



45 Sheppard Ave. East, Suite 106A, Toronto, ON M2N 5W9
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SALCO ANNUAL GENERAL MEETING

Tuesday, November 13, 2018, 6:00 p.m. – 8:00 p.m.
A Different Booklist – 779 Bathurst Street, Toronto, ON

Agenda

1. 6:00 – 6:15 pm Refreshments served
2. 6:15 p.m. – 7:00 p.m. AGM Business Meeting: Call to Order
Chair, Board of Directors
 - Approval of 2017 AGM Minutes Chair, Board of Directors
 - SALCO Chair/ Joint Staff Report 2018 Chair, Board of Directors /
Executive Director
 - Treasurer's Report on the Audited Financial Statements
Of the Year Ending March 31, 2018 Treasurer, Board of Directors
 - Approval of Auditor Treasurer, Board of Directors
 - Nominations to SALCO Board Directors: slate and nominations
from the floor Nominations Committee,
Board of Directors
 - Adjournment of Meeting Chair, Board of Directors
3. 6:45 pm – SALCO: 10 years as a Leal Aid funded legal clinic – reflections from staff and attendees (Staff will reflect on their work at SALCO and then we will open up the floor for attendees to speak about their connection to SALCO and our work going forward).



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SALCO ANNUAL GENERAL MEETING
Wednesday, November 1, 2017, 6:30pm-8:30pm
A Different Booklist, 779 Bathurst Street, Toronto, ON M5S 0B7

1. **Presentation:** The AGM presentation started at 6:30 pm; followed by OCASI's presentation and dialogue on their graphic novel "Telling our Stories: Immigrant Women's Resilience"
2. **AGM Business Meeting:** The AGM Business Meeting was called to order by Board Chair, Kruti Patel at 6:31pm.
3. **Approval of Minutes from AGM on November 16, 2016:** The AGM minutes from the 2016 AGM were presented. No amendments were made.

Motion to Approve: The AGM 2016 Minutes were presented for approval, whereupon motion duly made by, Mary Chrisanthus seconded by, Archana Sridhar and unanimously adopted.

4. **SALCO Chair/Joint E.D./Staff Report:** The meeting chair presented the Chair's report from the AGM package. The Executive Director presented the joint staff report. Both highlighted key work cited in their respective reports in the AGM package.
5. **Treasurer's Report on the Audited Financial Statements of the Year Ending March 31, 2017:** Board treasurer, Saleha Haji presented SALCO's audited financial statements as they appeared in the AGM Package. She noted the following:
 - SALCO's cash position is similar to that of the 2016 year; The monies from LAO are received monthly during the funded year;
 - Ending with an excess of revenues of expenses of \$18,367
 - Statement of operations is similar to last year in terms of grants
 - Expenses are consistent from the 2016 year; slightly lower due to changes in personnel and timing between hiring of new personnel (slight variation only); significant grant repayment and money spent on supplies and services due to renovation such as new computers
 - SALCO ended with slightly higher cash flow than the 2016 year totaling, \$18,257

Items for Discussion:

- The treasurer asked if there were any questions or comments on the SALCO audited financial statement for year ending March 31, 2017;

- Anu Bakshi raised questions about the travel expenses, stating it is high and asked what constitutes travel expenses. The Executive Director, Shalini Konanur explained that travel is high due to staff travel to: public legal education workshops, standing committee meetings (travel to Ottawa), presence at 7 satellite clinics and because of various law reform and community development initiatives;
- Neil Puddicombe questioned why professional dues were low. Executive Director, Shalini Konanur explained that: 1) for the Articling Students' position a portion of the cost were reimbursed and 2) because of staff transitions/shortage of staff we had lower professional dues costs.

Motion to Approve: The SALCO audited financial statement for April 1, 2016 to March 31, 2017 was presented for approval, whereupon motion duly made by Neil Puddicombe, seconded by Payal Ratanshi, and unanimously adopted.

6. **Approval of Auditor:** The treasurer advised that SALCO has been using David Burkes & Associates as their auditor for the past 4 years and that we are very happy with the audit process and costs. The treasurer recommended that we continue to use the same auditor.

Items for Discussion:

- The treasurer asked if there were any questions or comments on the approval of the auditor for the year 2018; and
- Neil Puddicombe raised a question about whether the cost of the auditor for the upcoming year would increase. The treasurer advised that the cost would remain approximately the same.

Motion to Approve: The hiring of David Burkes, Chartered Accountant, for the SALCO audit for year ending March 31, 2018 was presented for approval, whereupon motion duly made by Mohini Datta-Ray, seconded by Neil Puddicombe, and unanimously adopted.

