CATIE Virtual 2023 ANNUAL MEETING:

September 21, 2023



DRAFT AGENDA

TIME	Zoom Platform	
11:45 am	Waiting Room	PARTICIPANTS LOG IN
12:00 pm		Welcome and call to Order
		Land Acknowledgement
		Indigenous Opening
		Introduction of Board of Directors
		Funder & Sponsor Recognition
		Clarification of Voting
		Motion to Adopt Agenda
		Motion to Adopt the 2022 AM Minutes
		Introduction of Executive Director
		Annual Report
		Motion to Accept the Annual Report
		Introduction of Treasurer
		Presentation of Audited Financial Statements and Auditor's Report
		Motion to Adopt Audited Financial Statements and Auditor's Report

Motion to Appoint Kanish & Partners as Auditors Motion: A special resolution to amend the Articles of Continuance by replacing the Statement of Purpose with the text presented
Election Results
Motion to destroy Ballots
Acknowledgement of outgoing Board members
Introduction of new Board
Motion to Adjourn

CATIE Virtual Annual Meeting Minutes September 23, 2022

1. Welcome/Call to Order

Scott Elliott (Chair) stated due notice of this meeting has been given to all Members. As quorum is present, I therefore declare that this is a duly constituted meeting of the Members and call this meeting to order. This meeting will be conducted in both French and English.

With gratitude and respect, CATIE acknowledges that our work takes place on Indigenous land. I would like to personally acknowledge that I live and work on the unceded traditional territories of the Musquem, Squamish and TsleilWatuth

2. Indigenous Opening

Trevor Stratton gave the Indigenous Opening.

3. Introduction of Board of Directors

Scott Elliott (Chair) introduced the current Board of Directors.

Indigenous Director:

Trevor Stratton

At-Large Directors:

Patrick Cupido, Lesley Gallagher, Ivan Leonce and Carrielynn Lund

Regional Directors:

Pacific Region: Scott Elliott Western Region: Danita Wahpoosewyan Ontario and Nunavut Region: Robert Alsberry, Joanne Lindsay Quebec Region: Martin Bilodeau, Hugo Bissonnet Atlantic Region: Chris Aucoin, Matt Smith

4. Funder and Sponsor Recognition

Scott Elliott (Chair) recognized the following funders and sponsors for their contributions to CATIE's work in the past year:

- Public Health Agency of Canada
- Ontario Ministry of Health, AIDS and Hepatitis C Programs

Platinum Donors: (\$50,000 +)

• Gilead Sciences Canada Inc.

Gold Donors (\$20,000 to \$49,999)

Abbvie

We are also grateful for a generous contribution from Shamin Mohamed Jr.

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CATIE VIRTUAL ANNUAL MEETING MINUTES FRIDAY SEPTEMBER 23, 2022

Gifts in kind

- iMD Health
- Shepell and
- Indigenous Link

2. Adoption of Agenda

MOTION by Matt Smith, Atlantic Region to adopt the agenda. **SECONDED** by Hugo Bissonnet, Quebec Region.

3. Adoption of 2021 Annual Meeting Minutes

MOTION by Martin Bilodeau to approve the 2021 Annual Meeting Minutes. **SECONDED** by Chris Aucoin, Atlantic Region.

CARRIED

CARRIED

4. Annual Report

The 2021/2022 Annual report was presented by Scott Elliott (Chair) and Laurie Edmiston (Executive Director).

MOTION by Trevor Stratton, Indigenous Director to accept the 2021/2022 Annual Report as presented. **SECONDED** by Ivan Leonce, At-Large.

CARRIED

5. Treasurer's Report

Joanne Lindsay (Treasurer) presented (by video) the Auditor's Report and Audited Financial Statements for the year ended March 31, 2022.

MOTION by Patrick Cupido, At-Large to accept the Auditor's Report and Financial Statements for the year ended March 31, 2022. **SECONDED** by Matt Smith, Atlantic Region.

