



2019-2020
Annual Report
PRINCE EDWARD ISLAND
HUMAN RIGHTS
COMMISSION



**Hands up
For Human Rights!**

Front Cover Picture: Participants at the 2019 Canadian Association of Statutory Human Rights Agencies National Conference take some time off from their work to explore the Island.



The Commissioners and Staff of the PEI Human Rights Commission gather for a picture prior to a meeting:

Front Row (L-R): Lorraine Buell, Mediator/Intake Officer; John Rogers, Chair; Brenda Picard, Q.C., Executive Director; Tom Hilton, Education Officer.

Back Row (L-R) Laura K. Bird, Project Manager; Lori St. Onge, Commissioner; Jonathan Greenan, Human Rights Legal Officer; Deborah Gross, Commissioner; Ryan Knockwood, Commissioner; Caroline Davison, Project Manager/Lawyer; Joanne Ings, Commissioner; Carolyn Francis, Commissioner.

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A Message from the Chair

John Rogers



I am pleased to present the Annual Report of the PEI Human Rights Commission for 2019-2020. During this past year, significant developments within our organization have taken place. These developments will be the

focus of my message.

The PEI Human Rights Commission is charged with the responsibility of administering the PEI *Human Rights Act*. The challenge for the Commission is to administer the *Act*, both in letter and in spirit, in the most effective and efficient manner.

The role of the Commission is threefold. First, the Commission oversees the resolution of complaints of discrimination that fall under the *Act*. Second, the Commission develops and delivers a program of education that informs the public about the *Act*. Third, the Commission makes recommendations to Government on trends in human rights and how they might impact current and future legislation.

The timely resolution of complaints has been, and continues to be, our greatest challenge. The number of complaints per year is growing with a total of 170 open files in 2019-2020. At the same time, staff dealt with over 514 general inquiries.

In an attempt to meet this daunting challenge, staff members have strategized ways to more

efficiently respond to inquiries and resolve complaints. With additional funds from the Department of Justice and Public Safety in the last quarter of the fiscal year, we were able to engage additional investigative support. This has been hampered by COVID restrictions and unknown funding allowances for next fiscal year. I believe that an adequate budget allocation given at the beginning of the fiscal year will allow us to plan accordingly for the long term and the Commission will be able to reduce the backlog of unresolved files.

I am pleased the Commission was able to reinstate our Education Officer to a full-time position this past year. The Education Officer is responsible for the development and delivery of our Education mandate as outlined in the *Act*. This is an important role as public awareness of human rights law is integral to the elimination of discrimination in our society. Both public and private individuals and organizations want to know and understand their rights and responsibilities under the *Act*. A well-developed and well-delivered education program will reduce infractions and ultimately enhance human rights in the province.

Further to the work of the Education Officer, the Education Program was expanded this past year through the initiation of a Workplace Sexual Harassment Project. The Commission was successful in receiving a grant from the federal government for a five-year project, employing two individuals, to develop and deliver a program of education for workplaces and high school students

on the topic of sexual harassment, which is prohibited under the PEI *Human Rights Act*. Once these materials have been developed, our project team will deliver the materials to a variety of audiences. I believe this will be a successful project resulting in increased public awareness and reduced incidents of sexual harassment in the workplace.

These are but three developments at our Commission in the past year. It is important to monitor their progress and adjust accordingly as time goes on. We must always be aware of the past, informed in the present, and intuitive about the future in our human rights journey. Through this, society will continue to develop positively in human rights knowledge, understanding, and application in everyday life.

I want to note four significant events that the Human Rights Commission was involved in this past year. First, in May, the Commission presented two awards at the Provincial Heritage Fair for projects that best demonstrated a human rights theme, one in French and one in English. Second, the Commission organized a two-day national conference on human rights at the Delta Prince Edward in June, with participants from all provinces and territories in Canada. This was a very successful event. Third, our Commissioners and staff participated in the annual Pride Parade in July. Finally, we celebrated International Human Rights Day with an open house at Blanchard Hall in December. These were events which saw participation from people of all ages and were great opportunities to promote human rights themes within our Island community.

In closing, I want to thank our office staff for their dedication and support. Our staff members are Brenda Picard Q.C. (Executive Director), Jonathan

Greenan (Human Rights Legal Officer), Lorraine Buell (Mediator/Intake Officer), Tom Hilton (Education Officer), Caroline Davison (Project Manager/ Lawyer), and Laura K. Bird (Project Manager).

