



Kingston
Community
Legal
Clinic



ANNUAL REPORT



NOVEMBER 27, 2025

ANNUAL GENERAL MEETING

THURSDAY, NOVEMBER 27, 2025

2:00 P.M. TO 3:00 P.M.

KINGSTON FRONTENAC PUBLIC LIBRARY – CENTRAL BRANCH | MEETING ROOM #2

130 JOHNSON STREET, KINGSTON

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AGENDA

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|--|-----------|
| 1. Welcome & Introductions | 6:00 p.m. |
| 2. Approval of the Agenda | 6:05 p.m. |
| 3. Approval of New Members & Membership Renewals | 6:10 p.m. |
| 4. Approval of the Minutes of the 2024 Annual General Meeting | 6:15 p.m. |
| 5. Annual Report of the Executive Director – <i>John Done</i> | 6:20 p.m. |
| 6. Annual Report of the Chair – <i>Midge Rouse</i> | 6:30 p.m. |
| 7. Annual Report of the Treasurer - <i>Lee Wetherall</i> <ul style="list-style-type: none">▪ Approval of the Audited Financial Statement▪ Motion to Appoint the Auditor | 6:40 p.m. |
| 8. Nominations and Elections of the Board of Directors | 6:45 p.m. |
| 9. Motion Confirming the Acts of the Board of Directors | 7:00 p.m. |

I. MEMBERSHIP OF KINGSTON COMMUNITY LEGAL CLINIC

(AS AT NOVEMBER 27, 2025)

Violet Acevedo	Stephen Kirby	Midge Rouse
Julia Bryan	Brent Lemon	Lee Wetherall
Alan Bunyan	Mark Lessard	Len Whalen
William Florence	Tatiana McIntosh	
Jocelyn Isaacs	Sandra Parker	

MEMBERSHIP RENEWALS SINCE LAST AGM

John Done	Richard Gregory	Terry Kelly
Rachel Evans	Kimberly Hurt	Lori-Ann Leggett
Sarah Forsyth	Lindy Kelly	Lisa McIntosh-Wales

NEW MEMBERS SINCE LAST AGM

Salvina Bouaboud	Michelle Molloy	Jessica Tooke
Dawn Clarke	Elizabeth Raposa	William Woods
Omar Ismaeil	Timothy Jason Teepell	
Angela Jarvis	Lauren Thompson	

II. BOARD OF DIRECTORS OF KINGSTON COMMUNITY LEGAL CLINIC

Midge Rouse
Chair November 21, 2019 to Present

Len Whalen
Vice-Chair July 10, 2025 to Present

Lee Wetherall
Treasurer October 5, 2022 to Present

Lori-Ann Leggett
Secretary November 21, 2019 to Present

Julia Bryan
Director December 10, 2020 to Present

Stephen Kirby
Director November 17, 2022 to Present

Lisa McIntosh-Wales
Director November 16, 2023 to Present

Sandra Parker
Director July 18, 2024 to Present

III. STAFF OF KINGSTON COMMUNITY LEGAL CLINIC

John Done <i>Executive Director / Lawyer</i>	August 15, 1988 to Present
Kimberly Hurt <i>Licensed Paralegal</i>	May 15, 1998 to Present
Rachel Evans <i>Office Manager</i>	November 3, 2008 to Present
William Florence <i>Lawyer</i>	June 4, 2012 to Present
Jocelyn Isaacs <i>Legal Assistant</i>	September 16, 2024 to Present
Michelle Molloy <i>Administrative Assistant</i>	August 5, 2025 to Present
Lauren Thompson <i>Lawyer</i>	August 25, 2025 to Present
Tatiana McIntosh <i>Legal Assistant</i>	October 2, 2017 to July 10, 2025
Joanna Michalopoulos <i>Articling Student</i>	July 2, 2024 to August 27, 2025
Colleen Morgan <i>Administrative Assistant (Temp)</i>	July 2, 2025 to August 27, 2025

IV. MINUTES OF THE 2024 ANNUAL GENERAL MEETING

Attached to this report is a copy of the Minutes of our last Annual General Meeting, which was held on November 21, 2024.

V. ANNUAL REPORT OF THE EXECUTIVE DIRECTOR

During the past year, the Legal Clinic's challenge has involved the proportion of its casework involving eviction cases. During the first decade of the Legal Clinic's existence, eviction cases normally represented about 40% to 50% of its caseload and resources. During those years, the Legal Clinic's range of services was more diverse. In no particular order, it involved social assistance (now called ODSP and OW), Canada Pension Plan, Employment Insurance, Workplace Safety and Insurance, Education Law, Human Rights and consumer law.

