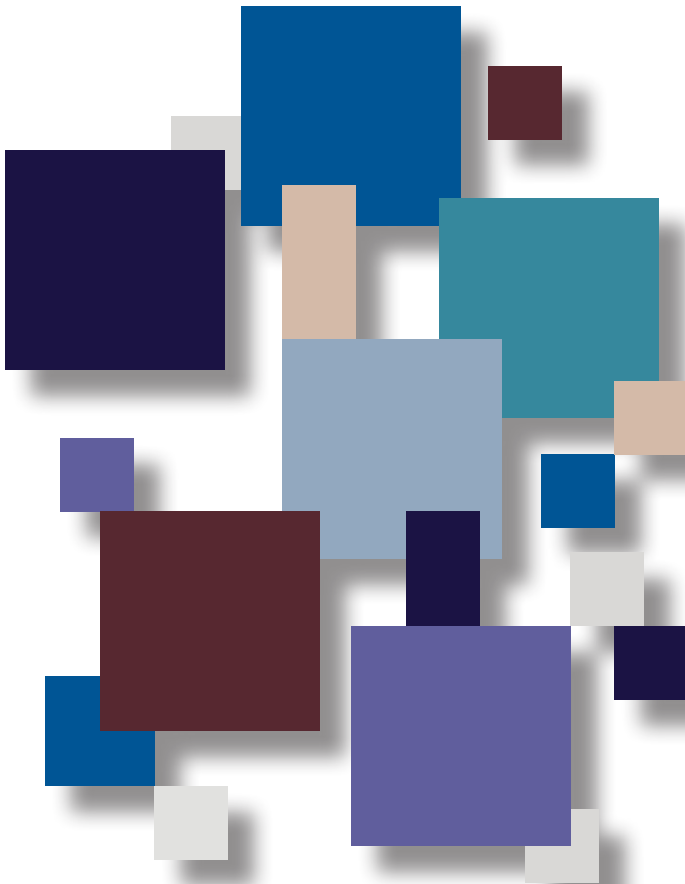


# HALCO

**HIV & AIDS Legal Clinic Ontario**

Free legal services for people  
living with HIV in Ontario



Annual Report  
2019-2020

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

### HALCO's Mission

The mission of HALCO is to provide legal services to persons living with HIV 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.

### HALCO's Statement of Principles

It is agreed that:

1. People living with HIV are confronted with unique legal problems of enormous proportions and complexity;
2. Those best equipped to make choices regarding HIV issues and problems are those individuals who are HIV-positive themselves;
3. People living with HIV must have control over their own lives;
4. The HIV 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;
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; and
6. The confidentiality, bodily security, autonomy and privacy of people living with HIV 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 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 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, 2019 to March 31, 2020.

The events of the last reporting year highlight the ongoing central importance of activism and advocacy. In responding to multiple epidemics, including HIV, opioid poisoning and COVID-19, as well as ongoing and multi-layered impacts of poverty, colonialism, racism, sexism, homophobia, and transphobia, the HIV community has once again risen to the challenge. While it has not been easy, we at HALCO are honoured to be part of the response.

The year started with a significant funding cut for legal aid services in Ontario. On the heels of the cut, there was the very real prospect that the core elements of the community legal clinic system would be gutted. However, working together through the Association of Community Legal Clinics Ontario as well as in solidarity with others, most notably communities of people most impacted by cuts, clinics made it through. Today, the clinic system remains strong and community focussed, and clinics continue to engage in a mix of activities, including casework, public legal education, community development, and law reform.

The year ended in a chilling manner with the onset of the COVID-19 pandemic. HALCO, in partnership with people living with HIV, legal clinics, human rights organizations, and others, immediately

## Message from the Chair and the Executive Director

responded. While much of the work took place after March 31, 2020, and therefore will be included in next year's report, it is important to note now that communities came together to fight for themselves and others to ensure that the societal response to COVID-19 is at all times inclusive of equity-seeking populations, including low-income people, Indigenous, Black and other racialized people, as well as women, people from LGBTQ2+ communities, people living with disabilities, people who use drugs, and people in jail. During this ongoing struggle, the strong historic and ongoing activism of the HIV community has and continues to play a meaningful role.

