



PEI HUMAN RIGHTS COMMISSION



ANNUAL REPORT 2022-2023



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MEET OUR TEAM (as of June 2023)



Commissioners provide general oversight to Commission operations and may be asked to conduct reviews of decisions to dismiss complaints.



Commissioners are assigned to listen to evidence and make decisions on complaints which are sent to a hearing.



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

COMMISSIONERS (L - R)

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



STAFF (L - R)

Executive Director: Brenda Picard; Legal Officer: Amanda Blakeney, Office Administrator: Ann-Marie Sheen, Legal Officer: Caroline Davison, Human Rights Officer: Darrell Gallant, Mediator/Intake Officer: Lorraine Buell, Shift Manager: Sarah Denman-Wood.



CHAIR'S REPORT

I am pleased to present the 2022-2023 Annual Report of the PEI Human Rights Commission.

Strategic planning, education of commissioners and staff and organizational enhancement were the three major areas of focus this fiscal.

STRATEGIC PLANNING

We took the opportunity in this reporting year to review our human rights education programming. Educating the public about human rights is one of three pillars of the PEI *Human Rights Act* which the Commission is empowered to develop and deliver. Building on the learnings from that evaluation, the Commission then set out to develop, consult and draft an updated organizational strategic plan. A small working group of commissioners and staff are helping guide the process with the consultants. In February 2023, initial discussions included all staff and commissioners. When the plan is finalized, key directions will be posted on our website.

EDUCATION OF COMMISSIONERS AND STAFF

Training and education of Commissioners and staff is an ongoing priority. Trends in human rights issues and administrative law, decision writing and restorative justice are the major areas we identify as critical to our work to administer and enforce the PEI *Human Rights Act*. We participated in training for Panel Hearings, diversity and inclusion education programs and attended trauma-informed and anti-racism presentations. All commissioners have completed nationally offered courses on decision writing and tribunal administration.

COMMUNITY CONSULTATIONS

On Human Rights Day (December 10) Commissioners and staff met with representatives of various community groups to hear their challenges and successes in equality and inclusion activities. It provided an opportunity for the commission to listen to their experiences and discuss how we might better collaborate to further the protected rights of them and their clients.

Participants gave concrete advice on how to make our website more accessible to people with sight, learning, or hearing challenges. Gaps in services, transportation challenges and access to technology were also identified as part of the discussions.

ORGANIZATIONAL ENHANCEMENT

The Commission's SHIFT project continued to support our education efforts in identifying sexual harassment in the workplace and training employers to effectively respond. The project continues to be active on social media as it enters its fifth and final year of project funding.

Our caseload continues to be an area of focus. New complaints are also increasing which places further demand on our already challenging workload. The investigation and review of these new cases are moving more efficiently as we review our complaint process. With the addition of a new case management system in the coming year, our tracking and management of files will be greatly enhanced. Additional financial resources are required to effectively impact and reduce our backlog.

In closing, I would like to take the opportunity to thank outgoing Commissioners Deborah Gross and Ryan Knockwood for their contributions as Commissioners.

New Commissioners Andrew MacDonald, Paul MacLeod and Kathleen Vent were appointed in November 2022 and bring a wealth of knowledge, experience and commitment to the Commission and its work.

To continuing Commissioners - Carolyn Francis, Jean McCardle and Dante Bazard, our Executive Director Brenda Picard and all of the staff of the Commission, I thank you for your dedication and commitment to supporting and furthering human rights on Prince Edward Island.

Wela'lin

Joanne Ings - Chair

“
This fiscal year we had
25,221 unique views at
www.peihumanrights.ca
”

EXECUTIVE DIRECTOR'S REPORT

The Commission continues to address its obligations to “effect settlement” of Human Rights Complaints. In addition to our successful “Early Intervention and Settlement” process which is primarily facilitated by Lorraine Buell, we have also added support through Human Rights Officer Darrell Gallant who is managing our “Informal Dispute Resolution” (IDR) process. The initial goal is to offer this service to those people involved in the cases which make up our backlog but eventually this service will be available in all cases.

Over the past year many files have moved from the investigation stage to a Panel stage. A file moves to a Panel stage when there is some evidence that what happened to the complainant might be discrimination.

We launched social media platforms creating opportunities for community engagement and education. We will be relaunching with a new look and focus in 2023-2024.

Commissioner Deborah Gross and Commissioner Ryan Knockwood ended their terms with the Commission this year and I would like to thank them for their contribution. Chair Ings, Commissioners Carolyn Francis, Dante Bazard and Jean McCardle have been joined by new Commissioners Kathleen Vent, Andrew MacDonald and Dr. Paul MacLeod. We appreciate all of the work and support they offer to the Commission.

We have also had some changes and additions to our staff this year. I want to thank everyone for their various contributions in particular those who continue their work at the Commission, namely Lorraine Buell, Caroline Davison, Amanda Blakeney and Ann-Marie Sheen; new faces around the Commission Sarah Denman-Wood and Darrell Gallant and those who are no longer working with us, namely Laura K. Bird and Thomas V. Hilton.