By contrast, during the past year, evictions represent about 75% of the Legal Clinic's caseload and resources.

When has changed?

There appear to be four important contributors to this change.

The first involves the Landlord and Tenant Board's scheduling practices. Prior to COVID, hearings were held in-person at the Provincial Offenses Court, a single day weekly, but only about 42 weeks annually. Hearings were scheduled geographically, regardless of the nature of the application; rent arrears cases were heard in the same hearings docket as tenants' applications. The number of applications on a weekly docket averaged about 25. Of these, about 75% involved rent arrears applications.

Since late 2020, hearings are heard by Zoom. Applications involving Kingston addresses are scheduled throughout the week. About three times weekly, during the same morning or afternoon two or three different adjudicators in two or three video conference rooms have dockets including Kingston applications. Instead of a single day 42 weeks annually when a clinic lawyer must be available to help tenants, we now must be available potentially five days a week or ten half-days. Further, at least three times weekly Legal Clinic must have more than one lawyer available.

Beyond the foregoing, Zoom hearings are not amenable to the sort of multitasking available when hearings were held in-person with many cases on a single docket. During in-person hearings, lawyers could deal with several cases at once. While one tenant was considering a settlement offer, the lawyer could approach another requiring advice or review another tenant's file. During any given hearing block, a lawyer would serve 5 to 8 tenants. This typically took place in the hallway outside of the courtroom. If the adjudicator called a lawyer's case, the commissioner would go to the hallway and alert the lawyer. Consequently, while the Adjudicator was hearing cases, the lawyer could serve clients.

With Zoom hearings, not so much. A lawyer cannot be in more than one Zoom hearing at a time. Further, it is difficult for the lawyer to leave their desk to attend to another matter because at any

given time, the adjudicator may call them. So, we must leave the audio on. This makes it difficult to do other work. The time a lawyer now devotes to each individual file significantly exceeds what they spent when hearings were in-person.

The second apparent cause for the increase in the proportion of our cases involving evictions is the gap between market rents and social assistance income. Social assistance income has barely kept pace with inflation. By contrast, market rents have increased at a rate beyond the consumer price index. If a “legacy tenant” is evicted, they cannot afford new housing at market rents. So, the consequence of eviction is often homelessness. The stakes of an eviction application are far higher than a decade ago.

The third apparent cause for the increase in eviction cases is the increase in addictions, including the opioid epidemic. Tenants addicted to opioids are more likely to spend their rent money on drugs. Further, tenants with addictions are more likely to misbehave, so they face behavior-related evictions, such as for illegal behavior or impaired safety.

The fourth apparent cause is the increase in “landlord’s own use” eviction applications. Since about 2015, no-fault (also called “own-use” or N12/N13) eviction filings at the Landlord and Tenant Board have risen from about 10% of all filings to about 22.5% of filings. Consequently, the demand for representation in these eviction applications has more than doubled. These applications have increased because of the incentive landlords have to evict legacy tenants whose rent significantly trails the market rate. The gap between the two arises because the “statutory rent guideline increase” is normally less than the rate of inflation in residential rental housing. Overtime, the gap between the residential rent and the market rent becomes large. While the Legal Clinic wins most of these cases, they consume a great deal of lawyers’ time. This leaves lawyers with less time to devote to other sorts of cases.

Among these four causes, the first seems amenable to change. The Legal Clinic will continue to work with Ted Hsu, MPP, to motivate the LTB to schedule Kingston hearings on a single day each week and in a single hearing block.

The Legal Clinic will also explore whether and how legal technology can make us more efficient, with Artificial Intelligence (AI) being one of several tools we will evaluate.

A development during 2025 involves the Legal Clinic’s efforts to change the law through appellate litigation. We currently have five cases at the Divisional Court awaiting hearing. Two involve the ODSP’s expanded definition of “spouse,” which turns an unwilling companion into a “spouse.” This allows the ODSP to include this new “spouse’s income in the household income, thereby reducing the amount of ODSP income support. A third appeal involves the Landlord and Tenant Board’s duty to not evict tenants because of historical arrears without first balancing the benefits to the landlord against the costs to the tenant.

The Legal Clinic also recently received leave to appeal an important public issue to the Court of Appeal. The issue involves landlord’s increased resort to “landlord’s own use” evictions. While the specific issue before the Court is arcane, it has the capacity to significantly reduce the number of evictions across Ontario.

The Legal Clinic provides services other than casework. We provide community legal education so people can learn to arrange their affairs to reduce poverty. Toward that end, the Legal Clinic has been working with Developmental Services Ontario to deliver a series of webinars to agencies and families serving people with intellectual disabilities. Prior to COVID, most community legal education was delivered in-person in small meetings at venues such as the Kingston Public Library. On a good day, we would have 20 participants. By contrast, these webinars normally host upwards of 150 participants. This is an example of how technology expands the Legal Clinic's reach.