CARRIED

MOTION by Patrick Cupido, At-Large that Kanish and Partners be appointed as auditors for CATIE until the next Annual Meeting or until a successor is appointed and that their remuneration be determined by the Board. **SECONDED** by Matt Smith, Atlantic Region.

CARRIED

6. Election Results

Scott Elliott (Chair) presented the election results for At-Large and Regional Board members as follows: **At-Large**: Patrick Cupido (re-elected), Catherine Rutto (elected)

CATIE VIRTUAL ANNUAL MEETING MINUTES FRIDAY SEPTEMBER 23, 2022

Pacific Region: Tsitsi Watt (elected) Western Region: Deborah Norris (elected) Ontario and Nunavut Region: Robert Alsberry (re-elected) Quebec Region: Hugo Bissonnet (re-elected) Atlantic Region: Matt Smith (re-elected)

MOTION by Martin Bilodeau, Quebec Region to destroy the ballots. **SECONDED** by: Lesley Gallagher, At-Large.

CARRIED

7. Acknowledgement of Outgoing Board Members

Scott Elliott (Chair) acknowledged and thanked outgoing Board Member Carrielynn Lund for her service.

8. Introduction of New Board

Scott Elliott (Chair) introduced the new Board of Directors for 2022/2023: Indigenous Director: Trevor Stratton At-Large Directors: Patrick Cupido, Lesley Gallagher, Ivan Leonce, Catherine Rutto Pacific Region: Scott Elliott, Tsitsi Watt Western Region: Deborah Norris, Danita Wahpoosewyan Ontario and Nunavut Region: Robert Alsberry, Joanne Lindsay Quebec Region: Martin Bilodeau, Hugo Bissonnet Atlantic Region: Chris Aucoin, Matt Smith

9. Introduction of Executive Director

Scott Elliott (Chair) introduced the new Executive Director, Jody Jollimore.

10. Indigenous Closing

Trevor Stratton gave the Indigenous Closing.

11. Adjournment

MOTION by Patrick Cupido, At-Large to adjourn the 2022 Annual Meeting. **SECONDED** by: Martin Billodeau.

CARRIED

CANADIAN AIDS TREATMENT INFORMATION EXCHANGE

FINANCIAL STATEMENTS

MARCH 31, 2023



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INDEPENDENT AUDITOR'S REPORT

To the Members of Canadian AIDS Treatment Information Exchange

Opinion

We have audited the financial statements of Canadian AIDS Treatment Information Exchange (the "Organization"), which comprise the statement of financial position as at March 31, 2023, and the statement of operations, statement of changes in net assets and statement of 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, 2023, and its results of 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.

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 Organization's ability 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 Organization's financial reporting process.

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 these 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 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 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



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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.

Kanish & Partners wo

CHARTERED PROFESSIONAL ACCOUNTANTS LICENSED PUBLIC ACCOUNTANTS

Toronto, Canada July 24, 2023



CANADIAN AIDS TREATMENT INFORMATION EXCHANGE STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 2023

		Rest	ricted		Unrestricted	2023	2022
REVENUES	PHAC - Community Action Fund	MOHLTC - HIV Base Program	MOHLTC - HCV Base Program	Health Canada	OTHER	-	
Grants (note 4) Program sponsorship (note 5) Donations Investment income Other income	\$ 3,989,614 - - - 3,989,614	\$ 192,137 - - - - - - - - - - - - - - - - - - -	\$ 582,400 - - - - - - - - - - - - - - - - - -	\$ 20,508 - - - - - - 20,508	\$ - 165,897 2,218 27,569 <u>12,568</u> 208,252	\$ 4,784,659 165,897 2,218 27,569 <u>12,568</u> 4,992,911	\$ 5,054,046 115,000 61,113 13,671 <u>27,700</u> 5,271,530
EXPENSES							
Salaries and benefits Information and communication	2,773,331 460,688	178,080 3,457	331,626 147,284	- 2,850	52,050 11,954	3,335,087 626,233	3,432,561 662,318
Professional services Occupancy cost Administration and general	226,950 357,009 51,236	- 9,600 1,000	31,270 62,000 5,220	2,158 - 15,500	97,502 11,941 7,977	357,880 440,550 80,933	527,720 446,051 61,179
Equipment and rentals Travel Evaluation	5,113 88,019 <u>27,268</u>	-	- 5,000	-	33,420	5,113 126,439 <u>27,268</u>	30,422 23,400 <u>19,749</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	3,989,614 \$-	192,137 \$ -	\$ -	20,508 \$ -	214,844 \$(6,592)	4,999,503 \$(6,592)	5,203,400 \$ 68,130



