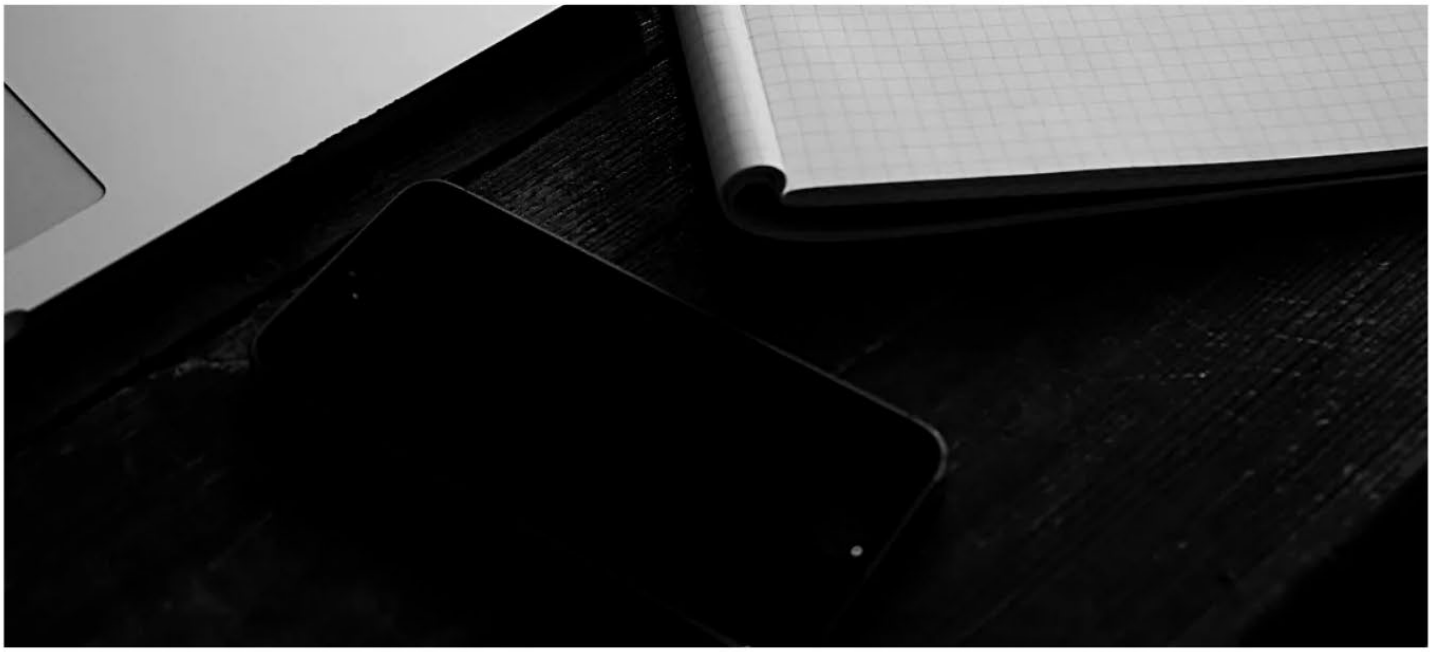
KCLC

Kingston
Community
Legal
Clinic



ANNUAL REPORT



NOVEMBER 26, 2026

KINGSTON COMMUNITY LEGAL CLINIC

ANNUAL GENERAL MEETING

THURSDAY, NOVEMBER 26, 2026

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

1. Welcome & Introductions	2:00 p.m.
2. Approval of the Agenda	2:05 p.m.
3. Approval of New Members & Membership Renewals	2:10 p.m.
4. Confirmation of Mid-Term Appointment to the Board of Directors	2:15 p.m.
5. Approval of the Minutes of the 2025 Annual General Meeting	2:20 p.m.
6. Annual Report of the Executive Director – *John Done*	2:25 p.m.
7. Annual Report of the Chair – *Len Whalen*	2:30 p.m.
8. Annual Report of the Treasurer - *Lee Wetherall* ▪ Approval of the Audited Financial Statement ▪ Motion to Appoint the Auditor	2:40 p.m.
9. Nominations and Elections of the Board of Directors	2:45 p.m.
10. Motion Confirming the Acts of the Board of Directors	2:55 p.m.
11. Adjournment	3:00 p.m.

