

**PEI HUMAN RIGHTS
COMMISSION**

ANNUAL REPORT 2024 – 2025

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Meet Our Team (as of March 31, 2025)

Commissioners (L – R)

Chair: Joanne Ings, Commissioners: Jean McCardle, Kathleen Vent, Carolyn Francis, Andrew MacDonald, Dr. Paul MacLeod.



Staff (L – R)

Executive Director: Brenda Picard; Legal Officers: Lisa Goulden, Amanda Blakeney; Office Administrator: Jutta Baffoe; Educator: Shaun Purves; Shift Manager: Sarah Denman-Wood; Mediator/Intake Officer: Lorraine Buell



Commissioners provide general oversight to Commission operations. Commissioners act as decision makers in two ways. When requested, they conduct reviews of decisions to dismiss complaints.

Commissioners also conduct hearings, listen to evidence, and make final decisions on complaints which are sent to a Panel hearing.

Commissioners do not work in the office, nor do they work directly with individuals who contact the Commission.

Chair's Report

I am pleased to provide this report on the PEI Human Rights Commission activities from April 1, 2024, to March 31, 2025.

Strategic Planning

Our Strategic Plan has four primary goals.

- Address complaint processing times
- Increase public awareness of our work
- Expand our outreach to diverse groups
- Be proactive in responding to human rights issues

Both commissioners and staff determined time frames and expectations in the creation of the work plan to achieve these goals. At each Commission meeting, activity reports are reviewed through the lens of the Commission's strategic plan.

Complaint processing times

The additional financial support to address our file backlog allowed for outsourcing some file investigations and a review of our complaint process itself. A jurisdictional scan and intensive discussions with frontline staff are already beginning to enhance our intake procedures.

Public awareness

The commission met in May 2024 with representatives of community groups in the Three Rivers area to hear of the work they are doing and shared our role with them.

We also celebrated the UN Human Rights Day in December with school groups and the community at large. Our recently appointed Lieutenant Governor was in attendance, as were a number of members of the Legislative Assembly.

Outreach to diverse groups

Staff and commissioners participated in Diversity events across the Island held in the summer of 2024. From Souris to Alberton, our information materials and chats with Islanders brought our outreach work to many people.

Proactive responses to HR issues

The Human Rights Executive Director and I appeared before the Legislative Committee on Health and Social Development in July 2024. We had the opportunity to talk about human rights and how the Act leads our work.

The dual responsibilities of commissioners for governance and adjudication require the need for ongoing education and training. As the Committee appoints commissioners, we encouraged considering the attributes of lived experience, time availability, and impartiality in reviewing and adjudicating cases.

Other Learnings and Opportunities

As part of our reconciliation work with the Indigenous community, we had the opportunity to learn about the history of the Mi'kmaq. We were then gifted with an eagle feather. It can be used as an option in swearing an oath at a panel hearing, as well as a support for Indigenous people during the complaint process.

We also had training and presentations from our DEI consultant and the Ombuds Office.

In closing, I would personally like to thank the Commissioners for their dedication to human rights in our province. Congratulations to Commissioner Carolyn Francis, who was reappointed until 2027.

The staff of the Commission are indispensable to the work and constantly strive to provide human rights education and case decisions. They have had several staffing challenges this year, and all pitched in to keep human rights accessible to the public. Thank you to the Executive Director, Brenda Picard, and her staff.

Joanne Ings
Chair

Executive Director's Report

The fiscal year 2024-2025 was another busy year as we worked with staff and consultants to implement strategic plans, including drafting changes to our complaint process.

In July, Jutta Baffoe joined us as our new Office Administrator. Our Sexual Harassment in the Workplace project – SHIFT 2.0 - received funding from the Federal Department of Justice to allow us to continue our work around developing and sharing resources to prevent and address sexual harassment in the workplace. Sarah Denman-Wood again stepped into the position of project manager and has been supported by Meaghan Blanchard, owner of Meaghan Elizabeth Marketing.

We temporarily had the assistance of a contract lawyer to help with the backlog, although she was soon appointed to a Federal Tribunal.

Our complaints process consultant continues to work with us to assist in implementing new process ideas. This work continues in 2025-2026.

We had two students in the summer of 2024 who continued their work with us through the year under the UNB Pro Bono program. Thank you to UNB law students Keisha Mitchell and Tyler Hayward. We very much enjoyed their contributions and wish them well in their careers.

Our social media manager ended her contract to take on other responsibilities, leaving a gap in that area, which we will seek to fill in the upcoming year.

The Commission has commenced using a new complaint management system, which will help in maintaining continuity and oversight of files.

We did have some staff on various leaves during the fiscal year – relying on existing staff to step up to fill some gaps, along with assisting some temporary hires while they were learning. Thank you so much to Lorraine Buell, Amanda Blakeney, Lisa Goulden, Shaun Purves, Sarah Denman Wood, and Jutta Baffoe for all your hard work throughout the year.

We have made progress with our complaint processing, having closed 47% (59/126) of the complaints that had been carried over from previous years. We also closed 18% (12/67) of the complaints that were filed in this fiscal year.

We continued to work with our French Language consultant to assist us in exploring our relationship and services to the French community in PEI. We contracted with two bilingual educators who will be able to provide education services in French and provide support with complaints on an as-needed basis. Our “Enhancing French Resources” project continues into 2027.

The Commission continues to learn from and value the regular teaching and advice of our Diversity, Equity, and Inclusion Consultant, Evelyn Bradley.

On behalf of the staff, we thank Chair Joanne Ings, Commissioners Carolyn Francis, Jean McCardle, Kathleen Vent, Andrew MacDonald, and Dr. Paul MacLeod for the work and support they continue to offer to the Commission.

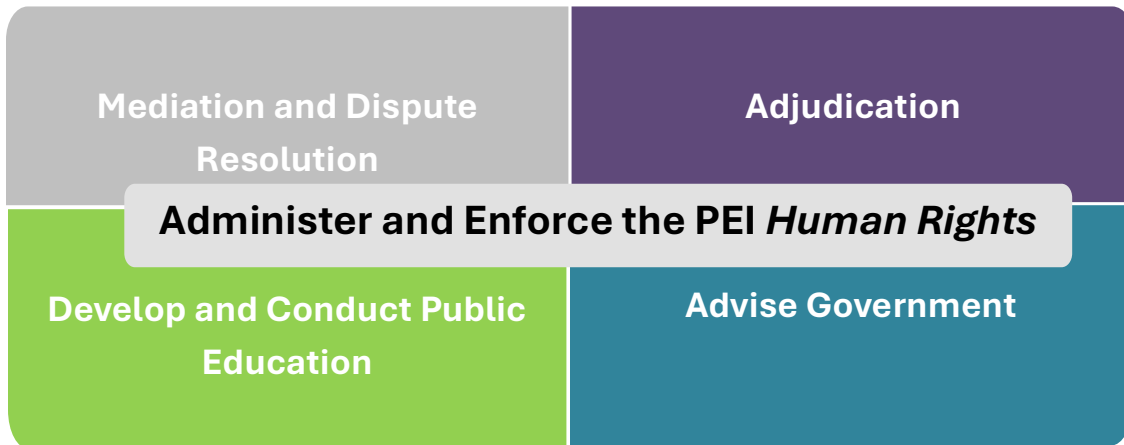
Staff and Commissioners were pleased with the Human Rights Day celebration on December 10, 2024, held at the Jack Blanchard Hall. Thanks to all who participated. We were pleased to provide 77 education presentations as well as to participate in many job fairs, DiverseCity Fairs, and the Pride Parade, as well as other community organization events.