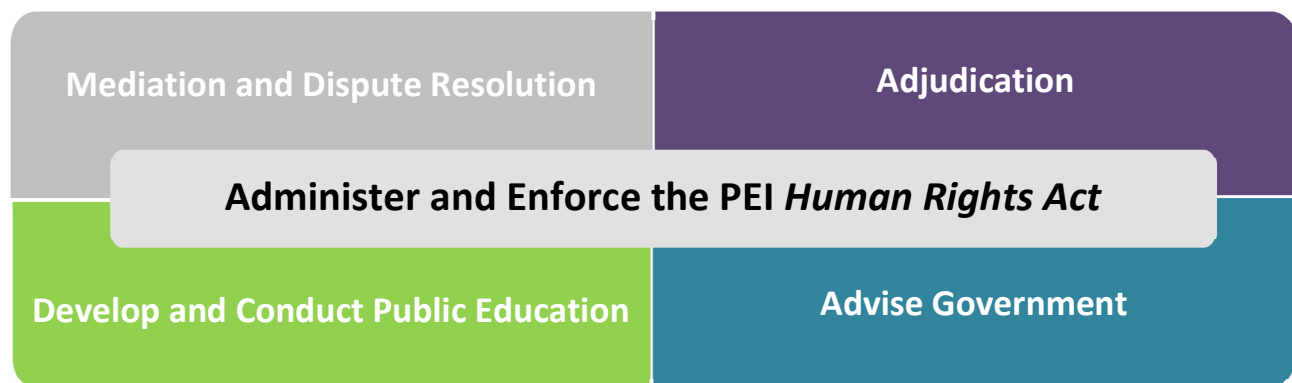
Thank you as well to our summer students in 2022, Tiffany Tsui through the Schulich School of Law Internship Program and Yanik Hachey studying at McGill University, Faculty of Law.

We very much enjoyed their contributions and wish them well in their careers.

Brenda Picard, K.C. - Executive Director

“78% of our inquiries came from members of the public and 22% from businesses, service providers or employers.”

WHAT WE DO



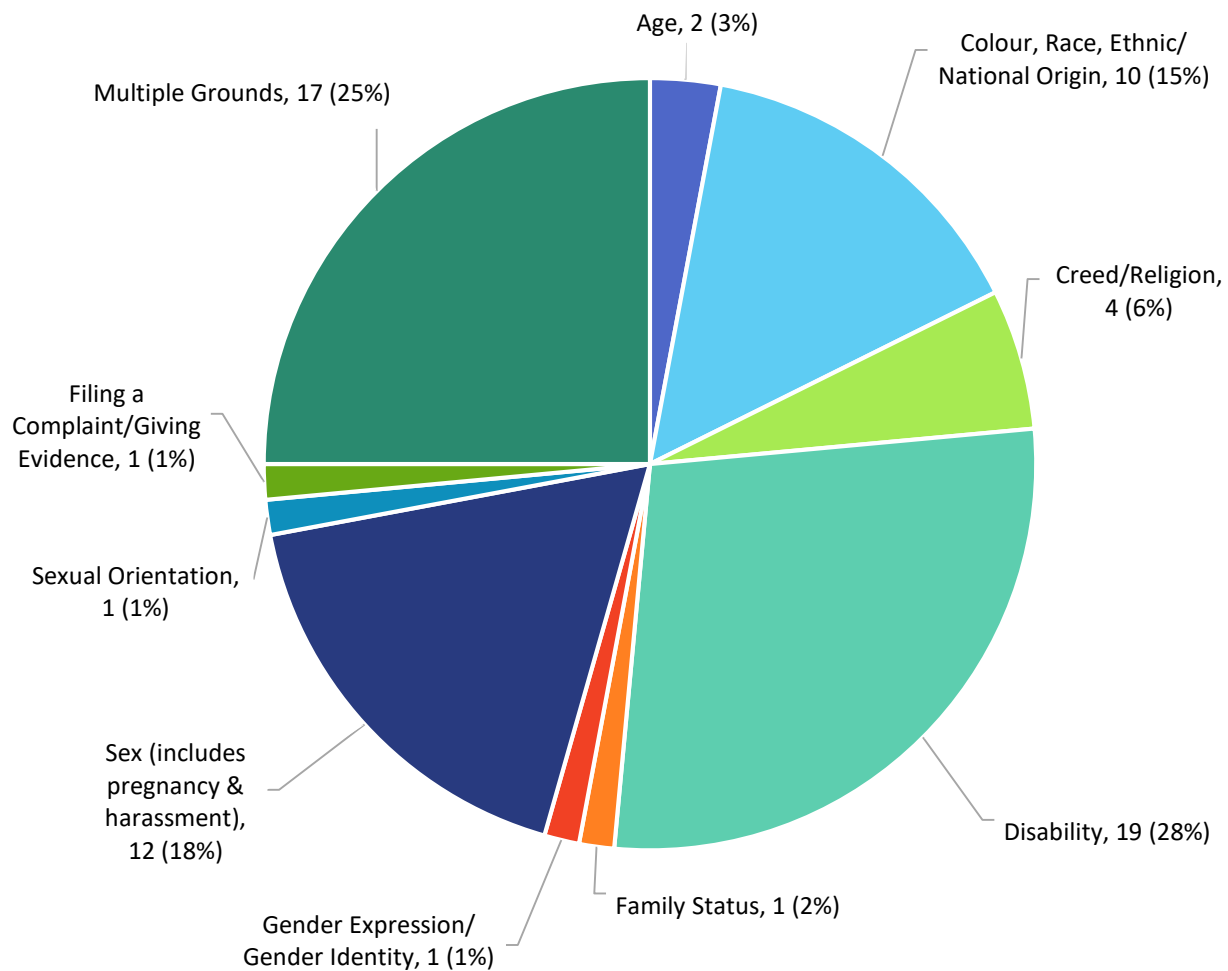
ADMINISTER AND ENFORCE THE *HUMAN RIGHTS ACT*

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. Our Mediation/Intake Officer assists the parties to explore 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.