All of the Legal Clinic's work is in response to community needs, recognized by the Legal Clinic's Board of Directors. These directors are volunteers who devote their time and expertise because of their commitment to reducing poverty and enhancing equality. I would like to thank the members of our Board, including Midge Rouse, Board Chair, Len Whalen, Vice-Chair, Lee Wetherall, Treasurer, Lori-Ann Leggett, Secretary, Julia Bryan, Stephen Kirby, Sandra Parker and Lisa McIntosh-Wales. Midge and Lori-Ann will be leaving the Board, following a continuous six-year service. I would like to thank all Board Members and them specifically. The Executive Director and staff depend on a good board, and it has been a pleasure working with them.

Finally, while I have worked at the Legal Clinic for 37 years, each year tends to be better than the last. This is only because my colleagues, all devoted, skilled, and collegial. I would like to thank Rachel Evans, Office Manager, Kimberly Hurt, Licensed Paralegal, Bill Florence, Lawyer, Lauren Thompson, Lawyer, Jocelyn Isaacs, Legal Assistant, and Michelle Molloy, Administrative Assistant.

John Done

Executive Director

VI. ANNUAL REPORT OF THE CHAIR

"Whether one is rich or poor, educated or illiterate, religious or nonbelieving, man or woman, black, white, or brown, we are all the same. Physically, emotionally, and mentally, we are all equal. We all share basic needs for food, shelter, safety, and love. We all aspire to happiness and we all shun suffering. Each of us has hopes, worries, fears, and dreams. Each of us wants the best for our family and loved ones. We all experience pain when we suffer loss and joy when we achieve what we seek. On this fundamental level, religion, ethnicity, culture, and language make no difference."

Dalai Lama XIV

"We are all in this world together, and the only test of our character is how we look after the least fortunate among us. How we look after each other, not how we look after ourselves. That's all that really matters, I think."

Tommy Douglas

"Do not be daunted by the enormity of the world's grief. Do justly, now. Love mercy now. Walk humbly now. You are not obligated to complete the work, but neither are you free to abandon it."

Taken from the Talmud

"Keep trying. Dream."

Murray Sinclair

Over the past few years I have shared these quotes in successive Annual Reports of the Chair as a way to focus on the work of the staff of the Kingston Community Legal Clinic as they care for the most vulnerable members of our community and to focus on the qualities of the special people who are drawn to work in an organization whose goal is to "promote justice, equality, rights and independence for low-income people." Their daily efforts make a difference in the lives of people who struggle to access income, housing, health, education and social services. The Board thanks Clinic staff and commends them for their service, their resilience and continuing commitment:

- John Done, Executive Director
- Rachel Evans, Office Manager
- William Florence, Lawyer
- Kimberly Hurt, Licensed Paralegal
- Lauren Thompson, Lawyer – Eviction Prevention
- Jocelyn Isaacs, Legal Assistant
- Michelle Molloy, Administrative Assistant

We also acknowledge the contributions of those persons who have left the clinic to pursue other opportunities.

- Joanna Michalopoulos, Articling Student
- Tatiana McIntosh, Legal Assistant
- Colleen Morgan, Administrative Assistant (*Temp position*)

The role of the Board is to represent the interests of disadvantaged persons and communities within our area. Board members ensure good governance and fulfill the required fiduciary responsibility in the oversight of the Clinic. Each Board member brings work and lived community experience that is important in representing the communities that are served by the Clinic. Current Board members include:

- Midge Rouse, Chair
- Len Whalen, Vice-Chair
- Lee Wetherall, Treasurer
- Lori-Ann Leggett, Secretary
- Julia Bryan
- Steve Kirby
- Sandra Parker
- Lisa McIntosh-Wales

Lori-Ann Leggett's term on the Board has been completed. The Board and Clinic are grateful for her participation and consideration.

The Board remains very concerned that the Service Agreement with Legal Aid Ontario for 2025/26 limits the Clinic's increase to 2%, with the likelihood of no additional increase in the next fiscal year. This makes it impossible for the Board to resolve longstanding concerns regarding the lack of parity between Clinic staff and Legal Aid Ontario staff in comparable positions. The retention of highly qualified and committed staff and the difficulties of recruiting new staff remain outstanding issues. The Board therefore must continue to rely on the skill and creativity of the Executive Director to maintain and seek other sources of funding to ensure that the Clinic continues to meet poverty law needs in Kingston.