I. MEMBERSHIP OF KINGSTON COMMUNITY LEGAL CLINIC

(AS AT NOVEMBER 26, 2026)

Salvina Bouaboud
Dawn Clarke
John Done
Rachel Evans
Sarah Forsyth
Richard Gregory
Kimberly Hurt
Omar Ismaeil
Angela Jarvis
Lindy Kelly
Terry Kelly
Lori-Ann Leggett
Michelle Molloy
Elizabeth Raposa
Timothy Teepell
Lauren Thompson
Jessica Tooke
William Woods

MEMBERSHIP RENEWALS SINCE LAST AGM

Julia Bryan
William Florence
Jocelyn Isaacs
Stephen Kirby
Sandra Parker
Midge Rouse
Lee Wetherall
Len Whalen

NEW MEMBERS SINCE LAST AGM

Amanda Burton
Hailey Condie
Nicolas du Prey
Elizabeth Fawcett
Bronwyn Fry-Levesque
Christopher Huff
Amena Mirza
Anika Singh
River Stone
Mairead Traxler

II. BOARD OF DIRECTORS OF KINGSTON COMMUNITY LEGAL CLINIC

Len Whalen *Chair*	July 10, 2024 to Present
Dawn Clarke *Vice-Chair*	November 27, 2025 to Present
Lee Wetherall *Treasurer*	October 5, 2022 to Present
Stephen Kirby *Secretary*	November 17, 2022 to Present
Julia Bryan *Director*	December 10, 2020 to Present
Sandra Parker *Director*	July 18, 2024 to Present
William Woods *Director*	November 27, 2025
Elizabeth Fawcett *Director*	September 24, 2026
Lisa McIntosh-Wales *Director*	November 16, 2023 to July 26, 2026

III. STAFF OF KINGSTON COMMUNITY LEGAL CLINIC

John Done *Executive Director / Lawyer*	August 15, 1988 to Present
Kimberly Hurt *Licensed Paralegal*	May 15, 1998 to Present
Rachel Evans *Office Manager*	November 3, 2008 to Present
William Florence *Lawyer*	June 4, 2012 to Present
Jocelyn Isaacs *Legal Assistant*	September 16, 2024 to Present
Lauren Thompson *Lawyer*	August 25, 2025 to Present
Anika Singh *Articling Student*	August 4, 2026 to Present
Amanda Burton *Administrative Assistant*	October 5, 2026 to Present
Michelle Molloy *Administrative Assistant*	August 5, 2025 to April 28, 2026
Phoenix Tamm *Administrative Assistant*	May 11, 2026 to June 23, 2026
Luke Boutet *Summer Student*	July 6, 2026 to August 28, 2026

IV. MINUTES OF THE 2025 ANNUAL GENERAL MEETING

Attached to this report is a copy of the Minutes of our last Annual General Meeting, which was held on November 27, 2025.

V. ANNUAL REPORT OF THE EXECUTIVE DIRECTOR

The past year has been a bright year for the Legal Clinic and the clients we serve.

The Legal Clinic maintained its focus on providing legal services in the areas of deepest need, shelter and income support. But we went further.

Every week since my report last year, apart from Christmas week, the Landlord and Tenant Board has convened blocks of hearings. And every week, Legal Clinic staff appear at these hearings to defend tenants. When tenants engage with the Legal Clinic, they are rarely evicted. By contrast, most tenants who are unrepresented lose their homes.

How do clinic lawyers help these tenants? The most common ground for eviction is rent arrears. On a substantive level, we examine how the arrears developed. If they missed their rent payments because they lost their social assistance, then our colleague Kimberly Hurt works to get the social assistance restored. To help tenants who cannot pay their rent, lawyers must draw on many skills, not just their knowledge of the Residential Tenancies Act.

Legal clinic lawyers also help by identifying procedural shortcomings in a landlord's application. In a recent application, the applicant landlord was a property manager. The application to the Landlord and Tenant Board was signed by the property management company's corporate officer, director, and sole shareholder. We pointed out that filing an application is a legal service which may be carried out only by a lawyer or paralegal. The Adjudicator agreed that the eviction application was invalid and dismissed the application.