If the Executive Director (or Legal Officer delegated to the file) determines a complaint should not proceed to a hearing, 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 one of the Commissioners appointed to review the file) 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 2022-2023, we received
525 inquiries by phone,
mail, email or in-person.
”

New Complaints Received in Fiscal 2022-2023 by Ground



In 2022-2023, we had a total of 176 files at various stages of our process and opened 68 new complaints (compared to 43 the previous year).

There is a significant increase in people filing complaints relating to multiple grounds. Of the 17 complaints filed on multiple grounds, 8 included the ground of disability and 7 included the ground of either Color, Race, Ethnic or National Origin or Religion.

Disability remains the largest single ground of complaint with 19 complaints. When added to the 8 who included disability in a complaint with multiple grounds the number increased to 27 disability related complaints. This equates to 40% of new files.

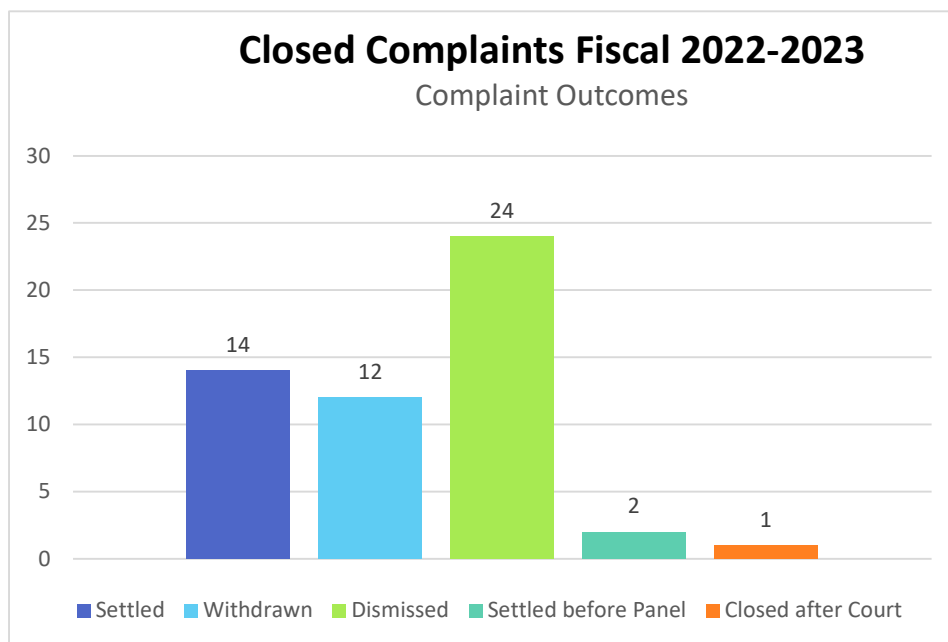
Compared to last year we have received twice as many complaints alleging discrimination in relation to the grounds of Color, Race, Ethnic or National Origin and Religion.

There were 14 of these complaints in addition to 7 which included one or more of these grounds in a multiple grounds complaint. This leads to a total of 21 complaints (31%) relating to one or more of these grounds. Last year we had 10 complaints on these grounds.

Of these 68 new complaints, 26% were closed within the same fiscal year that they were filed, 13 were settled or withdrawn and another 5 were dismissed.

CLOSED FILES

53 files were closed this fiscal year. 14 were settled during the intake or investigation process and another 2 were settled after they were referred to Panel. 24 files were dismissed and closed. 12 were either withdrawn or considered withdrawn and one file was closed following Court Appeals.



Cases may be considered withdrawn if the Complainant does not respond to our requests for information. Complainants may choose to withdraw a complaint because of personal circumstances or following discussion with Commission staff who explain why their complaint does not fall under the *Human Rights Act* or why there is not sufficient information to proceed to a hearing. This may happen before, during, or after an investigation.

We encourage people to call the Commission to discuss their potential complaint prior to filing, to avoid filing a complaint that does not meet the criteria required to proceed.

In addition to the files which were closed this year, 3 complaints were dismissed but awaiting Chair review and 10 matters were referred to a Panel Hearing.

MEDIATION & DISPUTE RESOLUTION



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



On average, 25-30% of our complaints are resolved through a settlement process.



The Commission has added another opportunity for resolving conflicts, Informal Dispute Resolution, (IDR).

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.

The Commission has added another opportunity for resolving conflicts through an "Informal Dispute Resolution" (IDR) process which is currently being offered to those parties who have files in our backlog and will eventually be available to all parties along with the intake settlement services mentioned above.

It is understood that discrimination and the belief that one has been discriminated against is harmful to those involved. To address the harms and resolve the complaint, the IDR process is flexible and takes the needs and life circumstances of the parties into consideration. The goal is to be as responsive and flexible as possible throughout the process.

