

SALCO ANNUAL GENERAL MEETING

Monday, September 16, 2019 6:00 p.m. – 8:00 p.m.
Friend's House – 60 Lowther Avenue, Toronto, ON

Agenda

1. 5:30 – 6:15 pm Registration / Refreshments served
2. 6:15 p.m. – 6:45 p.m. AGM Business Meeting: Call to Order
Chair, Board of Directors
 - Approval of 2018 AGM Minutes Chair, Board of Directors
 - SALCO Chair/ Joint Staff Report 2019 Chair, Board of Directors / Executive Director
 - Treasurer's Report on the Audited Financial Statements Of the Year Ending March 31, 2019 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. 7:00 pm – 8:00 pm: **Federal Issues that impact low-income racialized clients:** In light of the upcoming federal election the panel will highlight issues that fall under federal jurisdiction that impact low-income racialized communities. The panel will be followed by a Q&A.



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Panel Biographies:

Sharmeen Khan is an organizer with No One Is Illegal - Toronto, editor with Upping the Anti: A Journal of Theory and Action and the current Coordinator of Tools for Change and trains in organizing, media skills and anti-oppression politics. She also works at CUPE 3903.

Maya Menezes is the Senior Manager of Programming and Development at climate justice organization, The Leap, an organizer with No One Is Illegal - Toronto, an organizer with climate convergence PowerShift Young & Rising and delegate to UN Climate Negotiations COP22, COP24 and COP25.

Abeer Majeed works as a primary care physician in community health centres in Toronto. She's organized with migrant and health justice movements and is currently a trustee with the Groundswell Community Justice Trust Fund.

Alyssa Brierley is the Executive Director and General Counsel of CERA - the Centre for Equality Rights in Accommodation. A lawyer and public policy professional, Alyssa served as the health, social, justice and labour policy advisor to the President of the Treasury Board of Ontario and as the Director of Policy to the Minister of Economic Development, Employment and Infrastructure.

Nafma Raza is a fourth-year student at the University of Toronto studying Urban Studies, Public Policy, and Human Geography. This summer, she worked as CASSA's Civic Engagement Coordinator. She also has significant experience related to social justice organizing within the Muslim community. She has organized numerous events around anti-capitalism, anti-Black racism and Islamophobia through the University of Toronto Muslim Students Association, and last year, co-founded the Muslim Justice Collective – a collective of Muslim students engaged in community-building and organizing at the University of Toronto. She also has significant experience working in the education sector, having worked for the Lambton Kent District School Board and as a Policy and Programs Assistant for the Ontario Ministry of Education for two summers. She is also a volunteer with Literal Change, an organization that provides remedial literacy support for incarcerated people and youth in contact with the law.



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**SALCO ANNUAL GENERAL MEETING - BUSINESS MEETING
AND CIRCLE OF RELECTION**

**Tuesday, November 13, 2018, 6:00pm-8:30pm
A Different Booklist, 779 Bathurst Street, Toronto, ON M5S 0B7**

1. **Presentation:** The AGM meeting started at 6:24 pm with a welcome by the Executive Director, Shalini Konanur. Shalini advised that we would start the business meeting, which would be followed by a Circle of Reflection on SALCO's 10th year as a Legal Aid Ontario funded Legal Clinic.
2. **AGM Business Meeting:** The AGM Business Meeting was called to order by Board Chair, Kruti Patel at 6:28 pm. The Chair thanked everyone for attending the AGM.
3. **Approval of Minutes from AGM on November 1, 2017:** The AGM minutes from the 2017 AGM were presented. No amendments were made.

Motion to Approve: The AGM 2017 Minutes were presented for approval, whereupon motion duly made by Saleha Haji, seconded by Anu Bakshi 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, 2018:** Board treasurer, Saleha Haji presented SALCO's audited financial statements as they appeared in the AGM Package. She noted the following:
 - SALCO's major funder is Legal Aid Ontario, but we also received funding from the Law Foundation of Ontario for an articling student, from the provincial Ministry of Community and Social Services for a project to create legal education on human trafficking, and from the federal Canada Summer Jobs Program for a summer student;
 - SALCO ended the year with the deficit of approx. 8700.00. That happened because we were funded by LAO for a one-time articling student in 2016-2017 and the student stayed into the 2017-2018 year. SALCO received the funding for the 2016-2017 fiscal year, but paid out salary from that funding in 2017-2018. This caused a deficit in 2017-2018 because we showed the grant for that funding in the 2016-2017 financial statement but showed salary expenses in 2017-2018. This is not a true deficit but is simply the result how timing between when the funding was received versus when the costs were incurred;

Items for Discussion:

- The treasurer asked if there were any questions or comments on the SALCO audited financial statement for year ending March 31, 2018; and
- No questions arose from the floor.