My appreciation also goes out to Commissioners Joanne Ings, Lori St. Onge, Deborah Gross, Ryan Knockwood, and Carolyn Francis. I would also recognize Commissioner Carmen de Pontbriand who retired from the Commission this past year after serving two successful terms. Thank you all for your meaningful contributions and commitment to the advancement of human rights on Prince Edward Island.

Finally, this year marks my twelfth anniversary as a Commissioner, with five of those years as Chair of the Commission. It has been an honour to serve my community and province in this capacity. As I move on to new challenges, thank you all for your support. I wish future Commissioners every success as they carry forward this important work.

~ Dignity and Respect for All ~

Respectfully submitted,
John Rogers

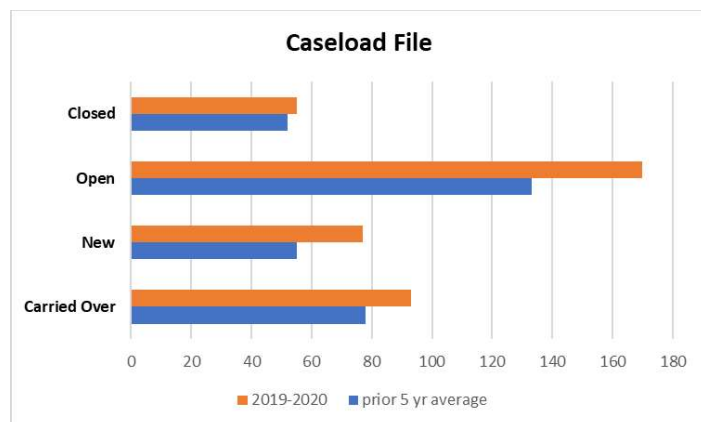
Executive Director's Report

Brenda Picard, Q.C.

This has been another very busy year at the Commission. As you will see in other parts of this Annual Report, we were excited to host 115 people at a national Human Rights Conference in June bringing a wide variety of experts to our shores (see page 12). This was a wonderful opportunity for all of our staff and Commissioners to attend this important national event.

In 2018-2019 we had a 64% increase in requests for education about preventing and addressing sexual harassment. Identifying a need for increased education in this area, the Commission applied for, and obtained, federal funding to create a Workplace Sexual Harassment Project. This five-year funding commitment has allowed us to expand our office space, create a small meeting/training room at our office and engage two additional staff members. Our Education Officer raised awareness and discussed sexual harassment in approximately half of our education sessions this year. We look forward to seeing the results of this project as we collaborate with Community Legal Information of PEI and other organizations across the country who received complementary funding.

Despite our on-going efforts to address our complaint backlog, we continue to struggle with limited resources to address an increasing demand. As can be seen in the Caseload File chart, we continue to see an increase in the number of complaints at the Commission. Averaging our complaints over the previous 5 years and

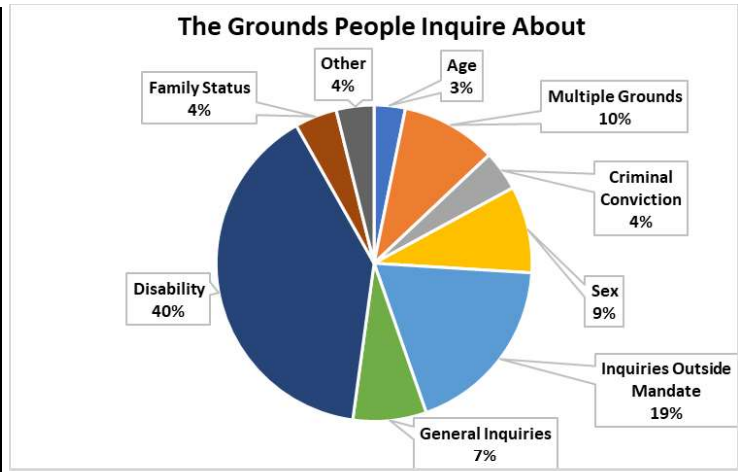


comparing them to this fiscal year, it is easy to see the increased demand. From an average of 55 new cases per year we rose to 77 new cases this fiscal year. Throughout the years we have managed, on average, 133 open files, while this year we had a total of 170 open files. Our ability to close files had remained relatively constant: 52 closed files per year over the past 5 years compared to 55 this year. This leads to an ever-increasing number of files carried over from year to year with this year seeing 115 matters remaining unresolved at the end of the year. Additional resources and continued review of our processes will assist us in this area.

