

# HALCO

**HIV & AIDS Legal Clinic Ontario**

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

Annual Report  
2018-2019



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 annual report for the period of April 1, 2018 to March 31, 2019.

While the science surrounding HIV, as well as the tireless advocacy of people living with HIV, ought to be celebrated, too many people remain without access to care and treatment, and public policy and law continue to all too often cause harm to individuals and hamper the response to HIV.

The last year has been a decidedly mixed bag. For example, the Ontario government announced drastic changes to social assistance programs, threatened to cease funding for safe drug use sites, rolled back free access to medications for many people under the age of 25, and repealed sexual health education for younger students, all of which caused very real harm to equity-seeking communities.

At the same time, however, the Court of Appeal for Ontario confirmed that all Ontarians have a right to equitable access to medical services, and the Supreme Court of Canada confirmed an important estate planning mechanism that can alleviate poverty for people with disabilities while maintaining their access to social benefits. In addition, there was important progress in the struggle to bring the use of the criminal law in relation to HIV in line with science and human rights.

## Message from the Chair and the Executive Director

HALCO was involved in all of these issues, and more. We continued to provide advice, brief services, referrals and representation to clients, and also to engage in public legal education, law reform, and community development initiatives. Among other activities, we provided assistance in relation to over 3,600 legal issues, conducted 115 workshops, intervened in a number of court matters, and provided submissions to governmental bodies.

In partnership with people living with HIV and others, we will continue to steadfastly respond to issues facing HIV and affected communities. In particular, we will continue to respond to the new challenges posed by the Ontario government's April 2019 decision to significantly reduce funding for legal aid services, including community legal clinics. Although HALCO escaped the brunt of the initial cuts, other clinics have been targeted for large budget reductions and a review of all legal aid services as well as another budget cut will take place. This is the most serious threat to the community legal clinic system since its inception. We, along with our partners, will do our utmost to ensure that the system remains intact and continues to provide the array of vital legal services that are essential for so many people in Ontario.

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

Rob Newman  
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. Referred to as "casework," these services 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

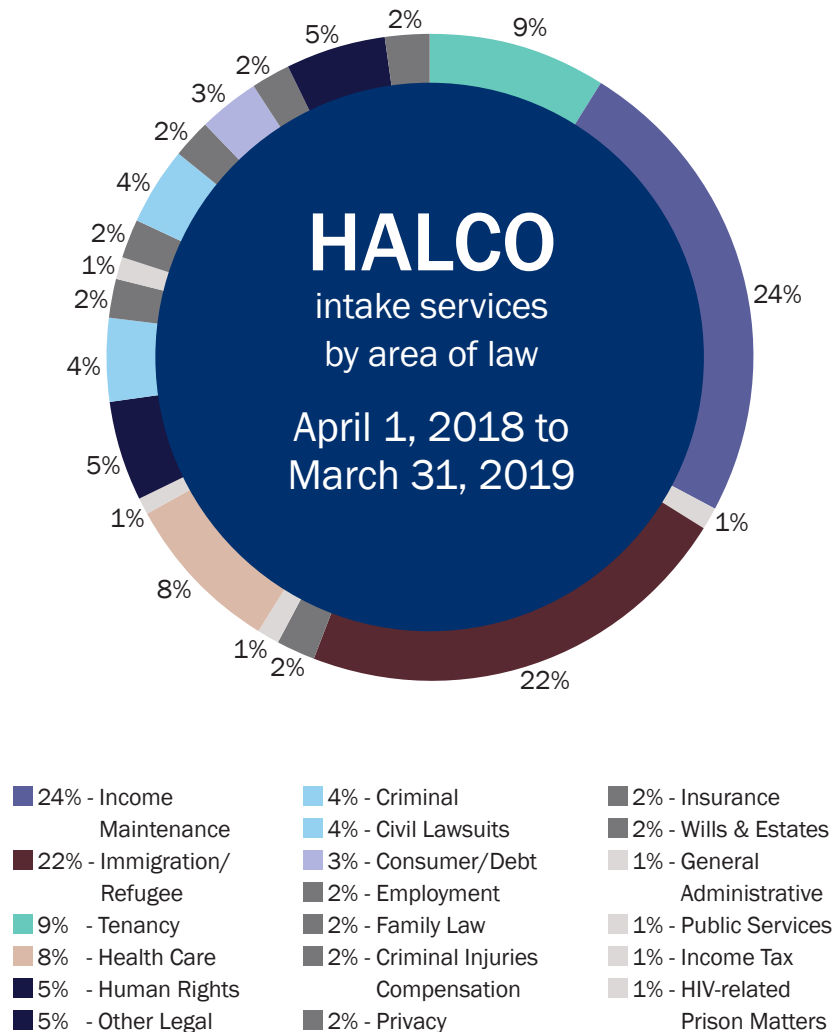
### Intake - Advice, Brief Services and Referrals