Throughout the year, our 25<sup>th</sup> as a legal clinic, HALCO did what it has always done: fight for social, economic, and racial justice in partnership with people living with HIV and others. Among other activities, we provided assistance in relation to 3,662 legal issues, conducted 118 workshops, intervened in four court matters, and provided submissions to governmental bodies. In addition, we accelerated work on our internal anti-oppression/anti-racism plan.

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

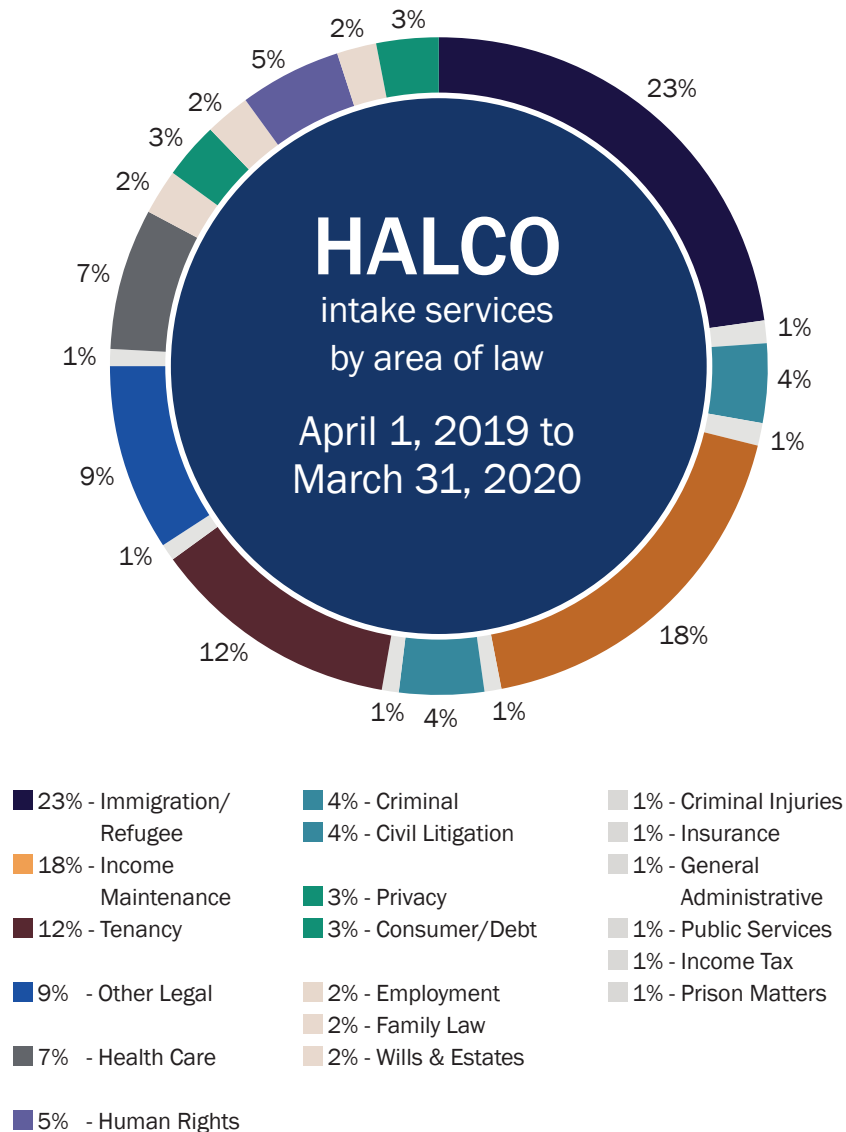
### Intake - Advice, Brief Services and Referrals

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 3,662 legal issues in this reporting period. Income maintenance and tenancy matters comprised 30% of intakes, and immigration matters 23%. The remainder were extremely varied, including health, human rights, and privacy 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 187 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.

Income maintenance and tenancy matters comprised 35% of our casefiles, immigration matters 27%, and human rights matters 10%. We also assisted clients with various other legal issues, including private insurance and health law.