7. **Nominations to SALCO Board of Directors: Election of Slate of Nominees:**

Board member and nominations committee chair, Godha Rangaraj, explained changes to the SALCO bylaws related to board member nominations and the board slate selection policies which are available on the SALCO website. The amended bylaws now enable persons to run from the floor for one position - if you are a member of SALCO. Godha explained that the board meets for regular business once a month, typically the last Wednesday of each month. There are no meetings in the months of August or December. The nominations committee chair noted the following:

- This year there are 8 vacancies: 6 slated, 1 student member and 1 vacancy is available from the floor. The terms of five other Board Members are ongoing: Saleha Haji; Saman Wickramasinghe; Mary Chrisanthus; Payal Ratanshi and Godha Rangaraj.
- The slate as it appears in the AGM package: Kruti Patel (continuing if elected); Archana Sridhar (continuing if elected); Mohini Datta-Ray (continuing if elected); Neil Puddicombe (previous board member, new if elected); Mathura Karunanithy (new if elected); Raajan Aery (student member; new if elected);

- The Slate of Nominees as listed in the AGM package were introduced, and made a brief presentation about their experience and interest in serving on the SALCO Board;

Items for Discussion:

- The nominations chair asked if there were any questions from the floor;
- A question was posed from an attendee of how the student board position will be utilized to support the LGBTQ+ and racialized student body and why this has not been the case thus far; the board noted that it is an important observation and that the board strives to be as representative of the communities that SALCO serves. The board also reviews needs assessment and the Executive Director confirmed that the most recent hiring of staff for service was targeted at serving the South Asian LGBTQ+ and Indo-Caribbean communities; and
- The board confirmed that current clients cannot run for board positions but that the board would welcome applications from former clients who have become members of SALCO.

Motion to Approve: The slate of nominees to the SALCO board of directors (as it appeared in the AGM package) was presented for approval, whereupon motion duly made by Mary Chrisanthus, seconded by Anu Bakshi, and unanimously adopted.

- 8. Nomination to the SALCO Board of Directors: Election From the Floor:** The nominations committee chair asked if there was anyone interested in running for the one vacant position on the board of directors from the floor of the AGM. One person indicated interest. The nominations committee chair asked that person to make a brief presentation about their experience and interest in serving on the SALCO Board:

- Anu Bakshi – was part of the students that founded SALCO in 1997 and lobbied LAO; She was on the SALCO Board from 1997-2005 and left when SALCO obtained permanent funding; She has a history with the organization and would like to come back on the Board with the mark of SALCO's 10 year anniversary. Furthermore, she is a practicing disability lawyer and has an understanding of poverty and an appreciation for SALCO's clientele.

Motion to Approve: The election of Anu Bakshi to the SALCO Board of Directors was presented for approval, whereupon motion duly made by Neil Puddicombe and seconded by, Payal Ratanshi and unanimously adopted.

- 9. Adjournment of Meeting:** There being no further business to come before the meeting, the meeting adjournment was presented by the Chair, Kruti Patel.

Motion to Approve: Adjournment of the SALCO Annual General Meeting on November 1, 2017 at 7:05 p.m. was presented for approval, whereupon motion duly made by Mohini Datta-Ray, seconded by Mary Chrisanthus, and unanimously adopted.



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SALCO Chair 's Report

Welcome to the 2018 Annual General Meeting for the South Asian Legal Clinic of Ontario. SALCO has had another exciting year and I would like to take this opportunity to update you on the kinds of initiatives that SALCO has been involved with this past year.

SALCO continued its international law work with a joint submission to the United Nations for Canada's 3rd periodic Review. SALCO was chosen as one of 6 national agencies to present at the United Nations Pre-sessions in the run up to Canada's review. SALCO raised several issues related to racial discrimination in the labour market (employment equity), discrimination in immigration (sponsorship, immigration detention), and the disproportionate impact of poverty of racialized communities. In light of that submission, SALCO was invited to attend a meeting called by the federal government to re-instate the Federal-Provincial-Territorial Table on Human Rights for the first time in 29 years!

SALCO was also involved in some important test cases:

- i) *Begum v. MCI*: Staff Lawyer Khadeeja Ahsan spearheaded an intervention for SALCO and our sister agency, OCASI, in a case that challenged the application of difficult income criteria to be able to sponsor a parent or grandparent. The case was unsuccessful at the Federal Court of Appeal;
- ii) *R. v. Wong*: Staff Lawyer Sukhpreet Sangha and ED Shalini Konanur worked on a Supreme Court of Canada intervention materials with our co-intervener the Chinese and Southeast Asian Legal Clinic. This case looked at what duty, if any, a criminal court has to inform a criminal accused about the corollary immigration consequences of a guilty plea. The SCC's decision was not as strong as we had hoped it would be but there is a growing recognition that criminal sentencing should take into account immigration consequences (like loss of status) that can be triggered by the criminal sentence;
- iii) *R. v. Revell*: ED Shalini Konanur worked with our co-intervener the Chinese and Southeast Asian Legal Clinic on a motion to intervene at the Federal Court of Appeal on a case that will look at the impact of criminal inadmissibility on a long-term permanent resident – Should that person have *Charter* protections.

SALCO worked on several law reform and community development projects in 2018 (many are noted in the Joint Staff report). Aruna Boodram has been actively engaged in the second poster in SALCO's poster series, which highlights critical advocacy work done the Tamil community in the GTA. The poster will launch on November 17, 2017 at York University.