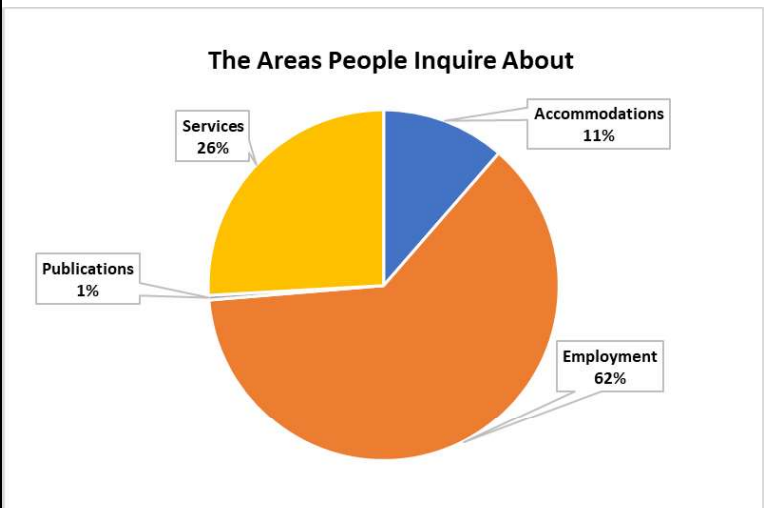
The Commission believes that in many cases a less adversarial approach is helpful to resolving complaints and we are exploring how we can implement restorative justice philosophies to our work to allow for more satisfactory resolution of matters. In addition to restorative justice training, all staff, and most of our Commissioners, have participated in trauma informed care training to increase our ability to be sensitive to individuals who have experienced trauma in their lives.

The Commission has benefited from the experience of our outgoing Chair, John Rogers, and I want to express my sincere thanks to Chair Rogers for his support and guidance during my time at the Commission, firstly as a Commissioner and then as the Chair. I extend a word of thanks to all staff and Commissioners who have worked with us this past year. In addition to those noted by Chair Rogers, I want to acknowledge the benefit we had of Dalhousie University Schulich School of Law student, Daniel Boucher, who was working with us for a second summer and Caroline Davison who started with us as a summer student and remained to complete her articling period at the Commission. Caroline was admitted to the Law Society of PEI on January 31, 2020, and has remained with the Commission through the Workplace Sexual Harassment Project.

*Respectfully submitted,
Brenda Picard, Q.C.*



When phone calls or inquiries were made, these charts show the topics of those inquiries.

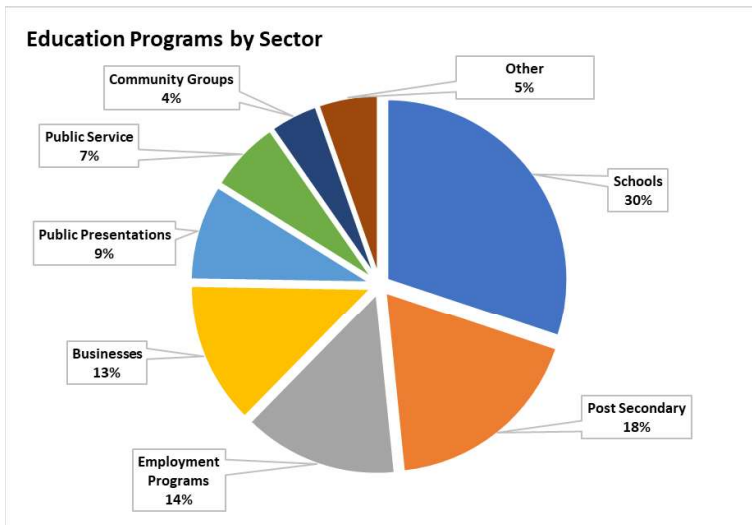


Below: Front of bookmark by Nancy McCabe marking 50 years of Queer Rights in Canada. Back of bookmark is on page 15.



Education Officer's Report

Thomas Hilton



Educating people about their rights and responsibilities under PEI's *Human Rights Act* remains a key mandate of the Commission. This past fiscal year saw the Commission reach a record-breaking number of participants with an equally impressive number of education presentations.

From a total of 88 presentations that reached nearly 3,000 people, the Commission saw a 67% increase in the number of presentations given to employment-related skills development programs, from 9 to 15 presentations. These programs are directed at youth and adults preparing to enter or re-enter the workforce.

The focus of our presentations ranged from overall information about the protections under the *Human Rights Act* to specialized presentations relating to particular characteristics. Over half of the presentations included information on sexual

harassment (45) and one third of our presentations focussed on the duty to accommodate to the point of undue hardship (26).