Motion to Approve: The SALCO audited financial statement for April 1, 2017 to March 31, 2018 was presented for approval, whereupon motion duly made by Hassan Valji, seconded by Godha Rangaraj, 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. She confirmed that the cost would remain roughly the same.

Items for Discussion:

- The treasurer asked if there were any questions or comments on the approval of the auditor for the year 2019; and
- No questions arose from the floor.

Motion to Approve: The hiring of David Burkes, Chartered Accountant, for the SALCO audit for year ending March 31, 2019 was presented for approval, whereupon motion duly made by Mathura Karunanithy, seconded by Hassan Valji, and unanimously adopted.

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

Board member and nominations committee chair, Mathura Karunanithy, explained the nominations process as per the SALCO bylaws and SALCO's slate selection policy. She advised that a call for board members was sent out, a call for a volunteer from the SALCO membership to be on the nominations committee was sent to the membership (no one volunteered), applications were vetted by the Board's nominations committee (Mathura, Kruti, and Mohini), a slate of candidates was reviewed and approved by the board, and that slate of candidates is now being presented for approval to the membership at the AGM. Mathura also confirmed that one position on the board has been left vacant for anyone interested in running from the floor of this AGM as per the SALCO bylaws.

Mathura started by presenting the slate of candidates for board membership:

- This year there are 8 vacancies: 6 slated, 1 student member and 1 vacancy is available.
- The Slate of Nominees as listed in the AGM package were introduced, and each 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; and
- No questions arose from the floor.

Motion to Approve: The slate of nominees to the SALCO board of directors (as it appeared in the 2018 AGM package) was presented for approval, whereupon motion duly made by Payal Ratanshi, seconded by Godha Rangaraj, and unanimously adopted.

8. Nomination to the SALCO Board of Directors: Election From the Floor: The nominations committee chair (Mathura) 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:

- Jasleen Johal is a recent graduate of law school. She is very interested in social justice work and has good connection to the legal clinic system in Ontario. Jasleen articulated at Community Legal Clinic – Simcoe, Haliburton, Kawartha Lakes and also served as the administrative law division leader at Community & Legal Aid Services Programme when she was a law student at Osgoode Hall Law School. Jasleen has been active in the Punjabi community in Ontario including volunteering with the Ontario Khalsa Darbar.

Motion to Approve: The election of Jasleen Johal to the SALCO Board of Directors was presented for approval, whereupon motion duly made by Saleha Haji, seconded by Anu Bakshi, 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 Business Meeting on November 13, 2018 at 6:57 p.m. was presented for approval, whereupon motion duly made by Hassan Valji, seconded by Saleha Haji, and unanimously adopted.

10. After the business meeting SALCO staff, members, and other friends of SALCO shared reflections on SALCO's work for the past 10 years and thoughts about SALCO's future. Many comments reflected the positive impact of SALCO's creation and funding from LAO on the low-income South Asian community. Many attendees noted the historical struggle to get SALCO funded and the continuing need for specific services for the low-income South Asian community. Attendees spoke with pride about the significant work that SALCO has done in racialized poverty, gender-based violence, anti-racism, and to raise up the voices of low-income South Asians in Ontario. Many of the people who founded SALCO were in attendance and reflected on the dream of creating the legal clinic and the wonderful reality of celebrating over 10 years of incredible work. The Circle of Reflection was an incredible experience for staff, SALCO members, and friends of SALCO.

Meeting minutes prepared by: Piratheeca Vimalarajah



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SALCO Chair's Report

Welcome to the 2019 Annual General Meeting for the South Asian Legal Clinic of Ontario. 2018/2019 (April 2018 – March 2019) was another fruitful year at SALCO. However, the more recent news about cuts to funding for Legal Aid Ontario brings new challenges to ensuring access to justice for low-income South Asians in Ontario.

In April 2019, the province announced a significant cut to the budget of Legal Aid Ontario ("LAO"). In turn, LAO had to introduce cuts to all parts of its services, including the legal clinics, to balance its new, much lower budget. In addition, LAO was directed to stop providing certificate services in immigration and refugee cases. We are happy that one time funding for immigration and refugee services was later provided by the federal government. But this does not impact the larger concerns about an increased budget reduction for 2019-2020 and the impact of losing upwards of 40% of Legal Aid Ontario's budget by April 1, 2020.