Seema Nadarajah continued her research into the psychological impact of immigration humanitarian and compassionate applications on applicants and presented some of her findings at an international conference in Greece.

SALCO was part of a coalition of organizations that launched a law reform campaign around eligibility for the Canada Child Benefit. Silmy Abdullah co-authored a critical report that was launched in Fall 2018.

Finally, Sukhpreet Sangha authored coalition submissions on Bill C-75, which will increase mandatory minimums for certain criminal offences.

The staff continues to work with the challenges of the new Client Management System that track all SALCO casework and initiatives. Vanathy Wimalaswarans supports CIMS and all other IT issues at SALCO, including the management of our website. Please check it out if you haven't had a chance to: www.salco.on.ca.

In 2018, SALCO worked with several forced marriage clients and noticed a gap in supports available to those clients. The board and staff launched a Go Fund Me Campaign to raise funds for SALCO forced marriage clients. We successfully raised over \$8000.00. To date, we have paid one month's rent for a forced marriage client to remain in a rental unit, and we paid hydro arrears for a forced marriage client who was in danger of losing hydro.

In 2018, the board reviewed and updated human resources policies, and the Strategic Planning committee created a draft proposal for funding from a private foundation. The board also continued with financial oversight for SALCO's. I was also able to attend the AGM of the Association of Community Legal Clinics on Ontario, which is the umbrella organization that represents the interests of legal clinics with Legal Aid Ontario, the province, the federal government, where I represented SALCO in the larger systemic advocacy for legal clinics.

As you can see, SALCO is a busy place with many clients to serve and initiatives being promoted. This would not be possible without the hard work and dedication of its staff that not only manage cases but are also actively involved in education, outreach and advocacy for and on behalf of SALCO's clients. Their commitment to issues of access to justice for low-income South Asian people in Ontario is evident from their hard work and passion.

I would also like to thank my colleagues on the board for their efforts this past year. Recognizing that personal and professional obligations are always competing for your time, your support is greatly appreciated.

Lastly, I would like to thank our funders in 2018, Legal Aid Ontario, the Law Foundation of Ontario (articling student), the federal Canada Summer Jobs (summer student), and the Ministry of Community and Social Services (human trafficking legal education project) for their continued support of SALCO.

Kruti Patel
Chair, SALCO Board of Director



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SALCO Joint Staff Report

Introduction:

It has been another busy year for the team at SALCO. We continue to provide direct legal service in poverty law to clients, but are also actively involved in public legal education, community development, law reform, and advocacy work.

Public Legal Education

SALCO continues with a high volume of public legal education. From December 2017 – October 2018 we conducted 97 legal education sessions for clients, service providers, government staff, and other stakeholders on a variety of areas of law including immigration, human rights, employment law, income maintenance, tenancy, and family violence (ex: forced marriage, elder abuse, etc...).

SALCO has also received funding from the provincial Ministry of Community and Social Services to work with community partners to develop legal education around immigration, criminal, and employment law for front-line workers and survivors of human trafficking in Ontario. In Year 1 SALCO worked to develop draft legal materials in all three areas of law.

SALCO will be launching the next poster in its poster series on November 17, 2018. It will be launched as the closing to the Tamil Studies Symposium at York University. The poster will serve to commemorate the 10 year anniversary of the Gardiner Expressway protests against war crimes committed by the Sri Lankan state that happened in Toronto in May 2009. This historic moment, born out of pain, was a monumental act of protest that forced the Canadian government and public to hear Tamil people's cries for intervention in the massacres happening in Sri Lanka. This poster serves to remember and honour that moment in Toronto history as an exemplary moment of protest, one that will have reverberations in the Tamil and South Asian communities for years to come. This poster is part of a series continuing our archiving and commemoration of people, moments, and movements that the South Asian community has spearheaded throughout Canada.

Event Details: Date: Saturday November 17, 2018
Time: 4:30pm to 6:00pm
Location: York University – Founders Assembly Hall

Law Reform

SALCO has been involved in a number of test cases in 2018. Most notably:

- *Revell: Intervention at the Federal Court of Appeal on a case that is looking at the Charter protections available to a long-term permanent resident with a finding of immigration criminal inadmissibility;*
- *Begum: Intervention at the Federal Court (Trial Division) and Federal Court of Appeal on the issue of income criteria in parent and grandparent sponsorship;*
- *Boudreault: Intervention at the Supreme Court concerning the constitutionality of the mandatory victim surcharge, which sentencing courts are required to impose with respect to each and every conviction and discharge. No exceptions can be made and the set amount cannot be decreased, even for those who are living in deep poverty*

Outside of test case work, SALCO also participated in a number of other law reform initiatives including:

- **Standing Committee on Justice and Policy:** SALCO appeared before the provincial standing committee and made submissions regarding Bill 175, the Safer Ontario Act
- **United Nations – Universal Periodic Review:** SALCO provided oral submissions to the committee on issues of race equity in poverty, the labour market, immigration, and the justice system;
- **Canada Child Benefits:** SALCO co-authored and released a report on lack of eligibility for CCB depending on the immigration status of the parent
- **Standing Committee on Justice and Human Rights:** Along with our partners at Colour of Poverty - Colour of Change, SALCO made submissions to the federal standing committee regarding Bill C-75, regarding its potential implications for non-citizens
- **Misrepresentation and Marriage Fraud:** SALCO drafted submissions for CCR on the impact of misrepresentation investigations on women facing abuse
- **Standing Committee on Citizenship and Immigration:** SALCO made joint submissions on doing away with medical inadmissibility for people seeking permanent residence in Canada
- SALCO participated in a joint protest at Min. Hussein's Office and press release demanding the removal of medical inadmissibility for vulnerable groups like live-in caregivers
- SALCO was invited to participate in the federal-provincial-territorial meeting on domestic human rights. This was the first meeting of the table called in 29 years. The meeting focused on having a better and regular engagement process for civil society and government, and on the government's commitment to implementing internal human rights obligations in Canada
- SALCO presented at the W7, which is a pre-conference on women's issues in advance of the G7 that was held in Canada this year. We spoke about employment equity for our most vulnerable workers

Community Development

SALCO has been doing some exciting community development work. The list is long but here are some highlights from 2018:

- **H&C Research:** Conducted research and presented preliminary findings of research at an international conference (looking at the health impact of going through an immigration process known as the humanitarian and compassionate permanent residence application)

- Provincial Roundtable on Violence Against Women: The table was recently dissolved by the province but prior to that table provided guidance and supported the provincial release of the Gender-based Violence Strategy
- Anti-Racism Directorate Consultative Committee: The committee was recently dissolved by the province but prior to that the committee provided strong guidance on the ARD strategic plan and the work of its subcommittees
- Immigration / Family Law Primer: SALCO created a primer on immigration and family law for service providers working with Muslim women experiencing domestic and/or gender-based violence
- Law Society of Ontario (LSO), Dialogue on Licensing: SALCO made submission to the Professional Development & Competence Committee on future options for lawyer licensing candidates, with a focus of the challenges faced by racialized licensees
- METRAC Audio booklets on Family Law Topics (Spousal Support and Child Support): SALCO translated and recorded booklets in Bengali with SAWRO
- SAWRO Summer Festival: SALCO tabled at the festival and spoke to community members about SALCO's services and resources
- SALCO continues to be a member of various coalitions, including the Migrant Workers Alliance for Change, which is building towards a cross-country gathering on anti-racism in December and the Rights of Non-Status Women Network

Direct Legal Service

SALCO continues to provide direct legal service in a variety of areas of poverty law. In 2018, some of our casework trends included:

- Income Maintenance cases (eligibility issues in Ontario Works, Ontario Disability, Canada Pension Plan, Old Age Security, and Employment Insurance);
- Employment law cases including employment standards issues, wrongful dismissal, and the loss of licensing that could impact livelihood;
- Immigration law cases: Cases that intersect abuse and immigration status (assisting clients with misrepresentation cases when they have left an abusive spouse), sponsorship appeals;
- Working with victims of violence who had been charged criminally with assault against their abuser as a result of mandatory charging policies by the police;
- Applications to federal court on refused H & C applications;
- Forced marriage cases in Canada and overseas; and
- Human trafficking cases for clients with precarious immigration status (getting permanent residence).

Conclusion

SALCO has just passed its 10th year of permanent funding from Legal Aid Ontario. It seems like only yesterday that we were celebrating becoming Ontario's newest legal clinic. While we have made some gains, we find ourselves in challenging times in Ontario, where government policy will have a deep negative impact on low-income communities. SALCO will continue to push for changes that support low-income South Asians to move out of poverty, have financial security and good labour market outcomes, have immigration security, have reasonable housing options, and have the needed supports when facing gender-based violence.

SOUTH ASIAN LEGAL CLINIC (ONTARIO)

FINANCIAL STATEMENTS

MARCH 31, 2018



David Burkes, B. Com, CPA, CA-IFA, CFF



David Burkes, B. Com, CPA, CA^oIEA, CFF
Chartered Professional Accountant

INDEPENDENT AUDITOR'S REPORT

To the Members of
South Asian Legal Clinic (Ontario)

I have audited the accompanying financial statements of South Asian Legal Clinic (Ontario), which comprise the statement of financial position as at March 31, 2018, the statements of operations and net assets, the statement of cash flows for the year then ended and a summary of significant Canadian accounting standards applicable to not-for-profit organizations and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of South Asian Legal Clinic (Ontario) as at March 31, 2018, and the results of its operations for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Richmond Hill, Ontario
July 19, 2018

David Burkes
Chartered Professional Accountant
Licensed Public Accountant

SOUTH ASIAN LEGAL CLINIC (ONTARIO)