HALCO continues to devote much of its resources to intake services, which are available free of charge to all people living with HIV in Ontario.

We handled 3,665 legal issues in this reporting period. Income maintenance and tenancy matters comprised 33% of intakes, and immigration/refugee matters 22%. The remainder were extremely varied, including health, human rights, privacy, and employment law matters.

The chart on the next 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 169 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 Social Benefits Tribunal) or it may be a test case with the potential to benefit many people living with HIV.

Approximately 30% of our case files consisted of income maintenance and tenancy matters, 35% immigration/refugee matters, and 10% human rights matters. We also assisted clients with various other issues, including private insurance and health law matters.

**Casework examples include:**

- assisted clients to take action against health care providers for issues such as breach of privacy and discrimination (e.g., refusal to perform surgery due to HIV-positive status)
- assisted a client leaving an abusive relationship to obtain a new social housing unit and establish eligibility for social assistance benefits
- assisted a client in prison to access appropriate health care
- assisted a client to obtain the release of HIV medications improperly held by the Canada Border Services Agency
- assisted a client to stop their deportation to a country that does not have adequate health services or access to HIV medications
- assisted a client to reunite with their family members after over five years of separation
- assisted a client to remain in Canada after they fled a country where same-sex relationships are criminalized

# 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. Our law reform activities seek to involve as many and as broad a range of individuals living with HIV as possible. For example, we intervene in court matters, participate in campaigns urging the end of over-criminalization of people living with HIV, and sit on committees such as the Ontario Advisory Committee on HIV/AIDS (which provides advice on HIV-related issues to the Minister of Health).

Our primary law reform activities during this reporting period focussed on (i) criminalization of HIV non-disclosure; (ii) matters lying at the intersection of health and human rights; (iii) Ontario's elementary school health education curriculum; (iv) issues surrounding income maintenance; and (v) legal needs of trans Ontarians.

In addition to these core activities, which are explained in more detail on the following pages, examples of law reform and community development activities include the following:

- met with Public Health Ontario staff regarding the handling of anonymous HIV tests
- provided submissions to Canada's Office of the Privacy Commissioner regarding their draft position on online reputation
- provided submissions to the federal government regarding *Bill C-66 Expungement of Historically Unjust Convictions Act* (An Act to establish a procedure for expunging certain historically unjust convictions and to make related amendments to other Acts)

## Law Reform and Community Development

- provided submissions to the Landlord and Tenant Board regarding their draft Rules of Procedure
- provided submissions to Toronto Community Housing Corporation regarding their draft Tenant Transfer Policy
- membership in Legal Aid Ontario's (LAO) Test Case Committee, which makes recommendations to LAO on supporting public interest matters

### Criminalization of HIV non-disclosure

For many years, Canada has had the highly unfortunate distinction of being a world leader in criminalizing people living with HIV. There have been more than 215 prosecutions in Canada, the overwhelming majority taking place since 2004. Canada is also the only country known to use aggravated sexual assault charges in relation to HIV non-disclosure, even when (i) there is no allegation of transmission of HIV; (ii) there is no intention to transmit; and (iii) the sexual activity in question poses negligible to zero risk of transmission.