With the volume of eviction hearings we conduct, we can spot systemic problems. Some of these systemic problems call for a law reform approach. This might involve appearing before a legislative committee. Or it might involve appealing a decision to an appeal higher court. One systemic problem involves "landlord's own use" evictions. Here, landlords may obtain orders evicting tenants who are not at fault. Normally, these involve "legacy tenants" whose rent is far below what the market would charge if the apartment turned over.

Bob and Mary, whose names have been changed to protect their privacy, rented a three-bedroom apartment for $1,056 monthly. When the landlord bought the apartment building, it didn't take him long to decide that this is half of what he could receive if he could re-rent the apartment. So, the landlord gave Bob and Mary a termination notice explaining that he needed the apartment for himself and his young family. Then the landlord applied to the Landlord and Tenant Board. Bob is illiterate,

and Mary was experiencing cognitive decline. Not surprisingly, on the day of their hearing they did not show up. The Board ordered them evicted.

After the Sheriff notified Bob and Mary of his intention to change their locks, they approached their physician, who referred them to the Legal Clinic. The Legal Clinic asked the Board to stay the eviction order and conduct a new hearing.

During the interim hearing to determine whether a new eviction hearing should be ordered, we argued that the landlord had failed to disclose in the eviction application that an earlier notice had been served on the tenants. This disclosure was required by law. We asked the Adjudicator to dismiss the eviction application.

The adjudicator disagreed, because he doubted this omission prejudiced the tenants. The adjudicator also concluded that Canada Post had delivered the Notice of Hearing, but the tenants failed to check their mail. The adjudicator declined to order a new hearing and upheld the original eviction order.

Now, the only way to prevent this elderly couple from becoming homeless was to appeal to the Divisional Court.

Several months later, I appeared before a Divisional Court panel of three judges. I argued that the Board should never have ordered Bob and Mary's eviction because the landlord's application was legally defective. I also argued that the Board had ignored Bob's illiteracy and Mary's cognitive decline when it declined to grant a new hearing.

The three judges did not take time to deliberate. The Divisional Court dismissed the appeal on the spot.

For most tenants, the Divisional Court is the end of the road. There is, however, a limited opportunity to seek leave to appeal to the Court of Appeal where the case raises issues of public importance.

Appeals from Landlord and Tenant Board matters rarely reach the Court of Appeal. We filed a motion for leave to appeal, a remedy granted in only a small minority of cases. Ours was one of them.

On January 19, 2026, William Florence, Lauren Thompson, and I appeared before the Court of Appeal at Osgoode Hall on Queen Street West in Toronto. We stood in a courtroom that was scarcely changed over two centuries. Almost before we had finished introducing themselves, the justices began asking questions.

After about an hour, the panel reserved judgment.

Several months later, in July 2026, the three justices of the Court of Appeal unanimously allowed the appeal. The Court concluded that the Landlord and Tenant Board had failed to properly account for Bob's illiteracy and Mary's cognitive impairment when determining whether they should be granted

a new hearing. They also described the landlord's failure to identify his earlier notices for own use as a fatal error.

The decision changed the law for tenants across Ontario.

Before this case, the Landlord and Tenant Board frequently treated procedural defects in eviction applications as inconsequential and allowed many defective applications to proceed. Following the Court of Appeal's decision, adjudicators must follow statutory filing requirements and cannot overlook defects that go to the validity of an application.

The decision also transformed the way the Board approaches requests for new hearings. Previously, tenants who missed an eviction hearing had little realistic prospect of obtaining a second opportunity to be heard. The focus was confined to whether notice had been delivered, rather than on whether the tenant was able to participate in the proceeding.

The Court of Appeal held that adjudicators must consider a tenant's personal circumstances and vulnerabilities when deciding whether a new hearing should be granted. Illiteracy, cognitive impairment, language barriers, and mental disabilities that may have contributed to a tenant's absence may no longer be ignored.

As a result of this decision, many tenants who would previously have been evicted without ever presenting their case now have a meaningful opportunity to be heard before losing their homes.

This case illustrates how legal clinic lawyers do more than represent individual clients. By identifying systemic problems and pursuing strategic litigation, they help improve the administration of justice for everyone.