We continue to be involved with the Canadian Association for Statutory Human Rights Agencies (CASHRA), which allows us to share best practices among the various Human Rights Commission across Canada

Respectfully Submitted,

Brenda Picard

What We Do



Administer and Enforce the *Human Rights Act*

The Commission enforces the *Human Rights Act* through its complaint process. When a complaint is filed at the Commission, Intake staff help guide the parties to ensure they provide the necessary information for us to assess the complaint. Our Mediation/Intake Officer assists the parties in exploring if this is an appropriate case for mediation or dispute resolution. If not settled at an early stage, complaints proceed to investigation. Investigations take various forms, but generally, a Commission Legal Officer reviews the documents in the file, speaks to the parties and potential witnesses, gathers any other information, and reviews the law and how it applies to the facts of the case to determine if a matter should proceed to a hearing.

The Executive Director (or their delegate) determines whether a complaint should proceed to a hearing. If the complaint is dismissed, the Complainant may request that the Chair of the Commission review the decision. This would include a review of the material upon which the decision was based, including the complaint and response, investigation reports, and legal opinions.

The Chair (or their delegate) will then prepare a written decision indicating whether they agree with the decision not to send the matter to a hearing or whether they think the matter should proceed to a hearing. In 2024-2025, we had a total of one hundred and ninety-three (193) complaints at various stages of our process. Of those, 67 were new complaints opened this fiscal year. Seventy-one (71) complaints were closed this fiscal year.

Mediation and Dispute Resolution

Early dispute resolution is a goal of the Commission. Upon receipt of a Complaint, the Commission's Mediator/Intake Officer speaks to the parties to offer complaint resolution. In some cases, that may happen before a response is filed.

Opportunities for dispute resolution and mediation continue to be available at the Intake and Investigation stages of the complaint process.

It is understood that discrimination and the belief that one has been discriminated against are harmful to those involved. To address the harm and resolve the complaint, the Commission strives to offer a flexible process for dispute resolution. Of the complaints closed this year, approximately 30% were settled (21/71)

Adjudication

The adjudication portion of our complaint process includes Chair Reviews, Panel Hearings, and Court Proceedings.

Chair Reviews

The Commission plays a gatekeeper role in assessing which cases should proceed to a Panel Hearing. If there is not enough evidence to proceed to a hearing or if the complaint is filed outside of our limitation period or is not within our jurisdiction, the case may be dismissed without a hearing. In addition, if a case should be dealt with in another forum or if the Respondent makes a reasonable offer to settle a complaint which the Complainant rejects, the Commission may discontinue the matter so it would not go to a hearing. If the Complainant believes the Executive Director has made an error in dismissing or discontinuing a complaint, they may make a request to have the Chair of the Commission review the decision. The Chair of the Commission may delegate one of the Commissioners to conduct the review.

In 2024-2025, the Chair or Commissioners completed eight (8) Chair Reviews.

Panel Hearings

If a complaint is not dismissed or settled, the Chair of the Commission is advised that the matter is ready to be sent for a Panel Hearing. A Commissioner is then assigned to hear evidence and make a final determination regarding the complaint. In some cases, three Commissioners may be assigned to hear the evidence.

A Commission Legal Officer will appear at the Panel Hearing to represent the public interest in the matter. Prior to the hearing, the parties will participate in a Case Management Conference to determine the amount of time required for the hearing, what the issues are, and if there is agreement on any facts or law.

The Commission has posted its Panel Process Guidelines online, which can be found at <https://www.peihumanrights.ca/complaint-process/panel-hearing-procedures>.

At the beginning of this fiscal year, we had six (6) matters awaiting a Panel Hearing. Four (4) of these ongoing matters remain in settlement discussions or case management processes. One (1) Panel Hearing took place by way of a written preliminary motion to have the matter dismissed. A dismissal was granted. One (1) complaint was settled prior to the Panel Hearing. At year's end, four (4) matters remain in the preparation stages for a Panel Hearing.

Court

When a matter has been dismissed without a Panel Hearing or a decision has been made by a Panel, those decisions are reviewable by the Supreme Court of PEI. The person who wants the court to review the matter must follow the PEI Civil Procedure Rules and make an application to the Supreme Court for a Judicial Review. Following the Judicial Review, a party may further file a Notice of Appeal to the PEI Court of Appeal. Commission lawyers appear at these Court hearings on behalf of the Commission.

One matter is pending before the Court of Appeal at this time. In December of 2024, the Supreme Court dismissed a judicial review of a decision of the PEI Human Rights Commission. The court confirmed that the standard of review of a decision of the Human Rights Commission is reasonableness and proceeded to find that the decisions of the Executive Director and the Chair-delegate of the Human Rights Commission were both rational and logical as well as justifiable. This decision has been appealed to the Court of Appeal. A date has not been set yet.

Hamza v. PEI Human Rights Commission, 2025 PESC 24 (CanLII).

In March of 2025, the Supreme Court dismissed a lawsuit filed against the PEI Human Rights Commission. This lawsuit had been filed by the same individual who filed the judicial review noted above. In addition to other reasons, the court made it clear that the Supreme Court *“lacks jurisdiction over the Human Rights Commission, except through the judicial review process”*.

Hamza v. Holland College & PEIHRC, 2024 PESC 60 (CanLII).

Develop and Conduct Public Education

The Commission’s Public Education takes many forms, including responding to inquiries, developing and delivering in-person or virtual customized training sessions, developing written materials for distribution, website, and social media education and outreach to the community.

The Commission conducted 77 education sessions and answered over 400 inquiries. Additional information regarding our educational activities can be found in the Education Report and SHIFT Report sections of this Annual Report.

Advise Government

The Commission has a mandate to advise the PEI government on human rights issues. This can include responding to suggestions, recommendations, or requests made by organizations or individuals.