Translation of Educational Materials

Equally as important as increasing our educational outreach is increasing the accessibility of our educational materials. To this end, and in collaboration with Serena Shi from UPEI's Master of Education in Leadership in Learning Program, the Commission will soon have four of its fact sheets available in Mandarin. These fact sheets cover issues including: gender identity and gender expression; service animals and food establishments; sexual harassment in the workplace; and an overview of discrimination. The Commission will also soon have bookmarks listing prohibited grounds of discrimination available in Mandarin.

This year closed with the creation of new artwork for our human rights bookmarks to be printed in English, French, Mandarin and Arabic. The bookmarks will be distributed, upon request, and at upcoming educational presentations. Linda Gu, a Grade 7 student at Queen Charlotte Intermediate, drew the below representation of people with personal characteristics protected against discrimination by the *Human Rights Act*. Thank you, Linda, for sharing your artistic talent with Prince Edward Islanders!



Image: A line of people of diverse ages, ethnicities, and abilities are holding hands against a blue background.

Linda Gu, artist

Activities of the Commission



Administer and Enforce the Human Rights Act

- Investigate complaints;
- attempt to settle complaints;
- dismiss, discontinue or refer complaints to a hearing; and
- adjudicate complaints at Human Rights Panels or Court hearings.

Mediation & Dispute Resolution

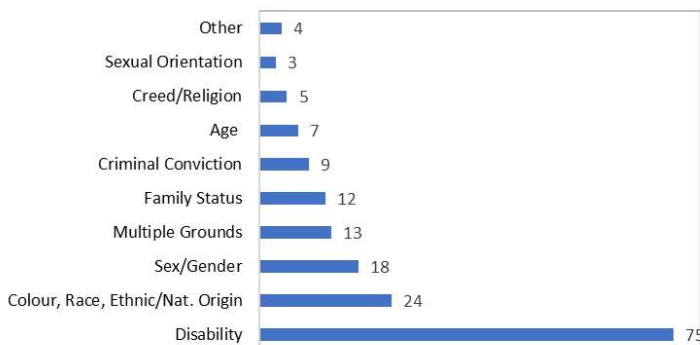
This is an option at any stage in the complaint process prior to a panel hearing. The Commission Mediator works with parties who are interested in mediation or settlement discussion to attempt a resolution.

Adjudication

An application for leave to the Supreme Court of Canada, made by the complainant, was dismissed in July 2019.

Ayangma v HRC & ELSB, 2019 PECA 20 (CanLII)

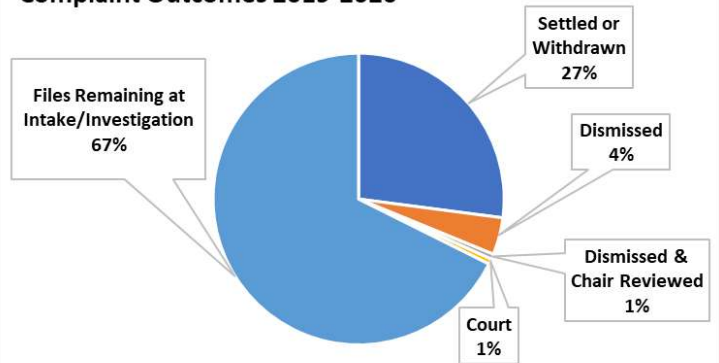
Open Files by Grounds



Develop & Conduct Public Education and Information

Our education and public information activities can range from answering more than 500 phone inquiries each year to the development of presentations, programs and materials for the public. The Education Officer's report on page 8 provides a snapshot of the year's activities.

Complaint Outcomes 2019-2020



Advice to Government

The Commission provides advice to PEI's provincial government on human rights issues. This could include suggestions, recommendations, or requests made by organizations or individuals. A report on the business of the Commission is provided annually to the government.

Complaint Statistics

Ninety-three (93) matters were carried over from previous years and seventy-seven (77) complaints were received in 2019-20, resulting in a total of one hundred seventy (170) open files. During this fiscal year, fifty-five (55) complaints were closed, leaving one hundred fifteen (115) complaints carried over to the 2020-2021 fiscal year. Most complaints arise in the area of employment, while the most common ground of discrimination is disability. The same is true for inquiries received by the Commission.