This is the work of legal clinics at their best: using individual cases to address broader injustices and create lasting change.

Of course, the foregoing is just one example. When a 15-year-old racialized student was suspended and facing expulsion for "threatening" his girlfriend, we fought until the decisions were set aside and he returned to school.

The Legal Clinic also delivered educational sessions to agencies and the people we serve. This has included students in English as a Second Language classes, where we help them learn about the fundamentals of Ontario's justice system. It has included webinars we have delivered to hundreds of families supported by Developmental Services Ontario, where we have shown them how to get hundreds of more dollars every month for their disabled children.

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 Len Whalen, Board Chair, Dawn Clarke, Vice-Chair, Lee Wetherall, Treasurer, Stephen Kirby, Secretary, Julia Bryan, Sandra Parker, William Woods and Elizabeth Fawcett.

I would like to make special mention of Lisa McIntosh-Wales. Lisa had been a Board Member on three occasions, totaling nearly 15 years. Clinic staff had also worked with her in her role as an adult protective service worker. To me and several others, she was a good friend. Lisa passed away on July 26, 2026. She deserves to be remembered. The Executive Director and staff depend on a good Board, and it has been a pleasure working with them.

Finally, among the great privileges of working at the Legal Clinic is that I spend the day with seven other people who dedicate their day to making low-income people better off. I would like to thank Kimberly Hurt, Licensed Paralegal, Rachel Evans, Office Manager, Bill Florence, Lawyer, Lauren Thompson, Lawyer, Jocelyn Isaacs, Legal Assistant, Anika Singh, Articling Student, and Amanda Burton, Administrative Assistant.

John Done
Executive Director

VI. ANNUAL REPORT OF THE CHAIR

"Injustice anywhere is a threat to justice everywhere." — Martin Luther King Jr.

It seems to me that this quote exemplifies our mission at the Kingston Community Legal Clinic. The work that the KCLC staff are involved in every day endeavours to offer a pathway to justice for the most vulnerable members of our community who would otherwise be denied the basic human right of legal representation.

It is fitting that we take this opportunity in particular to recognize the amazing work of the dedicated, committed, and compassionate staff at KCLC.

A tremendous thank you to John, Rachel, Bill, Kimberly, Lauren, Jocelyn, Anika, and Amanda.

"Never doubt that a small group of thoughtful, committed citizens can change the world; indeed, it's the only thing that ever has." — Margaret Mead

It has been my privilege to be part of the Board of Directors of the Kingston Community Legal Clinic for many years, returning more than once after the required interval between terms and this has been a particularly rewarding year in the position of Chair. It is with profound sadness that I recognize the passing of a long standing, dedicated, professional, compassionate, and devoted Board member: our friend and colleague, Lisa McIntosh-Wales. We'll miss you, Lisa.

The past year has been significant as our clinic, along with all other community legal clinics in our ACLCO family have been confronted with funding challenges while dealing with the increasing cost of just about everything. Kudos to the brilliant efforts of our staff who work their magic to continue to balance the books without compromising services. The Board Training session on the ACLCO on-line resources and mini courses facilitated by Shannon Down, Lead ACLCO Policy Counsel was a very successful review of the options available to board members. I look forward to our session, New Board Member Orientation in January.

To our current Board Members, Dawn, Lee, Stephen, Julia, Sandra, Bill, and Beth, my profound gratitude to each and every one of you. Although our Board is a volunteer organization, your contributions of time, individual expertise, collaborative spirit, and commitment to our mission go far beyond what would normally be expected of volunteers. I look forward to the coming year of challenge, discovery, and continued success supporting the clinic offering "people centred justice" to all those in need.

I am sincerely proud to be part of the Kingston Community Legal Clinic.

Len Whalen
Chair, 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 and 2026.

Of the Total Expenses 80% 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. (9% of total expenses).

Expenses exceeded revenue by $8,082 for 2026. Revenue rose by 2.24% over 2025 and expenses rose by 1.68% over 2025. Salaries were up $423 over 2025, Benefits were up $5992, Supplies and Service expense was down $2,267 and Indirect Payments rose by $8331. As a result, the funds balance at the beginning of the year of $27,890 declined to $13,032 at the end of the year.