It has been an honour to serve on the Board and I leave knowing that the Clinic remains in the good hands and hearts of the Board and Clinic staff.

Midge Rouse

Chairperson, Board of Directors

VII. ANNUAL REPORT OF THE TREASURER

As the treasurer, I have examined the financial statements of Kingston Community Legal Clinic and have found that the clinic's expenditures were used as budgeted. In my opinion, the clinic's funds have been used within the range of the clinic's purposes with a caution that the clinic should address the issues related to expenses exceeding revenues in 2025.

- 80% of total expenses were spent on personnel expenses (salary, benefits, and professional dues).
- The remaining 20% of total expenses were spent on office rent (8% of total expenses), legal disbursements (3% of total expenses) and the remainder including travel expenses, supplies and services, audit fees, etc. (8% of total expenses).

Expenses exceeded revenue by \$13,414 for 2025. Revenue rose by 3.0% over 2024 and expenses rose by 5.3% over 2024. Salaries were up \$43,580 over 2024 and Supplies and Service expense was down \$15,415. As a result, the funds balance at the beginning of the year \$44,304 declined to \$27,890 at the end of the year.

Attached to this report is a copy of the Audited Financial Statements (Year End: March 31, 2025) for Kingston Community Legal Clinic, prepared by Hilborn LLP, Chartered Accountants, Toronto, Ontario. The auditors gave an unqualified opinion, which means they believe the financial statements accurately reflect the true financial position of the Kingston Community Legal Clinic.

Thank you,

Lee Wetherall

Treasurer, Board of Directors

VIII. CLOSING REMARKS

On behalf of the Board and Staff of Kingston Community Legal Clinic, thank you for joining us at our Annual General Meeting. Your participation and continued support strengthen our ability to provide essential legal services to our community. We are grateful for your commitment and look forward to building on this momentum in the coming year.



John Done
Executive Director

ANNUAL GENERAL MEETING

MEETING ROOM #2, KINGSTON FRONTENAC PUBLIC LIBRARY – CENTRAL BRANCH

NOVEMBER 21, 2024 6:00 P.M. – 7:00 P.M.

MINUTES

1. ROLL CALL

Julia Bryan
Thomas Decker
John Done
Rachel Evans
Sarah Forsyth

Kimberly Hurt
Stephen Kirby
Lori-Ann Leggett
Tatiana McIntosh
Joanna Michalopoulos

Midge Rouse
Lee Wetherall
Len Whalen

2. AGENDA

MOTION to approve the Agenda:

Moved: Len Whalen
Seconded: Kimberly Hurt
In Favour: All
Opposed: None **CARRIED**

3. NEW MEMBERS AND RENEWED MEMBERSHIPS SINCE LAST AGM

RENEWED MEMBERSHIPS SINCE LAST AGM:

Violet Acevedo	Stephen Kirby	Lee Wetherall
Julia Bryan	Sandra Parker	Len Whalen
William Florence	Midge Rouse	

NEW MEMBERS SINCE LAST AGM:

Alan Bunyan	Mark Lessard	Richard von Briesen
Jocelyn Isaacs	Tatiana McIntosh	
Brent Lemon	Joanna Michalopoulos	

MOTION to accept new members and renewed memberships:

Moved: Lee Wetherall
Seconded: Julia Bryan
In Favour: All
Opposed: None **CARRIED**

4. CONFIRMATION OF BOARD APPOINTMENTS

MOTION to confirm the appointments of Len Whalen and Sandra Parker to the Board of Directors to fill mid-term vacancies.

Moved: Stephen Kirby
Seconded: Lee Wetherall
In Favour: All
Opposed: None **CARRIED**

5. MINUTES OF THE LAST ANNUAL MEETING

MOTION to approve the minutes of the Annual General Meeting held on November 16, 2023:

Moved: Kimberly Hurt
Seconded: Julia Bryan
In Favour: All
Opposed: None **CARRIED**

6. MINUTES OF THE SPECIAL MEETING OF THE MEMBERS

MOTION to approve the minutes of the Special Meeting of the Members held on October 17, 2024:

Moved: Len Whalen
Seconded: Lori-Ann Leggett
In Favour: All
Opposed: None **CARRIED**

7. ANNUAL REPORT OF THE EXECUTIVE DIRECTOR

MOTION to approve the report of the Executive Director:

Moved: Lee Wetherall
Seconded: Tatiana McIntosh
In Favour: All
Opposed: None **CARRIED**

8. ANNUAL REPORT OF THE CHAIR

MOTION to approve the report of the Chair:

Moved: Kimberly Hurt
Seconded: Tatiana McIntosh
In Favour: All
Opposed: None **CARRIED**