NUMBER OF COMPLAINTS PER AREA AND by PRIMARY GROUND							
Carried over from previous years				Received in 2019-2020			
Ground of Discrimination	Employment & Volunteer Work	Services & Facilities	*Other & Multiple Areas	Employment & Volunteer Work	Services & Facilities	*Other & Multiple Areas	Total
Age	4	2	1				7
Association							0
Colour, Race, Ethnic/ National Origin	10	4	1	4	5		24
Creed/Religion	2	1			2		5
Criminal Conviction	3			6			9
Disability	25	14	1	17	15	3	75
Family Status	1	1		7	1	2	12
Gender Expression/Gender Identity		1					1
Marital Status							0
Political Belief	1						1
Sex (including Pregnancy and Harassment)	9	1	1	3	3		17
Sexual Orientation	3						3
Source of Income				2			2
Filing a Complaint/Giving Evidence	1						1
Multiple Grounds*	3	2	1	5	2		13
Total Number of Complaints	62	26	5	44	28	5	170

* Other and Multiple Areas include: Accommodations, Lease or Sale of Property, Membership in Employee or Professional Organizations, and Advertisements and Publications. Some complaints include multiple grounds.

Workplace Sexual Harassment Project Report

Laura K. Bird and Caroline Davison

In recent years, there has been rising public awareness about the prevalence of sexual harassment in workplaces. The “Me Too” movement empowered those who had experienced sexual harassment to start speaking up. The impact was felt at the Commission, where we began to notice an increase in inquiries about sexual harassment. The Commission applied for, and was granted, federal funding to initiate a new **Workplace Sexual Harassment Project**, beginning July 2019.

The Project is a five-year educational initiative that will address workplace sexual harassment on Prince Edward Island by working with employers, employees, high school students, and the general public. Our goal is to equip and empower employers, employees, bystanders, and the general public to respond to workplace sexual harassment.

The Project team will work to:

- (1) Develop online and print educational materials such as written guides, infographics, posters, and fact sheets;
- (2) Develop training programs to deliver to workplaces;
- (3) Create and deliver presentation for high school students regarding workplace sexual harassment;
- (4) Deliver education sessions and public presentations to community partners;
- (5) Run a public campaign to promote the Project and its associated resources via traditional media outlets, social media, and other platforms as appropriate; and

- (6) Provide training about Restorative Justice and resources to create opportunities for businesses to use a Restorative Justice approach to resolve complaints about workplace sexual harassment, where appropriate.

Our PEI project partner is Community Legal Information, whose project will provide victims of sexual harassment or sexual violence with legal information, access to free legal advice from a trauma-informed lawyer, and plain language legal resources for employees and bystanders.

The initial months of the Project were spent completing the administrative and organizational work required to establish the Project.

A Training Program for Employers and Managers that can be customized to specific industries is currently under development. The Training Program is expected to be available initially as a Pilot Project within the restaurant industry. We anticipate that by early winter 2021, the Training Program will be widely available to all workplaces at no cost.

We look forward to collaborating with workplaces to help them become safer, healthier, and more respectful environments.



CASHRA 2019—Balancing Rights and Responsibilities

The PEI Human Rights Commission was very pleased to host over 115 people for a national conference on human rights held in conjunction with the Annual Business Meeting of CASHRA (Canadian Association of Statutory Human Rights Agencies). We welcomed participants from every jurisdiction



Participants at tables watching a speaker,

across Canada as well as a few international participants. The two day conference allowed us to

host sessions touching upon a wide range of topics including:

- monitoring accessibility in Canada;
- accommodating people who use service animals;
- sexual harassment;
- systemic discrimination in policing,
- trans rights; and
- a legal panel reviewing recent developments in Canadian human rights cases.

We also hosted sessions focused on process related issues such as:

- using restorative approaches;
- empowering participants;
- The impact of difficult personalities on procedural fairness, and
- balancing access to justice with procedural fairness.

With financial support from the Charlottetown Royalty Rotary Club, participants enjoyed the theatrical presentation of “Reconciliation” by Mi’kmaq Legends.



Mi’kmaq Legends troupe in regalia with drums.

With support from the Law Foundation of PEI, the PEI Law Society and the Canadian Bar Association – PEI Branch, a number of non-profit organizations were able to send people to the conference. In addition, we offered a student mentorship opportunity for seven students interested in human rights to attend the conference under the guidance of a specific mentor with whom they were matched for the conference. Mentors were participants at the conference from Human Rights Commissions across Canada.

Feedback from the participants was very positive in relation to both organization and content. Hosting the conference allowed participation from all staff and Commissioners from PEI, and was an inspiring and educational experience for the Commission as a whole.



Panel members with two service dogs at their feet during a session.

Hands Up for Human Rights in our Communities!