The consequences related to HIV criminalization, which have a disproportionate impact on Indigenous, African/Caribbean/Black and gay persons, are extremely serious. For example, a conviction attracts a maximum life sentence and leads to a presumptive lifetime inclusion on sex offender registries. In addition, for those who are not Canadian citizens, a conviction generally leads to deportation.

Over-criminalization is also harmful from a public health perspective. It hinders HIV prevention efforts and hampers care, treatment and support for those living with HIV by providing disincentives for HIV testing and deterring honest and open conversations with health care and other providers, including public health authorities, for legitimate fear that such conversations will be used in court.

## Law Reform and Community Development

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

- provide legal assistance to people living with HIV
- work with defence counsel to ensure the best possible representation for people accused of non-disclosure offences
- produce public legal education materials and conduct public legal education workshops for people living with HIV, service providers, students, and others
- intervene in matters of importance in courts across Canada
- engage with Ontario and federal governments on law reform

There were a number of significant developments that took place during this reporting year. We were granted intervener status, along with the Canadian HIV/AIDS Legal Network (Legal Network), in three matters related to HIV criminalization (*R. v. B.*, *R. v. N.*, *R. v. S.*). In *R. v. B.*, the Court of Appeal for Ontario correctly overturned lower court convictions for attempted murder based on HIV non-disclosure. In *R. v. N.*, which is pending, we argue that an HIV-related conviction should not lead to mandatory inclusion on the national sex offender registry. In *R. v. S.*, also pending, we argue that the law restricting sentencing options of many who are convicted of HIV-related offences is unconstitutional.

Through the Ontario Working Group on Criminal Law and HIV Exposure, we met with Ontario's Attorney General and Minister for the Status of Women as well as representatives from the Ministry of Health and Long-Term Care and Ministry of Community Safety and Correctional Services to urge the development of sound guidance for Crown prosecutors handling HIV-related matters. Importantly, we also

## Law Reform and Community Development

welcomed the federal government's directive to Crown prosecutors who have jurisdiction in the three territories. While imperfect, the directive reduces the circumstances under which HIV-related prosecutions will be mounted in the territories.

Soon after the release of the directive, the House of Commons Standing Committee on Justice and Human Rights (the "Committee") held hearings on the issue. While the hearings took place just after the reporting period of this report, we highlight them due to their significance.

In June 2019, the Committee released a report entitled *The Criminalization of HIV Non-Disclosure in Canada* (the "Report"). While we strongly disagree with the recommendation to extend the criminal law to other infectious diseases – criminalizing more health conditions does not solve the problem – we welcome the call to remove HIV non-disclosure from the reach of sexual assault law and limit the criminalization of HIV to actual transmission of HIV. In addition, we support the recommendations to review historic prosecutions and convictions, and to improve access to HIV testing, including anonymous testing.

But we must go further. As recommended by United Nations' expert health and human rights bodies, and as indicated in a Canadian community consensus statement endorsed by over 170 organizations, criminal prosecution should be removed from the law of sexual assault and be limited to cases of actual and intentional transmission.

In order to arrive at this consensus position, we require legislative reform undertaken in consultation with the HIV sector. While reform is pending, provincial attorneys general must develop or update guidance to properly limit over-criminalization.



## Law Reform and Community Development

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, and prevention.

### 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 a lack of support for autonomy as well as discrimination against people living with HIV in health care settings. In this reporting period HALCO continued to be engaged in a number of activities at the intersection of health and human rights.