The IDR is conducted by a trained dispute resolution facilitator. If the parties are willing to learn more about the process, the facilitator will meet with each party separately to discuss the incident and assess the appropriateness of the case. When cases are deemed appropriate, the facilitator will assist each participant in their preparation for the next stage of the process as agreed to by the parties.

For more information go to www.peihumanrights.ca/complaint-process/conflict-resolution-mediation-and-settlement

ADJUDICATION

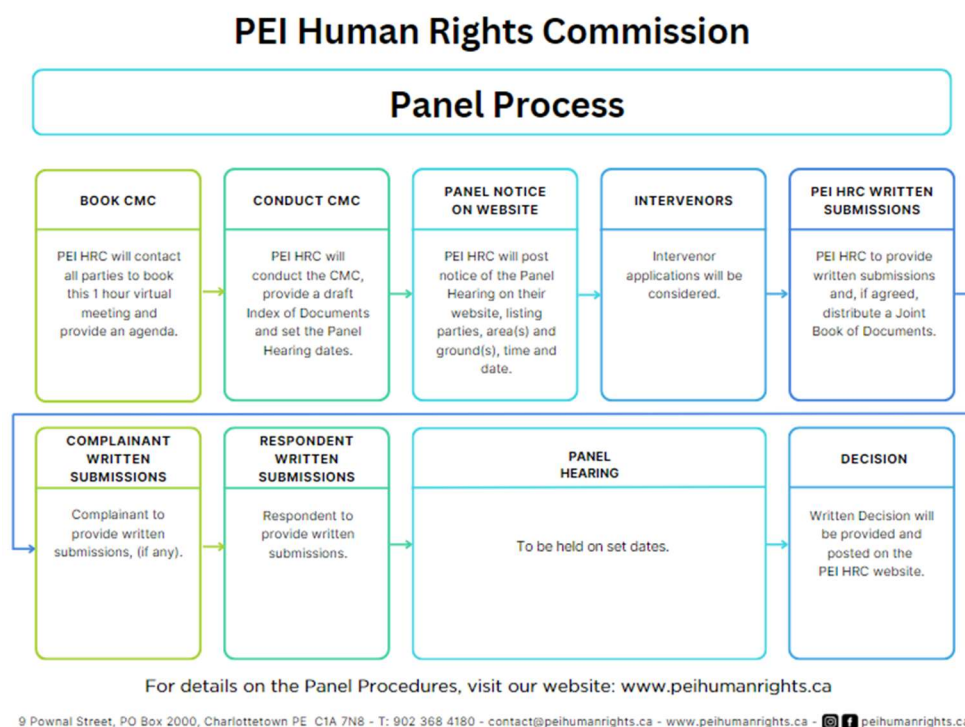
The adjudication portion of our complaint process includes Chair Reviews, Panel Hearings and Court Proceedings.

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 2022-2023, the Chair or Commissioners completed 7 reviews and 3 more had been requested but not completed by the end of fiscal.

PANEL HEARINGS



If a file 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 Process to determine the amount of time required for the hearing, what the issues are and if there is any 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 2 matters awaiting a Panel Hearing and 10 additional complaints were referred to a Panel Hearing. 2 complaints settled prior to the Panel Hearing. At year end, 10 matters were 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.

In this fiscal year, 1 matter was before the Court.

Ayangma v. PEITF and PEIHRC, 2022 PECA 7

After being unsuccessful in being screened in for an interview in relation to his application for a position with the PEI Teachers Federation, Mr. Ayangma made a complaint to the Commission in the area of employment on the grounds of color, race and ethnic or national origin. The matter was dismissed by both the Executive Director and the Chair. Mr. Ayangma filed an application for Judicial Review with the Supreme Court. His application was dismissed. The Court of Appeal agreed and dismissed his appeal. Mr. Ayangma then filed for Leave, (permission of the Court), to file an Appeal at the Supreme Court of Canada, (SCC No 40414). This application was denied March 23, 2023.