CANADIAN AIDS TREATMENT INFORMATION EXCHANGE STATEMENT OF FINANCIAL POSITION MARCH 31, 2023

ΑSSETS	2023	2022
Current		
Cash Investments (note 3) Grant and other receivable Commodity taxes recoverable Prepaid expenses	\$ 416,636 - 119,168 67,863 <u>50,102</u> 653,769	655,146 449,233 146,568 86,299 <u>37,505</u> 1,374,751
Long Term		
Investments - net of current portion (note 3)	729,746	-
	\$ 1,383,515	\$ 1,374,751



CANADIAN AIDS TREATMENT INFORMATION EXCHANGE STATEMENT OF FINANCIAL POSITION MARCH 31, 2023

LIABILITIES	2023	2022
Current		
Accounts payable and accrued liabilities Deferred revenue (note 5) Deferred lease inducement - current portion (note 6)	\$ 281,997 100,000 <u>8,193</u> 390,190	285,948 72,500 <u>8,193</u> 366,641
Long Term		
Deferred lease inducement - net of current portion (note 6)	 <u>16,386</u> 406,576	 <u>24,579</u> 391,220
NET ASSETS		
Unrestricted	976,939	983,531
	\$ 1,383,515	\$ 1,374,751

Approved on Behalf of the Board:

Director <u>Scott</u> Elliott Director <u>Paruck</u> Cupids



CANADIAN AIDS TREATMENT INFORMATION EXCHANGE STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED MARCH 31, 2023

	Un	restricted	2023	2022
BALANCE - beginning of year	\$	983,531 \$	983,531 \$	915,401
Excess (deficiency) of revenues over expenses	(6,592) (6,592)	68,130
BALANCE - end of year	\$	976,939 \$	976,939 \$	983,531



CANADIAN AIDS TREATMENT INFORMATION EXCHANGE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2023

CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		2023		2022
Excess (deficiency) of revenues over expenses	\$(6,592)	\$	68,130
Net changes in non-cash working capital: Grant and other receivable Commodity taxes recoverable Prepaid expenses Accounts payable and accrued liabilities Deferred lease inducement Deferred revenue	((27,400 18,436 12,597) 3,951) 8,193) <u>27,500</u> 42,003	(1,199) 15,898 218,609) 8,193)
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES				
Redemption (purchase) of investments	(280,513)		80,090
DECREASE IN CASH	(238,510)	(37,927)
CASH - beginning of the year		655,146		693,073
CASH - end of the year	\$	416,636	\$	655,146



1. PURPOSE OF THE ORGANIZATION

Canadian AIDS Treatment Information Exchange ("CATIE" or "the Organization") was incorporated as a not-for-profit corporation without share capital under the Canada Notfor-profit Corporations Act. CATIE is designated as a registered charitable Organization under the Canadian Income Tax Act, and accordingly is exempt from income taxes.

The objects of the Organization are, for the general benefit of the national community, to:

- i) Increase knowledge about Human Immunodeficiency Virus (HIV) and Hepatitis C (HCV) testing, prevention and treatment;
- ii) Build the capacity of frontline service providers to apply this knowledge in their work;
- iii) Advance evidence-informed policies and practices to improve the health and wellbeing of individuals and communities affected by HIV and HCV; and
- iv) Apply its expertise in knowledge exchange to support sexual health and harm reduction approaches that improve overall health.