As reported in the past, in 2017, we intervened, along with the Legal Network and the Canadian Professional Association for Transgender Health, in a court challenge made by a group of physicians to College of Physicians and Surgeons of Ontario policies that require physicians to provide an effective referral if they are unwilling to provide medical care on the basis of their religion or conscience. The physicians challenging the policies took the position that the policies are unconstitutional as, in their view, the requirement to provide an effective referral would be in violation of their freedom of 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, LGBTQ2+ persons, people living with HIV, and people living with disabilities, for example, would

## Law Reform and Community Development

be most immediately and seriously affected. Respect for patient autonomy and dignity are values that must be central in our law and in the practice of medicine.

In January 2018, we welcomed the decision of the Ontario Superior Court of Justice (Divisional Court) to reject the physicians' argument. The physicians appealed the decision to the Court of Appeal for Ontario, and we again intervened.

In May 2019, the Court of Appeal released its welcome decision confirming that physicians have an obligation to make an effective referral to another health care provider if they refuse to provide a service based on religion or conscience. We thank Michael Fenrick, partner at Paliare Roland Rosenberg Rothstein LLP, for his assistance with this matter.

HALCO staff also engaged in other activities at the intersection of health and human rights, including the following:

- provided submissions to the Ministry of Health and Long-Term Care and Ministry of Community Safety and Correctional Services regarding health care in Ontario provincial correctional facilities
- provided submissions to the Ministry of Health and Long-Term Care regarding changes to the OHIP+ prescription drug program for people under the age of 25
- coordinated an HIV sector response to Ontario government amendments to the *Mandatory Blood Testing Act* that provides for compulsory testing for HIV and viral hepatitis, and potentially for other communicable medical conditions
- provided input into the draft *Blueprint to Inform Hepatitis C Elimination in Canada*

## Law Reform and Community Development

- continued our involvement in the joint community legal clinic/ St. Michael's Hospital Health Justice Program
- continued our participation in the University of Toronto/Ontario HIV Treatment Network HIV-related Research Ethics Board
- continued our participation in meetings of the HIV Outpatient Medical Clinic Network

In addition, we remained involved in the response to the ongoing opioid poisoning crisis, a dire public health emergency that has led to over 11,500 deaths in Canada between 2016 and 2018 alone. Among other activities, we hosted and participated in a community dialogue session entitled *Save Ontario's Overdose Prevention Sites and Safe Consumption Services*, and hosted and participated in a training on the crisis for staff of Toronto community legal clinics. We also played a leading role in convening a legal team to provide information and advice to various stakeholders, including drug users and harm reduction service providers, in relation to Ontario government decisions to review and alter the nature of harm reduction services and to cease funding for certain safe use sites. We thank Daniel Sheppard, associate, Goldblatt Partners LLP, for his assistance on the legal team.

More must be done immediately to end preventable deaths, including law reform to ensure a safe drug supply. We will continue to work with those most impacted 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.

## Law Reform and Community Development

### Ontario's Elementary School Health Education Curriculum

Up-to-date, non-discriminatory and inclusive educational materials are a necessary and vital hallmark of an effective response to HIV. Unfortunately, Ontario backtracked on the provision of such materials when the Minister of Education issued a directive in August 2018 requiring elementary school teachers to cease using the 2015 Health and Physical Education (HPE) Curriculum and to revert to the 2010 version. This meant that up-to-date information related to HIV and HIV stigma, sexual orientation, gender identity, same-sex relationships, and issues of consent was no longer included in mandatory teaching material.

We immediately responded to the directive. In addition to holding public legal education sessions and working closely with our colleagues at Justice for Children and Youth, we, along with the Legal Network, intervened at the Ontario Superior Court of Justice (Divisional Court) in a challenge to the directive. In February 2019, the Court confirmed that the *Canadian Charter of Rights and Freedoms (Charter)* and *Ontario Human Rights Code* require that health education be taught in an inclusive way. However, the Court ultimately found that the directive did not breach the *Charter*.