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2018

ASSETS

	<u>Legal Aid Fund</u>	<u>Legal Disbursement Fund</u>	<u>General Fund</u>	<u>Forced Marriage Fund (Note 11)</u>	<u>2018</u>	<u>2017</u>
<u>CURRENT</u>						
Cash	\$ 10,787	\$ 16,778	\$ 107,975	\$ 7,470	\$ 143,010	\$ 151,232
Accounts Receivable	-	-	-	-	-	2,225
HST Receivable	23,513	-	-	-	23,513	12,020
Prepaid Expenses	11,569	-	-	-	11,569	11,615
	<u>45,869</u>	<u>16,778</u>	<u>107,975</u>	<u>7,470</u>	<u>178,092</u>	<u>177,092</u>
<u>CAPITAL ASSETS (Note 2)</u>	19,184	-	-	-	19,184	26,858
<u>INTERFUND BALANCES</u>	<u>8,010</u>	<u>(498)</u>	<u>(7,512)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 73,063</u>	<u>\$ 16,280</u>	<u>\$ 100,463</u>	<u>\$ 7,470</u>	<u>\$ 197,276</u>	<u>\$ 203,950</u>

LIABILITIES AND NET ASSETS

<u>CURRENT</u>						
Accounts Payable	\$ 38,731	\$ -	\$ -	\$ -	\$ 38,731	\$ 34,075
Grants Repayable (Note 8,10)	-	-	-	-	-	15,908
Deferred Revenue (Note 5)	-	-	15,417	-	15,417	6,082
	<u>38,731</u>	<u>-</u>	<u>15,417</u>	<u>-</u>	<u>54,148</u>	<u>56,065</u>
<u>DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 3)</u>	19,184	-	-	-	19,184	26,858
<u>FUND BALANCES</u>	<u>15,148</u>	<u>16,280</u>	<u>85,046</u>	<u>7,470</u>	<u>123,944</u>	<u>121,027</u>
	<u>\$ 73,063</u>	<u>\$ 16,280</u>	<u>\$ 100,463</u>	<u>\$ 7,470</u>	<u>\$ 197,276</u>	<u>\$ 203,950</u>

APPROVED BY THE BOARD:

Salaha Haji Director SALEHA HAJI, TREASURER
[Signature] Director KRUTI PATEL, CHAIR

(See Accompanying Notes)



David Burkes, B. Com, CPA, CA-IFA, CFF

SOUTH ASIAN LEGAL CLINIC (ONTARIO)
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2018

	<u>Legal Aid Fund</u>	<u>Legal Disbursement Fund</u>	<u>General Fund</u>	<u>Forced Marriage Fund (Note 11)</u>	<u>2018</u>	<u>2017</u>
<u>BALANCE,</u>						
Beginning of the Year	\$ 23,519	\$ 21,627	\$ 75,881	\$ -	\$ 121,027	\$ 118,568
<u>EXCESS (DEFICIENCY)</u>						
<u>OF REVENUES</u>						
<u>OVER EXPENSES</u>	<u>(8,371)</u>	<u>(5,347)</u>	<u>9,165</u>	<u>7,470</u>	<u>2,917</u>	<u>2,459</u>
<u>BALANCE, End of the Year</u>	<u>\$ 15,148</u>	<u>\$ 16,280</u>	<u>\$ 85,046</u>	<u>\$ 7,470</u>	<u>\$ 123,944</u>	<u>\$ 121,027</u>

(See Accompanying Notes)



SOUTH ASIAN LEGAL CLINIC (ONTARIO)

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2018

	Legal Aid <u>Fund</u>	Legal Disbursement <u>Fund</u>	General <u>Fund</u>	Forced Marriage <u>Fund</u> (Note 11)	<u>2018</u>	<u>2017</u> (Notes 8, 10)
<u>REVENUE</u>						
Grants (Note 4)	\$ 774,994	\$ -	\$ 122,420	\$ -	\$ 897,414	\$ 874,621
Fundraising & Donations	-	-	-	7,470	7,470	6,474
Interest & Other Income	3,175	22	11,862	-	15,059	935
	<u>778,169</u>	<u>22</u>	<u>134,282</u>	<u>7,470</u>	<u>919,943</u>	<u>882,030</u>
<u>EXPENSES</u>						
Salaries & Benefits	639,483	-	52,920	-	692,403	714,149
Occupancy	71,749	-	-	-	71,749	71,027
Travel	18,477	-	-	-	18,477	21,347
Communication & Publicity	9,972	-	-	-	9,972	7,810
Purchased Services	19,671	-	-	-	19,671	18,537
Equipment	6,963	-	-	-	6,963	9,767
Professional Dues	8,858	-	-	-	8,858	7,528
Library	432	-	-	-	432	363
Supplies & Services	10,935	-	2,500	-	13,435	21,047
Legal Disbursements	-	5,369	-	-	5,369	7,996
Project Expenses	-	-	69,697	-	69,697	-
	<u>786,540</u>	<u>5,369</u>	<u>125,117</u>	<u>-</u>	<u>917,026</u>	<u>879,571</u>
<u>EXCESS (DEFICIENCY) OF</u>						
<u>REVENUE OVER EXPENSES</u>	<u>\$ (8,371)</u>	<u>\$ (5,347)</u>	<u>\$ 9,165</u>	<u>\$ 7,470</u>	<u>\$ 2,917</u>	<u>\$ 2,459</u>
(Notes 8,10)						