Attached to this report is a copy of the Audited Financial Statements (Year End: March 31, 2026) 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,

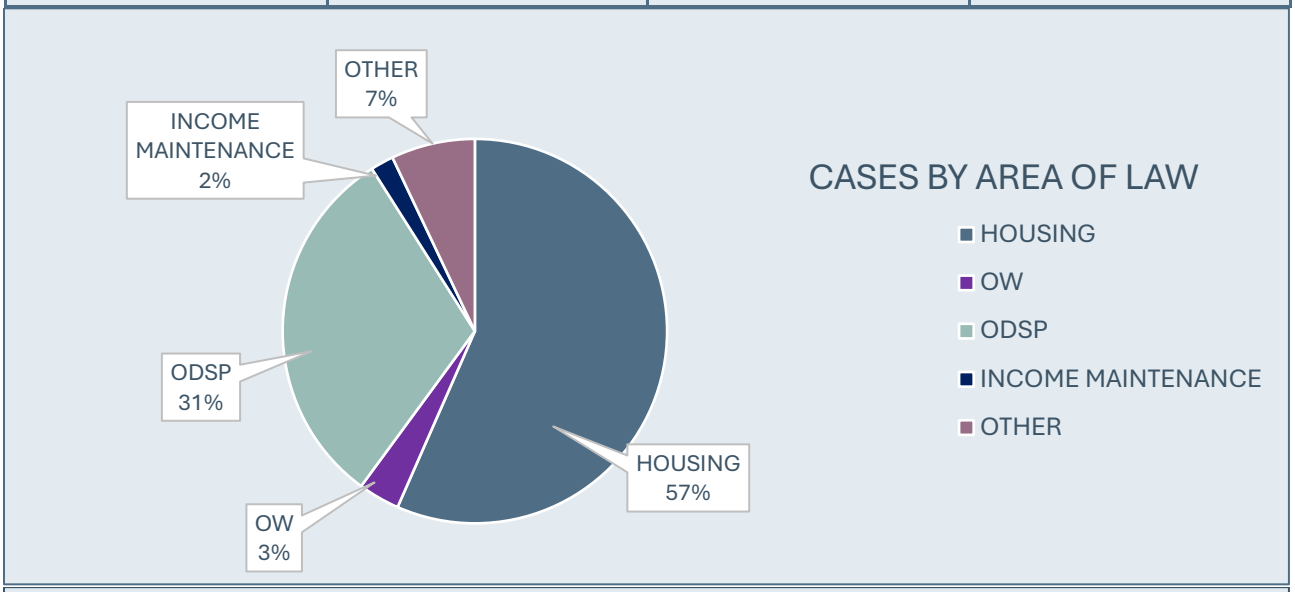
Lee Wetherall

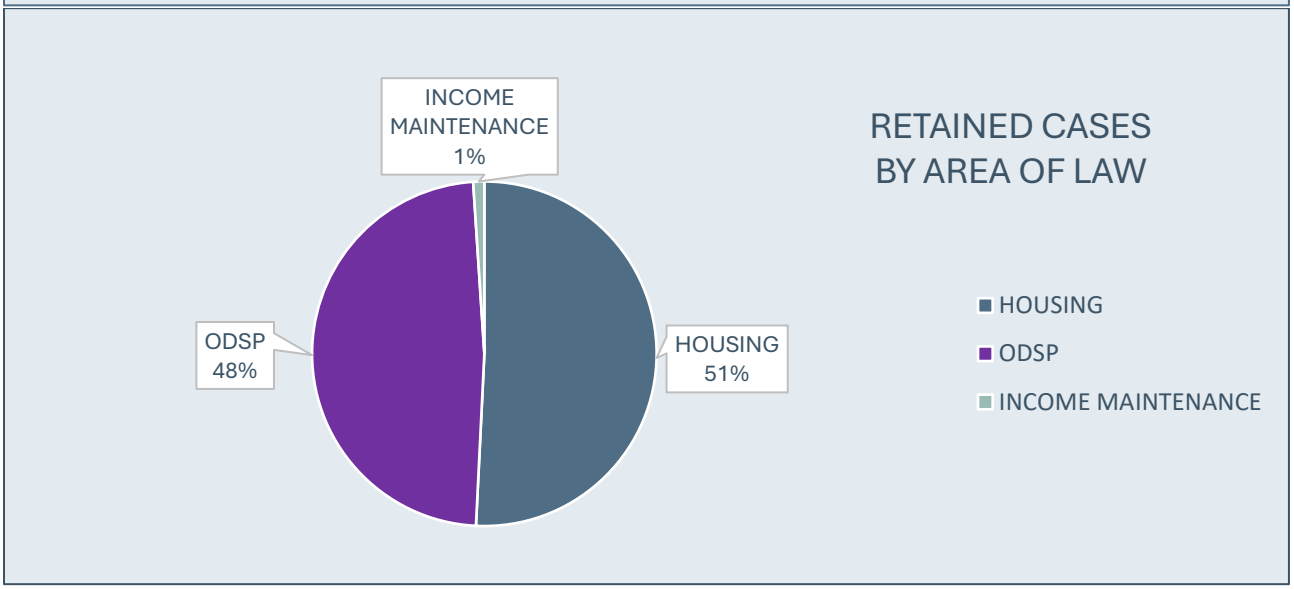
Treasurer, Board of Directors

VIII. CASEWORK STATISTICAL REPORT

The following is an overview of the Legal Clinic's casework statistics from November 1, 2025 to October 31, 2026.

CASES	RETAINERS STARTED	RETAINERS CLOSED	INITIATIVES
1290	193	176	28





IX. CLOSING REMARKS

On behalf of the Board of Directors and Staff of Kingston Community Legal Clinic, we extend our sincere thanks to our members, community partners, and supporters. Your engagement and commitment help advance access to justice and ensure that low-income members of our community can access essential legal services. We are grateful for your continued support and look forward to building on this important work in the year ahead.



John Done
Executive Director

KINGSTON COMMUNITY LEGAL CLINIC

ANNUAL GENERAL MEETING

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

NOVEMBER 27, 2025 | 2:00 P.M. – 3:00 P.M.

MINUTES

1. ROLL CALL

Dawn Clarke	Jocelyn Isaacs	Midge Rouse
John Done	Angela Jarvis	Lauren Thompson
Rachel Evans	Stephen Kirby	Lee Wetherall
William Florence	Michelle Molloy	Len Whalen
Kimberly Hurt	Sandra Parker	William Woods

2. AGENDA

MOTION to approve the Agenda:

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