On August 21, 2019, the Ontario government released the 2019 HPE Curriculum for elementary schools. While we have serious concerns with some aspects of the curriculum, including with the timing of introduction of discussion of gender identity, we are very pleased to see that key HIV information, including content about the harms of HIV stigma, remains. For example, it still includes the assertion that "[o]ne of the best things you can do to stop HIV is to stop the stigma that is associated with having the infection." We are also extremely pleased to see that the curriculum now incorporates updated science underlying the Undetectable = Untransmittable (U=U) message



## Law Reform and Community Development

with the statement “HIV treatment can reduce the amount of HIV in someone’s body to the point where it cannot be transmitted.”

### Income Maintenance

Access to an adequate standard of living is an essential determinant of health. While government programs are inadequate, they remain essential. In this reporting period, among other activities, we responded to announced changes to the Ontario Disability Support Program (ODSP) and intervened in a Supreme Court of Canada case involving the interaction between trusts and social benefits.

On November 22, 2018, the province of Ontario announced a new direction for provincial social assistance. While the government provided few details, and while we welcome additional employment and other supports that were included in the announcement, we have significant concern with the direction the government is taking. One of our key concerns relates to the proposed change in definition of disability for purposes of eligibility for ODSP benefits.

ODSP currently uses a definition that focusses on disabilities expected to last one year or more that substantially restrict certain activities of daily living (i.e., personal care, function in the community or workplace). The announcement indicates that the government will look at changing the definition of disability to align with federal guidelines, which are much more restrictive. For example, the Canada Pension Plan definition of disability requires a “severe and prolonged” disability. Severe means that a person is not able to work at all, or not able to work on a regular basis, and is only able to earn a small amount of money. Prolonged means that a person’s disability is likely to last a long, unknown amount of time, or that it will eventually cause death.

## Law Reform and Community Development

While the government announced that most current ODSP recipients will be grandparented so they will not have to meet the new definition of disability and will continue to receive benefits, including health benefits (e.g., access to medications), many people with disabilities who need ODSP support in the future will be excluded under a new definition.

In particular, there is serious concern that many people with episodic disabilities such as HIV may not be eligible to receive ODSP benefits under the new definition. This would be disastrous for individuals living with HIV as well as for the entire HIV response in Ontario.

We engaged in a number of activities in response to the November 2018 social assistance announcement. In addition to engaging in an array of public legal education activities, we participated in various law reform discussions within and outside the HIV community. We also participated in the government’s consultation on the definition of disability.

Over the coming months we will continue to work with people living with HIV and others to challenge changes to social assistance that will cause significant harm to individuals and communities.

Also during this reporting year, we welcomed a decision from the Supreme Court of Canada that confirmed that families can make arrangements to ensure that, after their death, their loved ones with disabilities can be financially supported without losing access to vital social benefits.

In *S.A. v. Metro Vancouver Housing*, a case involving eligibility for social housing, the Supreme Court considered whether money held in a financial instrument called a “Henson trust,” which is often used to disburse money in an inheritance, affects eligibility for social programs. We intervened in this matter, along with the Income

## Law Reform and Community Development

Security Advocacy Centre, because of the importance of the issue to people living with HIV who are in receipt of social benefits.

In its ruling, the Supreme Court held that a Henson trust is not an asset, and that S.A.'s trust does not affect eligibility for the housing program in question. This important decision confirmed that Henson trusts are a legitimate way for families to set aside money for persons with disabilities to sustain their long-term well-being by preserving access to programs that provide income support, medication and housing. We thank Ewa Krajewska, partner at Borden Ladner Gervais LLP, for her assistance with this matter.

### Trans Legal Needs Assessment

As previously reported, HALCO is administering the *TRANSforming JUSTICE: Trans Legal Needs Assessment Ontario* (TFJ) project, which is a mixed-method assessment/research study regarding the legal needs of trans people in Ontario.