As a result, LAO and the Ministry of the Attorney General for Ontario are now engaged in a review on how to modernize the legal aid system in Ontario. The future of legal clinics is currently under review and we encourage all of you to reach out to LAO to provide your feedback on the critical work that clinics do with our most vulnerable and marginalized communities in Ontario. We continue to urge the government to reverse the cuts that it has made to the Legal Aid Ontario budget, to stop any further cuts to the budget, and to confirm in legislation that the legal clinic system must be a foundational part of legal aid services in Ontario.

The 2018/2019 year at SALCO was a busy year. Last year (prior to the budget reduction), SALCO received additional funding from Legal Aid Ontario and was able to add a community legal worker position to its staff compliment. SALCO continued to provide much-needed services to the low-income South Asian population of Ontario. Some highlights of SALCO's work in 2018-2019 include:

- Appearing at the Federal Court of Appeal in *R. v. Revell* (a case that is looking at the removal of long-time permanent residents in Canada who have been found guilty of particular crimes);
- Obtaining intervener status at the Ontario Court of Appeal in *R. V. Morris* (a case that is looking at whether the courts can take judicial notice of the impact of systemic racism in sentencing hearings) – much thanks to our board member, Saman Wickramasinghe for supporting SALCO pro bono on this case;

- Intervening at the Federal Court in *AAA v. MCI* (a case that is seeking to correct the date of birth of a forced marriage victim on immigration status documents);
- Launching another poster in its poster series on the history of activism within Ontario's robust Sri Lankan Tamil community;
- Appearing at federal and provincial standing committees on hate crimes, access to justice, family law reform, changes to employment legislation, cuts to legal aid, changes to policing in Ontario;
- SALCO supported a number of clients facing forced marriage and helped 4 clients who had been taken out of the country to return home safely to Canada;
- SALCO completed Year 2 of its provincially funded project to develop legal education materials related to human trafficking in Ontario; and
- SALCO continued to serve clients at 9 satellite locations that take place in agencies that are embedded in the communities that we serve.

In 2018/2019, the board reviewed and updated human resources policies and financial management policies. The board also continued with oversight of SALCO's finances and its operations including participation in a board / staff planning day. SALCO board members Kruti Patel and Vedant Bhatnagar represented SALCO at 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, and the federal government. SALCO board member, Mathura Karunanithy, participated in a Legal Aid Ontario consultation on the modernization of legal aid services.

SALCO remains a vibrant and busy space with many clients to serve and initiatives being promoted. This would not be possible without the hard work and dedication of its staff. Their commitment to SALCO's mandate and to social justice in general is inspiring. Thank you to Vanathy, Fareeha, Athursh, Aruna, Silmy, Jasleen, Iqra, Khadeeja, and Shalini for all of your hard work. A fond goodbye to long-time staff lawyer, Karin Baqi, who has moved on to an exciting new role at a sister legal clinic.

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.

Last but certainly not least, I would like to thank our funders in 2018/2019, 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.

Godha Rangaraj
Chair, SALCO Board of Director



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SALCO Joint Staff Report

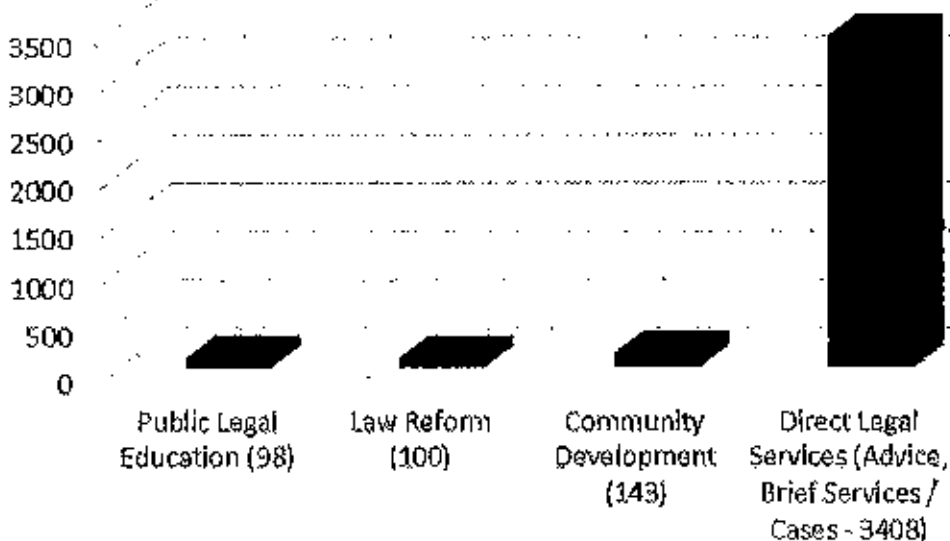
Introduction:

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. Information from the 2016 Census provides us with an updated picture of the South Asian community in Ontario. Did you know:

- ❖ South Asian was the single largest visible minority group, accounting for 29.6% of visible minorities and 8.7% of Ontario's total population;
- ❖ 207,380 South Asian people in Ontario live in poverty. That is approximately 18% of the South Asian population of Ontario. By contrast, 11% of the non-racialized people in Ontario live in poverty. South Asians continue to live in poverty at disproportionate rates; and
- ❖ The top South Asian languages spoken in Ontario are Punjabi, Hindi, Urdu, Tamil, Bengali, and Gujarati.

Snapshot of SALCO's work:

SALCO Services (April 1, 2018 - March 31, 2019)



Public Legal Education

- 98 public legal education sessions within community, in education settings, for front-line service providers, for other agencies, for government staff, and in the corporate sector;
- Sessions on a wide range of topics including housing, income maintenances, employment law, immigration / refugee, forced marriage, gender-based violence, racism / equity, and human rights;
- Did in-school legal education on forced marriage for people in high schools, colleges, and universities;
- Created draft legal education materials for Year 2 of our "Legal Education on Human Trafficking in Ontario" for the province;
- Sat on the organizing committee for Toronto Legal Clinic Training in 2018;
- Developed PLE's in conjunction with organizations in Peel Region for the South Asian LGBTQ2S community in Peel Region;
- Facilitated and Trained the Department of Justice through the Osgoode Hall Cultural Competency Training Program; and
- Panelist and roundtable member of the Law Society of Ontario's 3 hour Equity, Diversity and Inclusion programming, which is now available to all legal professionals across Ontario.
-

Law Reform (Test Cases)

- *R. v. Revell*: a case that looks at the constitutionality of immigration law that allows for the deportation of longtime permanent residence who have committed certain crimes that trigger immigration criminal inadmissibility);
- *R. v. Morris*: a case that looks at whether the court can take into account social science reports about systemic racism when sentencing racialized offenders;
- *AAA v. MCI*: a case that is asserting that immigration authorities should exercise discretion to correct date of birth information on immigration status documents where the applicant involved is a victim of forced marriage and abuse; and
- *A v. Canada (CRA)*: a case that will look at the equitable jurisdiction of Canada's tax court in cases where women and children are kidnapped and taken outside of Canada and consequently found ineligible for Canada Child Benefit and/or assessed overpayments for money received while out of the country.

Other Law Reform:

- Colour of Poverty-Colour of Change (of which SALCO is a founding and steering committee) released updated fact sheets on the disproportionate impact of poverty on racialized communities. Those fact sheets include updated census data and can be found at: <https://colourofpoverty.ca/>;
- SALCO did joint submissions to the United Nations Status of Women's, highlighting employment equity, the gender-race wage gap in Canada, the disproportionate impact of immigration law on racialized women, and the disproportionate rates of poverty for racialized women in Canada;
- SALCO met with the United Nations Special Rapporteurs for Health and for the Committee on the Elimination of Racial Discrimination to present information on the intersection of race, gender, and poverty;

- SALCO participated in the joint federal-provincial-territorial table on human rights, which reviews implementation of international and domestic recommendations on human rights in Canada;
- SALCO presented at a number of provincial and federal parliamentary standing committee hearings include the revision of federal family law, updates to policing legislation in Ontario, updates to employment legislation in Ontario, submissions on the 2018/2019 provincial budget (including cuts to the Legal Aid Ontario budget);
- SALCO sat on a number of expert advisory committees including the Toronto Police Services Anti-Racism Advisory Panel, the Ontario Human Rights Commission's Community Advisory Committee, the CASSA-led Anti-Hate Community Leaders Group, and the Canadian Mental Health Association Survivors of Homicide Victims Community Advisory Committee;
- SALCO made submissions to the Independent Civilian Review Into Missing Person's Investigations, on issues of systemic racism that impact the way in which these investigations take place;
- SALCO supported mass tenant organizing in buildings with large low-income South Asian populations to fight back against above-guideline rent increases, and to organize a potential tenant's association; and
- SALCO (through the Colour of Poverty – Colour of Change) participated extensively in the Canadian Heritage consultation on the creation of a National Anti-Racism Strategy, which led to the release of Canada's National Anti-Racism Strategy.