Some of the areas the Commission provided advice or consultation on in this fiscal year included:

- Proposed Service Dog Act Legislation
- Safer Spaces Guidelines for PSC

This advisory work is in addition to education sessions, which are made available to provincial or municipal government departments or agencies, along with other organizations that may want to learn more or share with their staff information about rights and responsibilities under the *Human Rights Act*.

Statistics

Complaint Statistics

The Commission had 193 open files; 126 carried over from prior years, and 67 of those were new complaints. Some files had multiple grounds or areas; therefore, the total number of complaints exceeds the actual number of files. The chart below shows the number of all complaints broken down by area and ground.

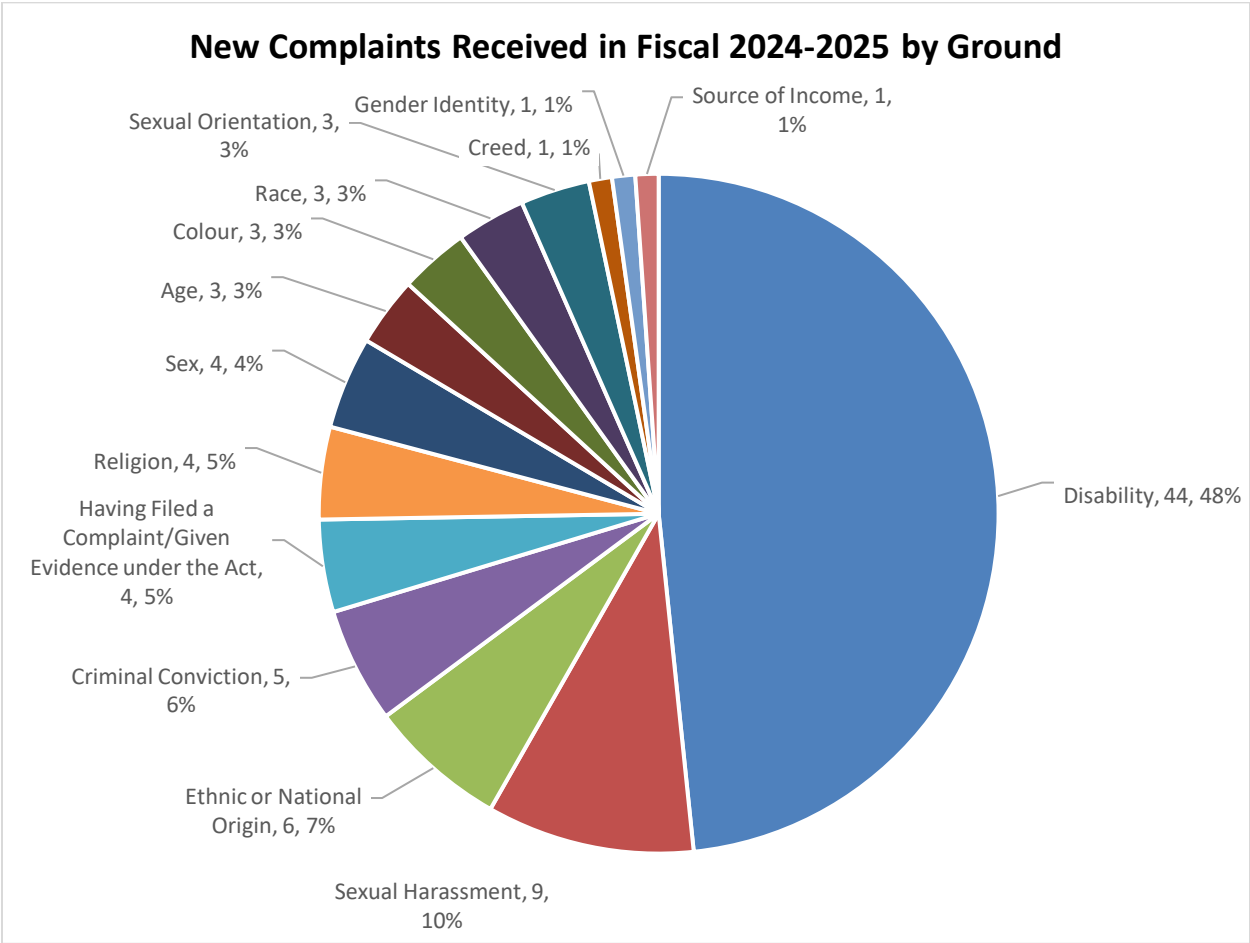
Breakdown Of All Complaints by Areas and Grounds								
Grounds of Discrimination	A	E	LS	M	P	S	V	Total per Ground
Age		3				4		7
Color		13				2		15
Race		6				7		13
Religion		7				6		13
Creed		1				1		2
Association								0
Sex	2	8		1		5		16
Sexual Harassment	1	13				6		20
Sexual Orientation	1	3		1	1	1		7
Criminal Conviction		6						6
Disability	4	55	1	1		47		108
Family Status		2				1		3
Marital Status						1		1
Political Belief						1		1
Gender Expression/ Identity		2				6		8
Ethnic or National Origin		8		1		3		12
Source of Income		1				1		2
Having Filed a Complaint		1			1	2		4
Total Per Ground								238
Total per Area	8	129	1	4	2	92		236

Key for Areas: A – Accommodation, E- Employment, LS – Lease/Sale of Property, M -Membership, P – Publications, S- Services, V – Volunteer.

New Complaints Received in Fiscal 2024-2025 by Ground

The Commission opened sixty-seven (67) new files this year. Disability remains the primary grounds for a complaint under the PEI Human Rights Act. Historically, Sex would be the second-highest ground of complaint. This year, for the first time, the combined number of complaints under Color, Race, and Ethnic or National Origin (CREN) ranked second. There were eleven (11) individual complaints under this ground, with one of those relating to 2 grounds (color and race) for a total count of 12. A similar number of CREN-based complaints was seen two years ago in 2022-2023

This chart shows new files broken down by the grounds identified in the complaint. Some files have more than one ground, so the total number, ninety-two (92), exceeds the individual files, which is sixty-seven (67).