Research priorities were shaped by the TFJ research team with the assistance of the following consultation and outreach committees:

- Trans Community Consultation and Outreach Committee
- Legal Service Provider Consultation and Outreach Committee
- Social Service Provider Consultation and Outreach Committee
- Court and Tribunal Consultation and Outreach Committee

The data collection phase of the project included the following:

- 232 trans community members completed a survey
- 13 focus groups and workshops engaged 125 trans people
- 9 focus groups and workshops engaged 82 legal service providers
- 19 trans people living with or affected by HIV were interviewed

## Law Reform and Community Development

In September 2018, we released TFJ's first report, *Legal Problems Facing Trans People in Ontario*. As noted in the report, 71% of trans survey respondents experienced at least one justiciable legal problem within a three-year timeframe (2013-2016), compared to 48.4% of the adult population in Canada. In almost all legal categories surveyed, trans survey respondents reported notably higher rates of justiciable legal problems in comparison to the adult Canadian population.

The most common justiciable legal problem identified by trans survey respondents was discrimination (43% vs. 5.3% of the adult Canadian population). Racialized trans participants reported experiencing both racism and transphobia, resulting in more frequent and complex experiences of discrimination. Two-Spirit/Indigenous trans participants also identified colonization and racism as factors complicating and exacerbating experiences of discrimination, harassment, and violence. Participants affected by HIV reported that HIV-related issues served to increase or exacerbate their experiences of stigmatization and discrimination, and that social and legal factors related to cis-normativity and transphobia served to increase risk or impacts of HIV infection.

The findings of the study are disturbing. The next report will include recommendations to improve access to justice for trans people in Ontario.



# 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. For this reporting period, we conducted 115 workshops across the province and worked on various other public legal education projects. Issues surrounding the criminalization of HIV non-disclosure and public health law comprised approximately 30% of this work, Ontario Disability Support Program and related matters 17%, and immigration/refugee law 13%. The remainder related to other legal issues including privacy, employment, Disability Tax Credit, and medical cannabis.

HALCO staff spoke throughout Ontario to audiences including people living with HIV, AIDS service organization staff, legal service providers, students, and health care providers. In addition, our 17th series of free public legal education workshops, which is held at our office, was once again extremely popular, as were our website (205,093 visits) and newsletters.

We continued to engage in outreach to various communities of people living with HIV. For example, we spoke at the first ever summit of HIV-positive youth in Ontario, led a series of workshops for a Toronto-based group of women living with HIV, and spoke at the Anishinabek Nation-Union of Ontario Indians *All My Relations Conference* as well as at an Ontario First Nations HIV/AIDS Education Circle event. In addition, we hosted an HIV-specific consultation in relation to LAO's *Racialized Communities Strategy*.

## Public Legal Education

Along with other partners in the HIV community, we conducted four training sessions for police officers at 51 Division in Toronto. With partners, including Toronto Pride, we hosted a community dialogue session on ending unjust HIV criminalization, and with ARCH Disability Law Centre we conducted a workshop for social work students on changes to reporting requirements required by the Ontario College of Social Workers and Social Service Workers.

## HALCO's James Kreppner Award



The late James Kreppner was a great and true friend to HALCO and to those living with HIV or Hepatitis C. An original member of HALCO's board, James continued serving until his death in 2009. James was courageous and strong in his belief that the wrongs suffered by people living with HIV and Hepatitis C were not to be tolerated. Despite the great cost to his health, he fought hard for compensation and justice for persons infected through the blood supply, and for persons denied organ transplants. James was a local, national and international leader, and he was always a willing ear, a source of advice, and a helping hand to those who needed him.

In recognition of James' innumerable contributions, HALCO established the **Kreppner Award** in 2010. The award recognizes the efforts of people who have made significant contributions in advocacy for and support of people living with HIV or people living with HIV and Hepatitis C in Ontario.

At HALCO's 2018 annual general meeting, the **Kreppner Award** was presented to Mikiki, a tireless community builder who plays so many roles for so many people. Mikiki's activism across a breadth of areas includes multiple projects with a particular emphasis on ensuring social justice for Indigenous, racialized, queer and trans people, all the while applying an incredible amount of creativity and dedication. Prioritizing those most at risk, Mikiki tackles the big subjects facing people living with HIV, including stigma, criminalization, isolation, death and grieving, blame, othering, and what it means to be alive in the world today. A supporting letter summed up Mikiki's impact: "I simply can't imagine what the response to HIV, especially in Toronto, would be like without them."