Community Development

- SALCO was a member of the ACLCO Board of Directors, the Steering Committee for OPICCO, the LGBTQ2S Service Providers Table; the Colour of Poverty-Colour of Change Steering Committee, the South Asian Executive Directors Group, and the Rights of Non-Status Women's Network;
- SALCO joined the newly formed Anti-Hate Community Leaders Group (created by the Council of Agencies Serving South Asians), and supported the creation of submissions to the federal government to address hate crime and discrimination in Canada;
- SALCO provided expert consultation on a joint research project between York University and the University of Toronto Citizenship and Employment Precarity;
- SALCO initiated new partnerships with Frontline Community Services, Middlefield Seniors Group, and Islamic Social Services and Resources Association (ISSRA);
- SALCO conducted an updated needs assessment for its Tamil-speaking clients;
- SALCO participated in a training put by the Canadian Muslim Lawyers Association on the targeting of Muslim students on campus; and
- SALCO conducted a needs assessment, specifically with the Tamil-speaking clients, and created a new satellite service in Markham for its growing low-income Tamil-speaking population.

Direct Legal Service

- SALCO served 3408 clients through direct legal services, which include retained cases, summary advice, and brief services;

- Our cases included income maintenances (Ontario Works, Ontario Disability Support Program, Employment Insurance, Canada Pension Plan – Regular and Disability, limited Workers Compensation, Canada Child Benefit, and Old Age Security), tenancy law, employment law, human rights discrimination, immigration law, and consumer protection;
- Conducted several complex immigration appeals related to family reunification of low-income South Asians sponsors and their spouses and children, criminal inadmissibility for longtime permanent residents, and the removal of immigrants with mental / physical health impairments;
- Worked on several cases of forced marriage including the repatriation of clients who had been taken outside of Canada to be forced into marriage;
- Worked a complex consumer protection case around low-income people and furnace / ac scam contracts; and
- Provided basic family law advice to several clients facing intimate partner violence.

Conclusion

Thank you to SALCO's incredible staff for your daily passion to bring our mandate to fruition. Thank you to the SALCO board for your continued oversight and commitment to the organization. Finally, thank you to all of our funders for your support of our work.

The upcoming year will be a transformative year for legal aid services in Ontario. With significant cuts to the Legal Aid Ontario (LAO) budget, LAO is currently conducting a Modernization Review to determine the most effective and efficient way to deliver legal aid services in Ontario. Legal clinics are actively involved in that review and are confident that both LAO and the provincial government have a strong understanding of the critical role of legal clinics in delivering poverty law services to the most vulnerable and marginalized populations in Ontario.

Ethno-racial clinics, like SALCO, serve a particular critical gap – they address barriers to service for low-income racialized clients who have faced systemic issues in access to justice and access to other legal aid services. SALCO's client-centered model (linguistic services, cultural competence, satellites in community) is a great example of how legal clinics are able to provide holistic services to their low-income clients. With a growing population of low-income South Asians in Ontario, it is important that we focus every effort to ensure the sustainability of SALCO and its direct legal services and advocacy on behalf of our communities.

SOUTH ASIAN LEGAL CLINIC (ONTARIO)

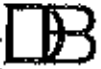
FINANCIAL STATEMENTS

MARCH 31, 2019



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





INDEPENDENT AUDITOR'S REPORT

To the Members of
South Asian Legal Clinic (Ontario)

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of South Asian Legal Clinic (Ontario) ("the Organization"), which comprise the statement of financial position as at March 31, 2019, the statement of operations and changes in net assets, and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of South Asian Legal Clinic (Ontario) as at March 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Organization in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of Management and Those Charged with Governance 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 control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing these financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

INDEPENDENT AUDITOR'S REPORT (Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Richmond Hill, Ontario
July 24, 2019

David Burkes
Chartered Professional Accountant
Licensed Public Accountant



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

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SOUTH ASIAN LEGAL CLINIC (ONTARIO)