9. ANNUAL REPORT OF THE TREASURER

MOTION to accept Kingston Community Legal Clinic's Audited Financial Statement for the year ended March 31, 2024:

Moved: Lee Wetherall
Seconded: Julia Bryan
In Favour: All
Opposed: None **CARRIED**

MOTION to approve the report of the Treasurer:

Moved: Lee Wetherall
Seconded: Len Whalen
In Favour: All
Opposed: None **CARRIED**

MOTION to appoint the firm of Hilborn LLP to conduct the Legal Clinic's 2025 audit:

Moved: Lee Wetherall
Seconded: Julia Bryan
In Favour: All
Opposed: None **CARRIED**

10. NOMINATIONS FOR THE BOARD OF DIRECTORS

This year there are four positions on the Board of Directors up for election:

The Board nominates the following:

Julia Bryan	Nominated:	Stephen Kirby
	Seconded:	Len Whalen
Stephen Kirby	Nominated:	Lori-Ann Leggett
	Seconded:	Julia Bryan
Sandra Parker	Nominated:	Len Whalen
	Seconded:	Lee Wetherall
Len Whalen	Nominated:	Lee Wetherall
	Seconded:	Lori-Ann Leggett

Call for additional nominations: **None declared.**

MOTION to close the nominations:

Moved:	Len Whalen	
Seconded:	Kimberly Hurt	
In Favour:	All	
Opposed:	None	CARRIED

MOTION to nominate the following people to fill the four vacancies on the Board:

Julia Bryan	Sandra Parker
Stephen Kirby	Len Whalen
Moved:	Kimberly Hurt
Seconded:	Stephen Kirby
In Favour:	All
Opposed:	None
	CARRIED

11. ELECTION OF THE BOARD OF DIRECTORS

MOTION to accept the following members to the Board of Directors:

Julia Bryan
Stephen Kirby

Sandra Parker
Len Whalen

Moved: Kimberly Hurt
Seconded: Tatiana McIntosh
In Favour: All
Opposed: None **CARRIED**

12. CLOSING MOTION

MOTION confirming all the acts of the Board since our last annual general meeting (November 16, 2023):

Moved: Len Whalen
Seconded: Lee Wetherall
In Favour: All
Opposed: None **CARRIED**

13. MOTION TO ADJOURN

MOTION to adjourn the meeting:

Moved: Kimberly Hurt
Seconded: Julia Bryan
In Favour: All
Opposed: None **CARRIED**

KINGSTON COMMUNITY LEGAL CLINIC

FINANCIAL STATEMENTS

March 31, 2025

HILBORN_{LLP}

Independent Auditor's Report

To the Board of Directors of Kingston Community Legal Clinic

Opinion

We have audited the financial statements of Kingston Community Legal Clinic (the "Organization"), which comprise the statement of financial position as at March 31, 2025, and the statements of operations and funds balances and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at March 31, 2025, 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

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

Other Information

Management is responsible for the other information. The other information comprises the information, other than the financial statements and our auditor's report thereon, in the annual report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

The annual report is expected to be made available to us after the date of our auditor's report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 the financial statements, management is responsible for assessing the ability of the Organization to continue as a going concern, disclosing, as applicable, matters related to 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 financial reporting process of the Organization.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our 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 our 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 the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We 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 our 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 internal control of the Organization.
- 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 ability of the Organization to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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.

We communicate 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 we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Toronto, Ontario
July 24, 2025

Chartered Professional Accountants
Licensed Public Accountants

KINGSTON COMMUNITY LEGAL CLINIC

Statement of Financial Position

March 31, 2025

	General Fund \$	Legal Disbursements Fund \$	Capital Fund \$	Duty Counsel Fund \$	Non-LAO Membership and Donations Fund \$	Non-LAO Project Fund \$	Total \$
ASSETS							
Current Assets							
Cash	3,157	3,491	-	-	9,922	-	16,570
Accounts receivable	-	-	-	-	-	11,500	11,500
HST recoverable	4,942	767	-	-	56	-	5,765
Prepaid expenses	9,191	-	-	-	-	-	9,191
	17,290	4,258	-	-	9,978	11,500	43,026
Capital assets (note 3)	-	-	2,183	-	-	-	2,183
Total assets	17,290	4,258	2,183	-	9,978	11,500	45,209
LIABILITIES							
Current Liabilities							
Accounts payable	17,319	-	-	-	-	-	17,319
Inter-fund payable (receivable)	(927)	-	-	(5,573)	(5,000)	11,500	-
	16,392	-	-	(5,573)	(5,000)	11,500	17,319
FUNDS BALANCE	898	4,258	2,183	5,573	14,978	-	27,890
Total liabilities and funds balance	17,290	4,258	2,183	-	9,978	11,500	45,209