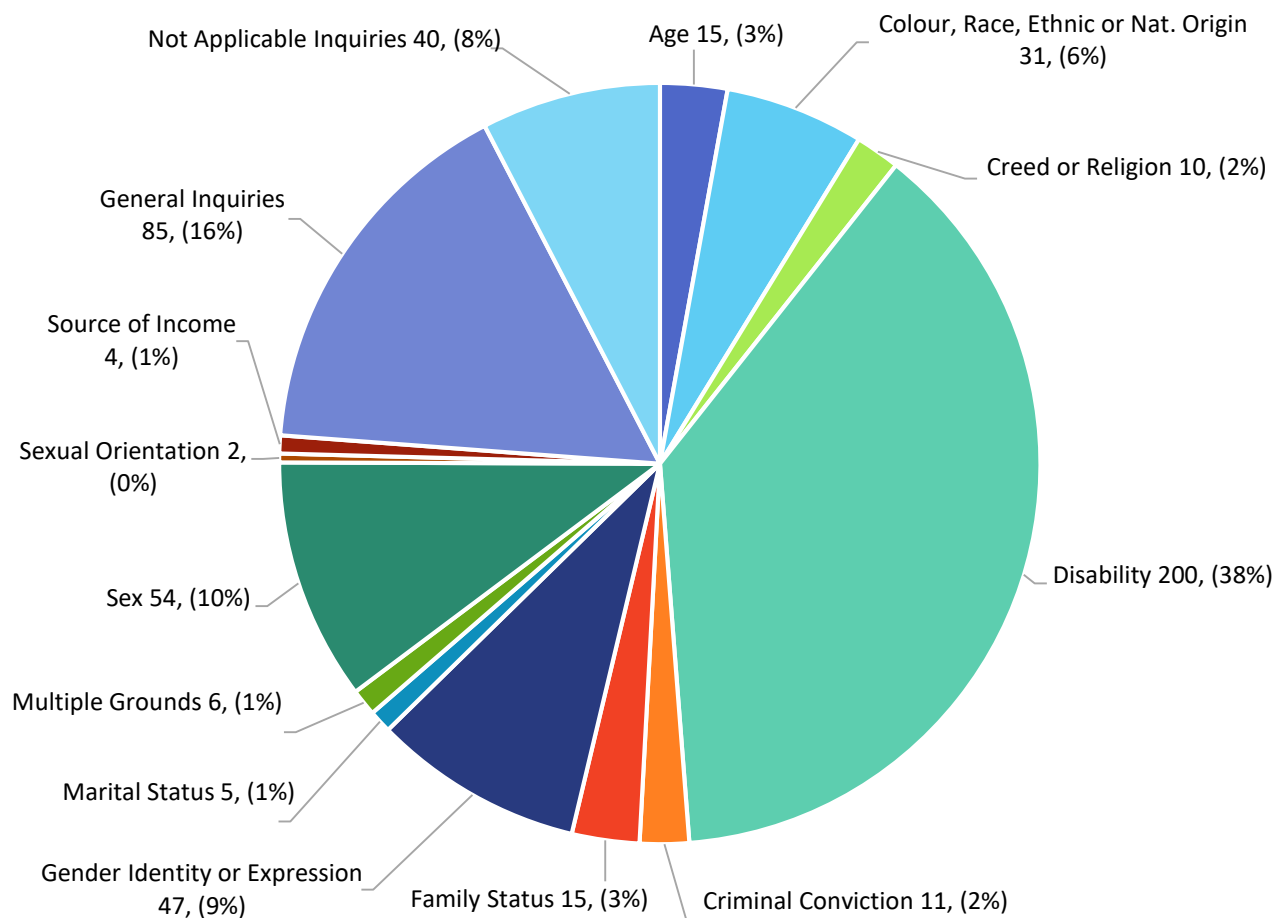
DEVELOP AND CONDUCT PUBLIC EDUCATION

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. Additional information regarding our education activities can be found in the Education Highlights (page 15) and SHIFT Report (page 17).

Most of the inquiries continue to be in relation to the ground of Disability.

Number of Inquiries in Fiscal 2022-2023 by Ground



ADVISE GOVERNMENT

Another mandate of the Commission is 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 included:

- *Change of Name Act* and *Vital Statistics Act* amendments.
- *Residential Tenancy Act*
- Service Dogs

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 which may want to learn more or share with their staff information about rights and responsibilities under the *Human Rights Act*.

COMPLAINT STATISTICS

108 complaints were carried over from previous years and 68 complaints were received in 2022-2023 resulting in a total of 176 open complaints. During this fiscal year, 53 complaints were closed, leaving 123 complaints carried over to the 2023-2024 fiscal year.

Number of Complaints by Area and Ground Fiscal 2022-2023								
	Carried over from Previous Year			Received in Fiscal 2022-23				
	Area of Discrimination							
Ground of Discrimination	Employment & Volunteer Work	Services and Facilities	*Other & Multiple Areas	Employment & Volunteer Work	Services and Facilities	*Other & Multiple Areas	Total	
Age	0	0	0	1	0	1	2	
Association	0	0	0	0	0	0	0	
Colour, Race, Ethnic/ National Origin	4	4	6	10	0	0	24	
Creed/Religion	2	0	1	3	0	1	7	
Criminal Conviction	5	0	0	0	0	0	5	
Disability	28	19	5	10	6	3	71	
Family Status	1	1	0	0	0	1	3	
Gender Expression/ Gender Identity	0	1	2	0	1	0	4	
Marital Status	0	0	0	0	0	0	0	
Political Belief	1	0	0	0	0	0	1	
Sex (includes pregnancy & harassment)	5	1	0	8	2	2	18	
Sexual Orientation	1	0	0	0	0	1	2	
Source of Income	0	0	0	0	0	0	0	
Filing a Complaint/ Giving Evidence	0	0	0	0	1	0	1	
Multiple Grounds	12	8	1	8	5	4	38	
Total Number of Complaints	59	34	15	40	15	13	176	
	Total Complaints carried over from previous years			108	Total Complaints received fiscal 2022- 2023			68

*Other and Multiple Areas include: Accommodations, Lease or Sale of Property, Membership in Employee or Professional Organizations, and Advertisements and Publications. Multiple Grounds are identified under the primary ground where focus of the complaint primarily relates to one ground, although some complaints do fall under multiple grounds.

EDUCATION HIGHLIGHTS



Staff and Commissioners attended all 5 DiverseCity Festivals during the summer of 2022. Each DiverseCity event was unique and we enjoyed the opportunity to increase our profile and share information with participants in Charlottetown, Alberton, Evangeline, Summerside and Three Rivers.

