

# PEI Human Rights Commission

## Annual Report

2021-2022



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# Message From The Chair

I am pleased to present the Annual Report of the PEI Human Rights Commission for 2021-2022.

Again, this was a year of transition and change. In January 2022, our offices moved to a new accessible location at 9 Pownal Street, Charlottetown. On-going Public Health measures related to Covid impacted public access to our offices. For staff, it was another year of adapting, refocussing, and moving forward.

Caseload numbers continue to be an area of concern. There has been a slight reduction in the overall caseload this year. The reviews of new cases are moving more efficiently through our process. We will continue to monitor caseload numbers in the new fiscal year.

We developed and approved a land acknowledgement statement for the Commission which will focus our work within Epekwitk (Prince Edward Island). All staff and Commissioners took opportunities to expand our learning and understanding through education sessions and discussions with various community-based groups including BIPOC USHR and The Black Cultural Society. We dedicated our Human Rights Day (December 10) to listening and discussing human rights issues and perspectives with 10 different cultural groups. Our connection with these and other cultural groups will be an ongoing focus for us. The perspectives we heard have deepened our understanding of the impact of our work.

Professional development for Commissioners and staff, both together and separate, continued to be a priority for the Commission. New training and education opportunities in the areas of adjudication skills, decision writing, and emerging human rights issues are a regular part of our meeting agenda.

Work has begun so that in fiscal 2022-2023, the Commission will have a presence on social media. Education about human rights is one of the mandates of the Human Rights Commission and reaching out to new audiences via Facebook and Instagram will complement our education programs.

The Commissioners and staff jointly began an internal capacity development planning and action process in 2020. A combination of questionnaires, group brainstorming, and facilitated discussion brought forward key areas to focus on our shared concerns and priority actions. We are continuing this work to develop measurable actions and goals.

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The Commission's SHIFT project supports our education efforts in identifying sexual harassment in the workplace and training managers to effectively respond. The Workplace Sexual Harassment survey led by SHIFT garnered an amazing response rate. The December 2021 release of results of the survey and the voices of those who participated spoke of the breadth and frequency of harassment and its lasting impacts.

In closing, I would like to take the opportunity to thank Lori St. Onge for her contributions as a Commissioner over the last 4 years. Lori had to step away during the year due to her work commitments.

To the other Commissioners - Carolyn Francis, Deborah Gross, Ryan Knockwood, Jean McCardle, and Danté Bazard; our Executive Director Brenda Picard, and all the staff of the Commission, thank you for your dedication and commitment to supporting and furthering human rights on Prince Edward Island.

Wela'lin

**Joanne Ings - Chair**



[www.peihumanrights.ca](http://www.peihumanrights.ca) attracted 27,980 unique page views



# Meet Our Team

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: Carolyn Francis, Deborah Gross, Ryan Knockwood, Danté Bazard, Jean McCardle.



## Staff (L-R):

Executive Director: Brenda Picard, Q.C.; Mediator/Intake Officer: Lorraine Buell; Education Officer: Tom Hilton; Legal Officers: Caroline Davison and Amanda Blakeney; Office Administrator: Ann-Marie Sheen; Project Manager: Laura K. Bird.



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# Executive Director's Report

As always, the Commission had a very busy year. Having a second legal officer on contract assisted us in completing more investigations and moving files forward in the process. With the anticipation of that position becoming more secure, we look forward to making even further progress next year. Although our backlog and older files continue to be an issue we tackle, we are also striving to address newer files as efficiently as possible. This year 47% of the complaints which were filed with the Commission were resolved and completed within the same fiscal year. Although we would like to see the majority of our complaints go through the process this efficiently, until we have resolved the cases in our backlog, it will continue to take longer for cases which need more investigation or hearings.

Our early intervention and settlement resolution efforts by our Mediator/Intake Officer led to many of these cases being resolved and I want to specifically recognize the work of Lorraine Buell in assisting parties to reach settlement.

Commission staff are pleased to be working in our new accessible location and look forward to a time we can open our doors more fully to the public as we continue to operate by appointment due to COVID-19 related health concerns. We thank the Minister of Justice and Public Safety for financially supporting the move to secure this accessible space.

As mentioned in other parts of the report, we were pleased to engage with diverse people in our community and continue to look forward to learning ways we can be more engaging and helpful to all communities in PEI.

I would like to thank Chair Ings, Commissioners Francis, Gross, Knockwood, Bazard and McCardle for all they do to support the work of the Commission.

I would like to thank each of the staff for their contribution to the Commission this past fiscal year. Sara Watson who joined us in July of 2020 moved to a new position in November of 2021. Her organizational skills and pleasant demeanor were a great contribution. We are also pleased with the contributions of Ann-Marie Sheen who joined our team as Office Administrator in January 2022. I have previously acknowledged the contribution of long-standing Mediator/Intake Officer Lorraine Buell. I would also like to thank the other staff for their ongoing efforts and commitment to the work of the Commission, namely Education Officer Tom Hilton, Legal Officers Caroline Davison and Amanda Blakeney and Laura K. Bird, our Project Manager for the SHIFT Project.

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Thank you to our summer students in 2021, Wil Doucette and Izaak Sowa, two bilingual law students who joined us in their second year of study at Schulich School of Law. We very much enjoyed their contributions and wish them well in their careers.