(See Accompanying Notes)



SOUTH ASIAN LEGAL CLINIC (ONTARIO)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2018

	<u>2018</u>	<u>2017</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Excess of Revenue over Expenses	\$ 2,917	\$ 2,459
<u>Changes in Non-Cash Operating Working Capital</u>		
Accounts Receivable	2,225	(2,225)
Grants Receivable	-	28,522
HST Receivable	(11,493)	6,965
Prepaid Expenses	46	(527)
Accounts Payable	4,656	9,979
Grants Repayable	(15,908)	(30,998)
Deferred Revenue	9,335	6,082
	<u>(11,139)</u>	<u>17,798</u>
<u>NET INCREASE (DECREASE) IN CASH DURING YEAR</u>	(8,222)	20,257
<u>CASH, Beginning of the Year</u>	<u>151,232</u>	<u>130,975</u>
<u>CASH, End of the Year</u>	<u>\$ 143,010</u>	<u>\$ 151,232</u>

(See Accompanying Notes)



SOUTH ASIAN LEGAL CLINIC (ONTARIO)

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2018

INCORPORATION AND PURPOSE OF ORGANIZATION:

The South Asian Legal Clinic of Ontario ("SALCO") was incorporated in Ontario on February 6, 2001 as a not-for-profit organization without share capital.

SALCO was established to increase access to the justice system for low-income South Asians in a culturally and linguistically sensitive manner.

1. SIGNIFICANT ACCOUNTING POLICIES:

These financial statements have been prepared in accordance with the Canadian accounting standards for not-for-profit organizations. The organization's significant accounting policies are as follows:

a) Revenue Recognition

The organization follows the deferral method of accounting for contributions, which include grants and sponsorships, and are recorded as revenue in the fiscal period in which the associated operating or project expenses are incurred. Donations are recorded as revenues when received.

b) Expense Recognition

Expenses are recognized on the accrual basis.

c) Contributed Services

Volunteers contribute significant time to assist the organization in carrying out its services and activities. Because of the difficulty of determining their fair value, contributed services are not recognized in the financial statements.

d) Financial Instruments

Financial Instruments consist of cash, accounts receivable, accounts payable and accrued liabilities. Financial instruments are initially recorded at historical cost. If subsequent circumstances indicate that a decline in the fair market value of a financial asset is other than temporary, the financial instrument is written down to its fair market value. Unless otherwise indicated, it is management's opinion that the organization is not exposed to significant interest, currency or credit risks arising from these financial statements. The fair market value of these instruments approximate recorded amounts because of the short period to receipt or payment of cash.

e) Capital Assets

Property and equipment are recorded at cost and are being amortized over their estimated useful lives. The annual amortization rates and methods are as follows:

Furniture and fixtures	20% Straight-line
Leasehold Improvements	20% Straight-line



SOUTH ASIAN LEGAL CLINIC (ONTARIO)

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2018

2. CAPITAL ASSETS:

	<u>2018</u>		<u>2017</u>	
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Leasehold Improvements	\$ 17,995	\$ 8,998	\$ 8,997	\$ 12,597
Furniture	<u>20,373</u>	<u>10,186</u>	<u>10,187</u>	<u>14,261</u>
	<u>\$ 38,368</u>	<u>\$ 19,184</u>	<u>\$ 19,184</u>	<u>\$ 26,858</u>

Amortization for the year is \$7,674 (2017 - \$7,674).

3. DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS:

In 2016, the organization received and expended \$86,000 from Legal Aid Ontario (LAO) for general operations, of which \$38,368 was capitalized and is included in Capital Assets; the balance of \$47,632 was included in Salaries and Benefits in the Statement of Operations in 2016. Deferred contributions reported are amortized over the useful life of the asset as per Note 1. Amortization for 2018 is \$7,674 (2017 - \$7,674).

Continuity of Deferred Capital Contributions for the year is as follows:

	<u>2018</u>	<u>2017</u>
<u>LAO (2016)</u>		
Deferred Capital Contributions, Beginning of the Year	\$ 26,858	\$ 34,532
Add - Received in the Year	-	-
Less - Amortized for the Year	<u>(7,674)</u>	<u>(7,674)</u>
	<u>\$ 19,184</u>	<u>\$ 26,858</u>

4. GRANTS:

Grants are comprised of the following:

	<u>2018</u>	<u>2017</u>
Legal Aid Ontario (LAO)	\$ 774,994	\$ 817,121
Ministry of Community and Social Services - Human Trafficking	76,400	-
Law Foundation	<u>46,020</u>	<u>57,500</u>
	<u>\$ 897,414</u>	<u>\$ 874,621</u>



SOUTH ASIAN LEGAL CLINIC (ONTARIO)

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2018

5. DEFERRED REVENUE:

Deferred Revenue is comprised of the following:

	<u>2018</u>	<u>2017</u>
Law Foundation	\$ 15,417	\$ 6,082

Continuity of Deferred Revenue for the year is as follows:

	<u>2018</u>	<u>2017</u>
Deferred Revenue, Beginning of the Year	\$ 6,082	\$ -
Add - Received/Receivable during the Year	906,749	880,703
Less - Recognized during the Year	<u>(897,414)</u>	<u>(874,621)</u>
Deferred Revenue, End of the Year	<u>\$ 15,417</u>	<u>\$ 6,082</u>

6. USE OF ESTIMATES:

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reported period. Significant items subject to such estimates and assumptions include the useful lives of capital assets, prepaid membership and conferences and year-end accrued liabilities. Actual results could differ from management's best estimates as additional information becomes available in the future.