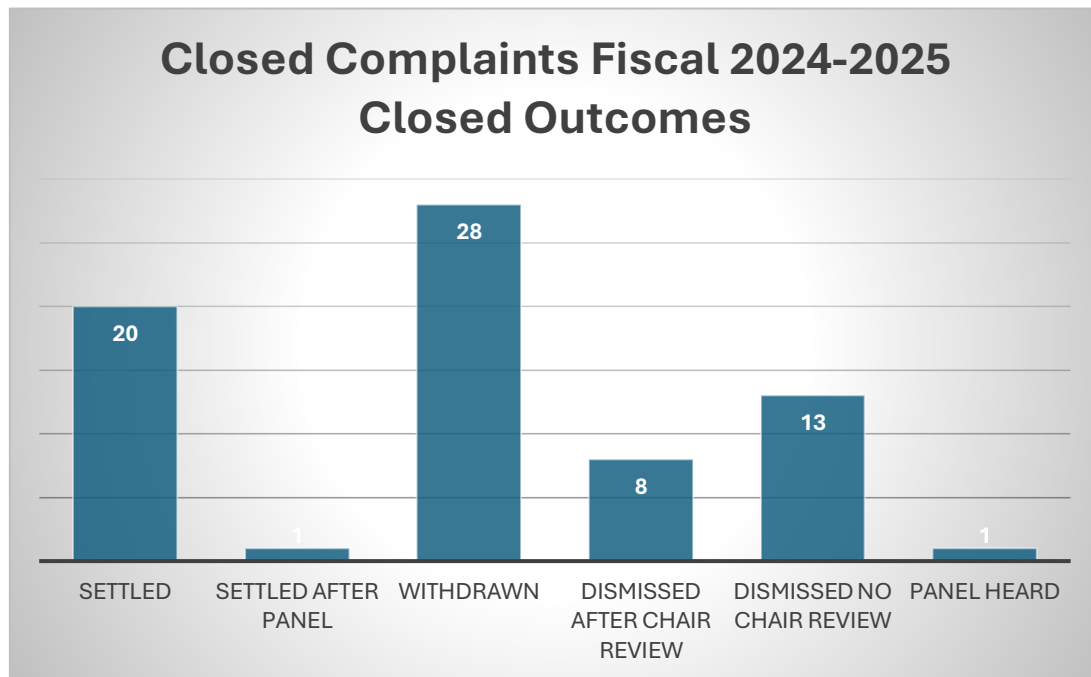


Closed Complaints in Fiscal 2024-2025 by Outcomes

Seventy-one (71) complaints were closed this fiscal year. Twenty (20) were settled during the intake or investigation process, and one (1) was settled after it was referred to Panel. Twenty-eight (28) complaints were either withdrawn or considered withdrawn. A complaint may be withdrawn at any time, and in some cases, this happens after a complaint has been assessed and the complainant has spoken to staff about the likely outcome of the complaint.

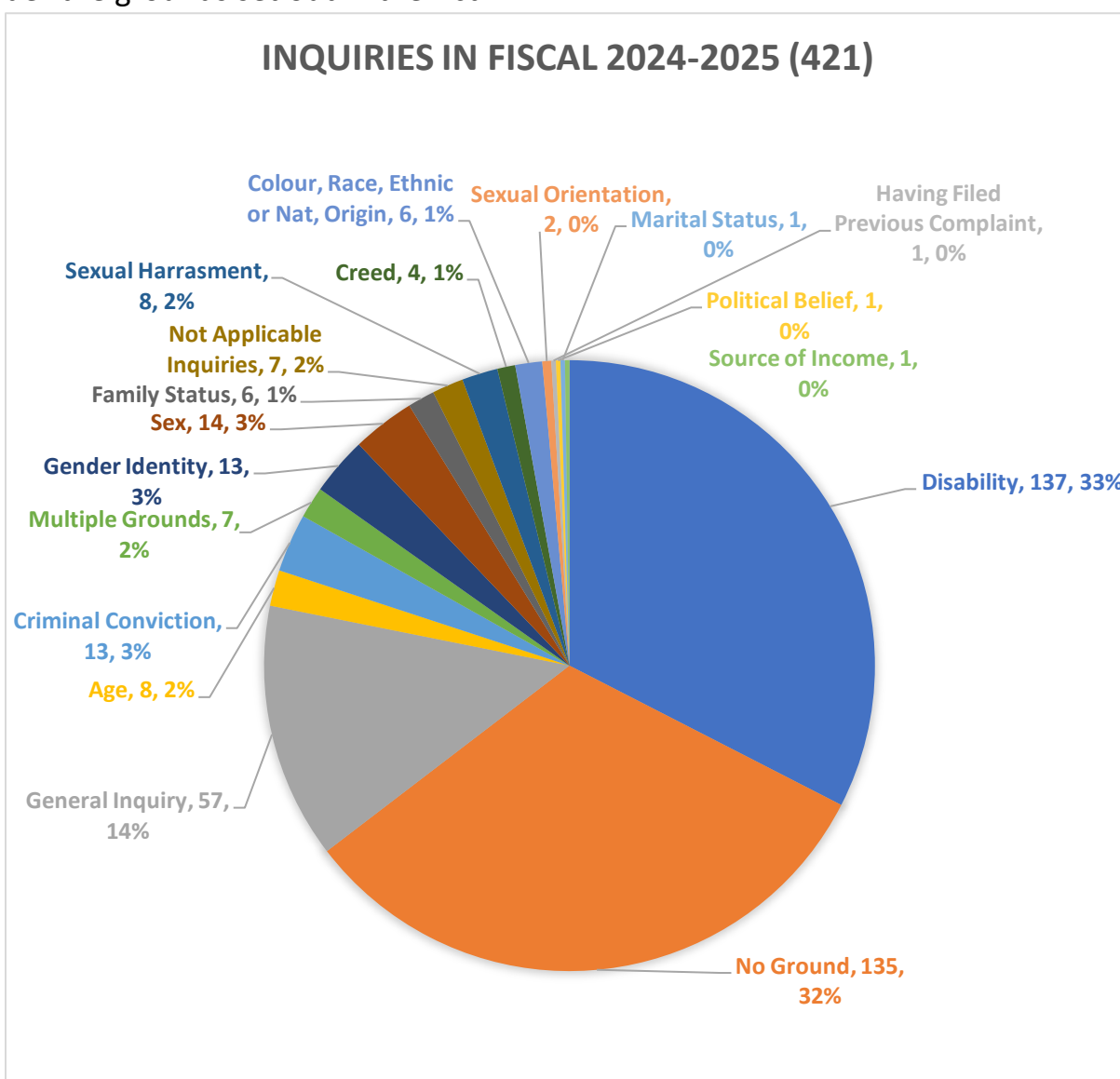
Twenty-one (21) cases were dismissed. In eight (8) of those cases, the Complainant requested a Chair review, which resulted in the dismissal being confirmed.

One matter which had previously been sent to Panel was dismissed after a written preliminary motion.