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook and include the following significant accounting policies:

a) Revenue Recognition

The Organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue in the year received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Investment income is recognised on the accruals basis.

(These notes form an integral part of the financial statements.)



2. SIGNIFICANT ACCOUNTING POLICIES - continued

b) Contributed Services

The Organization derives significant benefits from volunteers. Since these services are not normally purchased by the Organization and because of the difficulty of determining their fair value, donated services are not recognized in these financial statements.

c) Deferred Lease Inducement

Lease inducement includes upfront cash payments from the landlord and is amortized on a straight-line basis over the term of the related lease.

d) Financial Instruments

The Organization initially measures its financial assets and financial liabilities at fair value. The Organization subsequently measures all its financial assets and financial liabilities at amortized cost.

Financial assets subsequently measured at amortized cost include cash, investments and other receivable.

Financial liabilities subsequently measured at amortized cost include accounts payable and accrued liabilities.

Financial assets measured at amortized cost are tested for impairment when there are indicators of impairment. The amount of the write-down is recognized in the statement of operations. The previously recognized impairment loss may be reversed to the extent of the improvement, directly or by adjusting the allowance account, provided it is no greater than the amount that would have been reported at the date of the reversal had the impairment not been recognized previously. The amount of the reversal is recognized in the statement of operations.



2. SIGNIFICANT ACCOUNTING POLICIES - continued

e) 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 based on currently available information. Such estimates and assumptions may affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as at the reporting date and the reported amounts of revenue and expenses during the current period. Actual results could differ from the estimates and assumptions used. The significant estimates relate to the valuation of accounts payable and accrued liabilities, valuation of deferred revenue and allocation of common expenses.

f) Allocation of Common Expenses

The Organization allocates salaries and benefits based on employees' job descriptions and time spent working on each program.

g) Pension

The Organization entered into a defined benefits pension plan for its employees whereby it matches an employee's contribution up to 3% of the employee's salary. The pension expense for the year end ended March 31, 2023 amounted to \$78,160 (2022 - \$78,774). This amount has been included in salaries and benefits.

3. INVESTMENTS

Investments consist of Guaranteed Investment Certificates earning interest at rates varying from 4.30% per annum to 5.03% per annum, and with maturity dates ranging from July 15, 2024 to November 7, 2024.



4. **GRANTS**

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	2023	2022
Public Health Agency of Canada (PHAC) - Community Action Fund (HIV & HCV) - Harm Reduction Fund	\$ 3,989,614 -	\$ 4,150,000 125,000
Ministry of Health and Long-Term Care (MOHLTC) - Base Program funding (HIV) - Base Program funding (HCV)	192,137 582,400	192,137 582,400
Health Canada (HC)	20,508	-
Employment and Social Development Canada (ESDC)	<u>-</u> <u>\$ 4,784,659</u>	<u>4,509</u> <u>\$5,054,046</u>

5. DEFERRED REVENUE

Deferred revenue represents amounts received for programs to be undertaken in the future, as specified by the donors. Amounts are recognized as revenue in the year in which the related expenses are incurred. The amounts recognized as revenue during the year are included in program sponsorship and other income. Changes in the deferred revenue balance are as follows:

		2023		2022
Balance - beginning of the year	\$	72,500	\$	45,000
Add: Amounts received during the year		205,097		142,500
Less: Amounts recognized as program sponsorship revenue	(165,897)	(115,000)
Less: Amounts recognized as other income	_(11,700)		-
Balance - end of year	<u>\$</u>	100,000	\$	72,500

(These notes form an integral part of the financial statements.)



6. DEFERRED LEASE INDUCEMENT

Deferred lease inducement represents an up-front cash payment received by the Organization from its landlord, under the terms of the operating lease for its current premises, entered into on March 1, 2021 and expiring on February 28, 2026.

The lease inducement is accounted for as a reduction of the lease expense over the term of the lease.