The Commission acknowledges the support of the Dalhousie University, Schulich School of Law, Internship Program which has supported a summer internship at the Commission for the past 4 years.

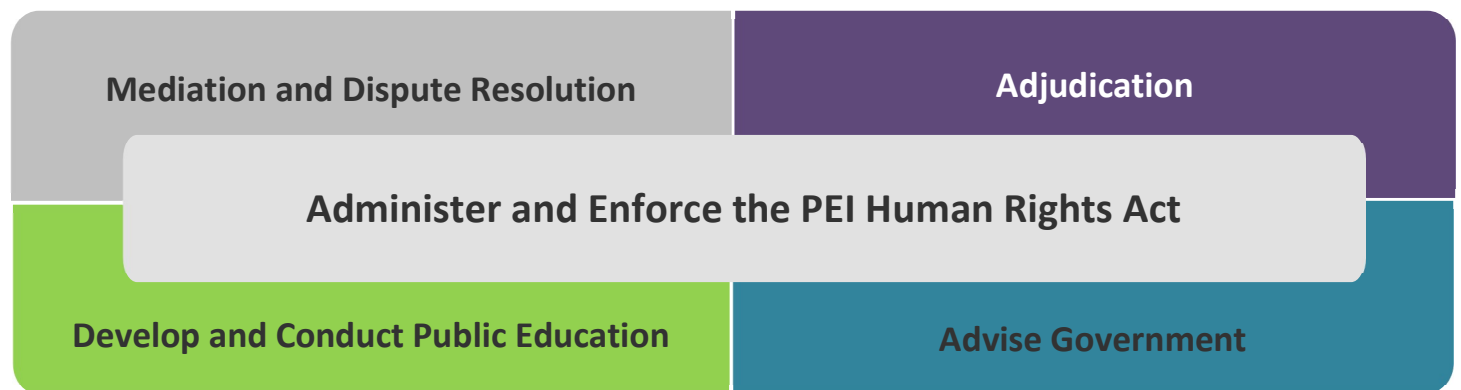
**Brenda Picard, Q.C. - Executive Director**

### **Did you know...In 2021-2022**

The Commission responded to 603 inquiries by telephone, e-mail or appointment addressing questions from individuals, employers and service providers about their rights and responsibilities. Staff took anywhere from 5 minutes to 180 minutes to provide the necessary information. The average inquiry took 19 minutes. In all, the Commission spent the equivalent of 25 work days to address these inquiries. Of these inquiries, 154 related to COVID-19.

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# What We Do



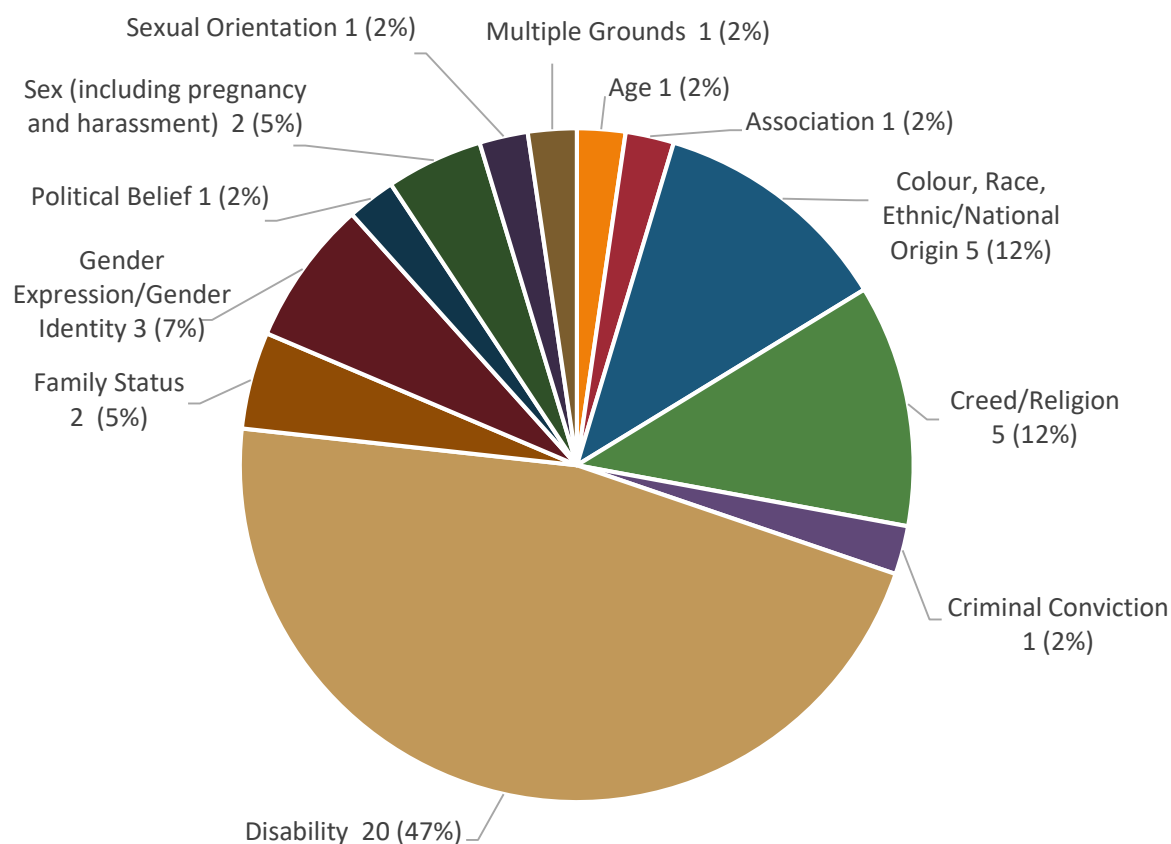
## Administer and Enforce the *Human Rights Act*

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 complaint and response forms, 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.

