AIDS Legal Clinic (Ontario) for the year ended March 31, 2018, which were prepared in accordance with Canadian accounting standards for not-for-profit organizations.

A copy of the complete audited financial statements is kept on file at HIV & AIDS Legal Clinic (Ontario) and can be provided upon request.

The set of criteria applied by management in preparing these financial statements is outlined in the paragraph below.

The figures presented in these summarized financial statements agree with or can be recalculated from the figures presented in the complete audited financial statements. Management believes that the summarized financial statements contain the necessary information and are at an appropriate level of aggregation so as not to be misleading to the users.

Summarized Audited Financial Statement

for period April 1, 2017 to March 31, 2018

	LAO Operating Fund	MOH AIDS Bureau Fund
CURRENT		
Cash	\$ 76,388	\$ 11,136
Short-term investments	-	-
Funding and other receivables	8,375	-
Government remittances	11,338	-
Prepaid expenses	19,583	-
Interfund receivable	5,845	-
	<u>\$ 121,529</u>	<u>\$ 11,136</u>
CURRENT		
Accounts payable and accrued liabilities	\$ 22,568	\$ 9,659
Deferred revenue	125,596	-
Interfund payable	-	1,802
	<u>148,164</u>	<u>11,461</u>
FUND BALANCES (DEFICIT)		
Externally restricted	-	(325)
Internally restricted	-	-
Unrestricted	(26,635)	-
	<u>(26,635)</u>	<u>(325)</u>
	<u>\$ 121,529</u>	<u>\$ 11,136</u>

ASSETS				2018	2017
LAO Legal Disbursements Fund	Donations Fund	TCTC Fund	Project Funding Fund	Total	Total
\$ 5,936	\$ 65,985	\$ -	\$ 34,247	\$ 193,692	\$ 210,987
-	77,107	-	-	77,107	76,685
-	-	-	-	8,375	-
168	-	-	-	11,506	12,439
-	-	-	-	19,583	15,941
603	867	-	-	7,315	47,553
<u>\$ 6,707</u>	<u>\$ 143,959</u>	<u>\$ -</u>	<u>\$ 34,247</u>	<u>\$ 317,578</u>	<u>\$ 363,605</u>
LIABILITIES AND FUND BALANCES					
\$ -	\$ -	\$ -	\$ -	\$ 32,227	\$ 52,730
-	-	-	20,495	146,091	182,030
-	-	7	5,506	7,315	47,553
-	-	7	26,001	185,633	282,313
6,707	-	(7)	8,246	14,621	18,728
-	143,959	-	-	143,959	120,151
-	-	-	-	(26,635)	(57,587)
<u>6,707</u>	<u>143,959</u>	<u>(7)</u>	<u>8,246</u>	<u>131,945</u>	<u>81,292</u>
<u>\$ 6,707</u>	<u>\$ 143,959</u>	<u>\$ -</u>	<u>\$ 34,247</u>	<u>\$ 317,578</u>	<u>\$ 363,605</u>

Summarized Audited Financial Statement

for period April 1, 2017 to March 31, 2018

	LAO Operating Fund	MOH AIDS Bureau Fund	LAO Legal Disbursements Fund	Donations Fund	TCTC Fund	Project Funding Fund	2018 Total	2017 Total
REVENUE								
Legal Aid Ontario								
Direct receipts	\$ 794,849	\$ -	\$ 8,930	\$ -	\$ -	\$ -	\$ 803,779	\$ 823,004
Indirect receipts	13,958	-	-	-	-	-	13,958	14,159
AIDS Bureau	-	334,072	-	-	-	-	334,072	327,736
Project funding	-	-	-	-	-	59,505	59,505	27,704
Donations	-	-	-	33,147	-	-	33,147	21,127
Interest	923	26	11	484	2	47	1,493	1,233
	<u>809,730</u>	<u>334,098</u>	<u>8,941</u>	<u>33,631</u>	<u>2</u>	<u>59,552</u>	<u>1,245,954</u>	<u>1,214,963</u>
EXPENSES								
Salaries and benefits	521,249	326,898	-	8,883	-	59,505	916,535	904,479
Occupancy	168,411	-	-	-	-	-	168,411	116,444
Supplies and services	25,399	2,500	-	-	-	-	27,899	36,934
Communications	10,086	-	-	-	-	-	10,086	13,060
Legal disbursements	-	-	11,949	-	-	-	11,949	3,627
Indirect payments	13,958	-	-	-	-	-	13,958	14,159
Professional dues	11,576	5,848	-	-	-	-	17,424	17,200
Equipment and maintenance	8,241	-	-	-	-	-	8,241	21,344
Travel	11,630	-	-	-	-	-	11,630	8,504
Library	1,472	-	-	-	-	-	1,472	1,860
Fundraising development	-	-	-	940	-	-	940	443
Project expenses	6,756	-	-	-	-	-	6,756	68,331
	<u>778,778</u>	<u>335,246</u>	<u>11,949</u>	<u>9,823</u>	<u>-</u>	<u>59,505</u>	<u>1,195,301</u>	<u>1,206,385</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	30,952	(1,148)	(3,008)	23,808	2	47	50,653	8,578
FUND BALANCES (DEFICIT), beginning of year	(57,587)	823	9,715	120,151	(9)	8,199	81,292	72,714
FUND BALANCES (DEFICIT), end of year	<u>\$ (26,635)</u>	<u>\$ (325)</u>	<u>\$ 6,707</u>	<u>\$ 143,959</u>	<u>\$ (7)</u>	<u>\$ 8,246</u>	<u>\$ 131,945</u>	<u>\$ 81,292</u>

HALCO

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