The accompanying notes are an integral part of these financial statements

Approved on behalf of the Board:



Director
Kingston Community Legal Clinic

KINGSTON COMMUNITY LEGAL CLINIC

Statement of Financial Position

March 31, 2024

	General Fund \$	Legal Disbursements Fund \$	Capital Fund \$	Duty Counsel Fund \$	Non-LAO Membership and Donations Fund \$	Non-LAO Project Fund \$	Total \$
ASSETS							
Current Assets							
Cash	-	10,067	-	-	11,704	-	21,771
Accounts receivable	-	-	-	-	-	10,000	10,000
HST recoverable	5,903	1,121	-	-	89	-	7,113
Prepaid expenses	10,346	-	-	-	-	-	10,346
	16,249	11,188	-	-	11,793	10,000	49,230
Capital assets (note 3)	-	-	8,480	-	-	-	8,480
Total assets	16,249	11,188	8,480	-	11,793	10,000	57,710
LIABILITIES							
Current Liabilities							
Bank indebtedness	3,929	-	-	-	-	-	3,929
Accounts payable	9,477	-	-	-	-	-	9,477
Inter-fund payable (receivable)	913	-	-	(7,500)	(3,413)	10,000	-
	14,319	-	-	(7,500)	(3,413)	10,000	13,406
FUNDS BALANCE	1,930	11,188	8,480	7,500	15,206	-	44,304
Total liabilities and funds balance	16,249	11,188	8,480	-	11,793	10,000	57,710

The accompanying notes are an integral part of these financial statements

KINGSTON COMMUNITY LEGAL CLINIC

Statement of Operations and Funds Balance

Year ended March 31, 2025

	General Fund \$	Legal Disbursements Fund \$	Capital Fund \$	Duty Counsel Fund \$	Non-LAO Membership and Donations Fund \$	Non-LAO Project Fund \$	Total \$
Revenues							
Legal Aid Ontario							
-direct receipts	662,759	7,900	-	-	-	-	670,659
-indirect receipts (note 4)	40,576	-	-	-	-	-	40,576
Tenant Duty Counsel Program	-	-	-	24,917	-	-	24,917
Recovered from clients	-	11,364	-	-	-	-	11,364
Memberships and donations	-	-	-	-	1,740	-	1,740
United Way	-	-	-	-	-	61,500	61,500
Ministry of Employment and Social Development	5,219	-	-	-	-	-	5,219
	<u>708,554</u>	<u>19,264</u>	<u>-</u>	<u>24,917</u>	<u>1,740</u>	<u>61,500</u>	<u>815,975</u>
Expenses							
Salaries	474,717	-	-	23,844	-	61,500	560,061
Benefits (note 5)	92,840	-	-	-	-	-	92,840
Professional dues	15,828	-	-	-	-	-	15,828
Travel	3,177	-	-	-	1,484	-	4,661
Communications	4,106	-	-	-	-	-	4,106
Accommodations	64,499	-	-	-	-	-	64,499
Equipment	832	-	-	-	-	-	832
Supplies and services	7,112	-	-	-	484	-	7,596
Audit fees	5,899	-	-	-	-	-	5,899
Indirect payments (note 4)	40,576	-	-	-	-	-	40,576
Legal disbursements	-	26,194	-	-	-	-	26,194
Amortization	-	-	6,297	-	-	-	6,297
	<u>709,586</u>	<u>26,194</u>	<u>6,297</u>	<u>23,844</u>	<u>1,968</u>	<u>61,500</u>	<u>829,389</u>
Excess of revenues over expenses (expenses over revenues)	(1,032)	(6,930)	(6,297)	1,073	(228)	-	(13,414)
Return of funding to Advocacy Centre for Tenants Ontario	-	-	-	(3,000)	-	-	(3,000)
Funds balance, beginning of year	1,930	11,188	8,480	7,500	15,206	-	44,304
Funds balance, end of year	<u>898</u>	<u>4,258</u>	<u>2,183</u>	<u>5,573</u>	<u>14,978</u>	<u>-</u>	<u>27,890</u>