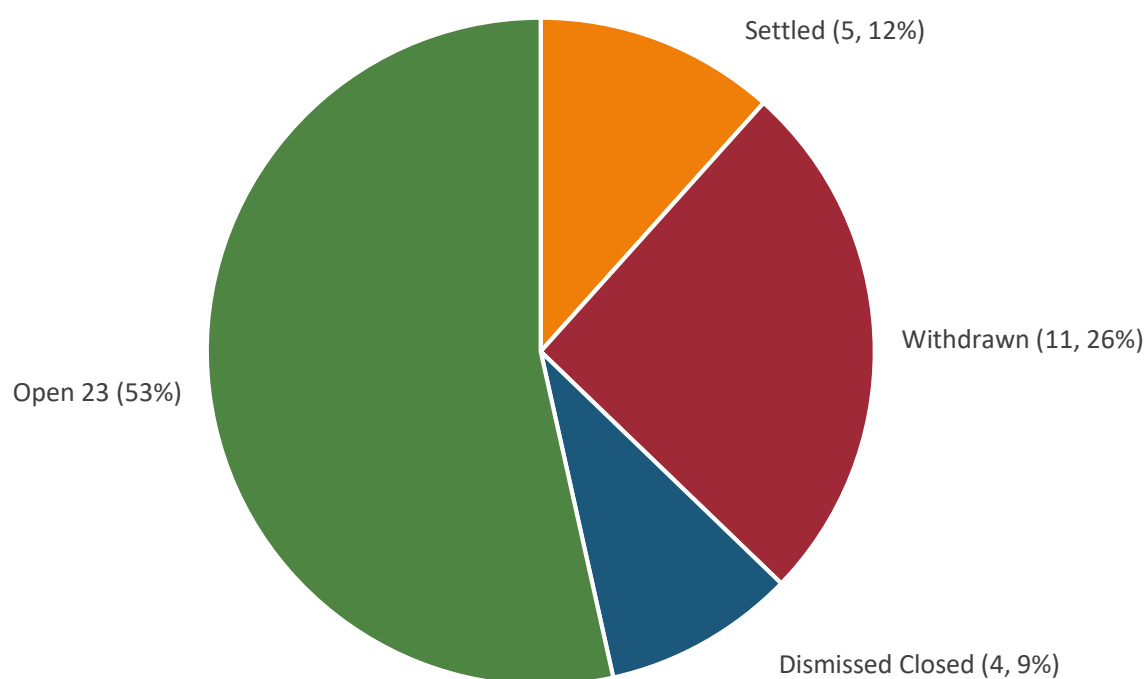


### New Complaints Received in Fiscal 2021-2022 by Ground



Of the 43 new complaints received in fiscal 2021-2022, 47% (20) were closed the same year.

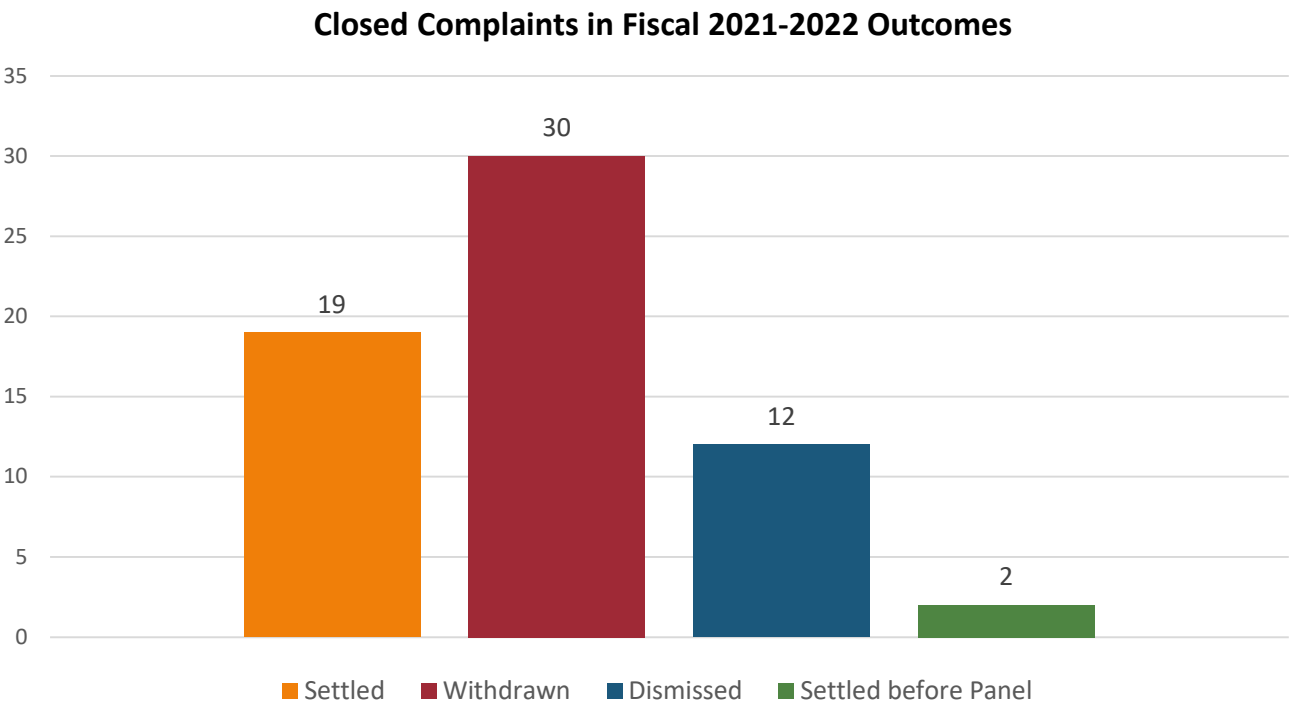
### New Complaints Received in Fiscal 2021-2022 Outcomes