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2019

ASSETS

	<u>Legal Aid Fund</u>	<u>Legal Disbursement Fund</u>	<u>General Fund</u>	<u>Forced Marriage Fund (Note 11)</u>	<u>2019</u>	<u>2018</u>
CURRENT						
Cash	\$ 67,213	\$ 14,871	\$ 101,036	\$ 7,470	\$ 190,590	\$ 143,010
HST Receivable	18,022				18,022	23,513
Prepaid Expenses	12,992				12,982	11,569
	<u>98,217</u>	<u>14,871</u>	<u>101,036</u>	<u>7,470</u>	<u>221,594</u>	<u>178,092</u>
CAPITAL ASSETS (Note 2)	11,510				11,510	19,184
INTERFUND BALANCES	4,849	141	(3,636)	(1,354)		
	<u>\$ 114,576</u>	<u>\$ 15,012</u>	<u>\$ 97,400</u>	<u>\$ 6,116</u>	<u>\$ 233,104</u>	<u>\$ 197,276</u>

LIABILITIES AND NET ASSETS

CURRENT						
Accounts Payable	\$ 38,414	\$ -	\$ -	\$ -	\$ 38,414	\$ 38,731
Grants Repayable (Note 8,10)	-				-	3,579
Deferred Revenue (Note 5)	-		9,524	-	9,524	15,417
	<u>38,414</u>	<u>-</u>	<u>9,524</u>	<u>-</u>	<u>47,938</u>	<u>57,727</u>
DEFERRED CONTRIBUTIONS RELATED TO CAPITAL ASSETS (Note 3)	11,510				11,510	19,184
FUND BALANCES	<u>64,652</u>	<u>15,012</u>	<u>87,876</u>	<u>6,116</u>	<u>173,656</u>	<u>120,365</u>
	<u>\$ 114,576</u>	<u>\$ 15,012</u>	<u>\$ 97,400</u>	<u>\$ 6,116</u>	<u>\$ 233,104</u>	<u>\$ 197,276</u>

APPROVED BY THE BOARD:

G. Langley Director

Sabher Hagi Director

(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, 2019

	<u>Legal Aid Fund</u>	<u>Legal Disbursement Fund</u>	<u>General Fund</u>	<u>Forced Marriage Fund (Note 11)</u>	<u>2019</u>	<u>2018</u>
<u>BALANCE</u>						
Beginning of the Year	\$ 11,569	\$ 16,280	\$ 85,046	\$ 7,470	\$ 120,365	\$ 121,027
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</u>	<u>53,083</u>	<u>(1,268)</u>	<u>2,830</u>	<u>(1,354)</u>	<u>53,291</u>	<u>(662)</u>
<u>BALANCE, End of the Year</u>	<u>\$ 64,652</u>	<u>\$ 15,012</u>	<u>\$ 87,876</u>	<u>\$ 6,116</u>	<u>\$ 173,656</u>	<u>\$ 120,365</u>

(See Accompanying Notes)



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

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SOUTH ASIAN LEGAL CLINIC (ONTARIO)

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED MARCH 31, 2019

	<u>Legal Aid Fund</u>	<u>Legal Disbursement Fund</u>	<u>General Fund</u>	<u>Forced Marriage Fund (Note 11)</u>	<u>2019</u>	<u>2018 (Notes 8, 10)</u>
REVENUE						
Grants (Note 4)	\$ 829,837	\$ 11,195	\$ 108,126	\$ -	\$ 949,158	\$ 893,835
Fundraising & Donations	-	-	-	-	-	7,470
Interest & Other Income	1,235	-	4,682	620	6,537	15,059
	<u>831,072</u>	<u>11,195</u>	<u>112,808</u>	<u>620</u>	<u>955,695</u>	<u>916,364</u>
EXPENSES						
Salaries & Benefits	628,016	-	81,008	-	709,024	692,403
Occupancy	70,891	-	-	-	70,891	71,749
Travel	14,642	-	-	-	14,642	18,477
Communication & Publicity	4,101	-	-	-	4,101	9,972
Purchased Services	23,017	-	-	-	23,017	19,671
Equipment	8,986	-	-	-	8,986	6,963
Professional Dues	10,009	-	-	-	10,009	8,858
Library	858	-	-	-	858	432
Supplies & Services	17,469	-	-	-	17,469	13,435
Legal Disbursements	-	12,463	-	-	12,463	5,369
Project Expenses	-	-	28,970	1,974	30,944	69,697
	<u>777,989</u>	<u>12,463</u>	<u>109,978</u>	<u>1,974</u>	<u>902,404</u>	<u>917,026</u>
EXCESS (DEFICIENCY) OF						
REVENUE OVER EXPENSES	\$ 53,083	\$ (1,268)	\$ 2,830	\$ (1,354)	\$ 53,291	\$ (662)
	(Notes 8,10)					