**Casework examples include:**

- assisted clients to obtain access to HIV medications after their government benefits were wrongfully terminated
- assisted clients with human rights complaints related to discriminatory treatment by health care providers and landlords
- assisted a client with physical and mental health issues, including dementia, to maintain their housing
- assisted clients to obtain confidentially orders requiring that their initials be used when the case is reported so that their privacy is protected
- assisted children to reunite with their Convention Refugee parents in Canada
- assisted a client facing persecution on the basis of sexual orientation to obtain Convention Refugee status

# 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 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 responding to (i) criminalization of HIV non-disclosure; (ii) the opioid poisoning crisis and other matters at the intersection of health and human rights; and (iii) legal needs of trans Ontarians.

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

- granted intervener status in the Supreme Court of Canada case of *Sherman v Donovan* (decision pending), regarding the circumstances in which courts will issue confidentiality orders to protect the privacy of those involved in issues before courts
- intervened in the Federal Court of Canada case of *A.B. v. Canada*, regarding a denial of a spousal sponsorship of a person living with HIV
- provided submissions to the Immigration and Refugee Board on their guidelines regarding sexual orientation, gender identity and gender expression

## Law Reform and Community Development

- consulted with the World Bank on their sexual and gender minority equality of opportunity project
- provided submissions to the United Nations Committee on the Elimination of all Forms of Discrimination Against Women
- member of executive of the Canadian Bar Association Sexual Orientation and Gender Identity Section
- initiated advocacy (which resulted in litigation) regarding prison conditions during the COVID-19 pandemic

### 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 after 2004. While the number of prosecutions has decreased in recent years, Canada remains 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, 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

## Law Reform and Community Development

and other providers, including public health authorities, for legitimate fear that such conversations will be used in court.

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:

- 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 related to HIV criminalization that took place during this reporting year. For example, we continued assisting with an upcoming appeal of a non-disclosure conviction. In addition, three decisions were released in relation to court matters in which we intervened (*R. v. N.*, *R. v. S.*, *R. v. G.*) and a federal government committee released an important report.

In *R. v. N.*, we argued before the Court of Appeal of Alberta that a law, which requires convictions for certain sexual assaults to lead to mandatory inclusion on the national sex offender registry, violates the *Charter of Rights and Freedoms (Charter)*. The Court disagreed and held the law does not violate the *Charter*. If the matter proceeds to the Supreme Court of Canada, we will apply for intervener status.

In *R. v. S.*, we argued before the Court of Appeal for Ontario that the law restricting sentencing options (i.e., not permitting conditional sentences, sometimes referred to as “house arrest”) of many who

## Law Reform and Community Development

are convicted of HIV-related offences violates the *Charter*. The Court agreed, but the government of Canada is appealing the decision. If the matter proceeds to the Supreme Court of Canada, we will apply for intervener status.

In *R. v. G.*, we argued before the Court of Appeal for Ontario that correct condom use should be sufficient to prevent criminal prosecution of people living with HIV. In other words, there should be no criminal law duty to disclose one’s HIV status when a condom is used correctly. The Court disagreed and found that there is a duty to disclose even if a condom is used unless the person living with HIV also has a low enough viral load. As a result, a conviction for aggravated sexual assault was upheld by the Court even though a condom was used.

While we will continue to appear before courts on HIV-related criminal law matters, it is clear that legislative reform is required to bring the law in line with science and human rights. To this end, we appeared before the Canadian House of Commons Standing Committee on Justice and Human Rights (the “Committee”) to make clear that, 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. For this to happen, we submitted, legislative reform to the *Criminal Code* must be undertaken in consultation with the HIV sector.

In June 2019, we were pleased to welcome the Committee’s report entitled *The Criminalization of HIV Non-Disclosure in Canada*. 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 support the call for legislative

## Law Reform and Community Development

reform 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.

With people living with HIV and others, we will continue to fight 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.

### Opioid Poisoning Crisis and Other Matters at the Intersection of Health and Human Rights

Between January 2016 and March 2020, there have been at least 16,364 opioid-related deaths in Canada. And sickeningly, things have gotten worse since the onset of the COVID-19 pandemic. The number of deaths is rising daily, due to various factors including a poisoned drug supply and lack of appropriate harm reduction services.

During this reporting period, we played a leading role in convening a legal team to provide information and advice to various stakeholders on issues surrounding safe use sites. In addition, in coalition with PASAN and the HIV Legal Network, we intervened in an inquest into two opioid poisoning deaths at Elgin-Middlesex Detention Centre. As a result of the inquest, 80 recommendations were made, many of which advance the rights of people in correctional facilities. We are currently following up with the government of Ontario on the recommendations.