2019 Provincial Heritage Fair Awards Special Prizes Awarded by PEIHRC

Each year, the Commission is pleased to present awards to two projects that have a human rights theme, one award for an entry in each official language. Congratulations to the winning entries from 2019-2020.

OPERATION SOAP

In 1981, the Metropolitan Toronto Police raided four gay bathhouses and arrested over 300 men as part of “Operation Soap”. The raids and their aftermath are widely considered to be the Canadian equivalent of the 1969 Stonewall riots in New York City.

Operation Soap was the subject of Englewood School’s Grade nine student **Jae Millar Farley’s** Heritage Fair Project, which won the PEI Human Rights Commission’s English Heritage Fair award.



Jae Millar Farley stands in front of the award-winning entry.

LA LISTE D’INTERDICTION DE VOL CANADIENNE



All smiles from Stella Pendergast and Nadia Helmy in front of their award-winning entry.

LA LISTE D’INTERDICTION DE VOL CANADIENNE

Stella Pendergast and Nadia Helmy, grade nine students from École François-Buote, won the Commission’s French Heritage Fair award for their project “*La liste d’interdiction de vol Canadienne*”.

The project addressed Canada’s no-fly list, which is the subject of criticism from civil liberties organizations for its adverse effects on racialized individuals and privacy rights.

Human Rights Day

December 10, 2019 marked the 71st anniversary of the United Nations' adoption of the Universal Declaration of Human Rights. In collaboration with Community Legal Information PEI (CLIP EI), the Commission marked the occasion by announcing Government of Canada funding for two projects to address sexual harassment (see page 11).

The event kicked off with a rousing welcome to Mi'kmaq territory by PEI Poet Laureate Julie Pellissier-Lush of Lennox Island First Nation followed by remarks from the Honourable Bloyce Thompson, Minister of Justice & Public Safety, and Mayor Philip Brown of the City of Charlottetown.

Choir members from Stratford Elementary School brought the crowd to its feet after performing two original songs written by music teacher, Ellen Davies. We heard Basel Al Rashdan, Grade nine student at Queen Charlotte Intermediate, announce 2020 as the year he and his family will obtain Canadian citizenship. The event closed with words from John Rogers, Chair of the Commission.

All in all, a lovely event made even lovelier by the professionalism of Jack Blanchard Hall staff and Luke Thompson's piano skills!



Executive Director Brenda Picard, Q.C. addresses the audience at Human Rights Day.



Music Director Ellen Davies leads the Stratford Elementary School Choir in a performance at Human Rights Day.

Pride Parade



1969: Canada decriminalizes gay sex
Stonewall Inn Uprising NY, NY

1970: First Pride Parades
in NY, LA, San Francisco &
Chicago

1971: Canada's last convicted
homosexual freed from prison

1977: Quebec prohibits sexual
orientation discrimination

1987: Homosexuality no longer
classified as a mental illness

1992: Federal courts order Canada's
military to allow service by out
gays and lesbians

1994: First PEI Pride Parade!

1998: Supreme Court of Canada
compels PEI to prohibit sexual
orientation discrimination

2005: Canada legalizes same-sex
marriage

2013: PEI prohibits gender identity
discrimination

2019:
50 Years
of Pride!



Above: "Dolly Parton", aka Nicholas Murphy, celebrating on the PEI HRC Pride float.

Right: PEI Poet-Laureate Julie Pellissier-Lush in her regalia at the Pride parade.

2019 marked the 50th

anniversary of the Stonewall Uprising and the 25th anniversary of PEI's first Pride

parade. To celebrate these milestones, provincial graphic communications designer Nancy

McCabe assisted the Commission in creating a bookmark highlighting 50 years of Queer rights in Canada. The Commission and the Mi'kmaq Confederacy distributed these bookmarks and entered two floats as part of Pride PEI's annual Pride parade.

On the first float, PEI poet laureate Julie Pellessier-Lush and her son Richard Lush led members of the Mi'kmaq Legends, who wowed the crowd with Mi'kmaq dancing, drumming, and singing.

The second float featured varying but equally fabulous versions of queer icon Dolly Parton, which made for a magical and memorable afternoon.



Prince Edward Island Human Rights Commission

Financial Statements
March 31, 2020

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

A handwritten signature in blue ink, appearing to read 'Brenda J. Picard', is written over a horizontal line.