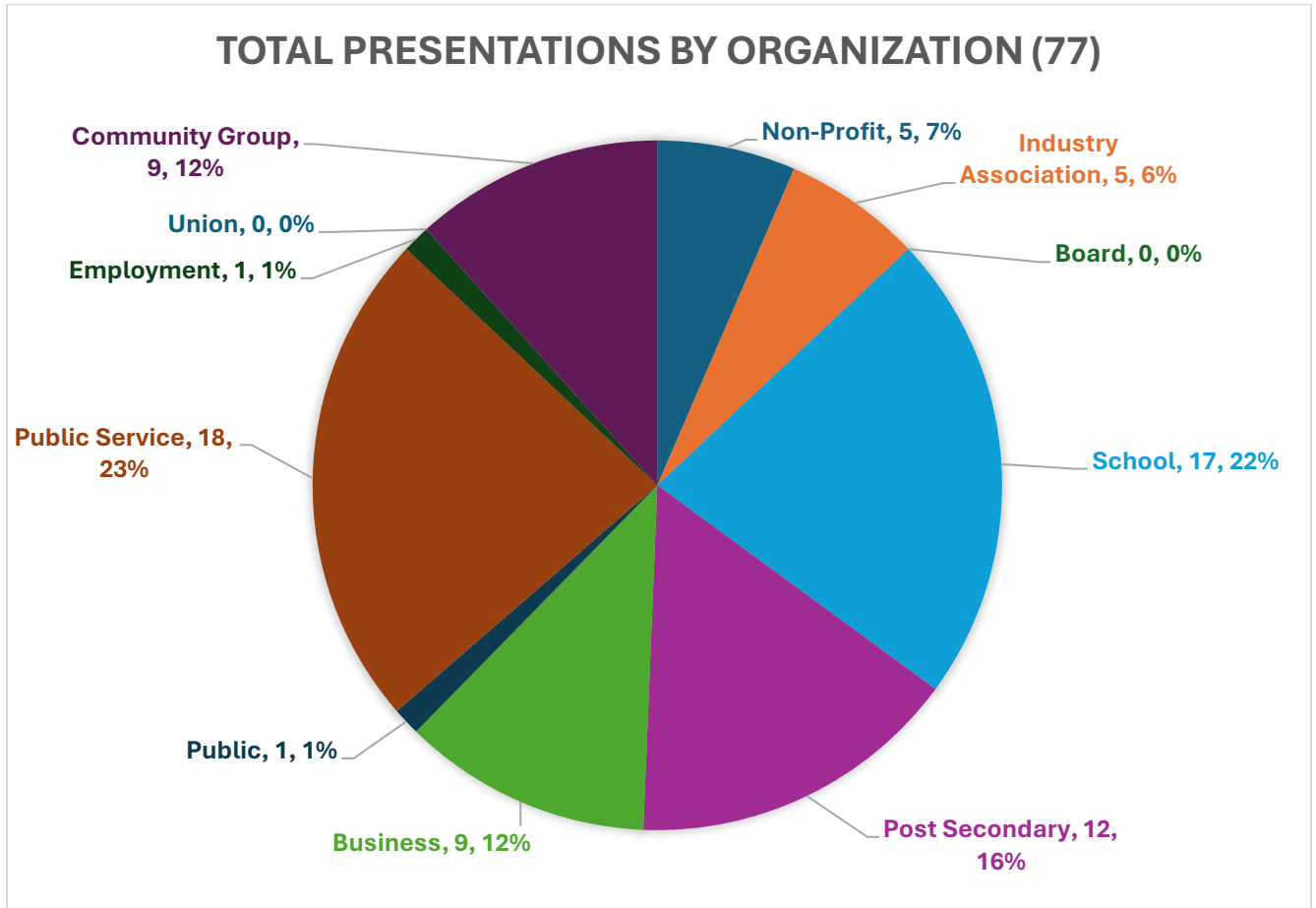
Inquiries In Fiscal 2024-2025

In 2024-2025, the Commission received 421 inquiries. As in previous years, most inquiries continue to be in relation to the grounds of disability. People calling are often seeking information about accommodation and the duty to accommodate. Find out more about the duty to accommodate at <https://www.peihumanrights.ca/education-and-resources/duty-to-accommodate>. Often, we receive inquiries where the person thinks they have a human rights complaint, but we are able to explain to them that their concern does not fall under the grounds set out in the Act.



Education Report

In 2024, the Human Rights Commission continued to expand the reach of Human Rights education into diverse community groups, businesses, and the public service sector.



The Commission provided 77 presentations, being fairly distributed between schools (22%), post-secondary programs (16%), the public service (23%), and community groups (12%). The balance of presentations was to businesses, non-profits and the general public.



HRC ED Brenda Picard; His Honour the Honourable Dr. Wassim Salamoun, O.P.E.I. Lieutenant, Governor of Prince Edward Island; Her Honour Marie Salamoun-Dunne; HRC Chair Joanne Ings



Educator Shaun Purves giving Human Rights training to local newcomer entrepreneurs through PEI Connectors

The Commission partnered with community groups, including PEI Community Navigators, PEI Connectors, and Immigrant & Refugee Services Association, to determine needs and deliver human rights education to members of those groups. It is important for everyone, including newcomers, to put a friendly face to the Commission to make us more accessible.

Some presentations were about rights and responsibilities under the Act, while others included explaining our process and limitations.



Music teacher Karri Shae leading the Spring Park Choir as they sing for an enthusiastic audience

For our annual Human Rights Day (December 10, 2024), we had a celebratory event, featuring several dignitaries, two wonderful children’s choirs, and guest speaker Matthew McNally, Program Director for Special Olympics PEI. We received a great deal of positive feedback, and many attendees told us they had never attended the Human Rights Day event. It was an excellent outreach opportunity.

The Human Rights Award for 2024 was presented to Ellen Davis, who brought the Prince Street Elementary Human Rights Glee Club to the event to perform. Since 2015, each time the Commission hosted an in-person public Human Rights Day Celebration, Ellen has been with us. First bringing students from Stratford Elementary and now students from Prince Street School, Ellen has often created music especially for the event.



Prince Street Elementary Human Rights Glee Club

Respectfully Submitted,

Shaun Purves

Heritage Fair Report – May 2024

Brenda Picard and Micah Wiltshire attended the Heritage Fair as judges for the special awards of human rights-related projects in English and French.

After narrowing the potential projects, we evaluated 7 English and 5 French projects. We were primarily looking for the student’s ability to relate the project to a human rights theme or issue, as well as good visual displays, understanding of the material, and ability to speak “off script”. All the projects were interesting and well presented, and it was a tough choice.

English Award

On behalf of the Commission, we presented our English award to **Sasha Hiller-Brazeau**, a grade 6 student from West Royalty Elementary, for the project “*Residential Schools*”.

Sasha learned about Residential Schools from her own family history as well as books on the topic. She wore an orange shirt, and her display included photos and text. Sasha spoke in both English and French about how important it was to continue to educate people about this issue and said that if other children had to live through this, children today should be strong enough to hear about it.