The accompanying notes are an integral part of these financial statements

KINGSTON COMMUNITY LEGAL CLINIC

Statement of Operations and Funds Balance

Year ended March 31, 2024

	General Fund \$	Legal Disbursements Fund \$	Capital Fund \$	Duty Counsel Fund \$	Non-LAO Membership and Donations Fund \$	Non-LAO Project Fund \$	Total \$
Revenues							
Legal Aid Ontario							
-direct receipts	636,871	30,700	-	-	-	-	667,571
-indirect receipts (note 4)	29,497	-	-	-	-	-	29,497
Tenant Duty Counsel Program	-	-	-	23,844	-	-	23,844
Recovered from clients	-	5,044	-	-	-	-	5,044
Memberships and donations	-	-	-	-	1,038	-	1,038
United Way	-	-	-	-	-	60,000	60,000
Ministry of Employment and Social Development	4,861	-	-	-	-	-	4,861
	671,229	35,744	-	23,844	1,038	60,000	791,855
Expenses							
Salaries	433,846	-	-	22,635	-	60,000	516,481
Benefits (note 5)	84,151	-	-	1,209	-	-	85,360
Professional dues	18,177	-	-	-	-	-	18,177
Travel	2,781	-	-	-	1,329	-	4,110
Communications	4,304	-	-	-	-	-	4,304
Accommodations	65,315	-	-	-	-	-	65,315
Equipment	1,318	-	-	-	1,587	-	2,905
Supplies and services	22,892	-	-	-	119	-	23,011
Audit fees	5,457	-	-	-	-	-	5,457
Indirect payments (note 4)	29,497	-	-	-	-	-	29,497
Legal disbursements	-	26,694	-	-	-	-	26,694
Amortization	-	-	6,297	-	-	-	6,297
	667,738	26,694	6,297	23,844	3,035	60,000	787,608
Excess of revenues over expenses (expenses over revenues)	3,491	9,050	(6,297)	-	(1,997)	-	4,247
Return of funding to Legal Aid Ontario	(1,520)	-	-	-	-	-	(1,520)
Funds balance (deficit), beginning of year	(41)	2,138	14,777	7,500	17,203	-	41,577
Funds balance, end of year	1,930	11,188	8,480	7,500	15,206	-	44,304

The accompanying notes are an integral part of these financial statements

KINGSTON COMMUNITY LEGAL CLINIC

Statement of Cash Flows

Year ended March 31	2025 \$	2024 \$
Cash flows from operating activities		
Excess of revenues over expenses (expenses over revenue) for year	(13,414)	4,247
Return of funding to Legal Aid Ontario	-	(1,520)
Return of funding to Advocacy Centre for Tenants Ontario	(3,000)	-
Item not affecting cash		
Amortization	6,297	6,297
	(10,117)	9,024
Changes in non-cash working capital		
Increase in accounts receivable	(1,500)	-
Decrease (increase) in HST recoverable	1,348	(2,208)
Decrease in prepaid expenses	1,155	74
Increase (decrease) in accounts payable	7,842	(6,986)
Increase (decrease) in bank indebtedness	(3,929)	3,929
Net change in cash	(5,201)	3,833
Cash, beginning of year	21,771	17,938
Cash, end of year	16,570	21,771

The accompanying notes are an integral part of these financial statements

KINGSTON COMMUNITY LEGAL CLINIC

Notes to Financial Statements

March 31, 2025

Kingston Community Legal Clinic (the "Organization"), is incorporated without share capital under the laws of the Province of Ontario. The Organization was formed to provide equal access to quality legal services for the citizens of Kingston, South Frontenac Township, and the Frontenac Islands and is primarily funded by Legal Aid Ontario ("LAO").

The Organization qualifies as a not-for-profit organization under the Income Tax Act and is exempt from corporate income tax.

1. Significant accounting policies

a) Fund accounting

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations and are in accordance with Canadian generally accepted accounting principles. The Organization follows the restricted fund method of accounting for contributions whereby all contributions are recognized as revenue of the applicable fund when received or receivable. All the funds described below, except as noted, are restricted as to use by various agreements between the Organization and LAO and title to the Organization assets vests with the funder. Inter-fund receivables and payables do not have specific repayment terms.

i) General Fund

These funds are used to provide a range of legal and paralegal services, including information, advice and representation, to low-income individuals and families.

ii) Legal Disbursements Fund

These funds are used to provide for certain direct expenses incurred in representing Organization clients in legal proceedings. Disbursements recovered from clients are recorded in revenue when received.

iii) Capital Fund

This fund holds the capital assets of the Organization that have been funded by LAO.

iv) Duty Counsel Fund

These funds, received from the Advocacy Centre for Tenants Ontario, are used to pay for caseworkers' services in providing advice to tenants appearing at the Landlord and Tenant Board.

v) Non-LAO Membership and Donations Fund

These funds are received from non-LAO sources and are used to fund expenditures as approved by the Board of Directors.

vi) Non-LAO Project Fund

These funds are received from non-LAO sources and are used to fund expenditures in accordance with project funding agreements.