7. CAPITAL MANAGEMENT AND ECONOMIC DEPENDENCE:

The organization includes cash, accounts payable and accrued liabilities, deferred operating grant revenue, and net assets in its capital management consideration. The organization's objectives when managing capital are to safeguard its ability to continue as a going concern and continue to execute its mandate within the restrictions that the organization is not in receipt of core funding.

The organization monitors these items to assess its ability to fulfil its ongoing financial obligations. The organization relies primarily on grants, fundraising and donations to fund its operations and makes adjustments to its budgeted expenditures in light of changes. The organization is not subject to externally imposed capital requirements.

The organization is dependant on government grants for continued operations.



SOUTH ASIAN LEGAL CLINIC (ONTARIO)

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2018

8. GRANT REPAYMENT

Where SALCO incurs a surplus from the annual budgeted operating funds provided by Legal Aid Ontario (Legal Aid Fund), such a surplus does not constitute earned grant revenue and is repayable to Legal Aid Ontario. Where SALCO retains a surplus for a project specifically funded by Legal Aid Ontario outside of SALCO's core funding, that surplus does not constitute earned grant revenue and is either repayable to Legal Aid Ontario or requested to be transferred to another clinic that is taking over management of that project.

9. FINANCIAL INSTRUMENTS - RISK MANAGEMENT:

a) Interest Rate Risk

Interest rate risk is the risk of potential financial loss caused by fluctuations in their fair value of future cash flow of financial instruments due to changes in market interest rates.

b) Credit Risk

Credit risk is the potential for financial loss should a counter-party in a transaction fail to meet its obligations.

c) Currency Risk

Currency risk is the risk of potential change in price of one currency against another currency.

The organization's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that the organization is not exposed to significant interest, credit or currency risks. The fair value of these financial instruments approximates their carrying values.

10. PRIOR PERIOD ADJUSTMENT:

Legal Aid Ontario, during the fiscal year covered by these financial statements, has recovered surplus from the previous fiscal year by reducing the 2018 funding by that amount. These statements have reduced the revenue from grants for the 2017 fiscal year by the amount calculated. The effect on these financial statements is as follows:

	<u>As previously reported</u>	<u>Adjusted</u>	<u>Difference</u>
Revenue from Grants 2017 fiscal period	\$ 890,529	\$ 874,621	\$ 15,908
Grants Repayable as at Mar 31, 2017	\$ -	\$ 15,908	\$ 15,908
Closing Surplus 2017 fiscal period	\$ 136,935	\$ 121,027	\$ 15,908



SOUTH ASIAN LEGAL CLINIC (ONTARIO)

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2018

11. SPECIAL FUND - FORCED MARRIAGES:

During the year, the Board of Directors approved the creation of separate fund to support forced marriage clients. The organization received \$7,470 of contributions in the year related to this fund. No expenditures were incurred in the fund during the year.

12. NON-RECURRING FUNDING - LAO ARTICLING:

During the fiscal year ended March 31, 2017, SALCO recognized \$57,212 in revenue from Legal Aid Ontario (LAO), received on a non-recurring basis, and used to hire a law articling student. Part of this funding was utilized to pay for the services of that articling student during the fiscal year ended March 31, 2018. As a result, the deficit incurred by SALCO for the fiscal year ended March 31, 2018 was adversely impacted by the timing and nature of this non-recurring funding.





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SALCO AGM 2018: Nominations Slate for Board of Directors

Saleha Haji (election for the 2018-2020 board term): Saleha has completed her first 2 terms on the SALCO board totaling 4 years. If re-elected this will be Saleha's last 2-year term on the board as she will reach the 6-year term limit. For the past 4 years Saleha has been SALCO's board treasurer, where she has reviewed expenses on a bi-weekly basis, reviewed SALCO's financial position and reported to the board on a quarterly basis, has been involved in SALCO's annual financial audit, and has reported to the SALCO membership on an annual basis at the AGM. Saleha was a Senior Staff Accountant and Manager at Ernst and Young LLP, Assurance, where her role included financial oversight and management internally and for external clients (ex: auditing). She now works for the Ontario Securities Commission. Saleha herself is an immigrant to Canada and has witnessed firsthand the struggles that new South Asian immigrants face in terms of immigration and settlement in Canada.