We congratulate Mikiki, who is truly and deeply deserving of this honour.

## 2018-2019 Board of Directors and Staff

### Board of Directors

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Noah Aiken-Klar  
 Jessica Demeria, *Secretary/Treasurer*  
 Sari Feferman  
 Shazia Islam  
 Marcus McCann, *Vice-Chair*  
 Rob Newman, *Chair*  
 Robert Maich  
 Judith Odhiambo  
 Maureen Owino

### Staff

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Glenn Betteridge, *Staff Lawyer*  
 David Cote, *Staff Lawyer (on contract)*  
 Khalid Janmohamed, *Staff Lawyer*  
 Meagan Johnston, *Staff Lawyer (on leave)*  
 Rick Lobodzinski, *Administrative Assistant*  
 Jack Martin, *Staff Lawyer (on contract)*  
 Jill McNall, *Community Legal Worker (licensed paralegal)*  
 Robin Nobleman, *Staff Lawyer*  
 Ryan Peck, *Executive Director/Lawyer*  
 Debbie Rachlis, *Staff Lawyer*  
 Amy Secord, *Director of Administration*  
 Amy Wah, *Staff Lawyer*

Edward Carroll, *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, and particularly grateful to the following funders:

### 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

We offer a special thanks to Robyn Salter, social worker at Sick Kids Hospital, who retired after many years of dedicated service to the HIV community. Further, we thank the following for their support of HALCO's work:

Michael Battista	Julie James	Daniel Sheppard
Greta Bauer	Caroline (Nini) Jones	Jonathan Shime
Mark Blans	Michael Jordan	Adrienne Smith
Joseph N. Blinick	Danny Kastner	Maurice Tomlinson
David Brennan	Cécile Kazatchkine	
Janet Butler	Ewa Krajewska	Association of Community Legal Clinics of Ontario
Sandra Ka Hon Chu	Megan Longley	
Matt Cohen	Terrance Luscombe	Barbra Schlifer Commemorative Clinic
Denise Cooney	Marie-France Major	
Wayne Cunningham	Aadil Mangalji	Canadian Association of Refugee Lawyers
Laila Demirdache	Eugene Meehan, Q.C.	Canadian HIV/AIDS Legal Network
Janet Dench	Anita Nathan	
Richard Elliott	John Norquay	Refugee Lawyers Association
Neil Evans	Nicole Nussbaum	
Michael Fenrick	Sia Pashang	Pro Bono Ontario
Cynthia Fromstein	Michael Richards	Pro Bono Students Canada
Emily Home	Amanda Ross	
Pablo Irribarra	Megan Schwartzentruber	



## Report of the Independent Auditor on the 2019 Summarized Financial Statements

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

The accompanying summarized financial statements, which comprise the summary statement of financial position as at March 31, 2019, 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 20, 2019. 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, 2019 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 20, 2019. 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 by \$3,591 and liabilities by \$42,882, and accordingly, an overstatement of revenues over expenses and fund balances, end of year, by \$42,882. 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, 2019 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 4, 2019**

## **Note to the summarized financial statements March 31, 2019**

### **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, 2019, 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, 2018 to March 31, 2019

	LAO Operating Fund (Unrestricted)	MOH AIDS Bureau Fund (Externally Restricted)
<b>CURRENT</b>		
Cash	\$ 98,789	\$ 16,443
Short-term investments	-	-
Funding and other receivables	-	-
Government remittances	10,699	-
Prepaid expenses	18,028	-
Interfund receivable (Note 3)	-	-
	127,516	16,443
<b>EQUIPMENT (Net) (Note 4)</b>	8,459	-
	\$ 135,975	\$ 16,443
<b>LIABILITIES</b>		
<b>CURRENT</b>		
Accounts payable and accrued liabilities	\$ 18,614	\$ 5,256
Deferred revenue (Note 5)	91,859	-
Interfund payable (Note 3)	12,344	3,001
	122,817	8,257
<b>FUND BALANCES</b>	13,158	8,186
	\$ 135,975	\$ 16,443