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

## Law Reform and Community Development

harm reduction services, in addition to other responses, are expanded.

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

- participated in an advisory community of an Ontario HIV Treatment Network research study exploring treatment access in Ontario, and were on the planning committee for and a participant of an Ontario-wide think tank regarding access to medications
- raised privacy and human rights concerns with a lead researcher exploring HIV self- testing kits
- co-authored an article, *Why HIV Testing Needs Informed Consent*, in *Healthy Debate*, an online forum focussed on health care in Ontario
- continued our involvement in the joint community legal clinic/ St. Michael's Hospital Health Justice Program
- continued our participation in meetings of the Ontario HIV Outpatient Medical Clinic Network



## Law Reform and Community Development

### 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 and the following four 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

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). Two-Spirit/Indigenous trans participants identified colonization and racism as factors complicating and exacerbating

## Law Reform and Community Development

experiences of discrimination, harassment, and violence. Black and other racialized trans participants reported experiencing both racism and transphobia, resulting in more frequent and complex experiences of discrimination. 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. In this reporting period, we formally partnered with the Canadian Bar Association to produce recommendations flowing from the first TFJ report. The recommendations are slated to be released in 2020-21.





# 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 118 workshops across the province and worked on various other public legal education projects. Issues surrounding criminalization of HIV and public health law comprised approximately 32% of this work, Ontario Disability Support Program and related matters 25%, and immigration 16%. The remainder related to other legal issues including privacy, employment, and human rights.

HALCO staff spoke throughout Ontario to audiences including people living with HIV, AIDS service organization staff, legal service providers, students, and health care providers. We also produced newsletters and bulletins, and our website remained popular (164,797 visits).

We continued to engage in outreach to various communities of people living with HIV. For example, among many other events, we spoke at the following conferences: North American Refugee Health, Ontario Council of Agencies Serving Immigrants, Trans Women HIV Research Initiative (Ontario), and Anishinabek Nation All My Relations HIV Capacity Building. HALCO staff also participated in Ontario Bar Association and Law Society of Ontario panels regarding elementary school sexual education curriculum in Ontario.

In addition, we created a factsheet regarding changes to pathways to permanent residency for caregivers, as well as general and HIV-specific factsheets highlighting changes to social assistance in Ontario.

## Public Legal Education

We consulted with Women's College Hospital on their toolkit for women living with HIV and with Community Legal Education Ontario on their Steps to Justice COVID-19 website. HALCO staff also coordinated and co-authored the criminal law and public health section of *LGBTQ2+ Law: Practice Issues and Analysis* (Joanna Radbord, Toronto, Canada: Emond, 2020).

## 2019-2020 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  
 Apondi Odhiambo  
 Maureen Owino

### Staff

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Glenn Betteridge, *Staff Lawyer*  
 Edward Carroll, *Staff Lawyer*  
 David Cote, *Staff Lawyer*  
 Khalid Janmohamed, *Staff Lawyer*  
 Rick Lobodzinski, *Administrative Assistant*  
 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*

## Funders and Donors

The generosity of HALCO's funders and donors enables us to provide legal services to the HIV community. We sincerely thank all of the individuals who provided donations as well as 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

## Thanks

Thanks also to the following people who generously provided their time:

Mark Blans	Daniel MacAdam
David Brennan	Colleen McKeown
Daniel Brown	Nicole Nussbaum
Louis Century	Jessica Orkin
Matt Cohen	Sia Pashang
Ron Ellis	Geetha Philipupillai
Neil Evans	Amanda Ross
Michael Fenrick	Roger Rowe
Cynthia Fromstein	Jennifer Saville
Saad Gaya	Megan Schwartzentruber
Emily Home	Leah Shafran
Julie James	Lillian Cadieux-Shaw
Caroline (Nini) Jones	Daniel Sheppard
Michael Jordan	Jonathan Shime
Danny Kastner	Alexi Wood
Ewa Krajewska	



## 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, 2020, 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, 2020. 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, 2020 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, 2020.