The Pride Parade was another opportunity to show support to the Community. Commissioner Francis, Legal Officer Davison, Commissioner Bazard and Chair Ings carried our banner.



For Human Rights Day (December 2022) we invited representatives from organizations providing services to people with a variety of disabilities to chat with Commissioners and staff about what they and their clients are experiencing in their communities.



Many outreach ideas were identified including collaborating with these organizations for joint education sessions or social media campaigns, purchasing a pocket talker for the Commission and increasing our education efforts on the duty to accommodate people so that everyone can access services and employment.

The staff of the Commission welcomed Annie Lee MacDonald & Daria Valkenberg, Co-Presidents, Hear PEI, to show us how to use our new pocket talker. We can make this available at the Commission for visitors with hearing loss who would benefit from this technology while speaking with staff.



On March 21, 2023, the International Day for the Elimination of Racial Discrimination, the Commission collaborated with BIPOC USHR, Black Cultural Society, Immigrant & Refugee Services Association PEI (IRSA) and the Town of Stratford to present a screening of *Tori & Lokita* at City Cinema.



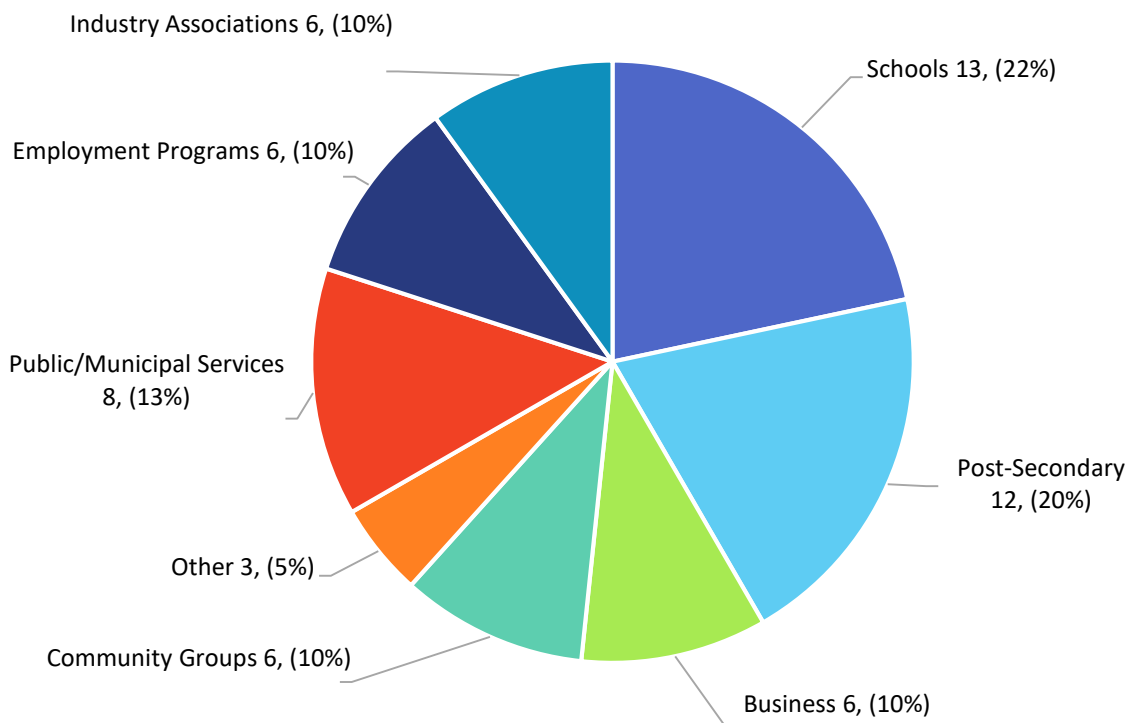
This film by Jean-Pierre Dardenne and Luc Dardenne tells the story of two young African refugees struggling to get residency papers and survive in Belgium after enduring a terrible journey to get there. It was direct, realistic and emotional to watch - depicting the difficulties many refugees face, especially children.

A moving discussion facilitated by Sobia Ali-Faisal, Executive Director of BIPOC USHR, and Yvette Doucette, Information Services Coordinator with IRSA, followed the movie and members of the audience shared their stories of discrimination experienced here on PEI.

PRESENTATIONS

The majority of our presentations continues to involve students at schools and post secondary educational institutions.

Who We Presented To



Following up on stakeholder consultations and recommendations from last year, we enlisted the aid of Atlantic Evaluation Group to assess our Education efforts and collect information from participants from our various education sessions.

Overall satisfaction with the education sessions was very high at 89% (percent agree + strongly agree). All areas were rated at least 80% agreement. The highest agreement was with 'I learned about the role of the PEI Human Rights Commission' (94%), 'The information was easy to understand' (93%), and 'I learned about what are eligible complaints under the PEI *Human Rights Act*' (93%).

82% of participants said they were interested in learning more about Human Rights through their workplace and 75% said they would use the HRC website.

The Commission began using Facebook and Instagram social media platforms. Following our initial pilot we decided to make changes to our social media approach. The focus now will be on presenting easy to understand and factually correct educational material.