LAO Legal Disbursements Fund (Externally Restricted)	Donations Fund (Internally Restricted)	TCTC Fund (Externally Restricted)	Project Funding Fund (Externally Restricted)	2019 Total	2018 Total
<b>ASSETS</b>					
\$ 3,929	\$ 90,695	\$ -	\$ 52,346	\$ 262,202	\$ 193,692
-	77,107	-	-	77,107	77,107
-	-	-	-	-	8,375
346	-	-	-	11,045	11,506
-	-	-	-	18,028	19,583
1,947	7,749	-	5,649	15,345	7,315
6,222	175,551	-	57,995	383,727	317,578
-	-	-	-	8,459	-
\$ 6,222	\$ 175,551	\$ -	\$ 57,995	\$ 392,186	\$ 317,578
<b>AND FUND BALANCES</b>					
\$ -	\$ -	\$ -	\$ -	\$ 23,870	\$ 32,227
-	-	-	49,725	141,584	146,091
-	-	-	-	15,345	7,315
-	-	-	49,725	180,799	185,633
6,222	175,551	-	8,270	211,387	131,945
\$ 6,222	\$ 175,551	\$ -	\$ 57,995	\$ 392,186	\$ 317,578



## Summarized Audited Financial Statement

for period April 1, 2018 to March 31, 2019

	LAO Operating Fund (Unrestricted)	MOH AIDS Bureau Fund (Externally Restricted)
<b>REVENUE</b>		
Legal Aid Ontario - Direct receipts	\$ 845,754	\$ -
Legal Aid Ontario - Indirect receipts (Note 6)	27,571	-
AIDS Bureau	-	339,072
Project funding	-	-
Donations	-	-
Interest	720	15
	874,045	339,087
<b>EXPENSES</b>		
Amortization	1,493	-
Communications	6,510	-
Equipment and maintenance	6,569	-
Fundraising development	-	-
Indirect payments (Note 6)	17,619	-
Legal disbursements	-	-
Library	1,708	-
Occupancy	169,546	-
Professional dues	16,564	6,818
Project expenses	11,902	-
Salaries and benefits	550,633	321,232
Supplies and services	41,090	2,526
Travel	10,618	-
	834,252	330,576
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ 39,793	\$ 8,511

LAO Legal Disbursements Fund (Externally Restricted)	Donations Fund (Internally Restricted)	TCTC Fund (Externally Restricted)	Project Funding Fund (Externally Restricted)	2019	2018
\$ 7,420	\$ -	\$ -	\$ -	\$ 853,174	\$ 803,779
-	-	-	-	27,571	13,958
-	-	-	-	339,072	334,072
-	-	-	20,770	20,770	59,505
-	49,106	-	-	49,106	33,147
6	79	7	24	851	1,493
7,426	49,185	7	20,794	1,290,544	1,245,954
-	-	-	-	1,493	-
-	-	-	-	6,510	10,086
-	-	-	-	6,569	8,241
-	1,450	-	-	1,450	940
-	-	-	-	17,619	13,958
7,911	-	-	-	7,911	11,949
-	-	-	-	1,708	1,472
-	-	-	-	169,546	168,411
-	-	-	-	23,382	17,424
-	-	-	-	11,902	6,756
-	16,117	-	20,770	908,752	916,535
-	26	-	-	43,642	27,899
-	-	-	-	10,618	11,630
7,911	17,593	-	20,770	1,211,102	1,195,301
\$ (485)	\$ 31,592	\$ 7	\$ 24	\$ 79,442	\$ 50,653





## Notes

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