7. FINANCIAL INSTRUMENTS

The Organization is exposed to various risks through its financial instruments, without being exposed to concentration of risk. The following analysis presents the Organization's exposures to risks at March 31, 2023.

a) Credit Risk

The Organization is exposed to credit risk with respect to cash, short-term and long-term investments. The credit risk is insignificant since the cash, short-term and long-term investments are held by large financial institutions.

b) Interest Risk

The Organization is exposed to interest rate risk on its fixed interest rate financial instruments. Fixed rate instruments subject the Organization to risk of changes in fair value.

c) Liquidity Risk

Liquidity risk is the risk that the Organization will encounter difficulty in meeting obligations associated with financial liabilities. The Organization is exposed to liquidity risk arising primarily from its accounts payable and accrued liabilities.



8. LEASE COMMITMENTS

The Organization has entered into an operating lease for its current premises expiring on February 28, 2026. The annual minimum operating lease payments in respect of the premises are as follows:

Year	Amount
2024	\$ 245,790
2025	245,790
2026	253,983
	<u>\$ 745,563</u>

9. ECONOMIC DEPENDENCY

The Organization derives a substantial portion of its revenues from the Public Health Agency of Canada.



SCHEDULE A

ANNEXED TO ARTICLES OF CONTINUANCE OF

CANADIAN AIDS TREATMENT INFORMATION EXCHANGE/ RESEAU CANADIAN D'INFO-TRAITEMENT SIDA

Current

4. Statement of the purpose of the Corporation

The objects of the Corporation are:

- (a) for the general benefit of the national community to:
 - (i) operate a Canadian Acquired Immune Deficiency Syndrome (AIDS), Human Immunodeficiency Virus (HIV) infection, Hepatitis C (HCV) infection, Sexually Transmitted Infections (STIs) and Blood-Borne Infections (BBIs) information exchange by gathering, developing, publishing and distributing information relating to all forms of prevention, care, support and treatment of AIDS, HIV infection, HCV infection, STIs and BBIs to the general community with emphasis on the needs of people living with and at risk of AIDS, HIV infection, HCV infection, STIs and BBIs.
 - (ii) engage in the development of programs of health promotion for the purpose of assisting people living with and at risk of AIDS, HIV infection, HCV infection, STIs or BBIs, their physicians and caregivers, to improve the ability to manage the prevention, care, support and treatment of AIDS, HIV infection, HCV infection, STIs and BBIs.
 - (iii) conduct research on all forms of prevention, care, support and treatment for AIDS, HIV infection, HCV infection, STIs and BBIs; and
 - (iv) promote greater awareness of issues related to the prevention, care, support and treatment of AIDS, HIV infection, HCV infection, STIs and BBIs by making prevention, care, support and treatment information accessible and understandable to people from all walks of life.

which operates exclusively as a charitable organization.

Proposed

The purposes of the Corporation are:

Advancing education and promoting health for the benefit of people living with HIV, people with lived experience of hepatitis C, communities affected by or at risk for the transmission of HIV, hepatitis C and/or other sexually transmitted and blood borne infections (STBBIs), and/or those at risk of overdose and drug poisoning, by:

(1) providing accessible, evidence-based information about HIV, hepatitis C and other STBBI prevention, testing, treatment, health promotion and harm reduction*, through the development and/or dissemination of tools and resources online and in print

(2) convening frontline service providers to promote evidence-informed policies and practices for HIV, hepatitis C and other STBBI prevention, testing, treatment, care, health promotion and harm reduction*

(3) working collaboratively with health and social service providers to apply knowledge of HIV, hepatitis C and other STBBI prevention, testing, treatment, care, health promotion and harm reduction* in their work, through skills-building activities, educational courses, guidelines and other learning modalities

(4) developing and/or disseminating educational tools, resources and online courses for leaders and frontline service providers in partnership with health organizations and harm reduction* services

which operates exclusively as a charitable organization.

*Harm reduction refers to policies, programs and services that aim to reduce the harms associated with drug use rather than eliminate drug use itself. (The term can also be applied to sexual practices, e.g., using a condom to minimize potential harms, such as sexually transmitted infections or pregnancy.)