Brenda J. Picard, Q.C.
Executive Director

July 2, 2020

July 2, 2020

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, 2020, 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, 2020, 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

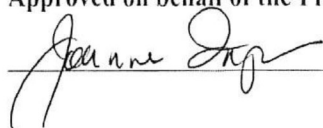
Prince Edward Island Human Rights Commission

Statement of Financial Position

As at March 31, 2020

	2020 \$	2019 \$
Assets		
Financial assets		
Cash	35,457	2,455
Accounts receivable (note 3)	4,142	2,480
Grants receivable - Government of Canada (note 11)	36,964	-
Grants receivable - Province of Prince Edward Island (note 5)	-	30,000
	<u>76,563</u>	<u>34,935</u>
Liabilities		
Accounts payable and accrued liabilities (note 4)	<u>44,403</u>	<u>21,991</u>
Net financial assets	<u>32,160</u>	<u>12,944</u>
Commitments and contingent liability (note 6 and 9)		
Non-financial assets		
Prepaid expenses	3,663	3,195
Tangible capital assets (note 10)	<u>21,826</u>	<u>3,058</u>
	<u>25,489</u>	<u>6,253</u>
Accumulated surplus	<u>57,649</u>	<u>19,197</u>

Approved on behalf of the Prince Edward Island Human Rights Commission



Chair



Commissioner

(3)

AC ArsenaultBestCameronEllis
CHARTERED PROFESSIONAL ACCOUNTANTS

Prince Edward Island Human Rights Commission

Statement of Operations and Accumulated Surplus

For the year ended March 31, 2020

	Budget (Unaudited) \$	2020 \$	2019 \$
Revenue			
Grants - Province of Prince Edward Island (note 5)	525,250	493,300	470,000
Grants - Government of Canada: SHP project funding (note 11)	-	115,474	-
Other grants	14,811	3,240	8,255
In-kind contributions (note 8)	-	5,000	5,000
CASHRA	-	68,278	-
	540,061	685,292	483,255
Expenses			
CASHRA	-	59,314	-
Commissioner per diems	32,000	16,966	14,003
Conferences and training	9,000	2,400	4,016
Equipment	4,000	2,638	2,345
Hearing expenses	3,000	-	-
Dues and fees	4,000	4,445	3,888
Miscellaneous	2,000	1,751	1,498
Office and special projects	14,000	13,981	13,385
Photocopying	5,000	4,755	4,328
Professional fees	7,500	8,661	3,275
Project - SHP (note 11)	-	71,564	-
Rent	23,000	23,000	23,000
Salaries and benefits (notes 5, 7 and 8)	419,861	422,118	386,809
Travel - staff	7,000	3,024	7,133
- commissioners	7,500	2,636	4,873
Telephone	2,200	4,045	2,177
Amortization	-	5,542	340
	540,061	646,840	471,070
Annual surplus	-	38,452	12,185
Accumulated surplus - Beginning of year	19,197	19,197	7,012
Accumulated surplus - End of year	19,197	57,649	19,197

Prince Edward Island Human Rights Commission

Statement of Changes in Net Financial Assets

For the year ended March 31, 2020

	Budget (Unaudited) \$	2020 \$	2019 \$
Net financial assets - Beginning of year	12,944	12,944	902
Annual surplus	-	38,452	12,185
Decrease (increase) in tangible capital assets	-	(18,768)	(3,058)
Decrease (increase) in prepaid expenses	-	(468)	2,915
	-	19,216	12,042
Net financial assets - End of year	12,944	32,160	12,944

Prince Edward Island Human Rights Commission

Statement of Cash Flows

For the year ended March 31, 2020

	2020 \$	2019 \$
Cash provided by (used in)		
Operating activities		
Annual surplus	38,452	12,185
Item not affecting cash		
Amortization	5,542	340
	43,994	12,525
Net change in non-cash working capital items		
Increase in accounts receivable	(1,662)	(1,655)
Increase in grants receivable - Government of Canada	(36,964)	-
Decrease (increase) in grants receivable - Province of Prince Edward Island	30,000	(30,000)
Increase (decrease) in accounts payable and accrued liabilities	22,412	(23,144)
Decrease (increase) in prepaid expenses	(468)	2,914
	57,312	(39,360)
Capital activity		
Purchase of tangible capital assets	(24,310)	(3,397)
Increase (decrease) in cash	33,002	(42,757)
Cash - Beginning of year	2,455	45,212
Cash - End of year	35,457	2,455

Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2020

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 consist of balances on deposit with a financial institution.

b) Accounts receivable

Accounts receivable are recorded at cost less any specific provision when collection is in doubt.

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) Tangible capital assets

Tangible capital assets are recorded at cost.

Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2020

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.

g) 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.

h) Expenses

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

i) Financial instruments

(i) Measurement of financial instruments

Prince Edward Island Human Rights Commission's financial instruments consist of cash, accounts receivable, 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.

Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2020

(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 accounts and grants receivable. The Commission mitigates this risk by performing continuous evaluation of its accounts and grants receivable.
- b) Liquidity risk: The Commission's exposure to liquidity risk is dependent on the collection of accounts and 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.

j) 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 accounts and grants receivable and the estimated life of tangible capital assets. Actual results could differ from those estimates.

3 Accounts receivable

	2020 \$	2019 \$
Accounts receivable	-	435
HST receivable	4,142	2,045
	<hr/> 4,142	<hr/> 2,480

Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2020

4 Accounts payable and accrued liabilities

	2020 \$	2019 \$
Accounts payable and accrued liabilities	15,613	7,887
Accrued vacation pay	28,790	14,104
	<u>44,403</u>	<u>21,991</u>

5 Related party transactions

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

	2020 \$	2019 \$
Grants from the Province	<u>493,300</u>	<u>470,000</u>

There is a grant receivable - Province of Prince Edward Island in the amount of nil at March 31, 2020 (2019 - \$30,000). Included in salaries and benefits is salary expense of nil (2019 - \$58,551) and benefit expenses of nil (2019 - \$9,629) related to staff seconded from the Province.

6 Commitments

The minimum aggregate lease payments for operating leases over the next five years are as follows:

	\$
Year ending March 31, 2021	36,430
2022	11,242
2023	2,846
2024	2,846
2025	2,846

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.

Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2020

(b) Pension Benefits

Civil Service Superannuation Fund pension plan

Effective April 1, 2018, employees of the Commission began to participate in the Province of Prince Edward Island's Civil Service Superannuation Plan (the Plan) which is a multi-employer defined benefit pension plan. The Commission made contributions of \$29,130 in fiscal 2020 (2019 - \$22,940) 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 benefit costs and liabilities related to the allowance are the responsibility of the Commission. 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 in the amount of \$5,000 (2019 - \$5,000).

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, 2020, this contingent liability for accumulated but unused sick leave was \$191,810 (2019 - \$172,685).

Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2020

10 Tangible capital assets

A continuity of tangible capital assets for the year ended March 31, 2020 is as follows:

Cost

	Balance at March 31, 2019 \$	Additions (note 11) \$	Transfers/ disposals \$	Balance at March 31, 2020 \$
Computer hardware	3,398	10,471	-	13,869
Furniture and equipment	-	11,269	-	11,269
Leasehold improvements	-	2,570	-	2,570
	3,398	24,310	-	27,708

Accumulated amortization

	Balance at March 31, 2019 \$	Additions \$	Transfers/ disposals \$	Balance at March 31, 2020 \$
Computer hardware	340	2,774	-	3,114
Furniture and equipment	-	2,254	-	2,254
Leasehold improvements	-	514	-	514
	340	5,542	-	5,882

Net book value	3,058			21,826
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Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2020

11 Sexual Harassment Project (SHP) Revenue and Expenditures

	Per the financial statements			
	July 8, 2019 to March 31, 2020 \$	Capital expenditures in year 1 (note 10 additions) \$	Incurred April 1 to June 8, 2020 allowed by funder to be included in Year 1 budget \$	Allowable Project Expenditures in Year 1 \$
Revenue				
Grants - Government of Canada	115,474	-	9,635	125,109
Expenditures (excluding amortization)				
Salaries and benefits	45,247	-	-	45,247
Travel	532	-	-	532
Training	7,056	-	1,594	8,650
Office	6,739	21,303	-	28,042
Program delivery	5,620	3,007	-	8,627
Professional fees	5,370	-	1,291	6,661
Evaluation	-	-	6,750	6,750
Audit	1,000	-	-	1,000
	71,564	24,310	9,635	105,509
Year 1 project administration fees				19,600
Total project expenditures - Year 1 claim				125,109

During the year, 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.

Due to the impact of Covid-19 on eligible project expenditures incurred during fiscal 2020, the Government of Canada has allowed the Commission to extend its spending on fiscal 2020 project grants until June 30, 2020. Eligible project expenditures incurred between April 1 - June 30, 2020 are not recorded in the Commission's financial statements for the year ended March 31, 2020, however, these eligible project expenditures are disclosed in this note to show the totals on year 1 of the project.

Included in Grants receivable - Government of Canada on the statement of financial position is \$36,964 in grant revenue to be received for eligible project expenditures incurred during the fiscal year ended March 31, 2020.