In 2021-2022, we had a total of 171 files at various stages of our process. We closed 63 files. Of those 63 files, 19 (30%) were settled prior to being referred to Panel and another 2 (3%) were settled after they were referred to Panel. Twelve (19%) files were dismissed and closed (another 4 files were dismissed but awaiting Chair Review). Thirty cases (48%) were either withdrawn or considered withdrawn.

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.



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## Mediation & Dispute Resolution

Early dispute resolution is a goal of the Commission. Upon receipt of a Complaint, the Commission's Mediator/Intake Officer speaks to the parties to offer complaint resolution. In some cases, that may happen before a response is filed. Opportunities for dispute resolution and mediation continue to be available at the Intake and Investigation stages of the complaint process. For more information, go to [www.peihumanrights.ca/complaint-process/conflict-resolution-mediation-and-settlement](http://www.peihumanrights.ca/complaint-process/conflict-resolution-mediation-and-settlement).

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

## Adjudication

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

### *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 involved participate in a Case Management Process so it can be determined what time will be required for the hearing, what the issues are and if there is any agreement on any facts or law.

The Commission has been reviewing its Panel Process Guidelines and will soon be releasing a new document outlining the process for traditional panel hearings while continuing to explore more restorative approaches to settlement and Panel hearings.

Three matters were referred to a Panel in 2021-2022. Two matters were resolved by the parties during the case management process and before a Panel date was set. One matter remained at the case management stage at year end.

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## ***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 Rules of Court and make an application for a Judicial Review.

In this fiscal year, one matter was before the Supreme Court.

### ***Ayangma v. PEITF and PEIHRC, 2022 PESC 9***

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.

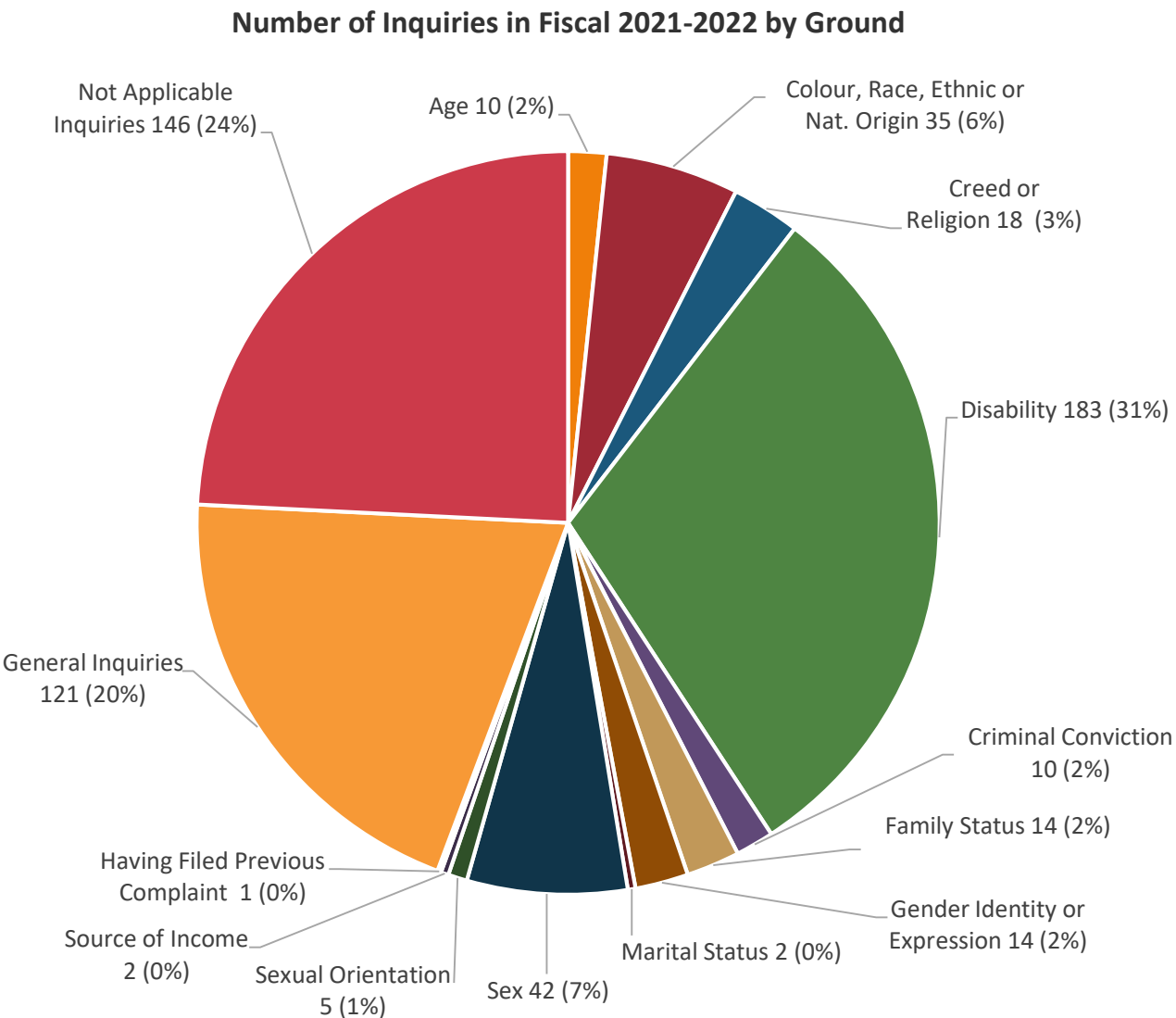
The Supreme Court of PEI found that the decision of the Chair was reasonable. This decision is an example of how the Court applied the reasonableness framework from *Canada (Minister of Citizenship and Immigration) v. Vavilov*, 2019 SCC 65 to a decision made by the Commission. Notably, the Court confirmed that it is appropriate for the Commission to determine what information needs to be gathered in an investigation.