(See Accompanying Notes)



SOUTH ASIAN LEGAL CLINIC (ONTARIO)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED MARCH 31, 2019

	<u>2019</u>	<u>2018</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Excess of Revenue over Expenses	\$ <u>53,291</u>	\$ <u>(662)</u>
<u>Changes in Non-Cash Operating Working Capital</u>		
Accounts Receivable	-	2,225
HST Receivable	5,491	(11,493)
Prepaid Expenses	(1,413)	46
Accounts Payable	(317)	8,235
Grants Payable	(3,579)	(15,908)
Deferred Revenue	(5,893)	9,335
	<u>(5,711)</u>	<u>(7,560)</u>
<u>NET INCREASE (DECREASE) IN CASH DURING YEAR</u>	47,580	(8,222)
<u>CASH, Beginning of the Year</u>	<u>143,010</u>	<u>151,232</u>
<u>CASH, End of the Year</u>	<u>\$ 190,590</u>	<u>\$ 143,010</u>

(See Accompanying Notes)



SOUTH ASIAN LEGAL CLINIC (ONTARIO)

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2019

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, 2019

2. CAPITAL ASSETS:

	<u>2019</u>			<u>2018</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>	<u>Net Book Value</u>
Leasehold Improvements	\$ 17,995	\$ 12,597	\$ 5,398	\$ 8,997
Furniture	20,373	14,261	6,112	10,187
	<u>\$ 38,368</u>	<u>\$ 26,858</u>	<u>\$ 11,510</u>	<u>\$ 19,184</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>2019</u>	<u>2018</u>
<u>LAO (2016)</u>		
Deferred Capital Contributions, Beginning of the Year	\$ 19,184	\$ 26,858
Add - Received in the Year	-	-
Less - Amortized for the Year	(7,674)	(7,674)
	<u>\$ 11,510</u>	<u>\$ 19,184</u>

4. GRANTS:

Grants are comprised of the following:

	<u>2019</u>	<u>2018</u>
Legal Aid Ontario (LAO)	\$ 841,032	\$ 771,415
Ministry of Community and Social Services - Human Trafficking (Schedule 1)	34,660	76,400
Law Foundation	69,893	46,020
Employment & Social Development Canada	3,573	-
	<u>\$ 949,158</u>	<u>\$ 893,835</u>

SOUTH ASIAN LEGAL CLINIC (ONTARIO)

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 2019

5. DEFERRED REVENUE:

Deferred Revenue is comprised of the following:

Law Foundation	<u>2019</u>	<u>2018</u>
	\$ 9,524	\$ 15,417

Continuity of Deferred Revenue for this year is as follows:

	<u>2019</u>	<u>2018</u>
Deferred Revenue, Beginning of the Year	\$ 15,417	\$ 6,082
Add - Received/Receivable during the Year	943,265	906,749
Less - Recognized during the Year	(949,158)	(897,414)
Deferred Revenue, End of the Year	<u>\$ 9,524</u>	<u>\$ 15,417</u>

6. USE OF ESTIMATES:

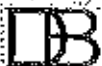
The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial 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, 2019

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 2019 funding by that amount. These statements have reduced the revenue from grants for the 2018 fiscal year by the amount calculated. The effect on these financial statements is as follows:

	As previously reported	Adjusted	Difference
Revenue from Grants 2018 fiscal period	\$ 897,414	\$ 893,835	\$ 3,579
Grants Repayable as at Mar 31, 2018	\$ -	\$ 3,579	\$ 3,579
Closing Surplus 2018 fiscal period	\$ 123,944	\$ 120,365	\$ 3,579

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 \$620 (2018 - \$7,470) of contributions in the year related to this fund. Expenditures incurred in the fund during the year were \$1,974 (2018 - \$NIL).