Sasha also received the Mi’kmaq Confederacy of PEI (Indigenous Heritage and Culture) and the PEI Teachers Federation (History of Education) Awards



Sasha Hiller-Brazeau from West Royalty Elementary – English Award Winner



Massita Fofana from Spring Park Elementary – French Award Winner

French Award

The French award was presented to grade 6 student **Massita Fofana** from Spring Park Elementary for her project entitled *Le chemin de fer clandestin*.

This project told the story of the underground railway. She spoke about how black people have been poorly treated and the importance of not losing that story to history. She related that people know it is wrong, but the behaviour continues. She hopes that by retelling the story, there will be equality in the future.

Did You Know?

The Human Rights Commission has encouraged youth to think and learn about their human rights by sponsoring Heritage Fair Awards since 2016

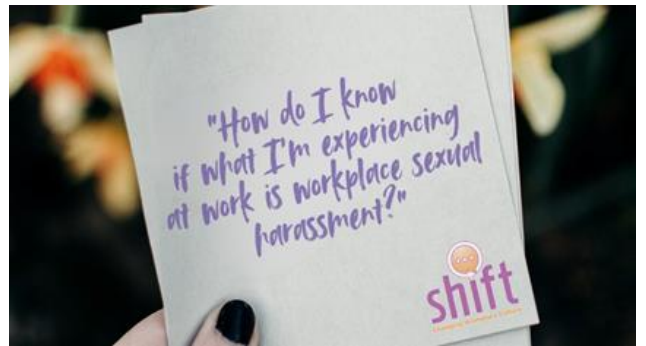
SHIFT Project Manager's Report

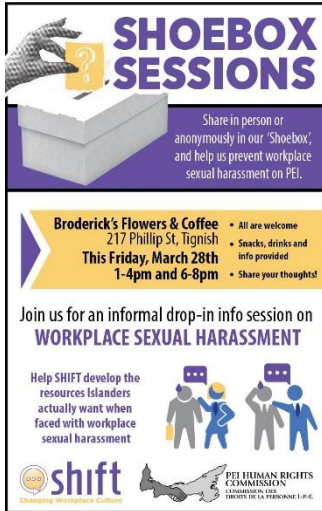
After thinking the project was not going to move forward, we were pleasantly surprised when we received notification in January 2025 that we were successful in our proposal to the Department of Justice Canada for funding to pursue the next stage of the SHIFT Project.

This version of the project shifts (pun intended) the focus from prevention and awareness about workplace sexual harassment to developing accessible, plain-language resources to support all those dealing with this complex and sensitive issue across Prince Edward Island.

There are three key objectives:

- 1) **TRAINING & WORKSHOPS:** Continue offering free workplace sexual harassment (WSH) workshops for employers and vulnerable populations across PEI in relation to policies and procedures related to WSH
- 2) **RESOURCE CONSULTATION & DEVELOPMENT FOR VULNERABLE POPULATIONS & EMPLOYERS** Create plain language, accessible information, and education on the available justice options for resolution to incidents of workplace sexual harassment.
- 3) **RESOURCE CREATION Digital WSH navigational support tool**
Develop and create an accessible, multi-lingual, interactive tool, including:
 - Steps on how to navigate a workplace sexual harassment complaint, from start to finish, as an employer or as an employee.
 - Island-specific resources currently available to support those involved in WSH incidents.
 - Mental health support, family support, justice support, financial support, human resources, training, etc.





We will be continuing our positive working relationships with Meaghan Elizabeth Marketing, managing our social media streams (Facebook, Instagram, and adding LinkedIn), Fresh Media, developing a marketing campaign for our planned community consultations – Shoebox Sessions – which will be held across the Island, and chambers of commerce. This will include ads on YouTube, Ocean 100 (Stingray Radio), and our Meta platforms.

Our microsite www.MakeItYourBusinessPEI.ca will be updated to provide not only information about workplace sexual harassment, but the training available, and the opportunity to partner with SHIFT to co-host a Shoebox Session at their business or community space.

We held our first Shoebox Session at the end of March at Broderick's Flowers & Café in Tignish, PE. We had a wonderful response from the community and are looking forward to connecting with even more community organizations, municipalities, and individuals to hear their stories, their suggestions, and requests as we roll out the Shoebox Sessions across the Island in the coming months.



To complement these sessions, and as an accessible means to contribute to our resource development, we are working with Atlantic Evaluation Group to create and launch a new survey in early summer, in hopes of gaining further insights into who is experiencing WSH and the kind of resources they would like to have developed.

Respectfully Submitted,
Sarah Denman-Wood

AUDITED FINANCIAL STATEMENTS

PRINCE EDWARD ISLAND HUMAN RIGHTS COMMISSION

Financial Statements

March 31, 2025

Management's Report

Management's Responsibility for the Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards and the integrity and objectivity of these statements are management's responsibility. Management is responsible for the notes to the financial statements and ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is responsible for implementing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced.

The Board of Commissioners is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control. The Board reviews internal financial reports on a regular basis and externally audited financial statements annually.

The financial statements have been audited by Arsenault Best Cameron Ellis, independent external auditors appointed by the Commission. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination, and their opinion on the financial statements.

On behalf of Prince Edward Island Human Rights Commission

Original signed by Brenda Picard

Brenda J. Picard, Q.C.

Executive Director

June 25, 2025

Member of The AC Group of Independent Accounting Firms

June 25, 2025

Independent Auditor's Report

To the Commissioners of Prince Edward Island Human Rights Commission

Opinion

We have audited the accompanying financial statements of Prince Edward Island Human Rights Commission, which comprise the statement of financial position as at March 31, 2025, and the statements of operations and accumulated surplus, changes in net financial assets 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 Prince Edward Island Human Rights Commission as at March 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Prince Edward Island Human Rights Commission 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 Management's Annual Report.

Our opinion on the financial statements does not cover the other information and 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.

Management's Annual Report is expected to be made available to us after the date of the 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 public sector accounting standards, 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 Prince Edward Island Human Rights Commission'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 Prince Edward Island Human Rights Commission or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Prince Edward Island Human Rights Commission'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 Prince Edward Island Human Rights Commission'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 Prince Edward Island Human Rights Commission'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 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 Prince Edward Island Human Rights Commission 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.



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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.