*Note: Mr. Ayangma appealed this decision and the appeal was heard in June 2022. The Court of Appeal dismissed the appeal and upheld the decision of the Supreme Court (which upheld the decision of the Human Rights Commission). Ayangma v. PEITF and PEI HRC, 2022 PECA 7 (July 2022).*

# Develop and Conduct Public Education

The Commission’s education and public information activities include providing information on our inquiry line, developing and delivering presentations, programs and materials for the public, and outreach to the community.

In 2021-2022, we received 603 inquiries by phone, mail/email or in person. The following chart shows the breakdown of inquiries by ground.



Additional information regarding our education activities can be found in the [Education Officer’s Report](#) (pages 16-17) and the [Shift Project Manager’s Report](#) (pages 18-19).

## Advise Government

The Commission advises 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:

- Feedback on Proposed Non-Disclosure Legislation.
- A Submission to the Standing Committee on Health and Social Development regarding anti-racism.
- Advice to the Deputy Minister of Justice and Public Safety on issues surrounding costs, process and publication of information when a person seeks to have their identifying documents reflect their gender identity.



Original artwork created by Linda Gu, 2020

*Thank you to ChienTruong Ly, President of VietPEI, who translated the HRC bookmark setting out the grounds of discrimination protected by the Human Rights Act into Vietnamese.*



# Complaint Statistics

One-hundred-twenty-eight (128) complaints were carried over from previous years and forty-three (43) complaints were received in 2021-2022, resulting in a total of one-hundred-seventy-one (171) open complaints. During this fiscal year, sixty-three (63) complaints were closed, leaving one-hundred-eight (108) complaints carried over to the 2022-2023 fiscal year.

Number of Complaints by Area and Ground							
	Carried over from Previous Years			Received in Fiscal 2021-22			
	Area of Discrimination			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			1			1	2
Association				1			1
Colour, Race, Ethnic/ National Origin	7	9	4	1	1	3	25
Creed/Religion	1	1	1	2	2	1	8
Criminal Conviction	4			1			5
Disability	38	23	2	10	7	3	83
Family Status	3				1	1	5
Gender Expression/ Gender Identity		1				3	4
Marital Status							0
Political Belief	1					1	2
Sex includes pregnancy & harassment	7	2		1		1	11
Sexual Orientation	1			1			2
Source of Income			1				1
Filing a Complaint/ Giving Evidence	1						1
Multiple Grounds	12	8				1	21
Total Number of Complaints	75	44	9	17	11	15	171
	Total Complaints carried over from previous year 128			Total Complaints received fiscal 2021-2022 43			