Saman Wickramasinghe (election for the 2018-2020 board term): Saman has completed his first 2 terms on the SALCO board totaling 4 years. If re-elected this will be Saman's last 2-year term on the board as he will reach the 6-year term limit. Saman has been part of the board's nominations committee in previous years and a board member at large, where he provided expertise in test case work and working with low-income clients. Saman has extensive experience in criminal litigation and is now a partner at Ussel Phillips Fellows Hopkinson LLP and an accomplished litigator. He has also provided pro bono advice on some of SALCO's cases. Saman brings a great deal of knowledge and experience working with clients in criminal matters and working with clients who access legal aid services. In addition, Saman has lent his knowledge of appellate and test case work to SALCO.

Godha Rangaraj (election for the 2018-2020 board term): Godha has completed her first 2 terms on the SALCO board totaling 4 years. If re-elected this will be Godha's last 2-year term on the board as she will reach the 6-year term limit. Godha has been the past chair of SALCO's nominations committee and she has been a long-time volunteer working with South Asians in the Greater Toronto Area. She served for many years as a board member at Kannada Sangha Toronto, including taking on the role of Secretary at the board of directors. Subsequently, she volunteered as a board member with AWIC (an organization whose early work was to support immigrant women from the South Asian Diaspora). Godha has an excellent background in governance and service delivery for South Asian clients. Godha is retired from over 40 years of work with in medical research with Sick Kids Hospital. Now that she has a little bit more, she has expanded her volunteer work, and strongly believes in SALCO's mandate to help low-income clients and to address larger issues of poverty and race.

Vedant Bhatnagar (election for the 2018-2020 term): Vedant would be a new addition to the board. Vedant is a Chartered Accountant, possessing over 7 years of professional experience broadly into Accounting Advisory Services, Financial Reporting, Statutory Audits. Vedant currently works with KPMG and has applied to the SALCO board to lend his financial management skills to the board complement. Prior to working at KPMG, Vedant worked for Pricewaterhouse Coopers. Having worked with two of the Big 4 consultancy firms, Vedant brings along valuable experience, and an innovative and result oriented professional approach towards work. He understands the requirements of business processes, policies, and information systems and effectively liaising among stakeholders to understand business problems and opportunities in context of requirements and recommend solutions that enable

the organization to achieve its objective. Vedant experience in financial oversight would be a great asset to the SALCO board.

Sultana Jahingir (stepping in mid-term to a vacant position for 2017-2019): Sultana would be a new addition to the board. Sultana Jahingir is the founder of SAWRO and has been its Executive Director since 2007. South Asian Women's Rights Organization (SAWRO) is a grassroots member-led non-profit community-based organization operated by community women to serve the Bengali community and other South Asian communities. Sultana has 23 years of diverse experience building grass-roots organizations among equity seeking groups, including work with impoverished Bangladeshi urban workers, undocumented immigrants in New York City and marginalized immigrant women in Scarborough, Ontario. Sultana is deeply aware of the legal issues that impact low-income South Asian communities in Canada and her grassroots, community experience would be a great asset to the SALCO board.

Miekela Singh (stepping in mid-term to a vacant position for 2017-2019): Miekela would be a new addition to the board. Miekela is a lawyer and a current associate in corporate governance with the Ontario Teachers' Pension Plan, where she assesses governance structures. Her work focuses on board composition, compensation, board culture, and stakeholder communications and has allowed her to explore various facets of good governance and highly effective boards. She also has a specific understanding of risk management and the critical oversight role of boards. Since leaving formal legal practice to move into corporate governance, Miekela has missed the purposeful service oriented nature of legal clinic work. She would love the opportunity to re-engage and leverage her governance advisory skills to support decision and policy making with SALCO.

Iqra Rafique (stepping in mid-term to a vacant position for 2017-2019): Iqra would be a new addition to the board. Iqra is a lawyer, a member of the Canadian Association of Muslim Women in Law, the Canadian Muslim Lawyers Association, the Social Assistance Action Committee, and was a board member at Community and Legal Aid Services Program Board of Directors. She brings valuable perspective gained by her lived experience and extensive knowledge of the Legal Aid system gained by working and volunteering in different legal settings. She has experience serving as a Board Member on the Board of Directors of the Community and Legal Aid Services Program, where she was responsible for taking meeting minutes, drafting and updating policies for the clinic, providing input on the clinic's student program, assisting in hiring replacement staff and selecting student caseworkers and volunteers, brainstorming funding initiatives, and leading the process for adding an alumni member to the board and creating the clinic's first alumni network.

Raajan Aery (election for the 2018-2019 student term): Raajan is a law student at Osgoode Hall Law School in Toronto, Ontario. Raajan served as the student member of the SALCO board in 2017-2018 and is re-applying as that position was only for a one-year term. Raajan completed an intensive poverty law placement at Parkdale Community Legal Services (a student legal clinic affiliated with his law school). Raajan has always had an interest in advancing issues of justice and equality within the South Asian community. Raajan has previously volunteered his time at SALCO as a summer law student. Raajan has also been an active member of Osgoode's South Asian Law Student Association and the Worker's Action Centre.

**** Please note that there remains one vacant board member position that will be open for members to run from the floor at the SALCO AGM as per our bylaws.*