The misstatement of the audited financial statements is described in our qualified opinion in our report dated June 25, 2020. 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 \$43,824, and accordingly, an overstatement of revenues over expenses and fund balances, end of year, by \$43,824. 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, 2020 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  
September 23, 2020**

## Note to the summarized financial statements March 31, 2020

### 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, 2020, 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, 2019 to March 31, 2020

	LAO Operating Fund (Unrestricted)	MOH AIDS Bureau Fund (Externally Restricted)	LAO Legal Disbursements Fund (Externally Restricted)	Donations Fund (Internally Restricted)	Project Funding Fund (Externally Restricted)	2020 Total	2019 Total
<b>ASSETS</b>							
<b>CURRENT</b>							
Cash	\$ 61,597	\$ 20,535	\$ 5,930	\$ 129,143	\$ 6,700	\$ 223,905	\$ 262,202
Short-term investments	-	-	-	54,810	-	54,810	77,107
Government remittances	14,600	-	36	-	-	14,636	11,045
Prepaid expenses	20,932	-	-	-	-	20,932	18,028
Interfund receivable (Note 3)	-	-	149	7,047	1,606	8,802	15,345
	97,129	20,535	6,115	191,000	8,306	323,085	383,727
<b>EQUIPMENT (Note 4)</b>	5,921	-	-	-	-	5,921	8,459
	\$ 103,050	\$ 20,535	\$ 6,115	\$ 191,000	\$ 8,306	\$ 329,006	\$ 392,186
<b>LIABILITIES AND FUND BALANCES</b>							
<b>CURRENT</b>							
Accounts payable and accrued liabilities	\$ 16,319	\$ 10,255	\$ -	\$ -	\$ 1,783	\$ 28,357	\$ 23,870
Deferred revenue (Note 5)	91,859	-	-	-	-	91,859	141,584
Interfund payable (Note 3)	4,011	4,791	-	-	-	8,802	15,345
	112,189	15,046	-	-	1,783	129,018	180,799
<b>FUND BALANCES (DEFICIT)</b>	(9,139)	5,489	6,115	191,000	6,523	199,988	211,387
	\$ 103,050	\$ 20,535	\$ 6,115	\$ 191,000	\$ 8,306	\$ 329,006	\$ 392,186

## Summarized Audited Financial Statement for period April 1, 2019 to March 31, 2020

	LAO Operating Fund (Unrestricted)	MOH AIDS Bureau Fund (Externally Restricted)	LAO Legal Disbursements Fund (Externally Restricted)	Donations Fund (Internally Restricted)	Project Funding Fund (Externally Restricted)	2020	2019
<b>REVENUE</b>							
Legal Aid Ontario - Direct receipts	\$ 855,009	\$ -	\$ 4,150	\$ -	\$ -	\$ 859,159	\$ 853,174
Legal Aid Ontario - Indirect receipts (Note 6)	24,953	-	-	-	-	24,953	27,571
AIDS Bureau	-	339,072	-	-	-	339,072	339,072
Project funding	-	-	-	-	49,725	49,725	20,770
Donations	-	-	-	22,010	-	22,010	49,106
Interest	664	16	5	964	31	1,680	851
	880,626	339,088	4,155	22,974	49,756	1,296,599	1,290,544
<b>EXPENSES</b>							
Amortization	2,538	-	-	-	-	2,538	1,493
Communications	11,944	-	-	-	-	11,944	6,510
Equipment and maintenance	16,628	-	-	-	-	16,628	6,569
Fundraising development	-	-	-	681	-	681	1,450
Indirect payments (Note 6)	24,953	-	-	-	-	24,953	17,619
Legal disbursements	-	-	4,262	-	-	4,262	7,911
Library	1,317	-	-	-	-	1,317	1,708
Occupancy	176,152	-	-	-	-	176,152	169,546
Professional dues	10,924	-	-	-	-	10,924	23,382
Project expenses	-	-	-	-	-	-	11,902
Salaries and benefits	628,492	327,462	-	6,820	51,503	1,014,277	908,752
Supplies and services	16,836	11,659	-	24	-	28,519	43,642
Travel	8,588	-	-	-	-	8,588	10,618
	898,372	339,121	4,262	7,525	51,503	1,300,783	1,211,102
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES</b>	\$ (17,746)	\$ (33)	\$ (107)	\$ 15,449	\$ (1,747)	\$ (4,184)	\$ 79,442







## Notes

# HALCO

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