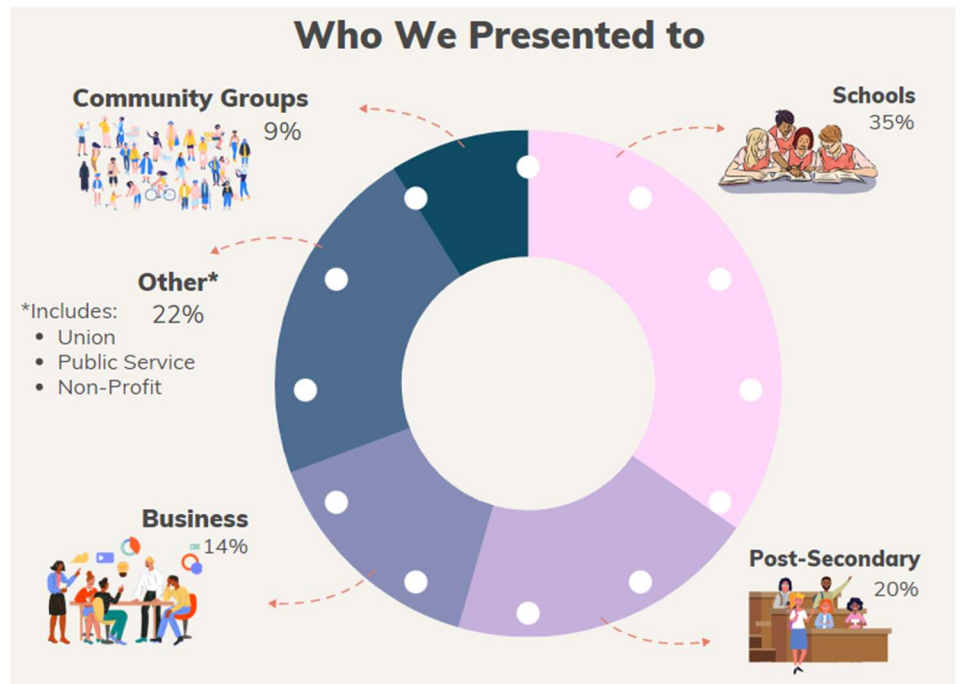
\*Other and Multiple Areas include: Accommodations, Lease or Sale of Property, Membership in Employee or Professional Organizations, and Advertisements and Publications. Multiple ground files are identified under the primary ground where focus the of the complaint primarily relates to one ground. Some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

# Education Officer's Report

This fiscal year witnessed a return to pre-COVID levels and modes of educational programming. We delivered 66 presentations to a record-breaking 3,149 participants.

## At Human Rights Day 2021

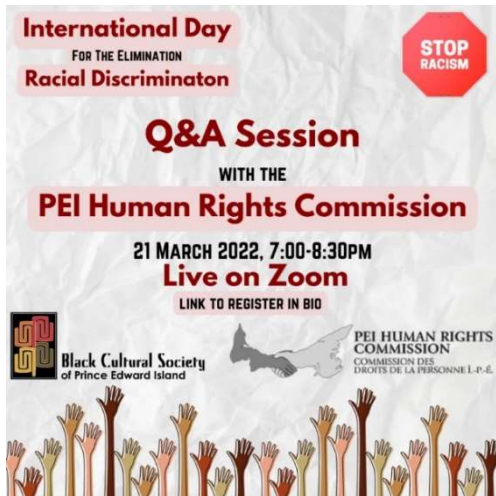
Commissioners and staff collaborated with Beyond the Brim Consulting to host an in-person “Meet & Listen” event with leaders of multiple racialized communities. The leaders suggested how to raise our visibility within their respective communities. Many great suggestions were heard and acted upon and many important connections made. We will continue to apply these learnings into the future.



One of the recommendations from the community was to **translate educational resources**. We produced, translated and distributed a new resource which includes a brief overview of the Commission along with infographics explaining the areas and characteristics protected under the *Human Rights Act*. These are now **available in English, French and Mandarin**.



Translations of these documents have also been started in Vietnamese, Farsi and Arabic.



In conjunction with the *International Day for the Elimination of Racial Discrimination*, the Black Cultural Society of PEI hosted a panel event featuring members of the Human Rights Commission; Commissioner Danté Bazard, Legal Officer Caroline Davison and Education Officer Tom Hilton. Together we highlighted the Commission's multiple roles and responsibilities.

During **Pride Week 2021**, the Commission hosted a very engaged crowd for the Pride-Talk panel: 'Gender Diversity, Intersectionality and Schooling'. Thank you to members of the PEI Transgender Network and PEERS Alliance's Queer Youth Collective for sharing their personal experiences of PEI schooling from both student and parent perspectives.

Throughout the year, the Commission worked with the Atlantic Evaluation Group to plan and implement a stakeholder evaluation of educational programming and a post-presentation online survey instrument. The ongoing evaluation of educational resources and offerings will promote greater awareness of what works, what does not and of the changes needed to effectively educate diverse Islanders on the *Human Rights Act*.

A consistent message from the evaluation and consultations was the value of having educational information available on social media. We have begun that process which will see results early in the upcoming fiscal year.

**Tom Hilton - Education Officer**

# Shift Project Manager's Report



This year The SHIFT Project PEI was busy creating and distributing materials to educate Islanders in preventing, addressing and responding to workplace sexual harassment. The key audiences for the material were workplaces, the public and high school students.

Curriculum supports were created in partnership with UPEI Faculty of Education, (students Tessa Janes and Lindsay Barton), and were piloted, evaluated, amended and finalized for use in the mandatory Career Explorations and Opportunity Grade 10 class (CEO 10). This resource was made available to teachers in August 2021 with an accompanying video that was created by SHIFT staff to guide teachers through the lesson plans and resources.

*“... it was really interesting because we learned a lot of things that I didn't know could be sexual harassment...”*

A one-minute whiteboard animation was created to introduce the topic of workplace sexual harassment and is being used in presentations and workshops outside of the school system. A full French translation of all CEO 10 materials is currently underway.



Snapshot of one of the pages of the CEO 10 white board animations.



Snapshot of one of the pages of the CEO 10 white board animations.