SCHEDULE I

SOUTH ASIAN LEGAL CLINIC (ONTARIO)

MINISTER OF CHILDREN, COMMUNITY AND SOCIAL SERVICES

FOR THE YEAR ENDED MARCH 31, 2019

(Unaudited)

REVENUE

Grants

\$ 34,660

EXPENSES

Salaries & Benefits

5,714

Administration

970

Evaluation

2,000

Honorarium & Consulting Fees

15,000

Partnership Fees

6,000

Translations

5,000

34,684

DEFICIENCY OF REVENUE OVER EXPENSES

\$ (24)





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SALCO AGM 2019: Nominations Slate for Board of Directors

Mathura Karunanithy (2019-2021 board term): Mathura has completed her first 2-year term on the SALCO board. This past year Mathura was a member of SALCO's board strategic planning committee. She also represented SALCO at the LAO modernization review that occurred in August 2019. Mathura has a background in public policy and currently works at the Council of Agencies Serving South Asians. Prior to that she worked with the Motherrisk Commission and in policy and programming at the Ministry of Citizenship, Immigration and International Trade. Mathura has an interest in gender-based issues / feminism and is hoping to bring her significant skills in project management, project evaluation, advocacy, and education to SALCO. Her long-term career goal is to increase the effectiveness of programming and policies for women's empowerment.

Lisa Amin (election for the 2019-2021 board term): Lisa stepped into an interim board member position at SALCO in 2019 and now stands for re-election. Lisa is a human rights, employment, and labour lawyer, and has worked throughout her career to improve access to justice for marginalized Ontarians. Having worked with a few Toronto legal clinics since her call to the bar, she truly understands and fully supports the vision and the daily practice of community legal clinic work. As a South Asian person, Lisa has also personally witnessed and understood the limits of these community legal clinics in their ability to provide appropriate legal services to our diverse South Asian communities. Lisa has supported SALCO since its inception, and would be honoured to re-join the board of directors.

Husein Panju (election for the 2019-2021 board term): Husein has a strong understanding of the Canadian policy landscape and how SALCO can use its resources to influence public policy and public opinion through securing internal and external buy-in. For nearly three years, Husein has been employed at StrategyCorp, a national public affairs and government relations firm in Toronto. Here, he has led complex engagements that have enabled high-profile clients to influence decision-making at all three levels of government. Through his organizational and project management skills, he has also managed stakeholder and media relations to create conditions for public officials to effect his clients' desired changes. The recent Legal Aid cuts will significantly impact the SALCO's ability to maintain its service delivery standards for its diverse clientele. Concurrently, recent legislative changes (such as the ODSP definitional amendments) will hit low-income persons the most and increase the demand for SALCO's services. Through experienced leadership, Husein believes that SALCO can mitigate the impact of these developments and chart an intentional path towards growth.

Jaspal Sangha (election for the 2019-2021 board term): Jaspal was a former summer student at SALCO and saw firsthand, the direct and positive impact the clinic had on clients. He also saw the hard work done by SALCO to ensure that the client's legal and non-legal

needs were addressed effectively. Further, as a South Asian from a family heavily involved within the social services sector, he understands the invaluable role that SALCO has within the South Asian community. Jaspal is a lawyer in Ontario and practices at Miller Thompson. As lawyers and members of the bar, he believes that lawyers have the duty to zealously advocate for their clients while upholding the principles of our justice system. Jaspal strongly believes that we also have, *inter alia*, a duty and responsibility to serve our communities beyond providing direct legal services to clients.

Mandeep Singh (election for the 2019-2020 student term): Mandeep is a law student at Windsor Law School. Most recently Mandeep worked as a student at SALCO under the Canada Summer Jobs Program. Mandeep is going into his third year of law school, had been involved in clinic law services at SALCO and at the student clinic at Windsor. Mandeep was also integral to organizing an association for racialized law students at Windsor.

Mandeep is not able to attend today's AGM because he is in school at Windsor Law. Please find below a write-up from him:

Hello everyone, my name is Mandeep Singh and I'm a Third year law student at Windsor Law. I spent this past summer working at SALCO, where I gained invaluable experience and got to spend my time with a great group of people. Furthermore, I was able to see first hand the challenges our communities face, the way we handle these problems and I was able to see the gaps that are still prevalent.

As I touched on before, I also took with me a great insight on how the people of SALCO strive to fill these gaps. At my short time at SALCO I witnessed the dedication it took to secure additional funds for our clients after the legal aid cuts. Furthermore to be on theme of the AGM, I saw the immediate effects of a change in government and how imperative it is to vote and to vote for an individual or party that values our needs and interests.

I feel like I my time at SALCO has given me an opportunity to become a board member that has lived experience of what SALCO and their Clients deal with on a daily basis. Additionally, as a student almost 400km away from Toronto, I see the continuous growth of our community across the province and I can provide a better voice for the South Asian community outside of the GTA.

I thank everyone for their time and support!

*** 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.