3. NEW MEMBERS AND RENEWED MEMBERSHIPS SINCE LAST AGM

RENEWED MEMBERSHIPS 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 Wood
Omar Ismaeil	Timothy Teepell	
Angela Jarvis	Lauren Thompson	

MOTION to accept new members and renewed memberships:

Moved:	**Kimberly Hurt**	
Seconded:	**Jocelyn Isaacs**	
In Favour:	**All**	
Opposed:	**None**	**CARRIED**

4. MINUTES OF THE LAST ANNUAL MEETING

MOTION to approve the minutes of the Annual General Meeting held on November 21, 2024:

Moved:	**Len Whalen**	
Seconded:	**Stephen Kirby**	
In Favour:	**All**	
Opposed:	**None**	**CARRIED**

5. ANNUAL REPORT OF THE EXECUTIVE DIRECTOR

MOTION to approve the report of the Executive Director:

Moved:	**Sandra Parker**	
Seconded:	**Kimberly Hurt**	
In Favour:	**All**	
Opposed:	**None**	**CARRIED**

6. ANNUAL REPORT OF THE CHAIR

MOTION to approve the report of the Chair:

Moved:	**Kimberly Hurt**	
Seconded:	**Jocelyn Isaacs**	
In Favour:	**All**	
Opposed:	**None**	**CARRIED**

7. ANNUAL REPORT OF THE TREASURER

MOTION to accept Kingston Community Legal Clinic's Audited Financial Statement for the year ended March 31, 2025:

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

MOTION to approve the report of the Treasurer:

Moved:	**Lee Wetherall**	
Seconded:	**Kimbery Hurt**	
In Favour:	**All**	
Opposed:	**None**	**CARRIED**

MOTION to appoint the firm of Hilborn LLP to conduct the Legal Clinic's 2026 audit:

Moved:	**Lee Wetherall**	
Seconded:	**Michelle Molloy**	
In Favour:	**All**	
Opposed:	**None**	**CARRIED**

8. 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:

Dawn Clarke	**Nominated:**	**Stephen Kirby**
	Seconded:	**Lee Wetherall**
Lisa McIntosh-Wales	**Nominated:**	**Sandra Parker**
	Seconded:	**Lee Wetherall**
Lee Wetherall	**Nominated:**	**Stephen Kirby**
	Seconded:	**Len Whalen**
William Woods	**Nominated:**	**Len Whalen**
	Seconded:	**Lee Wetherall**

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

MOTION to close the nominations:

Moved:	**Kimberly Hurt**	
Seconded:	**William Woods**	
In Favour:	**All**	
Opposed:	**None**	**CARRIED**

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

Dawn Clarke	**Lee Wetherall**
Lisa McIntosh-Wales	**William Woods**

Moved:	**Jocelyn Isaacs**	
Seconded:	**Michelle Molloy**	
In Favour:	**All**	
Opposed:	**None**	**CARRIED**

9. ELECTION OF THE BOARD OF DIRECTORS

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

Dawn Clarke	**Lee Wetherall**
Lisa McIntosh-Wales	**William Woods**

Moved:	**Len Whalen**	
Seconded:	**Stephen Kirby**	
In Favour:	**All**	
Opposed:	**None**	**CARRIED**

10. CLOSING MOTION

MOTION confirming all the acts of the Board since our last annual general meeting (November 21, 2024):

Moved:	**Stephen Kirby**	
Seconded:	**Lauren Thompson**	
In Favour:	**All**	
Opposed:	**None**	**CARRIED**

11. MOTION TO ADJOURN

MOTION to adjourn the meeting:

Moved:	**Kimbery Hurt**	
Seconded:	**Jocelyn Isaacs**	
In Favour:	**All**	
Opposed:	**None**	**CARRIED**

KINGSTON COMMUNITY LEGAL CLINIC

FINANCIAL STATEMENTS

March 31, 2026

HILBORN LLP

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, 2026, 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, 2026, 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.

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HILBORN LLP

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.

Hilborn LLP

Toronto, Ontario
August 6, 2026

Chartered Professional Accountants
Licensed Public Accountants

375 University Avenue · Suite 301 · Toronto · ON · CA · M5G 2J5 · P416-364-1359 · F416-364-9503 · hilbornca.com

KINGSTON COMMUNITY LEGAL CLINIC

Statement of Financial Position

March 31, 2026

	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	5,282	2,223	-	-	2,762	-	**10,267**
Accounts receivable	-	-	-	-	-	11,000	**11,000**
HST recoverable	5,371	397	-	-	78	-	**5,846**
Prepaid expenses	14,493	-	-	-	-	-	**14,493**
	25,146	2,620	-	-	2,840	11,000	**41,606**
Capital assets (note 3)	-	-	-	-	-	-	**-**
Total assets	25,146	2,620	-	-	2,840	11,000	**41,606**
LIABILITIES							
Current Liabilities							
Accounts payable (note 4)	28,574	-	-	-	-	-	**28,574**
Inter-fund payable (receivable)	2,073	-	-	(2,573)	(10,500)	11,000	**-**
	30,647	-	-	(2,573)	(10,500)	11,000	**28,574**
FUNDS BALANCE (DEFICIT)	(5,501)	2,620	-	2,573	13,340	-	**13,032**
Total liabilities and funds balance	25,146	2,620	-	-	2,840	11,000	**41,606**

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, 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 (note 4)	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