Thanks to consultant Rhyanne Beatty at Thoughtful Creative for getting us started and to Meaghan Blanchard at Meaghan Elizabeth Marketing who will be responsible for our rebrand and relaunch which began in June 2023.

SHIFT PROJECT MANAGER'S REPORT

In addition to a change of Project Manager in August 2022 (from Laura K. Bird to Sarah Denman-Wood), this year saw several elements of the project come to fruition.



In early summer, SHIFT partnered with the PEI Rape and Sexual Assault Centre to deliver training for bars and restaurants to support both staff and patrons when encountering sexual harassment and/or violence. Pairing the Island Shot and Not on the Menu campaigns, along with SHIFT's bystander training, proved to be a popular offering and reached nearly 200 staff.



The curriculum developed for the mandatory Grade 10 Careers Exploration and Opportunities class was rolled out to teachers with a virtual Professional Development (PD) training session co-hosted by past and present SHIFT project managers. This empowered teachers to feel more comfortable with materials and also to ask questions on content, sources, objectives, etc. Updates have been made available and in-class support has been welcomed by several schools across the province.

The young adult novel *Maybe He Just Likes You* has been approved for use in Physical Health Education and over 150 copies have been distributed to classroom libraries across the Island. In addition, book club sets are available in all provincial libraries with discussion questions and an open invitation for SHIFT to join a book club discussion.

The two videos created in partnership with RISE about workplace sexual harassment and bystander interventions were launched in November 2022 and have also since been translated into French audio in partnership with Action Femmes and SAF'Île. These have been useful as resources on our website and as tools in presentations by SHIFT and other HRC staff.



In order to increase engagement and increase awareness with the general public and more communities across the Island, SHIFT engaged in various mediums to connect with Islanders. A series of radio ads were recorded and ran on Ocean 100 and Hot 105.5 in February-March 2023, along with a couple of interviews with the Morning hosts on Ocean 100.

We engaged Meaghan Elizabeth Marketing to re-launch and manage our social media feeds. This resulted in increased visits to our Facebook and Instagram sites, more followers and increased sharing of educational materials.



Disability is still the most inquired and complained about ground.

SHIFT engaged a local company, Confound Films, to create a short commercial focusing on the impacts to individuals who experience workplace sexual harassment and that it can happen to any person no matter the age, gender, industry, etc. This video will be used across several platforms including social media, television and streaming platforms launching during Mental Health Awareness month (May 2023).



SHIFT also developed a marketing campaign with the assistance of Fresh Media, focusing on engaging with businesses and employers to raise awareness on their responsibilities to their business and their employees in training, preventing and addressing sexual harassment in the workplace. A multi-pronged campaign involving developing a micro-website at www.MakeItYourBusinessPEI.ca, direct mailers to businesses, ads in electronic and paper newsletters, as well as paid ads on Google, Facebook and YouTube launched in April 2023.

The number of presentations and engagement increased in Year 4 of the project with 28 presentations and 628 participants. Participants provided positive evaluations.

"She did a great presentation. I think how to recognize a sexual harassment was most helpful."

"I didn't know what to do if it happens to me or a co-worker, but I do now."

"I honestly can't think of any way to improve it. I don't say that lightly. It was exceptionally good."

"Sarah Denman-Wood was an excellent presenter - very enthusiastic and engaging, but also appropriately serious when required."



This fiscal's in-person or virtual customized training sessions reached @1500 people.

AUDITED FINANCIAL STATEMENTS

Prince Edward Island Human Rights Commission

Financial Statements
March 31, 2023

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 29, 2023

June 29, 2023

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, 2023, 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, 2023, 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.

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 Commission

Statement of Financial Position As at March 31, 2023

	2023 \$	2022 \$
Assets		
Financial assets		
Cash	63,484	51,003
HST receivable	11,841	11,151
Grants receivable - Government of Canada (note 10)	28,756	19,371
	<u>104,081</u>	<u>81,525</u>
Liabilities		
Accounts payable and accrued liabilities (note 3)	<u>96,004</u>	<u>46,971</u>
Net financial assets	<u>8,077</u>	<u>34,554</u>
Contingent liability (note 8)		
Non-financial assets		
Prepaid expenses	3,185	2,369
Tangible capital assets (note 9)	42,918	57,223
	<u>46,103</u>	<u>59,592</u>
Accumulated surplus	<u>54,180</u>	<u>94,146</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 Commission

Statement of Operations and Accumulated Surplus

For the year ended March 31, 2023

	Budget (Unaudited)	2023	2022
	\$	\$	\$
Revenue			
Grants - Province of Prince Edward Island (note 4)	797,400	725,000	700,000
Grants - Government of Canada: SHP project funding (note 10)	191,700	191,700	193,700
Other grants	8,000	8,638	7,972
In-kind contributions (note 4 and 7)	-	41,182	7,500
	<u>997,100</u>	<u>966,520</u>	<u>909,172</u>
Expenses			
Commissioner per diems	20,000	21,716	15,175
Conferences and training	7,230	9,249	4,907
Equipment	5,000	11,904	4,509
Dues and fees	8,000	6,041	7,174
Miscellaneous	16,100	3,727	2,599
Office and special projects	40,000	30,729	18,629
Photocopying	6,000	7,567	4,484
Professional fees	48,770	28,853	27,587
Project - SHP (note 10)	166,700	166,700	168,700
Rent	38,000	28,538	24,385
Salaries and benefits (notes 4, 6 and 7)	626,500	668,766	536,828
Travel - staff	5,000	4,313	337
- commissioners	5,000	2,656	1,403
Telephone	4,800	1,422	1,602
Amortization	-	14,305	14,305
	<u>997,100</u>	<u>1,006,486</u>	<u>832,624</u>
	-	(39,966)	76,548
Other expenses			
Loss on disposal of tangible capital assets	-	-	(18,778)
Annual surplus (deficit)	-	(39,966)	57,770
Accumulated surplus - Beginning of year	94,146	94,146	36,376
Accumulated surplus - End of year	94,146	54,180	94,146