Arsenault Best Cameron Ellis

Chartered Professional Accountants

Prince Edward Island Human Rights

Statement of Financial Position As at March 31, 2025

	2025 \$	2024 \$
Assets		
Financial assets		
Cash	426,745	178,171
HST receivable	9,982	6,443
Grants receivable - Government of Canada	2,018	50,176
Grants receivable - Province of Prince Edward Island (note 5)	10,902	3,500
	<u>449,647</u>	<u>238,290</u>
Liabilities		
Accounts payable and accrued liabilities (notes 3 and 5)	153,612	130,988
Deferred revenue (notes 4 and 5)	91,030	-
	<u>244,642</u>	<u>130,988</u>
Net financial assets	<u>205,005</u>	<u>107,302</u>
Contingent liability (note 9)		
Non-financial assets		
Prepaid expenses	3,535	2,777
Tangible capital assets (note 11)	14,307	28,612
	<u>17,842</u>	<u>31,389</u>
Accumulated surplus	<u>222,847</u>	<u>138,691</u>

Approved on behalf of the Prince Edward Island Human Rights Commission

Original signed by Joanne Ings

Chair

Original Signed by Carolyn Francis

Commissioner

Prince Edward Island Human Rights

Statement of Operations and Accumulated Surplus For the year ended March 31, 2025

	Budget (Unaudited)	2025	2024
	\$	\$	\$
Revenue			
Grants - Province of Prince Edward Island (note 5)	1,104,580	992,800	860,300
Grants - Government of Canada: SHP project funding (note 12)	-	55,118	200,700
Other grants - Province of Prince Edward Island (note 5)	-	69,872	3,500
Other grants - Government of Canada	8,700	9,749	9,154
In-kind contributions (notes 5 and 8)	-	-	70,000
	<u>1,113,280</u>	<u>1,127,539</u>	<u>1,143,654</u>
Expenses			
Administration	62,000	81,994	106,532
Equipment	5,000	1,493	6,426
Materials, supplies and services	6,000	5,722	6,207
Professional services	38,800	76,257	66,739
Salaries and benefits (notes 5, 7 and 8)	943,900	804,397	812,826
Travel and training	18,700	20,335	17,569
Rent	38,880	38,880	28,538
Amortization	-	14,305	14,306
	<u>1,113,280</u>	<u>1,043,383</u>	<u>1,059,143</u>
Annual surplus	-	84,156	84,511
Accumulated surplus - Beginning of year	<u>138,691</u>	<u>138,691</u>	<u>54,180</u>
Accumulated surplus - End of year	<u>138,691</u>	<u>222,847</u>	<u>138,691</u>

Prince Edward Island Human Rights

Statement of Changes in Net Financial Assets For the year ended March 31, 2025

	Budget (Unaudited) \$	2025 \$	2024 \$
Net financial assets - Beginning of year	107,302	107,302	8,077
Annual surplus	-	84,156	84,511
Decrease in tangible capital assets - net	-	14,305	14,306
Decrease (increase) in prepaid expenses	-	(758)	408
	-	97,703	99,225
Net financial assets - End of year	107,302	205,005	107,302

Prince Edward Island Human Rights

Statement of Cash Flows For the year ended March 31, 2025

	2025 \$	2024 \$
Cash provided by (used in)		
Operating activities		
Annual surplus	84,156	84,511
Item not affecting cash		
Amortization	14,305	14,306
	98,461	98,817
Net change in non-cash working capital items		
Decrease (increase) in HST receivable	(3,539)	5,398
Decrease (increase) in grants receivable - Government of Canada	48,158	(21,420)
Increase in grants receivable - Province of Prince Edward Island	(7,402)	(3,500)
Increase in accounts payable and accrued liabilities	22,624	34,984
Increase in deferred revenue	91,030	-
Decrease (increase) in prepaid expenses	(758)	408
Increase in cash	248,574	114,687
Cash - Beginning of year	178,171	63,484
Cash - End of year	426,745	178,171

Prince Edward Island Human Rights Commission

1 Purpose of the Organization

The Prince Edward Island Human Rights Commission (the Commission) is a corporate body established under section 16(1) of the Human Rights Act of Prince Edward Island. The Commission is responsible for administering and enforcing the *Human Rights Act* and providing education and public information in the field of human rights. The Commission also inquires into and endeavours to effect a settlement of any complaint of a violation of the *Human Rights Act* filed with the Commission as prescribed by the Act.

The Commission is a non-taxable entity under the provisions of the federal *Income Tax Act*.

2 Summary of significant accounting policies

Basis of accounting

These financial statements have been prepared in accordance with Canadian public sector accounting standards. Since the Commission has no unrealized remeasurement gains or losses attributed to foreign exchange, derivatives, portfolio investments, or other financial instruments, a statement of remeasurement gains and losses is not prepared.

a) Cash

Cash consists of balances on deposit with a financial institution.

b) HST receivable

HST receivable is recorded at cost.

c) Grants receivable

Grants receivable are recognized in the period in which the transaction or event that gave rise to the grant occurred.

d) Prepaid expenses

Prepaid expenses are charged to expense over the periods expected to benefit.

e) Accounts payable and accrued liabilities

Accounts payable and accrued liabilities are recorded for all amounts due for work performed and goods or services received during the year.

f) Deferred revenue

Revenue that has been received in advance of services being rendered are recorded as deferred revenue until the Commission discharges the obligations that led to the collection of funds.

Prince Edward Island Human Rights Commission

g) Tangible capital assets

Tangible capital assets are recorded at cost.

The cost, less estimated residual value, of tangible capital assets is amortized on a straight-line basis over their estimated useful life as follows:

- Computer hardware - 5 years
- Furniture and equipment - 5 years
- Leasehold improvements - 5 years

Amortization is calculated at the normal annual rate in the year of acquisition; no amortization is recorded in the year of disposal.

Tangible capital assets are tested for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognized when the carrying amount of the asset is in excess of the sum of the undiscounted cash flows resulting from its use and eventual disposition. The impairment loss is measured as the amount by which the carrying amount of the long-lived asset exceeds its fair value.

h) Revenues

Transfers from the Province of Prince Edward Island and Government of Canada (revenues from non- exchange transactions) are recognized as revenue when the transfer is authorized, any eligibility criteria are met, and a reasonable estimate of the amount can be made.

Revenues from other grants are recognized in the period in which the transaction or event that gave rise to the revenue occurred. Revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

i) Expenses

Expenses are recorded on an accrual basis in the period in which the transaction or event that gave rise to the expense occurred.

Prince Edward Island Human Rights Commission

j) Financial instruments

(i) Measurement of financial instruments

Prince Edward Island Human Rights Commission's financial instruments consist of cash, grants receivable - Government of Canada, grants receivable - Province of Prince Edward Island and accounts payable and accrued liabilities.

The Commission 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. This fair value amount is then deemed to be the amortized cost of the financial instrument.

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

(ii) Impairment

For financial assets measured at cost or amortized cost, the Commission determines whether there are indications of possible impairment. When there is an indication of impairment, and the Commission determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows, a write-down is recognized in annual surplus. A previously recognized impairment loss may be reversed to the extent of the improvement. The carrying amount of the financial asset may not be 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 annual surplus.