KINGSTON COMMUNITY LEGAL CLINIC

Statement of Operations and Funds Balance

Year ended March 31, 2026	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	676,015	8,400	-	-	-	-	**684,415**
-indirect receipts (note 5)	48,907	-	-	-	-	-	**48,907**
Tenant Duty Counsel Program	-	-	-	24,917	-	-	**24,917**
Recovered from clients	-	9,483	-	-	-	-	**9,483**
Memberships and donations	-	-	-	-	496	-	**496**
United Way	-	-	-	-	-	66,000	**66,000**
	724,922	17,883	-	24,917	496	66,000	**834,218**
Expenses							
Salaries	469,567	-	-	24,917	-	66,000	**560,484**
Benefits (note 6)	98,832	-	-	-	-	-	**98,832**
Professional dues	14,926	-	-	-	-	-	**14,926**
Travel	4,114	-	-	-	2,134	-	**6,248**
Communications	5,006	-	-	-	-	-	**5,006**
Accommodations	64,996	-	-	-	-	-	**64,996**
Equipment	1,694	-	-	-	-	-	**1,694**
Supplies and services	5,329	-	-	-	-	-	**5,329**
Audit fees	14,174	-	-	-	-	-	**14,174**
Indirect payments (note 5)	48,907	-	-	-	-	-	**48,907**
Legal disbursements	-	19,521	-	-	-	-	**19,521**
Amortization	-	-	2,183	-	-	-	**2,183**
	727,545	19,521	2,183	24,917	2,134	66,000	**842,300**
Excess of expenses over revenues	(2,623)	(1,638)	(2,183)	-	(1,638)	-	**(8,082)**
Return of funding to Legal Aid Ontario	(3,776)	-	-	-	-	-	**(3,776)**
Return of funding to Advocacy Centre for Tenants Ontario	-	-	-	(3,000)	-	-	**(3,000)**
Funds balance, beginning of year	898	4,258	2,183	5,573	14,978	-	**27,890**
Funds balance (deficit), end of year	(5,501)	2,620	-	2,573	13,340	-	**13,032**

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 5)	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**
	708,554	19,264	-	24,917	1,740	61,500	**815,975**
Expenses							
Salaries	474,717	-	-	23,844	-	61,500	**560,061**
Benefits (note 6)	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 5)	40,576	-	-	-	-	-	**40,576**
Legal disbursements	-	26,194	-	-	-	-	**26,194**
Amortization	-	-	6,297	-	-	-	**6,297**
	709,586	26,194	6,297	23,844	1,968	61,500	**829,389**
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	898	4,258	2,183	5,573	14,978	-	**27,890**

The accompanying notes are an integral part of these financial statements

KINGSTON COMMUNITY LEGAL CLINIC

Statement of Cash Flows

Year ended March 31	2026 $	2025 $
Cash flows from operating activities		
Excess of expenses over revenue for year	**(8,082)**	(13,414)
Return of funding to Legal Aid Ontario	**(3,776)**	-
Return of funding to Advocacy Centre for Tenants Ontario	**(3,000)**	(3,000)
Item not affecting cash		
Amortization	**2,183**	6,297
	(12,675)	(10,117)
Changes in non-cash working capital		
Increase in accounts receivable	**500**	(1,500)
Decrease (increase) in HST recoverable	**(81)**	1,348
Decrease (increase) in prepaid expenses	**(5,302)**	1,155
Increase in accounts payable	**11,255**	7,842
Decrease in bank indebtedness	**-**	(3,929)
Net change in cash	**(6,303)**	(5,201)
Cash, beginning of year	**16,570**	21,771
Cash, end of year	**10,267**	16,570

The accompanying notes are an integral part of these financial statements

KINGSTON COMMUNITY LEGAL CLINIC

Notes to Financial Statements

March 31, 2026

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.

March 31, 2026

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 accounts payable.

March 31, 2026

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.

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**

			2026
	Cost $	Accumulated Amortization $	Net $
Computer equipment	40,117	40,117	-
Leasehold improvements	15,609	15,609	-
	55,726	55,726	-

			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

March 31, 2026

4. **Accounts payable**

Included in accounts payable is an accrual for the current year audit fee in the amount of $6,950. Audit fees were previously recorded in the year of payment by the Organization only, and as a result, the current year professional fees includes the fees for both 2025 and 2026 year end audits.

5. **Indirect payments**

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

General Fund	**2026**	**2025**
	$	**$**
Supplies and services	47,433	39,977
Library expenses	1,369	533
Pension and group insurance	105	66
	48,907	40,576

6. **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, 2026 indicated an actuarial surplus on a going concern basis of $6.75 billion. The amount of contribution made by the Organization in the year was $28,394 (2025 - $ 26,334).

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



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