KINGSTON COMMUNITY LEGAL CLINIC

Notes to Financial Statements (continued)

March 31, 2025

1. **Significant accounting policies (continued)**

b) **Contributed materials and services**

From time to time, the Organization may receive contributed materials and services used in the normal course of operations. The value of these contributions are not recognized in the financial statements.

c) **Capital assets**

The costs of capital assets are capitalized upon meeting the criteria for recognition as capital assets, otherwise, costs are expensed as incurred. The cost of a capital asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

Capital assets are presented at cost less accumulated amortization and accumulated impairment losses.

Capital assets are tested for impairment whenever events or changes in circumstances indicate that its carrying amount may not be recoverable. If any potential impairment is identified, then the amount of the impairment is quantified by comparing the carrying value of the capital assets to its fair value. Any impairment of capital assets is charged to operations in the period in which the impairment occurs.

An impairment loss is not reversed if the fair value of the capital assets subsequently increases.

The Organization provides for amortization using methods at rates designed to amortize the cost of the capital asset over their estimated useful lives. Amortization is provided on a straight-line basis, over the following periods:

Computer equipment	- 3 years
Leasehold improvements	- 5 years

d) **Financial instruments**

i) **Measurement of financial instruments**

The Organization initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Organization subsequently measures its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash and accounts receivable.

Financial liabilities measured at amortized cost include bank indebtedness and accounts payable.

KINGSTON COMMUNITY LEGAL CLINIC

Notes to Financial Statements (continued)

March 31, 2025

1. **Significant accounting policies (continued)**

c) **Financial instruments (continued)**

ii) **Impairment**

Financial assets measured at amortized cost are tested for impairment annually for indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in the statement of operations and funds balance. The write down reflects the difference between the carrying amount and the higher of:

- the present value of the cash flows expected to be generated by the asset or group of assets;
- the amount that could be realized by selling the assets or group of assets;

When the events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in the statement of operations and funds balance up to the amount of the previously recognized impairment.

2. **Financial instrument risk management**

The Organization may be exposed to various risks through its financial instruments including credit risk, liquidity risk and market risk (including interest rate risk, currency risk and other price risk):

Credit risk

Credit risk is the risk that the counterpart to a financial instrument will fail to discharge an obligation that is entered into with the Organization. The Organization is not exposed to significant credit risk.

Liquidity risk

Liquidity risk is the risk that the Organization will not be able to meet a demand for cash or fund its obligations as they come due. The Organization is not exposed to significant liquidity risk.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of interest rate risk, currency risk and other price risk.

Interest rate risk arises from the possibility that changes in interest rates will affect the fair value of financial instruments.

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign currencies.

KINGSTON COMMUNITY LEGAL CLINIC

Notes to Financial Statements (continued)

March 31, 2025

2. Financial instrument risk management (continued)

Market risk (continued)

Other price risk is the risk that the value of financial instruments will fluctuate as a result of changes in market prices, other than those arising from interest rate risk or currency risk, whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in a market.

The Organization is not exposed to significant market risk.

Changes in risk

There have been no significant changes in the Organization's risk exposures from the prior year.

3. Capital assets

	2025		
	Cost	Accumulated Amortization	Net
	\$	\$	\$
Computer equipment	40,117	37,934	2,183
Leasehold improvements	15,609	15,609	-
	55,726	53,543	2,183

	2024		
	Cost	Accumulated Amortization	Net
	\$	\$	\$
Computer equipment	40,117	33,569	6,548
Leasehold improvements	15,609	13,677	1,932
	55,726	47,246	8,480

KINGSTON COMMUNITY LEGAL CLINIC

Notes to Financial Statements (continued)

March 31, 2025

4. Indirect payments

Legal Aid Ontario administers and makes payments on behalf of the Organization for the following expenditures:

General Fund	2025 \$	2024 \$
Supplies and services	39,977	29,128
Library expenses	533	303
Pension and group insurance	66	66
	<u>40,576</u>	<u>29,497</u>

5. Employee future benefits

The Organization's employees are members of the Colleges of Applied Arts and Technology DBplus Pension Plan (the "Plan"), which is a multi-employer, jointly-sponsored defined benefit pension plan. The Organization makes contributions to the Plan equal to those of the employees. The Organization does not recognize any share of the Plan's pension surplus or deficit, and it is accounted for as a defined contribution plan as there is not sufficient information available to use defined benefit plan accounting. The most recent actuarial valuation filed with pension regulators as of January 1, 2025 indicated an actuarial surplus on a going concern basis of \$6.14 billion. The amount of contribution made by the Organization in the year was \$26,334 (2024 - \$ 23,694).

Employee future benefits are included in benefits expenses in the statement of operations and funds balance.

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