A social media presence was designed for The SHIFT Project PEI using Facebook and Instagram platforms. Radio advertising was used to draw attention to the project and to promote a survey. The 2021, **What We Heard: Workplace Sexual Harassment PEI Public Survey Report** reflected responses of the 1,600 Islanders who completed the survey with over **one thousand** reporting experiences of workplace sexual harassment. The full report is available on the Commission's website.



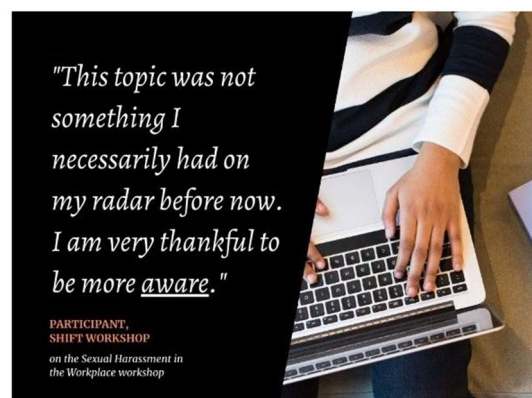
The survey report accompanied the release of a Workplace Safety Kit. Modeled on a First Aid Kit, the contents include posters and resources that use educational reminders for employees and employers who receive training from SHIFT. A popular item in the kit is a 5" x 7" magnet with space to enter key information on how to report an incident of workplace sexual harassment.



There were 30 education sessions held in addition to those in the high schools, reaching 365 people.

*"Hands down the safety toolkit/first aid kits couple with an in-person presentation was the best way to not only receive information but to retain it long-term."*

*"It was the first program that presented information with a tangible component that allowed users to interact with the content in a meaningful way."*



**Laura K. Bird - Shift Project Manager**



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# Audited Financial Statements

## **Prince Edward Island Human Rights Commission**

Financial Statements

**March 31, 2022**



## 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 J. Picard Q.C.

Brenda J. Picard, Q.C.  
Executive Director

June 23, 2022



**ArsenaultBestCameronEllis**  
CHARTERED PROFESSIONAL ACCOUNTANTS

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June 23, 2022

## **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, 2022, 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, 2022, 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.

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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

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# Prince Edward Island Human Rights Commission

## Statement of Financial Position

As at March 31, 2022

	2022 \$	2021 \$
<b>Assets</b>		
<b>Financial assets</b>		
Cash	51,003	85,325
HST receivable	11,151	5,895
Grants receivable - Government of Canada (note 11)	19,371	29,811
	<u>81,525</u>	<u>121,031</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 3)	46,971	51,210
Deferred revenue (notes 4 and 5)	-	60,000
	<u>46,971</u>	<u>111,210</u>
<b>Net financial assets</b>	<u>34,554</u>	<u>9,821</u>
<b>Contingent liability</b> (note 9)		
<b>Non-financial assets</b>		
Prepaid expenses	2,369	2,967
Tangible capital assets (note 10)	57,223	23,588
	<u>59,592</u>	<u>26,555</u>
<b>Accumulated surplus</b>	<u>94,146</u>	<u>36,376</u>

Approved on behalf of the Prince Edward Island Human Rights Commission

Original signed by Chair Delegate

Commissioner Francis \_\_\_\_\_ Chair

Original signed by

Commissioner Bazard \_\_\_\_\_ Commissioner

(3)

# Prince Edward Island Human Rights Commission

## Statement of Operations and Accumulated Surplus

For the year ended March 31, 2022

	Budget (Unaudited) \$	2022 \$	2021 \$
<b>Revenue</b>			
Grants - Province of Prince Edward Island (note 5)	670,000	700,000	550,000
Grants - Government of Canada: SHP project funding (note 11)	193,700	193,700	176,995
Other grants	3,000	7,972	6,045
In-kind contributions (note 8)	-	7,500	7,500
	866,700	909,172	740,540
<b>Expenses</b>			
Commissioner per diems	32,000	15,175	19,034
Conferences and training	10,000	4,907	7,664
Equipment	5,000	4,509	4,537
Hearing expenses	3,000	-	-
Dues and fees	6,000	7,174	5,446
Miscellaneous	4,000	2,599	1,161
Office and special projects	22,000	18,629	14,852
Photocopying	6,000	4,484	4,228
Professional fees	7,500	27,587	8,101
Project - SHP (note 11)	168,700	168,700	153,095
Rent	33,000	24,385	23,000
Salaries and benefits (notes 7 and 8)	560,000	536,828	502,988
Travel - staff	5,000	337	1,043
- commissioners	5,000	1,403	519
Telephone	2,500	1,602	6,653
Amortization	-	14,305	7,113
	869,700	832,624	759,434
	(3,000)	76,548	(18,894)
<b>Other expenses</b>			
Loss on disposal of tangible capital assets	-	(18,778)	(2,379)
<b>Annual surplus (deficit)</b>	(3,000)	57,770	(21,273)
<b>Accumulated surplus - Beginning of year</b>	36,376	36,376	57,649
<b>Accumulated surplus - End of year</b>	33,376	94,146	36,376

(4)

## Prince Edward Island Human Rights Commission

### Statement of Changes in Net Financial Assets

For the year ended March 31, 2022

	Budget (Unaudited) \$	2022 \$	2021 \$
<b>Net financial assets - Beginning of year</b>	9,821	9,821	32,160
Annual surplus (deficit)	(3,000)	57,770	(21,273)
Increase in tangible capital assets - net	-	(33,635)	(1,762)
Decrease in prepaid expenses	-	598	696
	(3,000)	24,733	(22,339)
<b>Net financial assets - End of year</b>	6,821	34,554	9,821