Prince Edward Island Human Rights Commission

Statement of Changes in Net Financial Assets

For the year ended March 31, 2023

	Budget (Unaudited) \$	2023 \$	2022 \$
Net financial assets - Beginning of year	34,554	34,554	9,821
Annual surplus (deficit)	-	(39,966)	57,770
Decrease (increase) in tangible capital assets - net	-	14,305	(33,635)
Decrease (increase) in prepaid expenses	-	(816)	598
	-	(26,477)	24,733
Net financial assets - End of year	34,554	8,077	34,554

Prince Edward Island Human Rights Commission

Statement of Cash Flows

For the year ended March 31, 2023

	2023 \$	2022 \$
Cash provided by (used in)		
Operating activities		
Annual surplus (deficit)	(39,966)	57,770
Items not affecting cash		
Amortization	14,305	14,305
Loss on disposal of tangible capital assets	-	18,778
	(25,661)	90,853
Net change in non-cash working capital items		
Increase in HST receivable	(690)	(5,256)
Decrease (increase) in grants receivable - Government of Canada	(9,385)	10,440
Increase (decrease) in accounts payable and accrued liabilities	49,033	(4,239)
Decrease in deferred revenue	-	(60,000)
Decrease (increase) in prepaid expenses	(816)	598
	12,481	32,396
Capital activities		
Purchase of tangible capital assets	-	(71,528)
Proceeds on disposal of tangible capital assets	-	4,810
	-	(66,718)
Increase (decrease) in cash	12,481	(34,322)
Cash - Beginning of year	51,003	85,325
Cash - End of year	63,484	51,003

Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2023

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

Notes to Financial Statements

March 31, 2023

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

Notes to Financial Statements

March 31, 2023

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 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 (deficit). 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 (deficit).

(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

Notes to Financial Statements

March 31, 2023

3 Accounts payable and accrued liabilities

	2023 \$	2022 \$
Accounts payable and accrued liabilities	19,540	14,642
Source deductions payable	16,984	-
Accrued salary and vacation pay	59,480	32,329
	<u>96,004</u>	<u>46,971</u>

4 Related party transactions

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

	2023 \$	2022 \$
Grants from the Province	725,000	700,000
In-kind contributions (note 7)	33,682	-
	<u>758,682</u>	<u>700,000</u>

Included in salaries and benefits expenses is \$33,682 (2022 - nil) related to staff seconded from the Province.

5 Commitments

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

	\$
Year ending March 31, 2024	60,000
2025	48,040
2026	49,320
2027	26,880

6 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.

Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2023

(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 \$44,092 in fiscal 2023 (2022 - \$33,622) 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.

7 In-kind contributions

During the year the Commission received in-kind contributions for salaries and benefits expenses in the amount of \$41,182 (2022 - \$7,500).

8 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, 2023, this contingent liability for accumulated unused sick leave was \$244,649 (2022 - \$206,605).

Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2023

9 Tangible capital assets

A continuity of tangible capital assets for the year ended March 31, 2023 is as follows:

Cost

	Balance at March 31, 2022 \$	Additions \$	Disposals \$	Balance at March 31, 2023 \$
Computer hardware	30,601	-	-	30,601
Furniture and equipment	4,927	-	-	4,927
Leasehold improvements	36,000	-	-	36,000
	71,528	-	-	71,528

Accumulated amortization

	Balance at March 31, 2022 \$	Amortization \$	Disposals \$	Balance at March 31, 2023 \$
Computer hardware	6,120	6,120	-	12,240
Furniture and equipment	985	985	-	1,970
Leasehold improvements	7,200	7,200	-	14,400
	14,305	14,305	-	28,610

Net book value

	57,223			42,918
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Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2023

10 Sexual Harassment Project (SHP) Revenue and Expenditures

	Allowable Project Expenditures in Year 4 2023 \$	Allowable Project Expenditures in Year 3 2022 \$
Revenue		
Grants - Government of Canada	191,700	193,700
Expenditures		
Salaries and benefits	78,842	86,883
Travel	1,485	1,835
Training	434	3,593
Office	13,047	12,778
Program delivery	45,353	49,465
Professional fees	22,039	8,646
Evaluation	4,000	3,500
Audit	1,500	2,000
	166,700	168,700
Project administration fees	25,000	25,000
Total project expenditures	191,700	193,700

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 five year agreement with a term from July 8, 2019 to March 31, 2024. 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 \$28,756 (2022 - \$19,371) in grant revenue to be received for eligible project expenditures incurred during the fiscal year ended March 31, 2023.