(iii) Risks

Transacting in financial instruments exposes the Commission to certain financial risks and uncertainties. These risks include:

- a) Credit risk: The Commission is exposed to credit risk in connection with the collection of its grants receivable. The Commission mitigates this risk by performing continuous evaluation of its grants receivable.
- b) Liquidity risk: The Commission's exposure to liquidity risk is dependent on the collection of grants receivable or raising of funds to meet commitments and sustain operations. The Commission controls liquidity risk by management of working capital and cash flows.

k) Use of estimates

The preparation of these financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant items subject to such estimates and assumptions include the valuation of grants receivable and the estimated life of tangible capital assets. Actual results could differ from those estimates.

Prince Edward Island Human Rights Commission

3 Accounts payable and accrued liabilities

	2025	2024
	\$	\$
Accounts payable and accrued liabilities	72,062	19,932
Source deductions payable	19,127	21,282
Accrued salary and vacation pay (note 5)	62,423	89,774
	153,612	130,988

4 Deferred revenue

	2025	2024
	\$	\$
Fenced Funding		
Deferred revenue - Beginning of year	-	-
Government grant received during the year	150,000	-
Amount recognized as revenue during the year (note 5)	(58,970)	-
	91,030	-
Deferred revenue - End of year	91,030	-
Fenced Funding	91,030	-

During the year, the Province of Prince Edward Island provided the Commission with a \$150,000 grant with a stipulation that it be spent on planning and strategic actions intended to reduce wait times and backlog. As the grant was received late in the fiscal year, the Commission did not complete all the stipulations imposed on the grant. Therefore, a portion of the grant has been recorded as deferred revenue until all the stipulations imposed on the grant have been met.

Prince Edward Island Human Rights Commission

5 Related party transactions

The Commission had the following transactions with the Province of Prince Edward Island:

	2025 \$	2024 \$
Provincial Grant- Fenced Funding (note 4)	58,970	-
Provincial Grant- French Language Services	10,902	3,500
Other Grants	69,872	3,500
Grants from the Province	992,800	860,300
In-kind contributions (note 8)	-	70,000
	1,062,672	933,800

There is grants receivable from the Province of Prince Edward Island recorded in the amount of \$10,902 at March 31, 2025 (2024 - 3,500).

Included in accounts payable and accrued liabilities is nil (2024 - \$36,266) related to staff seconded from the Province.

There is deferred revenue recorded in the amount of \$91,030 (2024 - nil) from the Province of Prince Edward Island (note 4).

Included in salaries and benefits expenses is a total of \$10,645 (2024 - \$106,266) related to staff seconded from the Province.

6 Commitments

The minimum aggregate payments for operating leases and contract commitments over the next two years are as follows:

	\$
Year ending March 31, 2026	50,743
2027	39,240

Prince Edward Island Human Rights Commission

7 Employee Benefits

(a) Sick Leave

All employees are credited 1.5 days per month for use as paid absences in the year, due to illness or injury. Under existing employment agreements, employees are allowed to accumulate unused sick day credits each year up to the allowable maximum. With approval, accumulated credits may be used in future years to extent that the employee's illness or injury exceeds the current year's allocation. No actuarial valuation has been performed pertaining to this liability.

(b) Pension Benefits

Public Sector Pension Plan

Effective April 1, 2018, employees of the Commission began to participate in the Province of Prince Edward Island's Public Sector Pension Plan (the Plan) which is a multi-employer defined benefit pension plan. The Commission made contributions of \$47,780 in fiscal 2025 (2024 - \$41,968) to match employee contributions to the plan of 8.09% of their pensionable salary up to the year's maximum pensionable earnings, plus 9.75% of pensionable salary in excess of the year's maximum pensionable earnings. Any unfunded liability is the responsibility of the Province of Prince Edward Island and therefore no liability has been recognized in these financial statements.

(c) Retirement Allowances

The Commission provides a retirement allowance to its permanent employees. The amount paid to eligible employees at retirement is equal to one week's pay for every year of service to a maximum of 30 weeks. The province has agreed to fund these liabilities and accordingly the Commission has not estimated the liability and no liability has been recognized in these financial statements.

8 In-kind contributions

During the year the Commission received in-kind contributions for salaries and benefits expenses estimated at the amount of nil (2024 - \$70,000).

9 Contingent liability

Sick leave

The use of accumulated sick days for sick leave compensation ceases on termination of employment and there is no obligation to settle these amounts with cash payments. Consequently, no liability has been recorded in these financial statements for sick leave. However, there is a contingent liability for unused sick leave time during employees' working years. At March 31, 2025, this contingent liability for accumulated unused sick leave was \$250,692 (2024 - \$279,641)

10 Comparative figures

Certain comparative figures presented for the 2024 fiscal year have been restated to conform with the financial statement presentation adopted in the current year.

Prince Edward Island Human Rights Commission

11 Tangible capital assets

A continuity of tangible capital assets for the year ended March 31, 2025 is as follows:

Cost

	Balance at March 31, 2024	Additions	Disposals	Balance at March 31, 2025
	\$	\$	\$	\$
Computer hardware	30,601	-	-	30,601
Furniture and equipment	4,927	-	-	4,927
Leasehold improvements	36,000	-	-	36,000
	<u>71,528</u>	-	-	<u>71,528</u>

Accumulated amortization

	Balance at March 31, 2024	Amortization	Disposals	Balance at March 31, 2025
	\$	\$	\$	\$
Computer hardware	18,361	6,120	-	24,481
Furniture and equipment	2,955	985	-	3,940
Leasehold improvements	21,600	7,200	-	28,800
	<u>42,916</u>	<u>14,305</u>	-	<u>57,221</u>
Net book value	<u>28,612</u>			<u>14,307</u>

12 Sexual Harassment Project (SHIFT 2.0) Revenue and Expenses

	Allowable Project Expenses in Year 1 2025 \$
Revenue	
Grants - Government of Canada	<u>55,118</u>
Expenses	
Salaries and benefits	16,163
Travel	2,147
Training	4,500
Office	892
Program delivery	9,616
Professional fees	10,800
Evaluation	1,500
Audit	<u>2,000</u>
	47,618
Project administration fees	<u>7,500</u>
Total project expenses	<u>55,118</u>

The Commission signed a Project Funding Agreement under which the Government of Canada will contribute to the Commission for the costs of a project entitled "Providing information and education regarding sexual harassment in the workplace".

This is a two year and three-month agreement with a term from January 7, 2025 to March 31, 2027. Annual budgets are approved by the Government of Canada for eligible project expenditures on a fiscal year basis ending March 31.

Included in grants receivable - Government of Canada on the statement of financial position is \$2,018 (2024 - nil) in grant revenue to be received for eligible project expenditures incurred during the fiscal year ended March 31, 2025.