(5)



# Prince Edward Island Human Rights Commission

## Statement of Cash Flows

For the year ended March 31, 2022

	2022 \$	2021 \$
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Annual surplus (deficit)	57,770	(21,273)
Items not affecting cash		
Amortization	14,305	7,113
Loss on disposal of tangible capital assets	18,778	2,379
	90,853	(11,781)
Net change in non-cash working capital items		
Increase in HST receivable	(5,256)	(1,753)
Decrease in grants receivable - Government of Canada	10,440	7,153
Increase (decrease) in accounts payable and accrued liabilities	(4,239)	6,807
Increase (decrease) in deferred revenue	(60,000)	60,000
Decrease in prepaid expenses	598	696
	32,396	61,122
<b>Capital activities</b>		
Purchase of tangible capital assets	(71,528)	(11,254)
Proceeds on disposal of tangible capital assets	4,810	-
	(66,718)	(11,254)
<b>Increase (decrease) in cash</b>	(34,322)	49,868
<b>Cash - Beginning of year</b>	85,325	35,457
<b>Cash - End of year</b>	51,003	85,325

# Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2022

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## 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) 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.

(7)

# Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2022

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## 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, 2022

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## 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.

# Prince Edward Island Human Rights Commission

## Notes to Financial Statements

March 31, 2022

### 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.

Since March 31, 2020, the outbreak of COVID-19 (coronavirus) has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures have caused material disruption to businesses globally resulting in an economic slowdown, and global equity markets have experienced significant volatility and weakness. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the outcome of government and central bank interventions.

In management's estimation, these events have not had a material impact on the carrying value of assets and liabilities reported in these financial statements as at March 31, 2022. The duration and impact of the COVID-19 pandemic remains unclear at this time. Therefore, it is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the Commission for future periods.

### 3 Accounts payable and accrued liabilities

	2022 \$	2021 \$
Accounts payable and accrued liabilities	14,642	15,738
Accrued vacation pay	32,329	35,472
	<u>46,971</u>	<u>51,210</u>

### 4 Deferred revenue

Human Rights promotion:

	2022 \$	2021 \$
Deferred revenue - Beginning of year	60,000	-
Government grant received during the year	-	60,000
Amount recognized as revenue during the year	<u>(60,000)</u>	<u>-</u>
Deferred revenue - End of year	<u>-</u>	<u>60,000</u>



# Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2022

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## 5 Related party transactions

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

	2022 \$	2021 \$
Grants from the Province	700,000	550,000

There is deferred revenue recorded in the amount of nil from the Province of Prince Edward Island at March 31, 2022 (2021 - \$60,000) (note 4).

## 6 Commitments

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

	\$
Year ending March 31, 2023	38,400
2024	38,400
2025	39,040
2026	40,320
2027	40,320

## 7 Employee Benefits

### (a) Sick Leave

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

### (b) Pension Benefits

#### *Public Sector Pension Plan*

Effective April 1, 2018, employees of the Commission began to participate in the Province of Prince Edward Island's Public Sector Pension Plan (the Plan) which is a multi-employer defined benefit pension plan. The Commission made contributions of \$33,622 in fiscal 2022 (2021 - \$32,126) 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.



# Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2022

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(c) **Retirement Allowances**

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

**8 In-kind contributions**

During the year the Commission received in-kind contributions for salaries and benefits expenses in the amount of \$7,500 (2021 - \$7,500).

**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, 2022, this contingent liability for accumulated but unused sick leave was \$206,605 (2021 - \$192,794).

# Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2022

## 10 Tangible capital assets

A continuity of tangible capital assets for the year ended March 31, 2022 is as follows:

### Cost

	Balance at March 31, 2021 \$	Additions \$	Disposals \$	Balance at March 31, 2022 \$
Computer hardware	21,725	30,601	21,725	30,601
Furniture and equipment	11,269	4,927	11,269	4,927
Leasehold improvements	2,570	36,000	2,570	36,000
	35,564	71,528	35,564	71,528

### Accumulated amortization

	Balance at March 31, 2021 \$	Additions \$	Disposals \$	Balance at March 31, 2022 \$
Computer hardware	6,440	6,120	6,440	6,120
Furniture and equipment	4,508	985	4,508	985
Leasehold improvements	1,028	7,200	1,028	7,200
	11,976	14,305	11,976	14,305
Net book value	23,588			57,223

# Prince Edward Island Human Rights Commission

Notes to Financial Statements

March 31, 2022

## 11 Sexual Harassment Project (SHP) Revenue and Expenditures

	Allowable Project Expenditures in Year 3 \$
<b>Revenue</b>	
Grants - Government of Canada	193,700
<b>Expenditures</b>	
Salaries and benefits	86,883
Travel	1,835
Training	3,593
Office	12,778
Program delivery	49,465
Professional fees	8,646
Evaluation	3,500
Audit	2,000
	168,700
<b>Year 3 project administration fees</b>	25,000
<b>Total project expenditures - Year 3 claim</b>	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 \$19,371 (2021 - \$29,811) in grant revenue to be received for eligible project expenditures incurred during the fiscal year ended March 31, 2022.